Heron Isles
Community Development District

August 18, 2026

AGENDA

Heron Isles
Community Development District
475 West Town Place, Suite 114
St. Augustine, Florida 32092
www.HeronIslesCDD.com

August 11, 2026

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 Audit Committee and Board of Supervisors Meetings are scheduled for **Tuesday, August 18, 2026 at 5:00 p.m. at Blackrock Baptist Church, 96362 Blackrock Road, Yulee, Florida 32097.**

Following are the agendas for the meetings:

Audit Committee Meeting

I. Call to Order

II. Review and Ranking of Proposals for Audit Services

III. Other Business

IV. Adjournment

Board of Supervisors Meeting

I. Roll Call

II. Public Comment (limited to three minutes)

III. Approval of Consent Agenda
 A. Minutes
  1. May 19, 2026 Board of Supervisors Meeting

  2. May 19, 2026 Audit Committee Meeting

B. Financial Statements

C. Assessment Receipts Schedule

D. Check Register

IV. Acceptance of the Audit Committee's Recommendation

V. Acceptance of the Fiscal Year 2025 Audit Report

VI. Consideration of Proposals

A. Control Box for Secondary Playground Pump Station

B. New Motor for Main Playground Pump Station

C. New Fence Enclosure for Main Playground Pump Station

D. Repairs to Men's Restroom Stall

E. Pond 21 Bank Seeding

VII. Public Hearing for the Purpose of Adopting the Budget for Fiscal Year 2027

A. Consideration of Resolution 2026-07, Relating to Annual Appropriations and Adopting the Budget

B. Consideration of Resolution 2026-08, Imposing Special Assessments and Certifying an Assessment Roll

VIII. Consideration of Resolution 2026-09, Declaring Vacancies in Seats 2 and 4 as of November 17, 2026

IX. Staff Reports

A. Landscape – Report

B. District Counsel

C. District Engineer

D. District Manager

1. Consideration of Designating a Regular Meeting Schedule for Fiscal Year 2027

2. Consideration of Goals & Objectives for Fiscal Year 2027

E. Field Operations Manager – Field and Pond Reports

X. Supervisors' Requests and Public Comment

XI. Next Scheduled Meeting – November 17, 2026, at 5:00 p.m. at Blackrock Baptist Church, 96362 Blackrock Road, Yulee, Florida

XII. Adjournment

SECOND ORDER OF BUSINESS

Heron Isles Community Development District

Auditor Selection Evaluation Criteria

	Ability of Personnel	Proposer's Experience	Understanding of Scope of Work	Ability to Furnish the Required Services	Price	
	(e.g., geographic locations of the firm's headquarters or permanent office in relation to the project; capabilities and experience of key personnel; present ability to manage this project; evaluation of existing workload; proposed staffing levels, etc.)	(e.g., past record and experience of the Proposer in similar projects; volume of work previously performed by the firm; past performance for other Community Development Districts in other contracts; character; integrity; reputation of respondent, etc.)	Extent to which the proposal demonstrates an understanding of the District's needs for the services requested.	Extent to which the proposal demonstrates the adequacy of proposer's financial resources and stability as a business entity necessary to complete the services required (e.g., the existence of any natural disaster plan for business operations).	Points will be awarded based upon the price bid for the rendering of the services and reasonableness of the price to services.	Point Total
Proposer	**20**	**20**	**20**	**20**	**20**	**100**
Berger, Toombs, Elam, Gaines & Frank						
Grau & Associates						
McIntosh CPA						
Thomas & Company CPA						

HERON ISLES
COMMUNITY DEVELOPMENT DISTRICT

PROPOSAL FOR AUDIT SERVICES

PROPOSED BY:

Berger, Toombs, Elam, Gaines & Frank

CERTIFIED PUBLIC ACCOUNTANTS, PL

---

600 Citrus Avenue, Suite 200
Fort Pierce, Florida 34950

(772) 461-6120

CONTACT PERSON:

Maritza Stonebraker, CPA, Director

DATE OF PROPOSAL:

August 7, 2026

TABLE OF CONTENTS

Berger, Toombs, Elam,
Gaines & Frank

Certified Public Accountants PL

600 Citrus Avenue
Suite 200
Fort Pierce, Florida 34950

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

August 7, 2026

Heron Isles Community Development District
Governmental Management Services North Florida, LLC
475 West Town Place, Suite 114
St. Augustine, FL 32092

Dear District Manager:

Thank you very much for the opportunity to present our professional credentials to provide audit services for Heron Isles Community Development District.

Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants, PL has assembled a team of governmental and nonprofit specialists second to none to serve our clients. Our firm has the necessary qualifications and experience to serve as the independent auditors for Heron Isles Community Development District. We will provide you with top quality, responsive service.

Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants, PL is a recognized leader in providing services to governmental and nonprofit agencies throughout Florida. We have been the independent auditors for a number of local governmental agencies and through our experience in performing their audits, we have been able to increase our audit efficiency and; therefore, reduce costs. We have continually passed this cost savings on to our clients and will continue to do so in the future. As a result of our experience and expertise, we have developed an effective and efficient audit approach designed to meet or exceed the performance specifications 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 the standards for financial and compliance audits.

We will conduct the audit in accordance with auditing standards generally accepted in the United States of America with minimal disruption to your operations. Our firm has frequent technical updates to keep our personnel informed and up-to-date on all changes that are occurring within the industry.

Heron Isles Community Development District
August 7, 2026

Our firm is a member of the Government Audit Quality Center, an organization dedicated to improving government audit quality. We also utilize the audit program software of a nationally recognized CPA firm to assure us that we are up to date with all auditing standards and to assist us maintain maximum audit efficiencies.

To facilitate your evaluation of our qualifications and experience, we have arranged this proposal to include a resume of our firm, including our available staff, our extensive prior governmental and nonprofit auditing experience and clients to be contacted.

You need a firm that will provide an efficient, cost-effective, high-quality audit within critical time constraints. You need a firm with the prerequisite governmental and nonprofit experience to perform your audit according to stringent legal and regulatory requirements, a firm that understands the complex nature of community development districts and their unique compliance requirements. You need a firm with recognized governmental and nonprofit specialists within the finance and governmental communities. And, certainly, you need a firm that will provide you with valuable feedback to enhance your current and future operations. Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants, PL is that firm. Maritza Stonebraker is the person authorized to make representations for the firm.

Thank you again for the opportunity to submit this proposal to Heron Isles Community Development District.

Very truly yours,

Berger Toombs Elam
Gaines + Frank

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

PROFILE OF THE PROPOSER

Description and History of Audit Firm

Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants, PL is a Treasure Coast public accounting firm, which qualifies as a small business firm, as established by the Small Business Administration (13 CFR 121.38), with offices in Fort Pierce and Stuart. We are a member of the Florida Institute of Certified Public Accountants and the American Institute of Certified Public Accountants. The firm was formed from the merger of Edwards, Berger, Harris & Company (originated in 1972) and McAlpin, Curtis & Associates (originated in 1949). J. W. Gaines and Associates (originated in 1979) merged with the firm in 2004. Our tremendous growth rate experienced over the last 70 years is directly attributable to the firm's unrelenting dedication to providing the highest quality, responsive professional services attainable to its clients.

We are a member of the Private Companies Practice Section (PCPS) of the American Institute of Certified Public Accountants (AICPA) to assure we meet the highest standards. Membership in this practice section requires that our firm meet more stringent standards than standard AICPA membership. These rigorous requirements include the requirement of a triennial peer review of our firm's auditing and accounting practice and annual Continuing Professional Education (CPE) for all accounting staff (whether CPA or non-CPA). For standard AICPA membership, only a quality review is required and only CPAs must meet CPE requirements.

We are also a member of the Government Audit Quality Center ("the Center") of the American Institute of Certified Public Accountants to assure the quality of our government audits. Membership in the Center, which is voluntary, requires our firm to comply with additional standards to promote the quality of government audits.

We have been extensively involved in serving local government entities with professional accounting, auditing and consulting services throughout the entire history of our firm. Our substantial experience over the years makes us uniquely qualified to provide accounting, auditing, and consulting services to these clients. We are a recognized leader in providing services to governmental and nonprofit agencies on the Treasure Coast and in Central and South Florida, with extensive experience in auditing community development districts and water control districts. We were the independent auditors of the City of Fort Pierce for over 37 years and for St. Lucie County for over 34 years. Additionally, we have performed audits of the City of Stuart, the City of Vero Beach, Indian River County and Martin County. We also presently audit over 100 Community Development Districts throughout Florida.

Our firm was founded on the belief that we are better able to respond to our clients needs through education, experience, independence, quality control, and personal service. Our firm's commitment to quality is reflected in our endeavor of professional excellence via continuing education, the use of the latest computer technology, professional membership in PCPS and peer review.

We believe our approach to audit engagements, intelligence and innovation teamed with sound professional judgment enables us to explore new concepts while remaining sensitive to the fundamental need for practical solutions. We take pride in giving you the assurance that the personal assistance you receive comes from years of advanced training, technical experience and financial acumen.

Professional Staff Resources

Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants, PL has a total of 32 professional and administrative staff (including 12 professional staff with extensive experience servicing government entities). The work will be performed out of our Fort Pierce office with a proposed staff of one senior accountant and one or two staff accountants supervised by an audit manager and audit partner. With the exception of the directors of the firm's offices, the professional staff is not specifically assigned to any of our individual offices. The professional and administrative staff resources available to you through Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants, PL are as follows:

	Total
Partners/Directors (CPA's)	7
Managers (1 CPA)	2
Senior/Supervisor Accountants (1 CPA)	3
Staff Accountants	8
Paraprofessional	6
Administrative	6
Total – all personnel	32

Following is a brief description of each employee classification:

Staff Accountant – Staff accountants work directly under the constant supervision of the auditor-in-charge and, are responsible for the various testing of documents, account analysis and any other duties as his/her supervisor believes appropriate. Minimum qualification for a staff accountant is graduation from an accredited university or college with a degree in accounting or equivalent.

Senior Accountant – A senior accountant must possess all the qualifications of the staff accountant, in addition to being able to draft the necessary reports and financial statements, and supervise other staff accountants when necessary.

Managers – A manager must possess the qualifications of the senior accountant, plus be able to work without extensive supervision from the auditor-in-charge. The manager should be able to draft audit reports from start to finish and to supervise the audit team, if necessary.

Partner/Director – The director has extensive governmental auditing experience and acts as the auditor-in-charge. Directors have a financial interest in the firm.

Professional Staff Resources (Continued)

Independence – Independence of the public accounting firm, with respect to the audit client, is the foundation from which the public gains its trust in the opinion issued by the public accounting firm at the end of the audit process. This independence must be in appearance as well as in fact. The public must perceive that the accounting firm is independent of the audit entity to ensure that nothing would compromise the opinion issued by the public accounting firm. **Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants, PL** is independent of Heron Isles Community Development District, including its elected officials and related parties, at the date of this proposal, as defined by the following rules, regulations, and standards:

> Au-C Section 220 – Statements on Auditing Standards issued by the American Institute of Certified Public Accountants;
>
> ET Sections 101 and 102 – Code of Professional Conduct of the American Institute of Certified Public Accountants;
>
> Chapter 21A-1, Florida Administrative Code;
>
> Section 473.315, Florida Statutes; and,
>
> Government Auditing Standards, issued by the Comptroller General of the United States.

On an annual basis, all members of the firm are required to confirm, in writing, that they have no personal or financial relationships or holding that would impair their independence with regard to the firm's clients.

Independence is a hallmark of our profession. We encourage our staff to use professional judgment in situations where our independence could be impaired or the perception of a conflict of interest might exist. In the governmental sector, public perception is as important as professional standards. Therefore, the utmost care must be exercised by independent auditors in the performance of their duties.

Ability to Furnish the Required Services

As previously noted in the Profile of the Proposer section of this document, our firm has been in existence for over 74 years. We have provided audit services to some clients for over 30 years continually. Our firm is insured against physical loss through commercial insurance and we also carry liability insurance. The majority of our audit documentation is stored electronically, both on our office network and on each employee laptop or computer assigned to each specific job. Our office computer network is backed up on tape, so in the event of a total equipment loss, we can restore all data as soon as replacement equipment is acquired. In addition, our field laptop computers carry the same data and can be used in the event of emergency with virtually no delay in completing the required services.

GOVERNMENTAL AUDITING EXPERIENCE

Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants, PL has been practicing public accounting in Florida for 70 years. Our success over the years has been the result of a strong commitment to providing personalized quality service to our clients.

The current members of our firm have performed audits of over 1,100 community development districts, and over 2,100 audits of municipalities, counties and other governmental entities such as the City of Fort Pierce and St. Lucie County.

Our firm provides a variety of accounting, auditing, tax litigation support, and consulting services. Some of the professional accounting, auditing and management consulting services that are provided by our firm are listed below:

- Performance of annual financial and compliance audits, including Single Audits of state and federal financial assistance programs, under the provisions of the Single Audit Act, Subpart F of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance), with minimal disruptions to your operations;
- Performance of special compliance audits to ascertain compliance with the applicable local, state and federal laws and regulations;
- Issuance of comfort letters and consent letters in conjunction with the issuance of tax-exempt debt obligations, including compiling financial data and interim period financial statement reviews;
- Calculation of estimated and actual federal arbitrage rebates;
- Assistance in compiling historical financial data for first-time and supplemental submissions for GFOA Certificate of Achievement for Excellence in Financial Reporting;
- Preparation of indirect cost allocation systems in accordance with Federal and State regulatory requirements;
- Providing human resource and employee benefit consulting;
- Performance of automation feasibility studies and disaster recovery plans;
- Performance feasibility studies concerning major fixed asset acquisitions and utility plant expansion plans (including electric, water, pollution control, and sanitation utilities); and
- Assistance in litigation, including testimony in civil and criminal court.
- Assist clients who utilize QuickBooks software with their software needs. Our Certified QuickBooks Advisor has undergone extensive training through QuickBooks and has passed several exams to attain this Certification.

Continuing Professional Education

All members of the governmental audit staff of our firm, and audit team members assigned to this engagement, are in compliance with the Continuing Professional Education (CPE) requirements set forth in Government Auditing Standards issued by the Comptroller General of the United States. In addition, our firm is in compliance with the applicable provisions of the Florida Statutes that require CPA's to have met certain CPE requirements prior to proposing on governmental audit engagements.

GOVERNMENTAL AUDITING EXPERIENCE (CONTINUED)

The audit team has extensive experience in performing governmental audits and is exposed to intensive and continuing concentration on these types of audits. Due to the total number of governmental audits our team performs, each member of our governmental staff must understand and be able to perform several types of governmental audits. It is our objective to provide each professional employee fifty hours or more of comprehensive continuing professional education each year. This is accomplished through attending seminars throughout Florida and is reinforced through in-house training.

Our firm has made a steadfast commitment to professional education. Our active attendance and participation in continuing professional education is a major part of our objective to obtain the most recent knowledge on issues which are of importance to our clients. We are growing on the reputation for work that our firm is providing today.

Quality Control Program

Quality control requires continuing commitment to professional excellence. **Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants, PL** is formally dedicated to that commitment.

To ensure maintaining the standards of working excellence required by our firm, we joined the Private Companies Practice Section (PCPS) of the American Institute of Certified Public Accountants (AICPA). To be a participating member firm of this practice section, a firm must obtain an independent Peer Review of its quality control policies and procedures to ascertain the firm's compliance with existing auditing standards on the applicable engagements.

The scope of the Peer Review is comprehensive in that it specifically reviews the following quality control policies and procedures of the participating firm:

- Professional, economic, and administrative independence;
- Assignment of professional personnel to engagements;
- Consultation on technical matters;
- Supervision of engagement personnel;
- Hiring and employment of personnel;
- Professional development;
- Advancement;
- Acceptance and continuation of clients; and,
- Inspection and review system.

We believe that our commitment to the program is rewarding not only to our firm, but primarily to our clients.

The external independent Peer Review of the elements of our quality control policies and procedures performed by an independent certified public accountant, approved by the PCPS of the AICPA, provides you with the assurance that we continue to conform to standards of the profession in the conduct of our accounting and auditing practice.

GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)

Our firm is also a member of Governmental Audit Quality Center (GAQC), a voluntary membership center for CPA firms that perform governmental audits. This center promotes the quality of governmental audits.

Our firm has completed successive Peer Reviews. These reviews included a representative sample of our firm's local governmental auditing engagements. As a result of these reviews, our firm obtained an unqualified opinion on our quality control program and work procedures. On page 33 is a copy of our most recent Peer Review report. It should be noted that we received a pass rating.

Our firm has never had any disciplinary actions by state regulatory bodies or professional organizations.

As our firm performs approximately one hundred audits each year that are reviewed by federal, state or local entities, we are constantly dealing with questions from these entities about our audits. We are pleased to say that any questions that have been raised were minor issues and were easily resolved without re-issuing any reports.

Certificate of Achievement for Excellence in Financial Reporting (CAFR)
We are proud and honored to have been involved with the City of Fort Pierce and the Fort Pierce Utilities Authority when they received their first Certificates of Achievement for Excellence in Financial Reporting for the fiscal years ended September 30, 1988 and 1994, respectively. We were also instrumental in the City of Stuart receiving the award, in our first year of performing their audit, for the year ended September 30, 1999.

We also assisted St. Lucie County, Florida for the year ended September 30, 2003, in preparing their first Comprehensive Annual Financial Report, and St. Lucie County has received their Certificate of Achievement for Excellence in Financial Reporting every year since.

As continued commitment to insuring that we are providing the highest level of experience, we have had at least one employee of our firm serve on the GFOA – Special Review Committee since the mid-1980s. This committee is made up of selective Certified Public Accountants throughout the United States who have demonstrated their high level of knowledge and expertise in governmental accounting. Each committee member attends a special review meeting at the Annual GFOA Conference. At this meeting, the committee reports on the Certificate of Achievement Program's most recent results, future goals, and common reporting deficiencies.

We feel that our previous experience in assisting the City of Fort Pierce, the Fort Pierce Utilities Authority and St. Lucie County obtain their first CAFRs, and the City of Stuart in continuing to receive a CAFR and our firm's continued involvement with the GFOA, and the CAFR review committee make us a valued asset for any client in the field of governmental financial reporting.

GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)

References

Florida Green Finance Authority
Jeff Walker, Special District Services
(561) 630-4922

South Village Community Development District
Darrin Mossing, Governmental Management Services LLC
(407) 841-5524

Gateway Services Community Development District
Stephen Bloom, Inframark LLC
(954) 753-5841

Clearwater Cay Community Development District
Cal Teague, Premier District Management
(239) 690-7100 ext 101

In addition to the above, we have the following additional governmental audit experience:

Community Development Districts

Aberdeen Community Development District

Alta Lakes Community Development District

Amelia Concourse Community Development District

Amelia Walk Communnity Development District

Aqua One Community Development District

Arborwood Community Development District

Arlington Ridge Community Development District

Bartram Springs Community Development District

Baytree Community Development District

Beacon Lakes Community Development District

Beaumont Community Development District

Bella Collina Community Development District

Bonnet Creek Community Development District

Buckeye Park Community Development District

Candler Hills East Community Development District

Cedar Hammock Community Development District

Central Lake Community Development District

Channing Park Community Development District

GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)

Cheval West Community Development District

Coconut Cay Community Development District

Colonial Country Club Community Development District

Connerton West Community Development District

Copperstone Community Development District

Creekside @ Twin Creeks Community Development District

Deer Run Community Development District

Dowden West Community Development District

DP1 Community Development District

Eagle Point Community Development District

East Nassau Stewardship District

Eastlake Oaks Community Development District

Easton Park Community Development District

Estancia @ Wiregrass Community Development District

Evergreen Community Development District

Forest Brooke Community Development District

Gateway Services Community Development District

Gramercy Farms Community Development District

Greenway Improvement District

Greyhawk Landing Community Development District

Griffin Lakes Community Development District

Habitat Community Development District

Harbor Bay Community Development District

Harbourage at Braden River Community Development District

Harmony Community Development District

Harmony West Community Development District

Harrison Ranch Community Development District

Hawkstone Community Development District

GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)

Heritage Harbor Community Development District

Heritage Isles Community Development District

Heritage Lake Park Community Development District

Heritage Landing Community Development District

Heritage Palms Community Development District

Heron Isles Community Development District

Heron Isles Community Development District

Highland Meadows II Community Development District

Julington Creek Community Development District

Laguna Lakes Community Development District

Lake Bernadette Community Development District

Lakeside Plantation Community Development District

Landings at Miami Community Development District

Legends Bay Community Development District

Lexington Oaks Community Development District

Live Oak No. 2 Community Development District

Madeira Community Development District

Marhsall Creek Community Development District

Meadow Pointe IV Community Development District

Meadow View at Twin Creek Community Development District

Mediterra North Community Development District

Midtown Miami Community Development District

Mira Lago West Community Development District

Montecito Community Development District

Narcoossee Community Development District

Naturewalk Community Development District

New Port Tampa Bay Community Development District

Overoaks Community Development District

Panther Trace II Community Development District

Paseo Community Development District

Pine Ridge Plantation Community Development District

Piney Z Community Development District

GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)

Poinciana Community Development District

Poinciana West Community Development District

Port of the Islands Community Development District

Portofino Isles Community Development District

Quarry Community Development District

Renaissance Commons Community Development District

Reserve Community Development District

Reserve #2 Community Development District

River Glen Community Development District

River Hall Community Development District

River Place on the St. Lucie Community Development District

Rivers Edge Community Development District

Riverwood Community Development District

Riverwood Estates Community Development District

Rolling Hills Community Development District

Rolling Oaks Community Development District

Sampson Creek Community Development District

San Simeon Community Development District

Six Mile Creek Community Development District

South Village Community Development District

Southern Hills Plantation I Community Development District

Southern Hills Plantation III Community Development District

South Fork Community Development District

St. John's Forest Community Development District

Stoneybrook South Community Development District

Stoneybrook South at ChampionsGate Community Development District

Stoneybrook West Community Development District

Tern Bay Community Development District

Terracina Community Development District

Tison's Landing Community Development District

TPOST Community Development District

GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)

Triple Creek Community Development District

TSR Community Development District

Turnbull Creek Community Development District

Twin Creeks North Community Development District

Urban Orlando Community Development District

Verano #2 Community Development District

Viera East Community Development District

VillaMar Community Development District

Vizcaya in Kendall Development District

Waterset North Community Development District

Westside Community Development District

WildBlue Community Development District

Willow Creek Community Development District

Willow Hammock Community Development District

Winston Trails Community Development District

Zephyr Ridge Community Development District

GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)

Other Governmental Organizations

City of Westlake

Florida Inland Navigation District

Fort Pierce Farms Water Control District

Indian River Regional Crime Laboratory, District 19, Florida

Viera Stewardship District

Office of the Medical Examiner, District 19

Rupert J. Smith Law Library of St. Lucie County

St. Lucie Education Foundation

Seminole Improvement District

Troup Indiantown Water Control District

Current or Recent Single Audits

St. Lucie County, Florida
Early Learning Coalition, Inc.
Gateway Services Community Development District
Healthy Start Coalition

Members of our audit team have acquired extensive experience from performing or participating in over 1,800 audits of governments, independent special taxing districts, school boards, and other agencies that receive public money and utilize fund accounting.

Much of our firm's auditing experience is with compliance auditing, which is required for publicly financed agencies. In this type of audit, we do a financial examination and also confirm compliance with various statutory and regulatory guidelines.

Following is a summary of our other experience, including Auditor General experience, as it pertains to other governmental and fund accounting audits.

Counties
(Includes elected constitutional officers, utilities and dependent taxing districts)

Indian River
Martin
Okeechobee
Palm Beach

Municipalities

City of Port St. Lucie
City of Vero Beach
Town of Orchid

GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)

Special Districts

Bannon Lakes Community Development District
Boggy Creek Community Development District
Capron Trail Community Development District
Celebration Pointe Community Development District
Coquina Water Control District
Diamond Hill Community Development District
Dovera Community Development District
Durbin Crossing Community Development District
Golden Lakes Community Development District
Lakewood Ranch Community Development District
Martin Soil and Water Conservation District
Meadow Pointe III Community Development District
Myrtle Creek Community Development District
St. Lucie County – Fort Pierce Fire District
The Crossings at Fleming Island
St. Lucie West Services District
Indian River County Mosquito Control District
St. John's Water Control District
Westchase and Westchase East Community Development Districts
Pier Park Community Development District
Verandahs Community Development District
Magnolia Park Community Development District

Schools and Colleges

Federal Student Aid Programs – Indian River Community College
Indian River Community College
Okeechobee County District School Board
St. Lucie County District School Board
Indian River School District – Internal Accounts

State and County Agencies

Central Florida Foreign-Trade Zone, Inc. (a nonprofit organization affiliated with the St. Lucie County Board of County Commissioners)
Florida School for Boys at Okeechobee
Indian River Community College Crime Laboratory
Indian River Correctional Institution

FEE SCHEDULE

We propose the fee for our audit services described below to be $3,600 for the years ending September 30, 2026 and 2027, $3,750 for the year ending September 30, 2028 and $3,900 for the years ending September 30, 2029 and 2030. In addition, if a bond issuance occurs there will be an additional fee for each additional bond. The fee is contingent upon the financial records and accounting systems of Heron Isles Community Development District being “audit ready” and the financial activity for the District is not materially increased. If we discover that additional preparation work or subsidiary schedules are needed, we will consult with your authorized representative. We can assist with this additional work at our standard rates should you desire.

SCOPE OF WORK TO BE PERFORMED

If selected as the District's auditors, we will perform a financial and compliance audit in accordance with Section 11.45, Florida Statutes, in order to express an opinion on an annual basis on the financial statements of Heron Isles Community Development District as of September 30, 2026, 2027, 2028, 2029 and 2030. The audits will be performed to the extent necessary to express an opinion on the fairness in all material respects with which the financial statements present the financial position, results of operations and changes in financial position in conformity with generally accepted accounting principles and to determine whether, for selected transactions, operations are properly conducted in accordance with legal and regulatory requirements. Reportable conditions that are also material weaknesses shall be identified as such in the Auditors' Report on Internal Control over Financial Reporting and on Compliance and Other Matters. Other (non-reportable) conditions discovered during the course of the audit will be reported in a separate letter to management, which will be referred to in the Auditors' Report on Internal Control over Financial Reporting and on Compliance and Other Matters.

Our audit will be performed in accordance with standards for financial and compliance audits contained in *Government Auditing Standards*, as well as in compliance with rules and regulations of audits of special districts as set forth by the State Auditor General in Chapter 10.550, Local Governmental Entity Audits, and other relevant federal, state and county orders, statutes, ordinances, charter, resolutions, bond covenants, Administrative Code and procedures, or rules and regulations which may pertain to the work required in the engagement.

The primary purpose of our audit will be to express an opinion on the financial statements discussed above. It should be noted that such audits are subject to the inherent risk that errors or irregularities may not be detected. However, if conditions are discovered which lead to the belief that material errors, defalcations or other irregularities may exist or if other circumstances are encountered that require extended services, we will promptly notify the appropriate individual.

Commitment to Quality Service

Personnel Qualifications and Experience

David S. McGuire, CPA, CITP
Director – 31 years experience

Education
- University of Central Florida, B.A. – Accounting
- Barry University – Master of Professional Accountancy

Registrations
- Certified Public Accountant – State of Florida, State Board of Accountancy
- Certified Information Technology Professional (CITP) – American Institute of Certified Public Accountants
- Certified Not-For-Profit Core Concepts 2018

Professional Affiliations/Community Service
- Member of the American and Florida Institutes of Certified Public Accountants
- Associate Member, Florida Government Finance Office Associates
- Assistant Coach – St. Lucie County Youth Football Organization (1994 – 2005)
- Assistant Coach – Greater Port St. Lucie Football League, Inc. (2006 – 2010)
- Board Member – Greater Port St. Lucie Football League, Inc. (2011 – 2017)
- Treasurer, AIDS Research and Treatment Center of the Treasure Coast, Inc. (2000 – 2003)
- Board Member/Treasurer, North Treasure Coast Chapter, American Red Cross (2004 – 2010)
- Member/Board Member of Port St. Lucie Kiwanis (1994 – 2001)
- President (2014/15) of Sunrise Kiwanis of Fort Pierce (2004 – 2017)
- St. Lucie District School Board Superintendent Search Committee (2013 – present)
- Board Member – Phrozen Pharoes (2019-2021)

Professional Experience
- Twenty-eight years public accounting experience with an emphasis on nonprofit and governmental organizations.
- Audit Manager in-charge on a variety of audit and review engagements within several industries, including the following government and nonprofit organizations:
    St. Lucie County, Florida
    19th Circuit Office of Medical Examiner
    Troup Indiantown Water Control District
    Exchange Club Center for the Prevention of Child Abuse, Inc.
    Healthy Kids of St. Lucie County
    Mustard Seed Ministries of Ft. Pierce, Inc.
    Reaching Our Community Kids, Inc.
    Reaching Our Community Kids - South
    St. Lucie County Education Foundation, Inc.
    Treasure Coast Food Bank, Inc.
    North Springs Improvement District
- Four years of service in the United States Air Force in computer operations, with a top secret (SCI/SBI) security clearance.

Personnel Qualifications and Experience

David S. McGuire, CPA, CITP (Continued)
Director

Continuing Professional Education

- Mr. McGuire has attended numerous continuing professional education courses and seminars taught by nationally recognized sponsors in the accounting auditing and single audit compliance areas. He has attended courses over the last two years in those areas as follows:
  - Not-for-Profit Auditing Financial Results and Compliance Requirements
  - Update: Government Accounting Reporting and Auditing
  - Annual Update for Accountants and Auditors

Commitment to Quality Service

Personnel Qualifications and Experience

Matthew Gonano, CPA
Director – 14 years total experience

Education

- University of North Florida, B.B.A. – Accounting
- University of Alicante, Spain – International Business
- Florida Atlantic University – Masters of Accounting

Professional Affiliations/Community Service

- American Institute of Certified Public Accountants
- Florida Institute of Certified Public Accountants

Professional Experience

- Senior Accountant with Berger, Toombs, Elam, Gaines, & Frank providing professional services to nonprofit and governmental entities.
- Performed audits of nonprofit and governmental organizations in accordance with Governmental Accounting Auditing Standards (GAAS)
- Performed Single Audits of nonprofit organizations in accordance with OMB Circular A-133, Audits of State, Local Governments, and Non-Profit Organizations.

Continuing Professional Education

- Mr. Gonano has participated in numerous continuing professional education courses.

Commitment to Quality Service

Personnel Qualifications and Experience

Melissa Marlin, CPA
Director – 12 years

Education
- Indian River State College, A.A. – Accounting
- Florida Atlantic University, B.B.A. – Accounting

Registrations
- Certified Public Accountant – State of Florida, State Board of Accountancy

Professional Affiliations/Community Service

- Member of the American Institute of Certified Public Accountants
- Member of the Florida Institute of Certified Public Accountants
- Affiliate member of the Government Finance Officers Association

Professional Experience
- Accountant with over 10 years of experience providing professional services to nonprofit and governmental entities.
- Performed over 300 audits of nonprofit and governmental organizations in accordance with Governmental Accounting Auditing Standards (GAAS)
- Performed Single Audits of nonprofit organizations in accordance with 2 CFR Part 200 Subpart F, Uniform Guidance, Audits of State, Local Governments, and Non-Profit Organizations.

Continuing Professional Education
- Mrs. Marlin participates in numerous continuing professional education courses provided by nationally recognized sponsors to keep abreast of the latest developments in accounting and auditing such as:
    - Governmental Accounting Report and Audit Update
    - Analytical Procedures, FICPA
    - Annual Update for Accountants and Auditors
    - Single Audit Sampling and Other Considerations

Commitment to Quality Service

Personnel Qualifications and Experience

Maritza Stonebraker, CPA
Director – 10 years

Education
- Indian River State College, B.S. – Accounting

Registrations
- Certified Public Accountant – State of Florida, State Board of Accountancy

Professional Affiliations/Community Service

- Member of the American Institute of Certified Public Accountants
- Member of the Florida Institute of Certified Public Accountants
- Affiliate of the Government Finance Officers Association

Professional Experience
- Maritza launched her professional auditing career at Berger, Toombs, Elam, Gaines, & Frank, accumulating over 9 years of expertise in the field
- Performed over 300 audits of nonprofit and governmental organizations in accordance with Governmental Accounting Auditing Standards (GAAS)
- Performed Single Audits of nonprofit organizations in accordance with 2 CFR Part 200 Subpart F, Uniform Guidance, Audits of State, Local Governments, and Non-Profit Organizations.

Continuing Professional Education
- Mrs. Stonebraker participates in numerous continuing professional education courses provided by nationally recognized sponsors to keep abreast of the latest developments in accounting and auditing such as:
    - Governmental Accounting Report and Audit Update
    - Analytical Procedures, FICPA
    - Annual Update for Accountants and Auditors
    - Single Audit Sampling and Other Considerations

Commitment to Quality Service

Personnel Qualifications and Experience

Jonathan Herman, CPA
Director – 12 years

Education
- University of Central Florida, B.S. – Accounting
- Florida Atlantic University, MACC

Registrations
- Certified Public Accountant – State of Florida, State Board of Accountancy

Professional Affiliations/Community Service
- Member of the American and Florida Institutes of Certified Public Accountants
- Affiliate member Government Finance Officers Association

Professional Experience
- Over 10 years experience in all phases of public accounting and auditing experience, with a concentration in financial and compliance audits. Mr. Herman has been involved in all phases of the audits listed on the preceding pages.

Continuing Professional Education
- Has participated in numerous continuing professional education courses provided by nationally recognized sponsors to keep abreast of the latest developments. He has attended courses in those areas over the last two years such as:
  Governmental Accounting Report and Audit Update
  Annual Update: Government Accounting Reporting and Auditing
  Annual Update for Accountants and Auditors

Commitment to Quality Service

Personnel Qualifications and Experience

David F. Haughton, CPA
Accounting and Audit Manager – 34 years

Education
- Stetson University, B.B.A. – Accounting

Registrations
- Certified Public Accountant – State of Florida, State Board of Accountancy

Professional Affiliations/Community Service
- Member of the American and Florida Institutes of Certified Public Accountants
- Former Member of Florida Institute of Certified Public Accountants Committee on State and Local Government
- Affiliate Member Government Finance Officers Association (GFOA) for over 10 years
- Affiliate Member Florida Government Finance Officers Association (FGFOA) for over 10 years
- Technical Review – 1997 FICPA Course on State and Local Governments in Florida
- Board of Directors – Kiwanis of Ft. Pierce, Treasurer – 1994-1999; Vice President – 1999-2001

Professional Experience
- Twenty-seven years public accounting experience with an emphasis on governmental and nonprofit organizations.
- State Auditor General's Office – West Palm Beach, Staff Auditor, June 1985 to September 1985
- Accounting and Audit Manager of Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants PL, responsible for audit and accounting services including governmental and not-for-profit audits.
- Over 20 years of public accounting and governmental experience, specializing in governmental and nonprofit organizations with concentration in special districts, including Community Development Districts which provide services including water and sewer utilities. Governmental and non-profit entities served include the following:

  Counties:
  St. Lucie County

  Municipalities:
  City of Fort Pierce
  City of Stuart

Personnel Qualifications and Experience

David F. Haughton, CPA (Continued)
Accounting and Audit Manager

Professional Experience (Continued)

Special Districts:
Bluewaters Community Development District
Country Club of Mount Dora Community Development District
Fiddler's Creek Community Development District #1 and #2
Indigo Community Development District
North Springs Improvement District
Renaissance Commons Community Development District
St. Lucie West Services District
Stoneybrook Community Development District
Summerville Community Development District
Terracina Community Development District
Thousand Oaks Community Development District
Tree Island Estates Community Development District
Valencia Acres Community Development District

Non-Profits:
The Dunbar Center, Inc.
Hibiscus Children's Foundation, Inc.
Hope Rural School, Inc.
Maritime and Yachting Museum of Florida, Inc.
Tykes and Teens, Inc.
United Way of Martin County, Inc.
Workforce Development Board of the Treasure Coast, Inc.

- While with the Auditor General's Office he was on the staff for the state audits of the Martin County School District and Okeechobee County School District.
- During 1997 he performed a technical review of the Florida Institute of Certified Public Accountants state CPE course on Audits of State and Local Governments in Florida. His comments were well received by the author and were utilized in future updates to the course.

Continuing Professional Education

- During the past several years, he has participated in numerous professional development training programs sponsored by the AICPA and FICPA, including state conferences on special districts and governmental auditing in Florida. He averages in excess of 100 hours bi-annually of advanced training which exceeds the 80 hours required in accordance with the continuing professional education requirements of the Florida State Board of accountancy and the AICPA Private Companies Practice Section. He has over 75 hours of governmental CPE credit within the past two years.

Commitment to Quality Service

Personnel Qualifications and Experience

Paul Daly
Senior Accountant – 14 years

Education
- Florida Atlantic University, B.S. – Accounting

Professional Experience
- Staff Accountant with Berger, Toombs, Elam, Gaines, & Frank providing professional services to nonprofit and governmental entities.

Continuing Professional Education
- Working to attain the requirements to take the Certified Public Accounting (CPA) exam.

Commitment to Quality Service

Personnel Qualifications and Experience

Bryan Snyder
Manager – 11 years

Education
- Florida Atlantic University, B.B.A. – Accounting

Professional Experience
- Accountant beginning his professional auditing career with Berger, Toombs, Elam, Gaines, & Frank.
- Mr. Snyder is gaining experience auditing governmental & nonprofit entities.

Continuing Professional Education
- Mr. Snyder participates in numerous continuing education courses and plans on working to acquire his CPA certificate.
- Mr. Snyder is currently studying to pass the CPA exam.

Personnel Qualifications and Experience

Tifanee Terrell, CPA
Senior Accountant – 5 years

Education
- Florida Atlantic University, M.A.C.C. – Accounting

Professional Experience
- Senior Accountant with Berger, Toombs, Elam, Gaines, & Frank providing professional services to nonprofit and governmental entities.

Continuing Professional Education
- Ms. Terrell participates in numerous continuing professional education courses provided by nationally recognized sponsors to keep abreast of the latest developments.

Commitment to Quality Service

Personnel Qualifications and Experience

Dylan Dixon
Senior Accountant – 4 years

Education
- Indian River State College, B.S. – Accounting
- Florida Gulf Coast University, M.S. – Accounting

Professional Experience
- Senior Accountant with Berger, Toombs, Elam, Gaines, & Frank providing professional services to nonprofit and governmental entities.

Continuing Professional Education
- Mr. Dixon participates in numerous continuing professional education courses provided by nationally recognized sponsors to keep abreast of the latest developments.
- Mr. Dixon is currently studying to pass the CPA exam.

Commitment to Quality Service

Personnel Qualifications and Experience

Brennen Moore
Staff Accountant – 3 years

Education

- Indian River State College, B.S. – Accounting

Professional Experience

- Staff Accountant with Berger, Toombs, Elam, Gaines, & Frank providing professional services to nonprofit and governmental entities.

Continuing Professional Education

- Mr. Moore participates in numerous continuing professional education courses provided by nationally recognized sponsors to keep abreast of the latest developments.

Personnel Qualifications and Experience

Katie Gifford
Staff Accountant – 2 years

Education
- Indian River State College, B.S. – Accounting

Professional Experience
- Staff Accountant with Berger, Toombs, Elam, Gaines, & Frank providing professional services to nonprofit and governmental entities.

Continuing Professional Education
- Ms. Gifford participates in numerous continuing professional education courses provided by nationally recognized sponsors to keep abreast of the latest developments.

Commitment to Quality Service

Personnel Qualifications and Experience

Rayna Zicari
Staff Accountant – 2 years

Education
- Stetson University, B.B.A. – Accounting

Professional Experience
- Staff Accountant with Berger, Toombs, Elam, Gaines, & Frank providing professional services to nonprofit and governmental entities.

Continuing Professional Education
- Ms. Zicari participates in numerous continuing professional education courses provided by nationally recognized sponsors to keep abreast of the latest developments.

6930 Gall Boulevard
Suite 200
Zephyrhills, FL 33542

813.788.2155
DGPerry.com

Report on the Firm's System of Quality Control

December 4, 2025

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

We have reviewed the system of quality control for the accounting and auditing practice of Berger, Toombs, Elam, Gaines & Frank, CPAs, PL, in effect for the year ended May 31, 2025. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards). A summary of the nature, objectives, scope, limitations of, and the procedures performed in a system review as described in the Standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported on in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

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

Peer Reviewer's Responsibility

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

Required Selections and Considerations

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

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

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Berger, Toombs, Elam, Gaines & Frank, CPAs, PL , in effect for the year ended May 31, 2025 has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of pass, pass with deficiency(ies), or fail. Berger, Toombs, Elam, Gaines & Frank, CPAs, PL has received a peer review rating of pass.

DG Perry

DG Perry

DG Perry
CPAs + Advisors

HERON ISLES COMMUNITY DEVELOPMENT DISTRICT
REQUEST FOR PROPOSALS

District Auditing Services for Fiscal Year 2026
Nassau County, Florida

INSTRUCTIONS TO PROPOSERS

SECTION 1. DUE DATE. An electronic copy of the proposal must be received no later than **Friday, August 7, 2026, at 3:00 p.m.,** to the email address of the District's Recording Secretary, chogge@gmsnf.com.

SECTION 2. FAMILIARITY WITH THE LAW. By submitting a proposal, the Proposer is assumed to be familiar with all federal, state, and local laws, ordinances, rules and regulations that in any manner affect the work. Ignorance on the part of the Proposer will in no way relieve it from responsibility to perform the work covered by the proposal in compliance with all such laws, ordinances and regulations.

SECTION 3. QUALIFICATIONS OF PROPOSER. The contract, if awarded, will only be awarded to a responsible Proposer who is qualified by experience and licensing to do the work specified herein. The Proposer shall submit with its proposal satisfactory evidence of experience in similar work and show that it is fully prepared to complete the work to the satisfaction of the District.

SECTION 4. SUBMISSION OF ONLY ONE PROPOSAL. Proposers shall be disqualified and their proposals rejected if the District has reason to believe that collusion may exist among the Proposers, the Proposer has defaulted on any previous contract or is in arrears on any previous or existing contract, or for failure to demonstrate proper licensure and business organization.

SECTION 5. SUBMISSION OF PROPOSAL. Submit one (1) electronic copy (PDF only) of the Proposal Documents, and other requested attachments at the time and place indicated herein. Proposer is responsible for confirming its proposal is received by District Recording Secretary. The District Recording Secretary is available at chogge@gmsnf.com or (865) 660-7335.

SECTION 6. MODIFICATION AND WITHDRAWAL. Proposals may be modified or withdrawn by an appropriate document duly executed and delivered to the place where proposals are to be submitted at any time prior to the time and date the proposals are due. No proposal may be withdrawn after opening for a period of ninety (90) days.

SECTION 7. PROPOSAL DOCUMENTS. The proposal documents shall consist of the notice announcing the request for proposals, these instructions, the Evaluation Criteria Sheet and a proposal with all required documentation pursuant to Section 12 of these instructions (the "Proposal Documents").

SECTION 8. PROPOSAL. In making its proposal, each Proposer represents that it has read and understands the Proposal Documents and that the proposal is made in accordance therewith.

SECTION 9. BASIS OF AWARD/RIGHT TO REJECT. The District reserves the right to reject any and all proposals, make modifications to the work, and waive any informalities or irregularities in proposals as it is deemed in the best interests of the District.

SECTION 10. CONTRACT AWARD. Within fourteen (14) days of receipt of the Notice of Award from the District, the Proposer shall enter into and execute a Contract (engagement letter) with the District.

SECTION 11. LIMITATION OF LIABILITY. Nothing herein shall be construed as or constitute a waiver of the District's limited waiver of liability contained in section 768.28, Florida Statutes, or any other statute or law.

SECTION 12. MISCELLANEOUS. All proposals shall include the following information in addition to any other requirements of the proposal documents.

A. List position or title of all personnel to perform work on the District audit. Include resumes for each person listed; list years of experience in present position for each party listed and years of related experience.

B. Describe proposed staffing levels, including resumes with applicable certifications.

C. Three references from projects of similar size and scope. The Proposer should include information relating to the work it conducted for each reference as well as a name, address and phone number of a contact person.

D. The lump sum cost of the provision of the services under the proposal

SECTION 13. PROTESTS. Any protest regarding the Proposal Documents, must be filed in writing, at the offices of the District Manager, within seventy-two (72) hours after the receipt of the notice of the District's decision. The formal protest setting forth with particularity the facts and law upon which the protest is based shall be filed within seven (7) calendar days after the initial notice of protest was filed. Failure to timely file a notice of protest or failure to timely file a formal written protest shall constitute a waiver of any right to object or protest with respect to aforesaid contract award. The District Manager's office can be contacted at 475 West Town Place, Suite 114, St. Augustine, Florida 32092.

SECTION 14. EVALUATION OF PROPOSALS. The criteria to be used in the evaluation of proposals are presented in the Evaluation Criteria Sheet, contained within the Proposal Documents.

Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

Proposal to Provide Financial Auditing Services:

HERON ISLES
COMMUNITY DEVELOPMENT DISTRICT

Proposal Due: August 7, 2026
3:00PM

Submitted to:
Heron Isles
Community Development District
c/o District Manager
475 West Town Place, Suite 114
St. Augustine, Florida 32092

Submitted by:
Antonio J. Grau, Partner
Grau & Associates
1001 Yamato Road, Suite 301
Boca Raton, Florida 33431
Tel (561) 994-9299
Fax (561) 994-5823
tgrau@graucpa.com
www.graucpa.com

Table of Contents

Page

August 7, 2026

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

Re: Request for Proposal for Professional Auditing Services for the fiscal year ended September 30, 2026, with an option for four (4) additional annual renewals.

Grau & Associates (Grau) welcomes the opportunity to respond to the Heron Isles Community Development District's (the "District") Request for Proposal (RFP), and we look forward to working with you on your audit. We are an energetic and robust team of knowledgeable professionals and are a recognized leader of providing services to Community Development Districts. As one of Florida's few firms to primarily focus on government, we are especially equipped to provide you with an effective and efficient audit.

Government audits are at the core of our practice: **95% of our work is performing audits for local governments and of that 98% are for special districts.** With our significant experience, we are able to increase efficiency, to provide immediate and continued savings, and to minimize disturbances to your operations.

Why Grau & Associates:

Knowledgeable Audit Team

Grau is proud that the personnel we assign to your audit are some of the most seasoned auditors in the field. Our staff performs governmental engagements year-round. When not working on your audit, your team is refining their audit approach for next year's audit. Our engagement partners have decades of experience and take a hands-on approach to our assignments, which all ensures a smoother process for you.

Servicing Your Individual Needs

Our clients enjoy personalized service designed to satisfy their unique needs and requirements. Throughout the process of our audit, you will find that we welcome working with you to resolve any issues as swiftly and easily as possible. In addition, due to Grau's very low turnover rate for our industry, you also won't have to worry about retraining your auditors from year to year.

Developing Relationships

We strive to foster mutually beneficial relationships with our clients. We stay in touch year-round, updating, collaborating, and assisting you in implementing new legislation, rules and standards that affect your organization. We are also available as a sounding board and assist with technical questions.

Maintaining an Impeccable Reputation

We have never been involved in any litigation, proceeding or received any disciplinary action. Additionally, we have never been charged with, or convicted of, a public entity crime of any sort. We are financially stable and have never been involved in any bankruptcy proceedings.

Complying With Standards

Our audit will follow the Auditing Standards of the AICPA, Generally Accepted Government Auditing Standards, issued by the Comptroller General of the United States, and the Rules of the Auditor General of the State of Florida, and any other applicable federal, state and local regulations. We will deliver our reports in accordance with your requirements.

This proposal is a firm and irrevocable offer for 90 days. We certify this proposal is made without previous understanding, agreement or connection either with any previous firms or corporations offering a proposal for the same items. We also certify our proposal is in all respects fair, without outside control, collusion, fraud, or otherwise illegal action, and was prepared in good faith. Only the person(s), company or parties interested in the project as principals are named in the proposal. Grau has no existing or potential conflicts and anticipates no conflicts during the engagement. Our Federal I.D. number is 20-2067322.

We would be happy to answer any questions or to provide any additional information. We are genuinely excited about the prospect of serving you and establishing a long-term relationship. Please do not hesitate to call or email either of our Partners, Antonio J. Grau, CPA (tgrau@graucpa.com) or Ben Steets, CPA (bsteets@graucpa.com) at 561.994.9299. We thank you for considering our firm's qualifications and experience.

Very truly yours,
Grau & Associates

Tony Grau

Antonio J. Grau

Firm Qualifications

Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

Grau's Focus and Experience

Our Team

3
Partners

11
Professional
Staff

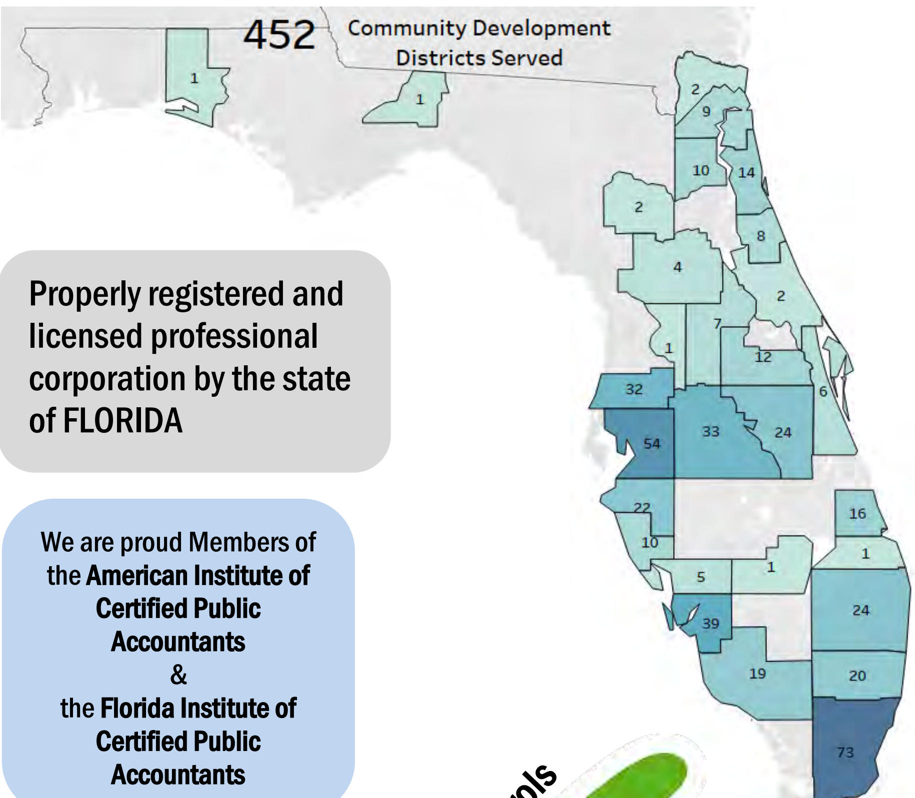
2
Administrative
Professionals

2005

Year founded

Services Provided

- Financial Auditing
- Compliance Auditing
- Accounting
- Attestation
- Arbitrage Services
- Management Consulting



Properly registered and licensed professional corporation by the state of FLORIDA

We are proud Members of the **American Institute of Certified Public Accountants** & the **Florida Institute of Certified Public Accountants**

Quality Controls

⇒ External quality review program: consistently receives a pass

⇒ Internal: ongoing monitoring to maintain quality

9
Professional Groups

AICPA | FICPA | GFOA | FASD | FGFOA

See next page for report and certificate

FICPA Florida Institute of Certified Public Accountants

AICPA Peer Review Program

Administered in Florida
by the Florida Institute of CPAs

November 18, 2025

Antonio Grau
Grau & Associates
1001 W. Yamato Road, Suite 301
Boca Raton, FL 33431-4403

Dear Antonio Grau:

It is my pleasure to notify you that on November 18, 2025, the Florida Peer Review Committee accepted the report on the most recent System Review of your firm. The due date for your next review is December 31, 2028. This is the date by which all review documents should be completed and submitted to the administering entity.

As you know, the report had a peer review rating of pass. The Committee asked me to convey its congratulations to the firm.

Thank you for your cooperation.

Sincerely,

FICPA Peer Review Committee

Peer Review Team
FICPA Peer Review Committee
paul@ficpa.org
850.224.2727, x5957

cc: Daniel Hevia, David Caplivski

Firm Number: 900004390114 Review Number: 616829

119 S Monroe Street, Suite 121 | Tallahassee, FL 32301 | 850.224.2727, in Florida | www.ficpa.org

PGP
PRIDA, GUIDA & PEREZ, P.A.
CERTIFIED PUBLIC ACCOUNTANTS
2504 W. KATHLEEN STREET
TAMPA, FLORIDA 33607
TELEPHONE: (813) 226-6091
FAX: (813) 229-7754

Report on the Firm's System of Quality Control

October 3, 2025

To the Partners of Grau & Associates
And the Peer Review Committee of the
Florida Institute of Certified Public Accountants

We have reviewed the system of quality control for the accounting and auditing practice of Grau & Associates (the firm), in effect for the year ended June 30, 2025. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

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

Firm's Responsibility

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

Peer Reviewer's Responsibility

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

Required Selections and Considerations

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

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

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Grau & Associates in effect for the year ended June 30, 2025, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass, pass with deficiency(ies),* or *fail.* Grau & Associates has received a peer review rating of *pass.*

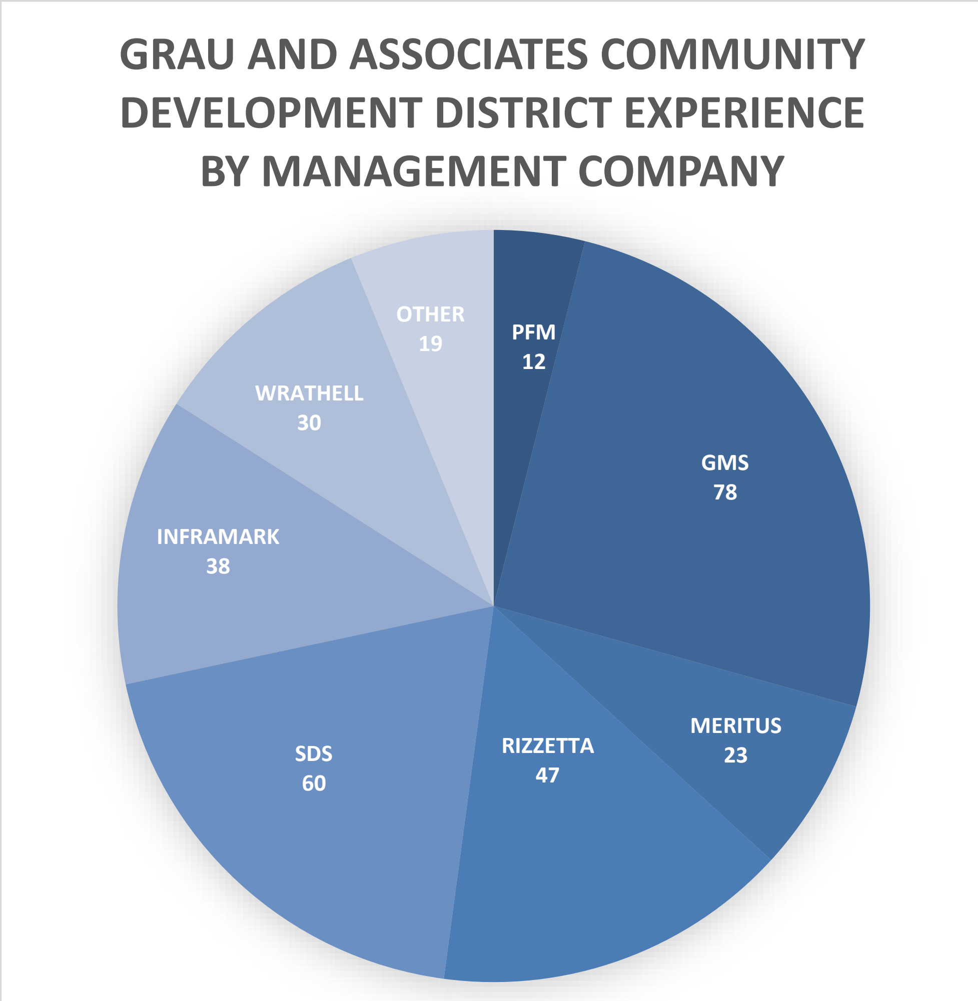
Prida Guida & Perez

Prida Guida & Perez, P.A.

MEMBER AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS
MEMBER FLORIDA INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS

Firm & Staff Experience

Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS



Profile Briefs:

Antonio J GRAU, CPA (Partner)
Years Performing Audits: 35+
CPE (last 2 years): Government Accounting, Auditing: 24 hours; Accounting, Auditing and Other: 56 hours
Professional Memberships: AICPA, FICPA, FGFOA, GFOA

Ben Steets, CPA (Partner)
Years Performing Audits: 10+
CPE (last 2 years): Government Accounting, Auditing: 28 hours; Accounting, Auditing and Other: 88 hours
Professional Memberships: AICPA, FICPA, FGFOA, FASD

"Here at Grau & Associates, staying up to date with the current technological landscape is one of our top priorities. Not only does it provide a more positive experience for our clients, but it also allows us to perform a more effective and efficient audit. With the every changing technology available and utilized by our clients, we are constantly innovating our audit process."
- Tony Grau

"Quality audits and exceptional client service are at the heart of every decision we make. Our clients trust us to deliver a quality audit, adhering to high standards and assisting them with improvements for their organization."
- Ben Steets

YOUR ENGAGEMENT TEAM

Grau's client-specific engagement team is meticulously organized in order to meet the unique needs of each client. Constant communication within our solution team allows for continuity of staff and audit team. The Certified Information Technology Professional (CITP) Partner will bring a unique blend of IT expertise and understanding of accounting principles to the financial statement audit of the District.

The assigned personnel will work closely with the partner and the District to ensure that the financial statements and all other reports are prepared in accordance with professional standards and firm policy. Responsibilities will include planning the audit; communicating with the client and the partners the progress of the audit; and determining that financial statements and all reports issued by the firm are accurate, complete and are prepared in accordance with professional standards and firm policy.

The Engagement Partner will participate extensively during the various stages of the engagement and has direct responsibility for engagement policy, direction, supervision, quality control, security, confidentiality of information of the engagement and communication with client personnel. The engagement partner will also be involved directing the development of the overall audit approach and plan; performing an overriding review of work papers and ascertain client satisfaction.

Antonio 'Tony ' J. Grau, CPA
Partner

Contact: tgrau@graucpa.com | (561) 939-6672

Experience

For over 30 years, Tony has been providing audit, accounting and consulting services to the firm's governmental, non-profit, employee benefit, overhead and arbitrage clients. He provides guidance to clients regarding complex accounting issues, internal controls and operations.

As a member of the Government Finance Officers Association Special Review Committee, Tony participated in the review process for awarding the GFOA Certificate of Achievement in Financial Reporting. Tony was also the review team leader for the Quality Review of the Office of Management Audits of School Board of Miami-Dade County. Tony received the AICPA advanced level certificate for governmental single audits.

Education

University of South Florida (1983)
Bachelor of Arts
Business Administration

Clients Served (partial list)

(>300) Various Special Districts, including:

Bayside Improvement Community Development District
Dunes Community Development District
Fishhawk Community Development District (I, II, IV)
Grand Bay at Doral Community Development District
Heritage Harbor North Community Development District
Boca Raton Airport Authority
Greater Naples Fire Rescue District
Key Largo Wastewater Treatment District
Lake Worth Drainage District
South Indian River Water Control
St. Lucie West Services District
Ave Maria Stewardship Community District
Rivers Edge II Community Development District
Bartram Park Community Development District
Bay Laurel Center Community Development District

Professional Associations/Memberships

American Institute of Certified Public Accountants
Florida Institute of Certified Public Accountants
City of Boca Raton Financial Advisory Board Member
Florida Government Finance Officers Association
Government Finance Officers Association Member

Professional Education *(over the last two years)*

Course	***Hours***
Government Accounting and Auditing	24
Accounting, Auditing and Other	56
Total Hours	80 (*includes of 4 hours of Ethics CPE)*

Ben Steets, CPA, *Partner*

Contact : bsteets@graucpa.com / (561) 939-6669

Experience

Grau & Associates	Partner	2023-Present
Grau & Associates	Manager	2021-2023
Grau & Associates	Senior Auditor	2018-2021
Grau & Associates	Staff Auditor	2016-2018
PCAOB Registered Firm	Staff Auditor	2015-2016

Education

Florida Atlantic University (2015)

Clients Served *(partial list)*

(>300) Various Special Districts
Careersource Polk
Central Broward Water Control District
Dunes Community Development District
Greater Naples Fire Rescue District
Key Marco Community Development District
Lake Worth Drainage District
Mae Volen Senior Center
Port of the Islands Community Improvement District
San Carlos Park Fire and Rescue Service District
Sanibel Fire and Rescue District
South Broward Drainage District
South Trail Fire and Rescue District
Town of Highland Beach
Town of Lauderdale-By-The-Sea
Verona Walk Community Development District
West Villages Improvement District
Winding Cypress Community Development District

Professional Education (*over the last two years*)

Course	Hours
Government Accounting and Auditing	28
Accounting, Auditing and Other	88
Total Hours	116 (includes 4 hours of Ethics CPE)

Professional Associations/Memberships

American Institute of Certified Public Accountants
Florida Institute of Certified Public Accountants

References

We have included three references of government engagements that require compliance with laws and regulations, follow fund accounting, and have financing requirements, which we believe are similar to the District.

Dunes Community Development District

Scope of Work	Financial audit
Engagement Partner	Antonio J. Grau
Dates	Annually since 1998
Client Contact	Darrin Mossing, Finance Director 475 W. Town Place, Suite 114 St. Augustine, Florida 32092 904-940-5850

Two Creeks Community Development District

Scope of Work	Financial audit
Engagement Partner	Antonio J. Grau
Dates	Annually since 2007
Client Contact	William Rizzetta, President 3434 Colwell Avenue, Suite 200 Tampa, Florida 33614 813-933-5571

Journey's End Community Development District

Scope of Work	Financial audit
Engagement Partner	Antonio J. Grau
Dates	Annually since 2004
Client Contact	Todd Wodraska, Vice President 2501 A Burns Road Palm Beach Gardens, Florida 33410 561-630-4922

Specific Audit Approach

Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

AUDIT APPROACH

Grau's Understanding of Work Product / Scope of Services:

We recognize the District is an important entity and we are confident our firm is eminently qualified to meet the challenges of this engagement and deliver quality audit services. ***You would be a valued client of our firm*** *and* ***we pledge to <u>commit all firm resources</u> to provide the level and quality of services (as described below) which not only meet the requirements set forth in the RFP but*** *will* ***<u>exceed those expectations</u>***. Grau & Associates fully understands the scope of professional services and work products requested. Our audit will follow the Auditing Standards of the AICPA, *Generally Accepted Government Auditing Standards*, issued by the Comptroller General of the United States, and the Rules of the Auditor General of the State of Florida and any other applicable Federal, State of Local regulations. **<u>We will deliver our reports in accordance with your requirements.</u>**

Proposed segmentation of the engagement

Our approach to the audit engagement is a risk-based approach which integrates the best of traditional auditing techniques and a total systems concept to enable the team to conduct a more efficient and effective audit. The audit will be conducted in three phases, which are as follows:

<u>Phase I - Preliminary Planning</u>

A thorough understanding of your organization, service objectives and operating environment is essential for the development of an audit plan and for an efficient, cost-effective audit. During this phase, we will meet with appropriate personnel to obtain and document our understanding of your operations and service objectives and, at the same time, give you the opportunity to express your expectations with respect to the services that we will provide. Our work effort will be coordinated so that there will be minimal disruption to your staff.

During this phase we will perform the following activities:

- » Review the regulatory, statutory and compliance requirements. This will include a review of applicable federal and state statutes, resolutions, bond documents, contracts, and other agreements;
- » Read minutes of meetings;
- » Review major sources of information such as budgets, organization charts, procedures, manuals, financial systems, and management information systems;
- » Obtain an understanding of fraud detection and prevention systems;
- » Obtain and document an understanding of internal control, including knowledge about the design of relevant policies, procedures, and records, and whether they have been placed in operation;
- » Assess risk and determine what controls we are to rely upon and what tests we are going to perform and perform test of controls;
- » Develop audit programs to incorporate the consideration of financial statement assertions, specific audit objectives, and appropriate audit procedures to achieve the specified objectives;
- » Discuss and resolve any accounting, auditing and reporting matters which have been identified.

Phase II – Execution of Audit Plan

The audit team will complete a major portion of transaction testing and audit requirements during this phase. The procedures performed during this period will enable us to identify any matter that may impact the completion of our work or require the attention of management. Tasks to be performed in Phase II include, but are not limited to the following:

- » Apply analytical procedures to further assist in the determination of the nature, timing, and extent of auditing procedures used to obtain evidential matter for specific account balances or classes of transactions;
- » Perform tests of account balances and transactions through sampling, vouching, confirmation and other analytical procedures; and
- » Perform tests of compliance.

Phase III - Completion and Delivery

In this phase of the audit, we will complete the tasks related to year-end balances and financial reporting. All reports will be reviewed with management before issuance, and the partners will be available to meet and discuss our report and address any questions. Tasks to be performed in Phase III include, but are not limited to the following:

- » Perform final analytical procedures;
- » Review information and make inquiries for subsequent events; and
- » Meeting with Management to discuss preparation of draft financial statements and any potential findings or recommendations.

You should expect more from your accounting firm than a signature in your annual financial report. Our concept of truly responsive professional service emphasizes taking an active interest in the issues of concern to our clients and serving as an effective resource in dealing with those issues. In following this approach, we not only audit financial information with hindsight but also consider the foresight you apply in managing operations.

Application of this approach in developing our management letter is particularly important given the increasing financial pressures and public scrutiny facing today's public officials. We will prepare the management letter at the completion of our final procedures.

In preparing this management letter, we will initially review any draft comments or recommendations with management. In addition, we will take necessary steps to ensure that matters are communicated to those charged with governance.

In addition to communicating any recommendations, we will also communicate the following, if any:

- » Significant audit adjustments;
- » Significant deficiencies or material weaknesses;
- » Disagreements with management; and
- » Difficulties encountered in performing the audit.

Our findings will contain a statement of condition describing the situation and the area that needs strengthening, what should be corrected and why. Our suggestions will withstand the basic tests of corrective action:

Is the recommendation cost effective?

Is the recommendation the simplest to effectuate in order to correct a problem?

Is the recommendation at the heart of the problem and not just correcting a symptomatic matter?

Is the corrective action taking into account why the deficiency occurred?

To assure full agreement with facts and circumstances, we will fully discuss each item with Management prior to the final exit conference. This policy means there will be no "surprises" in the management letter and fosters a professional, cooperative atmosphere.

<u>Communications</u>

We emphasize a continuous, year-round dialogue between the District and our management team. We regularly communicate through personal telephone calls and electronic mail throughout the audit and on a regular basis.

Our clients have the ability to transmit information to us on our secure client portal with the ability to assign different staff with separate log on and viewing capability. This further facilitates efficiency as all assigned users receive electronic mail notification as soon as new information has been posted into the portal.

Cost of Services

Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

Our proposed all-inclusive fees for the financial audit for the fiscal years ended September 30, 2026-2030 are as follows:

Year Ended September 30,	**Fee**
2026	$3,200
2027	$3,300
2028	$3,400
2029	$3,500
2030	$3,600
TOTAL (2026-2030)	**$17,000**

The above fees are based on the assumption that the District maintains its current level of operations. Should conditions change or Bonds are issued the fees would be adjusted accordingly upon approval from all parties concerned.

Supplemental Information

Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

PARTIAL LIST OF CLIENTS

SPECIAL DISTRICTS	Governmental Audit	Single Audit	Utility Audit	Current Client	Year End
Boca Raton Airport Authority	✓	✓		✓	9/30
Captain's Key Dependent District	✓			✓	9/30
Central Broward Water Control District	✓			✓	9/30
Collier Mosquito Control District	✓			✓	9/30
Coquina Water Control District	✓			✓	9/30
East Central Regional Wastewater Treatment Facility	✓		✓		9/30
Florida Green Finance Authority	✓				9/30
Greater Boca Raton Beach and Park District	✓			✓	9/30
Greater Naples Fire Control and Rescue District	✓	✓		✓	9/30
Green Corridor P.A.C.E. District	✓			✓	9/30
Hobe-St. Lucie Conservancy District	✓			✓	9/30
Indian River Farms Water Control District	✓			✓	9/30
Indian River Mosquito Control District	✓				9/30
Indian Trail Improvement District	✓			✓	9/30
Key Largo Wastewater Treatment District	✓	✓	✓	✓	9/30
Lake Asbury Municipal Service Benefit District	✓			✓	9/30
Lake Padgett Estates Independent District	✓			✓	9/30
Lake Worth Drainage District	✓			✓	9/30
Lealman Special Fire Control District	✓			✓	9/30
Loxahatchee Groves Water Control District	✓				9/30
Old Plantation Water Control District	✓			✓	9/30
Pal Mar Water Control District	✓			✓	9/30
Pinellas Park Water Management District	✓			✓	9/30
Pine Tree Water Control District (Broward)	✓			✓	9/30
Pinetree Water Control District (Wellington)	✓				9/30
Port of The Islands Community Improvement District	✓		✓	✓	9/30
Ranger Drainage District	✓	✓		✓	9/30
Renaissance Improvement District	✓			✓	9/30
San Carlos Park Fire Protection and Rescue Service District	✓			✓	9/30
Sanibel Fire and Rescue District	✓				9/30
South Central Regional Wastewater Treatment and Disposal Board	✓				9/30
South Indian River Water Control District	✓	✓		✓	9/30
South Trail Fire Protection & Rescue District	✓			✓	9/30
Spring Lake Improvement District	✓			✓	9/30
St. Lucie West Services District	✓		✓	✓	9/30
Sunrise Lakes Phase IV Recreation District	✓			✓	9/30
Sunshine Water Control District	✓			✓	9/30
Sunny Hills Units 12-15 Dependent District	✓			✓	9/30
West Villages Improvement District	✓			✓	9/30
Various Community Development Districts (452)	✓			✓	9/30
TOTAL	**491**	**5**	**4**	**484**	

ADDITIONAL SERVICES

CONSULTING / MANAGEMENT ADVISORY SERVICES

Grau & Associates also provide a broad range of other management consulting services. Our expertise has been consistently utilized by Governmental and Non-Profit entities throughout Florida. Examples of engagements performed are as follows:

- Accounting systems
- Development of budgets
- Organizational structures
- Financing alternatives
- IT Auditing
- Fixed asset records
- Cost reimbursement
- Indirect cost allocation
- Grant administration and compliance

ARBITRAGE

The federal government has imposed complex rules to restrict the use of tax-exempt financing. Their principal purpose is to eliminate any significant arbitrage incentives in a tax-exempt issue. We have determined the applicability of these requirements and performed the rebate calculations for more than 150 bond issues, including both fixed and variable rate bonds.

73 Current Arbitrage Calculations

We look forward to providing Heron Isles Community Development District with our resources and experience to accomplish not only those minimum requirements set forth in your Request for Proposal, but to exceed those expectations!

For even more information on Grau & Associates please visit us on www.graucpa.com.

Independent Audit Service Proposal

RMc INTOSH CPA
INTEGRITY•INSIGHT•ASSURANCE

2385 NW Executive Center Dr.
Boca Raton, FL 33431
rmcintoshcpa.com

Prepared for Heron Isles Community Development District

Prepared By:
McIntosh CPA

August 7, 2026

Table of Contents

Transmittal Letter

August 7, 2026

Board of Supervisors
Heron Isles Community Development District
Nassau County, FL

McIntosh CPA is pleased to submit this proposal to provide annual auditing services for the Heron Isles Community Development District (the "District"). Our firm specializes in auditing services for governmental entities, including special districts, ensuring compliance with Florida Statutes, Government Auditing Standards (Yellow Book), and the requirements set forth by the Florida Auditor General. We are a Woman & Minority Business certified by the State of Florida.

While the firm is new, the managing partner has been providing auditing services to special districts for over 18 years and has an impeccable reputation among former clients. With this experience and knowledge, we are uniquely qualified and ready to assist the District with the audit services needed. We are confident that we will not only provide the services required but exceed expectations.

We understand the importance of accountability and fiscal responsibility in government operations. Our audit methodology is designed to provide an efficient, thorough, and collaborative review process while minimizing disruption to your daily operations. Additionally, we are committed to maintaining open communication and delivering clear, actionable recommendations to support the District's financial integrity and operational efficiency.

We have an established reputation for delivering high-quality, timely, and efficient audits. With our extensive experience, we are confident in our ability to provide the District with the highest level of professional service. We acknowledge that this proposal is valid for ninety (90) days following submission.

We thank you for the opportunity to provide a proposal and look forward to working with the District's team. Please do not hesitate to contact Racquel McIntosh at 2385 NW Executive Center Dr., Suite 100, Boca Raton FL 33431, 561-981-6282, or mcintoshcpa@outlook.com with any questions.

Sincerely,

McIntoshCPA

Racquel McIntosh, CPA
President

Statement of Understanding and Scope of Work

The Heron Isles Community Development District requires independent audit services for the fiscal years ending September 30, 2026, with an option for four additional one-year renewals. Our firm understands that the audit must comply with:

- Chapter 218.39, Florida Statutes
- Florida Auditor General's Rules
- Government Auditing Standards (Yellow Book)
- Licensure under Chapter 473

The audit will include an examination of the District's financial records, internal controls, and compliance with applicable laws and regulations.

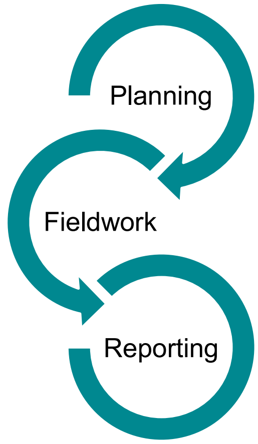
AUDIT TIMELINE

We recognize the importance of adhering to the District's annual audit deadline and are fully committed to ensuring a timely and efficient audit process. Racquel McIntosh will be responsible for the firm meeting the required deadline. Our team will strategically plan and execute the audit to ensure that the draft and auditor's reports are completed well in advance of the deadline, allowing ample time for review and discussion. Additionally, we will maintain open communication throughout the engagement to address any concerns promptly and ensure a smooth and seamless audit experience.

SCOPE OF WORK

- Conduct an independent audit in accordance with Government Auditing Standards
- Evaluate internal controls and compliance with Florida statutes
- Issue audited financial statements with findings and recommendations
- Report to the Board of Supervisors on the audit findings
- Provide ongoing support for financial and compliance questions

The audit will be performed in the three phases below;



AUDIT PLANNING

This is the most critical part of an audit, as a well planned audit determines the flow and efficiency for the entire audit. Planning consists of the following segments:

Obtain an understanding of the District – we will gain an understanding of the District in order to perform risk assessment for the various segments of the audit. It involves reviewing the policies and procedures, documenting the internal controls of the District, including compliance requirements, and making an initial assessment of inherent risk in order to determine the preliminary risk of material misstatement to the financial statements. It also includes gaining an understanding of the District's IT environment and how that affects financial reporting.

IT Assessment – we will discuss with management and document the District's IT infrastructure, including; general controls over the network and the accounting software, and specific controls within the accounting software. We will also discuss access, backups, disaster recovery, and virus protection. These discussions will assist in determining if the IT infrastructure is adequate to reduce any material financial statement misstatements.

Preliminary analytics – current vs prior year review of accounts to determine and document causes for fluctuations.

Risk Assessment - Used in conjunction with other planning items above to dictate further audit procedures.

FIELDWORK

Based on the risk assessment results from planning, a combination of analytical procedures, detail test of transactions, and use of audit confirmations will be applied by the auditor.

Analytical procedures – these will consist of revenue and expenditure variances from the prior year, variances with the budget, calculating revenue expectations, and reviewing trend analysis for anomalies.

Test of details – these will consist of tracing and vouching transactions to and from the accounting records. Will also include testing bond compliance.

Audit confirmations – these will be sent to attorneys, tax collector, bond trustees, and other entities as deemed necessary.

REPORTING

Once the fieldwork has been completed, a draft of the financial statements along with all related audit reports will be prepared for management's review. McIntosh CPA utilizes a memo to management regarding findings and recommendations not deemed significant and therefore not included in any of the audit reports. The memo will detail the observation and provide a recommendation for corrective action. No management response is required since it will not be presented in any audit report. Before a finding is reported in the audit report, a determination is made as to why the issue occurred and whether it was a one-time occurrence. We ensure that reporting items in the audit report are necessary and that recommendations are cost beneficial.

For all three phases above, if deficiencies or discrepancies are identified, management will be informed immediately to give them a chance to research and provide additional information or put corrective measures in place.

Qualifications and Experience

INDEPENDENCE

We affirm that McIntosh CPA is independent with respect to the District. We meet the independence standards of Generally Accepted Auditing Standards and the U.S. Government Accountability Office's *Government Auditing Standards*.

FIRM QUALIFICATIONS

- Licensed under Chapter 473, Florida Statutes
- Over 18 years of experience auditing governments
- Demonstrated expertise in auditing special districts and financials
- Strong track record of timely report delivery and responsiveness

The services as outlined in the statement of understanding will be overseen by Racquel McIntosh CPA, who brings over 18 years of exemplary service in the government auditing and accounting industry. In her previous role, she was an audit partner providing auditing services to municipalities and special districts throughout the State of Florida and was in charge of audit quality for the firm. In addition, she assisted clients with internal policy review, internal control best practices and implementation, and assisted with implementation of accounting software and accounting standards.

Further, she has met the educational requirements for CPAs set forth under Florida Statutes and the Government Auditing Standards (Yellow Book) issued by the Government Accountability Office (GAO). See next page for resume.

Value-Added Service

In addition to providing audit services for the District, Racquel provides an annual training session for the District accounting staff which will include; reviewing items found in the previous year's audit, accounting treatment for certain transactions, how to respond to auditor inquiry, how to analyze financial statements, and new accounting standards and regulations applicable to the upcoming audit year.

REFERENCES

Below are three districts that the engagement partner has worked on with the named management companies. In total, the engagement partner oversaw and worked on over 200 CDDs.

CATALINA AT WRINKLER PRESERVE COMMUNITY DEVELOPMENT DISTRICT	Rizzetta & Company 3434 Colwell Avenue, Suite 200 Tampa, FL 33614
BERRY BAY COMMUNITY DEVELOPMENT DISTRICT	Meritus 2005 Pan Am Circle, Suite 300 Tampa, FL 33607
BRIGHTON LAKES COMMUNITY DEVELOPMENT DISTRICT	Inframark 210 N University Drive Coral Springs, FL 33071

RACQUEL MCINTOSH

CPA

561-981-6282

mcintoshcpa@outlook.com

Racquel Mcintosh, CPA

2385 NW Executive Center Dr. Suite 100, Boca Raton FL

EDUCATION

Masters of Accounting
Florida Atlantic University
2004

Bachelor of Arts B.B.A
Major: Accounting & Finance
Florida Atlantic University
2003

INDUSTRIES

Governments

Non-profits

MEMBERSHIPS

AICPA
CSDA
FASD
FICPA
FGFOA

FASD Board Member/Presenter

FICPA SLG Committee Member

Profile

Racquel has been providing auditing and consulting services to governments and non-profits for over 18 years. Her in-depth knowledge of government/non-profit compliance requirements, regulations, accounting principles and audit methodologies provides clients with the highest service quality delivered with the utmost integrity.

Experience

- Oct 2023- Present
  McIntosh CPA
  Founder & President

- 2005 - 2023
  Grau & Associates

Audit Staff	2005 - 2009
Audit Senior	2009 -2011
Audit Manager	2011 - 2014,
Audit Partner	2014 - 2023

- Continuing Professional Education
  Over the last two(2) years

	Hours
Government Accounting & Auditing	37.5
Accounting, Auditing & Other (Incl Ethics)	42.5
Total hours	**80**

Collaborations

In addition to external audits, Racquel has assisted clients with implementing new accounting standards and State legislation, switching ERP systems, improving internal controls via new policies and procedures, providing education via webinars/seminars, and providing guidance to management.

LIST OF SPECIAL DISTRICTS AUDITED

COMMUNITY DEVELOPMENT

- OVER 200

WATER CONTROL/DRAINAGE

- Central Broward Water Control District
- East Central Regional Water Reclamation Facility
- Old Plantation Water Control District
- Pinellas Park Water Management District
- Pinetree Water Control District (Broward and Palm Beach)
- Ranger Drainage District
- South Central Regional Wastewater Treatment & Disposal Plant

FIRE RESCUE

- San Carlos Park Fire Protection & Rescue District
- Sanibel Fire & Rescue District
- South Trail Fire & Rescue District

OTHER

- Boca Raton Airport Authority
- Greater Boca Raton Beach & Park District
- Indian Trail Improvement District
- Spring Lake Improvement District

Schedule of Fees

Below are the all-inclusive fees for the District's annual financial statement audit

Fiscal Year	Proposed Fee
2026	$3,200
2027	$3,300
2028	$3,400
2029	$3,500
2030	$3,600

The above fees are based on the District not issuing additional Bonds in any of the fiscal years. If Bonds are issued, then fees will be renegotiated.

Appendix

Ron DeSantis, Governor

Melanie S. Griffin, Secretary

Florida dbpr

STATE OF FLORIDA
DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION

BOARD OF ACCOUNTANCY

THE ACCOUNTANCY CORPORATION HEREIN IS LICENSED UNDER THE PROVISIONS OF CHAPTER 473, FLORIDA STATUTES

RACQUEL MCINTOSH CPA, P.A.

MCINTOSH CPA
2385 NW EXECUTIVE CENTER DRIVE
SUITE 100
BOCA RATON FL 33431

LICENSE NUMBER: AD71848

EXPIRATION DATE: DECEMBER 31, 2027

Always verify licenses online at MyFloridaLicense.com

ISSUED: 12/30/2025

Do not alter this document in any form.

This is your license. It is unlawful for anyone other than the licensee to use this document.

State of Florida

Woman & Minority Business Certification

McIntosh CPA

Is certified under the provisions of
287 and 295.187, Florida Statutes, for a period from:
04/05/2026 to 04/05/2028

Pedro Allende
Florida Department of Management Services

FLORIDA DEPARTMENT OF MANAGEMENT SERVICES
SUPPLIER DEVELOPMENT

Office of Supplier Development
4050 Esplanade Way, Suite 380
Tallahassee, Florida 32399
850-487-0915
www.dms.myflorida.com/osd

AUDIT PROPOSAL

PREPARED FOR

HERON ISLES COMMUNITY DEVELOPMENT DISTRICT

Submitted by
Thomas & Company CPA PA

TABLE OF CONTENTS

Ms. Courtney Hogge, August 5, 2026
Recording Secretary
Heron Isles Community Development District
475 West Town Place, Suite 114,
St. Augustine, FL 32092

Ms. Courtney Hogge,

We are happy to present our qualifications to provide professional services for the independent audit of the financial statements of Heron Isles Community Development District for the year ending September 30, 2026, in accordance with government auditing standards generally accepted in United States of America.

Our firm is a Certified Public Accounting firm, licensed by the Board of Accountancy in the State of Florida, with an expert staff of highly qualified and seasoned financial professionals having several years of experience in the audit of entities like Heron Isles Community Development District. All partners of the firm are Certified Public Accountants with many years of experience in the audit of non-profit organizations.

It is our understanding that the objective of the audit is to provide an opinion on the financial statements taken as a whole. We understand that the audit is to be conducted in accordance with auditing standards generally accepted in the United States. We have considered due dates for this engagement and anticipate that we will comply, subject to your approval.

Our professional fees for the services described will be based upon the standard hourly billing rates of individuals assigned to your organization's audit. This proposal is based on the assumption that your staff will provide us with the necessary documentation and information to perform our services. We estimate that our fees will be **$ 26,240 for 2026.** This fee was based on the information provided by you and off the Audit Report received but can be negotiated and will adjust accordingly.

If you have any questions about our proposed services, please call me at (305)-747-3788.
Thank you in advance for the consideration of our proposal.

Very Truly,
Tony Thomas CPA
For Thomas & Company, CPA PA

9710 Stirling Rd, Suite # 101 -102 Cooper City, Florida 33024
Telephone (954) 435 7272, (954) 435 4488 Fax (954) 435 5558 Email – Tony@jttcpa.com
Member: AICPA & FICPA - WWW.JTTCPA.COM

PROFILE OF OUR FIRM

Thomas & Company CPA PA is a distinguished firm comprised of dedicated Certified Public Accountants committed to providing innovative, responsive solutions to a comprehensive suite of services that include audit, compilation, review, accounting, tax, and management consulting, tailored to meet the diverse needs of our clientele, which includes both non-profit organizations and commercial businesses.

Demonstrating our commitment to excellence, we extend our expertise to a broad spectrum of clients, many of whom receive program support through various channels such as federal, state, or local government funding. Our mission is to provide unparalleled professional services, ensuring the financial well-being and success of our clients in an ever-evolving business landscape. In addition to our extensive business and financial proficiency, our firm excels in delivering specialized expertise across a spectrum of disciplines. Our areas of proficiency include taxation, computer and electronic data processing applications, specialized accounting and auditing tailored for both for profit and non-profit organizations, and litigation services designed to meet the unique needs of attorneys. This diversified skill set positions us as a comprehensive resource, ensuring our clients receive tailored and expert guidance in navigating complex challenges.

At Thomas & Company CPA PA, we emphasize a close partner-client working relationship. Each client works with a partner who becomes the primary link between client and firm. We are a very friendly, knowledgeable, approachable and dependable firm with the capability to complete the audit efficiently without affecting day-to-day operations. When matters require the attention of a specialist, the engagement partner can easily and quickly find the necessary skills within the firm. We firmly believe that the pinnacle of excellence in accounting and auditing is achieved through a high degree of partner attention and active involvement in client affairs, a principle that has consistently defined Thomas & Company CPA PA. One of our partners, along with the professional staff, will be assigned to your engagement on a recurring basis to ensure continuity and audit efficiency. The principal partner will be supported by a concurring partner and a technical partner, collectively ensuring a comprehensive and expert approach to your financial matters.

With a focus on precision and client success, Thomas & Company CPA PA stands as a beacon of professionalism in providing strategic financial guidance in today's dynamic business environment.

PROFESSIONAL STAFF RESOURCES

Our firm is fortified with a skilled and diverse team, encompassing 3 partners, 8 managers, 14 senior accounting staff members, and 2 Information Technology (IT) staff members. This collective team of 27 professionals is strategically organized to provide comprehensive expertise and support across various facets of our services. We take pride in the proficiency and commitment of our staff, ensuring that our clients have access to a well-rounded and specialized resource pool for their financial and business needs.

ATTESTATION & AUDIT SERVICES

Our firm offers a range of professional services, including audits, reviews, and compilations. Our financial statement audit services strictly adhere to the standards set by prominent standard-setting boards and bodies in the United States of America. Additionally, we provide comprehensive financial statement review and compilation services. Our commitment involves a thorough effort to comprehend our clients' organizations, enabling us to gain insight into their specific financial reporting needs. This proactive approach ensures that our services are tailored to meet the unique requirements of each client, contributing to accurate and meaningful financial reporting.

TAX SERVICES THAT SEEK TO SAVE OUR CLIENTS' MONEY

The dynamics of tax laws exert a significant influence on every organization. Given the perpetual evolution and interpretations of tax laws, organizations often seek assistance to remain current with these changes. Thomas and Company CPA PA possess extensive expertise in the field of taxation, encompassing both personal and corporate taxation. Our firm works with high-net-worth individuals and high-income producing businesses, employing a diverse array of tax strategies to mitigate their tax liabilities effectively. Beyond a retrospective focus, we actively engage in prospective measures through comprehensive tax and financial planning. By doing so, we aim to pave a brighter financial pathway for all our clients. Our proactive approach underscores our commitment to meeting the diverse and evolving tax needs of our clients, ensuring that we contribute not only to their immediate financial goals but also to their long-term financial well-being.

PEER REVIEW

Thomas & Company CPA PA proudly holds membership in the American Institute of Certified Public Accountants (AICPA) and the Florida Institute of Certified Public Accountants (FICPA). As a committed participant in the AICPA Peer Review program, we actively engage in this voluntary self-regulatory initiative designed to uphold the highest standards of professionalism. Our involvement in this program underscores our dedication to ensuring quality audit performance and instilling confidence in the public.

In addition to our participation in the AICPA Peer Review program, **we specialize in conducting Engagement Quality Control Reviews, Monitoring, Inspection, and Peer Reviews for the work of other CPA firms**. This multifaceted approach reflects our unwavering commitment to excellence in the field of certified public accounting, demonstrating our expertise in maintaining rigorous standards and contributing to the overall integrity of the profession.

PEER REVIEW SERVICES

All partners within our firm hold the esteemed designation of Peer Reviewers and actively engage in conducting Peer Reviews for fellow Certified Public Accountants (CPAs) across the United States in accordance with the stringent requirements set forth by the American Institute of Certified Public Accountants (AICPA). This responsibility encompasses the evaluation of audits, including governmental and single audit engagements, as well as Employee Retirement Income Security Act (ERISA) engagements.

Notably, Tony Thomas, one of our distinguished partners, assumes the additional responsibility of serving on the Review Acceptance Board of the Florida Institute of Certified Public Accountants (FICPA). In this capacity, Mr. Thomas is entrusted with the pivotal role of approving Peer Reviews conducted in the state of Florida by other esteemed Peer Reviewers. This multifaceted involvement underscores our firm's commitment to upholding the highest standards of professional excellence within the CPA community and contributing to the regulatory oversight of peer review processes.

INDEPENDENCE

Our firm rigorously adheres to the professional standards mandating independence from audit clients. We ensure full compliance with the independence rules, regulations, and interpretations established by the American Institute of Certified Public Accountants (AICPA), which are disseminated to all professional employees and integral components of the firm's Audit and Accounting Manuals. Annually, we meticulously obtain written representations from each employee, affirming their commitment to and compliance with the prescribed standard of independence.

In the context of the proposed provision of services to your organization, we affirm that, to the best of our knowledge, there are no circumstances that could compromise our independence or give rise to any appearance of impaired independence. We hold the belief that our firm maintains both actual and perceived independence with the utmost integrity in relation to your organization.

Our Clients Operate in the Following Fields:

- State and Local Government Entities
- Non-profit Organizations
- Charter Schools
- Churches
- Colleges and Universities
- Professional Associations
- For-Profit Organizations
- Homeowner's Associations
- Condominium Associations
- Lending Institutions
- Brokerage Companies
- Labor Unions
- Certified Public Accounting Firms (Audit Firms)

Our comprehensive suite of services extends from fundamental record-keeping to comprehensive audits and specialized consulting services. With a proven track record as dedicated financial advocates, our commitment transcends mere service provider role, as we strive to enhance and contribute value to our clients' organizations. This approach underscores our dedication to delivering holistic financial solutions that go beyond the routine, aligning our expertise with the broader strategic objectives and the success of our clients.

Our service approach is distinguished by its commitment to excellence, ensuring exceptional outcomes through a comprehensive understanding of our clients' businesses and unique needs. We allocate our expertise and resources to remain abreast of current technology, market dynamics, legal frameworks, and regulatory trends, allowing us to provide informed guidance. With an overarching objective of facilitating our clients' growth and sustaining competitiveness, we recognize that our success is intricately tied to theirs. To fulfill this commitment, we consistently deliver the highest quality of work, adhering to the most stringent standards of performance in serving our clients.

MANAGEMENT CONSULTING SERVICES

The extensive expertise of our staff empowers our firm to deliver highly effective management consulting services across a diverse spectrum of our clients' operations. Our advisory services encompass strategic guidance in planning, organizing, and overseeing various facets of management activities. We specialize in offering consulting expertise in critical areas such as budgeting and forecasting, preparation of comprehensive business plans, and the development of financial proposals. Furthermore, our services encompass the implementation of advanced accounting software and implementation of accounting policies and procedures.

We are committed to diligently providing our clients with valuable insights into enhancing their internal control systems, including refining operating procedures. This commitment is directed towards fortifying the safeguarding of the organization's assets and enhancing shareholder wealth.

ADDITIONAL SERVICES

After extensively reviewing your prior year financial statements, it is evident that your organization is poised for transformative changes that will significantly impact on its trajectory for years to come. As your organization embarks on this journey of change, inevitably accompanied by uncertainties and challenges, Thomas & Company stands ready to assist you in navigating this evolution. Our commitment is to facilitate your organization's adaptation by providing unparalleled services, specifically in establishing new grants and upgrading your accounting system to accommodate an expanded budget.

Our expertise extends to the establishment of a robust accounting system designed to ensure seamless compliance with grants, while also accommodating the intricacies of a more sophisticated and diverse accounting framework. This foundation, built on a solid backbone, enables us to offer guidance on policies that will set your organization on a steadfast path towards growth.

It is crucial to emphasize that our objective goes beyond merely providing audit services. At Thomas & Company, our foremost priority is to witness and contribute to your success. We are dedicated to assisting and supporting your organizational growth, and this commitment will become evident once you choose to engage our services.

LICENSES

Thomas & Company CPA PA is a nationally recognized firm specializing in providing comprehensive Tax Services, Audits, and Peer Review services throughout the United States of America. While the majority of states in the U.S. acknowledge our firm's licensure in Florida, certain jurisdictions necessitate that we obtain a specific state license to conduct audit and attest work. Presently, we maintain a valid license in the following states:

- Florida License - AD63481
- California Firm License – OFR986
- Minnesota Firm License – F2566
- New Jersey Firm License – 20CZ00034500

FIRM SERVICES

Our firm provides detailed accounting, auditing, tax, litigation support and various business consulting services. The following are some of the services we offer.

- Assistance in the preparation and filing of C **Corporation (Form 1120), S Corporation (Form 1120S), Trust (Form 1041), and Partnership (Form 1065), and individual (Form 1040)** tax returns.

- **Annual Financial and Compliance Audits**:
  - Compliance Audits in Accordance with *Government Auditing Standards*
  - Compliance Audits in Accordance with the Federal Single Audit Act (Uniform Guidance)
  - Compliance Audits in Accordance with Department of Health and Human Services
  - Compliance Audits in Accordance with Department of Justice
  - Compliance Audits in Accordance with Department of Agriculture
  - Compliance Audits in Accordance with Department of Education for various organizations receiving Student Financial Assistance Programs

- **Reviews, Compilations, and Preparation** services of Financial Statements performed in accordance with Statements on Standards for Accounting and Review Services (SSARS)

- **Examinations, Reviews, and Agreed-Upon Procedure** services performed in accordance with Statement on Standards for Attestation Engagements (SSAE)

- **Peer Review Services** for other CPA firms under the AICPA guidelines

- **Engagement Quality Control Review** (EQCR) for other CPA firms

- Monitoring and Inspection of other CPA audit firms

- Design and implementation of Internal Control

- Presentation of budget, financial statements, cost allocation methodology etc.

- Business Valuation and Consultation

- Assistance in litigation, including testimony in court.

- Assistance in the preparation and development of economic projections and various investment strategies.

- US reporting regarding Foreign Taxation.

REPRESENTATIVE CLIENTS

Thomas & Company CPA, PA, has developed an excellent reputation among its clients for high quality, responsive professional services. Please see below the contact information for a few of the numerous clients we serve.

Single Audits performed in accordance with Uniform Guidance

The following engagements are of Non-Profit Organization audits performed under Generally Accepted Government Auditing Standards. Furthermore, these engagements received federal funding in excess of $ 1,000,000 triggering the Single Audit to be performed in accordance with Uniform Guidance (2 CFR § 200). The audits of these organization are public information and can be found on https://www.fac.gov/.

Native American Development Corporation Community Development Financial Institution (CDFI) 17 N. 26th St. Billings, MT 59101	**Marilyn Klein** Fiscal Accountant (406) 259-3804
Gateway Community Health Centers, Inc. Federally Qualified Health Center (FQHC) 501 Main St, Gatesville, NC 27938	**Rose Turner** Chief Executive Officer (252) 333-1047
SABER College (TITLE IV Funding) 3990 W Flagler St., Ste 103, Coral Gables, FL 33134	**Josefina Habif** Chief Executive Officer (305) 443-9170
YWCA South Florida, Inc. and Subsidiaries (Head Start Funding) 351 NW 5th St, Miami, FL 33128	**Yuri Alejaldre** VP of Finance (305) 377-9922
South Florida Behavioral Health Network (SFBHN) 205 NW 19th St #200, Miami, FL 33126.	**Steve Zuckerman** Chief Financial Officer (954) 536 4501
Broward Behavioral Health Coalition (BBHC) 3521 West Broward Blvd, Ste 206 Miami, FL 33126.	**Silvia Quintana** Chief Executive Officer (954) 622 8121
Agape Network Inc 22790 SW 112th Ave Miami, FL 33170	**Claudio Perez** Chief Executive Officer (305) 694 4040
Trinity Church 17801 NW 2nd Avenue Miami, FL 33169	**Robin Wilkerson** Executive Pastor (305) 756 6587
CDS Family & Behavioral Health Services Inc 3615 SW 13th St #4, Gainesville, FL 32608	**Philip Kabler** Chief Executive Officer (352)-244-0628
Family And Children Faith Coalition, Inc (FCFC) 5911 W Flagler St, Miami, FL 33144	**J. Martinez** Chief Executive Officer (786) 388-3000

Fellowship House 5711 South Dixie Highway South Miami, FL 33143	**Cristy Martinez** Vice President of Administration (305) 667 1036
Gang Alternative 12000 Biscayne Boulevard - Suite 402 North Miami, FL 33181	**Michael Nozile** Chief Financial Officer (954) 536 4501
Here's Help 15100 NW 27th Ave Opa-Locka, FL 33054	**Steve Saffron** Chief Financial Officer (305) 685 8201
Levy County Prevention Coalition 801 South SW Main St, Williston, FL 32696	**Jonathan Lewis** Chief Operating Officer (352) 328-3540
Mental Health America of Southeast Florida, Inc. 7145 W Oakland Park Blvd, Lauderhill, FL 33313	**Ethan LeFever** Executive Director (561) 293-4677
New Horizons Community Mental Health Center 1313 NW 36th Street, Suite # 400 Miami, FL 33142	**Michelle Wyatt-Sweeting** Chief Executive Officer (786) 261 8095
Passageway Residence of Dade County 2255 NW 10th Ave Miami, FL 33127	**Federico Hirlemann** Chief Financial Officer (305) 635-9106
South Florida Wellness Network (SFWN) 5225 NW 33rd Ave Fort Lauderdale, FL 33309	**Susan Nyamora** President & CEO (954) 629 0405
Acts Christian Transitional Service Inc Pennsylvania State Single Audit PO Box 8191, Philadelphia, PA 19101	**Angela Leedie** Controller (215) 232 4592
Overtown Youth Center Florida State Single Audit 450 NW 14th St Miami, FL 33136	**Randy Escoffery** Finance Director (305) 349-1204

STATE AND LOCAL GOVERNMENT AUDITS

The following engagements are of Charter School audits performed under Generally Accepted Government Auditing Standards (Yellow book).

Friendship Academy of the Arts (Single Audit) 2600 E 38th St, Minneapolis, MN 55406	**Carr S. Kpanyor, Jr** Interim Executive Director (612) 879-6703
High School for Recording Arts (Single Audit) 1166 University Ave West St Paul, MN 55104	**Bonnie Hughes** Business Manager (651) 287-0890
Minnesota Math and Science Academy (Single Audit) 169 Jenks Ave E, St Paul, MN 55117	**Hasan Damar** Treasurer (651) 246-0845
New Century (Single Audit) 1380 Energy Park Dr #108, St Paul, MN 55108	**Ahmed Ali** Executive Director (651) 478-4535
Twin Cities International Schools (Single Audit) 277 N 12th Ave, Minneapolis, MN 55401	**Abdirashid Warsame** School Director (612) 821-6470
Aspire Academy 1210 Shakopee Town Square, Shakopee, MN 55379	**M.K Adam** Executive Director (952) 295-0402
Augsburg Fairview Academy 2504 Columbus Ave., Minneapolis, MN 55404	**Heidi Anderson** Executive Director (612) 333-1614
Cyber Village Academy 3810 E 56th St, Minneapolis, MN 55417	**Nicole Rasmussen** Executive Director (651) 523-7170
Discovery Charter School 4100 66th St E Ste. #2, Inver Grove Heights, MN 55076	**Heather Lines, Ed.D** Executive Director Principal (651) 444-8464
Horizon Science Academy Twin Cities 7735 2nd Ave S, Richfield, MN 55423	**Hasan Damar** Treasurer (612) 712-5252
Jennings Community School 2455 University Ave W, St Paul, MN 55114	**Jonathan Luknic** Executive Director (651) 649.5403
Level Up Academy 2600 Co Rd E East, White Bear Lake, MN 55110	**Daniel Juhlke** Executive Director (651) 408-5559
LIFE Prep 930 Geranium Ave E, St Paul, MN 55106	**Leah Jones** Director (651) 793-6624
Progeny Academy 5929 Brooklyn Blvd, Brooklyn Center, MN 55429	**Nicole Nelson, Ed.S.** Co-Founder & Director (763) 325-9150

Sojourner Truth Academy
3820 Emerson Ave N,
Minneapolis, MN 55412

Julie Guy
Executive Director
(612) 588-3599

Stonebridge World School
4530 Lyndale Ave S,
Minneapolis, MN 55419

Barbara Novy
Executive Director
(612) 877-7400

Terra Nova School
1705 Hwy 25 N
Buffalo, MN 55313

Craig Wignes
Principal
952-852-0129

The South Carolina Preparatory Academy
1650 E Greenville St Suite H,
Anderson, SC 29621

Jamie Brumer-Clemons
Chief Executive Officer
(864) 359-2215

Ubah Academy
1600 Mian St,
Hopkins, MN 55343

Mohamed Egeh
Financial Management
(952) 540-2942

Following Charter Schools in Arizona:

- AZ Compass Schools, Inc
- Skyline Gila River Schools, LLC (Single Audit)
- Skyline Schools, Inc (Single Audit)
- South Phoenix Academy, Inc
- South Valley Academy, Inc
- Vector School District, Inc

K.J. Weihing
Vice President of Finance
(480) 779-2010

Academir Charter Schools
operate the following schools in Florida:

- Academir Charter School Preparatory (Single Audit)
- Academir Charter School Math and Science
- Academir Charter School East Middle
- Academir Charter School East
- Academir Charter School Middle
- Academir Charter School West
- Academir Middle of Math & Science
- Academir Preparatory Academy

Esther Mir, VP
Superior Charter School Services
(305) 225-0444

Excelsior Charter Schools
operate the following schools in Florida:

- Excelsior Prep Charter School of Miami Gardens (Single Audit)
- Excelsior Prep Charter School of Hialeah
- Excelsior Prep Charter School of Hillsborough County
- Excelsior Prepatory Middle School

Yamile Rafi-Marquez
Director of Operations
(786) 577 0661

OTHER REFERENCES

Paul Brown, CPA
Director of Technical Services

Florida Institute of CPAs
(850)-224-2727 x-251

LIST OF KEY ENGAGEMENT PARTNERS FOR AUDIT SERVICES

Roby Thomas, CPA
Partner

Mr. Roby Thomas boasts a distinguished career spanning over 10 years, specializing in the audit of diverse profit and non-profit organizations. He holds membership with professional organizations, including the AICPA and FICPA, and has played a pivotal role in training numerous non-profit entities on sound financial accountability practices through the Single Audit framework.

Having collaborated with various prominent Public Accounting Firms, Mr. Thomas has demonstrated expertise in successfully executing audits for a range of non-profit and for-profit multinational corporations. His proficiency extends to the preparation of Federal 990, 1040, 1065, 1120, and 1120 tax returns.

Furthermore, Mr. Thomas has achieved notable success in conducting numerous risk evaluations and providing budgetary assistance to diverse providers. His extensive experience also encompasses the successful completion of independent financial statement audits, as well as expertise in navigating the intricacies of The Uniform Guidance and Florida Single Audit for various nonprofit organizations.

Roby's passion for auditing goes beyond the thrill of the intellectual chase. While he relishes the intricate puzzles each audit presents, his true calling lies in empowering his clients through meticulous analysis. He views each audit as an opportunity to shine a light on the inner workings of their businesses, ensuring accuracy, transparency, and control.

But his dedication doesn't stop at numbers. Roby genuinely delights in building trusted relationships with his clients, understanding their goals and challenges on a deeper level. He translates complex financial data into readily understandable insights, guiding them towards confident decision-making and sustainable growth. Witnessing their success, a direct result of his expertise and genuine care, is what truly fuels his passion, making him a highly sought-after and client-focused auditor.

Tony Thomas, CPA
Partner

Mr. Tony Thomas is a certified public accountant in the United States of America. Tony has over 15 years of experience in Public Accounting. He has focused his practice to cater the needs of business ranging from small start-up businesses to large corporations including for-profit, not-for-profit, and governmental organizations.

Tony has a wide range of experience in the field of taxation for both personal and corporate taxation. He has worked with high-net-worth individuals and high-income producing businesses to decrease their tax liabilities through various tax strategies. He looks to not only help his client retrospectively but also prospectively through various tax and financial planning to pave a brighter financial pathway for his clients.

Tony has extensive experience in the field of auditing. He has specialized in audits of numerous for-profit and not-for-profit organizations in various industries. His expertise ranges from Single Audits in accordance with Uniform Guidance, Not-Profit Educational Institutions, Children's Trust Program Specific Audits, Governmental Audits including both Subrecipients and Pass-through Entities, Condominium and Homeowner Associations, Construction Companies and various others. Outside of the field of Auditing, Tony also has performed various Reviews, Compilations, & Agreed-Upon Procedures

JOSE THOMAS, CPA

9710 Stirling Road
Cooper City, Florida 33024
(954) 270 7849, Fax (954) 435 5558
Josecpa@jttcpa.com

Jose Thomas, C.P.A
Managing Partner

As the distinguished Managing Partner of Thomas & Company CPA PA, Mr. Thomas brings a wealth of experience and expertise to the forefront of the firm's operations, steering it towards excellence and innovation in the realms of taxation, audit, and peer review.

Professional Background

Mr. Thomas holds a distinguished professional background, having earned a Bachelor of Science in Accounting from York University, Toronto, Ontario, and a Bachelor of Science in Mathematics and Accounting from the University of Kerala, India. Subsequently, he achieved the designation of Certified General Accountant of Canada in Toronto and pursued an Executive Master of Science in Taxation from Florida International University. Mr. Thomas is a Certified Public Accountant licensed by the Florida board. His commitment to professional development is underscored by his memberships, including being a FICPA Peer Review Board Member, AICPA Peer Reviewer Team Captain, and a Member of the Government Audit Quality Center. Mr. Thomas has successfully completed various intensive training and education in Uniform Guidance and Florida Single Audit Act Training.

Work History

Mr. Thomas brings a robust work history, having served as an Audit Evaluation and Review Analyst with the Florida Department of Children & Families. In this role, he provided technical assistance to local CPA firms and ADM Providers in connection with Uniform Guidance and the Florida Single Audit Act. Mr. Thomas also conducted contract compliance monitoring for various providers, including Broward Behavioral Health Coalition, Inc., and South Florida Behavioral Health Network, Inc. He implemented and formulated various audit tools for the Department of Children and Families. Mr. Thomas collaborated with various Public Accounting Firms, successfully completing audits for diverse non-profit and for-profit multinational corporations. He is recognized as an expert in the preparation of Federal 990, 1040, 1065, 1120, and 1120S tax returns, and has a proven track record in risk evaluation for numerous providers. Mr. Thomas has conducted numerous independent financial statement audits, Uniform Guidance audits, and Florida Single Audits for various nonprofit organizations across the Unites States of America. Additionally, he provided technical assistance to various substance abuse providers in their budget and FS 65E-14 guidelines.

Commitment to Professional Development:

In addition to managing the day-to-day operations of Thomas and Company CPA PA, Mr. Thomas remains actively involved in professional development initiatives. He has contributed to the professional community by participating in industry conferences, leading workshops, and staying engaged with regulatory updates. Mr. Thomas is a strong advocate for continuing education, both within the firm and the wider accounting community.

Leadership at Thomas and Company CPA PA:

Appointed as the Managing Partner of Thomas and Company CPA PA, Mr. Thomas has been instrumental in shaping the firm's identity and fostering a culture of excellence. Under Mr. Thomas's leadership, the firm has achieved significant milestones in providing top-tier tax advisory, audit, and peer review services to a diverse clientele.

Mr. Thomas places a strong emphasis on staying abreast of the latest industry trends and technological advancements, ensuring that Thomas and Company CPA PA remain at the forefront of innovation. By fostering a collaborative and client-centric approach, Mr. Thomas has created an environment that prioritizes client satisfaction and long-term partnerships.

Community Engagement

Beyond professional commitments, Mr. Thomas is dedicated to giving back to the community. He actively participates in philanthropic activities and holds significant roles such as Treasurer for the Catholic Association, Treasurer for the Ontario Government Employees Charitable Campaign, Treasurer of the Lions Club of Trivandrum, and Audit Finance Committee Member for the Memorial Health Systems.

Mr. Thomas stands as a beacon of leadership in the accounting industry, epitomizing the values of integrity, expertise, and client-focused service. Through his guidance, Thomas & Company CPA PA continues to thrive as a respected entity in taxation, audit, and peer review, solidifying its reputation as a trusted managing partner in financial excellence.

January 21, 2024

Jose Thomas
Thomas & Company, CPA, P.A.
9710 Stirling RD Ste 101-102
Hollywood, FL 33024-8018

Dear Jose Thomas:

It is my pleasure to notify you that on January 12, 2024, the Florida Peer Review Committee accepted the report on the most recent System Review of your firm. The due date for your next review is December 31, 2026. This is the date by which all review documents should be completed and submitted to the administering entity.

As you know, the report had a peer review rating of pass. The Committee asked me to convey its congratulations to the firm.

Thank you for your cooperation.

Sincerely,

FICPA Peer Review Committee

Peer Review Team
FICPA Peer Review Committee
paul@ficpa.org
850.224.2727, x5957

cc: Ileana Alvarez, Tony Thomas

Firm Number: 900004443592 Review Number: 602963

THIRD ORDER OF BUSINESS

A.

1.

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 19, 2026 at 5:05 p.m. at Blackrock Baptist Church, 96362 Blackrock Road, Yulee, Florida 32097.

Present and constituting a quorum were:

Greg Watson	Chairman
Eugene Hays	Supervisor
Colin Jannuzzi	Supervisor

Also present were:

Daniel Laughlin	District Manager
Lauren Gentry	District Counsel
Mike Yuro	District Engineer
Kelly Mullins	Field Operations Manager
Terry Glynn *by phone*	GMS

The following is a summary of the discussion and actions taken at the May 19, 2026 meeting.

FIRST ORDER OF BUSINESS **Roll Call**

Mr. Laughlin called the meeting to order at 5:05 p.m. and called the roll.

SECOND ORDER OF BUSINESS **Public Comment**

There being no members of the public present, the next item followed.

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

A. Approval of the Minutes of the February 17, 2026 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 $112,154.47.

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

FOURTH ORDER OF BUSINESS **Acceptance of the Audit Committee's Recommendation and Authorizing Staff to Issue a Request for Proposals for Audit Services**

On MOTION by Mr. Watson seconded by Mr. Jannuzzi, with all in favor, the audit committee's recommendation was accepted with staff authorized to issue a request for proposals for audit services.

FIFTH ORDER OF BUSINESS **Consideration of Resolution 2026-06, Approving the Proposed Budget and Setting a Public Hearing Date**

Mr. Laughlin presented the proposed budget for fiscal year 2027, noting there is no increase in assessments as presented. In order to balance the budget out and avoid an increase, funds were pulled from the capital reserve contribution. Mr. Laughlin recommended increasing the budget next year in order keep the capital reserve funds in place.

On MOTION by Mr. Watson seconded by Mr. Jannuzzi, with all in favor, Option 2 of Resolution 2026-06, approving the proposed budget with no increase and setting a public hearing for August 18, 2026 at 5:00 p.m. was approved.

SIXTH ORDER OF BUSINESS **Staff Reports**

A. Landscape

Ms. Mullins reported that a few landscaping and irrigation issues have been resolved.

B. District Counsel

Ms. Gentry reminded the board members to file their Form 1 by July 1st and to complete four hours of ethics training by the end of the year. Next, she reminded the board the qualifying period for the upcoming election runs from June 8th through June 12th.

C. District Engineer

Mr. Yuro reported that he was asked to look at a pipe off Heron Isles Parkway, and it does appear there is an issue. He recommended a contractor dig down to inspect the pipe.

> On MOTION by Mr. Hays seconded by Mr. Jannuzzi, with all in favor, authorizing the Chairman to work with staff and give final approval on pipe repairs was approved.

D. District Manager

1. Report on the Number of Registered Voters

Mr. Laughlin informed the Board there are 1,339 registered voters reported to be residing within the District's boundaries.

2. Reminder of Upcoming Election

This item was covered under District Counsel's report.

E. Field Operations Manager

1. Field and Pond Reports

A copy of the operations report was included in the agenda package for the Board's review. Ms. Mullins reported that there was some vandalism in the bathroom. Double-strength magnets have been installed on the door.

2. Proposal for Bass Lane Sod Install

Two proposals were presented to the Board to add sod to prevent further erosion. Ms. Mullins added that she is awaiting two proposals from additional companies.

There was no action taken on this item. The Board discussed possibly purchasing sod and installing it in-house.

SEVENTH ORDER OF BUSINESS Supervisor Requests and Public Comment

Mr. Watson asked if Mr. Laughlin had spoken to FPL about making the lights around the playground brighter, if additional poles could be installed, and if they could trim the trees around the light poles.

Mr. Laughlin responded that he has not yet received a response from FPL.

Mr. Watson stated that he called Commissioner Grey to find out why Heron Isles Parkway hadn't been striped yet. The response was the contractor is trying to get a bond per the county's requirement, and it should be completed in 30 to 45 days.

Mr. Hays asked who residents should call if they have trees or landscaping blocking lights or hanging over sidewalks.

Mr. Laughlin responded that he believes the District can take care of it if the tree or landscaping is hanging over District property.

Mr. Watson stated that he would rather have FPL move the lights.

Mr. Laughlin stated that he would look into it, but at a minimum FPL could be asked to trim the trees around the lights.

EIGHTH ORDER OF BUSINESS **Next Scheduled Meeting – August 18, 2026 at 5:00 p.m. at Blackrock Baptist Church, 96362 Blackrock Road, Yulee, Florida**

NINTH ORDER OF BUSINESS **Adjournment**

On MOTION by Mr. Hays seconded by Mr. Jannuzzi with all in favor the meeting was adjourned.

_________________________________ _________________________________

Secretary/Assistant Secretary Chairman/Vice Chairman

2.

MINUTES OF MEETING
HERON ISLES COMMUNITY DEVELOPMENT DISTRICT

An Audit Committee meeting of the Heron Isles Community Development District was held on Tuesday, May 19, 2026 at 5:02 p.m. at Blackrock Baptist Church, 96362 Blackrock Road, Yulee, Florida 32097.

Present were:

Greg Watson	Chairman
Eugene Hays	Supervisor
Colin Jannuzzi	Supervisor

Also present were:

Daniel Laughlin	District Manager
Lauren Gentry	District Counsel

FIRST ORDER OF BUSINESS **Roll Call**

Mr. Torres called the meeting to order at approximately 5:02 p.m.

SECOND ORDER OF BUSINESS **Approval of Auditor Selection Evaluation Criteria**

Mr. Laughlin presented five criteria for consideration: ability of personnel, proposer's experience, understanding of scope of work, ability to furnish the required services, and price. Each criterion is weighted at 20 points.

> On MOTION by Mr. Watson seconded by Mr. Jannuzzi with all in favor the auditor selection evaluation criteria were approved as presented.

THIRD ORDER OF BUSINESS **Other Business**

There was no other business.

FOURTH ORDER OF BUSINESS **Adjournment**

> On MOTION by Mr. Watson seconded by Mr. Hays with all in favor the Audit Committee meeting was adjourned.

B.

Heron Isles

Community Development District

Unaudited Financial Reporting

June 30, 2026

Table of Contents

Heron Isles

Community Development District

Combined Balance Sheet

June 30, 2026

	General Fund	Debt Service Fund	Capital Reserve Fund	Totals Governmental Funds
Assets:				
Cash:				
Operating Account	$ 91,673	$ -	$ 5,839	$ 97,511
Assessments Receivable	-	-	-	-
Due from Other	-	-	-	-
Due from Other Government	-	-	-	-
Due from General Fund	-	-	-	-
Due from Capital Fund	-	-	.	-
Investments:				
State Board of Administration (SBA)	435,408	-	242,899	678,307
Custody - Reserve	878	-	-	878
Custody - Excess Funds	65,604	-	-	65,604
Series 2017				
Reserve A1	-	-	-	-
Reserve A2	-	29,188	-	29,188
Revenue	-	63,836	-	63,836
Prepayment	-	-	-	-
Excess Revenue	-	-	-	-
Prepaid Expenses	-	-	-	-
Deposits	1,580	-	-	1,580
Total Assets	**$ 595,143**	**$ 93,023**	**$ 248,738**	**$ 936,904**
Liabilities:				
Accounts Payable	$ 1,843	$ -	$ -	$ 1,843
Accrued Expenses	-	-	-	-
FICA Payable	-	-	-	-
Due to Debt Service	-	-	-	-
Due to Capital Reserve	-	-	-	-
Total Liabilites	**$ 1,843**	**$ -**	**$ -**	**$ 1,843**
Fund Balance:				
Nonspendable:				
Prepaid Items	$ -	$ -	$ -	$ -
Deposits	1,580	-	-	1,580
Restricted for:				
Debt Service	-	93,023	-	93,023
Capital Project	-	-	-	-
Assigned for:				
Capital Reserve Fund	-	-	248,738	248,738
Capital Reserves	-	-	-	-
Unassigned	591,720	-	-	591,720
Total Fund Balances	**$ 593,300**	**$ 93,023**	**$ 248,738**	**$ 935,061**
Total Liabilities & Fund Balance	$ 595,143	$ 93,023	$ 248,738	$ 936,904

Heron Isles

Community Development District

General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending June 30, 2026

	Adopted Budget	Prorated Budget Thru 06/30/26	Actual Thru 06/30/26	Variance
Revenues:				
Special Assessments - Tax Roll	$ 412,343	$ 412,343	$ 417,906	$ 5,562
Interest Income/Miscellaneous Income	10,000	10,000	14,492	4,492
Access Key Cards	100	-	-	-
Total Revenues	**$ 422,443**	**$ 422,343**	**$ 432,398**	**$ 10,054**
Expenditures:				
General & Administrative:				
Supervisor Fees	$ 4,000	$ 3,000	$ 1,400	$ 1,600
PR-FICA	306	230	107	122
Engineering	7,200	7,200	7,773	(573)
Attorney	18,000	13,500	11,601	1,899
Annual Audit	3,460	3,460	3,460	-
Assessment Administration	8,348	8,348	8,348	-
Dissemination Agent	1,769	1,327	1,327	-
Trustee Fees	4,080	2,788	2,788	-
Management Fees	59,082	44,312	44,312	-
Information Technology	2,123	1,592	1,592	-
Website Maintenance	1,415	1,062	1,061	-
Telephone	200	150	59	91
Postage & Delivery	800	600	212	388
Meeting Room Rental	300	225	-	225
Insurance	19,928	19,928	17,564	2,364
Printing & Binding	600	450	170	281
Legal Advertising	3,200	2,400	476	1,924
Other Current Charges	7,400	5,550	6,983	(1,433)
Office Supplies	100	75	3	72
Dues, Licenses & Subscriptions	175	175	175	-
Total General & Administrative	**$ 142,486**	**$ 116,371**	**$ 109,411**	**$ 6,960**
Operations & Maintenance				
Utilities				
Electric	$ 35,750	$ 26,813	$ 26,011	$ 801
Water & Sewer	14,700	14,700	20,806	(6,106)
Subtotal Utilities	**$ 50,450**	**$ 41,513**	**$ 46,817**	**$ (5,304)**
Contract Services				
Landscape Maintenance (Brightview Landscaping)	$ 89,956	$ 67,467	$ 65,502	$ 1,965
Landscape Contingency	15,000	11,250	4,114	7,136
Irrigation Maintenance	8,500	6,375	6,605	(230)
Lake Maintenance (Future Horizons)	9,243	6,933	6,602	330
Janitorial Services (Magic Touch)	7,400	5,550	5,486	65
Facility Management	14,594	10,945	11,467	(521)
Security Services	1,440	1,080	1,080	-
Pest Control Services (Naders Pest Raiders)	350	263	272	(10)
Holiday Decorations	1,500	1,125	-	1,125
Subtotal Contract Services	**$ 147,983**	**$ 110,988**	**$ 101,128**	**$ 9,859**

Heron Isles

Community Development District

General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending June 30, 2026

	Adopted Budget	Prorated Budget Thru 06/30/26	Actual Thru 06/30/26	Variance
Repair and Maintenance				
Facility Repairs	$ 17,500	$ 13,125	$ 8,795	$ 4,330
Miscellaneous Repairs & Maintenance	7,500	5,625	225	5,400
Road and Drainage Repairs	5,000	3,750	-	3,750
Subtotal Repair and Maintenance	**$ 30,000**	**$ 22,500**	**$ 9,020**	**$ 13,480**
Total Operations & Maintenance	**$ 228,433**	**$ 175,000**	**$ 156,966**	**$ 18,034**
Total Expenditures	**$ 370,920**	**$ 291,371**	**$ 266,376**	**$ 24,994**
Excess (Deficiency) of Revenues over Expenditures	$ 51,524		$ 166,022	
Other Financing Sources/(Uses):				
Transfer In/(Out)	$ (64,717)	$ (64,717)	$ (64,717)	$ -
Total Other Financing Sources/(Uses)	**$ (64,717)**	**$ (64,717)**	**$ (64,717)**	**$ -**
Net Change in Fund Balance	**$ (13,193)**		**$ 101,305**	
Fund Balance - Beginning	$ 13,193		$ 491,995	
Fund Balance - Ending	$ -		$ 593,300	

Heron Isles

Community Development District

Month to Month

	Oct	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sept	Total
Revenues:													
Special Assessments - Tax Roll	$ 2,560	$ 28,553	$ 365,865	$ 2,609	$ 6,672	$ 640	$ 7,766	$ 1,174	$ 2,066	$ -	$ -	$ -	$ 417,906
Interest Income/Miscellaneous Income	1,312	1,253	1,188	1,790	2,053	1,994	1,572	1,607	1,722	-	-	-	14,492
Access Key Cards	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenues	**$ 3,872**	**$ 29,806**	**$ 367,053**	**$ 4,399**	**$ 8,725**	**$ 2,635**	**$ 9,338**	**$ 2,782**	**$ 3,788**	**$ -**	**$ -**	**$ -**	**$ 432,398**
Expenditures:													
General & Administrative:													
Supervisor Fees	$ -	$ -	$ 600	$ -	$ 600	$ -	$ -	$ 200	$ -	$ -	$ -	$ -	$ 1,400
PR-FICA	-	-	46	-	46	-	-	15	-	-	-	-	107
Engineering	2,685	1,388	1,295	833	925	-	-	648	-	-	-	-	7,773
Attorney	1,247	2,975	693	387	1,878	1,312	374	2,165	572	-	-	-	11,601
Annual Audit	-	-	-	-	-	-	-	-	3,460	-	-	-	3,460
Assessment Administration	8,348	-	-	-	-	-	-	-	-	-	-	-	8,348
Dissemination Agent	147	147	147	147	147	147	147	147	147	-	-	-	1,327
Trustee Fees	2,788	-	-	-	-	-	-	-	-	-	-	-	2,788
Management Fees	4,924	4,924	4,924	4,924	4,924	4,924	4,924	4,924	4,924	-	-	-	44,312
Information Technology	177	177	177	177	177	177	177	177	177	-	-	-	1,592
Website Maintenance	118	118	118	118	118	118	118	118	118	-	-	-	1,061
Telephone	26	-	-	16	-	-	18	-	-	-	-	-	59
Postage & Delivery	22	6	10	16	4	45	8	44	55	-	-	-	212
Insurance	17,564	-	-	-	-	-	-	-	-	-	-	-	17,564
Printing & Binding	2	2	40	50	8	9	7	4	49	-	-	-	170
Meeting Room Rental	-	-	-	-	-	-	-	-	-	-	-	-	-
Legal Advertising	-	-	113	187	-	-	-	176	-	-	-	-	476
Other Current Charges	133	6,550	29	73	35	47	102	-	15	-	-	-	6,983
Office Supplies	0	0	0	0	0	0	0	0	0	-	-	-	3
Dues, Licenses & Subscriptions	175	-	-	-	-	-	-	-	-	-	-	-	175
Total General & Administrative	**$ 38,355**	**$ 16,286**	**$ 8,192**	**$ 6,927**	**$ 8,862**	**$ 6,780**	**$ 5,874**	**$ 8,618**	**$ 9,517**	**$ -**	**$ -**	**$ -**	**$ 109,411**
Utilities													
Electric	$ 2,861	$ 2,802	$ 2,780	$ 2,796	$ 2,968	$ 2,950	$ 2,916	$ 2,940	$ 2,998	$ -	$ -	$ -	$ 26,011
Water & Sewer	1,670	3,005	3,306	2,220	2,226	1,840	1,739	1,979	2,818	-	-	-	20,806
Subtotal Utilities	**$ 4,532**	**$ 5,808**	**$ 6,086**	**$ 5,016**	**$ 5,194**	**$ 4,790**	**$ 4,655**	**$ 4,919**	**$ 5,816**	**$ -**	**$ -**	**$ -**	**$ 46,817**
Contract Services													
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	1,231	-	643	842	-	1,399	-	-	-	-	-	-	4,114
Irrigation Maintenance	2,350	-	-	-	931	-	-	-	3,324	-	-	-	6,605
Lake Maintenance (Future Horizons)	734	734	734	734	734	734	734	734	734	-	-	-	6,602
Janitorial Services (Magic Touch)	610	610	610	610	610	610	610	610	610	-	-	-	5,486
Facility Management	1,274	1,274	1,274	1,274	1,274	1,274	1,274	1,274	1,274	-	-	-	11,467
Security Services	120	120	120	120	120	120	120	120	120	-	-	-	1,080
Pest Control Services (Naders Pest Raiders)	-	-	-	-	-	272	-	-	-	-	-	-	272
Holiday Decorations	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal Contract Services	**$ 13,596**	**$ 10,015**	**$ 10,658**	**$ 10,857**	**$ 10,946**	**$ 11,686**	**$ 10,015**	**$ 10,015**	**$ 13,340**	**$ -**	**$ -**	**$ -**	**$ 101,128**

Heron Isles

Community Development District

Month to Month

	Oct	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sept	Total
Repair and Maintenance													
Facility Repairs	$ 1,272	$ 482	$ 425	$ 1,028	$ 2,960	$ 310	$ 500	$ 1,281	$ 538	$ -	$ -	$ -	$ 8,795
Miscellaneous Repairs & Maintenance	-	-	-	-	135	45	-	45	-	-	-	-	225
Road and Drainage Repairs	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal Repair and Maintenance	**$ 1,272**	**$ 482**	**$ 425**	**$ 1,028**	**$ 3,095**	**$ 355**	**$ 500**	**$ 1,326**	**$ 538**	**$ -**	**$ -**	**$ -**	**$ 9,020**
Total Expenditures	**$ 38,355**	**$ 16,286**	**$ 8,192**	**$ 6,927**	**$ 8,862**	**$ 6,780**	**$ 5,874**	**$ 8,618**	**$ 9,517**	**$ -**	**$ -**	**$ -**	**$ 266,376**
Excess (Deficiency) of Revenues over Expenditures	$ (34,482)	$ 13,519	$ 358,862	$ (2,528)	$ (137)	$ (4,145)	$ 3,464	$ (5,836)	$ (5,729)	$ -	$ -	$ -	$ 166,022
Other Financing Sources/Uses:													
Transfer In/(Out)	-	-	-	-	-	-	-	-	(64,717)	-	-	-	(64,717)
Total Other Financing Sources/Uses	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ (64,717)**	**$ -**	**$ -**	**$ -**	**$ (64,717)**
Net Change in Fund Balance	**$ (34,482)**	**$ 13,519**	**$ 358,862**	**$ (2,528)**	**$ (137)**	**$ (4,145)**	**$ 3,464**	**$ (5,836)**	**$ (70,446)**	**$ -**	**$ -**	**$ -**	**$ 101,305**

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, 2026

	Adopted Budget	Prorated Budget Thru 06/30/26	Actual Thru 06/30/26	Variance
Revenues:				
Special Assessments - Tax Roll	$ 221,115	$ 221,115	$ 224,100	$ 2,984
Interest Income	6,000	4,500	4,607	107
Total Revenues	**$ 227,115**	**$ 225,615**	**$ 228,706**	**$ 3,091**
Expenditures:				
Series 2017A-1				
Interest - 11/1	$ 21,456	$ 21,456	$ 21,456	$ -
Special Call 11/1	-	-	5,000	(5,000)
Interest - 5/1	21,456	21,456	21,372	84
Principal - 5/1	105,000	105,000	105,000	-
Series 2017A-2				
Interest 11/1	12,000	12,000	12,000	-
Special Call 11/1	-	-	5,000	(5,000)
Interest - 5/1	12,000	12,000	11,875	125
Principal - 5/1	35,000	35,000	35,000	-
Special Call - 5/1	-	-	5,000	(5,000)
Total Expenditures	**$ 206,913**	**$ 206,913**	**$ 221,703**	**$ (14,791)**
Excess (Deficiency) of Revenues over Expenditures	$ 20,203	$ 18,703	$ 7,003	$ (11,700)
Other Financing Sources/(Uses):				
Transfer In/(Out)	$ -	$ -	$ -	$ -
Total Other Financing Sources/(Uses)	$ -	$ -	$ -	$ -
Net Change in Fund Balance	**$ 20,203**	**$ 18,703**	**$ 7,003**	**$ (11,700)**
Fund Balance - Beginning	$ 97,485		$ 86,020	
Fund Balance - Ending	$ 117,688		$ 93,023	

Heron Isles

Community Development District

Capital Reserve Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending June 30, 2026

	Adopted Budget	Prorated Budget Thru 06/30/26	Actual Thru 06/30/26	Variance
Revenues				
Capital Reserve Transfer In	$ 64,717	$ 64,717	$ 64,717	$ -
Interest	2,400	1,800	5,607	3,807
Total Revenues	**$ 67,117**	**$ 66,517**	**$ 70,324**	**$ 3,807**
Expenditures:				
Capital Outlay	$ -	$ -	$ -	$ -
Repair and Replacements	-	-	24,551	(24,551)
Other Service Charges	500	375	527	(152)
Total Expenditures	**$ 500**	**$ 375**	**$ 25,078**	**$ (24,703)**
Excess (Deficiency) of Revenues over Expenditures	**$ 66,617**		**$ 45,246**	
Other Financing Sources/(Uses)				
Transfer In/(Out)	$ -	$ -	$ -	$ -
Total Other Financing Sources (Uses)	**$ -**	**$ -**	**$ -**	**$ -**
Net Change in Fund Balance	**$ 66,617**		**$ 45,246**	
Fund Balance - Beginning	$ 203,510		$ 203,492	
Fund Balance - Ending	$ 270,127		$ 248,738	

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 Servi
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)
Less: November 1, 2025 (Prepayment)	($5,000)
Less: May 1, 2026	($105,000)
Current Bonds Outstanding	**$1,260,000**

(1) Covered by Assured Guaranty Municipal Corp Bond Insurance

Series 2017-A2 Capital Improvement Revenue Bonds	
Interest Rate:	5.00%
Maturity Date:	11/1/2036
Reserve Fund Definition	50% of Maximum Annual Debt Service
Reserve Fund Requirement	$29,188
Reserve Fund Balance	29,188
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)
Less: November 1, 2025 (Prepayment)	($5,000)
Less: May 1, 2026	($35,000)
Less: May 1, 2026 (Prepayment)	($5,000)
Current Bonds Outstanding	**$435,000**

Total Bonds Outstanding	**$1,695,000**

C.

Heron Isles

Community Development District

FISCAL YEAR 2026 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	10/29/25	1,372.85	2,560.11	3,932.96
2	11/20/25	15,311.21	28,552.67	43,863.88
3	12/9/25	187,015.92	348,751.21	535,767.13
4	12/19/25	9,177.31	17,114.05	26,291.36
5	1/13/26	1,399.15	2,609.15	4,008.30
6	2/6/26	3,577.66	6,671.69	10,249.35
7	3/4/26	343.42	640.42	983.84
8	4/14/26	4,164.64	7,766.31	11,930.95
9		-	-	-
10	5/12/26	629.70	1,174.27	1,803.97
11				
12	6/12/26	1,107.73	2,065.72	3,173.45
		-	-	-
		-	-	-
		-	-	-
		-	-	
TOTAL TAX ROLL RECEIPTS		$ 224,099.59	$ 417,905.60	$ 642,005.19
TOTAL DUE TAX ROLL RECEIPTS		$ (2,984.20)	$ (5,564.99)	$ (8,549.19)

PERCENT COLLECTED	DEBT	O&M	TOTAL
% COLLECTED TAX ROLL	**101.35%**	**101.35%**	**101.35%**

D.

Heron Isles
COMMUNITY DEVELOPMENT DISTRICT

Fiscal Year 2026
Check Register

Fund	*Date*	*check #'s*	*Amount*	*Amount*
General Fund				
	4/1/26 - 4/30/26	826-934	$24,533.77	
	5/1/26 - 5/31/26	935-944	16,358.49	
	6/1/26 - 6/30/26	945-958	26,409.02	
		TOTAL		**$67,301.28**
Capital Reserve				
	4/1/26 - 4/30/26		$0.00	
	5/1/26 - 5/31/26	16-18	$6,250.00	
	6/1/26 - 6/30/26		$0.00	
		TOTAL		**$6,250.00**
Autopayments				
	04/06/26	JEA	$1,739.39	
	04/07/26	FPL	2,916.01	
	05/06/26	FPL	2,939.55	
	05/06/26	JEA	1,979.40	
	05/20/26	FICA IRS TAX PMT	30.60	
	06/04/26	JEA	2,818.30	
	06/05/26	FPL	2,997.64	
		TOTAL		**$15,420.89**
		TOTAL CHECK REGISTER		**$88,972.17**

*** Fedex Invoices available upon request**

*** CHECK DATES 05/01/2026 - 05/31/2026 *** HERON ISLES CDD - GENERAL FUND
BANK B HERON ISLES - GF

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO... YRMO	DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
5/05/26	00139	5/01/26	9754749	202605	320-57200-46200		*	7,278.00		
			MAY LANDSCAPE MAINTENANCE							
						BRIGHTVIEW LANDSCAPE SERVICES INC			7,278.00	000935
5/05/26	00093	4/14/26	17	202604	310-51300-49000		*	100.00		
			AMORT SE2017A-2 PRE $5K							
						DISCLOSURE SERVICES, LLC			100.00	000936
5/05/26	00130	4/30/26	94608	202604	320-57200-46500		*	733.60		
			APR LAKE MAINTENANCE							
						FUTURE HORIZONS,INC			733.60	000937
5/12/26	00014	5/01/26	356	202605	310-51300-34000		*	4,923.50		
			MAY MANAGEMENT FEES							
		5/01/26	356	202605	310-51300-35110		*	117.92		
			MAY WEBSITE ADMIN							
		5/01/26	356	202605	310-51300-35100		*	176.92		
			MAY INFORMATION TECH							
		5/01/26	356	202605	310-51300-31300		*	147.42		
			MAY DISSEMINATION SVCS							
		5/01/26	356	202605	310-51300-51000		*	.15		
			OFFICE SUPPLIES							
		5/01/26	356	202605	310-51300-42000		*	44.48		
			POSTAGE							
		5/01/26	356	202605	310-51300-42500		*	3.60		
			COPIES							
						GOVERNMENTAL MANAGEMENT SERVICES			5,413.99	000938
5/12/26	00014	5/01/26	357	202605	320-57200-34100		*	1,274.08		
			MAY FACILITY MANAGEMENT							
		5/01/26	357	202605	320-57200-46600		*	609.50		
			MAY JANITORIAL SERVICES							
						GOVERNMENTAL MANAGEMENT SERVICES			1,883.58	000939
5/12/26	00146	5/01/26	441712	202605	320-57200-34500		*	120.00		
			SECURITY - MAY 2026							
						HI-TECH SYSTEM ASSOCIATES			120.00	000940
5/12/26	00142	5/07/26	26-00134	202605	310-51300-48000		*	102.75		
			NOTICE OF MEETING-5/19/26							
						JACKSONVILLE DAILY RECORD			102.75	000941
5/26/26	00014	5/14/26	358	202604	320-57200-49700		*	279.57		
			FACILITY MAINTENANCE-APR							
						GOVERNMENTAL MANAGEMENT SERVICES			279.57	000942

*** CHECK DATES 05/01/2026 - 05/31/2026 *** HERON ISLES CDD - GENERAL FUND
BANK B HERON ISLES - GF

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO YRMO	DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
5/26/26	00142	5/14/26	26-00143	202605	310-51300-48000		*	73.50		
			NOTICE-QUALIFYING PD-BOS							
						JACKSONVILLE DAILY RECORD			73.50	000943
5/26/26	00141	5/15/26	14917	202604	310-51300-31500		*	373.50		
			APR GENERAL COUNSEL							
						KILINSKI VAN WYK PLLC			373.50	000944

TOTAL FOR BANK B 16,358.49

TOTAL FOR REGISTER 16,358.49

INVOICE

BrightView Landscape Services

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

Customer #: 24245977
Invoice #: 9754749
Invoice Date: 5/1/2026
Cust PO #:

Job Number	Description	Amount
346108392	Heron Isles CDD Exterior Maintenance For May	7,278.00
	RECEIVED By Tara Lee at 8:53 am, Apr 29, 2026	
	Approved Kelly Mullins Operations Manager Governmental Management Services On behalf of Heron Isles CDD Date: 4-29-26 Acct. # 001.320.57200.46200 Landscape Maintenance	
	Total invoice amount	**7,278.00**
	Tax amount	
	Balance due	**7,278.00**

Terms: Net 15 Days

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

Please detach stub and remit with your payment

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

Payment Stub

Customer Account#: 24245977
Invoice #: 9754749
Invoice Date: 5/1/2026

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

Disclosure Services LLC

1005 Bradford Way
Kingston, TN 37763

Invoice

Date	Invoice #
4/14/2026	17

Bill To
Heron Isles CDD c/o GMS, LLC

RECEIVED
By Tara Lee at 8:14 am, May 01, 2026

Terms	Due Date
Net 30	5/14/2026

Description	Amount
Amortization Schedule Series 2017A-2 5-1-26 Prepay $5,000	100.00

Total	$100.00
Payments/Credits	$0.00
Balance Due	$100.00

Phone #
865-717-0976

E-mail
tcarter@disclosureservices.info

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: 94608
Invoice Date: Apr 30, 2026
Page: 1

Bill To:	Ship to:
Heron Isles CDD 475 West Town Place Suite 144- World Golf Village St. Augustine, FL 32092	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		5/30/26

Quantity	Item	Description	Unit Price	Amount
1.00	Aquatic Weed Control	Aquatic Weed Control services performed April 15, 2026	733.60	733.60

RECEIVED
By Tara Lee at 12:33 pm, Apr 30, 2026

Approved
Kelly Mullins, Operations Manager
Governmental Management Services
On behalf of Heron Isles CDD
Date: 4-30-26
Acct. # 1-320-57200-46500
Lake Maintenance

Subtotal	733.60
Sales Tax	
Freight	
Total Invoice Amount	733.60
Payment/Credit Applied	
TOTAL	**733.60**

Check/Credit Memo No:

Overdue invoices are subject to finance charges.

Invoice

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

Invoice #: 356
Invoice Date: 5/1/26
Due Date: 5/1/26
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 2026		4,923.50	4,923.50
Website Administration - May 2026		117.92	117.92
Information Technology - May 2026		176.92	176.92
Dissemination Agent Services - May 2026		147.42	147.42
Office Supplies		0.15	0.15
Postage		44.48	44.48
Copies		3.60	3.60

Total	$5,413.99
Payments/Credits	$0.00
Balance Due	$5,413.99

RECEIVED
By Tara Lee at 11:07 am, May 08, 2026

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

Invoice

Invoice #: 357
Invoice Date: 5/1/26
Due Date: 5/1/26
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 2026		1,274.08	1,274.08
Janitorial - May 2026		609.50	609.50

Alison Mossing
5-6-26

RECEIVED
By Tara Lee at 8:45 am, May 07, 2026

Total	$1,883.58
Payments/Credits	$0.00
Balance Due	$1,883.58

Hi-Tech System ASSOCIATES INC.

Tallahassee, FL 32308
2498 Centerville Rd.

Invoice

Invoice #:	441712
Invoice Date:	05/01/2026
Completed:	05/03/2026
Terms:	Due On Receipt
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 2:06 pm, May 05, 2026

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.

Total	$120.00
Payments	$0.00
Balance Due	$120.00

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

Jacksonville Daily Record

A Division of

DAILY RECORD & OBSERVER, LLC

P.O. Box 2177
Jacksonville, FL 32203
(904) 356-2466

INVOICE

May 7, 2026

Date

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

RECEIVED
By Tara Lee at 12:25 pm, May 07, 2026

Serial # 26-00134N **PO/File #**

$102.75
Payment Due

Notice of Audit Committee Meeting and Regular Meeting of the Board of Supervisors

$102.75
Publication Fee

Heron Isles Community Development District

Amount Paid

Case Number

Publication Dates 5/7

County Nassau

Payment is due before the Proof of Publication is released.

Payment Due Upon Receipt

For your convenience, you may remit payment online at www.jaxdailyrecord.com/send-payment.

If your payment is being mailed, please reference Serial # 26-00134N on your check or remittance advice.

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

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

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

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

NOTICE OF AUDIT COMMITTEE MEETING AND REGULAR MEETING OF THE BOARD OF SUPERVISORS HERON ISLES COMMUNITY DEVELOPMENT DISTRICT

Notice is hereby given that the Heron Isles Community Development District ("District") Audit Committee is scheduled to meet on **Tuesday, May 19, 2026 at 5:00 p.m.** at Blackrock Baptist Church, 96362 Blackrock Road, Yulee, Florida 32097 to review and select auditor selection evaluation criteria. Immediately following the Audit Committee meeting will be a regular meeting of the Board of Supervisors ("Board") where the Board may consider any business that may properly come before it.

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

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

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

Daniel Laughlin
District Manager
May 7 00 (26-00134N)

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

Invoice

Invoice #: 358
Invoice Date: 5/14/26
Due Date: 5/14/26
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, 2026	6.36	40.00	254.40
Maintenance Supplies		25.17	25.17

RECEIVED
By Tara Lee at 12:11 pm, May 24, 2026

Total	$279.57
Payments/Credits	$0.00
Balance Due	$279.57

Approved
Kelly Mullins, Operations Manager
Governmental Management Services
On behalf of Heron Isles CDD
Date: 5/18/2026
Acct. # 1-320-57200-49700

Alison Mossing
5-18-26

HERON ISLES COMMUNITY DEVELOPMENT DISTRICT
MAINTENANCE BILLABLE HOURS
FOR THE MONTH OF APRIL 2026

Date	Hours	Employee	Description
4/7/26	0.57	T.M.	Took out trash receptacles at mail boxes, removed debris at the playground
4/14/26	1.72	T.M.	Re-installed outlet cover and lock at bathrooms due to someone ripping it off, walked neighborhood and removed debris, checked and changed all trash receptacles
4/21/26	1.3	T.M.	Inspection on bathrooms to ensure no damage, removed debris at mailboxes, walked neighborhood and removed debris, checked and changed all trash receptacles
4/28/26	2.77	T.M.	Fixed fallen sign at front of neighborhood, walked neighborhood and picked up debris, checked and changed trash receptacles, picked up supplies
TOTAL	6.36		
MILES	0		*Mileage is reimbursable per section 112.061 Florida Statutes Mileage Rate 2009-0.445

MAINTENANCE BILLABLE PURCHASES

Period Ending 5/05/26

DISTRICT	DATE	SUPPLIES	PRICE	EMPLOYEE
HERON ISLES				
	4/14/26	Copies of QR Codes with Contance Information	25.17	K.M.
		TOTAL	$25.17	

Jacksonville Daily Record

A Division of
DAILY RECORD & OBSERVER, LLC

P.O. Box 2177
Jacksonville, FL 32203
(904) 356-2466

INVOICE

May 14, 2026
Date

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

Serial # 26-00143N **PO/File #**

$73.50
Payment Due

Notice of Qualifying Period for Candidates for the Board of Supervisors

$73.50
Publication Fee

Heron Isles Community Development District

Amount Paid

Case Number

Publication Dates 5/14

County Nassau

Payment is due before the Proof of Publication is released.

Payment Due Upon Receipt

For your convenience, you may remit payment online at www.jaxdailyrecord.com/send-payment.

If your payment is being mailed, please reference Serial # 26-00143N on your check or remittance advice.

RECEIVED
By Tara Lee at 2:17 pm, May 14, 2026

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

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

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

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

NOTICE OF QUALIFYING PERIOD FOR CANDIDATES FOR THE BOARD OF SUPERVISORS OF THE HERON ISLES COMMUNITY DEVELOPMENT DISTRICT

Notice is hereby given that the qualifying period for candidates for the office of Supervisor of the Heron Isles Community Development District will commence at noon on June 8, 2026, and close at noon on June 12, 2026. Candidates must qualify for the office of Supervisor with the Nassau County Supervisor of Elections located at 96135 Nassau Place, Suite 3, Yulee, FL 32097; (904) 491-7500. All candidates shall qualify for individual seats in accordance with Section 99.061, *Florida Statutes*, and must also be a "qualified elector" of the District, as defined in Section 190.003, *Florida Statutes*. A "qualified elector" is any person at least 18 years of age who is a citizen of the United States, a legal resident of the State of Florida and of the District, and who is registered to vote with the Nassau County Supervisor of Elections. Campaigns shall be conducted in accordance with Chapter 106, *Florida Statutes*.

The Heron Isles Community Development District has three (3) seats up for election, specifically Seats 2 and 4. Each seat carries a four-year term of office. Elections are non-partisan and will be held at the same time as the general election on November 3, 2026, and in the manner prescribed by law for general elections.

For additional information, please contact the Nassau County Supervisor of Elections.

May 14 00 (26-00143N)

KILINSKI | VAN WYK

Kilinski | Van Wyk PLLC

P.O. Box 6386
Tallahassee, Florida 32314
United States

INVOICE

Invoice # 14917
Date: 05/15/2026
Due On: 06/14/2026

RECEIVED
By Tara Lee at 12:09 pm, May 24, 2026

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

Statement of Account

	Outstanding Balance		New Charges		Payments Received		Total Amount Outstanding
(	$0.00	+	$373.50	) - (	$0.00	) =	**$373.50**

HERCDD-01

HERON ISLES CDD – GENERAL

Type	Attorney	Date	Notes	Quantity	Rate	Total
Service	MGH	04/03/2026	Prepare summary and advise District Manager regarding FPL lighting agreement terms.	0.20	$315.00	$63.00
Service	MGH	04/10/2026	Review contractor comments to agreement for monument signage repairs regarding insurance coverages.	0.10	$315.00	$31.50
Service	MGH	04/14/2026	Revise Happy Days agreement to reflect updated insurance information.	0.20	$315.00	$63.00
Service	LG	04/23/2026	Prepare FY27 budget approval resolutions.	0.40	$360.00	$144.00
Service	LG	04/30/2026	Prepare Q2 updates and deadlines for board.	0.20	$360.00	$72.00
					Total	**$373.50**

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

*** CHECK DATES 05/01/2026 - 05/31/2026 *** HERON ISLES CDD - CAPITAL RSRV
BANK C HERON ISLES - CR

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO YRMO	DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
5/06/26	00156	5/01/26	20266	202605	600-58400-61000		*	5,100.00		
			FNL PMT-WALL DAMAGE-MVA							
						HAPPY DAYS LAWN SERVICE INC			5,100.00	000016
5/06/26	00156	5/01/26	20267	202605	600-58400-61000		*	650.00		
			RPLED LANDSCAPING-MVA							
						HAPPY DAYS LAWN SERVICE INC			650.00	000017
5/26/26	00156	5/15/26	20364	202605	600-58400-61000		*	500.00		
			MISC-PAINTING/SIGN-MVA							
						HAPPY DAYS LAWN SERVICE INC			500.00	000018

TOTAL FOR BANK C 6,250.00

TOTAL FOR REGISTER 6,250.00

HAPPY DAYS OUTDOOR SERVICES

58 N Dolphin Ave.
Middleburg, FL 32068
(904) 424-0970
Hdosfl@gmail.com

INVOICE

BILL TO
Heron Isles CDD

INVOICE	20266
DATE	05/01/2026
TERMS	Net 10
DUE DATE	05/11/2026

DATE	ACTIVITY	DESCRIPTION	QTY	RATE	AMOUNT
	Misc	Masonry repair, stucco repair, and painting to the wall damaged by car accident. All work to be completed in a professional manner using standard industry practices. This invoice reflects the remaining balance.	1	5,100.00	5,100.00

SUBTOTAL	5,100.00
TAX	0.00
TOTAL	5,100.00
BALANCE DUE	**$5,100.00**

Ways to pay

Pay DISCOVER VISA AM EX affirm BANK PayPal venmo affirm

View and pay

Approved
Kelly Mullins, Operations Manager
Governmental Management Services
On behalf of Heron Isles CDD
Date: 5-5-26
Repair & Maintenance
33.600.58400.61000

RECEIVED
By Tara Lee at 8:36 am, May 06, 2026

HAPPY DAYS OUTDOOR SERVICES

58 N Dolphin Ave.
Middleburg, FL 32068
(904) 424-0970
Hdosfl@gmail.com

INVOICE

BILL TO
Heron Isles CDD

INVOICE	20267
DATE	05/01/2026
TERMS	Net 10
DUE DATE	05/11/2026

DATE	ACTIVITY	DESCRIPTION	QTY	RATE	AMOUNT
	Landscaping	Replace landscape plants damaged by car accident. 5-3 gallon Ligustrums and 4-3 gallon Variegated Ligustrums.	1	650.00	650.00

SUBTOTAL	650.00
TAX	0.00
TOTAL	650.00
BALANCE DUE	**$650.00**

Ways to pay

Pay DISCOVER VISA AM EX affirm BANK affirm

View and pay

Approved
Kelly Mullins, Operations Manager
Governmental Management Services
On behalf of Heron Isles CDD
Date: 5-5-26
Repair & Maintenance
33.600.58400.61000

RECEIVED
By Tara Lee at 8:34 am, May 06, 2026

HAPPY DAYS OUTDOOR SERVICES

58 N Dolphin Ave.
Middleburg, FL 32068
(904) 424-0970
Hdosfl@gmail.com

INVOICE

BILL TO
Heron Isles CDD

INVOICE	20364
DATE	05/15/2026
TERMS	Net 10
DUE DATE	05/25/2026

DATE	ACTIVITY	DESCRIPTION	QTY	RATE	AMOUNT
	Misc	Remove old signage and paint both sides of wall	1	500.00	500.00

SUBTOTAL	500.00
TAX	0.00
TOTAL	500.00
BALANCE DUE	**$500.00**

Ways to pay

Pay DISCOVER VISA AMEX affirm BANK affirm

View and pay

Approved
Kelly Mullins, Operations Manager
Governmental Management Services
On behalf of Heron Isles CDD
Date: 5-18-26
Repair & Maintenance
33.600.58400.61000

RECEIVED
By Tara Lee at 11:36 am, May 26, 2026

*** CHECK DATES 06/01/2026 - 06/30/2026 *** HERON ISLES CDD - GENERAL FUND
BANK B HERON ISLES - GF

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO... YRMO	DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
6/10/26	00155	5/22/26	35569	202605	320-57200-46000		*	45.00		
			BACKFLOW TEST/CERIFICATE							
						P3 SERVICES OF FL LLC			45.00	000945
6/10/26	00139	6/01/26	9789660	202606	320-57200-46200		*	7,278.00		
			JUN LANDSCAPE MAINTENANCE							
						BRIGHTVIEW LANDSCAPE SERVICES INC			7,278.00	000946
6/10/26	00130	5/29/26	95025	202605	320-57200-46500		*	733.60		
			MAY26 LAKE MAINTENANCE							
						FUTURE HORIZONS,INC			733.60	000947
6/10/26	00014	6/01/26	359	202606	320-57200-34100		*	1,274.08		
			JUN FACILITY MANAGEMENT							
		6/01/26	359	202606	320-57200-46600		*	609.50		
			JUN JANITORIAL SERVICES							
						GOVERNMENTAL MANAGEMENT SERVICES			1,883.58	000948
6/10/26	00014	6/01/26	360	202606	310-51300-34000		*	4,923.50		
			JUN MANAGEMENT FEES							
		6/01/26	360	202606	310-51300-35110		*	117.92		
			JUN WEBSITE ADMIN							
		6/01/26	360	202606	310-51300-35100		*	176.92		
			JUN INFORMATION TECH							
		6/01/26	360	202606	310-51300-31300		*	147.42		
			JUN DISSEMINATION SVCS							
		6/01/26	360	202606	310-51300-51000		*	.45		
			OFFICE SUPPLIES							
		6/01/26	360	202606	310-51300-42000		*	55.45		
			POSTAGE							
		6/01/26	360	202606	310-51300-42500		*	48.90		
			COPIES							
						GOVERNMENTAL MANAGEMENT SERVICES			5,470.56	000949
6/10/26	00146	5/27/26	80147	202605	320-57200-49700		*	1,151.25		
			INSTALL NEW LOCK							
						HI-TECH SYSTEM ASSOCIATES			1,151.25	000950
6/10/26	00146	6/01/26	443306	202606	320-57200-34500		*	120.00		
			SECURITY - JUN 2026							
						HI-TECH SYSTEM ASSOCIATES			120.00	000951
6/24/26	00139	6/12/26	9818838	202606	320-57200-46250		*	1,440.54		
			ELEC TROUBLESHOOTING							
						BRIGHTVIEW LANDSCAPE SERVICES INC			1,440.54	000952

*** CHECK DATES 06/01/2026 - 06/30/2026 *** HERON ISLES CDD - GENERAL FUND
BANK B HERON ISLES - GF

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO... YRMO	DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
6/24/26	00139	6/12/26	9818839	202606	320-57200-46250	RPL CONTROLLER-MAIN ENT	*	967.96		
						BRIGHTVIEW LANDSCAPE SERVICES INC			967.96	000953
6/24/26	00139	6/12/26	9818873	202606	320-57200-46250	FAILED VALVE REPLACEMENTS	*	915.98		
						BRIGHTVIEW LANDSCAPE SERVICES INC			915.98	000954
6/24/26	00141	6/16/26	15161	202605	310-51300-31500	MAY GENERAL COUNSEL	*	2,165.05		
						KILINSKI VAN WYK PLLC			2,165.05	000955
6/24/26	00110	6/12/26	4100	202605	310-51300-31100	MAY ENGINEERING SERVICES	*	647.50		
						YURO AND ASSOCIATES LLC			647.50	000956
6/29/26	00113	6/22/26	376931	202606	310-51300-32200	AUDIT FYE 9/30/25	*	3,460.00		
						BERGER TOOMBS ELAM GAINES & FRANK			3,460.00	000957
6/29/26	00014	6/17/26	361	202605	320-57200-49700	FACILITY MAINTENANCE-MAY	*	130.00		
						GOVERNMENTAL MANAGEMENT SERVICES			130.00	000958

TOTAL FOR BANK B 26,409.02

TOTAL FOR REGISTER 26,409.02

Bob's Backflow & Plumbing Services
4640 Subchaser Ct., Ste 113
Jacksonville, FL 32244
Phone # (904) 268-8009 Fax # (904) 292-4403

INVOICE

35569
Invoice Date
5/22/2026

Bill To	Job Location
Heron Isles CDD c/o GMS/Governmental Mgmt Svcs Inc 475 West Town Place Suite 114 St Augustine, FL 32092	Heron Isle Community Development Various Address Yulee, FL 32097

P.O. Number	Terms	Due Date
	Net 30	6/21/2026

Serviced	Description	Quantity	Price Each	Amount
5/19/2026	Backflow Test: Backflow Test/ Certified and submitted to proper Water Utility Provider 96259 Heron Isles Pkwy 2" Wilkins 975XL2 Serial # ACQ9762 - PASSED Approved Kelly Mullins, Operations Manager Governmental Management Services On behalf of Heron Isles CDD Date: 5.27.2026 Acct. # 1.320.57200.46000 Miscellaneous repairs and maintenance	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 1:32 pm, May 27, 2026

INVOICE

BrightView
Landscape Services

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

Customer #: 24245977
Invoice #: 9789660
Invoice Date: 6/1/2026
Cust PO #:

Job Number	Description	Amount
346108392	Heron Isles CDD Exterior Maintenance For June	7,278.00
	RECEIVED By Tara Lee at 1:31 pm, May 27, 2026	
	Approved Kelly Mullins Operations Manager Governmental Management Services On behalf of Heron Isles CDD Date: 5-27-26 Acct. # 001.320.57200.46200 Landscape Maintenance	
	Service Delivery Fee	**0.00**
	Total invoice amount	**7,278.00**
	Tax amount	
	Balance due	**7,278.00**

Standard payment terms of net 30 days apply unless otherwise agreed. In the absence of a preceding set of terms and conditions being in effect between the parties, the Maintenance Service Terms and Conditions located at www.brightview.com/terms-conditions/landscape-services-terms shall hereby be incorporated by reference and will govern the transaction between the parties and Services being performed by BrightView.

Please detach stub and remit with your payment. For questions, please call 904-292-0716.

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

Payment Stub

Customer Account#: 24245977
Invoice #: 9789660
Invoice Date: 6/1/2026

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

INVOICE

Invoice Number: 95025
Invoice Date: May 29, 2026
Page: 1

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

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

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

Customer ID	Customer PO	Payment Terms	
Heron02	Per Contract	Net 30 Days	
Sales Rep ID	**Shipping Method**	**Ship Date**	**Due Date**
	Hand Deliver		6/28/26

Quantity	Item	Description	Unit Price	Amount
1.00	Aquatic Weed Control	Aquatic Weed Control services performed may 19, 2026	733.60	733.60

Approved
Kelly Mullins, Operations Manager
Governmental Management Services
On behalf of Heron Isles CDD
Date: 6-1-26
Acct. # 1-320-57200-46500
Lake Maintenance

Subtotal	733.60
Sales Tax	
Freight	
Total Invoice Amount	733.60
Payment/Credit Applied	
TOTAL	**733.60**

RECEIVED
By Tara Lee at 9:52 am, Jun 01, 2026

Check/Credit Memo No:

Overdue invoices are subject to finance charges.

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

Invoice

Invoice #: 359
Invoice Date: 6/1/26
Due Date: 6/1/26
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 2026		1,274.08	1,274.08
Janitorial - June 2026		609.50	609.50

Alison Mossing
6-9-26

Total	$1,883.58
Payments/Credits	$0.00
Balance Due	$1,883.58

RECEIVED
By Tara Lee at 7:57 am, Jun 10, 2026

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

Invoice

Invoice #: 360
Invoice Date: 6/1/26
Due Date: 6/1/26
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 2026		4,923.50	4,923.50
Website Administration - June 2026		117.92	117.92
Information Technology - June 2026		176.92	176.92
Dissemination Agent Services - June 2026		147.42	147.42
Office Supplies		0.45	0.45
Postage		55.45	55.45
Copies		48.90	48.90

Total	$5,470.56
Payments/Credits	$0.00
Balance Due	$5,470.56

RECEIVED
By Tara Lee at 1:12 pm, Jun 09, 2026

Hi-Tech System ASSOCIATES INC.

Tallahassee, FL 32308
2498 Centerville Rd.

Invoice #:	80147
Invoice Date:	05/27/2026
Completed:	05/27/2026
Terms:	Due On Receipt
Bid#:	
Service Ticket:	80147

96005 Starlight Ln

Bill to:

Heron Isles
96005 Starlight Ln
Yulee, FL 32097

Click Here to Pay Online!

HiTechFlorida.com

[illegible]	[illegible]	[illegible]	[illegible]
11885-4-access - 1 - Access Control System - Heron Isles - 96119 Heron Isles Parkway, Yulee, FL			
Alarm Controls Mag lock	2.00	$350.00	700.00
Minimum Service Call Charge	1.00	$95.00	95.00
Service Labor	3.75	$95.00	356.25
Sales Tax			0.00

RECEIVED
By Tara Lee at 9:39 am, May 27, 2026

Tech Resolution Note:

WCT Arrived onsite spoke with Greg . He unlocked the property and I started swapping the 600 lbs lock for 1200 lbs lock had to do a hole new install cause the prior lock location would not work with new equipment location.

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.

Total	$1,151.25
Payments	$0.00
[illegible]	[illegible]

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

Hi-Tech System Associates Inc.
Tallahassee, FL 32308
2498 Centerville Rd.

Invoice #:	443306
Invoice Date:	06/01/2026
Completed:	06/02/2026
Terms:	Due On Receipt
Bid#:	

Bill to:
Heron Isles
96005 Starlight Ln
Yulee, FL 32097

96005 Starlight Ln

Click Here to Pay Online!

HiTechFlorida.com

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 1:08 pm, Jun 03, 2026

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.

Total	$120.00
Payments	$0.00

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

INVOICE

BrightView
Landscape Services

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

Customer #: 24245977
Invoice #: **9818838**
Invoice Date: 6/12/2026
Sales Order: 8906892
Cust PO #:

Project Name: Heron isles: Electrical troubleshooting of downed zones
Project Description: Heron isles: Electrical troubleshooting of downed zones

Job Number	Description	Qty	UM	Unit Price	Amount
	Labor	10.000	HR	85.00	850.00
				Service Delivery Fee	**0.00**
				Total Invoice Amount	**1,440.54**
				Taxable Amount	
				Tax Amount	
				Balance Due	**1,440.54**

RECEIVED
By Tara Lee at 1:12 pm, Jun 17, 2026

Approved
Kelly Mullins, Operations Manager
Governmental Management Services
On behalf of Heron Isles CDD
Date: 6-17-26
Acct. # 1-320-57200-46250
Irrigation Repairs

Standard payment terms of net 30 days apply unless otherwise agreed. In the absence of a preceding set of terms and conditions being in effect between the parties, the Maintenance Service Terms and Conditions located at www.brightview.com/terms-conditions/landscape-services terms shall hereby be incorporated by reference and will govern the transaction between the parties and Services being performed by BrightView.

Please detach stub and remit with your payment. For questions, please call 904-292-0716.

Payment Stub

Customer Account #: 24245977
Invoice #: 9818838
Invoice Date: 6/12/2026

Amount Due: $ 1,440.54

Thank you for allowing us to serve you

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

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

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

INVOICE

BrightView
Landscape Services

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

Customer #: 24245977
Invoice #: **9818838**
Invoice Date: 6/12/2026
Sales Order: 8906892
Cust PO #:

Project Name: Heron isles: Electrical troubleshooting of downed zones
Project Description: Heron isles: Electrical troubleshooting of downed zones

Job Number	Description	Qty	UM	Unit Price	Amount
	Downed zones				
	Roundabout controller				
	Zone 1				
	Zone 8				
	Graylon entrance				
	Zone 10				
	Heron st entrance Zone 11				
	Front Playground				
	Zone 4				
346108392	Heron Isles CDD				
	Heron isles: Electrical troubleshooting of downed zones	1.000	LS	0.00	
	24V Solenoid	5.000	EA	110.73	553.63
	Splice kit	10.000	EA	3.69	36.91

BrightView
Landscape Services

Proposal for Extra Work at Heron Isles CDD

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

Project Name: Heron isles: Electrical troubleshooting of downed zones

Project Description: Heron isles: Electrical troubleshooting of downed zones

Scope of Work

Downed zones

Roundabout controller

Zone 1

Zone 8

Graylon entrance

Zone 10

Heron st entrance

Zone 11

Front Playground

Zone 4

QTY	UoM/Size	Material/Description	Unit Price	Total
1.00	LUMP SUM	Heron isles: Electrical troubleshooting of downed zones	$0.00	$0.00
5.00	EACH	24V Solenoid	$110.73	$553.63
10.00	EACH	Splice kit	$3.69	$36.91
10.00	HOUR	Labor	$85.00	$850.00

For internal use only

SO#	8906892
JOB#	346108392
Service Line	150

Total Price $1,440.54

THIS IS NOT AN INVOICE

This proposal is valid for thirty (30) days unless otherwise approved by Contractor's Senior Vice President

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 brick filled trunks, metal rods, etc. If requested mechanical grinding of visible tree stump will be done to a defined width and depth below ground level at an additional charge to the Customer. Defined backfill and landscape material may be specified. Customer shall be responsible for contacting the appropriate underground utility locator company to locate and mark underground utility lines prior to start of work. Contractor is not responsible damage done to underground utilities such as but not limited to, cables, wires, pipes, and irrigation parts. Contractor will repair damaged irrigation lines at the Customer's expense

17. Waiver of Liability. Requests for crown thinning in excess of twenty-five percent (25%) or work not in accordance with ISA (International Society of Arboricultural) standards will require a signed waiver of liability

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

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

Customer

	Property Manager
Signature	Title
Kelly Mullins	**June 12, 2026**
Printed Name	Date

BrightView Landscape Services, Inc. "Contractor"

	Irrigation Manager
Signature	Title
Juwan Lamar Dupree	**June 12, 2026**
Printed Name	Date

Job #:	**346108392**		
SO #:	**8906892**	**Proposed Price:**	**$1,440.54**

Juwan Dupree

From: Jennifer Mabus
Sent: Thursday, May 28, 2026 6:24 AM
To: Juwan Dupree
Subject: FW: FW: BrightView Landscape Services, Inc. - SO# 8906892 Heron isles: Electrical troubleshooting of downed zones

Here is the official approval for the repairs. Can you let me know when you can schedule, I will reach out to Greg the landscape chair because he wants to know where all of the shut offs are for each controller.

Thanks
Jen

From: Kelly Mullins <kmullins@gmsnf.com>
Sent: Wednesday, May 27, 2026 8:21 AM
To: Jennifer Mabus <Jennifer.Mabus@brightview.com>
Subject: Re: FW: BrightView Landscape Services, Inc. - SO# 8906892 Heron isles: Electrical troubleshooting of downed zones

Good morning Jen,

I hope you had a nice holiday weekend. These proposals are Approved. We would either like to be present when the repairs are made or if that's not possible, please take some photos of the repairs for our records?

Thank you and I hope you have a great day!

Kelly Mullins, LCAM
Governmental Management Services

On Tue, May 5, 2026 at 5:05 PM Jennifer Mabus <Jennifer.Mabus@brightview.com> wrote:

Kelly,

Good afternoon, we have attached the recent irrigation inspection and the proposals. As mentioned before, we are having the pump technicians check out the pump just past the playground later this afternoon.

Please let me know if you have any questions.

Thanks

Jen

INVOICE

BrightView
Landscape Services

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

Customer #: 24245977
Invoice #: **9818839**
Invoice Date: 6/12/2026
Sales Order: 8912962
Cust PO #:

Project Name: Heron isles CDD: Replace controller at main entrance
Project Description: Heron isles CDD: Replace controller at main entrance

Job Number	Description	Qty	UM	Unit Price	Amount
346108392	Heron Isles CDD Heron isles CDD: Replace controller at main entrance	1.000	EA	967.96	967.96
	RECEIVED **By Tara Lee at 1:12 pm, Jun 17, 2026**				
	Approved Kelly Mullins, Operations Manager Governmental Management Services On behalf of Heron Isles CDD Date: 6-17-26 Acct. # 1-320-57200-46250 Irrigation Repairs			**Service Delivery Fee** **Total Invoice Amount** **Taxable Amount** **Tax Amount** **Balance Due**	**0.00** **967.96** **967.96**

Standard payment terms of net 30 days apply unless otherwise agreed. In the absence of a preceding set of terms and conditions being in effect between the parties, the Maintenance Service Terms and Conditions located at www.brightview.com/terms-conditions/landscape-services-terms shall hereby be incorporated by reference and will govern the transaction between the parties and Services being performed by BrightView.

Please detach stub and remit with your payment. For questions, please call 904-292-0716.

Payment Stub

Customer Account #: 24245977
Invoice #: 9818839
Invoice Date: 6/12/2026

Amount Due: $ 967.96

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

BrightView
Landscape Services

Proposal for Extra Work at Heron Isles CDD

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

Project Name Heron isles CDD: Replace controller at main entrance

Project Description Heron isles CDD: Replace controller at main entrance

Scope of Work

QTY	UoM/Size	Material/Description	Unit Price		Total
Heron Isles CDD: Replace controller at main entrance				Subtotal	$967.96
1.00	EACH	Hunter ICC2 Conventional controller	$474.54		$474.54
1.00	EACH	Additional module	$153.43		$153.43
4.00	HOUR	Labor	$85.00		$339.99

For internal use only

SO#	8912962
JOB#	346108392
Service Line	150

Total Price $967.96

THIS IS NOT AN INVOICE

This proposal is valid for thirty (30) days unless otherwise approved by Contractor's Senior Vice President

TERMS & CONDITIONS

1. The Contractor shall recognize and perform in accordance with written terms written specifications and drawings only contained or referred to herein All materials shall conform to bid specifications

2. Work Force Contractor shall designate a qualified representative with experience in landscape maintenance/construction upgrades or when applicable in tree management The workforce shall be competent and qualified, and shall be legally authorized to work in the U S

3. License and Permits Contractor shall maintain a Landscape Contractor's license if required by State or local law, and will comply with all other license requirements of the City, State and Federal Governments, as well as all other requirements of law Unless otherwise agreed upon by the parties or prohibited by law, Customer shall be required to obtain all necessary and required permits to allow the commencement of the Services on the property

4. Taxes Contractor agrees to pay all applicable taxes including sales or General Excise Tax (GET), where applicable

5. Insurance Contractor agrees to provide General Liability Insurance Automotive Liability Insurance, Worker's Compensation Insurance, and any other insurance required by law or Customer, as specified in writing prior to commencement of work If not specified, Contractor will furnish insurance with $1,000,000 limit of liability.

6. Liability Contractor shall not be liable for any damage that occurs from Acts of God defined as extreme weather conditions, fire earthquake etc and rules, regulations or restrictions imposed by any government or governmental agency national or regional emergency, epidemic, pandemic, health related outbreak or other medical events not caused by one or other delays or failure of performance beyond the commercially reasonable control of either party Under these circumstances, Contractor shall have the right to renegotiate the terms and prices of this Contract within sixty (60) days

7. Any illegal trespass, claims and/or damages resulting from work requested that is not on property owned by Customer or not under Customer management and control shall be the sole responsibility of the Customer

8. Subcontractors Contractor reserves the right to hire qualified subcontractors to perform specialized functions or work requiring specialized equipment

9. Additional Services Any additional work not shown in the above specifications involving extra costs will be executed only upon signed written orders, and will become an extra charge over and above the estimate

10. Access to Jobsite. Customer shall provide all utilities to perform the work Customer shall furnish access to all parts of jobsite where Contractor is to perform work as required by the Contract or other functions related thereto, during normal business hours and other reasonable periods of time Contractor will perform the work as reasonably practical after the Customer makes the site available for performance of the work

11. Payment Terms. Upon signing this Agreement, Customer shall pay Contractor 50% of the Proposed Price and the remaining balance shall be paid by Customer to Contractor upon completion of the project unless otherwise agreed to in writing

12. Termination This Work Order may be terminated by the either party with or without cause upon seven (7) workdays advance written notice Customer will be required to pay for all materials purchased and work complete to the date of termination and reasonable charges incurred in demobilizing

13. Assignment The Customer and the Contractor respectively, bind themselves, their partners, successors, assignees and legal representative to the other party with respect to all covenants of this Agreement Neither the Customer nor the Contractor shall assign or transfer any interest in this Agreement without the written consent of the other provided however, that consent shall not be required to assign this Agreement to any company which controls, is controlled by or is under common control with Contractor or in connection with assignment to an affiliate or pursuant to a merger, sale of all or substantially all of its assets or equity securities consolidation, change of control or corporate reorganization

14. Disclaimer This proposal was estimated and priced based upon a site visit and visual inspection from ground level using ordinary means, at or about the time this proposal was prepared The price quoted in this proposal for the work described, is the result of that ground level visual inspection and therefore our company will not be liable for any additional costs or damages for additional work not described herein or liable for any incidents/accidents resulting from conditions, that were not ascertainable by said ground level visual inspection by ordinary means at the time said inspection was performed Contractor cannot be held responsible for unknown or otherwise hidden defects Any corrective work proposed herein cannot guarantee exact results Professional engineering architectural, and/or landscape design services ("Design Services") are not included in this Agreement and shall not be provided by the Contractor Any design defects in the Contract Documents are the sole responsibility of the Customer If the Customer must engage a licensed engineer, architect and/or landscape design professional, any costs concerning these Design Services are to be paid by the Customer directly to the designer involved

15. Cancellation Notice of Cancellation of work must be received in writing before the crew is dispatched to their location or Customer will be liable for a minimum travel charge of $150 00 and billed to Customer

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

16. Tree & Stump Removal Trees removed will be cut as close to the ground as possible based on conditions to or next to the bottom of the tree trunk Additional charges will be levied for unseen hazards such as but not limited to concrete brick filled trunks, metal rods, etc If requested mechanical grinding of visible tree stump will be done to a defined width and depth below ground level at an additional charge to the Customer Defined backfill and landscape material may be specified Customer shall be responsible for contacting the appropriate underground utility locator company to locate and mark underground utility lines prior to start of work Contractor is not responsible 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 Arboricultural) standards will require a signed waiver of liability

Acceptance of this Contract
By executing this document Customer agrees to the formation of a binding contract and to the terms and conditions set forth herein Customer represents that Contractor is authorized to perform the work stated on the face of this Contract If payment has not been received by Contractor per payment terms hereunder Contractor shall be entitled to all costs of collection, including reasonable attorneys' fees and it shall be relieved of any obligation to continue performance under this or any other Contract with Customer Interest at a per annum rate of 1 5% per month (18% per year), or the highest rate permitted by law, may be charged on unpaid balance 15 days after billing

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

Customer

	Property Manager
Signature	Title
Kelly Mullins	**June 12, 2026**
Printed Name	Date

BrightView Landscape Services, Inc. "Contractor"

	Irrigation Manager
Signature	Title
Juwan Lamar Dupree	**June 12, 2026**
Printed Name	Date

Job #:	**346108392**		
SO #:	**8912962**	**Proposed Price:**	**$967.96**

Juwan Dupree

From: Jennifer Mabus
Sent: Thursday, May 28, 2026 6:24 AM
To: Juwan Dupree
Subject: FW: FW: BrightView Landscape Services, Inc. SO# 8906892 Heron isles: Electrical troubleshooting of downed zones

Here is the official approval for the repairs. Can you let me know when you can schedule, I will reach out to Greg the landscape chair because he wants to know where all of the shut offs are for each controller.

Thanks
Jen

From: Kelly Mullins <kmullins@gmsnf.com>
Sent: Wednesday, May 27, 2026 8:21 AM
To: Jennifer Mabus <Jennifer.Mabus@brightview.com>
Subject: Re: FW: BrightView Landscape Services, Inc. - SO# 8906892 Heron isles: Electrical troubleshooting of downed zones

Good morning Jen,

I hope you had a nice holiday weekend. These proposals are Approved. We would either like to be present when the repairs are made or if that's not possible, please take some photos of the repairs for our records?

Thank you and I hope you have a great day!

Kelly Mullins, LCAM
Governmental Management Services

On Tue, May 5, 2026 at 5:05 PM Jennifer Mabus <Jennifer.Mabus@brightview.com> wrote:

Kelly,

Good afternoon, we have attached the recent irrigation inspection and the proposals. As mentioned before, we are having the pump technicians check out the pump just past the playground later this afternoon.

Please let me know if you have any questions.

Thanks

Jen

INVOICE

BrightView
Landscape Services

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

Customer #: 24245977
Invoice #: **9818873**
Invoice Date: 6/12/2026
Sales Order: 8907609
Cust PO #:

Project Name: Heron isles: Failed valve replacements
Project Description: Heron isles: Failed valve replacements

Job Number	Description	Qty	UM	Unit Price	Amount
346108392	Heron Isles CDD Across from playground	1.000	EA	915.98	915.98
	RECEIVED **By Tara Lee at 1:12 pm, Jun 17, 2026**				
	Approved Kelly Mullins, Operations Manager Governmental Management Services On behalf of Heron Isles CDD Date: 6-17-26 Acct. # 1-320-57200-46250 Irrigation Repairs			**Service Delivery Fee**	**0.00**
				Total Invoice Amount	**915.98**
				Taxable Amount	
				Tax Amount	
				Balance Due	**915.98**

Standard payment terms of net 30 days apply unless otherwise agreed. In the absence of a preceding set of terms and conditions being in effect between the parties, the Maintenance Service Terms and Conditions located at www.brightview.com/terms-conditions/landscape-services-terms shall hereby be incorporated by reference and will govern the transaction between the parties and Services being performed by BrightView.

Please detach stub and remit with your payment. For questions, please call 904-292-0716.

Payment Stub

Customer Account #: 24245977
Invoice #: 9818873
Invoice Date: 6/12/2026

Amount Due: $ 915.98

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

BrightView
Landscape Services

Proposal for Extra Work at Heron Isles CDD

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

Project Name Heron isles: Failed valve replacements

Project Description Heron isles: Failed valve replacements

Scope of Work

QTY	UoM/Size	Material/Description	Unit Price	Total
Across from playground			**Subtotal**	**$915.98**
1.00	EACH	2" valve Coral Reef/ Heron Isles parkway	$344.49	$344.49
1.00	LUMP SUM	Misc. PVC pipe and fittings	$61.51	$61.51
6.00	HOUR	Labor	$85.00	$509.98

For internal use only

SO#	8907609
JOB#	346108392
Service Line	150

Total Price $915.98

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) 292-0718 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 brick filled trunks, metal rods, etc. If requested mechanical grinding of visible tree stump will be done to a defined width and depth below ground level at an additional charge to the Customer. Defined backfill and landscape material may be specified. Customer shall be responsible for contacting the appropriate underground utility locator company to locate and mark underground utility lines prior to start of work. Contractor is not responsible damage done to underground utilities such as but not limited to, cables, wires, pipes, and irrigation parts. Contractor will repair damaged irrigation lines at the Customer's expense

17. Waiver of Liability: Requests for crown thinning in excess of twenty-five percent (25%) or work not in accordance with ISA (International Society of Arboricultural) standards will require a signed waiver of liability

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

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

Customer

	Property Manager
Signature	Title
Kelly Mullins	June 12, 2026
Printed Name	Date

BrightView Landscape Services, Inc. "Contractor"

	Irrigation Manager
Signature	Title
Juwan Lamar Dupree	June 12, 2026
Printed Name	Date

Job #:	346108392		
SO #:	8907609	Proposed Price:	$915.98

Juwan Dupree

From: Jennifer Mabus
Sent: Thursday, May 28, 2026 6:24 AM
To: Juwan Dupree
Subject: FW: FW: BrightView Landscape Services, Inc. SO# 8906892 Heron isles: Electrical troubleshooting of downed zones

Here is the official approval for the repairs. Can you let me know when you can schedule, I will reach out to Greg the landscape chair because he wants to know where all of the shut offs are for each controller.

Thanks
Jen

From: Kelly Mullins <kmullins@gmsnf.com>
Sent: Wednesday, May 27, 2026 8:21 AM
To: Jennifer Mabus <Jennifer.Mabus@brightview.com>
Subject: Re: FW: BrightView Landscape Services, Inc. - SO# 8906892 Heron isles: Electrical troubleshooting of downed zones

Good morning Jen,

I hope you had a nice holiday weekend. These proposals are Approved. We would either like to be present when the repairs are made or if that's not possible, please take some photos of the repairs for our records?

Thank you and I hope you have a great day!

Kelly Mullins, LCAM
Governmental Management Services

On Tue, May 5, 2026 at 5:05 PM Jennifer Mabus <Jennifer.Mabus@brightview.com> wrote:

Kelly,

Good afternoon, we have attached the recent irrigation inspection and the proposals. As mentioned before, we are having the pump technicians check out the pump just past the playground later this afternoon.

Please let me know if you have any questions.

Thanks

Jen

KVW

KILINSKI | VAN WYK

Kilinski | Van Wyk PLLC

INVOICE

Invoice # 15161
Date: 06/16/2026
Due On: 07/16/2026

P.O. Box 6386
Tallahassee, Florida 32314
United States

RECEIVED
By Tara Lee at 1:56 pm, Jun 18, 2026

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

Statement of Account

	Outstanding Balance		New Charges		Payments Received		Total Amount Outstanding
(	$0.00	+	$2,165.05	) - (	$0.00	) =	**$2,165.05**

HERCDD-01

HERON ISLES CDD – GENERAL

Type	Attorney	Date	Notes	Quantity	Rate	Total
Service	MGH	05/05/2026	Review draft agenda for upcoming Board meeting and identify legal items needed.	0.20	$315.00	$63.00
Service	LG	05/14/2026	Review agenda and prepare for Board meeting.	0.80	$360.00	$288.00
Service	LG	05/18/2026	Prepare legal materials for board meeting.	0.20	$360.00	$72.00
Service	LG	05/19/2026	Travel to and attend Board meeting.	3.30	$360.00	$1,188.00
Expense	KB	05/19/2026	Travel: Mileage - LG.	87.80	$0.725	$63.66
Expense	KB	05/19/2026	Travel: Hotel - LG.	1.00	$65.53	$65.53
Expense	KB	05/19/2026	Travel: Meals - LG.	1.00	$7.86	$7.86
Service	CD	05/20/2026	Review email from District Staff regarding further actions after May meeting; Research District Website regarding August meeting date; Revise Published Notices for FY 27 Budget; Email Draft Notice to District	0.60	$185.00	$111.00

			Staff for review.			
Service	MGH	05/20/2026	Review Board meeting notes and identify legal follow-up items needed.	0.10	$315.00	$31.50
Service	LG	05/21/2026	Forward deadline reminder to supervisor; follow up on status of legal action items from meeting.	0.30	$360.00	$108.00
Service	MGH	05/21/2026	Analyze overall status of District matters and outline strategy for follow-up legal items following Board meeting; review, revise and transmit published notice of FY27 budget hearing.	0.30	$315.00	$94.50
Service	LG	05/22/2026	Strategize legal approach for action items from board meeting.	0.20	$360.00	$72.00
					Total	**$2,165.05**

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

Please pay within 30 days.

Yuro & Associates, LLC

Civil Engineering
Land Surveying & Mapping
Permitting
ADA Consulting

Invoice

Date	Invoice #
6/12/26	4100

Bill To
Heron Isles - CDD Attn: Daniel Laughlin Governmental Management Services

RECEIVED
By Tara Lee at 2:56 pm, Jun 12, 2026

P.O. No

Yuro & Asssoc. - Job No.
Y19-707

Item	Date	Description	Hours	Rate	Amount
		Heron Isles - May Engineering Efforts			
CDD Heron ...	5/19/26	CDD meeting	3	185.00	555.00
CDD Heron ...	5/27/26	review pipe repair video	0.5	185.00	92.50

Total **$647.50**

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

Berger, Toombs, Elam,
Gaines & Frank

Certified Public Accountants PL

600 Citrus Avenue
Suite 200
Fort Pierce, Florida 34950

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

HERON ISLES COMMUNITY DEVELOPMENT DISTRICT
GOVERNMENTAL MANAGEMENT SERVICES
475 WEST TOWN PLACE
SUITE 114
ST. AUGUSTINE, FL 32092

Invoice No.	*376931*
Date	*06/22/2026*
Client No.	*21175*

Services rendered in connection with the audit of the Basic Financial Statements as of and for the year ended September 30, 2025.

Total Invoice Amount $ 3,460.00

RECEIVED
By Tara Lee at 3:32 pm, Jun 26, 2026

You can pay online at: https://treasurecoastcpas.com or

Scan to Pay
Berger, Toombs, Elam, Gaines, Frank,
McGuire & Gonano CPAs PL
Invoice Payment

POWERED BY CPACHARGE

We accept major credit cards.
A 3% fee will be applied.

Please enter client number on your check.
Finance charges are calculated on balances over 30 days old at an annual percentage rate of 18%.

RECEIVED
JUN 25 2026

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

Invoice

Invoice #: 361
Invoice Date: 6/17/26
Due Date: 6/17/26
Case:
P.O. Number:

Bill To:

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

Description	Hours/Qty	Rate	Amount
Facility Maintenance May 1 - May 31, 2026	3.25	40.00	130.00

RECEIVED
By Tara Lee at 12:46 pm, Jun 24, 2026

Total	$130.00
Payments/Credits	$0.00
Balance Due	$130.00

Approved
Kelly Mullins, Operations Manager
Governmental Management Services
On behalf of Heron Isles CDD
Date: 6/22/2026
Acct. # 1-320-57200-49700

Alison Mossing
6-24-26

HERON ISLES COMMUNITY DEVELOPMENT DISTRICT
MAINTENANCE BILLABLE HOURS
FOR THE MONTH OF MAY 2026

Date	Hours	Employee	Description
5/6/26	0.55	T.M.	Removed debris throughout neighborhood
5/21/26	1.7	T.M.	Changed trash receptacles at playground, removed debris from playground and throughout neighborhood
5/26/26	1	T.M.	Removed debris throughout neighborhood, checked and changed trash receptacles
TOTAL	3.25		
MILES	0		*Mileage is reimbursable per section 112.061 Florida Statutes Mileage Rate 2009-0.445

FIFTH ORDER OF BUSINESS

Heron Isles
Community Development District

ANNUAL FINANCIAL REPORT

September 30, 2025

Heron Isles Community Development District

ANNUAL FINANCIAL REPORT

September 30, 2025

TABLE OF CONTENTS

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, 2025, 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 referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the District as of September 30, 2025, 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 audit 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 audit. 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 the 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 any currently known information that may raise substantial doubt shortly 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 opinions. 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.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis be presented to supplement the basic financial statements.

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

To the Board of Supervisors
Heron Isles Community Development District

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 GAAS, 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 Information

Management is responsible for the other information included in the financial report. The other information comprises the information for compliance with Florida Statutes 218.39(3)(c) but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon. In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued a report dated June 12, 2026 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 and grant agreements and other matters.

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 the 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 12, 2026

Heron Isles Community Development District
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended September 30, 2025

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.

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, 2025.

- The District's total assets exceeded total liabilities by $36,407 (net position). Unrestricted net position for Governmental Activities was $655,546. Net investment in capital assets was $(647,779) and restricted net position was $28,640.

- Governmental activities revenues totaled $682,490 while governmental activities expenses totaled $488,087.

OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)

Financial Analysis of the District

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

Net Position

	Governmental Activities	
	2025	**2024**
Current assets	$ 701,495	$ 593,058
Prepaid bond insurance	45,816	50,112
Restricted assets	84,765	110,460
Capital assets	1,065,852	1,139,541
Total Assets	1,897,928	1,893,171
Current liabilities	177,132	184,142
Non-current liabilities	1,684,389	1,867,025
Total Liabilities	1,861,521	2,051,167
Net position - net investment in capital assets	(647,779)	(753,976)
Net position - restricted	28,640	48,806
Net position - unrestricted	655,546	547,174
Total Net Position	$ 36,407	$ (157,996)

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 depreciation in the current year.

The decrease in non-current liabilities is related primarily to the principal payments on long-term debt in the current year.

OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)

Financial Analysis of the District (Continued)

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

Change in Net Position

	Governmental Activities	
	2025	**2024**
Program Revenues		
Charges for services	$ 646,353	$ 644,885
Capital contributions	-	4,500
General Revenues		
Investment earnings	36,137	27,421
Total Revenues	682,490	676,806
Expenses		
General government	121,172	125,853
Physical environment	289,555	300,194
Interest and other charges	77,360	82,399
Total Expenses	488,087	508,446
Change in Net Position	194,403	168,360
Net Position - Beginning of Year	(157,996)	(326,356)
Net Position - End of Year	$ 36,407	$ (157,996)

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

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, 2025 and 2024:

	Governmental Activities	
Description	2025	2024
Land and improvements	$ 46,653	$ 46,653
Infrastructure	2,273,975	2,273,975
Equipment	21,134	15,284
Accumulated depreciation	(1,275,910)	(1,196,371)
Capital assets, net	$ 1,065,852	$ 1,139,541

Capital asset activity consisted of additions to equipment, $5,850, and depreciation, $79,539, in the current year.

General Fund Budgetary Highlights

Budgeted expenditures exceeded actual expenditures primarily due to less trustee fee and holiday decoration expenditures than were anticipated.

The September 30, 2025 budget was amended to closely reflect actual expenditures.

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 balances as of September 30, 2025 for the Series 2017A-1 and Series 2017A-2 Bonds were $1,370,000 and $480,000, 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 2026.

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, 2025

	Governmental Activities
ASSETS	
Current Assets:	
Cash and cash equivalents	$ 111,524
Investments	564,444
Due from other governments	3,595
Prepaid expenses	20,352
Deposits	1,580
Total Current Assets	701,495
Non-current Assets:	
Prepaid bond insurance	45,816
Restricted assets:	
Investments	84,765
Capital assets, not being depreciated	
Land and improvements	46,653
Capital assets, being depreciated	
Infrastructure	2,273,975
Equipment	21,134
Accumulated depreciation	(1,275,910)
Total Non-current Assets	1,196,433
Total Assets	1,897,928
LIABILITIES	
Current Liabilities:	
Accounts payable	9,252
Accrued interest payable	27,880
Bonds payable	140,000
Total Current Liabilities	177,132
Non-current Liabilities:	
Bonds payable, net	1,684,389
Total Liabilities	1,861,521
NET POSITION	
Net investment in capital assets	(647,779)
Restricted for debt service	28,640
Unrestricted	655,546
Total Net Position	$ 36,407

See accompanying notes to financial statements.

Heron Isles Community Development District
STATEMENT OF ACTIVITIES
For the Year Ended September 30, 2025

Functions/Programs	Expenses	Program Revenues: Charges for Services	Net (Expense) Revenues and Changes in Net Position: Governmental Activities
Governmental Activities			
General government	$ (121,172)	$ 153,935	$ 32,763
Physical environment	(289,555)	266,801	(22,754)
Interest and other charges	(77,360)	225,617	148,257
Total Governmental Activities	$ (488,087)	$ 646,353	158,266
General revenues:			
Investment earnings			36,137
Change in Net Position			194,403
Net Position - October 1, 2024			(157,996)
Net Position - September 30, 2025			$ 36,407

See accompanying notes to financial statements.

Heron Isles Community Development District
BALANCE SHEET –
GOVERNMENTAL FUNDS
September 30, 2025

ASSETS	General	Debt Service	Total Governmental Funds
Cash and cash equivalents	$ 111,524	$ -	$ 111,524
Investments	564,444	-	564,444
Due from other governments	2,340	1,255	3,595
Prepaid expenses	20,352	-	20,352
Deposits	1,580	-	1,580
Restricted assets:			
Investments	-	84,765	84,765
Total Assets	$ 700,240	$ 86,020	$ 786,260
LIABILITIES AND FUND BALANCES			
LIABILITIES			
Accounts payable	$ 9,252	$ -	$ 9,252
FUND BALANCES			
Nonspendable:			
Prepaid expenses	20,352	-	20,352
Deposits	1,580	-	1,580
Restricted for:			
Debt service	-	86,020	86,020
Assigned for capital reserves	203,492	-	203,492
Unassigned	465,564	-	465,564
Total Fund Balances	690,988	86,020	777,008
Total Liabilities and Fund Balances	$ 700,240	$ 86,020	$ 786,260

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, 2025

Total Governmental Fund Balances	$	777,008
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, $21,134, net of accumulated depreciation, $(1,275,910), used in governmental activities are not current financial resources; and therefore, are not reported at the fund level.		1,065,852
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.		45,816
Long-term liabilities, including bonds payable, $(1,850,000), net of bond discount, net, $25,611, are not due and payable in the current period; therefore, are not reported at the governmental fund level.		(1,824,389)
Accrued interest expense for long-term debt is not a current financial use; therefore, it is not reported at the governmental fund level.		(27,880)
Net Position of Governmental Activities	$	36,407

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, 2025

	General	Debt Service	Total Governmental Funds
Revenues			
Special assessments	$ 420,736	$ 225,617	$ 646,353
Investment earnings	28,970	7,167	36,137
Total Revenues	449,706	232,784	682,490
Expenditures			
Current			
General government	121,172	-	121,172
Physical environment	210,016	-	210,016
Capital outlay	5,850	-	5,850
Debt service			
Principal	-	185,000	185,000
Interest	-	73,406	73,406
Total Expenditures	337,038	258,406	595,444
Net Change in Fund Balances	112,668	(25,622)	87,046
Fund Balances - October 1, 2024	578,320	111,642	689,962
Fund Balances - September 30, 2025	$ 690,988	$ 86,020	$ 777,008

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, 2025

Net Change in Fund Balances - Total Governmental Funds	$ 87,046
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, $(79,539), exceeded capital outlay, $5,850, in the current year.	(73,689)
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.	185,000
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)
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)
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.	2,706
Change in Net Position of Governmental Activities	$ 194,403

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, 2025

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Special assessments	$ 412,343	$ 420,736	$ 420,736	$ -
Miscellaneous revenues	100	-	-	-
Investment earnings	6,100	28,970	28,970	-
Total Revenues	418,543	449,706	449,706	-
Expenditures				
Current				
General government	138,411	125,042	121,172	3,870
Physical environment	222,978	211,622	210,016	1,606
Capital outlay	-	5,850	5,850	-
Total Expenditures	361,389	342,514	337,038	5,476
Net Change in Fund Balances	57,154	107,192	112,668	5,476
Fund Balances - October 1, 2024	179,563	578,319	578,320	1
Fund Balances - September 30, 2025	$ 236,717	$ 685,511	$ 690,988	$ 5,477

See accompanying notes to financial statements.

Heron Isles Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2025

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

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.

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 in accordance with 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.

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.

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. Use of Estimates

The preparation of the financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the financial statement date and the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from those estimates.

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 presented on the government-wide financial statements and amortized over the life of the bonds using the straight-line method. For financial reporting purposes, unamortized bond discounts are netted with the applicable long-term debt.

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 and debt service funds. 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.

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, $777,008, differs from "net position" of governmental activities, $36,407, 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	21,134
Accumulated depreciation	(1,275,910)
Capital Assets, Net	$ 1,065,852

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	$ 45,816

Long-term debt transactions

Long-term liabilities applicable to the District's governmental activities are not due and payable in the current period and accordingly are not reported at the fund level. All liabilities (both current and long-term) are reported in the Statement of Net Position. Balances at September 30, 2025 were:

Bonds payable	$ (1,850,000)
Bond discount, net	25,611
Total	$ (1,824,389)

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	$ (27,880)

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, $87,046, differs from the "change in net position" for governmental activities, $194,403, 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 at the governmental fund level. 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	$	(79,539)
Capital outlay		5,850
Total	$	(73,689)

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	$	185,000

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	$	(2,364)
Prepaid bond insurance	$	(4,296)

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	$	2,706

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, 2025, the District's bank balance was $125,362 and the carrying value was $111,524. The District maintains all deposits in a qualified public depository, which means that all deposits are fully insured by the Federal Deposit Insurance Corporation or collateralized under Chapter 280, Florida Statutes.

Investments

As of September 30, 2025, the District had the following investments and maturities:

Investment	Maturities	Fair Value
Florida PRIME	47 Days*	$ 474,374
US Bank Money Market	N/A	174,835
Total		$ 649,209

* 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 US Bank Money Market are Level 1 assets.

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, 2025, 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, 2025, the District's investments in Florida PRIME were rated AAAm by Standard & Poor's. The District’s investments in US Bank Money Market were not rated.

Concentration of Credit Risk

The District places no limit on the amount it may invest in any one fund. The investments in US Bank Money Market represent 27% and the investments in Florida PRIME represent 73% of the District’s total investments.

The types of deposits and investments and their level of risk exposure as of September 30, 2025 were typical of these items during the fiscal year then ended. The District considers any decline in fair value for certain investments to be temporary.

NOTE D – SPECIAL ASSESSMENT REVENUES

Assessments are non-ad valorem assessments on benefitted property within the District. Operating and Maintenance Assessments are based upon 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, 2025 was as follows:

	Balance October 1, 2024	Additions	Deletions	Balance September 30, 2025
Governmental Activities:				
Capital assets, not being depreciated:				
Land and improvements	$ 46,653	$ -	$ -	$ 46,653
Capital assets, being depreciated:				
Infrastructure	2,273,975	-	-	2,273,975
Equipment	15,284	5,850	-	21,134
Less accumulated depreciation	(1,196,371)	(79,539)	-	(1,275,910)
Total Capital Assets Depreciated, Net	1,092,888	(73,689)	-	1,019,199
Governmental Activities Capital Assets	$ 1,139,541	$ (73,689)	$ -	$ 1,065,852

Depreciation of $79,539 was charged to physical environment.

NOTE F – LONG-TERM DEBT

Governmental Activities

The following is a summary of long-term debt activity for the year ended September 30, 2025:

Long-term debt at October 1, 2024	$ 2,035,000
Principal payments	(185,000)
Long-term debt at September 30, 2025	$ 1,850,000
Less: bond discount, net	(25,611)
Total Long-term Debt, Net at September 30, 2025	$ 1,824,389

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.	$ 1,370,000
$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.	480,000
Bond payable	1,850,000
Bond discount, net	(25,611)
Bonds Payable, Net	$ 1,824,389

NOTE F – LONG-TERM DEBT (CONTINUED)

The annual requirements to amortize the principal and interest of bonded debt outstanding as of September 30, 2025 are as follows:

Year Ending September 30,	Principal	Interest	Total
2026	$ 140,000	$ 66,913	$ 206,913
2027	140,000	62,538	202,538
2028	150,000	58,031	208,031
2029	155,000	53,119	208,119
2030	160,000	47,525	207,525
2031-2035	905,000	143,169	1,048,169
2036	200,000	7,644	207,644
Totals	$ 1,850,000	$ 438,939	$ 2,288,939

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 requires 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.

NOTE F – LONG-TERM DEBT (CONTINUED)

Summary of Significant Bond Resolution Terms and Covenants (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 service 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, 2025:

Capital Improvement Revenue Refunding Bonds	Reserve Balance	Reserve Requirement
Senior Series 2017A-1	$ 81,258	$ 81,258
Subordinate Series 2017A-2	$ 32,250	$ 29,500

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.

NOTE H – SUBSEQUENT EVENT

In November 2025, the District made prepayments in the amount of $5,000 on each of the Series 2017A-1 and Series 2017A-2 Capital Improvement Revenue Refunding Bonds.

In May 2026, the District made a prepayment in the amount of $5,000 on the Series 2017A-2 Capital Improvement Revenue Refunding Bonds.

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 (*Government Auditing Standards*), 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, 2025, and the related notes to the financial statements, which collectively comprise the basic financial statements and have issued our report thereon dated June 12, 2026.

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 were not identified.

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

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 financial statements. 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 12, 2026

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 Heron Isles Community Development District as of and for the year ended September 30, 2025, and have issued our report thereon dated June 12, 2026.

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 Professional Standards*, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures in those reports, which are dated June 12, 2026, 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.

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

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 met one or more of the conditions described in Section 218.503(1), Florida Statutes, and to identify the specific condition(s) met. In connection with our audit, we determined that Heron Isles Community Development District did not meet any of the conditions described in Section 218.503(1), Florida Statutes.

Pursuant to Sections 10.554(1)(i)5.b. and 10.556(8), Rules of the Auditor General, we applied financial condition assessment procedures for Heron Isles Community Development District. It is management's responsibility to monitor Heron Isles Community Development District's financial condition; and 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 as: 0
2) The total number of independent contractors, to whom nonemployee compensation was paid in the last month of the District's fiscal year as: 9
3) All compensation earned by or awarded to employees, whether paid or accrued, regardless of contingency as: $2,585.80
4) All compensation earned by or awarded to nonemployee independent contractors, whether paid or accrued, regardless of contingency: $289,276.36
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, 2024, together with the total expenditures for such project as: 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: See Original Budget vs. Actual below:

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

To the Board of Supervisors
Heron Isles Community Development District

	Original Budget	Actual	Variance with Original Budget Positive (Negative)
Revenues			
Special assessments	$ 412,343	$ 420,736	$ 8,393
Miscellaneous revenues	100	-	(100)
Investment earnings	6,100	28,970	22,870
Total Revenues	418,543	449,706	31,163
Expenditures			
Current			
General government	138,411	121,172	17,239
Physical environment	222,978	210,016	12,962
Capital outlay	-	5,850	(5,850)
Total Expenditures	361,389	337,038	24,351
Net changes in fund balance	57,154	112,668	55,514
Fund Balances - October 1, 2024	179,563	578,320	398,757
Fund Balances - September 30, 2025	$ 236,717	$ 690,988	$ 454,271

As required by Section 218.39(3)(c), Florida Statutes, and Section 10.554(1)(i)9, Rules of the Auditor General, 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: $646,353
3) The total amount of outstanding bonds issued by the District and the terms of such bonds are as follows: Series 2017A-1 due May 1, 2036, $1,370,000 and Series 2017A-2 due May 1, 2036, $480,000

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.

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

To the Board of Supervisors
Heron Isles Community Development District

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 12, 2026

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, 2025. 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, 2025.

Berger Toombs Elam Gaines + Frank

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

June 12, 2026

SIXTH ORDER OF BUSINESS

Heron Isles CDD
Proposal Summaries
August 18, 2026

Vendor	Price	Notes
		Control Box for Pump Station (Second Playground Area)
M&M Sales-Service	**$ 2,430.00**	
BrightView	**$ 2,500.00**	
Partridge Well Drilling Co.	**$ 1,100.00**	
		New Motor for Pump Station (Main Playground/Parking Lot Area)
M&M Sales-Service	**$ 14,250.00**	
BrightView	**$ 7,857.14**	
Partridge Well Drilling Co.	**$ 9,509.00**	This proposal includes other parts that may not be needed. Will be determined once pump is pulled.
		New Fence Enclosure for Pump Station (Main Playground/Parking Lot)
LV Fence	**$ 4,700.00**	
Gaines Fence	**$ 2,100.00**	
		Repair Men's Restroom Stall
Southeastern Facility Maint.	**$ 1,644.00**	
Happy Days Outdoor Serv.	**$ 2,450.00**	

A.

M and M Sales-Service
2100 Dennis Street
Jacksonville, FL 32204 US
+19048258381
mandmpumpsandcontrols@gmail.com

Proposal

ADDRESS
Heron Iles 96139 Heron Isles Pkwy Yulee, FL 32097 United States

PROPOSAL #	DATE	
1745	07/28/2026	

DATE	ACTIVITY	QTY	RATE	AMOUNT
	Control Box	1	1,350.00	1,350.00
	Technician	1	1,080.00	1,080.00
	Service Call Service call on customer's premises to determine if repairs and/or maintenance is required.	1	540.00	540.00

Location
Metal fenced irrigation pump
Replace control box
Test for proper operation
1yr warranty on parts 90days labor

SUBTOTAL	2,970.00
TAX	0.00
TOTAL	**$2,970.00**

Accepted By

Accepted Date

Please remit payment to:
M and M Sales-Service
PO Box 352392
Palm Coast, FL 32135

Proposal for Extra Work at
Heron Isles CDD

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

Project Name Heron isles: Control box and breaker replacement by second playground

Project Description Heron isles: Control box and breaker replacement by second playground

Scope of Work

QTY	UoM/Size	Material/Description	Unit Price	Total
1.00	LUMP SUM	Heron isles: Control box and breaker replacement by second playground	$2,500.00	$2,500.00

For internal use only

SO#	8926737
JOB#	346108392
Service Line	150

Total Price $2,500.00

THIS IS NOT AN INVOICE

This proposal is valid for thirty (30) days unless otherwise approved by Contractor's Senior Vice President

TERMS & CONDITIONS

1. The Contractor shall recognize and perform in accordance with written terms written specifications and drawings only contained or referred to herein. All materials shall conform to bid specifications.

2. Work Force: Contractor shall designate a qualified representative with experience in landscape maintenance/construction upgrades or when applicable in tree management. The workforce shall be competent and qualified, and shall be legally authorized to work in the U.S.

3. License and Permits: Contractor shall maintain a Landscape Contractor's license, if required by State or local law, and will comply with all other license requirements of the City, State and Federal Governments, as well as all other requirements of law. Unless otherwise agreed upon by the parties or prohibited by law, Customer shall be required to obtain all necessary and required permits to allow the commencement of the Services on the property.

4. Taxes: Contractor agrees to pay all applicable taxes, including sales or General Excise Tax (GET), where applicable.

5. Insurance: Contractor agrees to provide General Liability Insurance, Automotive Liability Insurance, Worker's Compensation Insurance, and any other insurance required by law or Customer, as specified in writing prior to commencement of work. If not specified, Contractor will furnish insurance with $1,000,000 limit of liability.

6. Liability: Contractor shall not be liable for any damage that occurs from Acts of God defined as extreme weather conditions, fire, earthquake, etc. and rules, regulations or restrictions imposed by any government or governmental agency, national or regional emergency, epidemic, pandemic, health related outbreak or other medical events not caused by one or other delays or failure of performance beyond the commercially reasonable control of either party. Under these circumstances, Contractor shall have the right to renegotiate the terms and prices of this Contract within sixty (60) days.

7. Any illegal trespass, claims and/or damages resulting from work requested that is not on property owned by Customer or not under Customer management and control shall be the sole responsibility of the Customer.

8. Subcontractors: Contractor reserves the right to hire qualified subcontractors to perform specialized functions or work requiring specialized equipment.

9. Additional Services: Any additional work not shown in the above specifications involving extra costs will be executed only upon signed written orders, and will become an extra charge over and above the estimate.

10. Access to Jobsite: Customer shall provide all utilities to perform the work. Customer shall furnish access to all parts of jobsite where Contractor is to perform work as required by the Contract or other functions related thereto, during normal business hours and other reasonable periods of time. Contractor will perform the work as reasonably practical after the Customer makes the site available for performance of the work.

11. Payment Terms: Upon signing this Agreement, Customer shall pay Contractor 50% of the Proposed Price and the remaining balance shall be paid by Customer to Contractor upon completion of the project unless otherwise, agreed to in writing.

12. Termination: This Work Order may be terminated by the either party with or without cause, upon seven (7) workdays advance written notice. Customer will be required to pay for all materials purchased and work complete to the date of termination and reasonable charges incurred in demobilizing.

13. Assignment: The Customer and the Contractor respectively, bind themselves, their partners, successors, assignees and legal representative to the other party with respect to all covenants of this Agreement. Neither the Customer nor the Contractor shall assign or transfer any interest in this Agreement without the written consent of the other provided, however, that consent shall not be required to assign this Agreement to any company which controls, is controlled by, or is under common control with Contractor or in connection with assignment to an affiliate or pursuant to a merger, sale of all or substantially all of its assets or equity securities, consolidation, change of control or corporate reorganization.

14. Disclaimer: This proposal was estimated and priced based upon a site visit and visual inspection from ground level using ordinary means, at or about the time this proposal was prepared. The price quoted in this proposal for the work described, is the result of that ground level visual inspection and therefore our company will not be liable for any additional costs or damages for additional work not described herein, or liable for any incidents/accidents resulting from conditions, that were not ascertainable by said ground level visual inspection by ordinary means at the time said inspection was performed. Contractor cannot be held responsible for unknown or otherwise hidden defects. Any corrective work proposed herein cannot guarantee exact results. Professional engineering, architectural, and/or landscape design services ("Design Services") are not included in this Agreement and shall not be provided by the Contractor. Any design defects in the Contract Documents are the sole responsibility of the Customer. If the Customer must engage a licensed engineer, architect and/or landscape design professional, any costs concerning these Design Services are to be paid by the Customer directly to the designer involved.

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

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

16. Tree & Stump Removal: Trees removed will be cut as close to the ground as possible based on conditions to or next to the bottom of the tree trunk. Additional charges will be levied for unseen hazards such as, but not limited to concrete brick filled trunks, metal rods, etc. If requested mechanical grinding of visible tree stump will be done to a defined width and depth below ground level at an additional charge to the Customer. Defined backfill and landscape material may be specified. Customer shall be responsible for contacting the appropriate underground utility locator company to locate and mark underground utility lines prior to start of work. Contractor is not responsible 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 Arboricultural) 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	**Property Manager** Title
Kelly Mullins Printed Name	**May 26, 2026** Date

BrightView Landscape Services, Inc. "Contractor"

Signature	**Irrigation Manager** Title
Juwan Lamar Dupree Printed Name	**May 26, 2026** Date

Job #: **346108392**

SO #: **8926737** **Proposed Price:** **$2,500.00**

Contract #	52166
Date	8/5/2026
Valid Through	**09/04/2026**

GMS Property Management, LLC,
475 W Town Pl
St Augustine FL 32092

SITE
0 Heron Isles Pkwy
Yulee FL 32097
Contact Kelly Mullins 304-389-2198

Replace 5HP deluxe control box and test.	1	$1,100.00	$1,100.00

Condition of well is unknown. Replacing the control box may not solve the problem with this pump. If the pump has to be removed from the well there would be additional charges.

Does not include service charges from 8-4-26.

Total Contract **$1,100.00**

A 50% deposit of $550.00 will be needed to schedule Contract

THE BALANCE FOR EACH ITEM WILL BE DUE WHEN INVOICED. A service charge of 1.5% per month will be charged on past due accounts. Unless Buyer notifies Seller in writing within fifteen (15) days from date of invoice, it shall be presumed that goods and services are satisfactory and acceptable to Buyer. Buyer shall pay Seller's cost of collection including a reasonable attorney's fee at all levels of court. Owners Grant to Partridge Well Co., Inc. the right to enter upon and drive vehicles including heavy trucks, over his property to site using most efficient means of ingress and egress at sole discretion of Partridge Well Co., Inc. and agrees to release and save harmless Partridge Well Co., Inc. from any and all damage to said property and all equipment, fixtures or improvements located upon, on or under the ground. This proposal is subject to change unless signed, returned and order to proceed is given within 30 days. The above proposal is accepted at the prices and terms specified herein. It is agreed that the seller will retain title to any equipment or materials that may be furnished until final payment is made as agreed. The seller shall have rights to remove same and seller will be held harmless for any damages resulting from the removal thereof. This contract voids previous contract(s) with the same contract number. It is the owner's responsibility to identify and mark the location of any and all private utilities including but not limited to cables, wires, pipes, gas lines, septic tanks and drainfields etc. Owners agree to release and hold harmless Partridge Well Drilling Co. Inc. from any and all damages to said private utilities.

			R Stevens	8/5/2026
Signature Owner/Contractor	Print Name	Date	PWD Representative	Date

SID: 71408 CID 44451 4744 Collins Road - Jacksonville, FL 32244

B.

M and M Sales-Service
2100 Dennis Street
Jacksonville, FL 32204 US
+19048258381
mandmpumpsandcontrols@gmail.com

Proposal

ADDRESS
Heron Iles
96139 Heron Isles Pkwy
Yulee, FL 32097 United States

PROPOSAL #	DATE	
1746	07/28/2026	

DATE	ACTIVITY	QTY	RATE	AMOUNT
	submersible motor	1	6,250.00	6,250.00
	90 gal Pump End 90 gallon pump end	1	2,250.00	2,250.00
	Crane Crane with operator	1	1,500.00	1,500.00
	Technician	1	2,500.00	2,500.00
	Cycle stop	1	1,750.00	1,750.00

Location
Wooden enclosure irrigation pump
Replace motor and pump submersible
NOTE: The pump is not producing water, if the pump is over heated in the well a new estimate will be submitted,

SUBTOTAL	14,250.00
TAX	0.00
TOTAL	**$14,250.00**

Accepted By

Accepted Date

Please remit payment to:
M and M Sales-Service
PO Box 352392
Palm Coast, FL 32135

Proposal for Extra Work at Heron Isles CDD

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

Project Name Heron isles: Pull and replace 5HP 230V 1ph motor 77S50-10 pump end

Project Description Heron isles: Pull and replace 5HP 230V 1ph motor 77S50-10 pump end

Scope of Work

PUMP NEXT TO MAIN PLAYGROUND IN WOODEN FENCED IN AREA

QTY	UoM/Size	Material/Description	Unit Price	Total
1.00	LUMP SUM	Heron isles: Pull and replace 5HP 230V 1ph motor 77S50 -10 pump end	$7,857.14	$7,857.14

For internal use only

SO#	8961854
JOB#	346108392
Service Line	150

Total Price $7,857.14

THIS IS NOT AN INVOICE

This proposal is valid for thirty (30) days unless otherwise approved by Contractor's Senior Vice President

TERMS & CONDITIONS

1. The Contractor shall recognize and perform in accordance with written terms written specifications and drawings only contained or referred to herein. All materials shall conform to bid specifications.

2. Work Force: Contractor shall designate a qualified representative with experience in landscape maintenance/construction upgrades or when applicable in tree management. The workforce shall be competent and qualified, and shall be legally authorized to work in the U.S.

3. License and Permits: Contractor shall maintain a Landscape Contractor's license, if required by State or local law, and will comply with all other license requirements of the City, State and Federal Governments, as well as all other requirements of law. Unless otherwise agreed upon by the parties or prohibited by law, Customer shall be required to obtain all necessary and required permits to allow the commencement of the Services on the property.

4. Taxes: Contractor agrees to pay all applicable taxes, including sales or General Excise Tax (GET), where applicable.

5. Insurance: Contractor agrees to provide General Liability Insurance, Automotive Liability Insurance, Worker's Compensation Insurance, and any other insurance required by law or Customer, as specified in writing prior to commencement of work. If not specified, Contractor will furnish insurance with $1,000,000 limit of liability.

6. Liability: Contractor shall not be liable for any damage that occurs from Acts of God defined as extreme weather conditions, fire, earthquake, etc. and rules, regulations or restrictions imposed by any government or governmental agency, national or regional emergency, epidemic, pandemic, health related outbreak or other medical events not caused by one or other delays or failure of performance beyond the commercially reasonable control of either party. Under these circumstances, Contractor shall have the right to renegotiate the terms and prices of this Contract within sixty (60) days.

7. Any illegal trespass, claims and/or damages resulting from work requested that is not on property owned by Customer or not under Customer management and control shall be the sole responsibility of the Customer.

8. Subcontractors: Contractor reserves the right to hire qualified subcontractors to perform specialized functions or work requiring specialized equipment.

9. Additional Services: Any additional work not shown in the above specifications involving extra costs will be executed only upon signed written orders, and will become an extra charge over and above the estimate.

10. Access to Jobsite: Customer shall provide all utilities to perform the work. Customer shall furnish access to all parts of jobsite where Contractor is to perform work as required by the Contract or other functions related thereto, during normal business hours and other reasonable periods of time. Contractor will perform the work as reasonably practical after the Customer makes the site available for performance of the work.

11. Payment Terms: Upon signing this Agreement, Customer shall pay Contractor 50% of the Proposed Price and the remaining balance shall be paid by Customer to Contractor upon completion of the project unless otherwise, agreed to in writing.

12. Termination: This Work Order may be terminated by the either party with or without cause, upon seven (7) workdays advance written notice. Customer will be required to pay for all materials purchased and work complete to the date of termination and reasonable charges incurred in demobilizing.

13. Assignment: The Customer and the Contractor respectively, bind themselves, their partners, successors, assignees and legal representative to the other party with respect to all covenants of this Agreement. Neither the Customer nor the Contractor shall assign or transfer any interest in this Agreement without the written consent of the other provided, however, that consent shall not be required to assign this Agreement to any company which controls, is controlled by, or is under common control with Contractor or in connection with assignment to an affiliate or pursuant to a merger, sale of all or substantially all of its assets or equity securities, consolidation, change of control or corporate reorganization.

14. Disclaimer: This proposal was estimated and priced based upon a site visit and visual inspection from ground level using ordinary means, at or about the time this proposal was prepared. The price quoted in this proposal for the work described, is the result of that ground level visual inspection and therefore our company will not be liable for any additional costs or damages for additional work not described herein, or liable for any incidents/accidents resulting from conditions, that were not ascertainable by said ground level visual inspection by ordinary means at the time said inspection was performed. Contractor cannot be held responsible for unknown or otherwise hidden defects. Any corrective work proposed herein cannot guarantee exact results. Professional engineering, architectural, and/or landscape design services ("Design Services") are not included in this Agreement and shall not be provided by the Contractor. Any design defects in the Contract Documents are the sole responsibility of the Customer. If the Customer must engage a licensed engineer, architect and/or landscape design professional, any costs concerning these Design Services are to be paid by the Customer directly to the designer involved.

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

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

16. Tree & Stump Removal: Trees removed will be cut as close to the ground as possible based on conditions to or next to the bottom of the tree trunk. Additional charges will be levied for unseen hazards such as, but not limited to concrete brick filled trunks, metal rods, etc. If requested mechanical grinding of visible tree stump will be done to a defined width and depth below ground level at an additional charge to the Customer. Defined backfill and landscape material may be specified. Customer shall be responsible for contacting the appropriate underground utility locator company to locate and mark underground utility lines prior to start of work. Contractor is not responsible 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 Arboricultural) standards will require a signed waiver of liability.

Acceptance of this Contract

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

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

Customer

Signature	Title: **Property Manager**
Kelly Mullins Printed Name	**July 13, 2026** Date

BrightView Landscape Services, Inc. "Contractor"

Signature	Title: **Irrigation Manager**
Juwan Lamar Dupree Printed Name	**July 13, 2026** Date

Job #: 346108392

SO #: 8961854 **Proposed Price:** $7,857.14

PARTRIDGE
WELL DRILLING CO., INC.
Since 1892

Contract #	52165
Date	8/5/2026
Valid Through	**09/04/2026**

GMS Property Management, LLC,
475 W Town Pl
St Augustine FL 32092

SITE
0 Heron Isles Pkwy
Yulee FL 32097
Contact Kelly Mullins 304-389-2198

Remove submersible pump, inspect, replace damaged components, & reinstall.	1	$2,300.00	$2,300.00
Control Box 5 Hp (Deluxe)	1	$687.00	$687.00
Pump End 5hp - 77S50-10	1	$2,630.00	$2,630.00
Pump Motor 5 Hp Sub (4") 230v 1ph Grundfos	1	$2,068.00	$2,068.00
Pipe 2" Galv T&C	84	$14.00	$1,176.00
Wire 10/3 Grnd Flat Dbl Jacket	86	$3.50	$301.00
Pressure Relief Valve 1.25"	1	$347.00	$347.00

This quote is for one pump only. Does not include pulling pump #2 where there is a power problem.

Condition of well is unknown.

If well is damaged or if the existing pump is stuck in well, there would be additional charges.

We will only replace parts that are damaged or show signs of wear. All parts listed on this quote may not need to be replaced.

Does not include service charges from 8-4-26.

Total Contract **$9,509.00**

A 50% deposit of $4,754.50 will be needed to schedule Contract

THE BALANCE FOR EACH ITEM WILL BE DUE WHEN INVOICED. A service charge of 1.5% per month will be charged on past due accounts. Unless Buyer notifies Seller in writing within fifteen (15) days from date of invoice, it shall be presumed that goods and services are satisfactory and acceptable to Buyer. Buyer shall pay Seller's cost of collection including a reasonable attorney's fee at all levels of court. Owners Grant to Partridge Well Co., Inc. the right to enter upon and drive vehicles including heavy trucks, over his property to site using most efficient means of ingress and egress at sole discretion of Partridge Well Co., Inc. and agrees to release and save harmless Partridge Well Co., Inc. from any and all damage to said property and all equipment, fixtures or improvements located upon, on or under the ground. This proposal is subject to change unless signed, returned and order to proceed is given within 30 days. The above proposal is accepted at the prices and terms specified herein. It is agreed that the seller will retain title to any equipment or materials that may be furnished until final payment is made as agreed. The seller shall have rights to remove same and seller will be held harmless for any damages resulting from the removal thereof. This contract voids previous contract(s) with the same contract number. It is the owner's responsibility to identify and mark the location of any and all private utilities including but not limited to cables, wires, pipes, gas lines, septic tanks and drainfields etc. Owners agree to release and hold harmless Partridge Well Drilling Co. Inc. from any and all damages to said private utilities.

Signature Owner/Contractor	Print Name	Date	PWD Representative	Date
			R Stevens	8/5/2026

C.

ESTIMATE

LV Fence & Gates, LLC
PO Box 915364
Longwood, FL 32791-5364

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

Bill to
Kelly Mullins
Heron Isles CDD
475 West Town Place
Suite #114
St. Augustine
FL
32092
St. Johns

Estimate details
Estimate no.: 2298
Estimate date: 06/22/2026
Expiration date: 07/06/2026

#	Date	Product or service	Description	Qty	Rate	Amount
1.		**6' Chain Link**	Commercial Black coated 28’ With 1, 4’ gate. Gate post will have 320 pounds of concrete. Latch post will have 160 pounds of concrete. All post will have concrete. Non self closing hinges. Fork latch. Black slats Included	1	$2,450.00	$2,450.00
2.		**Services**	Includes tear down and haul away	1	$2,250.00	$2,250.00

Subtotal	$4,700.00
Sales tax	$171.50
Total	**$4,871.50**
Expiry date	07/06/2026

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.

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________________

Accepted date **Accepted by**

Gaines fence

(904) 753-4530 | gainesfence@gmail.com

RECIPIENT:

Kelly Mullins
94081 Goodwood Drive
Fernandina Beach, Fl 32034

Quote #288

Sent on	Jul 16, 2026
Total	**$2,100.00**

SERVICE ADDRESS:

Heron Isles
Yulee, FL 32097

Product/Service	Description	Qty.	Unit Price	Total
FENCE	We propose the installation of an 8x8x8x8 area with 6-foot black chain-link fencing with screen attached. This will also include the installation of one 5-foot gate. This includes the removal of existing fence.	1	$2,100.00	$2,100.00

Total **$2,100.00**

This quote is valid for the next 30 days, after which values may be subject to change.

D.

SouthEastern Facility Maintenance
6254 118th Ave N, Largo, FL 33773
727-519-4425

Jul 31, 2026
Quote # 3013

Contact
Kelly Mullins
Heron Isles CDD
96005 Starlight Ln, Yulee, FL 32097

Created By
Christine Thomas
christine@southeasternfm.com

Bathroom repair- Drywall, installation, paint

Bathroom was vandalized and stall doors were ripped out of Drywall. Needs repaired.

Cut damaged drywall out
Install backing stud in wall
Re-install drywall & patch drywall
Paint entire wall to match existing color
Re-install stall partition

Default Section			$1,644.00
Material Description	**Qty**	**Unit Price**	**Subtotal**
P&O	1	$274.00	$274.00
Materials	1	$200.00	$200.00
		Material , Parts & Overhead Total	$474.00
Labor	**Qty**	**Unit Price**	**Subtotal**
Tech 1	6	$85.00	$510.00
Tech 2	6	$85.00	$510.00
Trip charge	2	$75.00	$150.00
		Labor Total	$1,170.00

Sub Total	$1,644.00
Tax	$0.00
Quote Total	$1,644.00

Included in Quote:

- All Parts & Labor

Notes:

- Job to be completed during regular hours 08:00-16:30 Monday to Friday
- Pricing is subject to parts availability and all items being done concurrently

HAPPY DAYS OUTDOOR SERVICES

58 N Dolphin Ave.
Middleburg, FL 32068
(904) 424-0970
Hdosfl@gmail.com

Estimate

ADDRESS
Heron Isles CDD

ESTIMATE 1206
DATE 06/16/2026

DATE	ACTIVITY	DESCRIPTION	QTY	RATE	AMOUNT
	Misc	Repair drywall, repaint painted walls, rehang partition door, reinstall partition brace, add addition anchors for partition wall, install toilet paper and soap dispensers, etc supplied by Kelly Mullins Please note: A 50% deposit is required for any project that requires materials in order for the job to be scheduled. An invoice will be sent reflecting this total upon acceptance of estimate. A final invoice reflecting the remaining balance will be sent upon completion of project.	1	2,450.00	2,450.00

SUBTOTAL	2,450.00
TAX	0.00
TOTAL	**$2,450.00**

Accepted By

Accepted Date

E.

Proposal for Extra Work at Heron Isles CDD

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

Project Name: Heron Isles CDD - Pond 21

Project Description: Seed bahia on NE pond bank - revised

Scope of Work

QTY	UoM/Size	Material/Description	Unit Price	Total
1.00	LUMP SUM	Mobilization, raking of the dirt along in order to create a rough soil to seed over the top. Will not seed areas where the ponds rise and will take out the seed.	$613.33	$613.33
1.00	BAG	Install Pensacola Bahia seed on the area - 1 bag	$635.56	$635.56
20.00	EACH	Spread thin layer of weed free straw over the top to prevent birds from eating seed.	$40.78	$815.56

For internal use only

SO#	8982926
JOB#	346108392
Service Line	130

Total Price $2,064.45

THIS IS NOT AN INVOICE

This proposal is valid for thirty (30) days unless otherwise approved by Contractor's Senior Vice President

TERMS & CONDITIONS

1. The Contractor shall recognize and perform in accordance with written terms written specifications and drawings only contained or referred to herein. All materials shall conform to bid specifications.

2. Work Force: Contractor shall designate a qualified representative with experience in landscape maintenance/construction upgrades or when applicable in tree management. The workforce shall be competent and qualified, and shall be legally authorized to work in the U.S.

3. License and Permits: Contractor shall maintain a Landscape Contractor's license, if required by State or local law, and will comply with all other license requirements of the City, State and Federal Governments, as well as all other requirements of law. Unless otherwise agreed upon by the parties or prohibited by law, Customer shall be required to obtain all necessary and required permits to allow the commencement of the Services on the property.

4. Taxes: Contractor agrees to pay all applicable taxes, including sales or General Excise Tax (GET), where applicable.

5. Insurance: Contractor agrees to provide General Liability Insurance, Automotive Liability Insurance, Worker's Compensation Insurance, and any other insurance required by law or Customer, as specified in writing prior to commencement of work. If not specified, Contractor will furnish insurance with $1,000,000 limit of liability.

6. Liability: Contractor shall not be liable for any damage that occurs from Acts of God defined as extreme weather conditions, fire, earthquake, etc. and rules, regulations or restrictions imposed by any government or governmental agency, national or regional emergency, epidemic, pandemic, health related outbreak or other medical events not caused by one or other delays or failure of performance beyond the commercially reasonable control of either party. Under these circumstances, Contractor shall have the right to renegotiate the terms and prices of this Contract within sixty (60) days.

7. Any illegal trespass, claims and/or damages resulting from work requested that is not on property owned by Customer or not under Customer management and control shall be the sole responsibility of the Customer.

8. Subcontractors: Contractor reserves the right to hire qualified subcontractors to perform specialized functions or work requiring specialized equipment.

9. Additional Services: Any additional work not shown in the above specifications involving extra costs will be executed only upon signed written orders, and will become an extra charge over and above the estimate.

10. Access to Jobsite: Customer shall provide all utilities to perform the work. Customer shall furnish access to all parts of jobsite where Contractor is to perform work as required by the Contract or other functions related thereto, during normal business hours and other reasonable periods of time. Contractor will perform the work as reasonably practical after the Customer makes the site available for performance of the work.

11. Payment Terms: Upon signing this Agreement, Customer shall pay Contractor 50% of the Proposed Price and the remaining balance shall be paid by Customer to Contractor upon completion of the project unless otherwise agreed to in writing.

12. Termination: This Work Order may be terminated by the either party with or without cause, upon seven (7) workdays advance written notice. Customer will be required to pay for all materials purchased and work complete to the date of termination and reasonable charges incurred in demobilizing.

13. Assignment: The Customer and the Contractor respectively, bind themselves, their partners, successors, assignees and legal representative to the other party with respect to all covenants of this Agreement. Neither the Customer nor the Contractor shall assign or transfer any interest in this Agreement without the written consent of the other provided, however, that consent shall not be required to assign this Agreement to any company which controls, is controlled by, or is under common control with Contractor or in connection with assignment to an affiliate or pursuant to a merger, sale of all or substantially all of its assets or equity securities, consolidation, change of control or corporate reorganization.

14. Disclaimer: This proposal was estimated and priced based upon a site visit and visual inspection from ground level using ordinary means, at or about the time this proposal was prepared. The price quoted in this proposal for the work described, is the result of that ground level visual inspection and therefore our company will not be liable for any additional costs or damages for additional work not described herein, or liable for any incidents/accidents resulting from conditions, that were not ascertainable by said ground level visual inspection by ordinary means at the time said inspection was performed. Contractor cannot be held responsible for unknown or otherwise hidden defects. Any corrective work proposed herein cannot guarantee exact results. Professional engineering, architectural, and/or landscape design services ("Design Services") are not included in this Agreement and shall not be provided by the Contractor. Any design defects in the Contract Documents are the sole responsibility of the Customer. If the Customer must engage a licensed engineer, architect and/or landscape design professional, any costs concerning these Design Services are to be paid by the Customer directly to the designer involved.

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

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

16. Tree & Stump Removal: Trees removed will be cut as close to the ground as possible based on conditions to or next to the bottom of the tree trunk. Additional charges will be levied for unseen hazards such as, but not limited to concrete brick filled trunks, metal rods, etc. If requested mechanical grinding of visible tree stump will be done to a defined width and depth below ground level at an additional charge to the Customer. Defined backfill and landscape material may be specified. Customer shall be responsible for contacting the appropriate underground utility locator company to locate and mark underground utility lines prior to start of work. Contractor is not responsible 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 Arboricultural) standards will require a signed waiver of liability.

Acceptance of this Contract

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

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

Customer

Signature		Title	**Property Manager**
Kelly Mullins			**August 10, 2026**
Printed Name		Date	

BrightView Landscape Services, Inc. "Contractor"

			Enhancement Manager
Signature		Title	
Jen Mabus			**August 10, 2026**
Printed Name		Date	

Job #:	**346108392**		
SO #:	**8982926**	**Proposed Price:**	**$2,064.45**

SEVENTH ORDER OF BUSINESS

Heron Isles

Community Development District

Approved Budget

FY 2027

August 18, 2026

Table of Contents

Heron Isles

Community Development District

Approved Budget

General Fund

Description	Adopted Budget FY 2026	Actuals Thru 6/30/26	Projected Next 3 Months	Projected Thru 9/30/26	Approved Budget FY 2027
REVENUES:					
Special Assessments - On Roll	$412,343	$417,906	$-	$417,906	$412,343
Interest/Miscellaneous Income	10,000	14,492	4,763	19,255	10,000
Access Key Cards	100	-	-	-	100
Carry Forward Surplus	13,193	-	-	-	-
TOTAL REVENUES	**$435,636**	**$432,398**	**$4,763**	**$437,161**	**$422,443**
EXPENDITURES:					
Administrative:					
Supervisor Fees	$4,000	$1,400	$1,000	$2,400	$4,000
FICA Taxes	306	107	77	184	306
Engineer	7,200	7,773	300	8,073	8,000
Attorney	18,000	11,601	6,399	18,000	18,000
Annual Audit	3,460	3,460	-	3,460	3,600
Assessment Administration	8,348	8,348	-	8,348	8,848
Dissemination Agent	1,769	1,327	442	1,769	1,875
Trustee Fees	4,080	2,788	1,024	3,812	4,125
Management Fees	59,082	44,312	14,771	59,082	62,627
Information Technology	2,123	1,592	531	2,123	2,250
Website Maintenance	1,415	1,061	354	1,415	1,500
Telephone	200	59	45	104	200
Postage & Delivery	800	212	59	271	800
Meeting Room Rental	300	-	150	150	300
General Liability and Public Officials Insurance	19,928	17,564	-	17,564	17,960
Printing & Binding	600	170	34	204	600
Legal Advertising	3,200	476	432	908	3,200
Other Current Charges	7,400	6,983	100	7,083	7,400
Office Supplies	100	3	5	8	100
Dues, Licenses & Subscriptions	175	175	-	175	175
TOTAL ADMINISTRATIVE	**$142,486**	**$109,411**	**$25,722**	**$135,132**	**$145,868**
Operations & Maintenance					
Utility					
Electric	$35,750	$26,011	$8,700	$34,711	$37,000
Water & Sewer	14,700	20,806	11,400	32,206	$26,000
Total Utility	**$50,450**	**$46,817**	**$20,100**	**$66,917**	**$63,000**
Contract Services					
Landscape Maintenance (Brightview Landscaping)	$89,956	$65,502	$21,834	$87,336	$89,956
Landscape Contingency	15,000	4,114	5,000	9,114	15,000
Irrigation Maintenance	8,500	6,605	1,895	8,500	8,500
Lake Maintenance (Future Horizons)	9,243	6,602	2,201	8,803	10,564
Janitorial Services (GMS)	7,400	5,486	1,829	7,314	7,844
Facility Management	14,594	11,467	3,822	15,289	15,470
Secuirty Services	1,440	1,080	360	1,440	1,440
Pest Control Services (Naders Pest Raiders)	350	272	-	272	350
Holiday Decorations	1,500	-	1,500	1,500	1,500
Total Utility	**$147,983**	**$101,128**	**$38,440**	**$139,569**	**$150,624**

Heron Isles

Community Development District

Approved Budget

General Fund

Description	Adopted Budget FY 2026	Actuals Thru 6/30/26	Projected Next 3 Months	Projected Thru 9/30/26	Approved Budget FY 2027
Repair and Maintenance					
Facility Repairs	$17,500	$8,795	$8,705	$17,500	$17,500
Miscellaneous Repairs & Maintenance	7,500	225	3,000	3,225	7,500
Road and Drainage Repairs	5,000	-	-	-	5,000
Contingency	-	-	10,101	10,101	-
Total Repair and Maintenance	**$30,000**	**$9,020**	**$21,806**	**$30,826**	**$30,000**
TOTAL EXPENDITURES	**$370,920**	**$266,376**	**$106,068**	**$372,444**	**$389,492**
Other Sources/(Uses)					
Capital Reserve - Transfer Out	$(64,717)	$-	$(64,717)	$(64,717)	$(32,952)
TOTAL OTHER SOURCES/(USES)	**$(64,717)**	**$-**	**$(64,717)**	**$(64,717)**	**$(32,952)**
EXCESS REVENUES (EXPENDITURES)	**$-**	**$166,022**	**$(166,022)**	**$-**	**$-**

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.

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	$2,600	$31,200
96139 Heron Isles Pkwy	89411-73059	$100	$1,200
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		$118	$1,420
	Total Electric	**$3,083**	**$37,000**

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

Location	Account #	Monthly	Annual
928 Chester Rd Apt IR01	83714954	$30	$360
96059 Heron Isles PY-Sewer	82505651	$60	$720
96059 Heron Isles PY-Water	82505651	$185	$2,220
96259 Heron Isles PY	83582184	$55	$660
96320 Starfish Dr	67059090	$140	$1,680
96416 Heron Isles PY	67133229	$940	$11,280
96572 Heron Isles PY	67133293	$500	$6,000
Contingency		$257	$3,080
	Total Water & Sewer	**$2,167**	**$26,000**

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 Governmental Mangement Services, GMS, 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 FY 2026	Actuals Thru 6/30/26	Projected Next 3 Months	Projected Thru 9/30/26	Approved Budget FY 2027
REVENUES:					
Special Assessments-On Roll	$221,115	$224,100	$-	$224,100	$221,115
Interest Earnings	6,000	4,607	783	5,390	4,000
Carry Forward Surplus (1)	97,485	56,833	-	56,833	69,619
TOTAL REVENUES	**$324,600**	**$285,539**	**$783**	**$286,322**	**$294,734**
EXPENDITURES:					
Series 2017A1					
Interest 11/1	$21,456	$21,456	$-	$21,456	$20,059
Special Call 11/1	-	5,000	-	5,000	-
Interest 5/1	21,456	21,372	-	21,372	20,059
Principal 5/1	105,000	105,000	-	105,000	105,000
Series 2017A2					
Interest 11/1	12,000	12,000	-	12,000	11,000
Special Call 11/1	-	5,000	-	5,000	-
Interest 5/1	12,000	11,875	-	11,875	11,000
Principal 5/1	35,000	35,000	-	35,000	35,000
Prepayment 5/1	-	5,000	-	5,000	-
TOTAL EXPENDITURES	**$206,913**	**$221,703**	**$-**	**$216,703**	**$202,119**
Other Sources/(Uses)					
Interfund transfer In/(Out)	$-	$-	$-	$-	$-
TOTAL OTHER SOURCES/(USES)	**$-**	**$-**	**$-**	**$-**	**$-**
TOTAL EXPENDITURES	**$206,913**	**$221,703**	**$-**	**$216,703**	**$202,119**
EXCESS REVENUES (EXPENDITURES)	**$117,688**	**$63,836**	**$783**	**$69,619**	**$92,616**

(1) Carry Forward is Net of Reserve Requirement

A-1 Interest Due 11/1/27	$18,681.25
A-2 Interest Due 11/1/27	$10,125.00
	$28,806.25

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
11/01/26	1,260,000.00		-	20,059.38	20,059.38
05/01/27	1,260,000.00	2.63%	105,000.00	20,059.38	
11/01/27	1,155,000.00		-	18,681.25	143,740.63
05/01/28	1,155,000.00	2.75%	115,000.00	18,681.25	
11/01/28	1,040,000.00		-	17,100.00	150,781.25
05/01/29	1,040,000.00	3.13%	115,000.00	17,100.00	
11/01/29	925,000.00		-	15,303.13	147,403.13
05/01/30	925,000.00	3.13%	120,000.00	15,303.13	
11/01/30	805,000.00		-	13,428.13	148,731.26
05/01/31	805,000.00	3.13%	125,000.00	13,428.13	
11/01/31	680,000.00		-	11,475.00	149,903.13
05/01/32	680,000.00	3.38%	130,000.00	11,475.00	
11/01/32	550,000.00		-	9,281.25	150,756.25
05/01/33	550,000.00	3.38%	130,000.00	9,281.25	
11/01/33	420,000.00		-	7,087.50	146,368.75
05/01/34	420,000.00	3.38%	135,000.00	7,087.50	
11/01/34	285,000.00		-	4,809.38	146,896.88
05/01/35	285,000.00	3.38%	140,000.00	4,809.38	
11/01/35	145,000.00		-	2,446.88	147,256.26
05/01/36	145,000.00	3.38%	145,000.00	2,446.88	
11/1/36	-				147,446.88
Total			**$1,260,000**	**$239,344**	**$1,499,344**

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
11/01/26	440,000.00	5.000%	-	11,000.00	11,000.00
05/01/27	440,000.00	5.000%	35,000.00	11,000.00	
11/01/27	405,000.00	5.000%	-	10,125.00	56,125.00
05/01/28	405,000.00	5.000%	35,000.00	10,125.00	
11/01/28	370,000.00	5.000%	-	9,250.00	54,375.00
05/01/29	370,000.00	5.000%	40,000.00	9,250.00	
11/01/29	330,000.00	5.000%	-	8,250.00	57,500.00
05/01/30	330,000.00	5.000%	40,000.00	8,250.00	
11/01/30	290,000.00	5.000%	-	7,250.00	55,500.00
05/01/31	290,000.00	5.000%	40,000.00	7,250.00	
11/01/31	250,000.00	5.000%	-	6,250.00	53,500.00
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%	45,000.00	5,125.00	
11/01/33	160,000.00	5.000%	-	4,000.00	54,125.00
05/01/34	160,000.00	5.000%	50,000.00	4,000.00	
11/01/34	110,000.00	5.000%	-	2,750.00	56,750.00
05/01/35	110,000.00	5.000%	50,000.00	2,750.00	
11/01/35	60,000.00	5.000%	-	1,500.00	54,250.00
05/01/36	60,000.00	5.000%	55,000.00	1,500.00	
					56,500.00
Total			**$435,000**	**$131,000**	**$577,875**

Heron Isles

Community Development District

Proposed Budget

Capital Reserve Fund

Description	Adopted Budget FY 2026	Actuals Thru 6/30/26	Projected Next 3 Months	Projected Thru 9/30/26	Approved Budget FY 2027
REVENUES:					
Capital Reserve-Transfer In	$64,717	$64,717	$-	$64,717	$32,952
Interest Income	2,400	5,607	2,250	7,857	2,400
Carry Forward Balance	203,510	203,492	-	203,492	242,333
TOTAL REVENUES	**$270,627**	**$273,816**	**$2,250**	**$276,066**	**$277,685**
EXPENDITURES:					
Capital Outlay					
Capital Outlay	$-	$-	$-	$-	$-
Repair & Maintenance	-	24,551	8,475	33,026	25,000
Other Current Charges	500	527	180	707	500
TOTAL EXPENDITURES	**$500**	**$25,078**	**$8,655**	**$33,733**	**$25,500**
Other Sources/(Uses)					
Transfer In (Out)	$-	$-	$-	$-	$-
TOTAL OTHER SOURCES/(USES)	**$-**	**$-**	**$-**	**$-**	**$-**
EXCESS REVENUES (EXPENDITURES)	**$270,127**	**$248,738**	**$(6,405)**	**$242,333**	**$252,185**

Heron Isles

Community Development District

Non-Ad Valorem Assessments Comparison

2026-2027

Neighborhood	O&M Units	Bonds 2017 Units	Annual Maintenance Assessments			Annual Debt Assessments			Total Assessed Per Unit		
			FY 2027	**FY 2026**	**Increase/ (decrease)**	**FY 2027**	**FY 2026**	**Increase/ (decrease)**	**FY 2027**	**FY 2026**	**Increase/ (decrease)**
Single Family	748	531	**$593**	$593	**$0**	**$447**	$447	**$0**	**$1,040**	$1,040	**$0**
Single Family*	0	1	**$593**	$593	**$0**	**$242**	$242	**$0**	**$835**	$835	**$0**
Total	748	532									
*Single Family unit for 2017 has a partial paydown.											

A.

RESOLUTION 2026-07

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, 2026, AND ENDING SEPTEMBER 30, 2027; AUTHORIZING BUDGET AMENDMENTS; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the District Manager has, prior to the fifteenth (15th) day in June, 2026, 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, 2026, and ending September 30, 2027 ("**Fiscal Year 2027**"), 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 Statute*s; 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 1st 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, 2027."

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 2027, the sum of $____________ 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	$___________
DEBT SERVICE FUND – SERIES 2017	$___________
CAPITAL RESERVE FUND	$___________
TOTAL ALL FUNDS	$___________

SECTION 3. BUDGET AMENDMENTS

Pursuant to Section 189.016, *Florida Statutes*, the District at any time within Fiscal Year 2027 or within sixty (60) days following the end of the Fiscal Year 2027 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 18TH DAY OF AUGUST 2026.

ATTEST:

HERON ISLES COMMUNITY DEVELOPMENT DISTRICT

____
Secretary/Assistant Secretary

By:________________________________

Its:________________________________

Exhibit A: Adopted Budget for Fiscal Year 2027

B.

RESOLUTION 2026-08

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 2027; 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, 2026, and ending September 30, 2027 ("**Fiscal Year 2027**"), 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 2027; 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 18TH DAY OF AUGUST 2026.

ATTEST:

HERON ISLES COMMUNITY DEVELOPMENT DISTRICT

____
Secretary / Assistant Secretary

By: _____________________________

Its: _____________________________

Exhibit A: Adopted Budget for Fiscal Year 2027
Exhibit B: Assessment Roll

EIGHTH ORDER OF BUSINESS

RESOLUTION 2026-09

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE HERON ISLES COMMUNITY DEVELOPMENT DISTRICT DECLARING VACANCIES PURSUANT TO SECTION 190.006(3)(b), FLORIDA STATUTES; AND PROVIDING AN EFFECTIVE DATE.

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

WHEREAS, on November 3, 2026, two (2) members of the Board of Supervisors (the "Board") are to be elected by the "Qualified Electors" of the District, as that term is defined in Section 190.003, Florida Statutes; and

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

WHEREAS, at the close of the qualifying period, no one qualified to run for the available seats designated as "Seat 2" and "Seat 4"; and

WHEREAS, pursuant to Section 190.006(3)(b), Florida Statutes, the Board shall declare Seat 2 and Seat 4 vacant, effective the second Tuesday following the general election, and Qualified Electors are to be appointed to such seats within ninety (90) days thereafter; and

WHEREAS, the Board finds that it is in the best interests of the District to adopt this Resolution declaring Seat 2 and Seat 4 as vacant.

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

SECTION 1. The following seats are hereby declared vacant effective as of November 17, 2026: Seat 2 (currently held by Chase Coleman) and Seat 4 (currently held by Colin Jannuzzi).

SECTION 2. Until such time as the Board nominates Qualified Electors to fill the vacancies declared in Section 1 above, the incumbent Supervisors for Seat 2 and Seat 4 shall remain in office.

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

PASSED AND ADOPTED this 18th day of August, 2026.

ATTEST:	**HERON ISLES COMMUNITY DEVELOPMENT DISTRICT**
______________________________	______________________________________
Print Name:___________________	□Chairperson/ □Vice Chairperson

NINTH ORDER OF BUSINESS

A.

Quality Site Assessment

Prepared for: **Heron Isles CDD**

General Information

DATE:	Thursday, Aug 06, 2026
NEXT QSA DATE:	Tuesday, Jul 27, 2027
CLIENT ATTENDEES:	
BRIGHTVIEW ATTENDEES:	Corey Wissinger

Customer Focus Areas

Entrances and Ponds

QUALITY SITE ASSESSMENT

Heron Isles CDD

BrightView

Maintenance Items

1. **Shrubs have been fertilized and being trimmed/ shaped.**
2. **Trees are being kept lifted and suckers removed.**
3. **Turf has been treated with fertilizer and selective herbicide.**
4. **Monuments are being trimmed and shaped. We will lower them slowly to keep the signage visible.**

QUALITY SITE ASSESSMENT

Heron Isles CDD

Maintenance Items

5

5 **Ponds are mowed and line trimmed.**

D.

1.

BOARD OF SUPERVISORS MEETING DATES
HERON ISLES COMMUNITY DEVELOPMENT DISTRICT
FISCAL YEAR 2026/2027

The Board of Supervisors of the Heron Isles Community Development District will hold their regular meetings for the Fiscal Year 2026/2027 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 17, 2026
February 16, 2027
May 18, 2027
August 17, 2027

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

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

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

District Manager

2.

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

October 1, 2026 – September 30, 2027

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.

HERON ISLES CDD

OPERATIONS REPORT

AUGUST 18, 2026

Prepared by Kelly Mullins

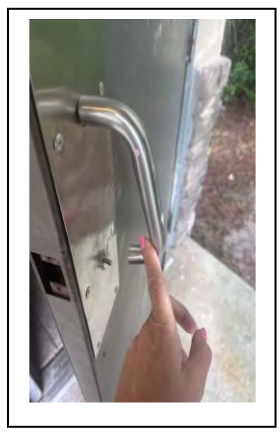
Landscaping/Irrigation

- There have been issues recently with pond banks not being mowed as scheduled. These concerns were shared with BrightView and adjustments have been made.
- CDD Board Chair, Greg Watson, met with our account manager from BrightView, Jen Mabus, to address other areas of concern.
- Both irrigation pumps are currently down. Proposals have been obtained for the necessary repairs.

Restrooms/Parks

- Security activity being monitored by GMS to address concerns.
- There was a vandalism incident in the men's restroom. Someone gained entry and vandalized the restroom. The stall was detached from the wall. Proposals were obtained for the repairs.
- Following the incident, Hi-Tech Security installed new maglocks on the doors which are the strongest offered by them.
- New door closers were also installed on both restroom doors, so that the doors don't slam against the new locks.
- A new handle was installed on the women's restroom door.
- GMS staff continue to collect trash around parks and fields.
- GMS is monitoring janitorial services by inspecting restrooms/trash weekly.
- "Security Cameras in Use" signs were placed on both restroom doors.






Community

- Trash can at mailbox is being used for mail trash and is being emptied weekly.
- A wreck occurred at the intersection of Heron Isles Pkwy and Albatross Dr. There was considerable damage to the monument wall. The damage was cleaned up and proposals for the work were obtained. Happy Days was chosen to reconstruct the wall.
- The reconstruction has been completed.

- Fast Signs will be replacing the "Heron Isles" letters on August 12th. After the letter installation, the project will be complete.
- These repairs will be covered by the at fault driver's insurance company.
- Three other monument walls in the community were missing the "H" from "Heron Isles." Fast Signs will also be installing the missing letters on these walls.

Ponds

- A depression was discovered on the bank of the large pond on Heron Isles Pkwy near the mailboxes.
- Upon further inspection, it was recommended to repair the pipe leading to the pond.
- At the May meeting, the Board Chair was given authorization to approve a reasonable proposal for the work.
- HEB Services was chosen to perform the work; it has been completed.

Conclusion

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

Respectfully,
Kelly Mullins, LCAM

GMS
GOVERNMENTAL MANAGEMENT SERVICES

Heron Isles CDD Treat Sheet

Date: 5-21-26 **Water Temp:** 83

Weather: Clear **Winds:** 0-5 MPH

Lake	Plants Treated	Trash Pickup	Chemical Used
1	None	Yes	None
2	None	Yes	None
3	None	Yes	None
4	None	Yes	None
5	Plankton	Yes	FL 909
6	None	Yes	None
7	None	Yes	None
8	None	Yes	None
9	None	Yes	None
10	Roadgrass	Yes	2-4D
11	None	Yes	None
12	None	Yes	None
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: 6-9-26 **Water Temp:** 86

Weather: Clear **Winds:** 0-5 MPH

Lake	Plants Treated	Trash Pickup	Chemical Used
1	None	Yes	None
2	None	Yes	None
3	None	Yes	None
4	None	Yes	None
5	None	Yes	None
6	None	Yes	None
7	None	Yes	None
8	None	Yes	None
9	Algae	Yes	Copper Sulfate
10	None	Yes	None
11	None	Yes	None
12	None	Yes	None
13	None	Yes	None
14	Algae	Yes	Copper Sulfate
15	Roadgrass	Yes	2-4D
16	None	Yes	None
17	Algae	Yes	Copper Sulfate
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: 7-15-26 **Water Temp:** 90’s

Weather: Clear **Winds:** 0-10 MPH

Lake	Plants Treated	Trash Pickup	Chemical Used
1	None	Yes	None
2	None	Yes	None
3	None	Yes	None
4	Plankton	Yes	FL 909
5	None	Yes	None
6	Plankton	Yes	FL 909
7	None	Yes	None
8	None	Yes	None
9	Algae	Yes	Copper Sulfate
10	None	Yes	None
11	None (No Access)	Yes	None
12	None	Yes	None
13	None	Yes	None
14	None	Yes	None
15	None	Yes	None
16	None	Yes	None
17	Algae	Yes	Copper Sulfate
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