

HERITAGE HARBOUR MARKET PLACE COMMUNITY DEVELOPMENT DISTRICT



MEETING AGENDA

MAY 4, 2023

PREPARED BY:

JPWARD & ASSOCIATES, LLC, 2301 NORTHEAST 37TH STREET, FORT LAUDERDALE, FL 33308

T: 954-658-4900 E: JimWard@JPWardAssociates.com

HERITAGE HARBOUR MARKET PLACE COMMUNITY DEVELOPMENT DISTRICT

April 27, 2023

Board of Supervisors

Heritage Harbour Market Place Community Development District

Dear Board Members:

The regular meeting of the Board of Supervisors of the Heritage Harbour Market Place Community Development District will be held on **Thursday, May 4, 2023, at 1:00 P.M.** at the **River Strand Golf and Country Clubhouse, 7155 Grand Estuary Trail, Bradenton, Florida 34212.**

The following WebEx link and telephone number are provided to join/watch the meeting.

<https://districts.webex.com/districts/j.php?MTID=ma689e2698b2a2bf1082f1298cab4fc7c>

Access Code: **2341 244 3651**, Event password: **Jpward**

Or phone: **408-418-9388** and enter the access code **2341 244 3651**, password: **Jpward (579274** from phones) to join the meeting.

Agenda

1. Call to order & roll call.
2. Notice of Advertisement of Public Hearings.
3. Consideration of Minutes:
 - I. February 2, 2023 – Regular meeting minutes.
4. **PUBLIC HEARING.**
 - a) **FISCAL YEAR 2024 BUDGET.**
 - I. Public Comment and Testimony.
 - II. Board Comment and Consideration.
 - III. Consideration of **Resolution 2023-7**, a resolution of the Board of Supervisors adopting the annual appropriation and Budget for Fiscal Year 2024.
 - b) **FISCAL YEAR 2024 IMPOSING SPECIAL ASSESSMENTS; ADOPTING AN ASSESSMENT ROLL AND APPROVING THE GENERAL FUND SPECIAL ASSESSMENT METHODOLOGY.**
 - I. Public Comment and Testimony.
 - II. Board Comment and Consideration.
 - III. Consideration of **Resolution 2023-8**, a resolution of the Board of Supervisors imposing special assessments, adopting an assessment roll, and approving the general fund special assessment methodology.

5. Consideration of **Resolution 2023-9**, a resolution of the Board of Supervisors designating the dates, time, and location for regular meetings of the Board of Supervisors of the District.
6. Staff Reports.
 - I. District Attorney.
 - II. District Engineer.
 - III. District Manager.
 - a) ***Important Board Meeting Dates for Balance of Fiscal Year 2023.***
 1. June 1, 2023, Meeting Canceled.
 - b) Supervisor of Elections Qualified Elector Report dated April 15, 2023.
 - b) Financial Statement for period ending January 31, 2023 (unaudited).
 - c) Financial Statement for period ending February 28, 2023 (unaudited).
 - d) Financial Statement for period ending March 31, 2023 (unaudited).
7. Supervisor's Requests and Audience Comments.
8. Adjournment.

The first order of business is the call to order and roll call.

The second order of business is the Notice of Advertisement of the Public Hearings.

The third order of business is the consideration of the minutes from the Heritage Harbour Market Place, Board of Supervisors February 2, 2023, Regular Meeting.

The fourth order of business are the two (2) required Public Hearings to consider the adoption of the District's Fiscal Year 2024 Budget, Assessments and General Fund Special Assessment Methodology. The first Public Hearing deals with the adoption of the Fiscal Year 2024 Budget which includes both the General Fund operations and the Debt Service Fund for the Series 2005 Bonds. In the way of background, the Board approved the proposed Fiscal Year 2024 Budget at the February 2, 2023, meeting, solely for the purpose of permitting the District to move through the process towards this hearing to adopt the Budget and set the final assessment rates for the ensuing Fiscal Year. As a suggested form for the Public Hearing – it would be appropriate to formally open the Public Hearing for consideration of the Budget, take a few moments to have the District Manager review the salient points of the Budget for the Public, then seek Public Comment or testimony, and at the conclusion of the Public Comment and testimony to close the Public Hearing by motion of the Board, then to move into the Board's consideration of the Budget and once that is concluded, to consider **Resolution 2023-7** to adopt the annual appropriation and budget for the District. Once this item is concluded, then it would be recommended for the Board to move to the second Public Hearing utilizing the same process as just completed for the Budget Hearing.

This second Public Hearing is a consequence of the Budget Adoption process and sets in place the required documents that are all contained in the Fiscal Year 2024 Budget. **Resolution 2023-8** does essentially three (3) things. First, it imposes the special assessments for the general fund and the debt service fund; second, it arranges for the certification of an assessment roll by the Chairman his designee, which in this case is the District Manager, to the Manatee County Tax Collector and permits the District Manager to update the roll as it may be modified as limited by law subsequent to the adoption date of **Resolution 2023-8**, and finally it approves the General Fund Special Assessment Methodology.

The fifth item is the consideration of **Resolution 2023-9**, a resolution of the Board of Supervisors setting the proposed meeting schedule for Fiscal Year 2024. As you may re-call, to the extent that the District has a regular meeting schedule, the District is required to advertise this schedule (legal advertisement) on a periodic basis at the beginning of the Fiscal Year.

Currently, the Board will be scheduled to meet on the first Thursday of each month at **12:30 P.M.**, unless otherwise indicated, at the **River Strand Golf and Country Club, (Clubhouse), 7155 Grand Estuary Trail, Bradenton Florida, 34212.**

The Fiscal Year 2024 schedule is as follows:

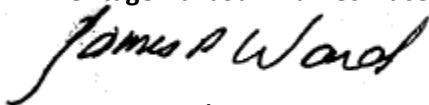
October 5, 2023	November 2, 2023
December 7, 2023	January 4, 2024
February 1, 2024	March 7, 2024
April 4, 2024	May 2, 2024
June 6, 2024	July 4, 2024
August 1, 2024	September 5, 2024

The sixth order of business are staff reports by the District Attorney, District Engineer, and the District Manager. The District Manager will report on (i) the remainder of the Fiscal Year 2023 meeting schedule; and (ii) Financial Statements (unaudited) for the periods ending January 31, 2023, February 28, 2023, and March 31, 2023.

The remainder of the agenda is standard in nature, and in the meantime, if you have any questions and/or comments before the meeting, please do not hesitate to contact me directly at (954) 658-4900.

Yours sincerely,

Heritage Harbour Market Place Community Development District



James P. Ward
District Manager



Beaufort Gazette
Belleville News-Democrat
Bellingham Herald
Bradenton Herald
Centre Daily Times
Charlotte Observer
Columbus Ledger-Enquirer
Fresno Bee

The Herald - Rock Hill
Herald Sun - Durham
Idaho Statesman
Island Packet
Kansas City Star
Lexington Herald-Leader
Merced Sun-Star
Miami Herald

el Nuevo Herald - Miami
Modesto Bee
Raleigh News & Observer
The Olympian
Sacramento Bee
Fort Worth Star-Telegram
The State - Columbia
Sun Herald - Biloxi

Sun News - Myrtle Beach
The News Tribune Tacoma
The Telegraph - Macon
San Luis Obispo Tribune
Tri-City Herald
Wichita Eagle

AFFIDAVIT OF PUBLICATION

Account #	Order Number	Identification	Order PO	Amount	Cols	Depth
15177	390238	FY 2024 Budget		\$350.00	3	10.18 in

Attention: Cori Dissinger
HERITAGE HARBOUR MARKETPLACE
2301 North East 37th street
FORT LAUDERDALE, FL 33308

Copy of ad content
is on the next page

THE STATE OF TEXAS COUNTY OF DALLAS

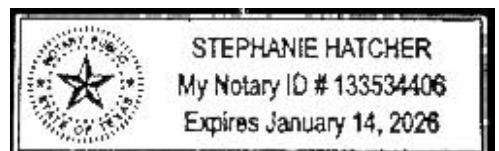
Before the undersigned authority personally appeared Crystal Trunick, who, on oath, says that she is a Legal Advertising Representative of The Bradenton Herald, a daily newspaper published at Bradenton in Manatee County, Florida; that the attached copy of the advertisement, being a Legal Advertisement in the matter of Public Notice, was published in said newspaper in the issue(s) of:
2 insertion(s) published on:
04/09/23, 04/16/23

THE STATE OF FLORIDA COUNTY OF MANATEE

Affidavit further says that the said publication is a newspaper published at Bradenton, in said Manatee County, Florida, and that the said newspaper has heretofore been continuously published in said Manatee County, Florida, each day and has been entered as second-class mail matter at the post office in Bradenton, in said Manatee County, Florida, for a period of one year next preceding the first publication of the attached copy of advertisement; and affiant further says that she has neither paid nor promised any person, firm or corporation any discount, rebate, commission or refund for the purpose of securing this advertisement for publication in the said newspaper.

Sworn to and subscribed before me this 18th day of
April in the year of 2023

Notary Public in and for the state of Texas, residing in
Dallas County



Extra charge for lost or duplicate affidavits.
Legal document please do not destroy!

HERNANDO HARBOR MARSH PLACE COMMUNITY DEVELOPMENT DISTRICT

NOTICE OF PUBLIC HEARING TO CONSIDER THE ADOPTION OF THE FISCAL YEAR 2024 BUDGET AND NOTICE OF PUBLIC HEARING TO CONSIDER THE IMPROVEMENT AND LEAFY OF INFRASTRUCTURE AND OPERATIONS SPECIAL ASSESSMENTS, ADOPTION OF AN ASSESSMENT ROLL, AND THE USE OF THE UNIFORM COLLECTION, AND IMPROVEMENT OF THE SAME, AND NOTICE OF PUBLIC HEARING OF SUPERVISORY BOARD OF SUPERVISORS MEETING

The Board of Supervisors for Hernando Harbor Marsh Place Community Development District will hold two public hearings and a regular meeting on May 4, 2024, at 5:00 p.m. at the Silver Strand Golf and Country Club (Clubhouse), 7235 Grand Discovery Trail, Bradenton, Florida 34212. The meeting is being held for the necessary public purposes of considering such business as more fully identified in the meeting agenda, a copy of which will be posted on the District's website at www.hernandoharbor.org/development.

The purpose of the first public hearing is to receive public comment and objections on the Fiscal Year 2024 Proposed Budget. The first public hearing is being conducted pursuant to Chapter 190, Florida Statutes. The purpose of the second public hearing is to consider the adoption of special assessments to fund the District's proposed operation and maintenance budget for Fiscal Year 2024 against the funds limited within the District, a depiction of which funds is shown below, and to consider the adoption of an assessment roll, for the uniform collection, and enforcement of the assessments. The second public hearing is being conducted pursuant to Florida law including Chapters 190 and 191, Florida Statutes. At the conclusion of the public hearings, the Board will, by resolution, adopt the budget and any amendments to fund the operation and maintenance budget as finally approved by the Board.

A regular board meeting of the District will also be held where the Board may consider any other business that may properly come before it.

A copy of the proposed budget, preliminary assessment roll, and the agenda for the hearings and meeting may be obtained at the office of the District Manager, P.O. Box 4000, during normal business hours or on the District's website at www.hernandoharbor.org/development at least seven (7) days in advance of the meeting.

In addition, you may obtain a copy of the proposed budget on the District's website at www.hernandoharbor.org/development in mp3 format.

The special assessments are annually recurring assessments and are in addition to previously listed capital debt assessments. The table below presents the proposed schedule of operation and maintenance assessments for Fiscal Year 2024. Amounts are preliminary and subject to change at the hearing and in any future year. The amounts are subject to early payment discount as provided by the uniform collection law. Note that the operation and maintenance assessments stated below do not include any debt service assessments previously levied by the District and due to be collected for Fiscal Year 2024.

Proposed Schedule of Assessments

Per Acre **\$76.18 (INCLUDING NET OF DISCOUNTS/COLLECTIONS)** Fiscal Year 2024

This chart below identifies the proposed assessments by Parcel

Assessment Comparison			
Parcel Identification	Acres	Fiscal Year 2024	
		On-Roll	Off-Roll
Parcel 18/25 (TH Harbor LLP)	67.7		\$ 46,392.88
Parcel 19 THH Trust LLC	1.8		\$ 13,712.79
Parcel 23	5.58	\$ 4,246.13	
Parcel 33	1.33	\$ 1,015.85	
Parcel 24	5.25	\$ 4,004.43	
Parcel 38	18.85	\$ 14,388.81	
Parcel 38 (Interest on split sales (Crestle Builders 2023))	2		
Parcel 38 Parcel A (Revised 2023)	2.88	\$ 2,195.77	
Parcel 25 Parcel D (Revised 2023)	1.97	\$ 1,494.80	
Parcel 38 Surveys - Parking Lot	1.08	\$ 819.50	
Parcel 25 Parcel C (Revised 2023)	6.88	\$ 5,238.71	
Parcel 38 Parcel E (Revised 2023)	1.94	\$ 1,468.89	
Parcel 37 - Unit 1	2.47	\$ 1,881.84	
Parcel 37 - Unit 2	0.88	\$ 671.39	
Parcel 37 - Unit 3	1.23	\$ 938.44	
Total Acres	122.85		

The tax collector will collect the assessments pursuant to the uniform method. The District may choose to collect the assessments for delinquent annual roll payment to the uniform method.

Failure to pay the assessments collected by the Tax Collector using the uniform method will cause a tax certificate to be issued against the property which may result in a tax deed and loss of title. For delinquent assessments that were initially directly billed by the District, the District may initiate a foreclosure action or may place the delinquent assessments on the next year's county tax bill. All affected property owners have the right to appear at the public hearings and the right to file written objections with the District within twenty (20) days of publication of this notice.

The public hearings and meeting are open to the public and will be conducted in accordance with the provisions of Florida Law for Community Development Districts. The public hearings and meeting may be continued to a date, time, and place to be specified on the record at the hearings or meeting.

Any person requiring special accommodations at this meeting because of a disability or physical impairment should contact the District Office at (855) 558-4000 at least forty-eight (48) hours prior to the meeting. If you are hearing or speech impaired, please contact the Florida Relay Service by dialing 7-1-1, or 1-800-955-8773. (TDD) / 1-800-955-8770 (Voice), for aid in contacting the District Office.

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

Hernando Harbor Marsh Place Community Development District
James P. Ward, District Manager



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**MINUTES OF MEETING
HERITAGE HARBOUR MARKET PLACE
COMMUNITY DEVELOPMENT DISTRICT**

The Regular Meeting of the Board of Supervisors of the Heritage Harbour Market Place Community Development District was held on Thursday, February 2, 2023, at 1:00 p.m., at the River Strand Golf and Country Club, 7155 Grand Estuary Trail, Bradenton, Florida 34212.

Present and constituting a quorum:

Danielle Graef	Chairperson
Bill Nesbitt	Vice Chairperson
Brian Billingham	Assistant Secretary

Absent:

Dan Huglas	Assistant Secretary
Hector Mencia	Assistant Secretary

Also present were:

James P. Ward	District Manager
Wes Haber	District Counsel
Ben Steets	Grau and Associates

Audience:

All resident's names were not included with the minutes. If a resident did not identify themselves or the audio file did not pick up the name, the name was not recorded in these minutes.

PORTIONS OF THIS MEETING WERE TRANSCRIBED VERBATIM. ALL VERBATIM PORTIONS WERE TRANSCRIBED IN *ITALICS*.

FIRST ORDER OF BUSINESS

Call to Order/Roll Call

Mr. James P. Ward called the meeting to order at approximately 1:07 p.m. He called roll and all Members of the Board were present, with the exception of Supervisor Huglas and Supervisor Mencia, constituting a quorum.

SECOND ORDER OF BUSINESS

Consideration of Minutes

I. November 3, 2022 – Landowners Meeting Minutes

II. November 3, 2022 - Regular Meeting Minutes

Mr. Ward asked if there were any corrections or deletions to the Landowners Meeting Minutes; hearing none, he called for a motion.

On MOTION made by Ms. Danielle Graef, seconded by Mr. Bill Nesbitt, and with all in favor, the November 3, 2022 Landowners Meeting Minutes were accepted for purposes of inclusion in the record.

Mr. Ward asked if there were any corrections or deletions to the Regular Meeting Minutes; hearing none, he called for a motion.

On MOTION made by Ms. Danielle Graef, seconded by Mr. Bill Nesbitt, and with all in favor, the November 3, 2022 Regular Meeting Minutes were approved.

THIRD ORDER OF BUSINESS

Consideration of Audited Financial Statements

Consideration and acceptance of the Audited Financial Statements for the Fiscal Year ended September 30, 2022

Mr. Ward introduced Mr. Ben Steets with Grau and Associates.

Mr. Ben Steets reviewed the Audited Financial Statements indicating the first few pages declared the auditor's opinion which was clean and fair. He stated page 3 was the Management's Discussion and Analysis which was a recap of the financial activity for the year; page 4 was the Statement of Net Position, or the balance sheet, and was consistent with the prior year; page 5 was the Statement of Changes in Net Position which was consistent with the prior year. He reported beginning page 7 was the Financial Statements including statement of net position; balance sheet; statement of activities; fund balance sheet; and statement of revenues, expenditures and changes in fund balance. He reported page 13 began the notes to the financial statements which were standard. He noted the District paid down \$495,000 dollars' worth of principal last year with an ending long term debt balance of \$10,815,000 dollars which according to the amortization schedule would be paid off in 2036. He reported page 21 showed the Budget to Actuals. He stated the remainder of the Audited Financial Statements included reports required by the Florida Auditor General, the District was in compliance, and there were no findings.

Mr. Ward asked if there were any questions; hearing none, he called for a motion.

On MOTION made by Ms. Danielle Graef, seconded by Mr. Brian Billingham, and with all in favor, the Audited Financial Statements were accepted.

FOURTH ORDER OF BUSINESS

Consideration of Resolution 2023-5

Consideration of Resolution 2023-5, a resolution of the Board of Supervisors of the Heritage Harbour Market Place Community Development District approving the proposed Fiscal Year 2024 Budget and setting the Public Hearing on Thursday, May 4, 2023, at 1:00 P.M. at the River Strand Golf & Country Club (Club House), 7155 Grand Estuary Trail, Bradenton, Florida 34212

Mr. Ward: What this Resolution does is approve the Budget for Fiscal Year 2024 and set the public hearing for Thursday, May 4, 2023, at 1:00 P.M. at the River Strand Golf & Country Club (Club House), 7155 Grand Estuary Trail, Bradenton, Florida 34212. The budget doesn't bind you to any of the costs in the budget or the assessment rates as a result of the preparation of this particular budget. What it does do is set the max, so if we get to the public hearing and you decide that you want to make changes to this, you can go down, but you will not be able to go up. The budget is basically consistent with what was adopted in the current fiscal year. He asked if there were any questions; hearing none, he called for a motion.

On MOTION made by Ms. Danielle Graef, seconded by Mr. Bill Nesbitt, and with all in favor, Resolution 2023-5 was adopted, and the Chair was authorized to sign.

FIFTH ORDER OF BUSINESS

Consideration of Resolution 2023-6

Consideration of Resolution 2023-6, a resolution of the Board of Supervisors of the Heritage Harbour Market Place Community Development District approving in substantial form the Amended Consent to and Notice of Heritage Harbour Market Place Community Development District's Allocation of Debt Assessments; authorizing the Execution and recordation of the notice; and addressing severability, conflicts, and an effective date

Mr. Ward: Parcel 26 is a condo developed parcel, so the developer of that particular parcel has split that into a parking lot, which is a condo unit, and four separate developable parcels. In 2018, when he originally did that parcel split, we had assessments on the three developable parcels and the parking lot. He asked us to move the assessments off the parking lot, onto the three development lots, just for purposes of assessment. Still, for legal purposes, our assessments cover the entire parcel 26 including the parking lot. Since that time, he is now doing the same thing and making the parking lot smaller and one of the developable parcels slightly bigger and now he is asking us to redo the assessments again, so parcel B will have a larger assessment on it, because it is a higher percentage of the parking lot and the parking lot will be smaller, and then obviously the remaining two developable parcels will then get a little bit more of an assessment. This Resolution authorizes us to do that. The forms attached are the forms of the notice and the forms of the assessments that we are requesting him to sign from the last time we did that. We will update that based upon the new information that he will provide us. This is consistent with what action we have done before. Wes, did you have anything you would like to add to this?

Mr. Wes Haber: Your explanation covered everything.

On MOTION made by Ms. Danielle Graef, seconded by Mr. Brian Billingham, and with all in favor, Resolution 2023-6 was adopted, and the Chair was authorized to sign.

SIXTH ORDER OF BUSINESS

Staff Reports

I. District Attorney

No report.

II. District Engineer

No report.

III. District Manager

a) Important Board Meeting Dates for Balance of Fiscal Year 2023:

1. Public Hearings: F2024 Budget Adoption – May 4, 2023, 1:00 P.M.

b) Financial Statement for period ending November 30, 2022 (unaudited)

c) Financial Statement for period ending December 31, 2022 (unaudited)

Mr. Ward explained it was important to have a quorum for the May 4 Meeting.

SEVENTH ORDER OF BUSINESS

Supervisor's Requests and Audience Comments

Mr. Ward asked if there were any Supervisor's requests; there were none. He asked if there were any members of the audience present in person or by video or audio with questions or comments; there were none.

EIGHTH ORDER OF BUSINESS

Adjournment

Mr. Ward adjourned the meeting at approximately 1:27 p.m.

**On MOTION made by Ms. Danielle Graef, seconded by Mr. Bill Nesbitt,
and with all in favor, the Meeting was adjourned.**

Heritage Harbour Market Place
Community Development District

James P. Ward, Secretary

Danielle Graef, Chairperson

RESOLUTION 2023-7

THE ANNUAL APPROPRIATION RESOLUTION OF THE HERITAGE HARBOUR MARKET PLACE COMMUNITY DEVELOPMENT DISTRICT ("THE DISTRICT") RELATING TO THE ANNUAL APPROPRIATIONS AND ADOPTING THE BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2023, AND ENDING SEPTEMBER 30, 2024; AUTHORIZING BUDGET AMENDMENTS; AND PROVIDING AN EFFECTIVE DATE.

RECITALS

WHEREAS, the District Manager has, submitted to the Board of Supervisors ("the **Board**") a proposed budget for the next ensuing budget year along with an explanatory and complete financial plan for each fund of the Heritage Harbour Market Place Community Development District, pursuant to the provisions of Section 190.008(2)(a), *Florida Statutes*; and

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

WHEREAS, the Board set May 4, 2023, as the date for 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, 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 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 HERITAGE HARBOUR MARKETPLACE COMMUNITY DEVELOPMENT DISTRICT:

SECTION 1. BUDGET.

- a. That the Board of Supervisors has reviewed the District Manager's Proposed Budget, and hereby approves the Proposed Budget, subject to 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 and/or revised projections.
- c. That the adopted budget, as amended, shall be maintained by the District Manager, identified as "The Budget for the Heritage Harbour Market Place Community

RESOLUTION 2023-7

THE ANNUAL APPROPRIATION RESOLUTION OF THE HERITAGE HARBOUR MARKET PLACE COMMUNITY DEVELOPMENT DISTRICT ("THE DISTRICT") RELATING TO THE ANNUAL APPROPRIATIONS AND ADOPTING THE BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2023, AND ENDING SEPTEMBER 30, 2024; AUTHORIZING BUDGET AMENDMENTS; AND PROVIDING AN EFFECTIVE DATE.

Development District for the Fiscal Year Ending September 30, 2024." As adopted by the Board of Supervisors on May 4, 2023.

SECTION 2. APPROPRIATIONS. There is hereby appropriated out of the revenues of the Heritage Harbour Marketplace Community Development District, for fiscal year beginning October 1, 2022, and ending September 30, 2023, the sum of **\$1,246,622.00** to be raised by the levy of assessments and 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	\$ 91,623.00
<u>DEBT SERVICE FUND (SERIES 2005)</u>	<u>\$1,154,999.00</u>
TOTAL ALL FUNDS	\$1,246,622.00

SECTION 3. SUPPLEMENTAL APPROPRIATIONS. Pursuant to Section 189.016, *Florida Statutes*, the District at any time within Fiscal Year 2024 or within 60 days following the end of the Fiscal Year 2024 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 the Board approving the expenditure.
- b. The District Manager or Treasurer may approve an expenditure that would increase or decrease a line-item appropriation within a fund so long as it does not exceed \$15,000 previously approved transfers included, to the original budget appropriation for the receiving program.
- 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 subparagraphs c. and d. above are posted on the District's website within 5 days after adoption and remain on the website for at least 2 years.

SECTION 4. 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 5. CONFLICT. That all Sections or parts of Sections of any Resolutions, Agreements, or actions of the Board of Supervisors in conflict are hereby repealed to the extent of such conflict.

SECTION 6. EFFECTIVE DATE. This Resolution shall take effect upon the passage and adoption of this Resolution by the Board of Supervisors of the Heritage Harbour Market Place Community Development District.

RESOLUTION 2023-7

THE ANNUAL APPROPRIATION RESOLUTION OF THE HERITAGE HARBOUR MARKET PLACE COMMUNITY DEVELOPMENT DISTRICT ("THE DISTRICT") RELATING TO THE ANNUAL APPROPRIATIONS AND ADOPTING THE BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2023, AND ENDING SEPTEMBER 30, 2024; AUTHORIZING BUDGET AMENDMENTS; AND PROVIDING AN EFFECTIVE DATE.

PASSED AND ADOPTED by the Board of Supervisors of the Heritage Harbour Market Place Community Development District, Manatee County, Florida, this 4th day of May 2023.

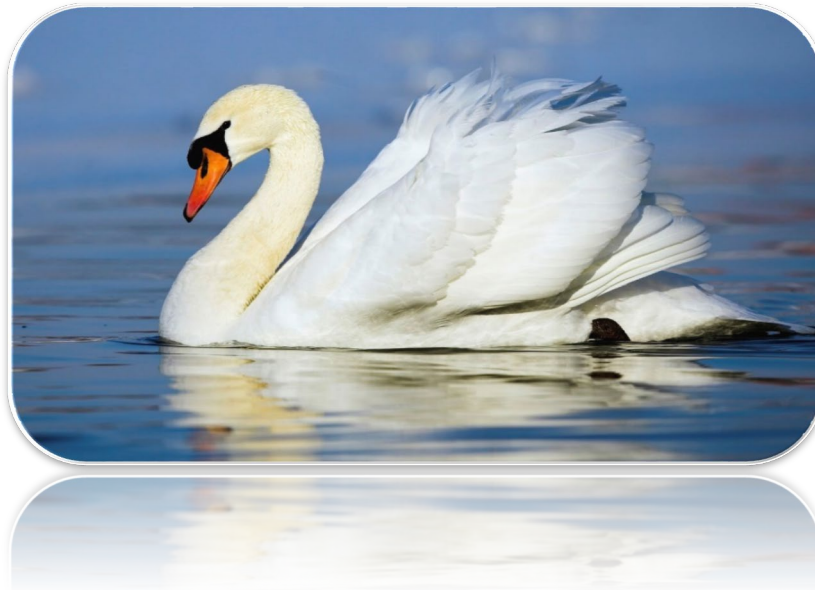
ATTEST:

**HERITAGE HARBOUR MARKET PLACE
COMMUNITY DEVELOPMENT DISTRICT**

James P. Ward Secretary

Danielle Graef, Chairperson

HERITAGE HARBOUR MARKET PLACE COMMUNITY DEVELOPMENT DISTRICT



PROPOSED BUDGET

FISCAL YEAR 2024

PREPARED BY:

JPWARD & ASSOCIATES, LLC, 2301 NORTHEAST 37 STREET, FORT LAUDERDALE, FLORIDA 33308

T: 954-658-4900 E: JimWard@JPWardAssociates.com

**Heritage Harbour Market Place
Community Development District**

**General Fund
Fiscal Year 2024**

Description	Fiscal Year 2023 Budget	Actual as of 12/31/2022	Anticipated as of 09/30/2023	Fiscal Year 2024 Budget
Revenues and Other Sources				
Carryforward	\$ -	\$ -		
Interest Income - General Account	\$ -	\$ 3	\$ 10	\$ -
Miscellaneous Revenue	\$ -	\$ -	\$ -	\$ -
Special Assessment Revenue				
Special Assessment - Uniform Method	\$ 29,328	\$ 18,420	\$ 29,328	\$ 30,382
Special Assessment - Non-Uniform	\$ 58,435	\$ 11,170	\$ 58,435	\$ 61,241
Total Revenue & Other Sources	\$ 87,763	\$ 29,593	\$ 87,773	\$ 91,623
Appropriations				
Legislative				
Board of Supervisor's Fees	\$ 1,600	\$ -	\$ -	\$ 600
Board of Supervisor's - FICA	\$ 122	\$ -	\$ -	\$ 46
Executive				
Executive Salaries	\$ 41,000	\$ 10,250	\$ 41,000	\$ 45,000
Executive Salaries - FICA	\$ 3,137	\$ 784	\$ 3,137	\$ 3,443
Executive Salaries - Insurance	\$ -	\$ -	\$ -	\$ -
Financial and Administrative				
Audit Services	\$ 6,200	\$ -	\$ 6,100	\$ 6,300
Accounting Services	\$ 2,600	\$ 681	\$ 2,600	\$ 2,600
Assessment Roll Preparation		\$ -	\$ -	
Arbitrage Rebate Fees	\$ 500	\$ 500	\$ 500	\$ 500
Other Contractual Services				
Recording and Transcription	\$ 150	\$ 96	\$ 150	\$ 150
Legal Advertising	\$ 2,400	\$ 180	\$ 2,400	\$ 2,400
Trustee Services	\$ 5,100	\$ 5,064	\$ 5,064	\$ 5,065
Dissemination Agent Services	\$ 5,000	\$ -	\$ 5,000	\$ 5,000
Bank Service Fees	\$ 500	\$ 100	\$ 500	\$ 500
Travel and Per Diem		\$ -	\$ -	
Communications and Freight Services				
Telephone	\$ -	\$ -	\$ -	\$ -
Postage, Freight & Messenger	\$ 100	\$ -	\$ 50	\$ 50
Rentals and Leases				
Miscellaneous Equipment	\$ -	\$ -	\$ -	\$ -
Computer Services and Website	\$ 7,560	\$ 150	\$ 7,560	\$ 7,560
Insurance	\$ 6,600	\$ 6,918	\$ 6,918	\$ 7,200
Printing and Binding	\$ 100	\$ -	\$ 50	\$ 50
Office Supplies	\$ -	\$ -	\$ -	\$ -
Subscriptions and Memberships	\$ 175	\$ 175	\$ 175	\$ 175
Legal Services		\$ -		
General Counsel	\$ 3,000	\$ -	\$ 3,000	\$ 3,000
Litigaton Counsel	\$ -	\$ -	\$ -	\$ -
Other General Government Services				
Engineering Services	\$ -	\$ -	\$ -	\$ -
Contingencies	\$ -	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -	\$ -

**Heritage Harbour Market Place
Community Development District**

**General Fund
Fiscal Year 2024**

Description	Fiscal Year 2023 Budget	Actual as of 12/31/2022	Anticipated as of 09/30/2023	Fiscal Year 2024 Budget
Other Fees and Charges				
Discounts and Fees	\$ 1,919	\$ -	\$ 1,919	\$ 1,984
Total Appropriations	\$ 87,763	\$ 24,898	\$ 86,123	\$ 91,623
Net Increase/(Decrease) in Fund Balance	\$ -	\$ 4,695	\$ 1,651	
Fund Balance - Beginning	\$ 147,485	\$ 147,485	\$ 147,485	\$ 149,136
Fund Balance - Ending (Projected)	\$ 147,485	\$ 152,180	\$ 149,136	\$ 149,136

Assessment Comparison					
Parcel Identification	Acres	Fiscal Year 2023		Fiscal Year 2024	
		On-Roll	Off-Roll	On-Roll	Off-Roll
Parcel 19/20 (TH Harbour LLLP)	67.7		\$ 47,451.61		\$ 49,533.98
Parcel 19 THH Tract 1 LLC	16		\$ 11,214.56		\$ 11,706.70
Parcel 22	3.38	\$ 2,524.91		\$ 2,646.15	
Parcel 23	2.13	\$ 1,591.14		\$ 1,667.55	
Parcel 24	3.13	\$ 2,338.16		\$ 2,450.43	
Parcel 25	16.36	\$ 12,221.17		\$ 12,808.01	
Parcel 26 moved to split folios (Condo Revision 2023)				\$ -	
Parcel 26 Parcel A (Revised 2023)	2.91	\$ 2,510.75		\$ 2,280.77	
Parcel 26 Parcel D (Revised 2023)	1.37	\$ 1,024.79		\$ 1,074.00	
Parcel 26 Common - Parking Lot					
Parcel 26 Parcel C (Revised 2023)	1.03	\$ 768.60		\$ 805.50	
Parcel 26 Parcel B (Revised 2023)	3.50	\$ 2,613.22		\$ 2,738.71	
Parcel 27 - Unit 1	1.34	\$ 1,001.00		\$ 1,049.07	
Parcel 27 - Unit 2	1.47	\$ 1,098.11		\$ 1,150.84	
Parcel 27 - Unit 3	0.96	\$ 717.13		\$ 751.57	
Parcel 27 - Unit 4	1.23	\$ 968.82		\$ 959.44	
Total Acres	122.51				

Heritage Harbour Market Place
Community Development District

Debt Service Fund
Fiscal Year 2024

Description	Fiscal Year 2023 Budget	Actual as of 12/31/2022	Anticipated as of 09/30/2023	Fiscal Year 2024 Budget
Revenues and Other Sources				
Carryforward	\$ -	\$ -	\$ -	\$ -
Interest Income	\$ 10	\$ 3	\$ 10	\$ 10
Special Assessment Revenue				
Special Assessment - Uniform Method	\$ 362,993	\$ 227,841	\$ 362,993	\$ 363,179
Special Assessment - Non-Uniform Method	\$ 791,384	\$ 173,572	\$ 791,384	\$ 791,811
Special Assessment - Prepayment	\$ -	\$ -	\$ -	\$ -
Operating Transfers In				
Deferred Cost Account	\$ -	\$ -	\$ -	\$ -
Total Revenue & Other Sources	\$ 1,154,387	\$ 401,417	\$ 1,154,387	\$ 1,154,999

Appropriations

Debt Service

Principal Debt Service - Mandatory

Series 2007 Bonds

\$ 525,000 \$ - \$ 525,000 \$ 555,000

Principal Debt Service - Early Redemptions

Series 2007 Bonds

\$ - \$ - \$ - \$ -

Interest Expense

Series 2007 Bonds

\$ 605,640 \$ 302,820 \$ 605,640 \$ 576,240

Trustee Services

\$ - \$ - \$ - \$ -

Legal - Foreclosure Counsel

\$ - \$ - \$ - \$ -

Operating Transfers Out

\$ - \$ - \$ - \$ -

Other Fees and Charges

Discounts and Fees

\$ 23,747 \$ - \$ 23,747 \$ 23,759

Total Appropriations **\$ 1,154,387** **\$ 302,820** **\$ 1,154,387** **\$ 1,154,999**

Net Increase/(Decrease) in Fund Balance

- 98,597 - -

Fund Balance - Beginning

329,711 329,711 329,711 329,711

Fund Balance - Ending (Projected)

329,711 428,308 329,711 329,711

Restricted Fund Balance:

Reserve Account Requirement

200,000

Restricted for November 1, 2024 Interest Payment

\$ 272,580

Total - Restricted Fund Balance:

\$ 472,580

Assessment Comparison					
Parcel Identification	Acres	Fiscal Year 2023		Fiscal Year 2024	
		Off-Roll	On-Roll	Off-Roll	On-Roll
Parcel 19/20 (TH Harbour LLLP)	67.7	\$ 640,104.12		\$ 640,449.05	
Parcel 19	16	\$151,280.15		\$ 151,361.67	
Parcel 22	PREPAID		PREPAID		PREPAID
Parcel 23	2.13		\$ 21,548.91		\$ 21,560.52
Parcel 24	3.13		\$ 31,665.77		\$ 31,682.83
Parcel 25	16.36		\$ 165,511.83		\$ 165,601.01
Parcel 26 moved to split folios (Condo Revision 2023)			\$ -		\$ -
Parcel 26 Parcel A (Revised 2023)	2.91		\$ 34,003.14		\$ 29,489.23
Parcel 26 Parcel D (Revised 2023)	1.19		\$ 13,878.83		\$ 12,083.33
Parcel 26 Common - Parking Lot			\$ -		\$ -
Parcel 26 Parcel C (Revised 2023)	0.00		\$ 10,409.12		\$ -
Parcel 26 Parcel B (Revised 2023)	5.15		\$ 35,391.02		\$ 52,150.14
Parcel 27 - Unit 1	1.34		\$ 13,556.59		\$ 13,563.90
Parcel 27 - Unit 2	1.47		\$ 14,871.78		\$ 14,879.80
Parcel 27 - Unit 3	0.96		\$ 9,712.19		\$ 9,717.42
Parcel 27 - Unit 4	1.23		\$ 12,443.74		\$ 12,450.44
Total Acres	119.579022				

**Heritage Harbour Market Place
Community Development District
Debt Service Fund**

Description	Principal	Coupon Rate	Interest	Annual Debt Service
Principal Balance - at March 14, 2017	\$13,035,000	5.60%		
5/1/2018	\$ 395,000	5.60%	\$ 364,980.00	\$ 1,095,140
11/1/2018			\$ 353,920.00	
5/1/2019	\$ 420,000	5.60%	\$ 353,920.00	\$ 1,127,840
11/1/2019			\$ 342,160.00	
5/1/2020	\$ 440,000	5.60%	\$ 342,160.00	\$ 1,124,320
11/1/2020			\$ 329,840.00	
5/1/2021	\$ 470,000	5.60%	\$ 329,840.00	\$ 1,129,680
11/1/2021			\$ 316,680.00	
5/1/2022	\$ 495,000	5.60%	\$ 316,680.00	\$ 1,128,360
11/1/2022			\$ 302,820.00	
5/1/2023	\$ 525,000	5.60%	\$ 302,820.00	\$ 1,130,640
11/1/2023			\$ 288,120.00	
5/1/2024	\$ 555,000	5.60%	\$ 288,120.00	\$ 1,131,240
11/1/2024			\$ 272,580.00	
5/1/2025	\$ 585,000	5.60%	\$ 272,580.00	\$ 1,130,160
11/1/2025			\$ 256,200.00	
5/1/2026	\$ 620,000	5.60%	\$ 256,200.00	\$ 1,132,400
11/1/2026			\$ 238,840.00	
5/1/2027	\$ 655,000	5.60%	\$ 238,840.00	\$ 1,132,680
11/1/2027			\$ 220,500.00	
5/1/2028	\$ 690,000	5.60%	\$ 220,500.00	\$ 1,131,000
11/1/2028			\$ 201,180.00	
5/1/2029	\$ 730,000	5.60%	\$ 201,180.00	\$ 1,132,360
11/1/2029			\$ 180,740.00	
5/1/2030	\$ 775,000	5.60%	\$ 180,740.00	\$ 1,136,480
11/1/2030			\$ 159,040.00	
5/1/2031	\$ 820,000	5.60%	\$ 159,040.00	\$ 1,138,080
11/1/2031			\$ 136,080.00	
5/1/2032	\$ 865,000	5.60%	\$ 136,080.00	\$ 1,137,160
11/1/2032			\$ 111,860.00	
5/1/2033	\$ 915,000	5.60%	\$ 111,860.00	\$ 1,138,720
11/1/2033			\$ 86,240.00	
5/1/2034	\$ 970,000	5.60%	\$ 86,240.00	\$ 1,142,480
11/1/2034			\$ 59,080.00	
5/1/2035	\$ 1,025,000	5.60%	\$ 59,080.00	\$ 1,143,160
11/1/2035			\$ 30,380.00	
5/1/2036	\$ 1,085,000	5.60%	\$ 30,380.00	\$ 1,145,760

RESOLUTION 2023-8

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE HERITAGE HARBOUR MARKET PLACE COMMUNITY DEVELOPMENT DISTRICT IMPOSING AND LEVYING SPECIAL ASSESSMENTS, CERTIFYING AN ASSESSMENT ROLL AND APPROVING THE GENERAL FUND SPECIAL ASSESSMENT METHODOLOGY; PROVIDING A SEVERABILITY CLAUSE; PROVIDING FOR CONFLICT AND PROVIDING AN EFFECTIVE DATE.

RECITALS

WHEREAS, the Heritage Harbour Market Place Community Development District (the “District”) is a local unit of special and single 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 Manatee County, Florida (the “County”); and

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

WHEREAS, the Board of Supervisors (the “Board”) of the District hereby determines to undertake various operations and maintenance activities described in the District’s budget for Fiscal Year 2024 (“Operations and Maintenance Budget”), 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 District’s budget for Fiscal Year 2024; and

WHEREAS, the provision of such services, facilities, and operations result in a special benefit peculiar to lands within the district; and

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

WHEREAS, the District has previously imposed and levied an assessment for debt service, which the District desires to collect on the Tax Collector’s collection roll for certain property pursuant to the Uniform Method and which is also indicated on Exhibit “A” and “B” the Budget and Methodology respectively; and

WHEREAS, Chapter 197, Florida Statutes, provides a mechanism pursuant to which such special assessments may be placed on the Tax Collector’s collection roll and collected by the local tax collector (“Uniform Method”) and the District has previously evidenced its intention to utilize this Uniform Method for non-developer owned property; and

WHEREAS, the District has approved an Agreement with the Property Appraiser and Tax Collector of the County to provide for the roll adoption and collection of the special assessments under the Uniform Method; and

WHEREAS, it is in the best interests of the District to proceed with the imposition and levy of the special assessments for operations and maintenance on platted lots in the amount contained in the budget; and

WHEREAS, the District desires to levy and collect on developer owned lands special assessments reflecting their portion of the District’s operations and maintenance budget; and

WHEREAS, it is in the best interests of the District to adopt the General Fund Special Assessment Methodology of the Heritage Harbour Market Place Community Development District (the “Methodology”) attached to this Resolution as Exhibit “B” and incorporated as a material part of this Resolution by this reference: and

RESOLUTION 2023-8

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE HERITAGE HARBOUR MARKET PLACE COMMUNITY DEVELOPMENT DISTRICT IMPOSING AND LEVYING SPECIAL ASSESSMENTS, CERTIFYING AN ASSESSMENT ROLL AND APPROVING THE GENERAL FUND SPECIAL ASSESSMENT METHODOLOGY; PROVIDING A SEVERABILITY CLAUSE; PROVIDING FOR CONFLICT AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, it is in the best interests of the District to adopt the Assessment Roll of the Heritage Harbour Market Place Community Development District (the "Assessment Roll") attached to this Resolution as Table 1 contained in Exhibit "B" and incorporated as a material part of this Resolution by this reference, and to confirm the designation by the Chairman of the District Manager's appointment to certify the portion of the Assessment Roll on non-developer owned lands to the County Tax Collector pursuant to the Uniform Method and to the District Manager for developer owned lands for use of the non-uniform collection method; and

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

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE HERITAGE HARBOUR MARKET PLACE COMMUNITY DEVELOPMENT DISTRICT:

SECTION 1. BENEFIT. The provision of the services, facilities, and operations as described in Exhibit "A" and "B" the Budget and Methodology respectively confer a special benefit peculiar to the lands within the District, which benefits exceed or equal the costs and the assessments. The allocation of the costs to the specially benefitted lands is shown in Exhibit "B".

SECTION 2. ASSESSMENT IMPOSITION AND LEVY. A special assessment for operation and maintenance as provided for in Chapter 190, Florida Statutes, is hereby imposed and levied on benefitted lands within the District in accordance with Exhibit "B" the Methodology. 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 AND ENFORCEMENT; PENALTIES; INTEREST. The collection of the previously levied debt service assessments and operation and maintenance special assessments on certain lands shall be at the same time and in the same manner as County taxes in accordance with the Uniform Method, as set forth in Exhibit "B" the Methodology. The previously levied debt service assessments and operations and maintenance assessments on certain lands will be collected directly by the District in accordance with Florida law, as set forth in Exhibit "A" and "B" the Budget and Methodology respectively. The Uniform Method will not be used for collection of assessments on certain lands more specifically identified as Parcels, 19 and 20, and all other properties will be billed utilizing the uniform method of collection.

In the event that an assessment payment is not made in accordance with the schedule stated above, such assessment and any future scheduled assessment payments due for Fiscal Year 2024 shall be delinquent and shall accrue penalties and interest in the amount of one percent (1%) per month plus all costs of collection and enforcement, and shall either be enforced pursuant to a foreclosure action, or, at the District's discretion, collected pursuant to the Uniform Method on a future tax bill, which amount may include penalties, interest, and costs of collection and enforcement. In the event an assessment subject to direct collection by the District shall be delinquent, the District Manager and District Counsel, without further authorization by the Board, may initiate foreclosure proceedings to collect and enforce the delinquent and remaining assessments.

SECTION 4. ASSESSMENT ROLL. The District's Assessment Roll, attached to this Resolution as Table 1 to Exhibit "B," is hereby certified by the Chairman or his designee the District Manager. The proceeds therefrom shall be paid to the Heritage Harbour Market Place Community Development District.

RESOLUTION 2023-8

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE HERITAGE HARBOUR MARKET PLACE COMMUNITY DEVELOPMENT DISTRICT IMPOSING AND LEVYING SPECIAL ASSESSMENTS, CERTIFYING AN ASSESSMENT ROLL AND APPROVING THE GENERAL FUND SPECIAL ASSESSMENT METHODOLOGY; PROVIDING A SEVERABILITY CLAUSE; PROVIDING FOR CONFLICT AND PROVIDING AN EFFECTIVE DATE.

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 District's Assessment Roll in accordance with any such updates, for such time as authorized and limited by Florida law, to the District's roll.

SECTION 6. CONFLICT. That all Sections or parts of Sections of any Resolutions, Agreements, or actions of the Board of Supervisors in conflict are hereby repealed to the extent of such conflict.

SECTION 7. 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 8. EFFECTIVE DATE. This Resolution shall take effect upon the passage and adoption of this Resolution by the Board of Supervisors of the Heritage Harbour Market Place Community Development District.

PASSED AND ADOPTED by the Board of Supervisors of the Heritage Harbour Market Place Community Development District, Manatee County, Florida, this 4th day of May 2023.

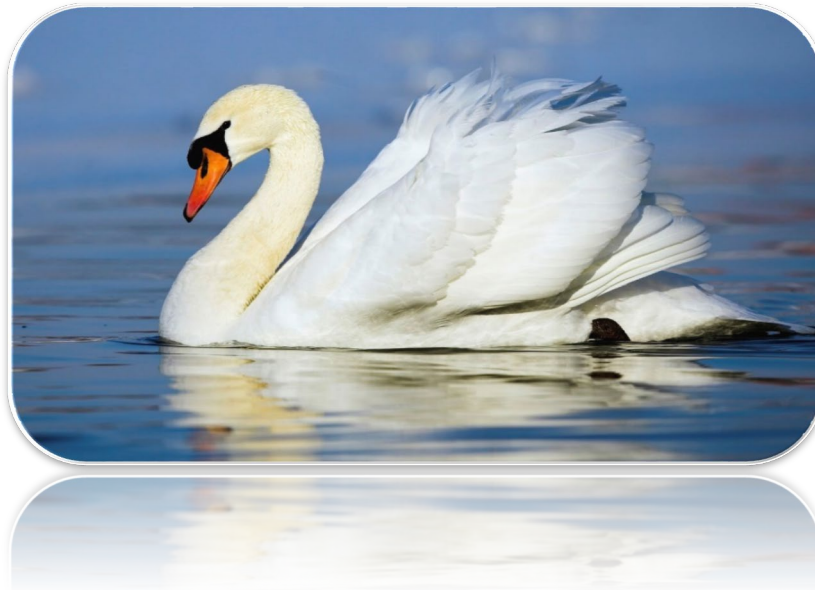
ATTEST:

**HERITAGE HARBOUR MARKET PLACE COMMUNITY
DEVELOPMENT DISTRICT**

James P. Ward, Secretary

Danielle Graef, Chairperson

HERITAGE HARBOUR MARKET PLACE COMMUNITY DEVELOPMENT DISTRICT



PROPOSED BUDGET

FISCAL YEAR 2024

PREPARED BY:

JPWARD & ASSOCIATES, LLC, 2301 NORTHEAST 37 STREET, FORT LAUDERDALE, FLORIDA 33308

T: 954-658-4900 E: JimWard@JPWardAssociates.com

**Heritage Harbour Market Place
Community Development District**

**General Fund
Fiscal Year 2024**

Description	Fiscal Year 2023 Budget	Actual as of 12/31/2022	Anticipated as of 09/30/2023	Fiscal Year 2024 Budget
Revenues and Other Sources				
Carryforward	\$ -	\$ -		
Interest Income - General Account	\$ -	\$ 3	\$ 10	\$ -
Miscellaneous Revenue	\$ -	\$ -	\$ -	\$ -
Special Assessment Revenue				
Special Assessment - Uniform Method	\$ 29,328	\$ 18,420	\$ 29,328	\$ 30,382
Special Assessment - Non-Uniform	\$ 58,435	\$ 11,170	\$ 58,435	\$ 61,241
Total Revenue & Other Sources	\$ 87,763	\$ 29,593	\$ 87,773	\$ 91,623
Appropriations				
Legislative				
Board of Supervisor's Fees	\$ 1,600	\$ -	\$ -	\$ 600
Board of Supervisor's - FICA	\$ 122	\$ -	\$ -	\$ 46
Executive				
Executive Salaries	\$ 41,000	\$ 10,250	\$ 41,000	\$ 45,000
Executive Salaries - FICA	\$ 3,137	\$ 784	\$ 3,137	\$ 3,443
Executive Salaries - Insurance	\$ -	\$ -	\$ -	\$ -
Financial and Administrative				
Audit Services	\$ 6,200	\$ -	\$ 6,100	\$ 6,300
Accounting Services	\$ 2,600	\$ 681	\$ 2,600	\$ 2,600
Assessment Roll Preparation		\$ -	\$ -	
Arbitrage Rebate Fees	\$ 500	\$ 500	\$ 500	\$ 500
Other Contractual Services				
Recording and Transcription	\$ 150	\$ 96	\$ 150	\$ 150
Legal Advertising	\$ 2,400	\$ 180	\$ 2,400	\$ 2,400
Trustee Services	\$ 5,100	\$ 5,064	\$ 5,064	\$ 5,065
Dissemination Agent Services	\$ 5,000	\$ -	\$ 5,000	\$ 5,000
Bank Service Fees	\$ 500	\$ 100	\$ 500	\$ 500
Travel and Per Diem		\$ -	\$ -	
Communications and Freight Services				
Telephone	\$ -	\$ -	\$ -	\$ -
Postage, Freight & Messenger	\$ 100	\$ -	\$ 50	\$ 50
Rentals and Leases				
Miscellaneous Equipment	\$ -	\$ -	\$ -	\$ -
Computer Services and Website	\$ 7,560	\$ 150	\$ 7,560	\$ 7,560
Insurance	\$ 6,600	\$ 6,918	\$ 6,918	\$ 7,200
Printing and Binding	\$ 100	\$ -	\$ 50	\$ 50
Office Supplies	\$ -	\$ -	\$ -	\$ -
Subscriptions and Memberships	\$ 175	\$ 175	\$ 175	\$ 175
Legal Services		\$ -		
General Counsel	\$ 3,000	\$ -	\$ 3,000	\$ 3,000
Litigaton Counsel	\$ -	\$ -	\$ -	\$ -
Other General Government Services				
Engineering Services	\$ -	\$ -	\$ -	\$ -
Contingencies	\$ -	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -	\$ -

**Heritage Harbour Market Place
Community Development District**

**General Fund
Fiscal Year 2024**

Description	Fiscal Year 2023 Budget	Actual as of 12/31/2022	Anticipated as of 09/30/2023	Fiscal Year 2024 Budget
Other Fees and Charges				
Discounts and Fees	\$ 1,919	\$ -	\$ 1,919	\$ 1,984
Total Appropriations	\$ 87,763	\$ 24,898	\$ 86,123	\$ 91,623
Net Increase/(Decrease) in Fund Balance	\$ -	\$ 4,695	\$ 1,651	
Fund Balance - Beginning	\$ 147,485	\$ 147,485	\$ 147,485	\$ 149,136
Fund Balance - Ending (Projected)	\$ 147,485	\$ 152,180	\$ 149,136	\$ 149,136

Assessment Comparison					
Parcel Identification	Acres	Fiscal Year 2023		Fiscal Year 2024	
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Parcel 26 moved to split folios (Condo Revision 2023)				\$ -	
Parcel 26 Parcel A (Revised 2023)	2.91	\$ 2,510.75		\$ 2,280.77	
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Parcel 27 - Unit 4	1.23	\$ 968.82		\$ 959.44	
Total Acres	122.51				

Heritage Harbour Market Place
Community Development District

Debt Service Fund
Fiscal Year 2024

Description	Fiscal Year 2023 Budget	Actual as of 12/31/2022	Anticipated as of 09/30/2023	Fiscal Year 2024 Budget
Revenues and Other Sources				
Carryforward	\$ -	\$ -	\$ -	\$ -
Interest Income	\$ 10	\$ 3	\$ 10	\$ 10
Special Assessment Revenue				
Special Assessment - Uniform Method	\$ 362,993	\$ 227,841	\$ 362,993	\$ 363,179
Special Assessment - Non-Uniform Method	\$ 791,384	\$ 173,572	\$ 791,384	\$ 791,811
Special Assessment - Prepayment	\$ -	\$ -	\$ -	\$ -
Operating Transfers In				
Deferred Cost Account	\$ -	\$ -	\$ -	\$ -
Total Revenue & Other Sources	\$ 1,154,387	\$ 401,417	\$ 1,154,387	\$ 1,154,999

Appropriations

Debt Service

Principal Debt Service - Mandatory

Series 2007 Bonds

\$ 525,000 \$ - \$ 525,000 \$ 555,000

Principal Debt Service - Early Redemptions

Series 2007 Bonds

\$ - \$ - \$ - \$ -

Interest Expense

Series 2007 Bonds

\$ 605,640 \$ 302,820 \$ 605,640 \$ 576,240

Trustee Services

\$ - \$ - \$ - \$ -

Legal - Foreclosure Counsel

\$ - \$ - \$ - \$ -

Operating Transfers Out

\$ - \$ - \$ - \$ -

Other Fees and Charges

Discounts and Fees

\$ 23,747 \$ - \$ 23,747 \$ 23,759

Total Appropriations **\$ 1,154,387** **\$ 302,820** **\$ 1,154,387** **\$ 1,154,999**

Net Increase/(Decrease) in Fund Balance

- 98,597 - -

Fund Balance - Beginning

329,711 329,711 329,711 329,711

Fund Balance - Ending (Projected)

329,711 428,308 329,711 329,711

Restricted Fund Balance:

Reserve Account Requirement

200,000

Restricted for November 1, 2024 Interest Payment

\$ 272,580

Total - Restricted Fund Balance:

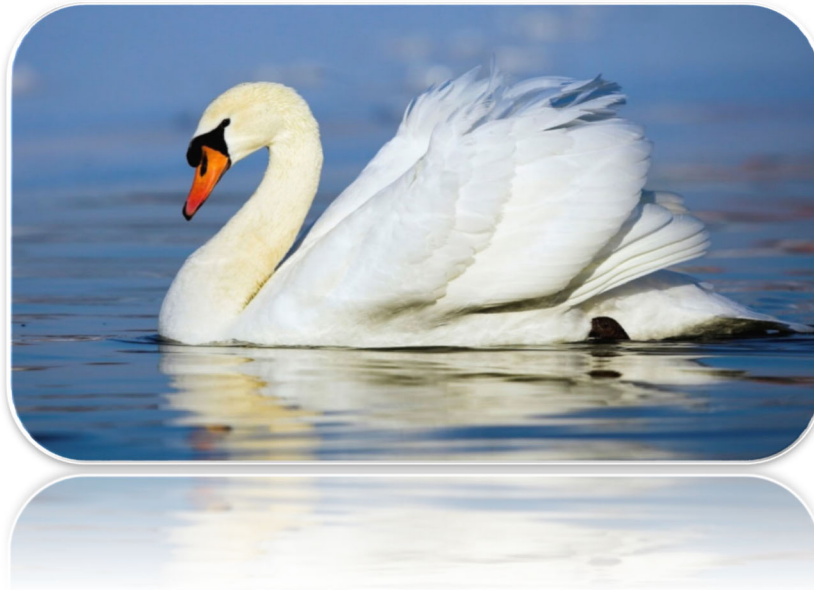
\$ 472,580

Assessment Comparison					
Parcel Identification	Acres	Fiscal Year 2023		Fiscal Year 2024	
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Parcel 22	PREPAID		PREPAID		PREPAID
Parcel 23	2.13		\$ 21,548.91		\$ 21,560.52
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Parcel 26 moved to split folios (Condo Revision 2023)			\$ -		\$ -
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Parcel 26 Common - Parking Lot			\$ -		\$ -
Parcel 26 Parcel C (Revised 2023)	0.00		\$ 10,409.12		\$ -
Parcel 26 Parcel B (Revised 2023)	5.15		\$ 35,391.02		\$ 52,150.14
Parcel 27 - Unit 1	1.34		\$ 13,556.59		\$ 13,563.90
Parcel 27 - Unit 2	1.47		\$ 14,871.78		\$ 14,879.80
Parcel 27 - Unit 3	0.96		\$ 9,712.19		\$ 9,717.42
Parcel 27 - Unit 4	1.23		\$ 12,443.74		\$ 12,450.44
Total Acres	119.579022				

**Heritage Harbour Market Place
Community Development District
Debt Service Fund**

Description	Principal	Coupon Rate	Interest	Annual Debt Service
Principal Balance - at March 14, 2017	\$13,035,000	5.60%		
5/1/2018	\$ 395,000	5.60%	\$ 364,980.00	\$ 1,095,140
11/1/2018			\$ 353,920.00	
5/1/2019	\$ 420,000	5.60%	\$ 353,920.00	\$ 1,127,840
11/1/2019			\$ 342,160.00	
5/1/2020	\$ 440,000	5.60%	\$ 342,160.00	\$ 1,124,320
11/1/2020			\$ 329,840.00	
5/1/2021	\$ 470,000	5.60%	\$ 329,840.00	\$ 1,129,680
11/1/2021			\$ 316,680.00	
5/1/2022	\$ 495,000	5.60%	\$ 316,680.00	\$ 1,128,360
11/1/2022			\$ 302,820.00	
5/1/2023	\$ 525,000	5.60%	\$ 302,820.00	\$ 1,130,640
11/1/2023			\$ 288,120.00	
5/1/2024	\$ 555,000	5.60%	\$ 288,120.00	\$ 1,131,240
11/1/2024			\$ 272,580.00	
5/1/2025	\$ 585,000	5.60%	\$ 272,580.00	\$ 1,130,160
11/1/2025			\$ 256,200.00	
5/1/2026	\$ 620,000	5.60%	\$ 256,200.00	\$ 1,132,400
11/1/2026			\$ 238,840.00	
5/1/2027	\$ 655,000	5.60%	\$ 238,840.00	\$ 1,132,680
11/1/2027			\$ 220,500.00	
5/1/2028	\$ 690,000	5.60%	\$ 220,500.00	\$ 1,131,000
11/1/2028			\$ 201,180.00	
5/1/2029	\$ 730,000	5.60%	\$ 201,180.00	\$ 1,132,360
11/1/2029			\$ 180,740.00	
5/1/2030	\$ 775,000	5.60%	\$ 180,740.00	\$ 1,136,480
11/1/2030			\$ 159,040.00	
5/1/2031	\$ 820,000	5.60%	\$ 159,040.00	\$ 1,138,080
11/1/2031			\$ 136,080.00	
5/1/2032	\$ 865,000	5.60%	\$ 136,080.00	\$ 1,137,160
11/1/2032			\$ 111,860.00	
5/1/2033	\$ 915,000	5.60%	\$ 111,860.00	\$ 1,138,720
11/1/2033			\$ 86,240.00	
5/1/2034	\$ 970,000	5.60%	\$ 86,240.00	\$ 1,142,480
11/1/2034			\$ 59,080.00	
5/1/2035	\$ 1,025,000	5.60%	\$ 59,080.00	\$ 1,143,160
11/1/2035			\$ 30,380.00	
5/1/2036	\$ 1,085,000	5.60%	\$ 30,380.00	\$ 1,145,760

HERITAGE HARBOUR MARKETPLACE COMMUNITY DEVELOPMENT DISTRICT



GENERAL FUND SPECIAL ASSESSMENT METHODOLOGY

FISCAL YEAR 2024

PREPARED BY:

JPWARD & ASSOCIATES, LLC, 2301 NORTHEAST 37TH STREET, FORT LAUDERDALE, FLORIDA 33308

T: 954-658-4900 E: JimWard@JPWardAssociates.com

HERITAGE HARBOUR MARKET PLACE COMMUNITY DEVELOPMENT DISTRICT

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James P. Ward
District Manager

2301 NORTHEAST 37TH STREET
FORT LAUDERDALE, FLORIDA 33308

PHONE (954) 658-4900

E-MAIL JimWard@JPWardAssociates.com

1.0 PURPOSE

This report is intended to introduce to the Heritage Harbour Market Place Community Development District an operations methodology to fund the annual operations and maintenance requirements for the District. The methodology will outline the properties within the District that are subject to the Assessment and the benefit conferred on each property by the services and projects provided by the Districts' operational and maintenance activities. This report covers the District Fiscal Year 2024, which begins on October 1, 2023 and ends on September 30, 2024.

The Methodology will have two (2) primary objectives: (1) to determine the special and peculiar benefits that flow to the assessable properties in the District; and (2) apportioning the proportionate benefits on a basis that is fair and reasonable. The Methodology herein is intended to set forth a framework to allocate the costs associated with the operations and maintenance expenditures benefiting properties. The report is designed to conform to the requirements of Chapter's 189, 190 and 197, Florida Statutes and is consistent with the District's understanding of the case law on this subject.

2.0 BACKGROUND

The District was established by Manatee County effective on September 9, 2002, and is located within unincorporated Manatee County and encompasses approximately 258.42 acres of land. The development called Heritage Harbour is situated within the Heritage Sound Development of Regional Impact, and approved DRI located at the northeast corner of the State Road 64 and Interstate 75 interchange in northeast Manatee County. The District manages provision of infrastructure to a part of the Heritage Harbour development which is approximately 2,500 acres of land, and consists of three (3) Community Development District's.

3.0 REQUIREMENTS FOR A VALID ASSESSMENT METHODOLOGY

Valid assessments under Florida Law have two (2) requirements. First, the properties assessed must receive a special and peculiar benefit as a logical connection from the systems and services constituting improvements. The courts recognize the special benefits that flow as a logical connection peculiar to the property which in turn may result in decreased insurance premiums, increased value and marketability. Second, the assessments must be fairly and reasonably apportioned in relation to the benefit received by the various properties being assessed.



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If these two tests for lienability are determined in a manner that is informed and non-arbitrary by the Board of Supervisors of the District, as a legislative determination, then the special assessments may be levied, imposed and collected as a first lien on the property. Florida courts have found that it is not necessary to calculate benefit with mathematical precision at the time of imposition and levy so long as the levying and imposition process is not arbitrary, capricious or unfair.

4.0 STRUCTURE

Special benefits flow as a logical connection and peculiar to the property from the operation and maintenance related services provided within the boundary of the District. These special benefits are peculiar to the acreage and later down to the actual platted units or parcels. The special benefits that justify imposing the assessment on the acreage include enhanced enjoyment and increased use, which may result in such positive consequences as increased value and marketability and decreased insurance premiums when levied on the various platted units or parcels of property. Then the allocation of the costs per parcel is modified to match the apportioned special benefits resulting in the assessments per parcel.

5.0 ASSIGNMENT OF ASSESSMENTS

The apportionment of special benefit in such a methodology report is based on accepted practices in accordance with applicable laws and the procedure for the imposition, levy and collection of non ad valorem special assessments as set forth in the District Act and in conformity with State Laws applicable to such assessments.

The standard assessment analysis utilizes an apportionment based upon the benefit that a property receives from each separate component of the District's O&M activities. The Fiscal Year 2024 General Fund Budget is financial and administrative in nature so the special benefits should be based equally and ratably on and peculiar to the assessable lands of the District on an equal acre basis, and consistent with the District's Adopted Master and Supplemental Assessment Reports prepared by the District's Financial Advisor (Fishkind & Associates, Inc.)



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6.0 ASSESSMENT ROLL

As described above, the allocation of costs and apportionment of special benefits peculiar to the property associated with the District's General Fund Activities will be initially distributed across all assessable units within the boundaries of the District. Table 1 provides the assessment roll based on updated parcel account information provided by the Manatee County Property Appraiser's office assigning the appropriate parcel identification numbers for the lands currently platted within the boundaries of the District. As all District lands are platted and the appropriate parcel identification numbers assigned by the Property Appraiser are known, the following table will be updated to reflect any changes in parcel amounts within the boundaries of the Development.



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Heritage Harbour Market Place Community Development District
Assessment Roll - Fiscal Year 2024
Table 1

Parcel ID	Lot	Owner	Legal Description	O&M
1102022609	0	HERITAGE HARBOUR SOUTH COMMUNIT	TRACT 800 (RIVER HERITAGE BLVD) STONEYBROOK AT HERITAGE HARBOUR SUBPHASE A UNIT 1 PI#11020.2260/9	\$ -
1102022659	0	HERITAGE HARBOUR SOUTH COMMUNIT	TRACT 801 (HERITAGE GREEN WAY) STONEYBROOK AT HERITAGE HARBOUR SUBPHASE A UNIT 1 PI#11020.2265/9	\$ -
1102022709	0	HERITAGE HARBOUR SOUTH COMMUNIT	TRACT 802 (GRAND HARBOUR PARKWAY) STONEYBROOK AT HERITAGE HARBOUR SUBPHASE A UNIT 1 PI#11020.2270/9	\$ -
1102200309	0	AQUATERRA UTILITIES INC	LAKE 59 AT HERITAGE HARBOUR: A LAKE TRACT BEING THAT PART OF SEC 25, TWN 34S, RNG 18E MORE PARTICULARLY DESC AS FOLLOWS: COM AT THE NE COR OF HERITAGE HARBOUR, PARCEL 22, AS REC IN	\$ -
1102200339	0	LENNAR HOMES LLC	ALL OF SEC 25, SUBJ TO EASMT TO FP&L DESC IN OR 546 P 135, LESS 1/16 INT IN OIL & MINERAL RIGHTS DESC IN DB240 P 45;(1548/4275-4356) ALSO SUBJ TO FP&L EASMT AS DESCIN OR	\$ -
1102200659	0	AQUATERRA UTILITIES INC	A TRACT OR PARCEL OF LAND SITUATED IN THE STATE OF FLORIDA COUNTY OF MANATEE, LYING IN SEC 25, TWN 34S, RNG 18E, BEING FURTHER BOUND AND DESC AS FOLLOWS; COM AT THE NE COR OF	\$ -
1102400319	0	LENNAR HOMES LLC	BEG AT NW COR OF SEC 26-34-18, TH RUN E 2681.25 FT, THS3769FT, TH W 2681.25 FT, TH N TO THE POB, LESS THE S1640.5FTTHEREOF; LESS 21.642 AC M/L TO DOT FOR I-75 DESC	\$ -
1102400559	0	AQUATERRA UTILITIES INC	A TRACT OR PARCEL OF LAND SITUATED IN THE STATE OF FLORIDA, COUNTY OF MANATEE LYING IN SEC 26, TWN 34S, RNG 18E, BEING FURTHER BOUND AND DESC AS FOLLOWS: BEG AT THE NE COR OF	\$ -
1102600079	0	LENNAR HOMES LLC	COM AT NE COR OF W1/2 OF SEC 26; TH S 00 DEG 43 MIN 08 SEC W ALG E LN OF SD W1/2 TO NE COR OF S 1640.50 FT OF N 3769 FT OF SD W1/2 FOR POB; TH CONT S 00 DEG 43 MIN 08 SEC W 1596.95	\$ -
1108601659	19/20	THH TRACT 1 LLC	LOT 1, THE LANDINGS AT HERITAGE HARBOUR PH II PI #11086.0165/9	\$ 11,706.70
1108601709	19/20	TH HARBOUR LLLP	LOT 2, THE LANDINGS AT HERITAGE HARBOUR PH II PI #11086.0170/9	\$ 9,037.15
1108601759	19/20	TH HARBOUR LLLP	TRACT 100 (PRIVATE ROAD), THE LANDINGS AT HERITAGE HARBOUR PH II PI #11086.0175/9	\$ 3,825.33
1108601919	19/20	TH HARBOUR LLLP	THOSE PARTS OF SEC 25, 26, 35 & 36, TWN 34S, RNG 18E, MOREPARTICULARLY DESC AS FOLLOWS: BEG AT A PT ON W R/ LN OFGRAND HARBOUR PKWY AS SHOWN ON PLAT OF STONEYBROOK	\$ 36,671.51
1442300319	0	LENNAR HOMES LLC	ALL OF SEC 35 & 36 LESS THAT PART OF THE SAME LYING S OFBRADENTON-ARCADIA RD AS RELOCATED SUBJ TO EASMT TO FLA POWER& LIGHT DESC (546/135), LESS RD R/W FOR I-75 DESC	\$ -
1442300409	24	RICKS, CHARLES V	THAT PART OF SEC 36, TWN 34S, RNG 18E, BEING MORE PARTICULARY DESC AS FOLLOWS: COM AT THE INT OF RIVER HERITAGE BLVD (TRACT 800 OF THE PLAT OF STONEYBROOK AT	\$ 2,450.43
1442300459	0	HERITAGE HARBOUR MASTER ASSOCIATI	A TRACT OR PARCEL OF LAND SITUATED IN THE STATE OF FLORIDA, COUNTY OF MANATEE LYING IN SEC 36, TWN 34S, RNG 18E, BEING FURTHER BOUND AND DESC AS FOLLOWS: COM AT THE NE COR OF SD	\$ -
1442300509	23	BRADENTON PARCEL 23 LLC	A TRACT OR PARCEL OF LAND SITUATED IN THE STATE OF FLORIDA, COUNTY OF MANATEE LYING IN SEC 36, TWN 34S, RNG 18E, MANATEE COUNTY, FL BEING FURTHER BOUND AND DESC AS FOLLOWS: COM AT	\$ 1,667.55
1442300559	25	BRADENTON PARCEL 25 LLC	A TRACT OR PARCEL OF LAND SITUATED IN THE STATE OF FLORIDA, COUNTY OF MANATEE LYING IN SEC 36, TWN 34 S, RNG 18E, BEING FURTHER BOUND AND DESC AS FOLLOWS: COM AT THE NE COR OF SD	\$ 12,808.01
1442302209	0	HERITAGE HARBOUR SOUTH COMMUNIT	LAKE 57: COM AT THE NE COR OF SEC 36, TWN 34S, R 18E; TH ALG THE N LN OF SD SEC 36, N 88 DEG 14 MIN 56 SEC W, 4183.21 FT; TH S 01 DEG 45 MIN 04 SEC W, 850.40 FT TO THE POB OF	\$ -
1442304009	22	SARASOTA COUNTY PUBLIC HOSPITAL DIS	PARCEL 22 HERITAGE HARBOUR PARCEL 22 PI#14423.0400/9	\$ 2,646.15
1442304559	26	BROWNSTAR PROPERTIES LLC	PARCEL A, HERITAGE HARBOUR LAND CONDO. PI #14423.0455/9	\$ 2,280.77
1442304609	26	BROWNSTAR PROPERTIES LLC	PARCEL B, HERITAGE HARBOUR LAND CONDO. PI #14423.0460/9	\$ 2,738.71
1442304659	26	BROWNSTAR PROPERTIES LLC	PARCEL C, HERITAGE HARBOUR LAND CONDO. PI #14423.0465/9	\$ 805.50
1442304709	26	BROWNSTAR PROPERTIES LLC	PARCEL D, HERITAGE HARBOUR LAND CONDO. PI #14423.0470/9	\$ 1,074.00

1442304759	26	HERITAGE HARBOUR LAND CONDOMINIUM TRACT 1, HERITAGE HARBOUR LAND CONDO. PI #14423.0475/9	\$	-
1442305059	27 - Unit 1	YORAISH LLC	UNIT 1 OF PARCEL 27 LAND CONDOMINIUM, PI#14423.0505/9	\$ 1,049.07
1442305109	27 - Unit 2	TWAS PROPERTIES LLC	UNIT 2 OF PARCEL 27 LAND CONDOMINIUM, PI#14423.0510/9	\$ 1,150.84
1442305159	27 - Unit 3	CHABER LLC	UNIT 3 OF PARCEL 27 LAND CONDOMINIUM, PI#14423.0515/9	\$ 751.57
1442305209	27 - Unit 4	8355 SR 64 LLC	UNIT 4 OF PARCEL 27 LAND CONDOMINIUM, PI#14423.0520/9	\$ 959.44
TOTAL				\$ 91,622.73

RESOLUTION 2023-9

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE HERITAGE HARBOUR MARKET PLACE COMMUNITY DEVELOPMENT DISTRICT DESIGNATING DATES, TIME, AND LOCATION FOR REGULAR MEETINGS OF THE BOARD OF SUPERVISORS OF THE DISTRICT; PROVIDING FOR CONFLICT; PROVIDING FOR SEVERABILITY AND PROVIDING AN EFFECTIVE DATE.

RECITALS

WHEREAS, the Heritage Harbour Market Place Community Development District (the “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, in accordance with the provisions of Chapter 189.417, Florida Statutes, the District is required to file quarterly, semiannually, or annually a schedule of its regular meetings with the local governing authority or authorities; and

WHEREAS, in accordance with the above referenced Statute, the District shall also publish quarterly, semiannually, or annually its regular meeting schedule in a newspaper of general paid circulation in the County in which the District is located and shall appear in the legal notices section of the classified advertisements.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE HERITAGE HARBOUR MARKET PLACE COMMUNITY DEVELOPMENT DISTRICT:

SECTION 1. DESIGNATION OF DATES, TIME, AND LOCATION OF REGULAR MEETINGS.

- a. **Date:** The first Thursday of each month for Fiscal Year 2024, which covers the period October 1, 2023, through September 30, 2024.

The Fiscal Year 2024 schedule is as follows:

October 5, 2023	November 2, 2023
December 7, 2023	January 4, 2024
February 1, 2024	March 7, 2024
April 4, 2024	May 2, 2024
June 6, 2024	July 4, 2024
August 1, 2024	September 5, 2024

- b. **Time:** 12:30 P.M. (Eastern Standard Time)
- c. **Location:** River Strand Golf and Country Club (Clubhouse), 7155 Grand Estuary Trail, Bradenton, Florida 34212

SECTION 2. SUNSHINE LAW AND MEETING CANCELATIONS AND CONTINUATIONS. The meetings of the Board of Supervisors are open to the public and will be conducted in accordance with the

RESOLUTION 2023-9

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE HERITAGE HARBOUR MARKET PLACE COMMUNITY DEVELOPMENT DISTRICT DESIGNATING DATES, TIME, AND LOCATION FOR REGULAR MEETINGS OF THE BOARD OF SUPERVISORS OF THE DISTRICT; PROVIDING FOR CONFLICT; PROVIDING FOR SEVERABILITY AND PROVIDING AN EFFECTIVE DATE.

provisions of Florida Law for Community Development Districts. The District by and through its District Manager may cancel any meeting of the Board of Supervisors and all meetings may be continued to a date, time, and place to be specified on the record at the hearings or meeting.

SECTION 2. CONFLICT. That all Sections or parts of Sections of any Resolutions, Agreements, or actions of the Board of Supervisors in conflict are hereby repealed to the extent of such conflict.

SECTION 2. 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 3. EFFECTIVE DATE. This Resolution shall take effect upon the passage and adoption of this Resolution by the Board of Supervisors of the Heritage Harbour Market Place Community Development District.

PASSED AND ADOPTED by the Board of Supervisors of the Heritage Harbour Market Place Community Development District, Manatee County, Florida, this 4th day of May 2023.

ATTEST:

**HERITAGE HARBOUR MARKET PLACE
COMMUNITY DEVELOPMENT DISTRICT**

James P. Ward, Secretary

Danielle Graef, Chairperson

MICHAEL BENNETT • SUPERVISOR OF ELECTIONS • MANATEE COUNTY

600 301 Boulevard West, Suite 108, Bradenton, Florida 34205-7946
PO Box 1000, Bradenton, Florida 34206-1000



Phone: 941-741-3823 • Fax: 941-741-3820 • VoteManatee.com • Info@VoteManatee.com

April 20, 2023

Heritage Harbour Marketplace
Attn: Cori Dissinger
J.P. Ward & Associates, LLC
2301 NE 37th St
Fort Lauderdale FL 33308

Dear Cori Dissinger,

We are in receipt of your request for the number of registered voters in the Heritage Harbour Market Place Community Development District of April 15, 2023. According to our records, there were 0 persons registered in the Heritage Harbour Market Place Community Development District as of that date.

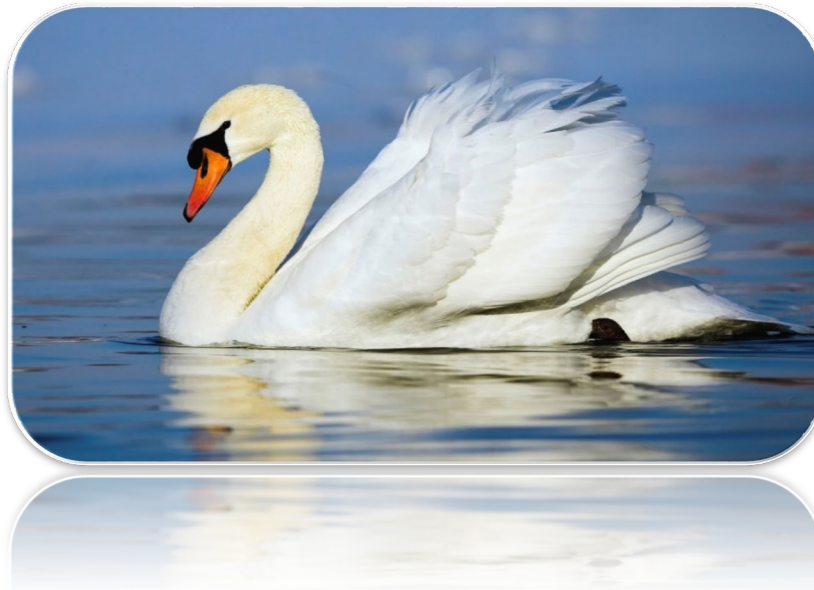
I hope this information is helpful to you. If I can be of any further assistance to you, please do not hesitate to contact my office at your earliest convenience.

Sincerely,

Michael Bennett
Supervisor of Elections

MB/sas

HERITAGE HARBOUR MARKET PLACE COMMUNITY DEVELOPMENT DISTRICT



FINANCIAL STATEMENTS - JANUARY 31, 2023

FISCAL YEAR 2023

PREPARED BY:

JPWARD & ASSOCIATES, LLC, 2301 NORTHEAST 37TH STREET, FORT LAUDERDALE, FL 33308

T: 954-658-4900 E: JimWard@JPWardAssociates.com

Heritage Harbour Market Place Community Development District

Balance Sheet - All Funds and Account Groups

as of January 31, 2023

	Governmental Funds			Account Groups		Totals (Memorandum Only)
	General Fund	Debt Service Fund	Capital Projects Fund	General Long Term Debt	General Fixed Assets	
Assets						
Cash and Investments						
General Fund - Invested Cash	\$ 260,925	\$ -	\$ -	\$ -	\$ -	\$ 260,925
Capital Projects Fund-Deferred Cost Account	-	-	-	-	-	-
Debt Service Fund						
Revenue Account	-	228,308	-	-	-	228,308
Reserve Account	-	200,000	-	-	-	200,000
Interest Account	-	-	-	-	-	-
Sinking Fund	-	0	-	-	-	0
Due from Other Funds						
General Fund	-	-	-	-	-	-
Debt Service - Series 2005	-	100,543	-	-	-	100,543
Capital Projects Fund	-	-	-	-	-	-
Market Valuation Adjustments	-	-	-	-	-	-
Due from Other Governments	-	-	-	-	-	-
Assessments Receivable	-	-	-	-	-	-
Prepaid Expenses	-	-	-	-	-	-
Amount Available in Debt Service Funds	-	-	-	528,851	-	528,851
Amount to be Provided by Debt Service Funds	-	-	-	10,286,149	-	10,286,149
General Fixed Assets	-	-	-	-	4,346,527	4,346,527
Total Assets	\$ 260,925	\$ 528,851	\$ -	\$ 10,815,000	\$ 4,346,527	\$ 15,951,303

Heritage Harbour Market Place Community Development District

Balance Sheet - All Funds and Account Groups

as of January 31, 2023

	Governmental Funds			Account Groups		Totals (Memorandum Only)
	General Fund	Debt Service Fund	Capital Projects Fund	General Long Term Debt	General Fixed Assets	
Liabilities						
Accounts Payable & Payroll Liabilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Deferred Revenue	-	-	-	-	-	-
Due to Other Governments	-	-	-	-	-	-
Due to Other Funds						
General Fund	-	-	-	-	-	-
Debt Service - Series 2005	100,543	-	-	-	-	100,543
Matured Bonds Payable - Series 2005	-	-	-	-	-	-
Matured Interest Payable - Series 2005	-	-	-	-	-	-
Bonds Payable - Series 2005	-	-	-	10,815,000	-	10,815,000
Total Liabilities	\$ 100,543	\$ -	\$ -	\$ 10,815,000	\$ -	\$ 10,915,543
Fund Equity and Other Credits						
Investment in General Fixed Assets	-	-	-	-	4,346,527	4,346,527
Fund Balance						
Restricted						
Beginning: October 1, 2022	-	329,711	-	-	-	329,711
Results from Current Operations	-	199,140	-	-	-	199,140
Unassigned						
Beginning: October 1, 2022	147,485	-	-	-	-	147,485
Results from Current Operations	12,897	-	-	-	-	12,897
Total Fund Equity and Other Credits	160,382	528,851	-	-	4,346,527	5,035,760
Total Liabilities, Fund Equity and Other Credits	\$ 260,925	\$ 528,851	\$ -	\$ 10,815,000	\$ 4,346,527	\$ 15,951,303

Heritage Harbour Market Place Community Development District

General Fund Statement of Revenue, Expenditures and Changes in Fund Balance for the Period Ending January 31, 2023

	October	November	December	January	Year to Date	Annual Budget	% of Budget
Revenue and Other Sources							
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Miscellaneous Revenue	-	-	-	-	-	-	N/A
Interest							
Interest - General Checking	1	1	2	2	7	-	N/A
Special Assessment Revenue							
Special Assessments - Uniform Method	106	38	18,276	23,884	42,304	27,409	154%
Special Assessments - Non-Uniform Mthd	11,170	-	-	-	11,170	58,435	19%
Inter-Fund Group Transfers In	-	-	-	-	-	-	N/A
Total Revenue and Other Sources:	\$ 11,277	\$ 40	\$ 18,279	\$ 23,886	\$ 53,481	\$ 85,844	62%
Expenditures and Other Uses							
Legislative							
Board of Supervisor's Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,600	0%
Board of Supervisor's - FICA	-	-	-	-	-	122	0%
Executive							
Executive Salaries	3,417	-	6,833	3,417	13,667	41,000	33%
Executive Salaries - FICA	261	-	523	261	1,046	3,137	33%
Executive Salaries - Insurance	-	-	-	-	-	-	N/A
Financial and Administrative							
Audit Services	-	-	-	6,100	6,100	6,200	98%
Accounting Services	-	353	329	705	1,387	2,600	53%
Assessment Roll Preparation	-	-	-	-	-	-	N/A
Arbitrage Rebate Services	-	-	500	-	500	500	100%
Other	-	-	-	-	-	-	N/A
Other Contractual Services							
Recording and Transcription	-	-	96	-	96	150	64%
Legal Advertising	-	180	-	-	180	2,400	8%
Trustee Services	5,064	-	-	-	5,064	5,100	99%
Dissemination Agent Services	-	-	-	5,000	5,000	5,000	100%
Property Appraiser Fees	-	-	-	-	-	-	N/A
Bank Services	23	54	23	23	122	500	24%
Travel and Per Diem	-	-	-	-	-	-	N/A
Communications & Freight Services							
Telephone	-	-	-	-	-	-	N/A
Postage, Freight & Messenger	-	-	-	-	-	100	0%

Heritage Harbour Market Place Community Development District

General Fund

**Statement of Revenue, Expenditures and Changes in Fund Balance
for the Period Ending January 31, 2023**

	October	November	December	January	Year to Date	Annual Budget	% of Budget
Rentals & Leases							
Miscellaneous Equipment Leasing	-	-	-	-	-	-	N/A
Computer Services and Website Development	-	50	100	50	200	7,560	3%
Insurance	-	6,918	-	-	6,918	6,600	105%
Printing & Binding	-	-	-	-	-	100	0%
Office Supplies	-	-	-	-	-	-	N/A
Subscription & Memberships	-	175	-	-	175	175	100%
Legal Services							
Legal - General Counsel	-	-	-	130	130	3,000	4%
Legal - Litigation Counsel	-	-	-	-	-	-	N/A
Comprehensive Planning							
Professional Services-Planning	-	-	-	-	-	-	N/A
Other General Government Services							
Engineering Services - General Fund	-	-	-	-	-	-	N/A
Stormwater Needs Analysis	-	-	-	-	-	-	N/A
Property Owner Refunds	-	-	-	-	-	-	N/A
Payroll Expenses	-	-	-	-	-	-	N/A
Capital Outlay	-	-	-	-	-	-	N/A
Total Expenditures and Other Uses:	\$ 8,765	\$ 7,729	\$ 8,404	\$ 15,686	\$ 40,585	\$ 85,844	47%
Net Increase/ (Decrease) of Fund Balance	2,512	(7,690)	9,875	8,200	12,897	N/A	
Fund Balance - Beginning	147,485	149,997	142,308	152,182	147,485	127,500	
Fund Balance - Ending	<u>\$ 149,997</u>	<u>\$ 142,308</u>	<u>\$ 152,182</u>	<u>\$ 160,382</u>	<u>\$ 160,382</u>	<u>\$ 127,500</u>	

Heritage Harbour Market Place Community Development District

Debt Service Fund - Series 2005 Bonds

Statement of Revenue, Expenditures and Changes in Fund Balance for the Period Ending January 31, 2023

	October	November	December	January	Year to Date	Budget	% of Budget
Revenue and Other Sources							
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Interest Income							
Revenue Account	0	1	-	-	1	-	N/A
Reserve Account	1	1	1	1	3	10	33%
Interest Account	-	-	-	-	-	-	N/A
Sinking Fund Account	-	-	-	-	-	-	N/A
Special Assessment Revenue							
Special Assessments - Uniform Method	1,307	474	226,060	100,543	328,384	339,246	97%
Special Assessments - Non-Uniform Mthd	173,572	-	-	-	173,572	791,384	22%
Inter-Fund Group Transfers In	-	-	-	-	-	-	N/A
Total Revenue and Other Sources:	\$ 174,880	\$ 475	\$ 226,061	\$ 100,544	\$ 501,960	\$ 1,130,640	44%
Expenditures and Other Uses							
Debt Service							
Principal - Mandatory	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 525,000	0%
Principal - Early Redemptions	-	-	-	-	-	-	N/A
Interest Expense	-	302,820	-	-	302,820	605,640	50%
Legal Services							
Legal - Foreclosure Counsel	-	-	-	-	-	-	N/A
Operating Transfers Out	-	-	-	-	-	-	N/A
Inter-Fund Group Transfers Out	-	-	-	-	-	-	N/A
Trustee Services	-	-	-	-	-	-	N/A
GF-Litigation (Parcel 19/20)	-	-	-	-	-	-	N/A
CPF-Deferred Cost Account	-	-	-	-	-	-	N/A
Total Expenditures and Other Uses:	\$ -	\$ 302,820	\$ -	\$ -	\$ 302,820	\$ 1,130,640	27%
Net Increase/ (Decrease) of Fund Balance	174,880	(302,345)	226,061	100,544	199,140	-	
Fund Balance - Beginning	329,711	504,591	202,247	428,307	329,711	309,910	
Fund Balance - Ending	<u>\$ 504,591</u>	<u>\$ 202,247</u>	<u>\$ 428,307</u>	<u>\$ 528,851</u>	<u>\$ 528,851</u>	<u>\$ 309,910</u>	

Heritage Harbour Market Place Community Development District

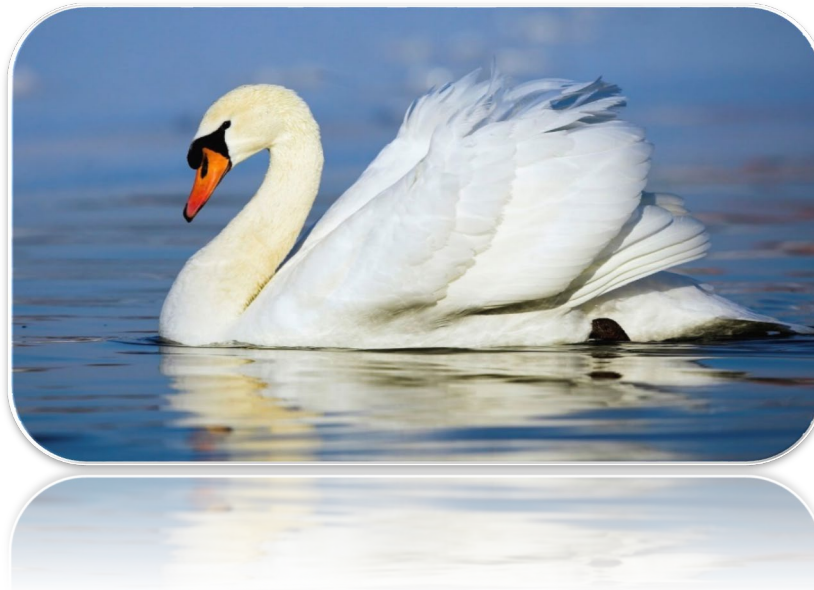
Capital Projects Fund

Statement of Revenue, Expenditures and Changes in Fund Balance

for the Period Ending January 31, 2023

	October	November	December	January	Year to Date	Budget	% of Budget
Revenue and Other Sources							
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Interest Income							
Deferred Cost Account	-	-	-	-	-	-	N/A
Operating Transfers In	-	-	-	-	-	-	N/A
Total Revenue and Other Sources:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Expenditures and Other Uses							
Flood Control - Stormwater Management							
Engineering Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Legal Services	-	-	-	-	-	-	N/A
Operating Transfers Out	-	-	-	-	-	-	N/A
Total Expenditures and Other Uses:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Net Increase/ (Decrease) of Fund Balance	-	-	-	-	-	-	
Fund Balance - Beginning	-	-	-	-	-	-	
Fund Balance - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	

HERITAGE HARBOUR MARKET PLACE COMMUNITY DEVELOPMENT DISTRICT



FINANCIAL STATEMENTS - FEBRUARY 28, 2023

FISCAL YEAR 2023

PREPARED BY:

JPWARD & ASSOCIATES, LLC, 2301 NORTHEAST 37TH STREET, FORT LAUDERDALE, FL 33308

T: 954-658-4900 E: JimWard@JPWardAssociates.com

Heritage Harbour Market Place Community Development District

Balance Sheet - All Funds and Account Groups

as of February 28, 2023

	Governmental Funds			Account Groups		Totals (Memorandum Only)
	General Fund	Debt Service Fund	Capital Projects Fund	General Long Term Debt	General Fixed Assets	
Assets						
Cash and Investments						
General Fund - Invested Cash	\$ 260,887	\$ -	\$ -	\$ -	\$ -	\$ 260,887
Capital Projects Fund-Deferred Cost Account	-	-	-	-	-	-
Debt Service Fund						
Revenue Account	-	228,365	-	-	-	228,365
Reserve Account	-	200,000	-	-	-	200,000
Interest Account	-	-	-	-	-	-
Sinking Fund	-	0	-	-	-	0
Due from Other Funds						
General Fund	-	-	-	-	-	-
Debt Service - Series 2005	-	100,543	-	-	-	100,543
Capital Projects Fund	-	-	-	-	-	-
Market Valuation Adjustments	-	-	-	-	-	-
Due from Other Governments	-	-	-	-	-	-
Assessments Receivable	-	-	-	-	-	-
Prepaid Expenses	-	-	-	-	-	-
Amount Available in Debt Service Funds	-	-	-	528,908	-	528,908
Amount to be Provided by Debt Service Funds	-	-	-	10,286,092	-	10,286,092
General Fixed Assets	-	-	-	-	4,346,527	4,346,527
Total Assets	\$ 260,887	\$ 528,908	\$ -	\$ 10,815,000	\$ 4,346,527	\$ 15,951,322

Heritage Harbour Market Place Community Development District

Balance Sheet - All Funds and Account Groups

as of February 28, 2023

	Governmental Funds			Account Groups		Totals (Memorandum Only)
	General Fund	Debt Service Fund	Capital Projects Fund	General Long Term Debt	General Fixed Assets	
Liabilities						
Accounts Payable & Payroll Liabilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Deferred Revenue	-	-	-	-	-	-
Due to Other Governments	-	-	-	-	-	-
Due to Other Funds						
General Fund	-	-	-	-	-	-
Debt Service - Series 2005	100,543	-	-	-	-	100,543
Matured Bonds Payable - Series 2005	-	-	-	-	-	-
Matured Interest Payable - Series 2005	-	-	-	-	-	-
Bonds Payable - Series 2005	-	-	-	10,815,000	-	10,815,000
Total Liabilities	\$ 100,543	\$ -	\$ -	\$ 10,815,000	\$ -	\$ 10,915,543
Fund Equity and Other Credits						
Investment in General Fixed Assets	-	-	-	-	4,346,527	4,346,527
Fund Balance						
Restricted						
Beginning: October 1, 2022	-	329,711	-	-	-	329,711
Results from Current Operations	-	199,197	-	-	-	199,197
Unassigned						
Beginning: October 1, 2022	147,485	-	-	-	-	147,485
Results from Current Operations	12,859	-	-	-	-	12,859
Total Fund Equity and Other Credits	160,344	528,908	-	-	4,346,527	5,035,779
Total Liabilities, Fund Equity and Other Credits	\$ 260,887	\$ 528,908	\$ -	\$ 10,815,000	\$ 4,346,527	\$ 15,951,322

Heritage Harbour Market Place Community Development District

General Fund

**Statement of Revenue, Expenditures and Changes in Fund Balance
for the Period Ending February 28, 2023**

	October	November	December	January	February	Year to Date	Annual Budget	% of Budget
Revenue and Other Sources								
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Miscellaneous Revenue	-	-	-	-	-	-	-	N/A
Interest								
Interest - General Checking	1	1	2	2	2	9	-	N/A
Special Assessment Revenue								
Special Assessments - Uniform Method	106	38	18,276	23,884	-	42,304	27,409	154%
Special Assessments - Non-Uniform Mthd	11,170	-	-	-	-	11,170	58,435	19%
Inter-Fund Group Transfers In	-	-	-	-	-	-	-	N/A
Total Revenue and Other Sources:	\$ 11,277	\$ 40	\$ 18,279	\$ 23,886	\$ 2	\$ 53,483	\$ 85,844	62%
Expenditures and Other Uses								
Legislative								
Board of Supervisor's Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,600	0%
Board of Supervisor's - FICA	-	-	-	-	-	-	122	0%
Executive								
Executive Salaries	3,417	-	6,833	3,417	-	13,667	41,000	33%
Executive Salaries - FICA	261	-	523	261	-	1,046	3,137	33%
Executive Salaries - Insurance	-	-	-	-	-	-	-	N/A
Financial and Administrative								
Audit Services	-	-	-	6,100	-	6,100	6,200	98%
Accounting Services	-	353	329	705	-	1,387	2,600	53%
Assessment Roll Preparation	-	-	-	-	-	-	-	N/A
Arbitrage Rebate Services	-	-	500	-	-	500	500	100%
Other	-	-	-	-	-	-	-	N/A
Other Contractual Services								
Recording and Transcription	-	-	96	-	-	96	150	64%
Legal Advertising	-	180	-	-	-	180	2,400	8%
Trustee Services	5,064	-	-	-	-	5,064	5,100	99%
Dissemination Agent Services	-	-	-	5,000	-	5,000	5,000	100%
Property Appraiser Fees	-	-	-	-	-	-	-	N/A
Bank Services	23	54	23	23	40	162	500	32%
Travel and Per Diem	-	-	-	-	-	-	-	N/A
Communications & Freight Services								
Telephone	-	-	-	-	-	-	-	N/A
Postage, Freight & Messenger	-	-	-	-	-	-	100	0%

Heritage Harbour Market Place Community Development District

General Fund

Statement of Revenue, Expenditures and Changes in Fund Balance for the Period Ending February 28, 2023

	October	November	December	January	February	Year to Date	Annual Budget	% of Budget
Rentals & Leases								
Miscellaneous Equipment Leasing	-	-	-	-	-	-	-	N/A
Computer Services and Website Development	-	50	100	50	-	200	7,560	3%
Insurance	-	6,918	-	-	-	6,918	6,600	105%
Printing & Binding	-	-	-	-	-	-	100	0%
Office Supplies	-	-	-	-	-	-	-	N/A
Subscription & Memberships	-	175	-	-	-	175	175	100%
Legal Services								
Legal - General Counsel	-	-	-	130	-	130	3,000	4%
Legal - Litigation Counsel	-	-	-	-	-	-	-	N/A
Comprehensive Planning								
Professional Services-Planning	-	-	-	-	-	-	-	N/A
Other General Government Services								
Engineering Services - General Fund	-	-	-	-	-	-	-	N/A
Stormwater Needs Analysis	-	-	-	-	-	-	-	N/A
Property Owner Refunds	-	-	-	-	-	-	-	N/A
Payroll Expenses	-	-	-	-	-	-	-	N/A
Capital Outlay	-	-	-	-	-	-	-	N/A
Total Expenditures and Other Uses:	\$ 8,765	\$ 7,729	\$ 8,404	\$ 15,686	\$ 40	\$ 40,624	\$ 85,844	47%
Net Increase/ (Decrease) of Fund Balance	2,512	(7,690)	9,875	8,200	(37)	12,859	N/A	
Fund Balance - Beginning	147,485	149,997	142,308	152,182	160,382	147,485	127,500	
Fund Balance - Ending	<u>\$ 149,997</u>	<u>\$ 142,308</u>	<u>\$ 152,182</u>	<u>\$ 160,382</u>	<u>\$ 160,344</u>	<u>\$ 160,344</u>	<u>\$ 127,500</u>	

Heritage Harbour Market Place Community Development District

**Debt Service Fund - Series 2005 Bonds
Statement of Revenue, Expenditures and Changes in Fund Balance
for the Period Ending February 28, 2023**

	October	November	December	January	February	Year to Date	Budget	% of Budget
Revenue and Other Sources								
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Interest Income								
Revenue Account	0	1	-	-	30	31	-	N/A
Reserve Account	1	1	1	1	27	30	10	299%
Interest Account	-	-	-	-	-	-	-	N/A
Sinking Fund Account	-	-	-	-	-	-	-	N/A
Special Assessment Revenue								
Special Assessments - Uniform Method	1,307	474	226,060	100,543	-	328,384	339,246	97%
Special Assessments - Non-Uniform Mthd	173,572	-	-	-	-	173,572	791,384	22%
Inter-Fund Group Transfers In	-	-	-	-	-	-	-	N/A
Total Revenue and Other Sources:	\$ 174,880	\$ 475	\$ 226,061	\$ 100,544	\$ 57	\$ 502,017	\$ 1,130,640	44%
Expenditures and Other Uses								
Debt Service								
Principal - Mandatory	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 525,000	0%
Principal - Early Redemptions	-	-	-	-	-	-	-	N/A
Interest Expense	-	302,820	-	-	-	302,820	605,640	50%
Legal Services								
Legal - Foreclosure Counsel	-	-	-	-	-	-	-	N/A
Operating Transfers Out	-	-	-	-	-	-	-	N/A
Inter-Fund Group Transfers Out	-	-	-	-	-	-	-	N/A
Trustee Services	-	-	-	-	-	-	-	N/A
GF-Litigation (Parcel 19/20)	-	-	-	-	-	-	-	N/A
CPF-Deferred Cost Account	-	-	-	-	-	-	-	N/A
Total Expenditures and Other Uses:	\$ -	\$ 302,820	\$ -	\$ -	\$ -	\$ 302,820	\$ 1,130,640	27%
Net Increase/ (Decrease) of Fund Balance	174,880	(302,345)	226,061	100,544	57	199,197	-	
Fund Balance - Beginning	329,711	504,591	202,247	428,307	528,851	329,711	309,910	
Fund Balance - Ending	<u>\$ 504,591</u>	<u>\$ 202,247</u>	<u>\$ 428,307</u>	<u>\$ 528,851</u>	<u>\$ 528,908</u>	<u>\$ 528,908</u>	<u>\$ 309,910</u>	

Heritage Harbour Market Place Community Development District

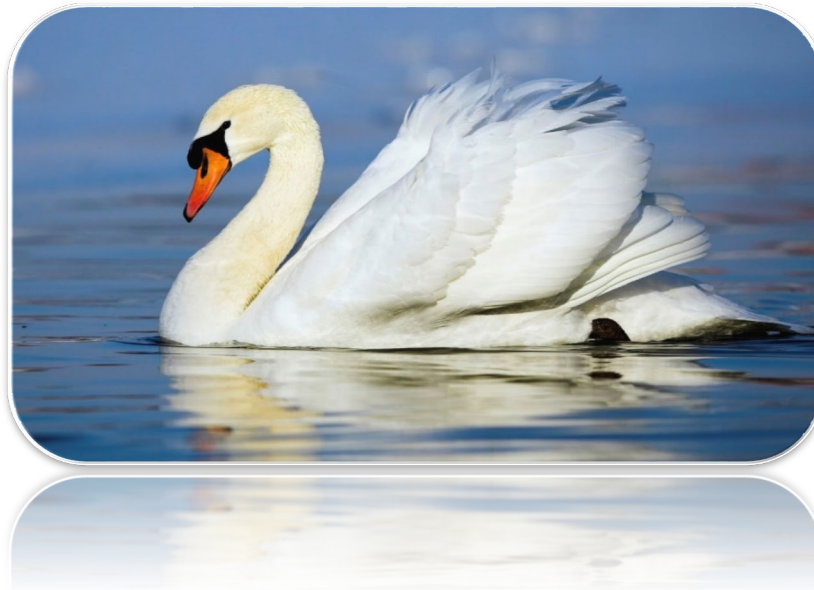
Capital Projects Fund

Statement of Revenue, Expenditures and Changes in Fund Balance

for the Period Ending February 28, 2023

	<u>October</u>	<u>November</u>	<u>December</u>	<u>January</u>	<u>February</u>	<u>Year to Date</u>	<u>Budget</u>	<u>% of Budget</u>
Revenue and Other Sources								
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Interest Income								
Deferred Cost Account	-	-	-	-	-	-	-	N/A
Operating Transfers In	-	-	-	-	-	-	-	N/A
Total Revenue and Other Sources:	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>N/A</u>
Expenditures and Other Uses								
Flood Control - Stormwater Management								
Engineering Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Legal Services	-	-	-	-	-	-	-	N/A
Operating Transfers Out	-	-	-	-	-	-	-	N/A
Total Expenditures and Other Uses:	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>N/A</u>
Net Increase/ (Decrease) of Fund Balance	-	-	-	-	-	-	-	
Fund Balance - Beginning	-	-	-	-	-	-	-	
Fund Balance - Ending	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	

HERITAGE HARBOUR MARKET PLACE COMMUNITY DEVELOPMENT DISTRICT



FINANCIAL STATEMENTS - MARCH 31, 2023

FISCAL YEAR 2023

PREPARED BY:

JPWARD & ASSOCIATES, LLC, 2301 NORTHEAST 37TH STREET, FORT LAUDERDALE, FL 33308

T: 954-658-4900 E: JimWard@JPWardAssociates.com

Heritage Harbour Market Place Community Development District

Balance Sheet - All Funds and Account Groups

as of March 31, 2023

	Governmental Funds			Account Groups		Totals (Memorandum Only)
	General Fund	Debt Service Fund	Capital Projects Fund	General Long Term Debt	General Fixed Assets	
Assets						
Cash and Investments						
General Fund - Invested Cash	\$ 262,143	\$ -	\$ -	\$ -	\$ -	\$ 262,143
Capital Projects Fund-Deferred Cost Account	-	-	-	-	-	-
Debt Service Fund						
Revenue Account	-	229,137	-	-	-	229,137
Reserve Account	-	200,000	-	-	-	200,000
Interest Account	-	-	-	-	-	-
Sinking Fund	-	0	-	-	-	0
Due from Other Funds						
General Fund	-	-	-	-	-	-
Debt Service - Series 2005	-	112,295	-	-	-	112,295
Capital Projects Fund	-	-	-	-	-	-
Market Valuation Adjustments	-	-	-	-	-	-
Due from Other Governments	-	-	-	-	-	-
Assessments Receivable	-	-	-	-	-	-
Prepaid Expenses	-	-	-	-	-	-
Amount Available in Debt Service Funds	-	-	-	541,432	-	541,432
Amount to be Provided by Debt Service Funds	-	-	-	10,273,568	-	10,273,568
General Fixed Assets	-	-	-	-	4,346,527	4,346,527
Total Assets	\$ 262,143	\$ 541,432	\$ -	\$ 10,815,000	\$ 4,346,527	\$ 15,965,102

Heritage Harbour Market Place Community Development District

Balance Sheet - All Funds and Account Groups

as of March 31, 2023

	Governmental Funds			Account Groups		Totals (Memorandum Only)
	General Fund	Debt Service Fund	Capital Projects Fund	General Long Term Debt	General Fixed Assets	
Liabilities						
Accounts Payable & Payroll Liabilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Deferred Revenue	-	-	-	-	-	-
Due to Other Governments	-	-	-	-	-	-
Due to Other Funds						
General Fund	-	-	-	-	-	-
Debt Service - Series 2005	112,295	-	-	-	-	112,295
Matured Bonds Payable - Series 2005	-	-	-	-	-	-
Matured Interest Payable - Series 2005	-	-	-	-	-	-
Bonds Payable - Series 2005	-	-	-	10,815,000	-	10,815,000
Total Liabilities	\$ 112,295	\$ -	\$ -	\$ 10,815,000	\$ -	\$ 10,927,295
Fund Equity and Other Credits						
Investment in General Fixed Assets	-	-	-	-	4,346,527	4,346,527
Fund Balance						
Restricted						
Beginning: October 1, 2022	-	329,711	-	-	-	329,711
Results from Current Operations	-	211,722	-	-	-	211,722
Unassigned						
Beginning: October 1, 2022	147,485	-	-	-	-	147,485
Results from Current Operations	2,362	-	-	-	-	2,362
Total Fund Equity and Other Credits	149,847	541,432	-	-	4,346,527	5,037,807
Total Liabilities, Fund Equity and Other Credits	\$ 262,143	\$ 541,432	\$ -	\$ 10,815,000	\$ 4,346,527	\$ 15,965,102

Heritage Harbour Market Place Community Development District

General Fund

**Statement of Revenue, Expenditures and Changes in Fund Balance
for the Period Ending March 31, 2023**

	October	November	December	January	February	March	Year to Date	Annual Budget	% of Budget
Revenue and Other Sources									
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Miscellaneous Revenue	-	-	-	-	-	-	-	-	N/A
Interest									
Interest - General Checking	1	1	2	2	2	2	11	-	N/A
Special Assessment Revenue									
Special Assessments - Uniform Method	106	38	18,276	23,884	-	950	43,254	27,409	158%
Special Assessments - Non-Uniform Mthd	11,170	-	-	-	-	-	11,170	58,435	19%
Inter-Fund Group Transfers In	-	-	-	-	-	-	-	-	N/A
Total Revenue and Other Sources:	\$ 11,277	\$ 40	\$ 18,279	\$ 23,886	\$ 2	\$ 952	\$ 54,436	\$ 85,844	63%
Expenditures and Other Uses									
Legislative									
Board of Supervisor's Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,600	0%
Board of Supervisor's - FICA	-	-	-	-	-	-	-	122	0%
Executive									
Executive Salaries	3,417	-	6,833	3,417	-	6,833	20,500	41,000	50%
Executive Salaries - FICA	261	-	523	261	-	523	1,568	3,137	50%
Executive Salaries - Insurance	-	-	-	-	-	-	-	-	N/A
Financial and Administrative									
Audit Services	-	-	-	6,100	-	-	6,100	6,200	98%
Accounting Services	-	353	329	705	-	300	1,687	2,600	65%
Assessment Roll Preparation	-	-	-	-	-	-	-	-	N/A
Arbitrage Rebate Services	-	-	500	-	-	-	500	500	100%
Other	-	-	-	-	-	-	-	-	N/A
Other Contractual Services									
Recording and Transcription	-	-	96	-	-	-	96	150	64%
Legal Advertising	-	180	-	-	-	-	180	2,400	8%
Trustee Services	5,064	-	-	-	-	-	5,064	5,100	99%
Dissemination Agent Services	-	-	-	5,000	-	-	5,000	5,000	100%
Property Appraiser Fees	-	-	-	-	-	-	-	-	N/A
Bank Services	23	54	23	23	40	21	183	500	37%
Travel and Per Diem	-	-	-	-	-	-	-	-	N/A
Communications & Freight Services									
Telephone	-	-	-	-	-	-	-	-	N/A
Postage, Freight & Messenger	-	-	-	-	-	-	-	100	0%

Heritage Harbour Market Place Community Development District

General Fund

**Statement of Revenue, Expenditures and Changes in Fund Balance
for the Period Ending March 31, 2023**

	October	November	December	January	February	March	Year to Date	Annual Budget	% of Budget
Rentals & Leases									
Miscellaneous Equipment Leasing	-	-	-	-	-	-	-	-	N/A
Computer Services and Website Development	-	50	100	50	-	3,453	3,653	7,560	48%
Insurance	-	6,918	-	-	-	-	6,918	6,600	105%
Printing & Binding	-	-	-	-	-	-	-	100	0%
Office Supplies	-	-	-	-	-	-	-	-	N/A
Subscription & Memberships	-	175	-	-	-	-	175	175	100%
Legal Services									
Legal - General Counsel	-	-	-	130	-	319	449	3,000	15%
Legal - Litigation Counsel	-	-	-	-	-	-	-	-	N/A
Comprehensive Planning									
Professional Services-Planning	-	-	-	-	-	-	-	-	N/A
Other General Government Services									
Engineering Services - General Fund	-	-	-	-	-	-	-	-	N/A
Stormwater Needs Analysis	-	-	-	-	-	-	-	-	N/A
Property Owner Refunds	-	-	-	-	-	-	-	-	N/A
Payroll Expenses	-	-	-	-	-	-	-	-	N/A
Capital Outlay	-	-	-	-	-	-	-	-	N/A
Total Expenditures and Other Uses:	\$ 8,765	\$ 7,729	\$ 8,404	\$ 15,686	\$ 40	\$ 11,449	\$ 52,073	\$ 85,844	61%
Net Increase/ (Decrease) of Fund Balance	2,512	(7,690)	9,875	8,200	(37)	(10,497)	2,362	N/A	
Fund Balance - Beginning	147,485	149,997	142,308	152,182	160,382	160,344	147,485	127,500	
Fund Balance - Ending	<u>\$ 149,997</u>	<u>\$ 142,308</u>	<u>\$ 152,182</u>	<u>\$ 160,382</u>	<u>\$ 160,344</u>	<u>\$ 149,847</u>	<u>\$ 149,847</u>	<u>\$ 127,500</u>	

Heritage Harbour Market Place Community Development District

**Debt Service Fund - Series 2005 Bonds
Statement of Revenue, Expenditures and Changes in Fund Balance
for the Period Ending March 31, 2023**

	October	November	December	January	February	March	Year to Date	Budget	% of Budget
Revenue and Other Sources									
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Interest Income									
Revenue Account	0	1	-	-	30	412	443	-	N/A
Reserve Account	1	1	1	1	27	361	390	10	3904%
Interest Account	-	-	-	-	-	-	-	-	N/A
Sinking Fund Account	-	-	-	-	-	-	-	-	N/A
Special Assessment Revenue									
Special Assessments - Uniform Method	1,307	474	226,060	100,543	-	11,752	340,136	339,246	100%
Special Assessments - Non-Uniform Mthd	173,572	-	-	-	-	-	173,572	791,384	22%
Inter-Fund Group Transfers In	-	-	-	-	-	-	-	-	N/A
Total Revenue and Other Sources:	\$ 174,880	\$ 475	\$ 226,061	\$ 100,544	\$ 57	\$ 12,525	\$ 514,542	\$ 1,130,640	46%
Expenditures and Other Uses									
Debt Service									
Principal - Mandatory	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 525,000	0%
Principal - Early Redemptions	-	-	-	-	-	-	-	-	N/A
Interest Expense	-	302,820	-	-	-	-	302,820	605,640	50%
Legal Services									
Legal - Foreclosure Counsel	-	-	-	-	-	-	-	-	N/A
Operating Transfers Out	-	-	-	-	-	-	-	-	N/A
Inter-Fund Group Transfers Out	-	-	-	-	-	-	-	-	N/A
Trustee Services	-	-	-	-	-	-	-	-	N/A
GF-Litigation (Parcel 19/20)	-	-	-	-	-	-	-	-	N/A
CPF-Deferred Cost Account	-	-	-	-	-	-	-	-	N/A
Total Expenditures and Other Uses:	\$ -	\$ 302,820	\$ -	\$ -	\$ -	\$ -	\$ 302,820	\$ 1,130,640	27%
Net Increase/ (Decrease) of Fund Balance	174,880	(302,345)	226,061	100,544	57	12,525	211,722	-	
Fund Balance - Beginning	329,711	504,591	202,247	428,307	528,851	528,908	329,711	309,910	
Fund Balance - Ending	<u>\$ 504,591</u>	<u>\$ 202,247</u>	<u>\$ 428,307</u>	<u>\$ 528,851</u>	<u>\$ 528,908</u>	<u>\$ 541,432</u>	<u>\$ 541,432</u>	<u>\$ 309,910</u>	

Heritage Harbour Market Place Community Development District

Capital Projects Fund

Statement of Revenue, Expenditures and Changes in Fund Balance

for the Period Ending March 31, 2023

	<u>October</u>	<u>November</u>	<u>December</u>	<u>January</u>	<u>February</u>	<u>March</u>	<u>Year to Date</u>	<u>Budget</u>	<u>% of Budget</u>
Revenue and Other Sources									
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Interest Income									
Deferred Cost Account	-	-	-	-	-	-	-	-	N/A
Operating Transfers In	-	-	-	-	-	-	-	-	N/A
Total Revenue and Other Sources:	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>N/A</u>
Expenditures and Other Uses									
Flood Control - Stormwater Management									
Engineering Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Legal Services	-	-	-	-	-	-	-	-	N/A
Operating Transfers Out	-	-	-	-	-	-	-	-	N/A
Total Expenditures and Other Uses:	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>N/A</u>
 Net Increase/ (Decrease) of Fund Balance	-	-	-	-	-	-	-	-	
Fund Balance - Beginning	-	-	-	-	-	-	-	-	
Fund Balance - Ending	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	