

HERITAGE HARBOUR MARKETPLACE COMMUNITY DEVELOPMENT DISTRICT



AGENDA

FEBRUARY 3, 2022

PREPARED BY:

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

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HERITAGE HARBOUR MARKETPLACE COMMUNITY DEVELOPMENT DISTRICT

January 27, 2022

Board of Supervisors

Heritage Harbour Marketplace Community Development District

Dear Board Members:

The Regular Meeting of the Board of Supervisors of the Heritage Harbour Marketplace Community Development District will be held on **Thursday, February 3, 2021, 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/onstage/g.php?MTID=eacb9e20e307ed99efef1b335e12060ca>

Access Code: **2332 673 4223**, Event password: **Jpward**

Or Phone: **408-418-9388** and enter the access code **2332 673 4223** to join the meeting.

Agenda

1. Call to Order & Roll Call.
2. Consideration of Minutes:
 - I. October 7, 2021 – Regular meeting minutes.
3. Consideration of **Resolution 2022-2**, Approving the Proposed Fiscal Year 2023 Budget and setting the Public Hearing on **Thursday, April 7, 2022, at 1:00 P.M.** at the **River Strand Golf & Country Club** (Club House), **7155 Grand Estuary Trail, Bradenton, Florida 34212.**
4. Staff Reports:
 - I. District Attorney.
 - II. District Engineer.
 - III. District Manager.
 - a) State Law Requirements for new Stormwater Reporting.
 - b) Financial Statement for period ending September 30, 2021 (unaudited).
 - c) Financial Statement for period ending October 31, 2021 (unaudited).
 - d) Financial Statement for period ending November 30, 2021 (unaudited).
 - e) Financial Statement for period ending December 31, 2021 (unaudited).
5. Supervisor's Requests and Audience Comments.
6. Adjournment.

The second order of business is the consideration of the minutes from the Heritage Harbour Marketplace, Board of Supervisors October 7, 2021, Regular Meeting.

The third order of business is the consideration of **Resolution 2022-2**, a resolution of the Board which approves the Proposed Budget for Fiscal Year 2022 and set the public hearing date, time, and location.

The District's enabling legislation requires the District Manager to submit a Proposed Budget to the Board by June 15th of each year for your review and approval. The approval of the budget is only intended to permit the District to move through the process towards adopting the budget at a Public Hearing scheduled for the Thursday, April 7, 2022, at the at the River Strand Golf & Country Club (Club House), 7155 Grand Estuary Trail, Bradenton, Florida 34212.

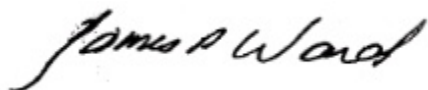
Furthermore, the approval of the Budget does not bind the Board to any of the costs contained in the budget, any of the programs contained in the Budget and most importantly it does not bind the Board to the Assessment Rates for the general fund contemplated because of the preparation of the Budget.

The public hearing is scheduled for Thursday, April 7, 2022, 1:00 P.M. at the River Strand Golf & Country Club (Club House), 7155 Grand Estuary Trail, Bradenton, Florida 34212.

The fourth order of business are staff reports by the District Attorney, District Engineer, and the District Manager. The District Manager shall report on Financial Statements (unaudited) for the periods ending, September 30, 2021, October 31, 2021, and November 30, 2021, and December 31, 2021. The District Manager will also report on new State law reporting requirements for stormwater and wastewater systems.

The balance of the Agenda is standard in nature, and I look forward to seeing you at the meeting. 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.

Sincerely,



James P. Ward
District Manager

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**MINUTES OF MEETING
HERITAGE HARBOUR MARKETPLACE
COMMUNITY DEVELOPMENT DISTRICT**

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The Regular Meeting of the Board of Supervisors of the Heritage Harbour Marketplace Community Development District was held on Thursday, October 7, 2021, at 1:00 p.m., at the River Strand Golf and Country Club, 7155 Grand Estuary Trail, Bradenton, Florida 34212.

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Present and constituting a quorum:

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Danielle Graef	Vice Chairperson
Bill Riley	Assistant Secretary
Bill Nesbitt	Assistant Secretary

Absent:

Russell Smith	Chairperson
Dan Huglas	Assistant Secretary

Also present were:

James P. Ward	District Manager
Wes Haber	District Counsel
Andrew Gill	

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. Andrew Gill called the meeting to order at approximately 1:08 p.m. He called roll and all Members of the Board were present, with the exception of Supervisor Smith and Supervisor Huglas, constituting a quorum.

SECOND ORDER OF BUSINESS

Consideration of Minutes

June 3, 2021 – Regular Hearing Minutes

Mr. Gill asked if there were any questions or changes to the Minutes. Hearing none, he called for a motion.

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On MOTION made by Ms. Danielle Graef, seconded by Mr. Bill Nesbitt, and with all in favor, the June 3, 2021, Regular Meeting Minutes were approved.

THIRD ORDER OF BUSINESS

Consideration of Resolution 2022-1

Consideration of Resolution 2022-1, a Resolution of the Board of Supervisors of the Heritage Harbour Marketplace Community Development District Approving Conveyance of Right-Of-Way For Port Harbour Parkway; (i) Authorizing District Staff And The Chairman To Review, Revise, And Execute Deed To Effectuate Conveyance; (ii) Authorizing District Manager To Execute Affidavit Of Ownership And Encumbrances

Mr. Ward: Resolution 2022-1 is related to the conveyance of the right-of-way for Port Harbour Parkway. Just briefly, Port Harbour Parkway is a constructed roadway within the District itself. It has been there for a number of years. It was always intended to be turned over to Manatee County for eventual ownership, operation, and maintenance. That obviously has never been done. I was recently contacted by the County and asked if the district would be in a position to turn this over to them, which I gladly said, of course we would be happy to give you a road that you were supposed to own. The Resolution does nothing more than authorize the transfer of the conveyance of that road and right-of-way over to Manatee County. He asked if there were any questions; hearing none, he called for a motion.

On MOTION made by Mr. Bill Riley, seconded by Ms. Danielle Graef, and with all in favor, Resolution 2022-1 was adopted, and the Chair was authorized to sign.

FOURTH ORDER OF BUSINESS

Staff Reports

Staff Reports

I. District Attorney

No report.

II. District Engineer

No report.

III. District Manager

- a) **Financial Statement for period ending May 31, 2021 (unaudited)**
- b) **Financial Statement for period ending June 30, 2021 (unaudited)**
- c) **Financial Statement for period ending July 31, 2021 (unaudited)**
- d) **Financial Statement for period ending August 31, 2021 (unaudited)**

94 No report. Mr. Ward asked if there were any questions regarding the financial statements; there
95 were none.
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98 **FIFTH ORDER OF BUSINESS** **Supervisor’s Requests and Audience Comments**
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100 Mr. Ward asked if there were any Supervisor’s requests; there were none.

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102 He asked if there were any audience questions or comments; there were none.
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105 **SIXTH ORDER OF BUSINESS** **Adjournment**
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107 Mr. Ward adjourned the meeting at approximately 1:13 p.m.
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109 **On MOTION made by Mr. Bill Riley, seconded by Ms. Danielle Graef,**
110 **and with all in favor, the Meeting was adjourned.**

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113 **ATTEST:** **Heritage Harbour Marketplace**
114 **Community Development District**
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118 **James P. Ward, Secretary**

_____ **Russell Smith, Chairperson**

RESOLUTION 2022-2

A RESOLUTION OF THE BOARD OF SUPERVISORS OF HERITAGE HARBOUR MARKET PLACE COMMUNITY DEVELOPMENT DISTRICT APPROVING A PROPOSED BUDGET FOR FISCAL YEAR 2023 AND SETTING A PUBLIC HEARING THEREON PURSUANT TO FLORIDA LAW; PROVIDING FOR SEVERABILITY; PROVIDING FOR CONFLICT AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the District Manager has heretofore prepared and submitted to the Board of Supervisors of Heritage Harbour Market Place Community Development District (the "Board") prior to June 15, 2022, a proposed Budget for Fiscal Year 2023; and

WHEREAS, the Board has considered the proposed Budget and desires to set the required public hearing thereon.

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

SECTION 1. That the foregoing whereas clauses are true and correct and incorporated herein as if written into this Section.

SECTION 2. The proposed Budget submitted by the District Manager for Fiscal Year 2023 and attached hereto as **Exhibit A** is hereby approved as the basis for conducting a public hearing to adopt said budget.

SECTION 3. A public hearing on said approved budget is hereby declared and set for the following date, hour, and location:

DATE: Thursday, April 7, 2022
HOUR: 1:00 P.M.
LOCATION: River Strand Golf and Country Club (Clubhouse)
7155 Grand Estuary Trail
Bradenton, Florida 34212

SECTION 4. The District Manager is hereby directed to submit a copy of the proposed budget to Manatee County at least 60 days prior to the hearing set above.

SECTION 5. Notice of this public hearing on the budget shall be published in a newspaper of general circulation in the area of the district once a week for two (2) consecutive weeks, except that the first publication shall not be fewer than 15 days prior to the date of the hearing. The notice shall further contain a designation of the day, time, and place of the public hearing. At the time and place designated in the notice, the Board shall hear all objections to the budget as proposed and may make such changes as the board deems necessary.

SECTION 6. If any one of the covenants, agreements or provisions herein contained shall be held contrary to any express provision of law or contract to the policy of express law, but not expressly prohibited or against public policy, or shall for any reason whatsoever be held invalid, then such covenants, agreements or provisions shall be null and void and shall be deemed separable from the remaining covenants, agreements or provisions and shall in no way effect the validity of the other provisions hereof.

SECTION 7. That all Sections or parts of Sections of any Resolutions, Agreements or actions of the Board of Supervisor's in conflict are hereby repealed to the extent of such conflict.

RESOLUTION 2022-2

A RESOLUTION OF THE BOARD OF SUPERVISORS OF HERITAGE HARBOUR MARKET PLACE COMMUNITY DEVELOPMENT DISTRICT APPROVING A PROPOSED BUDGET FOR FISCAL YEAR 2023 AND SETTING A PUBLIC HEARING THEREON PURSUANT TO FLORIDA LAW; PROVIDING FOR SEVERABILITY; PROVIDING FOR CONFLICT AND PROVIDING FOR AN EFFECTIVE DATE.

SECTION 8. This Resolution shall take effect immediately upon adoption.

PASSED AND ADOPTED this 3rd day of February 2022.

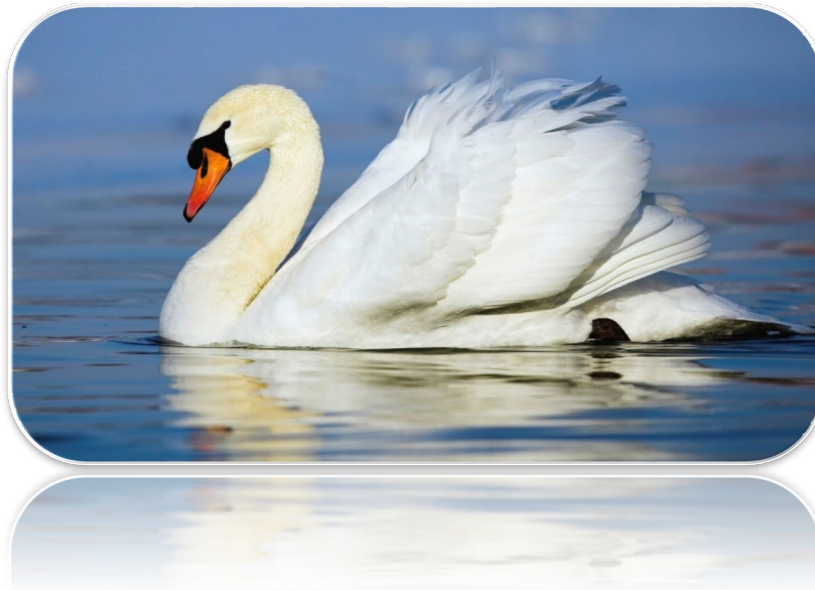
ATTEST:

**HERITAGE HARBOUR MARKET PLACE
COMMUNITY DEVELOPMENT DISTRICT**

James P. Ward, Secretary

Russell R. Smith, Chairperson

HERITAGE HARBOUR MARKET PLACE COMMUNITY DEVELOPMENT DISTRICT



PROPOSED BUDGET

FISCAL YEAR 2023

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 2023**

Description	Fiscal Year 2022 Budget	Actual as of 11/30/2021	Anticipated as of 09/30/2022	Fiscal Year 2023 Budget
Revenues and Other Sources				
Carryforward	\$ -	\$ -		
Interest Income - General Account	\$ 10	\$ -	\$ -	\$ -
Miscellaneous Revenue	\$ -	\$ -	\$ -	\$ -
Special Assessment Revenue				
Special Assessment - Uniform Method	\$ 29,444	\$ 2,502	\$ 29,444	\$ 29,328
Special Assessment - Non-Uniform	\$ 58,666	\$ 11,215	\$ 58,666	\$ 58,435
Total Revenue & Other Sources	\$ 88,120	\$ 13,716	\$ 88,110	\$ 87,763
Appropriations				
Legislative				
Board of Supervisor's Fees	\$ 1,600	\$ 400	\$ 1,600	\$ 1,600
Board of Supervisor's - FICA	\$ 122	\$ 31	\$ 122	\$ 122
Executive				
Executive Salaries	\$ 41,000	\$ 5,385	\$ 41,000	\$ 41,000
Executive Salaries - FICA	\$ 3,137	\$ 412	\$ 3,137	\$ 3,137
Executive Salaries - Insurance	\$ -	\$ -	\$ -	\$ -
Financial and Administrative				
Audit Services	\$ 5,900	\$ -	\$ 5,900	\$ 6,200
Accounting Services	\$ 3,000	\$ 410	\$ 2,500	\$ 2,600
Assessment Roll Preparation		\$ -	\$ -	
Arbitrage Rebate Fees	\$ 500	\$ -	\$ 500	\$ 500
Other Contractual Services				
Recording and Transcription	\$ 200	\$ 48	\$ 150	\$ 150
Legal Advertising	\$ 2,400	\$ 489	\$ 2,400	\$ 2,400
Trustee Services	\$ 5,300	\$ 5,064	\$ 5,064	\$ 5,100
Dissemination Agent Services	\$ 5,000	\$ -	\$ 5,000	\$ 5,000
Bank Service Fees	\$ 400	\$ 109	\$ 500	\$ 500
Travel and Per Diem		\$ -	\$ -	
Communications and Freight Services				
Telephone	\$ -	\$ -	\$ -	\$ -
Postage, Freight & Messenger	\$ 200	\$ 7	\$ 100	\$ 100
Rentals and Leases				
Miscellaneous Equipment	\$ -	\$ -	\$ -	\$ -
Computer Services and Website	\$ 7,560	\$ 659	\$ 7,560	\$ 7,560
Insurance	\$ 6,600	\$ 6,436	\$ 6,436	\$ 6,600
Printing and Binding	\$ 100	\$ 61	\$ 100	\$ 100
Office Supplies	\$ -	\$ -	\$ -	\$ -
Subscriptions and Memberships	\$ 175	\$ 175	\$ 175	\$ 175
Legal Services				
General Counsel	\$ 3,000	\$ 1,324	\$ 2,700	\$ 3,000
Litigaton Counsel	\$ -	\$ -	\$ -	\$ -
Other General Government Services				
Engineering Services	\$ -	\$ -	\$ -	\$ -
Contingencies	\$ -	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -	\$ -

**Heritage Harbour Market Place
Community Development District**

**General Fund
Fiscal Year 2023**

Description	Fiscal Year 2022 Budget	Actual as of 11/30/2021	Anticipated as of 09/30/2022	Fiscal Year 2023 Budget
Other Fees and Charges				
Discounts and Fees	\$ 1,926	\$ -	\$ 1,926	\$ 1,919
Total Appropriations	\$ 88,120	\$ 21,009	\$ 86,870	\$ 87,763
Net Increase/(Decrease) in Fund Balance	\$ -	\$ (7,293)	\$ 1,240	
Fund Balance - Beginning	\$ 156,458	\$ 156,458	\$ 156,458	\$ 157,698
Fund Balance - Ending (Projected)	\$ 156,458	\$ 149,166	\$ 157,698	\$ 157,698

Assessment Comparison					
Parcel Identification	Acres	Fiscal Year 2022		Fiscal Year 2023	
		On-Roll	Off-Roll	On-Roll	Off-Roll
Parcel 19/20 (TH Harbour LLLP)	67.7		\$ 47,451.61		\$ 47,264.41
Parcel 19 THH Tract 1 LLC	16		\$ 11,214.56		\$ 11,170.32
Parcel 22	3.38	\$ 2,534.91		\$ 2,524.91	
Parcel 23	2.13	\$ 1,597.44		\$ 1,591.14	
Parcel 24	3.13	\$ 2,347.42		\$ 2,338.16	
Parcel 25	16.36	\$ 12,269.57		\$ 12,221.17	
Parcel 26 moved to split folios		\$ -		\$ -	
Parcel 26 (split 2018)	3.36	\$ 2,520.69		\$ 2,510.75	
Parcel 26 (split 2018)	1.37	\$ 1,028.85		\$ 1,024.79	
Parcel 26 Common - Parking Lot					
Parcel 26 (split 2018)	1.03	\$ 771.64		\$ 768.60	
Parcel 26 (split 2018)	3.50	\$ 2,623.57		\$ 2,613.22	
Parcel 27 - Unit 1	1.34	\$ 1,004.96		\$ 1,001.00	
Parcel 27 - Unit 2	1.47	\$ 1,102.46		\$ 1,098.11	
Parcel 27 - Unit 3	0.96	\$ 719.97		\$ 717.13	
Parcel 27 - Unit 4	1.23	\$ 922.47		\$ 918.83	
Total Acres	122.96				

**Heritage Harbour Market Place
Community Development District**

**General Fund
Fiscal Year 2023**

Revenues and Other Sources

Carryforward		\$	-
	The amount of anticipated Fund Balance is recommended to be utilized to fund the operating expenses of the District for the first three (3) months of the Fiscal Year, pending the receipt of assessment collections.		
Interest Income - General Account		\$	-
	With the levy of Special Assessments - the District's operating account will earn interest on it's funds. This amount reflect's the anticipated earnings.		

Appropriations

Legislative			
Board of Supervisor's Fees		\$	1,722
	The Board's fees are statutorily set at \$200 for each meeting of the Board of Supervisor's not to exceed \$4,800 for each Fiscal Year. The Budgeted amount reflects that the anticipated meetings for the District.		

Executive			
Executive Saleries and Benefits		\$	44,137
	The District has one employee - that is the District Manager who handles the daily activities of the District, and which is shared with other CDD's. The expenditures are this District's anticipated share of those costs.		

	FY 2022	FY 2023
Salary	\$ 41,000	\$ 41,000
FICA	\$ 2,675	\$ 3,137
Total:	\$ 43,675	\$ 44,137

Financial and Administrative			
Audit Services		\$	6,200
	Statutorily required for the District to undertake an independent examination of its books, records and accounting procedures.		
Accounting Services		\$	2,600
	For the maintenance of the District's books and records on a daily basis.		
Assessment Roll Preparation		\$	-
	For the preparation by the Financial Advisor of the Methodology for the General Fund and the Assessment Rolls including transmittal to the Manatee County Property Appraiser.		
Arbitrage Rebate Fees		\$	500
	For requied Federal Compliance - this fee is paid for an in-depth analysis of the District's earnings on all of the funds in trust for the benefit of the Bondholder's to insure that the earnings rate does not exceed the interest rate on the Bond's.		

Other Contractual Services			
Recording and Transcription		\$	150
Legal Advertising		\$	2,400
Trustee Services		\$	5,100
	With the issuance of the District's Bonds, the District is required to maintain the accounts established for the Bond Issue with a bank that holds trust powers in the State of Florida. The primary purpose of the trustee is to safeguard the assets of the Bondholder's, to insure the timely payment of the principal and interest due on the Bonds, and to insure the investment of the funds in the trust are made pursuant to the requirments of the trust.		

**Heritage Harbour Market Place
Community Development District**

**General Fund
Fiscal Year 2023**

Dissemination Agent Services	\$	5,000
<p>With the issuance of the District's Bonds, the District is required to report on a periodic basis the same information that is contained in the Official Statement that was issued for the Bonds. These requirements are pursuant to requirements of the Securities and Exchange Commission and sent to national repositories.</p>		
Bank Service Fees	\$	500
Travel and Per Diem	\$	-
Communitcations and Freight Services		
Telephone	\$	-
Postage, Freight & Messenger	\$	100
Rentals and Leases		
Miscellaneous Equipment	\$	-
Computer Services & Web Site Maintenance	\$	7,560
<p>The District maintains all of it's Public Records, including all of it's programs for accounting and the administration of the District in a cloud computing envrionment with constant redundancy of the system. The fee includes the yearly hardware and annual software licenses to maintain the District's records, along with the continued development/maintenance of a web site for the District.</p>		
Insurance	\$	6,600
Printing and Binding	\$	100
Office Supplies	\$	-
Subscriptions and Memberships	\$	175
Legal Services		
General Counsel	\$	3,000
<p>The District's general counsel provides on-going legal representation relating to issues such as public finance, public bidding, rulemaking, open meetings, public records, real property dedications, conveyances and contracts. In this capacity, they provide services as "local government lawyers".</p>		
Litigaton Counsel	\$	-
Comprehensive Planning Services		
Professional Services - Planning	\$	-
Other General Government Services		
Engineering Services	\$	-
<p>The District's engineering firm provides a broad array of engineering, consulting and construction services, which assists the District in crafting solutions with sustainability for the long term interests of the Community while recognizing the needs of government, the environment and maintenance of the District's facilities.</p>		
Contingencies	\$	-
Other Fees and Charges		
Discounts and Tax Collector Fees	\$	1,919
<p>4% Discount permitted by Law for early payment and 3% Tax Collector Fee and Property Appraiser Fee</p>		
Total Appropriations:		\$ 87,763

Heritage Harbour Market Place
Community Development District

Debt Service Fund
Fiscal Year 2023

Description	Fiscal Year 2022 Budget	Actual as of 11/30/2021	Anticipated as of 09/30/2022	Fiscal Year 2023 Budget
Revenues and Other Sources				
Carryforward	\$ -	\$ -	\$ -	\$ -
Interest Income	\$ 10	\$ 4	\$ 10	\$ 10
Special Assessment Revenue				
Special Assessment - Uniform Method	\$ 362,261	\$ 30,764	\$ 362,261	\$ 362,993
Special Assessment - Non-Uniform Method	\$ 789,788	\$ 278,600	\$ 789,788	\$ 791,384
Special Assessment - Prepayment	\$ -	\$ -	\$ -	\$ -
Operating Transfers In				
Deferred Cost Account	\$ -	\$ -	\$ -	\$ -
Total Revenue & Other Sources	\$ 1,152,059	\$ 309,367	\$ 1,152,059	\$ 1,154,387
Appropriations				
Debt Service				
Principal Debt Service - Mandatory				
Series 2007 Bonds	\$ 495,000	\$ -	\$ 495,000	\$ 525,000
Principal Debt Service - Early Redemptions				
Series 2007 Bonds	\$ -	\$ -	\$ -	\$ -
Interest Expense				
Series 2007 Bonds	\$ 633,360	\$ 316,680	\$ 633,360	\$ 605,640
Trustee Services	\$ -	\$ -	\$ -	\$ -
Legal - Foreclosure Counsel	\$ -	\$ -	\$ -	\$ -
Operating Transfers Out				
Other Fees and Charges	\$ -	\$ -	\$ -	\$ -
Discounts and Fees	\$ 23,699	\$ -	\$ 23,699	\$ 23,747
Total Appropriations	\$ 1,152,059	\$ 316,680	\$ 1,152,059	\$ 1,154,387
Net Increase/(Decrease) in Fund Balance				
	-	(7,313)	-	-
Fund Balance - Beginning	606,682	606,682	606,682	606,682
Fund Balance - Ending (Projected)	958,772	599,369	606,682	606,682
Restricted Fund Balance:				
Reserve Account Requirement			200,000	
Restricted for November 1, 2023 Interest Payment			\$ 288,120	
Total - Restricted Fund Balance:			\$ 488,120	

Assessment Comparison					
Parcel Identification	Acres	Fiscal Year 2022		Fiscal Year 2023	
		Off-Roll	On-Roll	Off-Roll	On-Roll
Parcel 19/20 (TH Harbour LLLP)	67.7	\$ 638,813.30		\$ 640,104.12	
Parcel 19	16	\$150,975.08		\$ 151,280.15	
Parcel 22	PREPAID		PREPAID		PREPAID
Parcel 23	2.13		\$ 21,505.46		\$ 21,548.91
Parcel 24	3.13		\$ 31,601.91		\$ 31,665.77
Parcel 25	16.36		\$ 165,178.06		\$ 165,511.83
Parcel 26 moved to split folios			\$ -		\$ -
Parcel 26 (split 2018)	3.36		\$ 33,934.57		\$ 34,003.14
Parcel 26 (split 2018)	1.37		\$ 13,850.85		\$ 13,878.83
Parcel 26 Appraiser move this to common parking lot			\$ -		\$ -
Parcel 26 (split 2018)	1.03		\$ 10,388.13		\$ 10,409.12
Parcel 26 (split 2018)	3.50		\$ 35,319.66		\$ 35,391.02
Parcel 27 - Unit 1	1.34		\$ 13,529.25		\$ 13,556.59
Parcel 27 - Unit 2	1.47		\$ 14,841.79		\$ 14,871.78
Parcel 27 - Unit 3	0.96		\$ 9,692.60		\$ 9,712.19
Parcel 27 - Unit 4	1.23		\$ 12,418.64		\$ 12,443.74
Total Acres	119.58				

**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

MEMORANDUM

To: District Engineer
From: District Manager
Date: November 4, 2021
Subject: Stormwater Management Needs Analysis (Chapter 2021-194, Laws of Florida/HB53)

We are writing with an update regarding the new law requiring special districts that either own or operate stormwater management systems, stormwater management programs or wastewater services to create a 20-year needs analysis of such system(s).

The Office of Economic and Demographic Research (“OEDR”) recently promulgated additional details and an excel template for reporting the stormwater needs analyses (attached hereto for reference). Similar documents for the wastewater needs analysis will be available soon at which time we will again supplement this memorandum.

A brief summary of the new law and its requirements are set forth another memorandum, attached to this memorandum for your reference in **Exhibit A**. Please feel free to contact us with any questions.

When is the deadline?

For both wastewater and stormwater, the first analysis must be submitted by **June 30, 2022**, and updated every five (5) years thereafter. The needs analysis, along with the methodology and any supporting data necessary to interpret the results, must be submitted to the county in which the largest portion of the service area or stormwater system is located.

What steps should the District take?

- District engineers should review the stormwater needs analysis excel workbook and submit a work authorization for approval by the District's Board prior to commencing work. We recommend presenting the work authorization to the Board as soon as is practical, but no later than the first quarter of 2022.
- District managers should review the stormwater needs analysis excel workbook and start entering information that is readily available. The district manager may be able to complete the "background information" section and provide data on stormwater O&M expenditures, among other assistance.
- Once the work authorization is approved, the district manager should work with the district engineer to complete the remainder of the stormwater needs analyses with the final version submitted to the District no later than May 15, 2022.
- In some cases, districts may require outside consulting or evaluation to complete the needs analyses. Since the necessity of this additional step may not be immediately apparent, we recommend that district managers begin coordinating with their engineers as soon as possible.

Stormwater Needs Analysis Resources from OEDR

- OEDR website <http://edr.state.fl.us/Content/natural-resources/stormwaterwastewater.cfm>
- Excel Workbook (stormwater needs analysis reporting template)
http://edr.state.fl.us/Content/natural-resources/Stormwater_Needs_Analysis.xlsx (last updated October 8, 2021)
- PDF Version for (essentially the same as the Excel workbook)
http://edr.state.fl.us/Content/natural-resources/Stormwater_Needs_Analysis.pdf (last updated October 8, 2021)

Wastewater Needs Analysis Resources from OEDR

- Forthcoming.

The full text of Florida House of Representatives House Bill 53 (2021) detailing the stormwater and wastewater analysis can be found [here](#).

Exhibit A

MEMORANDUM

To: District Engineer

From: District Manager

Date: September 7, 2021

Subject: Wastewater Services and Stormwater Management Needs Analysis
(Chapter 2021-194, Laws of Florida/HB53)

We are writing to inform you of a new law requiring special districts that either own or operate stormwater management systems, stormwater management programs or wastewater services to create a 20-year needs analysis of such system(s). The requirements relating to wastewater services are found in Section 4 of Chapter 2021-194, Laws of Florida, creating Section 403.9301, Florida Statutes, and the requirements relating to stormwater management programs and systems are found in Section 5 of Chapter 2021-194, Laws of Florida, creating Section 403.9302, Florida Statutes (attached hereto for reference).

A brief summary of the new law and its requirements is set forth below. Please feel free to contact us with any questions.

What is required?

The Office of Economic and Demographic Research (“OEDR”) is expected to promulgate additional details about the requirements of the needs analyses. However, certain general requirements are set forth in the new law.

For wastewater services, the needs analysis must include:

- a) A detailed description of the facilities used to provide wastewater services.
- b) The number of current and projected connections and residents served calculated in 5-year increments.

- c) The current and projected service area for wastewater services.
- d) The current and projected cost of providing wastewater services calculated in 5-year increments.
- e) The estimated remaining useful life of each facility or its major components.
- f) The most recent 5-year history of annual contributions to, expenditures from, and balances of any capital account for maintenance or expansion of any facility or its major components.
- g) The local government's plan to fund the maintenance or expansion of any facility or its major components. The plan must include historical and estimated future revenues and expenditures with an evaluation of how the local government expects to close any projected funding gap.

For stormwater management programs and stormwater management systems, the needs analysis must include:

- a) A detailed description of the stormwater management program or stormwater management system and its facilities and projects.
- b) The number of current and projected residents served calculated in 5-year increments.
- c) The current and projected service area for the stormwater management program or stormwater management system.
- d) The current and projected cost of providing services calculated in 5-year increments.
- e) The estimated remaining useful life of each facility or its major components.
- f) The most recent 5-year history of annual contributions to, expenditures from, and balances of any capital account for maintenance or expansion of any facility or its major components.
- g) The local government's plan to fund the maintenance or expansion of any facility or its major components. The plan must include historical and estimated future revenues and expenditures with an evaluation of how the local government expects to close any projected funding gap.

When is the deadline?

For both wastewater and stormwater, the first analysis must be created by **June 30, 2022**, and the analysis must be updated every five (5) years thereafter. The needs analysis, along with the methodology and any supporting data necessary to interpret the results, must be submitted to the county in which the largest portion of the service area or stormwater system is located.

What steps should districts take?

District engineers and district managers should begin by evaluating what information is already available to the district, and what new information may need to be gathered. Each district should approve a work authorization for their district engineer to create the needs analysis report and should consider proposals for any outside consulting or evaluation that may be necessary, though in most cases we expect this will not be required. In order to provide ample time for completion of the necessary needs analysis reports, we recommend presenting these items for board consideration no later than the first quarter of 2022, or as soon thereafter as is practical. OEDR is anticipated to provide further guidelines for the reporting requirements, none of which we expect to be particularly burdensome, and which will likely include information readily available to districts' engineering and/or environmental professionals. Once we receive further guidance, we will supplement this informational memorandum.

The full text of Florida House of Representatives House Bill 53 (2021) detailing the stormwater and wastewater analysis can be found [here](#).

TEMPLATE FOR LOCAL GOVERNMENTS AND SPECIAL DISTRICTS FOR PERFORMING A STORMWATER NEEDS ANALYSIS PURSUANT TO SECTION 5 OF SECTION 403.9302, FLORIDA STATUTES

INTRODUCTION

As part of the 2021 regular session, the Legislature recognized the need for a long-term planning process for stormwater and wastewater. Section 403.9302, Florida Statutes, requires a 20-year needs analysis from the local governments providing stormwater services. Because this planning document is forward-looking, it will necessarily include a large number of assumptions about future actions. These assumptions should be based on any available information coupled with best professional judgment of the individuals completing the document. Completing this template by June 30, 2022, will fulfill the statutory requirements for the first round of 20-year needs analyses for stormwater. The template was generated by EDR in cooperation with local governments, Special Districts, the Florida Department of Environmental Protection (DEP), the Water Management Districts, the Florida Stormwater Association, private consultants, and others. Use of this tool will help ensure that information is compiled consistently for the Office of Economic & Demographic Research's (EDR) report to the Legislature.

For the purposes of this document, a stormwater management program and a stormwater management system are as defined in statute (s. 403.031(15) and (16), F.S., respectively; language provided here: <https://www.flsenate.gov/Laws/Statutes/2021/403.031>). Plainly speaking, the "program" is the institutional framework whereby stormwater management activities (MS4 NPDES permit activities, and other regulatory activities, construction, operation and maintenance, etc.) are carried out by the public authority. The "system" comprises the physical infrastructure that is owned and/or operated by the local government or special district that specifically is intended to control, convey or store stormwater runoff for treatment and flood protection purposes.

For the purposes of this document, the following guiding principles have been adopted:

- Stormwater systems or facilities owned and operated by any of the following are excluded from reporting requirements for local governments and special districts:
 - o Private entities or citizens
 - o Federal government
 - o State government, including the Florida Department of Transportation (FDOT)
 - o Water Management Districts
 - o School districts
 - o State universities or Florida colleges
- Local government expenditures associated with routine operation and maintenance are fully funded prior to commencing new projects and initiatives.
- Local government submissions will include the activities of dependent special districts. Only independent special districts report separately. For a list of all special districts in the state and their type (*i.e.*, dependent or independent), please see the Department of Economic Opportunity's Official List of Special Districts at the following link: <http://specialdistrictreports.floridajobs.org/webreports/alphalist.aspx>.
- With respect to federal and state statutes and rulemaking, current law and current administration prevails throughout the 20-year period. In other words, the state's present legal framework (*i.e.*, the status quo) continues throughout the period.

GENERAL INSTRUCTIONS FOR USING THE TEMPLATE

Instructions for submitting the template are still under development. Additional information regarding submission and answers to frequently asked questions will be posted on EDR's website, along with other useful materials, here: <http://edr.state.fl.us/Content/natural-resources/stormwaterwastewater.cfm>

The statutory language forms the titles for each part. This template asks that you group your recent and projected expenditures in prescribed categories. A detailed list of the categories is provided in part 5.0.

The same project should not appear on multiple tables in the jurisdiction's response unless the project's expenditures are allocated between those tables. All expenditures should be reported in \$1,000s (e.g., five hundred thousand dollars should be reported as \$500).

For any jurisdiction that is contracting with another jurisdiction where both could be reporting the same expenditure, please contact EDR for additional guidance. In situations where a reporting jurisdiction contracts with a non-reporting jurisdiction, (i.e., FDOT, the water management districts, the state or federal government), the reporting jurisdiction should include the expenditures.

When reporting cost information, please only include the expenditures that have flowed, are flowing, or will likely flow through your jurisdiction's budget. While necessary to comply with the statute, the concept of "future expenditures" should be viewed as an expression of identified needs.

These projections are necessarily speculative and do not represent a firm commitment to future budget actions by the jurisdiction.

This Excel workbook contains three worksheets for data entry. (Along the bottom of the screen, the three tabs are highlighted green.) Empty cells with visible borders are unlocked for data entry. In the first tab, titled "Background through Part 4," the information requested is either text, a dropdown list (e.g., Yes or No), or a checkbox. The next tab, "Part 5 through Part 8," contains tables for expenditure or revenue data as well as some follow-up questions that may have checkboxes, lists, or space for text.

In Part 5 and Part 6, the expenditure tables have space for up to 5 projects. More projects can be listed in the "Additional Projects" tab. This tab contains a table with space for up to 200 additional projects. In order for these additional projects and expenditures to be correctly classified and included in the final totals, each project must be assigned a Project Type and Funding Source Type from the dropdown lists in columns B and C.

Links to Template Parts:

[Background Information](#)

[Part 1](#)

[Part 2](#)

[Part 3](#)

[Part 4](#)

[Part 5](#)

[Part 6](#)

[Part 7](#)

[Part 8](#)

[Additional Projects - This table contains additional rows for projects that do not fit into the main tables in Parts 5 and 6](#)

Background Information

Please provide your contact and location information, then proceed to the template on the next sheet.

Name of Local Government:	
Name of stormwater utility, if applicable:	
Contact Person	
Name:	
Position/Title:	
Email Address:	
Phone Number:	

Indicate the Water Management District(s) in which your service area is located.

- Northwest Florida Water Management District (NFWFMD)
- Suwannee River Water Management District (SRWMD)
- St. Johns River Water Management District (SJRWMD)
- Southwest Florida Water Management District (SWFWMD)
- South Florida Water Management District (SFWMD)

Indicate the type of local government:

- Municipality
- County
- Independent Special District

Part 1.0 Detailed description of the stormwater management program (Section 403.9302(3)(a), F.S.)

The stormwater management program, as defined in the Introduction, includes those activities associated with the management, operation and maintenance, and control of stormwater and stormwater management systems, including activities required by state and federal law. The detailed program description is divided into multiple subparts consisting of narrative and data fields.

Part 1.1 Narrative Description:

Please provide a brief description of the current institutional strategy for managing stormwater in your jurisdiction. Please include any mission statement, divisions or departments dedicated solely or partly to managing stormwater, dedicated funding sources, and other information that best describes your approach to stormwater:

On a scale of 1 to 5, with 5 being the highest, please indicate the importance of each of the following goals for your program:

0	1	2	3	4	5	
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Drainage & flood abatement (such as flooding events associated with rainfall and hurricanes)
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Water quality improvement (TMDL Process/BMAPs/other)
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Reduce vulnerability to adverse impacts from flooding related to increases in frequency and duration of rainfall events, storm surge and sea level rise
						Other:
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

Part 1.2 Current Stormwater Program Activities:

Please provide answers to the following questions regarding your stormwater management program.

- Does your jurisdiction have an NPDES Municipal Separate Storm Sewer System (MS4) Permit?

If yes, is your jurisdiction regulated under Phase I or Phase II of the NPDES Program:
- Does your jurisdiction have a dedicated stormwater utility?

If no, do you have another funding mechanism?

If yes, please describe your funding mechanism.
- Does your jurisdiction have a Stormwater Master Plan or Plans?

If Yes:

How many years does the plan(s) cover?

Are there any unique features or limitations that are necessary to understand what the plan does or does not address?

Please provide a link to the most recently adopted version of the document (if it is published online):
- Does your jurisdiction have an asset management (AM) system for stormwater infrastructure?

If Yes, does it include 100% of your facilities?

If your AM includes less than 100% of your facilities, approximately what percent of your facilities are included?

- Does your stormwater management program implement the following (answer Yes/No):

A construction sediment and erosion control program for new construction (plans review and/or inspection)?	
An illicit discharge inspection and elimination program?	
A public education program?	
A program to involve the public regarding stormwater issues?	
A "housekeeping" program for managing stormwater associated with vehicle maintenance yards, chemical storage, fertilizer management, etc. ?	
A stormwater ordinance compliance program (<i>i.e.</i> , for low phosphorus fertilizer)?	
Water quality or stream gage monitoring?	
A geospatial data or other mapping system to locate stormwater infrastructure (GIS, etc.)?	
A system for managing stormwater complaints?	
Other specific activities?	

Notes or Comments on any of the above:

Part 1.3 Current Stormwater Program Operation and Maintenance Activities

Please provide answers to the following questions regarding the operation and maintenance activities undertaken by your stormwater management program.

- Does your jurisdiction typically assume maintenance responsibility for stormwater systems associated with new private development (*i.e.*, systems that are dedicated to public ownership and/or operation upon completion)?

Notes or Comments on the above:

- Does your stormwater operation and maintenance program implement any of the following (answer Yes/No)

Routine mowing of turf associated with stormwater ponds, swales, canal/lake banks, etc. ?	
Debris and trash removal from pond skimmers, inlet grates, ditches, etc. ?	
Invasive plant management associated with stormwater infrastructure?	
Ditch cleaning?	
Sediment removal from the stormwater system (vacator trucks, other)?	
Muck removal (dredging legacy pollutants from water bodies, canal, etc.)?	
Street sweeping?	
Pump and mechanical maintenance for trash pumps, flood pumps, alum injection, etc. ?	
Non-structural programs like public outreach and education?	
Other specific routine activities?	

Part 2. Detailed description of the stormwater management system and its facilities and projects (continued Section 403.9302(3)(a), F.S.)

A stormwater management system, as defined in the Introduction, includes the entire set of site design features and structural infrastructure for collection, conveyance, storage, infiltration, treatment, and disposal of stormwater. It may include drainage improvements and measures to prevent streambank channel erosion and habitat degradation. This section asks for a summary description of your stormwater management system. It is not necessary to provide geospatial asset data or a detailed inventory. For some, it may be possible to gather the required data from your Asset Management (AM) system. For others, data may be gathered from sources such as an MS4 permit application, aerial photos, past or ongoing budget investments, water quality projects, or any other system of data storage/management that is employed by the jurisdiction.

Please provide answers to the following questions regarding your stormwater system inventory. Enter zero (0) if your system does not include the component.

	Number	Unit of Measurement
Estimated feet or miles of buried culvert:		
Estimated feet or miles of open ditches/conveyances (lined and unlined) that are maintained by the stormwater program:		
Estimated number of storage or treatment basins (<i>i.e.</i> , wet or dry ponds):		
Estimated number of gross pollutant separators including engineered sediment traps such as baffle boxes, hydrodynamic separators, <i>etc.</i> :		
Number of chemical treatment systems (<i>e.g.</i> , alum or polymer injection):		
Number of stormwater pump stations:		
Number of dynamic water level control structures (<i>e.g.</i> , operable gates and weirs that control canal water levels):		
Number of stormwater treatment wetland systems:		
Other:		

Notes or Comments on any of the above:

Which of the following green infrastructure best management practices do you use to manage water flow and/or improve water quality (answer Yes/No):

Best Management Practice	Current	Planned
Tree boxes		
Rain gardens		
Green roofs		
Pervious pavement/pavers		
Littoral zone plantings		
Living shorelines		
Other Best Management Practices:		

Please indicate which resources or documents you used when answering these questions (check all that apply).

- Asset management system
- GIS program
- MS4 permit application
- Aerial photos
- Past or ongoing budget investments
- Water quality projects

Other(s):

Part 3. The number of current and projected residents served calculated in 5-year increments (Section 403.9302(3)(b), F.S.)

Counties and municipalities: Instead of requiring separate population projections, EDR will calculate the appropriate population estimates for each municipality or the unincorporated area of the county. If your service area is less than or more than your local government’s population, please describe in the first text box provided below for part 4.0.

Independent Special Districts:

If an independent special district’s boundaries are completely aligned with a county or a municipality, identify that jurisdiction here:

Any independent special district whose boundaries do not coincide with a county or municipality must submit a GIS shapefile with the current and projected service area. EDR will calculate the appropriate population estimates based on that map. Submission of this shapefile also serves to complete Part 4.0 of this template.

Part 4.0 The current and projected service area for the stormwater management program or stormwater management system (Section 403.9302(3)(c), F.S.)

Rather than providing detailed legal descriptions or maps, this part of the template is exception-based. In this regard, if the stormwater service area is less than or extends beyond the geographic limits of your jurisdiction, please explain.

Similarly, if your service area is expected to change within the 20-year horizon, please describe the changes (*e.g.*, the expiration of an interlocal agreement, introduction of an independent special district, *etc.*).

[Proceed to Part 5](#)

Part 5.0 The current and projected cost of providing services calculated in 5-year increments (Section 403.9302(3)(d), F.S.)

Given the volume of services, jurisdictions should use the template’s service groupings rather than reporting the current and projected cost of each individual service. Therefore, for the purposes of this document, “services” means:

1. Routine operation and maintenance (inclusive of the items listed in Part 1.3 of this document, ongoing administration, and non-structural programs)
2. Expansion (that is, improvement) of a stormwater management system.

Expansion means new work, new projects, retrofitting, and significant upgrades. Within the template, there are four categories of expansion projects

1. Flood protection, addressed in parts 5.2 and 5.3... this includes capital projects intended for flood protection/flood abatement
2. Water quality, addressed in part 5.2 and 5.3... this includes stormwater projects related to water quality improvement, such as BMAPs; projects to benefit natural systems through restoration or enhancement; and stormwater initiatives that are part of aquifer recharge projects
3. Resiliency, addressed in part 5.4... this includes all major stormwater initiatives that are developed specifically to address the effects of climate change, such as sea level rise and increased flood events
4. End of useful life replacement projects, addressed in part 6.0... this includes major expenses associated with the replacement of aging infrastructure

While numbers 3 and 4 have components that would otherwise fit into the first two categories, they are separately treated given their overall importance to the Legislature and other policymakers.

Expansion projects are further characterized as currently having either a committed funding source or no identified funding source. Examples of a committed funding source include the capacity to absorb the project’s capital cost within current budget levels or forecasted revenue growth; financing that is underway or anticipated (bond or loan); known state or federal funding (appropriation or grant); special assessment; or dedicated cash reserves for future expenditure.

All answers should be based on local fiscal years (LFY, beginning October 1 and running through September 30). Please use nominal dollars for each year, but include any expected cost increases for inflation or population growth. Please check the EDR website for optional growth rate schedules that may be helpful.

If you have more than 5 projects in a particular category, please use the "Additional Projects" tab. There, you can use dropdown lists to choose the project category and whether there is a committed funding source, then enter the project name and expenditure amounts.

Part 5.1 Routine Operation and Maintenance

Please complete the table below, indicating the cost of operation and maintenance activities for the current year and subsequent five-year increments throughout the 20-year horizon. Your response to this part should exclude future initiatives associated with resiliency or major expenses associated with the replacement of aging infrastructure; these activities are addressed in subparts 5.4 and 6.0. However, do include non-structural programs like public outreach and education in this category.

If specific cost data is not yet available for the current year, the most recent (2020-21) O&M value can be input into the optional growth rate schedules (available on EDR’s website as an Excel workbook). The most recent O&M value can be grown using the provided options for inflation, population growth, or some other metric of your choosing. If the growth in your projected total O&M costs is more than 15% over any five-year increment, please provide a brief explanation of the major drivers.

Routine Operation and Maintenance

Expenditures (in \$thousands)

	LFY 2021-2022	2022-23 to 2026-27	2027-28 to 2031-32	2032-33 to 2036-37	2037-38 to 2041-42
Operation and Maintenance Costs					
Brief description of growth greater than 15% over any 5-year period:					

Part 5.2 Future Expansion (Committed Funding Source)

Please list expansion projects and their associated costs for the current year and subsequent five-year increments throughout the 20-year planning horizon. In this section, include stormwater system expansion projects or portions of projects with a committed funding source. If you include a portion of a project that is not fully funded, the project's remaining cost must be included in part 5.3, Expansion Projects with No Identified Funding Source.

Though many, if not most, stormwater projects benefit both flood protection and water quality, please use your best judgment to either allocate costs or simply select the primary purpose from the two categories below.

5.2.1 Flood Protection (Committed Funding Source): Provide a list of all scheduled new work, retrofitting and upgrades related to flood protection/flood abatement. Include infrastructure such as storage basins, piping and other conveyances, land purchases for stormwater projects, etc. Also include major hardware purchases such as vactor/jet trucks.

5.2.2 Water Quality Projects (Committed Funding Source): Please provide a list of scheduled water quality projects in your jurisdiction, such as treatment basins, alum injection systems, green infrastructure, water quality retrofits, etc., that have a direct stormwater component. The projected expenditures should reflect only those costs.

- If you are party to an adopted BMAP, please include the capital projects associated with stormwater in this table. Include BMAP project number, cost to your jurisdiction, and year(s) that capital improvement costs are to be incurred. For reference, DEP publishes a complete list of adopted BMAP projects as an appendix in their Annual STAR Report.

Expansion Projects with a Committed Funding Source

5.2.1 Flood Protection

Expenditures (in \$thousands)

Project Name	LFY 2021-2022	2022-23 to 2026-27	2027-28 to 2031-32	2032-33 to 2036-37	2037-38 to 2041-42

5.2.2 Water Quality

Expenditures (in \$thousands)

Project Name (or, if applicable, BMAP Project Number or ProjID)	LFY 2021-2022	2022-23 to 2026-27	2027-28 to 2031-32	2032-33 to 2036-37	2037-38 to 2041-42

Part 5.3 Future Expansion with No Identified Funding Source

Please provide a list of known expansion projects or anticipated need(s) without formal funding commitments(s), formal pledges, or obligations. If you included a portion of a project that was partially covered by a committed source in part 5.2 above, list the projects and their remaining costs below.

5.3.1 Future Flood Protection with No Identified Funding Source: Please provide a list of future flood protection/flood abatement projects, associated land purchases, or major hardware purchases that are needed in your jurisdiction over the next 20 years. Future needs may be based on Master Plans, Comprehensive Plan Elements, Water Control Plans, areas of frequent flooding, hydrologic and hydraulic modeling, public safety, increased frequency of maintenance, desired level of service, flooding complaints, etc.

5.3.2 Future Water Quality Projects with no Identified Funding Source: Please provide a list of future stormwater projects needed in your jurisdiction over the next 20 years that are primarily related to water quality issues. Future needs may be based on proximity to impaired waters or waters with total maximum daily loads (TMDLs), BMAPs, state adopted Restoration Plans, Alternative Restoration Plans, or other local water quality needs.

- If you are party to an adopted BMAP, please list capital projects associated with stormwater. Include BMAP project number, cost to your jurisdiction, and year(s) that capital improvement costs are to be incurred.
- List other future water quality projects, including those in support of local water quality goals as well as those identified in proposed (but not yet adopted) BMAPs.

Expansion Projects with No Identified Funding Source

5.3.1 Flood Protection

Expenditures (in \$thousands)

Project Name	LFY 2021-2022	2022-23 to 2026-27	2027-28 to 2031-32	2032-33 to 2036-37	2037-38 to 2041-42

5.3.2 Water Quality

Expenditures (in \$thousands)

Project Name (or, if applicable, BMAP Project Number or ProjID)	LFY 2021-2022	2022-23 to 2026-27	2027-28 to 2031-32	2032-33 to 2036-37	2037-38 to 2041-42

Please indicate which resources or documents you used to complete table 5.3 (check all that apply).

<input type="checkbox"/>	Stormwater Master Plan
<input type="checkbox"/>	Basin Studies or Engineering Reports
<input type="checkbox"/>	Adopted BMAP
<input type="checkbox"/>	Adopted Total Maximum Daily Load
<input type="checkbox"/>	Regional or Basin-specific Water Quality Improvement Plan or Restoration Plan
	Specify:
<input type="checkbox"/>	Other(s):

Part 5.4 Stormwater projects that are part of resiliency initiatives related to climate change

Please list any stormwater infrastructure relocation or modification projects and new capital investments specifically needed due to sea level rise, increased flood events, or other adverse effects of climate change. When aggregating, include O&M costs for these future resiliency projects and investments in this table (not in part 5.1). If your jurisdiction participates in a Local Mitigation Strategy (LMS), also include the expenditures associated with your stormwater management system in this category (for example, costs identified on an LMS project list).

Resiliency Projects with a Committed Funding Source		Expenditures (in \$thousands)			
Project Name	LFY 2021-2022	2022-23 to 2026-27	2027-28 to 2031-32	2032-33 to 2036-37	2037-38 to 2041-42

Resiliency Projects with No Identified Funding Source		Expenditures (in \$thousands)			
Project Name	LFY 2021-2022	2022-23 to 2026-27	2027-28 to 2031-32	2032-33 to 2036-37	2037-38 to 2041-42

- Has a vulnerability assessment been completed for your jurisdiction’s storm water system?
- If no, how many facilities have been assessed?
- Does your jurisdiction have a long-range resiliency plan of 20 years or more?
- If yes, please provide a link if available:
- If no, is a planning effort currently underway?

Part 6.0 The estimated remaining useful life of each facility or its major components (Section 403.9302(3)(e), F.S.)

Rather than reporting the exact number of useful years remaining for individual components, this section is constructed to focus on infrastructure components that are targeted for replacement and will be major expenses within the 20-year time horizon. Major replacements include culverts and pipe networks, control structures, pump stations, physical/biological filter media, etc. Further, the costs of retrofitting when used in lieu of replacement (such as slip lining) should be included in this part. Finally, for the purposes of this document, it is assumed that open storage and conveyance systems are maintained (as opposed to replaced) and have an unlimited service life.

In order to distinguish between routine maintenance projects and the replacement projects to be included in this part, only major expenses are included here. A major expense is defined as any single replacement project greater than 5% of the jurisdiction's total O&M expenditures over the most recent five-year period (such as a project in late 2021 costing more than 5% of the O&M expenditures for fiscal years 2016-2017 to 2020-2021).

If you have more than 5 projects in a particular category, please use the "Additional Projects" tab. There, you can use dropdown lists to choose the project category and whether there is a committed funding source, then enter the project name and expenditure amounts.

End of Useful Life Replacement Projects with a Committed Funding Source

Expenditures (in \$thousands)

Project Name	LFY 2021-2022	2022-23 to 2026-27	2027-28 to 2031-32	2032-33 to 2036-37	2037-38 to 2041-42

End of Useful Life Replacement Projects with No Identified Funding Source

Expenditures (in \$thousands)

Project Name	LFY 2021-2022	2022-23 to 2026-27	2027-28 to 2031-32	2032-33 to 2036-37	2037-38 to 2041-42

Part 7.0 The most recent 5-year history of annual contributions to, expenditures from, and balances of any capital account for maintenance or expansion of any facility or its major components. (Section 403.9302(3)(f), F.S.)

This part of the template also addresses a portion of s. 403.9302(3)(g), F.S., by including historical expenditures. Many local governments refer to these as “actual” expenditures.

Consistent with expenditure projections, the jurisdiction’s actual expenditures are categorized into routine O&M, expansion, resiliency projects, and replacement of aging infrastructure. Additionally, the table includes space for reserve accounts. EDR’s interpretation of subparagraph 403.9302(3)(f), F.S., is that “capital account” refers to any reserve account developed specifically to cover future expenditures.

Note that for this table:

- Expenditures for local fiscal year 2020-21 can be estimated based on the most current information if final data is not yet available.
- Current Year Revenues include tax and fee collections budgeted for that fiscal year as well as unexpended balances from the prior year (balance forward or carry-over) unless they are earmarked for the rainy day or a dedicated reserve as explained in the following bullets.
- Bond proceeds should reflect only the amount expended in the given year.
- A reserve is a dedicated account to accumulate funds for a specific future expenditure.
- An all-purpose rainy day fund is a type of working capital fund typically used to address costs associated with emergencies or unplanned events.

The sum of the values reported in the "Funding Sources for Actual Expenditures" columns should equal the total "Actual Expenditures" amount. The cells in the "Funding Sources for Actual Expenditures" section will be highlighted red if their sum does not equal the "Actual Expenditures" total.

If you do not have a formal reserve dedicated to your stormwater system, please enter zero for the final two reserve columns.

Routine O&M

	Total	Funding Sources for Actual Expenditures					
	Actual Expenditures	Amount Drawn from Current Year Revenues	Amount Drawn from Bond Proceeds	Amount Drawn from Dedicated Reserve	Amount Drawn from All-Purpose Rainy Day Fund	Contributions to Reserve Account	Balance of Reserve Account
2016-17							
2017-18							
2018-19							
2019-20							
2020-21							

Expansion

	Total	Funding Sources for Actual Expenditures					
	Actual Expenditures	Amount Drawn from Current Year Revenues	Amount Drawn from Bond Proceeds	Amount Drawn from Dedicated Reserve	Amount Drawn from All-Purpose Rainy Day Fund	Contributions to Reserve Account	Balance of Reserve Account
2016-17							
2017-18							
2018-19							
2019-20							
2020-21							

Resiliency

	Total	Funding Sources for Actual Expenditures					
	Actual Expenditures	Amount Drawn from Current Year Revenues	Amount Drawn from Bond Proceeds	Amount Drawn from Dedicated Reserve	Amount Drawn from All-Purpose Rainy Day Fund	Contributions to Reserve Account	Balance of Reserve Account
2016-17							
2017-18							
2018-19							
2019-20							
2020-21							

Replacement of Aging Infrastructure

	Total	Funding Sources for Actual Expenditures					
	Actual Expenditures	Amount Drawn from Current Year Revenues	Amount Drawn from Bond Proceeds	Amount Drawn from Dedicated Reserve	Amount Drawn from All-Purpose Rainy Day Fund	Contributions to Reserve Account	Balance of Reserve Account
2016-17							
2017-18							
2018-19							
2019-20							
2020-21							

Part 8.0 The local government's plan to fund the maintenance or expansion of any facility or its major components. The plan must include historical and estimated future revenues and expenditures with an evaluation of how the local government expects to close any projected funding gap (Section 403.9302(3)(g), F.S.)

In this template, the historical data deemed necessary to comply with s. 403.9302(3)(g), F.S., was included in part 7.0. This part is forward looking and includes a funding gap calculation. The first two tables will be auto-filled from the data you reported in prior tables. To do this, EDR will rely on this template's working definition of projects with committed funding sources, *i.e.*, EDR assumes that all committed projects have committed revenues. Those projects with no identified funding source are considered to be unfunded. EDR has automated the calculation of projected funding gaps based on these assumptions.

Committed Funding Source	2022-23 to 2026-27	2027-28 to 2031-32	2032-33 to 2036-37	2037-38 to 2041-42
Maintenance	0	0	0	0
Expansion	0	0	0	0
Resiliency	0	0	0	0
Replacement/Aging Infrastructure	0	0	0	0
Total Committed Revenues (=Total Committed Projects)	0	0	0	0

No Identified Funding Source	2022-23 to 2026-27	2027-28 to 2031-32	2032-33 to 2036-37	2037-38 to 2041-42
Maintenance	0	0	0	0
Expansion	0	0	0	0
Resiliency	0	0	0	0
Replacement/Aging Infrastructure	0	0	0	0
Projected Funding Gap (=Total Non-Committed Needs)	0	0	0	0

For any specific strategies that will close or lessen a projected funding gap, please list them in the table below. For each strategy, also include the expected new revenue within the five-year increments.

Strategies for New Funding Sources	2022-23 to 2026-27	2027-28 to 2031-32	2032-33 to 2036-37	2037-38 to 2041-42
Total	0	0	0	0
Remaining Unfunded Needs	0	0	0	0

Project & Type Information			Expenditures (in \$thousands)				
Project Type (Choose from dropdown list)	Funding Source Type (Choose from dropdown list)	Project Name	LFY 2021-2022	2022-23 to 2026-27	2027-28 to 2031-32	2032-33 to 2036-37	2037-38 to 2041-42

Project & Type Information			Expenditures (in \$thousands)				
Project Type (Choose from dropdown list)	Funding Source Type (Choose from dropdown list)	Project Name	LFY 2021-2022	2022-23 to 2026-27	2027-28 to 2031-32	2032-33 to 2036-37	2037-38 to 2041-42

Project & Type Information			Expenditures (in \$thousands)				
Project Type (Choose from dropdown list)	Funding Source Type (Choose from dropdown list)	Project Name	LFY 2021-2022	2022-23 to 2026-27	2027-28 to 2031-32	2032-33 to 2036-37	2037-38 to 2041-42

Project & Type Information			Expenditures (in \$thousands)				
Project Type (Choose from dropdown list)	Funding Source Type (Choose from dropdown list)	Project Name	LFY 2021-2022	2022-23 to 2026-27	2027-28 to 2031-32	2032-33 to 2036-37	2037-38 to 2041-42

Project & Type Information			Expenditures				
Project Type	Funding Source Type		LFY 2021-2022	2022-23 to 2026-27	2027-28 to 2031-32	2032-33 to 2036-37	2037-38 to 2041-42
Expansion Projects, Flood Protection	Committed Funding Source	Aggregated Total	0	0	0	0	0
Expansion Projects, Water Quality	Committed Funding Source	Aggregated Total	0	0	0	0	0
Resiliency Projects	Committed Funding Source	Aggregated Total	0	0	0	0	0
End of Useful Life Replacement Projects	Committed Funding Source	Aggregated Total	0	0	0	0	0
Expansion Projects, Flood Protection	No Identified Funding Source	Aggregated Total	0	0	0	0	0
Expansion Projects, Water Quality	No Identified Funding Source	Aggregated Total	0	0	0	0	0
Resiliency Projects	No Identified Funding Source	Aggregated Total	0	0	0	0	0
End of Useful Life Replacement Projects	No Identified Funding Source	Aggregated Total	0	0	0	0	0
Total of Projects without Project Type and/or Funding Source Type			0	0	0	0	0

TEMPLATE FOR LOCAL GOVERNMENTS AND SPECIAL DISTRICTS FOR PERFORMING A STORMWATER NEEDS ANALYSIS PURSUANT TO SECTION 5 OF SECTION 403.9302, FLORIDA STATUTES

INTRODUCTION

As part of the 2021 regular session, the Legislature recognized the need for a long-term planning process for stormwater and wastewater. Section 403.9302, Florida Statutes, requires a 20-year needs analysis from the local governments providing stormwater services. Because this planning document is forward-looking, it will necessarily include a large number of assumptions about future actions. These assumptions should be based on any available information coupled with best professional judgment of the individuals completing the document.

Completing this template by June 30, 2022, will fulfill the statutory requirements for the first round of 20-year needs analyses for stormwater. The template was generated by EDR in cooperation with local governments, Special Districts, the Florida Department of Environmental Protection (DEP), the Water Management Districts, the Florida Stormwater Association, private consultants, and others. Use of this tool will help ensure that information is compiled consistently for the Office of Economic & Demographic Research's (EDR) report to the Legislature.

For the purposes of this document, a stormwater management program and a stormwater management system are as defined in statute (s. 403.031(15) and (16), F.S., respectively; language provided here: <https://www.flsenate.gov/Laws/Statutes/2021/403.031>). Plainly speaking, the "program" is the institutional framework whereby stormwater management activities (MS4 NPDES permit activities, and other regulatory activities, construction, operation and maintenance, etc.) are carried out by the public authority. The "system" comprises the physical infrastructure that is owned and/or operated by the local government or special district that specifically is intended to control, convey or store stormwater runoff for treatment and flood protection purposes.

For the purposes of this document, the following guiding principles have been adopted:

- Stormwater systems or facilities owned and operated by any of the following are excluded from reporting requirements for local governments and special districts:
 - o Private entities or citizens
 - o Federal government
 - o State government, including the Florida Department of Transportation (FDOT)
 - o Water Management Districts
 - o School districts
 - o State universities or Florida colleges
- Local government expenditures associated with routine operation and maintenance are fully funded prior to commencing new projects and initiatives.
- Local government submissions will include the activities of dependent special districts. Only independent special districts report separately. For a list of all special districts in the state and their type (*i.e.*, dependent or independent), please see the Department of Economic Opportunity's Official List of Special Districts at the following link: <http://specialdistrictreports.floridajobs.org/webreports/alphalist.aspx>.
- With respect to federal and state statutes and rulemaking, current law and current administration prevails throughout the 20-year period. In other words, the state's present legal framework (*i.e.*, the status quo) continues throughout the period.

GENERAL INSTRUCTIONS FOR USING THE TEMPLATE

Instructions for submitting the template are still under development. Additional information regarding submission and answers to frequently asked questions will be posted on EDR’s website, along with other useful materials, here: <http://edr.state.fl.us/Content/natural-resources/stormwaterwastewater.cfm>

The statutory language forms the titles for each part. This template asks that you group your recent and projected expenditures in prescribed categories. A detailed list of the categories is provided in part 5.0.

The same project should not appear on multiple tables in the jurisdiction’s response unless the project’s expenditures are allocated between those tables. All expenditures should be reported in \$1,000s (e.g., five hundred thousand dollars should be reported as \$500).

For any jurisdiction that is contracting with another jurisdiction where both could be reporting the same expenditure, please contact EDR for additional guidance. In situations where a reporting jurisdiction contracts with a non-reporting jurisdiction, (i.e., FDOT, the water management districts, the state or federal government), the reporting jurisdiction should include the expenditures.

When reporting cost information, please only include the expenditures that have flowed, are flowing, or will likely flow through your jurisdiction’s budget. While necessary to comply with the statute, the concept of “future expenditures” should be viewed as an expression of identified needs.

These projections are necessarily speculative and do not represent a firm commitment to future budget actions by the jurisdiction.

This Excel workbook contains three worksheets for data entry. (Along the bottom of the screen, the three tabs are highlighted green.) Empty cells with visible borders are unlocked for data entry. In the first tab, titled "Background through Part 4," the information requested is either text, a dropdown list (e.g., Yes or No), or a checkbox. The next tab, "Part 5 through Part 8," contains tables for expenditure or revenue data as well as some follow-up questions that may have checkboxes, lists, or space for text.

In Part 5 and Part 6, the expenditure tables have space for up to 5 projects. More projects can be listed in the "Additional Projects" tab. This tab contains a table with space for up to 200 additional projects. In order for these additional projects and expenditures to be correctly classified and included in the final totals, each project must be assigned a Project Type and Funding Source Type the from the dropdown lists in columns B and C.

Links to Template Parts:

[Background Information](#)

[Part 1](#)

[Part 2](#)

[Part 3](#)

[Part 4](#)

[Part 5](#)

[Part 6](#)

[Part 7](#)

[Part 8](#)

[Additional Projects - This table contains additional rows for projects that do not fit into the main tables in Parts 5 and 6](#)

HERITAGE HARBOUR MARKET PLACE COMMUNITY DEVELOPMENT DISTRICT



FINANCIAL STATEMENTS - SEPTEMBER, 2021

FISCAL YEAR 2021

PREPARED BY:

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

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Heritage Harbour Market Place Community Development District

Balance Sheet - All Funds and Account Groups

as of September 30, 2021

	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	\$ 156,458	\$ -	\$ -	\$ -	\$ -	\$ 156,458
Capital Projects Fund-Deferred Cost Account	-	-	-	-	-	-
Debt Service Fund						
Revenue Account	-	407,201	-	-	-	407,201
Reserve Account	-	200,000	-	-	-	200,000
Interest Account	-	0	-	-	-	0
Sinking Fund	-	0	-	-	-	0
Due from Other Funds						
General Fund	-	-	-	-	-	-
Debt Service - Series 2005	-	-	-	-	-	-
Capital Projects Fund	-	-	-	-	-	-
Market Valuation Adjustments	-	-	-	-	-	-
Due from Other Governments	-	-	-	-	-	-
Accounts Receivable	-	-	-	-	-	-
Prepaid Expenses	-	-	-	-	-	-
Amount Available in Debt Service Funds	-	-	-	607,202	-	607,202
Amount to be Provided by Debt Service Funds	-	-	-	10,702,799	-	10,702,799
General Fixed Assets	-	-	-	-	4,346,527	4,346,527
Total Assets	\$ 156,458	\$ 607,202	\$ -	\$ 11,310,000	\$ 4,346,527	\$ 16,420,187

Heritage Harbour Market Place Community Development District

Balance Sheet - All Funds and Account Groups

as of September 30, 2021

	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	11,215	278,600	-	-	-	289,815
Due to Other Governments	-	-	-	-	-	-
Due to Other Funds						
General Fund	-	-	-	-	-	-
Debt Service - Series 2005	-	-	-	-	-	-
Matured Bonds Payable - Series 2005	-	-	-	-	-	-
Matured Interest Payable - Series 2005	-	-	-	-	-	-
Bonds Payable - Series 2005	-	-	-	11,310,000	-	11,310,000
Total Liabilities	\$ 11,215	\$ 278,600	\$ -	\$ 11,310,000	\$ -	\$ 11,599,815
Fund Equity and Other Credits						
Investment in General Fixed Assets	-	-	-	-	4,346,527	4,346,527
Fund Balance						
Restricted						
Beginning: October 1, 2020	-	329,831	-	-	-	329,831
Results from Current Operations	-	(1,230)	-	-	-	(1,230)
Unassigned						
Beginning: October 1, 2020	135,107	-	-	-	-	135,107
Results from Current Operations	10,137	-	-	-	-	10,137
Total Fund Equity and Other Credits	145,244	328,602	-	-	4,346,527	4,820,372
Total Liabilities, Fund Equity and Other Credits	\$ 156,458	\$ 607,202	\$ -	\$ 11,310,000	\$ 4,346,527	\$ 16,420,187

Heritage Harbour Market Place Community Development District

General Fund

**Statement of Revenue, Expenditures and Changes in Fund Balance
for the Period Ending September 30, 2021**

	October	November	December	January	February	March	April	May	June	July	August	September	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	1	1	1	1	1	1	1	1	1	13	300	4%
Special Assessment Revenue															
Special Assessments - Uniform Method	137	95	26,353	-	-	-	-	1,001	-	-	-	-	27,586	27,575	100%
Special Assessments - Non-Uniform Mthd	-	-	-	-	-	-	-	-	-	-	-	58,787	58,787	58,517	100%
Inter-Fund Group Transfers In	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total Revenue and Other Sources:	\$ 138	\$ 96	\$ 26,355	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1,002	\$ 1	\$ 1	\$ 1	\$ 58,788	\$ 86,386	\$ 86,392	100%
Expenditures and Other Uses															
Legislative															
Board of Supervisor's Fees	\$ -	\$ -	\$ -	\$ -	\$ 400	\$ -	\$ 400	\$ -	\$ 400	\$ -	\$ -	\$ -	\$ 1,200	\$ 1,200	100%
Board of Supervisor's - FICA	-	-	-	-	31	-	31	-	31	-	-	-	92	92	100%
Executive															
Executive Salaries	4,038	2,692	2,692	2,692	2,692	2,692	4,038	2,692	2,692	2,692	2,692	2,692	35,000	41,000	85%
Executive Salaries - FICA	309	206	206	206	206	206	309	206	206	206	206	206	2,677	2,675	100%
Executive Salaries - Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Financial and Administrative															
Audit Services	-	-	-	-	1,500	-	4,300	-	-	-	-	-	5,800	5,700	102%
Accounting Services	-	225	214	440	240	150	221	468	64	-	734	308	3,063	3,500	88%
Assessment Roll Preparation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Arbitrage Rebate Services	-	-	-	-	-	-	-	-	-	-	-	-	-	500	0%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Other Contractual Services															
Recording and Transcription	-	-	-	-	-	-	-	48	48	-	48	-	144	250	58%
Legal Advertising	-	-	-	-	-	-	-	350	-	-	-	-	350	2,400	15%
Trustee Services	-	-	5,064	-	-	-	-	-	-	-	-	-	5,064	5,810	87%
Dissemination Agent Services	5,000	-	-	-	-	-	-	-	-	-	-	-	5,000	5,000	100%
Property Appraiser Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Bank Services	31	33	32	31	31	32	33	31	33	31	31	82	432	400	108%
Travel and Per Diem															
Communications & Freight Services															
Telephone	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Postage, Freight & Messenger	-	-	-	-	31	19	-	44	49	-	13	-	156	300	52%
Rentals & Leases															
Miscellaneous Equipment Leasing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Computer Services and Website Development	609	609	50	1,167	609	609	609	50	1,167	609	609	609	7,302	7,560	97%
Insurance	6,218	-	-	-	-	-	-	-	-	-	-	-	6,218	6,000	104%
Printing & Binding	-	-	-	-	186	-	174	-	31	-	-	-	392	100	392%
Office Supplies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Subscription & Memberships	175	-	-	-	-	-	-	-	-	-	-	-	175	175	100%
Legal Services															
Legal - General Counsel	-	-	-	-	-	-	-	432	1,040	703	775	235	3,184	4,000	80%

Heritage Harbour Market Place Community Development District

General Fund

**Statement of Revenue, Expenditures and Changes in Fund Balance
for the Period Ending September 30, 2021**

	October	November	December	January	February	March	April	May	June	July	August	September	Year to Date	Annual Budget	% of Budget
Legal - Litigation Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Comprehensive Planning															
Professional Services-Planning	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Other General Government Services															
Engineering Services - General Fund	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Property Owner Refunds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Payroll Expenses															
Capital Outlay	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total Expenditures and Other Uses:	\$ 16,380	\$ 3,764	\$ 8,258	\$ 4,537	\$ 5,926	\$ 3,708	\$ 10,115	\$ 4,321	\$ 5,761	\$ 4,240	\$ 5,108	\$ 4,131	\$ 76,249	\$ 86,662	88%
Net Increase/ (Decrease) of Fund Balance	(16,242)	(3,668)	18,097	(4,535)	(5,925)	(3,707)	(10,114)	(3,319)	(5,760)	(4,239)	(5,107)	54,657	10,137	N/A	
Fund Balance - Beginning	135,107	118,865	115,196	133,293	128,758	122,833	119,126	109,012	105,693	99,933	95,694	90,587	135,107	127,077	
Fund Balance - Ending	<u>\$ 118,865</u>	<u>\$ 115,196</u>	<u>\$ 133,293</u>	<u>\$ 128,758</u>	<u>\$ 122,833</u>	<u>\$ 119,126</u>	<u>\$ 109,012</u>	<u>\$ 105,693</u>	<u>\$ 99,933</u>	<u>\$ 95,694</u>	<u>\$ 90,587</u>	<u>\$ 145,244</u>	<u>\$ 145,244</u>	<u>\$ 127,077</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 September 30, 2021

	October	November	December	January	February	March	April	May	June	July	August	September	Year to Date	Budget	% of Budget
Revenue and Other Sources															
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Interest Income															
Revenue Account	1	1	-	0	1	1	1	3	1	0	0	0	10	-	N/A
Reserve Account	1	1	1	1	1	1	1	1	0	1	1	1	9	1,500	1%
Interest Account	-	0	0	-	-	-	-	0	0	-	-	-	0	-	N/A
Sinking Fund Account	-	-	-	-	-	-	-	0	0	-	-	-	0	-	N/A
Special Assessment Revenue															
Special Assessments - Uniform Method	1,681	1,165	323,620	-	-	-	-	12,295	-	-	-	-	338,761	338,511	100%
Special Assessments - Non-Uniform Mthd	200,009	-	-	-	-	473,367	-	-	-	-	-	116,294	789,669	789,669	100%
Inter-Fund Group Transfers In															
Inter-Fund Group Transfers In	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total Revenue and Other Sources:	\$ 201,691	\$ 1,168	\$ 323,621	\$ 1	\$ 2	\$ 473,369	\$ 2	\$ 12,299	\$ 1	\$ 1	\$ 1	\$ 116,295	\$ 1,128,450	\$ 1,129,680	100%
Expenditures and Other Uses															
Debt Service															
Principal - Mandatory	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 470,000	\$ -	\$ -	\$ -	\$ -	\$ 470,000	\$ 470,000	100%
Principal - Early Redemptions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Interest Expense	-	329,840	-	-	-	-	-	329,840	-	-	-	-	659,680	659,680	100%
Legal Services															
Legal - Foreclosure Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Operating Transfers Out															
Operating Transfers Out	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Inter-Fund Group Transfers Out															
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:	\$ -	\$ 329,840	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 799,840	\$ -	\$ -	\$ -	\$ -	\$ 1,129,680	\$ 1,129,680	100%
Net Increase/ (Decrease) of Fund Balance	201,691	(328,672)	323,621	1	2	473,369	2	(787,541)	1	1	1	116,295	(1,230)	-	
Fund Balance - Beginning	329,831	531,522	202,850	526,470	526,471	526,473	999,842	999,844	212,304	212,305	212,306	212,307	329,831	310,701	
Fund Balance - Ending	<u>\$ 531,522</u>	<u>\$ 202,850</u>	<u>\$ 526,470</u>	<u>\$ 526,471</u>	<u>\$ 526,473</u>	<u>\$ 999,842</u>	<u>\$ 999,844</u>	<u>\$ 212,304</u>	<u>\$ 212,305</u>	<u>\$ 212,306</u>	<u>\$ 212,307</u>	<u>\$ 328,602</u>	<u>\$ 328,602</u>	<u>\$ 310,701</u>	

Heritage Harbour Market Place Community Development District

Capital Projects Fund

Statement of Revenue, Expenditures and Changes in Fund Balance

for the Period Ending September 30, 2021

	October	November	December	January	February	March	April	May	June	July	August	September	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:	<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>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>\$ -</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>

HERITAGE HARBOUR MARKET PLACE COMMUNITY DEVELOPMENT DISTRICT



FINANCIAL STATEMENTS - OCTOBER, 2021

FISCAL YEAR 2022

PREPARED BY:

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

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Heritage Harbour Market Place Community Development District

Balance Sheet - All Funds and Account Groups

as of October 31, 2021

	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	\$ 150,748	\$ -	\$ -	\$ -	\$ -	\$ 150,748
Capital Projects Fund-Deferred Cost Account	-	-	-	-	-	-
Debt Service Fund						
Revenue Account	-	407,202	-	-	-	407,202
Reserve Account	-	200,000	-	-	-	200,000
Interest Account	-	0	-	-	-	0
Sinking Fund	-	0	-	-	-	0
Due from Other Funds						
General Fund	-	-	-	-	-	-
Debt Service - Series 2005	-	1,527	-	-	-	1,527
Capital Projects Fund	-	-	-	-	-	-
Market Valuation Adjustments	-	-	-	-	-	-
Due from Other Governments	-	-	-	-	-	-
Accounts Receivable	-	-	-	-	-	-
Prepaid Expenses	-	-	-	-	-	-
Amount Available in Debt Service Funds	-	-	-	608,730	-	608,730
Amount to be Provided by Debt Service Funds	-	-	-	10,701,270	-	10,701,270
General Fixed Assets	-	-	-	-	4,346,527	4,346,527
Total Assets	\$ 150,748	\$ 608,730	\$ -	\$ 11,310,000	\$ 4,346,527	\$ 16,416,005

Heritage Harbour Market Place Community Development District

Balance Sheet - All Funds and Account Groups

as of October 31, 2021

	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	\$ 2,959	\$ -	\$ -	\$ -	\$ -	\$ 2,959
Deferred Revenue	-	278,600	-	-	-	278,600
Due to Other Governments	-	-	-	-	-	-
Due to Other Funds						
General Fund	-	-	-	-	-	-
Debt Service - Series 2005	1,527	-	-	-	-	1,527
Matured Bonds Payable - Series 2005	-	-	-	-	-	-
Matured Interest Payable - Series 2005	-	-	-	-	-	-
Bonds Payable - Series 2005	-	-	-	11,310,000	-	11,310,000
Total Liabilities	\$ 4,487	\$ 278,600	\$ -	\$ 11,310,000	\$ -	\$ 11,593,087
Fund Equity and Other Credits						
Investment in General Fixed Assets	-	-	-	-	4,346,527	4,346,527
Fund Balance						
Restricted						
Beginning: October 1, 2020	-	328,602	-	-	-	328,602
Results from Current Operations	-	1,528	-	-	-	1,528
Unassigned						
Beginning: October 1, 2020	145,050	-	-	-	-	145,050
Results from Current Operations	1,211	-	-	-	-	1,211
Total Fund Equity and Other Credits	146,261	330,130	-	-	4,346,527	4,822,918
Total Liabilities, Fund Equity and Other Credits	\$ 150,748	\$ 608,730	\$ -	\$ 11,310,000	\$ 4,346,527	\$ 16,416,005

Heritage Harbour Market Place Community Development District

General Fund

Statement of Revenue, Expenditures and Changes in Fund Balance for the Period Ending October 31, 2021

	October	Year to Date	Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	\$ -	\$ -	\$ -	N/A
Miscellaneous Revenue	-	-	-	N/A
Interest				
Interest - General Checking	1	1	10	13%
Special Assessment Revenue				
Special Assessments - Uniform Method	124	124	27,518	0%
Special Assessments - Non-Uniform Mthd	11,215	11,215	58,666	19%
Inter-Fund Group Transfers In	-	-	-	N/A
Total Revenue and Other Sources:	\$ 11,340	\$ 11,340	\$ 86,194	13%
Expenditures and Other Uses				
Legislative				
Board of Supervisor's Fees	\$ 400	\$ 400	\$ 1,600	25%
Board of Supervisor's - FICA	31	31	122	25%
Executive				
Executive Salaries	2,692	2,692	41,000	7%
Executive Salaries - FICA	206	206	3,137	7%
Executive Salaries - Insurance	-	-	-	N/A
Financial and Administrative				
Audit Services	-	-	5,900	0%
Accounting Services	-	-	3,000	0%
Assessment Roll Preparation	-	-	-	N/A
Arbitrage Rebate Services	-	-	500	0%
Other	-	-	-	N/A
Other Contractual Services				
Recording and Transcription	-	-	200	0%
Legal Advertising	-	-	2,400	0%
Trustee Services	-	-	5,300	0%
Dissemination Agent Services	-	-	5,000	0%
Property Appraiser Fees	-	-	-	N/A
Bank Services	78	78	400	19%
Travel and Per Diem	-	-	-	N/A
Communications & Freight Services				
Telephone	-	-	-	N/A
Postage, Freight & Messenger	-	-	200	0%

Heritage Harbour Market Place Community Development District

General Fund

Statement of Revenue, Expenditures and Changes in Fund Balance for the Period Ending October 31, 2021

	October	Year to Date	Annual Budget	% of Budget
Rentals & Leases				
Miscellaneous Equipment Leasing	-	-	-	N/A
Computer Services and Website				
Development	50	50	7,560	1%
Insurance	6,436	6,436	6,600	98%
Printing & Binding	61	61	100	61%
Office Supplies	-	-	-	N/A
Subscription & Memberships	175	175	175	100%
Legal Services				
Legal - General Counsel	-	-	3,000	0%
Legal - Litigation Counsel	-	-	-	N/A
Comprehensive Planning				
Professional Services-Planning	-	-	-	N/A
Other General Government Services				
Engineering Services - General Fund	-	-	-	N/A
Property Owner Refunds	-	-	-	N/A
Payroll Expenses	-	-	-	N/A
Capital Outlay	-	-	-	N/A
Total Expenditures and Other Uses:	\$ 10,129	\$ 10,129	\$ 86,194	12%
Net Increase/ (Decrease) of Fund Balance	1,211	1,211	N/A	
Fund Balance - Beginning	145,050	145,050	127,500	
Fund Balance - Ending	\$ 146,261	\$ 146,261	\$ 127,500	

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 October 31, 2021

	October	Year to Date	Budget	% of Budget
Revenue and Other Sources				
Carryforward	\$ -	\$ -	\$ -	N/A
Interest Income				
Revenue Account	0	0	-	N/A
Reserve Account	1	1	10	8%
Interest Account	-	-	-	N/A
Sinking Fund Account	-	-	-	N/A
Special Assessment Revenue				
Special Assessments - Uniform Method	1,527	1,527	338,562	0%
Special Assessments - Non-Uniform Mthd	-	-	789,788	0%
Inter-Fund Group Transfers In	-	-	-	N/A
Total Revenue and Other Sources:	\$ 1,528	\$ 1,528	\$ 1,128,360	0%
Expenditures and Other Uses				
Debt Service				
Principal - Mandatory	\$ -	\$ -	\$ 495,000	0%
Principal - Early Redemptions	-	-	-	N/A
Interest Expense	-	-	633,360	0%
Legal Services				
Legal - Foreclosure Counsel	-	-	-	N/A
Operating Transfers Out				
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:	\$ -	\$ -	\$ 1,128,360	0%
Net Increase/ (Decrease) of Fund Balance	1,528	1,528	-	
Fund Balance - Beginning	328,602	328,602	309,910	
Fund Balance - Ending	\$ 330,130	\$ 330,130	\$ 309,910	

Heritage Harbour Market Place Community Development District

Capital Projects Fund

Statement of Revenue, Expenditures and Changes in Fund Balance

for the Period Ending October 31, 2021

	October	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	\$ -	\$ -	\$ -	

HERITAGE HARBOUR MARKET PLACE COMMUNITY DEVELOPMENT DISTRICT



FINANCIAL STATEMENTS - NOVEMBER, 2021

FISCAL YEAR 2022

PREPARED BY:

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

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Heritage Harbour Market Place Community Development District

Balance Sheet - All Funds and Account Groups

as of November 30, 2021

	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	\$ 171,483	\$ -	\$ -	\$ -	\$ -	\$ 171,483
Capital Projects Fund-Deferred Cost Account	-	-	-	-	-	-
Debt Service Fund						
Revenue Account	-	90,525	-	-	-	90,525
Reserve Account	-	200,000	-	-	-	200,000
Interest Account	-	-	-	-	-	-
Sinking Fund	-	0	-	-	-	0
Due from Other Funds						
General Fund	-	-	-	-	-	-
Debt Service - Series 2005	-	30,764	-	-	-	30,764
Capital Projects Fund	-	-	-	-	-	-
Market Valuation Adjustments	-	-	-	-	-	-
Due from Other Governments	-	-	-	-	-	-
Accounts Receivable	-	-	-	-	-	-
Prepaid Expenses	-	-	-	-	-	-
Amount Available in Debt Service Funds	-	-	-	321,289	-	321,289
Amount to be Provided by Debt Service Funds	-	-	-	10,988,711	-	10,988,711
General Fixed Assets	-	-	-	-	4,346,527	4,346,527
Total Assets	\$ 171,483	\$ 321,289	\$ -	\$ 11,310,000	\$ 4,346,527	\$ 16,149,299

Heritage Harbour Market Place Community Development District

Balance Sheet - All Funds and Account Groups

as of November 30, 2021

	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	\$ 2,959	\$ -	\$ -	\$ -	\$ -	\$ 2,959
Deferred Revenue	-	-	-	-	-	-
Due to Other Governments	-	-	-	-	-	-
Due to Other Funds						
General Fund	-	-	-	-	-	-
Debt Service - Series 2005	30,764	-	-	-	-	30,764
Matured Bonds Payable - Series 2005	-	-	-	-	-	-
Matured Interest Payable - Series 2005	-	-	-	-	-	-
Bonds Payable - Series 2005	-	-	-	11,310,000	-	11,310,000
Total Liabilities	\$ 33,723	\$ -	\$ -	\$ 11,310,000	\$ -	\$ 11,343,723
Fund Equity and Other Credits						
Investment in General Fixed Assets	-	-	-	-	4,346,527	4,346,527
Fund Balance						
Restricted						
Beginning: October 1, 2020	-	328,602	-	-	-	328,602
Results from Current Operations	-	(7,313)	-	-	-	(7,313)
Unassigned						
Beginning: October 1, 2020	145,050	-	-	-	-	145,050
Results from Current Operations	(7,290)	-	-	-	-	(7,290)
Total Fund Equity and Other Credits	137,760	321,289	-	-	4,346,527	4,805,576
Total Liabilities, Fund Equity and Other Credits	\$ 171,483	\$ 321,289	\$ -	\$ 11,310,000	\$ 4,346,527	\$ 16,149,299

Heritage Harbour Market Place Community Development District

General Fund

Statement of Revenue, Expenditures and Changes in Fund Balance for the Period Ending November 30, 2021

	October	November	Year to Date	Annual Budget	% of Budget
Revenue and Other Sources					
Carryforward	\$ -	\$ -	\$ -	\$ -	N/A
Miscellaneous Revenue	-	-	-	-	N/A
Interest					
Interest - General Checking	1	1	3	10	26%
Special Assessment Revenue					
Special Assessments - Uniform Method	124	2,377	2,502	27,518	9%
Special Assessments - Non-Uniform Mthd	11,215	-	11,215	58,666	19%
Inter-Fund Group Transfers In	-	-	-	-	N/A
Total Revenue and Other Sources:	\$ 11,340	\$ 2,379	\$ 13,719	\$ 86,194	16%
Expenditures and Other Uses					
Legislative					
Board of Supervisor's Fees	\$ 400	\$ -	\$ 400	\$ 1,600	25%
Board of Supervisor's - FICA	31	-	31	122	25%
Executive					
Executive Salaries	2,692	2,692	5,385	41,000	13%
Executive Salaries - FICA	206	206	412	3,137	13%
Executive Salaries - Insurance	-	-	-	-	N/A
Financial and Administrative					
Audit Services	-	-	-	5,900	0%
Accounting Services	-	410	410	3,000	14%
Assessment Roll Preparation	-	-	-	-	N/A
Arbitrage Rebate Services	-	-	-	500	0%
Other	-	-	-	-	N/A
Other Contractual Services					
Recording and Transcription	-	48	48	200	24%
Legal Advertising	-	489	489	2,400	20%
Trustee Services	-	5,064	5,064	5,300	96%
Dissemination Agent Services	-	-	-	5,000	0%
Property Appraiser Fees	-	-	-	-	N/A
Bank Services	78	31	109	400	27%
Travel and Per Diem	-	-	-	-	N/A
Communications & Freight Services					
Telephone	-	-	-	-	N/A
Postage, Freight & Messenger	-	7	7	200	4%

Heritage Harbour Market Place Community Development District

General Fund

Statement of Revenue, Expenditures and Changes in Fund Balance for the Period Ending November 30, 2021

	October	November	Year to Date	Annual Budget	% of Budget
Rentals & Leases					
Miscellaneous Equipment Leasing	-	-	-	-	N/A
Computer Services and Website					
Development	50	609	659	7,560	9%
Insurance	6,436	-	6,436	6,600	98%
Printing & Binding	61	-	61	100	61%
Office Supplies	-	-	-	-	N/A
Subscription & Memberships	175	-	175	175	100%
Legal Services					
Legal - General Counsel	-	1,324	1,324	3,000	44%
Legal - Litigation Counsel	-	-	-	-	N/A
Comprehensive Planning					
Professional Services-Planning	-	-	-	-	N/A
Other General Government Services					
Engineering Services - General Fund	-	-	-	-	N/A
Property Owner Refunds	-	-	-	-	N/A
Payroll Expenses	-	-	-	-	N/A
Capital Outlay	-	-	-	-	N/A
Total Expenditures and Other Uses:	\$ 10,129	\$ 10,880	\$ 21,009	\$ 86,194	24%
Net Increase/ (Decrease) of Fund Balance	1,211	(8,501)	(7,290)	N/A	
Fund Balance - Beginning	145,050	146,261	145,050	127,500	
Fund Balance - Ending	<u>\$ 146,261</u>	<u>\$ 137,760</u>	<u>\$ 137,760</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 November 30, 2021

	October	November	Year to Date	Budget	% of Budget
Revenue and Other Sources					
Carryforward	\$ -	\$ -	\$ -	\$ -	N/A
Interest Income					
Revenue Account	0	2	2	-	N/A
Reserve Account	1	1	2	10	17%
Interest Account	-	-	-	-	N/A
Sinking Fund Account	-	-	-	-	N/A
Special Assessment Revenue					
Special Assessments - Uniform Method	1,527	29,236	30,764	338,562	9%
Special Assessments - Non-Uniform Mthd	278,600	-	278,600	789,788	35%
Inter-Fund Group Transfers In	-	-	-	-	N/A
Total Revenue and Other Sources:	\$ 280,128	\$ 29,239	\$ 309,367	\$ 1,128,360	27%
Expenditures and Other Uses					
Debt Service					
Principal - Mandatory	\$ -	\$ -	\$ -	\$ 495,000	0%
Principal - Early Redemptions	-	-	-	-	N/A
Interest Expense	-	316,680	316,680	633,360	50%
Legal Services					
Legal - Foreclosure Counsel	-	-	-	-	N/A
Operating Transfers Out					
	-	-	-	-	N/A
Inter-Fund Group Transfers Out					
Trustee Services	-	-	-	-	N/A
GF-Litigation (Parcel 19/20)	-	-	-	-	N/A
CPF-Deferred Cost Account	-	-	-	-	N/A
Total Expenditures and Other Uses:	\$ -	\$ 316,680	\$ 316,680	\$ 1,128,360	28%
Net Increase/ (Decrease) of Fund Balance	280,128	(287,441)	(7,313)	-	
Fund Balance - Beginning	328,602	608,730	328,602	309,910	
Fund Balance - Ending	<u>\$ 608,730</u>	<u>\$ 321,289</u>	<u>\$ 321,289</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 November 30, 2021

	October	November	Year to Date	Budget	% of Budget
Revenue and Other Sources					
Carryforward	\$ -	\$ -	\$ -	\$ -	N/A
Interest Income					
Deferred Cost Account	-	-	-	-	N/A
Operating Transfers In					
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					
Total Expenditures and Other Uses:	\$ -	\$ -	\$ -	\$ -	N/A
Net Increase/ (Decrease) of Fund Balance	-	-	-	-	
Fund Balance - Beginning	-	-	-	-	
Fund Balance - Ending	\$ -	\$ -	\$ -	\$ -	

HERITAGE HARBOUR MARKET PLACE COMMUNITY DEVELOPMENT DISTRICT



FINANCIAL STATEMENTS - DECEMBER, 2021

FISCAL YEAR 2022

PREPARED BY:

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

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Heritage Harbour Market Place Community Development District

Balance Sheet - All Funds and Account Groups as of December 31, 2021

	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	\$ 152,171	\$ -	\$ -	\$ -	\$ -	\$ 152,171
Capital Projects Fund-Deferred Cost Account	-	-	-	-	-	-
Debt Service Fund						
Revenue Account	-	406,682	-	-	-	406,682
Reserve Account	-	200,000	-	-	-	200,000
Interest Account	-	-	-	-	-	-
Sinking Fund	-	0	-	-	-	0
Due from Other Funds						
General Fund	-	-	-	-	-	-
Debt Service - Series 2005	-	-	-	-	-	-
Capital Projects Fund	-	-	-	-	-	-
Market Valuation Adjustments	-	-	-	-	-	-
Due from Other Governments	-	-	-	-	-	-
Accounts Receivable	-	-	-	-	-	-
Prepaid Expenses	-	-	-	-	-	-
Amount Available in Debt Service Funds	-	-	-	606,682	-	606,682
Amount to be Provided by Debt Service Funds	-	-	-	10,703,318	-	10,703,318
General Fixed Assets	-	-	-	-	4,346,527	4,346,527
Total Assets	\$ 152,171	\$ 606,682	\$ -	\$ 11,310,000	\$ 4,346,527	\$ 16,415,380

Heritage Harbour Market Place Community Development District

**Balance Sheet - All Funds and Account Groups
as of December 31, 2021**

	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	-	-	-	-	-	-
Matured Bonds Payable - Series 2005	-	-	-	-	-	-
Matured Interest Payable - Series 2005	-	-	-	-	-	-
Bonds Payable - Series 2005	-	-	-	11,310,000	-	11,310,000
Total Liabilities	\$ -	\$ -	\$ -	\$ 11,310,000	\$ -	\$ 11,310,000
Fund Equity and Other Credits						
Investment in General Fixed Assets	-	-	-	-	4,346,527	4,346,527
Fund Balance						
Restricted						
Beginning: October 1, 2020	-	328,602	-	-	-	328,602
Results from Current Operations	-	278,080	-	-	-	278,080
Unassigned						
Beginning: October 1, 2020	145,050	-	-	-	-	145,050
Results from Current Operations	7,121	-	-	-	-	7,121
Total Fund Equity and Other Credits	152,171	606,682	-	-	4,346,527	5,105,380
Total Liabilities, Fund Equity and Other Credits	\$ 152,171	\$ 606,682	\$ -	\$ 11,310,000	\$ 4,346,527	\$ 16,415,380

Heritage Harbour Market Place Community Development District

General Fund

**Statement of Revenue, Expenditures and Changes in Fund Balance
for the Period Ending December 31, 2021**

	October	November	December	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	5	10	51%
Special Assessment Revenue						
Special Assessments - Uniform Method	124	2,377	23,207	25,708	27,518	93%
Special Assessments - Non-Uniform Mthd	11,215	-	-	11,215	58,666	19%
Inter-Fund Group Transfers In	-	-	-	-	-	N/A
Total Revenue and Other Sources:	\$ 11,340	\$ 2,379	\$ 23,209	\$ 36,928	\$ 86,194	43%
Expenditures and Other Uses						
Legislative						
Board of Supervisor's Fees	\$ 400	\$ -	\$ -	\$ 400	\$ 1,600	25%
Board of Supervisor's - FICA	31	-	-	31	122	25%
Executive						
Executive Salaries	2,692	2,692	2,692	8,077	41,000	20%
Executive Salaries - FICA	206	206	206	618	3,137	20%
Executive Salaries - Insurance	-	-	-	-	-	N/A
Financial and Administrative						
Audit Services	-	-	-	-	5,900	0%
Accounting Services	-	410	389	799	3,000	27%
Assessment Roll Preparation	-	-	-	-	-	N/A
Arbitrage Rebate Services	-	-	-	-	500	0%
Other	-	-	-	-	-	N/A
Other Contractual Services						
Recording and Transcription	-	48	-	48	200	24%
Legal Advertising	-	489	-	489	2,400	20%
Trustee Services	-	5,064	-	5,064	5,300	96%
Dissemination Agent Services	-	-	5,000	5,000	5,000	100%
Property Appraiser Fees	-	-	-	-	-	N/A
Bank Services	78	31	33	141	400	35%
Travel and Per Diem						
Travel and Per Diem	-	-	-	-	-	N/A
Communications & Freight Services						
Telephone	-	-	-	-	-	N/A
Postage, Freight & Messenger	-	7	-	7	200	4%

Heritage Harbour Market Place Community Development District

General Fund

**Statement of Revenue, Expenditures and Changes in Fund Balance
for the Period Ending December 31, 2021**

	October	November	December	Year to Date	Annual Budget	% of Budget
Rentals & Leases						
Miscellaneous Equipment Leasing	-	-	-	-	-	N/A
Computer Services and Website Development	50	609	50	709	7,560	9%
Insurance	6,436	-	-	6,436	6,600	98%
Printing & Binding	61	-	194	255	100	255%
Office Supplies	-	-	-	-	-	N/A
Subscription & Memberships	175	-	-	175	175	100%
Legal Services						
Legal - General Counsel	-	1,324	235	1,558	3,000	52%
Legal - Litigation Counsel	-	-	-	-	-	N/A
Comprehensive Planning						
Professional Services-Planning	-	-	-	-	-	N/A
Other General Government Services						
Engineering Services - General Fund	-	-	-	-	-	N/A
Property Owner Refunds	-	-	-	-	-	N/A
Payroll Expenses	-	-	-	-	-	N/A
Capital Outlay	-	-	-	-	-	N/A
Total Expenditures and Other Uses:	\$ 10,129	\$ 10,880	\$ 8,798	\$ 29,807	\$ 86,194	35%
Net Increase/ (Decrease) of Fund Balance	1,211	(8,501)	14,411	7,121	N/A	
Fund Balance - Beginning	145,050	146,261	137,760	145,050	127,500	
Fund Balance - Ending	<u>\$ 146,261</u>	<u>\$ 137,760</u>	<u>\$ 152,171</u>	<u>\$ 152,171</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 December 31, 2021**

	<u>October</u>	<u>November</u>	<u>December</u>	<u>Year to Date</u>	<u>Budget</u>	<u>% of Budget</u>
Revenue and Other Sources						
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Interest Income						
Revenue Account	0	2	0	2	-	N/A
Reserve Account	1	1	1	2	10	25%
Interest Account	-	-	-	-	-	N/A
Sinking Fund Account	-	-	-	-	-	N/A
Special Assessment Revenue						
Special Assessments - Uniform Method	1,527	29,236	285,392	316,156	338,562	93%
Special Assessments - Non-Uniform Mthd	278,600	-	-	278,600	789,788	35%
Inter-Fund Group Transfers In	-	-	-	-	-	N/A
Total Revenue and Other Sources:	\$ 280,128	\$ 29,239	\$ 285,393	\$ 594,760	\$ 1,128,360	53%
Expenditures and Other Uses						
Debt Service						
Principal - Mandatory	\$ -	\$ -	\$ -	\$ -	\$ 495,000	0%
Principal - Early Redemptions	-	-	-	-	-	N/A
Interest Expense	-	316,680	-	316,680	633,360	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:	\$ -	\$ 316,680	\$ -	\$ 316,680	\$ 1,128,360	28%
Net Increase/ (Decrease) of Fund Balance	280,128	(287,441)	285,393	278,080	-	
Fund Balance - Beginning	328,602	608,730	321,289	328,602	309,910	
Fund Balance - Ending	<u>\$ 608,730</u>	<u>\$ 321,289</u>	<u>\$ 606,682</u>	<u>\$ 606,682</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 December 31, 2021

	<u>October</u>	<u>November</u>	<u>December</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:	\$ -	\$ -	\$ -	\$ -	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>	