

**THE HEIGHTS
COMMUNITY DEVELOPMENT DISTRICT
BOARD OF SUPERVISORS
PUBLIC HEARING & REGULAR MEETING
AUGUST 18, 2020**

**THE HEIGHTS
COMMUNITY DEVELOPMENT DISTRICT AGENDA**

AUGUST 18, 2020 at 10:00 A.M

ZOOM LINK: <https://zoom.us/j/91830559079> MEETING ID: 918 3055 9079

District Board of Supervisors	Chairman Vice Chairman Supervisor Supervisor Supervisor	Adam Harden Chas Bruck Frank Scalfaro Grant Kerekes I. Clay Thompson, III
District Manager	Meritus	Brian Lamb
District Attorney	Molloy & James	Daniel L. Molloy
District Engineer	Landmark Engineering & Surveying Corp.	Todd Amaden

All cellular phones and pagers must be turned off during the meeting

The meeting will begin at **10:00 a.m.** with the third section called **Vendor/Staff Reports**. This section allows the District Engineer, and Attorney to update the Board of Supervisors on any pending issues that are being researched for Board action and vendors presentation of information from any potential or current contractor of the District. The fourth section is called **Business Items**. The business items section contains items for approval by the District Board of Supervisors that may require discussion, motion and votes on an item-by-item basis. If any member of the audience would like to speak on one of the business items, they will need to register with the District Administrator prior to the presentation of that agenda item. Agendas can be reviewed by contacting the Manager's office at (813) 397-5120 at least seven days in advance of the scheduled meeting. Requests to place items on the agenda must be submitted in writing with an explanation to the District Manager at least fourteen (14) days prior to the date of the meeting. The final section is called **Supervisor Requests and Audience Comments**. This is the section in which the Supervisors may request Staff to prepare certain items in an effort to meet residential needs. The Audience Comment portion of the agenda is where individuals may comment on matters that concern the District. Each individual is limited to **three (3) minutes** for such comment. The Board of Supervisors or Staff is not obligated to provide a response until sufficient time for research or action is warranted. **IF THE COMMENT CONCERNS A MAINTENANCE RELATED ITEM, THE ITEM WILL NEED TO BE ADDRESSED BY THE DISTRICT ADMINSTRATOR OUTSIDE THE CONTEXT OF THIS MEETING.**

Public workshops sessions may be advertised and held in an effort to provide informational services. These sessions allow staff or consultants to discuss a policy or business matter in a more informal manner and allow for lengthy presentations prior to scheduling the item for approval. Typically no motions or votes are made during these sessions.

Pursuant to provisions of the Americans with Disabilities Act, any person requiring Continued accommodations to participate in this meeting is asked to advise the District Office at (813) 397-5120, at least 48 hours before the meeting. If you are hearing or speech impaired, please contact the Florida Relay Service at 1 (800) 955-8770, who can aid you in contacting the District Office.

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

August 18, 2020

Board of Supervisors
The Heights Community Development District

Dear Board Members:

The Public Hearing & Regular Meeting of The Heights Community Development District will be held on **Tuesday, August 18, 2020 at 10:00 a.m. via Zoom at the information listed below.** Following is the agenda for the meeting:

ZOOM LINK: <https://zoom.us/j/91830559079> MEETING ID: 918 3055 9079

- 1. CALL TO ORDER**
- 2. AUDIENCE QUESTION AND COMMENT ON AGENDA ITEMS**
- 3. VENDOR AND STAFF REPORTS**
 - A. District Counsel
 - B. District Engineer
 - C. District Manager
- 4. BUSINESS ITEMS**
 - A. Ratify Acceptance of Resolution 2020-01; Approving Fiscal Year 2021 Proposed Budget & Setting Public Hearing.....Tab 01
- 5. RECESS TO PUBLIC HEARINGS**
- 6. PUBLIC HEARING ON ADOPTING PROPOSED FISCAL YEAR 2021 BUDGET**
 - A. Open Public Hearing on Proposed Fiscal Year 2021 Budget
 - B. Staff Presentations
 - C. Public Comment
 - D. Consideration of Resolution 2020-02; Adopting Fiscal Year 2021 BudgetTab 02
 - E. Close Public Hearing on Proposed Fiscal Year 2021 Budget
- 7. PUBLIC HEARING ON LEVYING O&M ASSESSMENTS**
 - A. Open Public Hearing on Levying O&M Assessments
 - B. Staff Presentations
 - C. Public Comment
 - D. Consideration of Resolution 2020-03; Levying O&M Assessments.....Tab 03
 - E. Close Public Hearing on Levying O&M Assessments
- 8. RETURN AND PROCEED TO REGULAR MEETING**
- 9. BUSINESS ITEMS**
 - A. Consideration of Resolution 2020-04; Adopting Statutory Alternative Investment Policies.....Tab 04
 - B. Consideration of Resolution 2020-05; Authorizing Chairman – Riverside Heights, LLC Management Agreement.....Tab 05
 - C. Acceptance of Financial Report for FY Ending September 30, 2019.....Tab 06
 - D. Consideration of Resolution 2020-06; Announcing Landowner Election.....Tab 07
 - i. Sample Ballot & Proxy
 - E. Consideration of Resolution 2020-07; Requesting the Supervisor of Elections to Conduct General Election.....Tab 08
 - i. Annual Disclosure of Qualified Electors.....Tab 09
 - G. General Matters of the District
- 10. CONSENT AGENDA**
 - A. Consideration of Minutes of the Board of Supervisors Continued Meeting September 12, 2019..... Tab 10
 - B. Consideration of Minutes of the Board of Supervisors Meeting June 03, 2020..... Tab 11
 - C. Consideration of Minutes of the Board of Supervisors Continued Meeting June 11, 2020 Tab 12
 - D. Consideration of Minutes of the Board of Supervisors Public Hearing August 5, 2020..... Tab 13
 - E. Consideration of Operations and Maintenance Expenditures August – September 2019 Tab 14
 - F. Consideration of Operations and Maintenance Expenditures October 2019 – June 2020 Tab 15
 - G. Review of Financial Statements Month Ending June 30, 2020..... Tab 16

11. SUPERVISOR REQUESTS AND AUDIENCE COMMENTS

12. ADJOURNMENT

We look forward to seeing you at the meeting. In the meantime, if you have any questions, please do not hesitate to call us at (813) 873-7300.

Sincerely,

Brian Lamb
President & CEO

RESOLUTION 2020-01

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE HEIGHTS COMMUNITY DEVELOPMENT DISTRICT APPROVING A PROPOSED OPERATION AND MAINTENANCE BUDGET FOR FISCAL YEAR 2020/2021; SETTING A PUBLIC HEARING THEREON PURSUANT TO FLORIDA LAW; ADDRESSING TRANSMITTAL, POSTING, AND PUBLICATION REQUIREMENTS; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the District Manager prepared and submitted to the Board of Supervisors (“**Board**”) of The Heights Community Development District (“**District**”) prior to June 15, 2020 a proposed operation and maintenance budget for the fiscal year beginning October 1, 2020 and ending September 30, 2021 (“**Proposed Budget**”); and

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

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE HEIGHTS COMMUNITY DEVELOPMENT DISTRICT:

1. **PROPOSED BUDGET APPROVED.** The Proposed Budget, including any modifications made by the Board, attached hereto as **Exhibit A** is hereby approved as the basis for conducting a public hearing to adopt said Proposed Budget.

2. **SETTING A PUBLIC HEARING.** The public hearing on said Proposed Budget is hereby declared and set for the following date, hour, and location:

DATE: August 5, 2020
HOUR: 10:00 a.m.
LOCATION*: The offices of SoHo Capital
220 W. 7th Ave. Suite 100
Tampa, FL 33602

**Please note that pursuant to Governor DeSantis’ Executive Order 20-69 (as it may be extended or amended) relating to the COVID-19 public health emergency and to protect the public and follow the CDC guidance regarding social distancing, such public hearing and meeting may be held telephonically or virtually. Please check on the District’s website for the latest information: www.theheightscdd.org.*

3. **TRANSMITTAL OF PROPOSED BUDGET TO LOCAL GENERAL PURPOSE GOVERNMENT.** The District Manager is hereby directed to submit a copy of the Proposed Budget to Hillsborough County at least 60 days prior to the hearing set above.

4. **POSTING OF PROPOSED BUDGET.** In accordance with Section 189.016, Florida Statutes, the District’s Secretary is further directed to post the Proposed Budget on the District’s website at least 2 days before the budget hearing date and shall remain on the website for at least 45 days.

5. **PUBLICATION OF NOTICE.** Notice of this public hearing shall be published in the manner prescribed by Florida law.

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

PASSED AND ADOPTED ON AUGUST 18, 2020.

Attest:

**The Heights Community
Development District**

Assistant Secretary

Chair of the Board of Supervisors

Exhibit A: Proposed Budget for Fiscal Year 2020/2021

2021



THE HEIGHTS

COMMUNITY DEVELOPMENT DISTRICT

FISCAL YEAR 2021
PROPOSED ANNUAL OPERATING BUDGET

JUNE 11, 2020



THE HEIGHTS

COMMUNITY DEVELOPMENT DISTRICT

FISCAL YEAR 2021 PROPOSED ANNUAL OPERATING BUDGET

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JUNE 11, 2020

THE HEIGHTS COMMUNITY DEVELOPMENT DISTRICT

BUDGET INTRODUCTION

Background Information

The Heights Community Development District is a local special purpose government authorized by Chapter 190, Florida Statutes, as amended. The Community Development District (CDD) is an alternative method for planning, financing, acquiring, operating and maintaining community-wide infrastructure in master planned communities. The CDD also is a mechanism that provides a “solution” to the State’s needs for delivery of capital infrastructure to service projected growth without overburdening other governments and their taxpayers. CDDs represent a major advancement in Florida’s effort to manage its growth effectively and efficiently. This allows the community to set a higher standard for construction along with providing a long-term solution to the operation and maintenance of community facilities.

The following report represents the District budget for Fiscal Year 2021, which begins on October 1, 2020. The District budget is organized by fund to segregate financial resources and ensure that the segregated resources are used for their intended purpose, and the District has established the following funds.

<u>Fund Number</u>	<u>Fund Name</u>	<u>Services Provided</u>
001	General Fund	Operations and Maintenance of Community Facilities
200	Debt Service Fund	Collection of Special Assessments for Debt Service on the Series 2017 Committed Tax Increment and Special Assessment Bonds
201	Debt Service Fund	Collection of Special Assessments for Debt Service on the Series 2018 Special Assessment Revenue Bonds

Facilities of the District

The District’s existing facilities include storm-water management (lake and water control structures), wetland preserve areas, street lighting, landscaping, entry signage, entry features, irrigation distribution facilities, recreational center, parks, pool facility, tennis courts and other related public improvements.

Maintenance of the Facilities

In order to maintain the facilities, the District conducts hearings to adopt an operating budget each year. This budget includes a detailed description of the maintenance program along with an estimate of the cost of the program. The funding of the maintenance budget is levied as a non-ad valorem assessment on your property by the District Board of Supervisors.

THE HEIGHTS

COMMUNITY DEVELOPMENT DISTRICT

	Fiscal Year 2020 Final Operating Budget	Current Period Actuals 10/1/19 - 2/29/20	Projected Revenues & Expenditures 3/1/20 to 9/30/20	Total Actuals and Projections Through 9/30/20	Over/(Under) Budget Through 9/30/20
REVENUES					
SPECIAL ASSESSMENTS					
Operations & Maintenance Assmts - Off Roll	0.00	0.00	0.00	0.00	0.00
TOTAL SPECIAL ASSESSMENTS	0.00	0.00	0.00	0.00	0.00
INTEREST EARNINGS					
Interest Earnings	0.00	0.39	0.50	0.89	0.89
TOTAL INTEREST EARNINGS	0.00	0.39	0.50	0.89	0.89
CONTRIBUTIONS & DONATIONS FROM PRIVATE SOURCES					
Developer Contributions	198,652.00	52,403.85	66,165.52	118,569.37	(80,082.63)
TOTAL CONTRIBUTIONS & DONATIONS FROM PRIVATE SOURCES	198,652.00	52,403.85	66,165.52	118,569.37	(80,082.63)
TOTAL REVENUES	\$198,652.00	\$52,404.24	\$66,166.02	\$118,570.26	(\$80,081.74)
EXPENDITURES					
LEGISLATIVE					
Supervisor Fees	4,000.00	0.00	0.00	0.00	(4,000.00)
TOTAL LEGISLATIVE	4,000.00	0.00	0.00	0.00	(4,000.00)
FINANCIAL & ADMINISTRATIVE					
District Management & Accounting Services	50,000.00	13,333.35	36,666.65	50,000.00	0.00
District Engineer	3,000.00	2,325.00	3,675.00	6,000.00	3,000.00
Disclosure Report	10,000.00	0.00	10,000.00	10,000.00	0.00
Trustees Fees	10,000.00	8,081.26	0.00	8,081.26	(1,918.74)
Auditing Services	8,000.00	2,046.00	5,454.00	7,500.00	(500.00)
Postage, Phone, Faxes, Copies	100.00	25.00	50.00	75.00	(25.00)
Public Officials Insurance	1,577.00	2,306.00	0.00	2,306.00	729.00
Legal Advertising	1,000.00	0.00	614.00	614.00	(386.00)
Bank Fees	200.00	0.00	0.00	0.00	(200.00)
Dues, Licenses & Fees	175.00	175.00	0.00	175.00	0.00
Office Supplies	100.00	0.00	0.00	0.00	(100.00)
ADA Website Compliance	0.00	0.00	0.00	0.00	0.00
Website Administration	0.00	1,500.00	0.00	1,500.00	1,500.00
TOTAL FINANCIAL & ADMINISTRATIVE	84,152.00	29,791.61	56,459.65	86,251.26	2,099.26
LEGAL COUNSEL					
District Counsel	6,000.00	1,952.50	5,047.50	7,000.00	1,000.00
TOTAL LEGAL COUNSEL	6,000.00	1,952.50	5,047.50	7,000.00	1,000.00
ELECTRIC UTILITY SERVICES					
Electric Utility Services	0.00	0.00	0.00	0.00	0.00
TOTAL ELECTRIC UTILITY SERVICES	0.00	0.00	0.00	0.00	0.00
OTHER PHYSICAL ENVIRONMENT					
Contingency Expense	80,000.00	0.00	0.00	0.00	(80,000.00)
Decorative Light Maintenance	5,000.00	0.00	0.00	0.00	(5,000.00)
Property & Casualty Insurance	2,500.00	0.00	0.00	0.00	(2,500.00)
General Liability Insurance	0.00	2,819.00	0.00	2,819.00	2,819.00
Landscape Maintenance	15,000.00	9,900.00	12,600.00	22,500.00	7,500.00
Plant Replacement Program	2,000.00	0.00	0.00	0.00	(2,000.00)
TOTAL OTHER PHYSICAL ENVIRONMENT	104,500.00	12,719.00	12,600.00	25,319.00	(79,181.00)
TOTAL EXPENDITURES	\$198,652.00	\$44,463.11	\$74,107.15	\$118,570.26	(\$80,081.74)
EXCESS OF REVENUES OVER/(UNDER) EXPENDITURES	\$0.00	\$7,941.13	(\$7,941.13)	\$0.00	\$0.00

THE HEIGHTS

COMMUNITY DEVELOPMENT DISTRICT

	Fiscal Year 2020 Final Operating Budget	Total Actuals and Projections Through 9/30/20	Over/(Under) Budget Through 9/30/20	Fiscal Year 2021 Proposed Operating Budget	Increase / (Decrease) from FY 2020 to FY 2021
REVENUES					
SPECIAL ASSESSMENTS					
Operations & Maintenance Assmts - Off Roll	0.00	0.00	0.00	0.00	0.00
TOTAL SPECIAL ASSESSMENTS	0.00	0.00	0.00	0.00	0.00
INTEREST EARNINGS					
Interest Earnings	0.00	0.89	0.89	0.00	0.00
TOTAL INTEREST EARNINGS	0.00	0.89	0.89	0.00	0.00
CONTRIBUTIONS & DONATIONS FROM PRIVATE SOURCES					
Developer Contributions	198,652.00	118,569.37	(80,082.63)	198,652.00	0.00
TOTAL CONTRIBUTIONS & DONATIONS FROM PRIVATE SOURCES	198,652.00	118,569.37	(80,082.63)	198,652.00	0.00
TOTAL REVENUES	\$198,652.00	\$118,570.26	(\$80,081.74)	\$198,652.00	\$0.00
EXPENDITURES					
LEGISLATIVE					
Supervisor Fees	4,000.00	0.00	(4,000.00)	4,000.00	0.00
TOTAL LEGISLATIVE	4,000.00	0.00	(4,000.00)	4,000.00	0.00
FINANCIAL & ADMINISTRATIVE					
District Management & Accounting Services	50,000.00	50,000.00	0.00	50,000.00	0.00
District Engineer	3,000.00	6,000.00	3,000.00	3,000.00	0.00
Disclosure Report	10,000.00	10,000.00	0.00	10,000.00	0.00
Trustees Fees	10,000.00	8,081.26	(1,918.74)	9,000.00	(1,000.00)
Auditing Services	8,000.00	7,500.00	(500.00)	8,400.00	400.00
Postage, Phone, Faxes, Copies	100.00	75.00	(25.00)	100.00	0.00
Public Officials Insurance	1,577.00	2,306.00	729.00	2,400.00	823.00
Legal Advertising	1,000.00	614.00	(386.00)	1,000.00	0.00
Bank Fees	200.00	0.00	(200.00)	100.00	(100.00)
Dues, Licenses & Fees	175.00	175.00	0.00	175.00	0.00
Office Supplies	100.00	0.00	(100.00)	50.00	(50.00)
ADA Website Compliance	0.00	0.00	0.00	1,500.00	1,500.00
Website Administration	0.00	1,500.00	1,500.00	1,500.00	1,500.00
TOTAL FINANCIAL & ADMINISTRATIVE	84,152.00	86,251.26	2,099.26	87,225.00	3,073.00
LEGAL COUNSEL					
District Counsel	6,000.00	7,000.00	1,000.00	6,000.00	0.00
TOTAL LEGAL COUNSEL	6,000.00	7,000.00	1,000.00	6,000.00	0.00
ELECTRIC UTILITY SERVICES					
Electric Utility Services	0.00	0.00	0.00	0.00	0.00
TOTAL ELECTRIC UTILITY SERVICES	0.00	0.00	0.00	0.00	0.00
OTHER PHYSICAL ENVIRONMENT					
Contingency Expense	80,000.00	0.00	(80,000.00)	67,500.00	(12,500.00)
Decorative Light Maintenance	5,000.00	0.00	(5,000.00)	5,000.00	0.00
Property & Casualty Insurance	2,500.00	0.00	(2,500.00)	0.00	(2,500.00)
General Liability Insurance	0.00	2,819.00	2,819.00	2,927.00	2,927.00
Landscape Maintenance	15,000.00	22,500.00	7,500.00	24,000.00	9,000.00
Plant Replacement Program	2,000.00	0.00	(2,000.00)	2,000.00	0.00
TOTAL OTHER PHYSICAL ENVIRONMENT	104,500.00	25,319.00	(79,181.00)	101,427.00	(3,073.00)
TOTAL EXPENDITURES	\$198,652.00	\$118,570.26	(\$80,081.74)	\$198,652.00	\$0.00
EXCESS OF REVENUES OVER/(UNDER) EXPENDITURES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

THE HEIGHTS

COMMUNITY DEVELOPMENT DISTRICT

GENERAL FUND 001

Financial & Administrative

District Manager

The District retains the services of a consulting manager, who is responsible for the daily administration of the District's business, including any and all financial work related to the Bond Funds and Operating Funds of the District, and preparation of the minutes of the Board of Supervisors. In addition, the District Manager prepares the Annual Budget(s), implements all policies of the Board of Supervisors,

Recording Secretary

As part of the consulting managers contract, the District retains a Recording Secretary to prepare and record the minutes of the official district records of proceeding.

District Engineer

Consists of attendance at scheduled meetings of the Board of Supervisors, offering advice and consultation on all matters related to the works of the District, such as bids for yearly contracts, operating policy, compliance with regulatory permits, etc.

Disclosure Reporting

On a quarterly and annual basis, disclosure of relevant district information is provided to the Muni Council, as required within the bond indentures.

Trustees Fees

This item relates to the fee assessed for the annual administration of bonds outstanding, as required within the bond indentures.

Auditing Services

The District is required to annually undertake an independent examination of its books, records and accounting procedures. This audit is conducted pursuant to State Law and the Rules of the Auditor

Financial Services

As part of the consulting managers contract, the District retains Financial Services to process invoices, tax-roll preparation and record the District's transactions in compliance with governmental accounting

Travel Per Diem

This applies at the current rate of mileage reimbursement for official District business.

Postage, Phone, Fax, Copies

This item refers to the cost of materials and service to produce agendas and conduct day-to-day business of the District.

Rentals & Leases

This is required of the District to store its official records.

Public Officials Insurance

The District carries Public Officials Liability in the amount of \$1,000,000.

Legal Advertising

This is required to conduct the official business of the District in accordance with the Sunshine Law and other advertisement requirements as indicated by the Florida Statutes.

Bank Fees

The District operates a checking account for expenditures and receipts.

Dues, Licenses & Fees

The District is required to file with the County and State each year.

Miscellaneous Fees

To provide for unbudgeted administrative expenses.

Investment Reporting Fees

This is to provide an investment report to the District on a quarterly basis.

Office Supplies

Cost of daily supplies required by the District to facilitate operations.

THE HEIGHTS

COMMUNITY DEVELOPMENT DISTRICT

GENERAL FUND 001

Technology Services

This is to upgrade and keep current the operating components to comply with new governmental accounting standards along with basic website maintenance.

Website Administration

This is for maintenance and administration of the District's official website.

Capital Outlay

This is to purchase new equipment as required.

Legal Counsel

District Counsel

Requirements for legal services are estimated at an annual expenditures on an as needed and also cover such items as attendance at scheduled meetings of the Board of Supervisor's, Contract preparation and

Electric Utility Services

Electric Utility Services

This item is for street lights, pool, recreation facility and other common element electricity needs.

Garbage/Solid Waste Control Services

Garbage Collection

This item is for pick up at the recreation facility and parks as needed.

Water-Sewer Combination Services

Water Utility Services

This item is for the potable and non-potable water used for irrigation.

Other Physical Environment

Non-Potable Irrigation Service

This item provides for irrigation service to the District's common area landscape program.

Waterway Management System

This item is for maintaining the multiple waterways that compose the District's waterway management system and aids in controlling nuisance vegetation that may otherwise restrict the flow of water.

Property & Casualty Insurance

The District carries \$1,000,000 in general liability and also has sovereign immunity.

Entry & Walls Maintenance

This item is for maintaining the main entry feature and other common area walls.

Landscape Maintenance

The District contracts with a professional landscape firm to provide service through a public bid process. This fee does not include replacement material or irrigation repairs.

Miscellaneous Landscape

This item is for any unforeseen circumstances that may effect the appearance of the landscape program.

Plant Replacement Program

This item is for landscape items that may need to be replaced during the year.

Property Taxes

This item is for property taxes assessed to lands within the District.

Irrigation Maintenance

Repairs necessary for everyday operation of the irrigation system to ensure its effectiveness.

Road & Street Facilities

Pavement & Drainage Repairs & Maintenance

This item is necessary to contract with a vendor to maintain the road and drainage infrastructure within the District

THE HEIGHTS

COMMUNITY DEVELOPMENT DISTRICT

DEBT SERVICE FUND SERIES 2017

REVENUES

CDD Debt Service Assessments	\$	1,404,600
TOTAL REVENUES	\$	1,404,600
TIF Revenue	\$	1,114,496
TOTAL TIF REVENUE *	\$	1,114,496

EXPENDITURES

Series 2017 July Bond Interest Payment	\$	517,300
Series 2017 January Bond Principal Payment	\$	370,000
Series 2017 January Bond Interest Payment	\$	517,300
TOTAL EXPENDITURES	\$	1,404,600
EXCESS OF REVENUES OVER EXPENDITURES	\$	-

ANALYSIS OF BONDS OUTSTANDING

Bonds Outstanding - Period Ending 1/1/2021	\$	21,385,000
Principal Payment Applied Toward Series 2017 Bonds	\$	370,000
Bonds Outstanding - Period Ending 1/1/2022	\$	21,015,000

* Total TIF Revenues shall be deposited in the Committed Tax Increment account and will be allocated to each Series of bonds proportionally to the Debt Service requirements for each Series. Receipt and application of the TIF revenue funds will reduce the CDD's Debt Service Assessments obligation. Reductions are not reflected for the purposes of estimates and due to the timing schedule in the application of the funds.

** Semi-annual Payments are made on 7/1 and 1/1 of each year.
FY 2021 payments are 7/1/21 and 1/1/22

THE HEIGHTS

COMMUNITY DEVELOPMENT DISTRICT

DEBT SERVICE FUND SERIES 2018

REVENUES

CDD Debt Service Assessments	\$	539,194
TOTAL REVENUES	\$	539,194
TIF Revenue	\$	427,830
TOTAL TIF REVENUE *	\$	427,830

EXPENDITURES

Series 2018 July Bond Interest Payment	\$	202,097
Series 2018 January Bond Principal Payment	\$	135,000
Series 2018 January Bond Interest Payment	\$	202,097
TOTAL EXPENDITURES	\$	539,194
EXCESS OF REVENUES OVER EXPENDITURES	\$	-

ANALYSIS OF BONDS OUTSTANDING

Bonds Outstanding - Period Ending 1/1/2021	\$	8,125,000
Principal Payment Applied Toward Series 2018 Bonds	\$	135,000
Bonds Outstanding - Period Ending 1/1/2022	\$	7,990,000

* Total TIF Revenues shall be deposited in the Committed Tax Increment account and will be allocated to each Series of bonds proportionally to the Debt Service requirements for each Series. Receipt and application of the TIF revenue funds will reduce the CDD's Debt Service Assessments obligation. Reductions are not reflected for the purposes of estimates and due to the timing schedule in the application of the funds.

** Semi-annual Payments are made on 7/1 and 1/1 of each year.
FY 2021 payments are 7/1/21 and 1/1/22

THE HEIGHTS

COMMUNITY DEVELOPMENT DISTRICT

SCHEDULE OF ANNUAL ASSESSMENTS

Lot Size	EAU Value	Unit Count Debt Service	Unit Count O&M	FISCAL YEAR 2020			
				Debt Service Series 2017 Per Unit	Debt Service Series 2018 Per Unit	O&M Per Unit	Total Assessment
Apartments	1.00	900	900	\$ 600.00	\$ 231.00	\$ 84.67	\$ 915.67
Condominiums	1.25	620	620	\$ 750.00	\$ 288.00	\$ 105.84	\$ 1,143.84
Retail/Commercial (per 1,000 sq. ft.)	1.25	212	212	\$ 750.00	\$ 288.00	\$ 105.84	\$ 1,143.84
Office (per 1,000 sq. ft.)	2.00	278	278	\$ 1,200.00	\$ 461.00	\$ 169.34	\$ 1,830.34
TOTAL		2,010	2,010				

Notations:

(1) Annual Assessments are based on the MADS, with administration fees and early payment discounts totaling 6%.

RESOLUTION 2020-02

THE ANNUAL APPROPRIATION RESOLUTION OF THE HEIGHTS COMMUNITY DEVELOPMENT DISTRICT RELATING TO THE ANNUAL APPROPRIATIONS AND ADOPTING THE BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2020, AND ENDING SEPTEMBER 30, 2021; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the District Manager has, prior to the fifteenth (15th) day in June, 2020, submitted to the Board of Supervisors (the “**Board**”) a proposed budget for the next ensuing budget year (the “**Proposed Budget**”), along with an explanatory and complete financial plan for each fund of The Heights Community Development District (the “**District**”), pursuant to the provisions of Section 190.008(2)(a), Florida Statutes; and

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

WHEREAS, the Board set August 5, 2020, as the date for a public hearing thereon and caused notice of such public hearing to be given by publication pursuant to Section 190.008(2)(a), Florida Statutes; and

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

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

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

WHEREAS, in order for the Developer to fund a portion of the Budget, the Board desires to approve a form of the Budget Funding Agreement.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE HEIGHTS COMMUNITY DEVELOPMENT DISTRICT:

Section 1. Budget

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

- b. That the Proposed Budget as amended by the Board attached hereto as **Exhibit A**, is hereby adopted in accordance with the provisions of Section 190.008(2)(a), Florida Statutes, and incorporated herein by reference; provided, however, that the comparative figures contained in the adopted budget may be subsequently revised as deemed necessary by the District Manager to reflect actual revenues and expenditures for fiscal year 2019/2020 and/or revised projections for fiscal year 2020/2021.
- c. That the adopted budget, as amended, shall be maintained in the office of the District Manager and at the District’s Records Office and identified as the “Budget for The Heights Community Development District for the Fiscal Year Beginning October 1, 2020, and Ending September 30, 2021,” as adopted by the Board of Supervisors on August 5, 2020.
- d. The final adopted budget shall be posted by the District Manager on the District’s official website within thirty (30) days after adoption.

Section 2. Appropriations

There is hereby appropriated out of the revenues of the District, for the fiscal year beginning October 1, 2020, and ending September 30, 2021, the sum of **\$1,603,252.00** to be raised by the levy of assessments and otherwise, which sum is deemed by the Board to be necessary to defray all expenditures of the District during said budget year, to be divided and appropriated in the following fashion:

TOTAL GENERAL FUND	\$ 198,652.00
TOTAL DEBT SERVICE FUNDS	\$1,404,600.00
TOTAL ALL FUNDS	<u>\$1,603,252.00*</u>

*Not inclusive of any collection costs.

Section 3. Budget Amendments

Pursuant to Section 189.016, Florida Statutes, the District at any time within the fiscal year or within 60 days following the end of the fiscal year may amend its budget for that fiscal year as follows:

- a. The Board may authorize an increase or decrease in line item appropriations within a fund by motion recorded in the minutes if the total appropriations of the fund do not increase.
- b. The District Manager or Treasurer may authorize an increase or decrease in line item appropriations within a fund if the total appropriations of the fund do not increase and if the aggregate change in the original appropriation item does not exceed \$10,000 or 10% of the original appropriation.

- c. By resolution, the Board may increase any appropriation item and/or fund to reflect receipt of any additional unbudgeted monies and make the corresponding change to appropriations or the unappropriated balance.
- d. Any other budget amendments shall be adopted by resolution and consistent with Florida law.

The District Manager or Treasurer must establish administrative procedures to ensure that any budget amendments are in compliance with this Section 3 and Section 189.016 of the Florida Statutes, among other applicable laws. Among other procedures, the District Manager or Treasurer must ensure that any amendments to budget(s) under subparagraphs c. and d. above are posted on the District’s website within 5 days after adoption.

Section 4. Effective Date.

This Resolution shall take effect upon the passage and adoption of this Resolution by the Board.

PASSED AND ADOPTED THIS 18TH DATE OF AUGUST, 2020.

ATTEST:

**HEIGHTS COMMUNITY
DEVELOPMENT DISTRICT**

By: _____
Secretary/Assistant Secretary

By: _____
Chair of the Board of Supervisors

Exhibit A: 2020/2021 Budget

2021



THE HEIGHTS

COMMUNITY DEVELOPMENT DISTRICT

FISCAL YEAR 2021
FINAL ANNUAL OPERATING BUDGET

AUGUST 18, 2020

THE HEIGHTS

COMMUNITY DEVELOPMENT DISTRICT

FISCAL YEAR 2021 FINAL ANNUAL OPERATING BUDGET

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AUGUST 18, 2020

THE HEIGHTS COMMUNITY DEVELOPMENT DISTRICT

BUDGET INTRODUCTION

Background Information

The Heights Community Development District is a local special purpose government authorized by Chapter 190, Florida Statutes, as amended. The Community Development District (CDD) is an alternative method for planning, financing, acquiring, operating and maintaining community-wide infrastructure in master planned communities. The CDD also is a mechanism that provides a “solution” to the State’s needs for delivery of capital infrastructure to service projected growth without overburdening other governments and their taxpayers. CDDs represent a major advancement in Florida’s effort to manage its growth effectively and efficiently. This allows the community to set a higher standard for construction along with providing a long-term solution to the operation and maintenance of community facilities.

The following report represents the District budget for Fiscal Year 2021, which begins on October 1, 2020. The District budget is organized by fund to segregate financial resources and ensure that the segregated resources are used for their intended purpose, and the District has established the following funds.

<u>Fund Number</u>	<u>Fund Name</u>	<u>Services Provided</u>
001	General Fund	Operations and Maintenance of Community Facilities
200	Debt Service Fund	Collection of Special Assessments for Debt Service on the Series 2017 Committed Tax Increment and Special Assessment Bonds
201	Debt Service Fund	Collection of Special Assessments for Debt Service on the Series 2018 Special Assessment Revenue Bonds

Facilities of the District

The District’s existing facilities include storm-water management (lake and water control structures), wetland preserve areas, street lighting, landscaping, entry signage, entry features, irrigation distribution facilities, recreational center, parks, pool facility, tennis courts and other related public improvements.

Maintenance of the Facilities

In order to maintain the facilities, the District conducts hearings to adopt an operating budget each year. This budget includes a detailed description of the maintenance program along with an estimate of the cost of the program. The funding of the maintenance budget is levied as a non-ad valorem assessment on your property by the District Board of Supervisors.

THE HEIGHTS

COMMUNITY DEVELOPMENT DISTRICT

	Fiscal Year 2020 Final Operating Budget	Current Period Actuals 10/1/19 - 2/29/20	Projected Revenues & Expenditures 3/1/20 to 9/30/20	Total Actuals and Projections Through 9/30/20	Over/(Under) Budget Through 9/30/20
REVENUES					
SPECIAL ASSESSMENTS					
Operations & Maintenance Assmts - Off Roll	0.00	0.00	0.00	0.00	0.00
TOTAL SPECIAL ASSESSMENTS	0.00	0.00	0.00	0.00	0.00
INTEREST EARNINGS					
Interest Earnings	0.00	0.39	0.50	0.89	0.89
TOTAL INTEREST EARNINGS	0.00	0.39	0.50	0.89	0.89
CONTRIBUTIONS & DONATIONS FROM PRIVATE SOURCES					
Developer Contributions	198,652.00	52,403.85	66,165.52	118,569.37	(80,082.63)
TOTAL CONTRIBUTIONS & DONATIONS FROM PRIVATE SOURCES	198,652.00	52,403.85	66,165.52	118,569.37	(80,082.63)
TOTAL REVENUES	\$198,652.00	\$52,404.24	\$66,166.02	\$118,570.26	(\$80,081.74)
EXPENDITURES					
LEGISLATIVE					
Supervisor Fees	4,000.00	0.00	0.00	0.00	(4,000.00)
TOTAL LEGISLATIVE	4,000.00	0.00	0.00	0.00	(4,000.00)
FINANCIAL & ADMINISTRATIVE					
District Management & Accounting Services	50,000.00	13,333.35	36,666.65	50,000.00	0.00
District Engineer	3,000.00	2,325.00	3,675.00	6,000.00	3,000.00
Disclosure Report	10,000.00	0.00	10,000.00	10,000.00	0.00
Trustees Fees	10,000.00	8,081.26	0.00	8,081.26	(1,918.74)
Auditing Services	8,000.00	2,046.00	5,454.00	7,500.00	(500.00)
Postage, Phone, Faxes, Copies	100.00	25.00	50.00	75.00	(25.00)
Public Officials Insurance	1,577.00	2,306.00	0.00	2,306.00	729.00
Legal Advertising	1,000.00	0.00	614.00	614.00	(386.00)
Bank Fees	200.00	0.00	0.00	0.00	(200.00)
Dues, Licenses & Fees	175.00	175.00	0.00	175.00	0.00
Office Supplies	100.00	0.00	0.00	0.00	(100.00)
ADA Website Compliance	0.00	0.00	0.00	0.00	0.00
Website Administration	0.00	1,500.00	0.00	1,500.00	1,500.00
TOTAL FINANCIAL & ADMINISTRATIVE	84,152.00	29,791.61	56,459.65	86,251.26	2,099.26
LEGAL COUNSEL					
District Counsel	6,000.00	1,952.50	5,047.50	7,000.00	1,000.00
TOTAL LEGAL COUNSEL	6,000.00	1,952.50	5,047.50	7,000.00	1,000.00
ELECTRIC UTILITY SERVICES					
Electric Utility Services	0.00	0.00	0.00	0.00	0.00
TOTAL ELECTRIC UTILITY SERVICES	0.00	0.00	0.00	0.00	0.00
OTHER PHYSICAL ENVIRONMENT					
Contingency Expense	80,000.00	0.00	0.00	0.00	(80,000.00)
Decorative Light Maintenance	5,000.00	0.00	0.00	0.00	(5,000.00)
Property & Casualty Insurance	2,500.00	0.00	0.00	0.00	(2,500.00)
General Liability Insurance	0.00	2,819.00	0.00	2,819.00	2,819.00
Landscape Maintenance	15,000.00	9,900.00	12,600.00	22,500.00	7,500.00
Plant Replacement Program	2,000.00	0.00	0.00	0.00	(2,000.00)
TOTAL OTHER PHYSICAL ENVIRONMENT	104,500.00	12,719.00	12,600.00	25,319.00	(79,181.00)
TOTAL EXPENDITURES	\$198,652.00	\$44,463.11	\$74,107.15	\$118,570.26	(\$80,081.74)
EXCESS OF REVENUES OVER/(UNDER) EXPENDITURES	\$0.00	\$7,941.13	(\$7,941.13)	\$0.00	\$0.00

THE HEIGHTS

COMMUNITY DEVELOPMENT DISTRICT

	Fiscal Year 2020 Final Operating Budget	Total Actuals and Projections Through 9/30/20	Over/(Under) Budget Through 9/30/20	Fiscal Year 2021 Final Operating Budget	Increase / (Decrease) from FY 2020 to FY 2021
REVENUES					
SPECIAL ASSESSMENTS					
Operations & Maintenance Assmts - Off Roll	0.00	0.00	0.00	0.00	0.00
TOTAL SPECIAL ASSESSMENTS	0.00	0.00	0.00	0.00	0.00
INTEREST EARNINGS					
Interest Earnings	0.00	0.89	0.89	0.00	0.00
TOTAL INTEREST EARNINGS	0.00	0.89	0.89	0.00	0.00
CONTRIBUTIONS & DONATIONS FROM PRIVATE SOURCES					
Developer Contributions	198,652.00	118,569.37	(80,082.63)	198,652.00	0.00
TOTAL CONTRIBUTIONS & DONATIONS FROM PRIVATE SOURCES	198,652.00	118,569.37	(80,082.63)	198,652.00	0.00
TOTAL REVENUES	\$198,652.00	\$118,570.26	(\$80,081.74)	\$198,652.00	\$0.00
EXPENDITURES					
LEGISLATIVE					
Supervisor Fees	4,000.00	0.00	(4,000.00)	4,000.00	0.00
TOTAL LEGISLATIVE	4,000.00	0.00	(4,000.00)	4,000.00	0.00
FINANCIAL & ADMINISTRATIVE					
District Management & Accounting Services	50,000.00	50,000.00	0.00	50,000.00	0.00
District Engineer	3,000.00	6,000.00	3,000.00	3,000.00	0.00
Disclosure Report	10,000.00	10,000.00	0.00	10,000.00	0.00
Trustees Fees	10,000.00	8,081.26	(1,918.74)	9,000.00	(1,000.00)
Auditing Services	8,000.00	7,500.00	(500.00)	8,400.00	400.00
Postage, Phone, Faxes, Copies	100.00	75.00	(25.00)	100.00	0.00
Public Officials Insurance	1,577.00	2,306.00	729.00	2,400.00	823.00
Legal Advertising	1,000.00	614.00	(386.00)	1,000.00	0.00
Bank Fees	200.00	0.00	(200.00)	100.00	(100.00)
Dues, Licenses & Fees	175.00	175.00	0.00	175.00	0.00
Office Supplies	100.00	0.00	(100.00)	50.00	(50.00)
ADA Website Compliance	0.00	0.00	0.00	1,500.00	1,500.00
Website Administration	0.00	1,500.00	1,500.00	1,500.00	1,500.00
TOTAL FINANCIAL & ADMINISTRATIVE	84,152.00	86,251.26	2,099.26	87,225.00	3,073.00
LEGAL COUNSEL					
District Counsel	6,000.00	7,000.00	1,000.00	6,000.00	0.00
TOTAL LEGAL COUNSEL	6,000.00	7,000.00	1,000.00	6,000.00	0.00
ELECTRIC UTILITY SERVICES					
Electric Utility Services	0.00	0.00	0.00	0.00	0.00
TOTAL ELECTRIC UTILITY SERVICES	0.00	0.00	0.00	0.00	0.00
OTHER PHYSICAL ENVIRONMENT					
Contingency Expense	80,000.00	0.00	(80,000.00)	67,500.00	(12,500.00)
Decorative Light Maintenance	5,000.00	0.00	(5,000.00)	5,000.00	0.00
Property & Casualty Insurance	2,500.00	0.00	(2,500.00)	0.00	(2,500.00)
General Liability Insurance	0.00	2,819.00	2,819.00	2,927.00	2,927.00
Landscape Maintenance	15,000.00	22,500.00	7,500.00	24,000.00	9,000.00
Plant Replacement Program	2,000.00	0.00	(2,000.00)	2,000.00	0.00
TOTAL OTHER PHYSICAL ENVIRONMENT	104,500.00	25,319.00	(79,181.00)	101,427.00	(3,073.00)
TOTAL EXPENDITURES	\$198,652.00	\$118,570.26	(\$80,081.74)	\$198,652.00	\$0.00
EXCESS OF REVENUES OVER/(UNDER) EXPENDITURES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

THE HEIGHTS

COMMUNITY DEVELOPMENT DISTRICT

GENERAL FUND 001

Financial & Administrative

District Manager

The District retains the services of a consulting manager, who is responsible for the daily administration of the District's business, including any and all financial work related to the Bond Funds and Operating Funds of the District, and preparation of the minutes of the Board of Supervisors. In addition, the District Manager prepares the Annual Budget(s), implements all policies of the Board of Supervisors,

Recording Secretary

As part of the consulting managers contract, the District retains a Recording Secretary to prepare and record the minutes of the official district records of proceeding.

District Engineer

Consists of attendance at scheduled meetings of the Board of Supervisors, offering advice and consultation on all matters related to the works of the District, such as bids for yearly contracts, operating policy, compliance with regulatory permits, etc.

Disclosure Reporting

On a quarterly and annual basis, disclosure of relevant district information is provided to the Muni Council, as required within the bond indentures.

Trustees Fees

This item relates to the fee assessed for the annual administration of bonds outstanding, as required within the bond indentures.

Auditing Services

The District is required to annually undertake an independent examination of its books, records and accounting procedures. This audit is conducted pursuant to State Law and the Rules of the Auditor

Financial Services

As part of the consulting managers contract, the District retains Financial Services to process invoices, tax-roll preparation and record the District's transactions in compliance with governmental accounting

Travel Per Diem

This applies at the current rate of mileage reimbursement for official District business.

Postage, Phone, Fax, Copies

This item refers to the cost of materials and service to produce agendas and conduct day-to-day business of the District.

Rentals & Leases

This is required of the District to store its official records.

Public Officials Insurance

The District carries Public Officials Liability in the amount of \$1,000,000.

Legal Advertising

This is required to conduct the official business of the District in accordance with the Sunshine Law and other advertisement requirements as indicated by the Florida Statutes.

Bank Fees

The District operates a checking account for expenditures and receipts.

Dues, Licenses & Fees

The District is required to file with the County and State each year.

Miscellaneous Fees

To provide for unbudgeted administrative expenses.

Investment Reporting Fees

This is to provide an investment report to the District on a quarterly basis.

Office Supplies

Cost of daily supplies required by the District to facilitate operations.

THE HEIGHTS COMMUNITY DEVELOPMENT DISTRICT

GENERAL FUND 001

Technology Services

This is to upgrade and keep current the operating components to comply with new governmental accounting standards along with basic website maintenance.

Website Administration

This is for maintenance and administration of the District's official website.

Capital Outlay

This is to purchase new equipment as required.

Legal Counsel

District Counsel

Requirements for legal services are estimated at an annual expenditures on an as needed and also cover such items as attendance at scheduled meetings of the Board of Supervisor's, Contract preparation and

Electric Utility Services

Electric Utility Services

This item is for street lights, pool, recreation facility and other common element electricity needs.

Garbage/Solid Waste Control Services

Garbage Collection

This item is for pick up at the recreation facility and parks as needed.

Water-Sewer Combination Services

Water Utility Services

This item is for the potable and non-potable water used for irrigation.

Other Physical Environment

Non-Potable Irrigation Service

This item provides for irrigation service to the District's common area landscape program.

Waterway Management System

This item is for maintaining the multiple waterways that compose the District's waterway management system and aids in controlling nuisance vegetation that may otherwise restrict the flow of water.

Property & Casualty Insurance

The District carries \$1,000,000 in general liability and also has sovereign immunity.

Entry & Walls Maintenance

This item is for maintaining the main entry feature and other common area walls.

Landscape Maintenance

The District contracts with a professional landscape firm to provide service through a public bid process. This fee does not include replacement material or irrigation repairs.

Miscellaneous Landscape

This item is for any unforeseen circumstances that may effect the appearance of the landscape program.

Plant Replacement Program

This item is for landscape items that may need to be replaced during the year.

Property Taxes

This item is for property taxes assessed to lands within the District.

Irrigation Maintenance

Repairs necessary for everyday operation of the irrigation system to ensure its effectiveness.

Road & Street Facilities

Pavement & Drainage Repairs & Maintenance

This item is necessary to contract with a vendor to maintain the road and drainage infrastructure within the District

THE HEIGHTS

COMMUNITY DEVELOPMENT DISTRICT

DEBT SERVICE FUND SERIES 2017

REVENUES

CDD Debt Service Assessments	\$	1,404,600
TOTAL REVENUES	\$	1,404,600
TIF Revenue	\$	1,114,496
TOTAL TIF REVENUE *	\$	1,114,496

EXPENDITURES

Series 2017 July Bond Interest Payment	\$	517,300
Series 2017 January Bond Principal Payment	\$	370,000
Series 2017 January Bond Interest Payment	\$	517,300
TOTAL EXPENDITURES	\$	1,404,600
EXCESS OF REVENUES OVER EXPENDITURES	\$	-

ANALYSIS OF BONDS OUTSTANDING

Bonds Outstanding - Period Ending 1/1/2021	\$	21,385,000
Principal Payment Applied Toward Series 2017 Bonds	\$	370,000
Bonds Outstanding - Period Ending 1/1/2022	\$	21,015,000

* Total TIF Revenues shall be deposited in the Committed Tax Increment account and will be allocated to each Series of bonds proportionally to the Debt Service requirements for each Series. Receipt and application of the TIF revenue funds will reduce the CDD's Debt Service Assessments obligation. Reductions are not reflected for the purposes of estimates and due to the timing schedule in the application of the funds.

** Semi-annual Payments are made on 7/1 and 1/1 of each year.
FY 2021 payments are 7/1/21 and 1/1/22

THE HEIGHTS

COMMUNITY DEVELOPMENT DISTRICT

DEBT SERVICE FUND SERIES 2018

REVENUES

CDD Debt Service Assessments	\$	539,194
TOTAL REVENUES	\$	539,194
TIF Revenue	\$	427,830
TOTAL TIF REVENUE *	\$	427,830

EXPENDITURES

Series 2018 July Bond Interest Payment	\$	202,097
Series 2018 January Bond Principal Payment	\$	135,000
Series 2018 January Bond Interest Payment	\$	202,097
TOTAL EXPENDITURES	\$	539,194
EXCESS OF REVENUES OVER EXPENDITURES	\$	-

ANALYSIS OF BONDS OUTSTANDING

Bonds Outstanding - Period Ending 1/1/2021	\$	8,125,000
Principal Payment Applied Toward Series 2018 Bonds	\$	135,000
Bonds Outstanding - Period Ending 1/1/2022	\$	7,990,000

* Total TIF Revenues shall be deposited in the Committed Tax Increment account and will be allocated to each Series of bonds proportionally to the Debt Service requirements for each Series. Receipt and application of the TIF revenue funds will reduce the CDD's Debt Service Assessments obligation. Reductions are not reflected for the purposes of estimates and due to the timing schedule in the application of the funds.

** Semi-annual Payments are made on 7/1 and 1/1 of each year.
FY 2021 payments are 7/1/21 and 1/1/22

THE HEIGHTS

COMMUNITY DEVELOPMENT DISTRICT

SCHEDULE OF ANNUAL ASSESSMENTS

Lot Size	EAU Value	Unit Count Debt Service	Unit Count O&M	FISCAL YEAR 2020			
				Debt Service Series 2017 Per Unit	Debt Service Series 2018 Per Unit	O&M Per Unit	Total Assessment
Apartments	1.00	900	900	\$ 600.00	\$ 231.00	\$ 84.67	\$ 915.67
Condominiums	1.25	620	620	\$ 750.00	\$ 288.00	\$ 105.84	\$ 1,143.84
Retail/Commercial (per 1,000 sq. ft.)	1.25	212	212	\$ 750.00	\$ 288.00	\$ 105.84	\$ 1,143.84
Office (per 1,000 sq. ft.)	2.00	278	278	\$ 1,200.00	\$ 461.00	\$ 169.34	\$ 1,830.34
TOTAL		2,010	2,010				

Notations:

(1) Annual Assessments are based on the MADS, with administration fees and early payment discounts totaling 6%.

RESOLUTION 2020-03

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE HEIGHTS COMMUNITY DEVELOPMENT DISTRICT MAKING A DETERMINATION OF BENEFIT; IMPOSING SPECIAL ASSESSMENTS; PROVIDING FOR THE COLLECTION AND ENFORCEMENT OF SPECIAL ASSESSMENTS, INCLUDING BUT NOT LIMITED TO PENALTIES AND INTEREST THEREON; CERTIFYING AN ASSESSMENT ROLL; PROVIDING FOR AMENDMENTS TO THE ASSESSMENT ROLL; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE.

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

WHEREAS, the District is located in the City of Tampa, Hillsborough County, Florida (the “County”); and

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

WHEREAS, the Board of Supervisors (the “Board”) of the District hereby determines to undertake various operations and maintenance activities described in the District’s budgets for Fiscal Year 2020-2021 (“Budget”), attached hereto as Exhibit “A” and incorporated by reference herein; and

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

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

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

WHEREAS, the District has previously levied an assessment for debt service, which the District desires to collect for Fiscal Year 2020-2021; and

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

WHEREAS, Chapter 197, Florida Statutes, provides a mechanism pursuant to which such special assessments may be placed on the tax roll and collected by the local tax collector (“Uniform Method”); and

WHEREAS, the District has previously evidenced its intention to utilize this Uniform Method; and

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

WHEREAS, it is in the best interests of the District to adopt the assessment roll of The Heights Community Development District (the “Assessment Roll”) attached to this Resolution as Exhibit “B” and

incorporated as a material part of this Resolution by this reference, and to certify the portion of the Assessment Roll relating to developed property (“Developed Property”) to the County Tax Collector pursuant to the Uniform Method and to directly collect the portion of the Assessment Roll relating to the remaining property (“Undeveloped Property”), all as set forth in Exhibit “B;” and

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

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE HEIGHTS COMMUNITY DEVELOPMENT DISTRICT:

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

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

SECTION 3. COLLECTION AND ENFORCEMENT; PENALTIES; INTEREST.

A. Uniform Method Assessments. The collection of the previously levied debt service assessments and operation and maintenance special assessments on the Developed Property shall be at the same time and in the same manner as County taxes in accordance with the Uniform Method, as set forth in Exhibits “A” and “B.”

B. Direct Bill Assessments. The annual operations and maintenance assessments levied on the Undeveloped Property will be collected directly by the District in accordance with Florida law, as set forth in Exhibits “A” and “B.” Assessments directly collected by the District are due in full on December 1, 2020; provided, however, that, to the extent permitted by law, the assessments due may be paid in several partial, deferred payments and according to the following schedule: 50% due no later than December 1, 2020, 25% due no later than February 1, 2021 and 25% due no later than May 1, 2021. In the event that an assessment payment is not made in accordance with the schedule stated above, the whole assessment – including any remaining partial, deferred payments for Fiscal Year 2020-2021 – shall immediately become due and payable; shall accrue interest, penalties in the amount of one percent (1%) per month, and all costs of collection and enforcement; and shall either be enforced pursuant to a foreclosure action, or, at the District’s sole discretion, collected pursuant to the Uniform Method on a future tax bill, which amount may include penalties, interest, and costs of collection and enforcement. Any prejudgment interest on delinquent assessments shall accrue at the applicable bond interest rate (for debt assessments) or statutory prejudgment interest rate. In the event an assessment subject to direct collection by the District shall be delinquent, the District Manager and District Counsel, without further authorization by the Board, may initiate foreclosure proceedings pursuant to Chapter 170 of the Florida Statutes or other applicable law to collect and enforce the whole assessment, as set forth herein.

C. Future Collection Methods. The decision to collect special assessments by any particular method – e.g., on the tax roll or by direct bill – does not mean that such method will be used to collect special assessments

in future years, and the District reserves the right in its sole discretion to select collection methods in any given year, regardless of past practices.

SECTION 4. ASSESSMENT ROLL. The District’s Assessment Roll, attached to this Resolution as Exhibit “B,” is hereby certified. That portion of the District’s Assessment Roll which includes the Developed Property is hereby certified to the County Tax Collector and shall be collected by the County Tax Collector in the same manner and time as County taxes. The proceeds therefrom shall be paid to the Heights Community Development District.

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

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

SECTION 7. EFFECTIVE DATE. This Resolution shall take effect upon the passage and adoption of this Resolution by the Board of Supervisors of the Heights Community Development District.

PASSED AND ADOPTED this 18th day of August, 2020.

ATTEST: THE HEIGHTS COMMUNITY
DEVELOPMENT DISTRICT

ATTEST: THE HEIGHTS COMMUNITY
DEVELOPMENT DISTRICT

By: _____
its: Secretary / Assistant Secretary

By: _____
its: Chairman / Vice-Chairman

Exhibit A: Budget
Exhibit B: Assessment Roll (Uniform Method)
Assessment Roll (Direct Collect)

2021



THE HEIGHTS

COMMUNITY DEVELOPMENT DISTRICT

FISCAL YEAR 2021
FINAL ANNUAL OPERATING BUDGET

AUGUST 18, 2020

THE HEIGHTS

COMMUNITY DEVELOPMENT DISTRICT

FISCAL YEAR 2021 FINAL ANNUAL OPERATING BUDGET

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AUGUST 18, 2020

THE HEIGHTS COMMUNITY DEVELOPMENT DISTRICT

BUDGET INTRODUCTION

Background Information

The Heights Community Development District is a local special purpose government authorized by Chapter 190, Florida Statutes, as amended. The Community Development District (CDD) is an alternative method for planning, financing, acquiring, operating and maintaining community-wide infrastructure in master planned communities. The CDD also is a mechanism that provides a “solution” to the State’s needs for delivery of capital infrastructure to service projected growth without overburdening other governments and their taxpayers. CDDs represent a major advancement in Florida’s effort to manage its growth effectively and efficiently. This allows the community to set a higher standard for construction along with providing a long-term solution to the operation and maintenance of community facilities.

The following report represents the District budget for Fiscal Year 2021, which begins on October 1, 2020. The District budget is organized by fund to segregate financial resources and ensure that the segregated resources are used for their intended purpose, and the District has established the following funds.

<u>Fund Number</u>	<u>Fund Name</u>	<u>Services Provided</u>
001	General Fund	Operations and Maintenance of Community Facilities
200	Debt Service Fund	Collection of Special Assessments for Debt Service on the Series 2017 Committed Tax Increment and Special Assessment Bonds
201	Debt Service Fund	Collection of Special Assessments for Debt Service on the Series 2018 Special Assessment Revenue Bonds

Facilities of the District

The District’s existing facilities include storm-water management (lake and water control structures), wetland preserve areas, street lighting, landscaping, entry signage, entry features, irrigation distribution facilities, recreational center, parks, pool facility, tennis courts and other related public improvements.

Maintenance of the Facilities

In order to maintain the facilities, the District conducts hearings to adopt an operating budget each year. This budget includes a detailed description of the maintenance program along with an estimate of the cost of the program. The funding of the maintenance budget is levied as a non-ad valorem assessment on your property by the District Board of Supervisors.

THE HEIGHTS

COMMUNITY DEVELOPMENT DISTRICT

	Fiscal Year 2020 Final Operating Budget	Current Period Actuals 10/1/19 - 2/29/20	Projected Revenues & Expenditures 3/1/20 to 9/30/20	Total Actuals and Projections Through 9/30/20	Over/(Under) Budget Through 9/30/20
REVENUES					
SPECIAL ASSESSMENTS					
Operations & Maintenance Assmts - Off Roll	0.00	0.00	0.00	0.00	0.00
TOTAL SPECIAL ASSESSMENTS	0.00	0.00	0.00	0.00	0.00
INTEREST EARNINGS					
Interest Earnings	0.00	0.39	0.50	0.89	0.89
TOTAL INTEREST EARNINGS	0.00	0.39	0.50	0.89	0.89
CONTRIBUTIONS & DONATIONS FROM PRIVATE SOURCES					
Developer Contributions	198,652.00	52,403.85	66,165.52	118,569.37	(80,082.63)
TOTAL CONTRIBUTIONS & DONATIONS FROM PRIVATE SOURCES	198,652.00	52,403.85	66,165.52	118,569.37	(80,082.63)
TOTAL REVENUES	\$198,652.00	\$52,404.24	\$66,166.02	\$118,570.26	(\$80,081.74)
EXPENDITURES					
LEGISLATIVE					
Supervisor Fees	4,000.00	0.00	0.00	0.00	(4,000.00)
TOTAL LEGISLATIVE	4,000.00	0.00	0.00	0.00	(4,000.00)
FINANCIAL & ADMINISTRATIVE					
District Management & Accounting Services	50,000.00	13,333.35	36,666.65	50,000.00	0.00
District Engineer	3,000.00	2,325.00	3,675.00	6,000.00	3,000.00
Disclosure Report	10,000.00	0.00	10,000.00	10,000.00	0.00
Trustees Fees	10,000.00	8,081.26	0.00	8,081.26	(1,918.74)
Auditing Services	8,000.00	2,046.00	5,454.00	7,500.00	(500.00)
Postage, Phone, Faxes, Copies	100.00	25.00	50.00	75.00	(25.00)
Public Officials Insurance	1,577.00	2,306.00	0.00	2,306.00	729.00
Legal Advertising	1,000.00	0.00	614.00	614.00	(386.00)
Bank Fees	200.00	0.00	0.00	0.00	(200.00)
Dues, Licenses & Fees	175.00	175.00	0.00	175.00	0.00
Office Supplies	100.00	0.00	0.00	0.00	(100.00)
ADA Website Compliance	0.00	0.00	0.00	0.00	0.00
Website Administration	0.00	1,500.00	0.00	1,500.00	1,500.00
TOTAL FINANCIAL & ADMINISTRATIVE	84,152.00	29,791.61	56,459.65	86,251.26	2,099.26
LEGAL COUNSEL					
District Counsel	6,000.00	1,952.50	5,047.50	7,000.00	1,000.00
TOTAL LEGAL COUNSEL	6,000.00	1,952.50	5,047.50	7,000.00	1,000.00
ELECTRIC UTILITY SERVICES					
Electric Utility Services	0.00	0.00	0.00	0.00	0.00
TOTAL ELECTRIC UTILITY SERVICES	0.00	0.00	0.00	0.00	0.00
OTHER PHYSICAL ENVIRONMENT					
Contingency Expense	80,000.00	0.00	0.00	0.00	(80,000.00)
Decorative Light Maintenance	5,000.00	0.00	0.00	0.00	(5,000.00)
Property & Casualty Insurance	2,500.00	0.00	0.00	0.00	(2,500.00)
General Liability Insurance	0.00	2,819.00	0.00	2,819.00	2,819.00
Landscape Maintenance	15,000.00	9,900.00	12,600.00	22,500.00	7,500.00
Plant Replacement Program	2,000.00	0.00	0.00	0.00	(2,000.00)
TOTAL OTHER PHYSICAL ENVIRONMENT	104,500.00	12,719.00	12,600.00	25,319.00	(79,181.00)
TOTAL EXPENDITURES	\$198,652.00	\$44,463.11	\$74,107.15	\$118,570.26	(\$80,081.74)
EXCESS OF REVENUES OVER/(UNDER) EXPENDITURES	\$0.00	\$7,941.13	(\$7,941.13)	\$0.00	\$0.00

THE HEIGHTS

COMMUNITY DEVELOPMENT DISTRICT

	Fiscal Year 2020 Final Operating Budget	Total Actuals and Projections Through 9/30/20	Over/(Under) Budget Through 9/30/20	Fiscal Year 2021 Final Operating Budget	Increase / (Decrease) from FY 2020 to FY 2021
REVENUES					
SPECIAL ASSESSMENTS					
Operations & Maintenance Assmts - Off Roll	0.00	0.00	0.00	0.00	0.00
TOTAL SPECIAL ASSESSMENTS	0.00	0.00	0.00	0.00	0.00
INTEREST EARNINGS					
Interest Earnings	0.00	0.89	0.89	0.00	0.00
TOTAL INTEREST EARNINGS	0.00	0.89	0.89	0.00	0.00
CONTRIBUTIONS & DONATIONS FROM PRIVATE SOURCES					
Developer Contributions	198,652.00	118,569.37	(80,082.63)	198,652.00	0.00
TOTAL CONTRIBUTIONS & DONATIONS FROM PRIVATE SOURCES	198,652.00	118,569.37	(80,082.63)	198,652.00	0.00
TOTAL REVENUES	\$198,652.00	\$118,570.26	(\$80,081.74)	\$198,652.00	\$0.00
EXPENDITURES					
LEGISLATIVE					
Supervisor Fees	4,000.00	0.00	(4,000.00)	4,000.00	0.00
TOTAL LEGISLATIVE	4,000.00	0.00	(4,000.00)	4,000.00	0.00
FINANCIAL & ADMINISTRATIVE					
District Management & Accounting Services	50,000.00	50,000.00	0.00	50,000.00	0.00
District Engineer	3,000.00	6,000.00	3,000.00	3,000.00	0.00
Disclosure Report	10,000.00	10,000.00	0.00	10,000.00	0.00
Trustees Fees	10,000.00	8,081.26	(1,918.74)	9,000.00	(1,000.00)
Auditing Services	8,000.00	7,500.00	(500.00)	8,400.00	400.00
Postage, Phone, Faxes, Copies	100.00	75.00	(25.00)	100.00	0.00
Public Officials Insurance	1,577.00	2,306.00	729.00	2,400.00	823.00
Legal Advertising	1,000.00	614.00	(386.00)	1,000.00	0.00
Bank Fees	200.00	0.00	(200.00)	100.00	(100.00)
Dues, Licenses & Fees	175.00	175.00	0.00	175.00	0.00
Office Supplies	100.00	0.00	(100.00)	50.00	(50.00)
ADA Website Compliance	0.00	0.00	0.00	1,500.00	1,500.00
Website Administration	0.00	1,500.00	1,500.00	1,500.00	1,500.00
TOTAL FINANCIAL & ADMINISTRATIVE	84,152.00	86,251.26	2,099.26	87,225.00	3,073.00
LEGAL COUNSEL					
District Counsel	6,000.00	7,000.00	1,000.00	6,000.00	0.00
TOTAL LEGAL COUNSEL	6,000.00	7,000.00	1,000.00	6,000.00	0.00
ELECTRIC UTILITY SERVICES					
Electric Utility Services	0.00	0.00	0.00	0.00	0.00
TOTAL ELECTRIC UTILITY SERVICES	0.00	0.00	0.00	0.00	0.00
OTHER PHYSICAL ENVIRONMENT					
Contingency Expense	80,000.00	0.00	(80,000.00)	67,500.00	(12,500.00)
Decorative Light Maintenance	5,000.00	0.00	(5,000.00)	5,000.00	0.00
Property & Casualty Insurance	2,500.00	0.00	(2,500.00)	0.00	(2,500.00)
General Liability Insurance	0.00	2,819.00	2,819.00	2,927.00	2,927.00
Landscape Maintenance	15,000.00	22,500.00	7,500.00	24,000.00	9,000.00
Plant Replacement Program	2,000.00	0.00	(2,000.00)	2,000.00	0.00
TOTAL OTHER PHYSICAL ENVIRONMENT	104,500.00	25,319.00	(79,181.00)	101,427.00	(3,073.00)
TOTAL EXPENDITURES	\$198,652.00	\$118,570.26	(\$80,081.74)	\$198,652.00	\$0.00
EXCESS OF REVENUES OVER/(UNDER) EXPENDITURES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

THE HEIGHTS COMMUNITY DEVELOPMENT DISTRICT

GENERAL FUND 001

Financial & Administrative

District Manager

The District retains the services of a consulting manager, who is responsible for the daily administration of the District's business, including any and all financial work related to the Bond Funds and Operating Funds of the District, and preparation of the minutes of the Board of Supervisors. In addition, the District Manager prepares the Annual Budget(s), implements all policies of the Board of Supervisors,

Recording Secretary

As part of the consulting managers contract, the District retains a Recording Secretary to prepare and record the minutes of the official district records of proceeding.

District Engineer

Consists of attendance at scheduled meetings of the Board of Supervisors, offering advice and consultation on all matters related to the works of the District, such as bids for yearly contracts, operating policy, compliance with regulatory permits, etc.

Disclosure Reporting

On a quarterly and annual basis, disclosure of relevant district information is provided to the Muni Council, as required within the bond indentures.

Trustees Fees

This item relates to the fee assessed for the annual administration of bonds outstanding, as required within the bond indentures.

Auditing Services

The District is required to annually undertake an independent examination of its books, records and accounting procedures. This audit is conducted pursuant to State Law and the Rules of the Auditor

Financial Services

As part of the consulting managers contract, the District retains Financial Services to process invoices, tax-roll preparation and record the District's transactions in compliance with governmental accounting

Travel Per Diem

This applies at the current rate of mileage reimbursement for official District business.

Postage, Phone, Fax, Copies

This item refers to the cost of materials and service to produce agendas and conduct day-to-day business of the District.

Rentals & Leases

This is required of the District to store its official records.

Public Officials Insurance

The District carries Public Officials Liability in the amount of \$1,000,000.

Legal Advertising

This is required to conduct the official business of the District in accordance with the Sunshine Law and other advertisement requirements as indicated by the Florida Statutes.

Bank Fees

The District operates a checking account for expenditures and receipts.

Dues, Licenses & Fees

The District is required to file with the County and State each year.

Miscellaneous Fees

To provide for unbudgeted administrative expenses.

Investment Reporting Fees

This is to provide an investment report to the District on a quarterly basis.

Office Supplies

Cost of daily supplies required by the District to facilitate operations.

THE HEIGHTS

COMMUNITY DEVELOPMENT DISTRICT

GENERAL FUND 001

Technology Services

This is to upgrade and keep current the operating components to comply with new governmental accounting standards along with basic website maintenance.

Website Administration

This is for maintenance and administration of the District's official website.

Capital Outlay

This is to purchase new equipment as required.

Legal Counsel

District Counsel

Requirements for legal services are estimated at an annual expenditures on an as needed and also cover such items as attendance at scheduled meetings of the Board of Supervisor's, Contract preparation and

Electric Utility Services

Electric Utility Services

This item is for street lights, pool, recreation facility and other common element electricity needs.

Garbage/Solid Waste Control Services

Garbage Collection

This item is for pick up at the recreation facility and parks as needed.

Water-Sewer Combination Services

Water Utility Services

This item is for the potable and non-potable water used for irrigation.

Other Physical Environment

Non-Potable Irrigation Service

This item provides for irrigation service to the District's common area landscape program.

Waterway Management System

This item is for maintaining the multiple waterways that compose the District's waterway management system and aids in controlling nuisance vegetation that may otherwise restrict the flow of water.

Property & Casualty Insurance

The District carries \$1,000,000 in general liability and also has sovereign immunity.

Entry & Walls Maintenance

This item is for maintaining the main entry feature and other common area walls.

Landscape Maintenance

The District contracts with a professional landscape firm to provide service through a public bid process. This fee does not include replacement material or irrigation repairs.

Miscellaneous Landscape

This item is for any unforeseen circumstances that may effect the appearance of the landscape program.

Plant Replacement Program

This item is for landscape items that may need to be replaced during the year.

Property Taxes

This item is for property taxes assessed to lands within the District.

Irrigation Maintenance

Repairs necessary for everyday operation of the irrigation system to ensure its effectiveness.

Road & Street Facilities

Pavement & Drainage Repairs & Maintenance

This item is necessary to contract with a vendor to maintain the road and drainage infrastructure within the District

THE HEIGHTS

COMMUNITY DEVELOPMENT DISTRICT

DEBT SERVICE FUND SERIES 2017

REVENUES

CDD Debt Service Assessments	\$	1,404,600
TOTAL REVENUES	\$	1,404,600
TIF Revenue	\$	1,114,496
TOTAL TIF REVENUE *	\$	1,114,496

EXPENDITURES

Series 2017 July Bond Interest Payment	\$	517,300
Series 2017 January Bond Principal Payment	\$	370,000
Series 2017 January Bond Interest Payment	\$	517,300
TOTAL EXPENDITURES	\$	1,404,600
EXCESS OF REVENUES OVER EXPENDITURES	\$	-

ANALYSIS OF BONDS OUTSTANDING

Bonds Outstanding - Period Ending 1/1/2021	\$	21,385,000
Principal Payment Applied Toward Series 2017 Bonds	\$	370,000
Bonds Outstanding - Period Ending 1/1/2022	\$	21,015,000

* Total TIF Revenues shall be deposited in the Committed Tax Increment account and will be allocated to each Series of bonds proportionally to the Debt Service requirements for each Series. Receipt and application of the TIF revenue funds will reduce the CDD's Debt Service Assessments obligation. Reductions are not reflected for the purposes of estimates and due to the timing schedule in the application of the funds.

** Semi-annual Payments are made on 7/1 and 1/1 of each year.
FY 2021 payments are 7/1/21 and 1/1/22

THE HEIGHTS

COMMUNITY DEVELOPMENT DISTRICT

DEBT SERVICE FUND SERIES 2018

REVENUES

CDD Debt Service Assessments	\$	539,194
TOTAL REVENUES	\$	539,194
TIF Revenue	\$	427,830
TOTAL TIF REVENUE *	\$	427,830

EXPENDITURES

Series 2018 July Bond Interest Payment	\$	202,097
Series 2018 January Bond Principal Payment	\$	135,000
Series 2018 January Bond Interest Payment	\$	202,097
TOTAL EXPENDITURES	\$	539,194
EXCESS OF REVENUES OVER EXPENDITURES	\$	-

ANALYSIS OF BONDS OUTSTANDING

Bonds Outstanding - Period Ending 1/1/2021	\$	8,125,000
Principal Payment Applied Toward Series 2018 Bonds	\$	135,000
Bonds Outstanding - Period Ending 1/1/2022	\$	7,990,000

* Total TIF Revenues shall be deposited in the Committed Tax Increment account and will be allocated to each Series of bonds proportionally to the Debt Service requirements for each Series. Receipt and application of the TIF revenue funds will reduce the CDD's Debt Service Assessments obligation. Reductions are not reflected for the purposes of estimates and due to the timing schedule in the application of the funds.

** Semi-annual Payments are made on 7/1 and 1/1 of each year.
FY 2021 payments are 7/1/21 and 1/1/22

THE HEIGHTS

COMMUNITY DEVELOPMENT DISTRICT

SCHEDULE OF ANNUAL ASSESSMENTS

Lot Size	EAU Value	Unit Count Debt Service	Unit Count O&M	FISCAL YEAR 2020			
				Debt Service Series 2017 Per Unit	Debt Service Series 2018 Per Unit	O&M Per Unit	Total Assessment
Apartments	1.00	900	900	\$ 600.00	\$ 231.00	\$ 84.67	\$ 915.67
Condominiums	1.25	620	620	\$ 750.00	\$ 288.00	\$ 105.84	\$ 1,143.84
Retail/Commercial (per 1,000 sq. ft.)	1.25	212	212	\$ 750.00	\$ 288.00	\$ 105.84	\$ 1,143.84
Office (per 1,000 sq. ft.)	2.00	278	278	\$ 1,200.00	\$ 461.00	\$ 169.34	\$ 1,830.34
TOTAL		2,010	2,010				

Notations:

(1) Annual Assessments are based on the MADS, with administration fees and early payment discounts totaling 6%.

RESOLUTION 2020-04

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE HEIGHTS COMMUNITY DEVELOPMENT DISTRICT RESCINDING RESOLUTION 2006-17 AND ANY OTHER PRIOR INVESTMENT POLICIES AND ELECTING TO USE THE STATUTORY DEFAULT INVESTMENT POLICIES FOR INVESTING PUBLIC FUNDS IN EXCESS OF THE AMOUNTS NEEDED TO MEET CURRENT EXPENSES IN ACCORDANCE WITH SECTION 218.415(17), FLORIDA STATUTES; PROVIDING FOR CONFLICTS; PROVIDING FOR SEVERABILITY; PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, The Heights Community Development District (the “**District**”) is a local unit of special-purpose government created and existing pursuant to Chapter 190, Florida Statutes;

WHEREAS, the Board of Supervisors of the District (the “**Board**”) previously adopted Resolution 2006-17 to establish a written investment policy in accordance with Section 218.415, Florida Statutes; and

WHEREAS, the Board desires to rescind Resolution 2006-17 and any other prior investment policies, to not adopt a written investment policy, and instead use the statutory default investment policies for the investment of public funds in excess of amounts needed to meet current expenses, in accordance with Section 218.415 (17), Florida Statutes.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD:

- 1. Rescindment of Prior Investment Policies.** The Board hereby rescinds Resolution 2006-17 and any other prior investment policies in their entirety.
- 2. Use of Statutory Default Investment Policies.** The Board hereby elects to use the statutory default alternative investment policies for the investment of public funds in excess of the amounts needed to meet current expenses, in accordance with Section 218.415(17), Florida Statutes, as amended.
- 3. Conflicts.** All District resolutions or parts thereof or other adopted policies in actual conflict with this Resolution are, to the extent of such conflict, superseded and repealed.
- 4. Severability.** If any section or part of a section of this Resolution is declared invalid or unconstitutional, the validity, force and effect of any other section or part of a section of this Resolution shall not thereby be affected or impaired unless it clearly appears that such other section or part of a section of this Resolution is wholly or necessarily dependent upon the section or part of a section so held to be invalid or unconstitutional.
- 5. Effective Date.** This Resolution shall become effective upon adoption.

PASSED AND ADOPTED ON AUGUST 18, 2020.

Attest:

**The Heights
Community Development District**

Assistant Secretary

Chair of the Board of Supervisors

RESOLUTION 2020-05

A RESOLUTION BY THE BOARD OF SUPERVISORS OF THE HEIGHTS COMMUNITY DEVELOPMENT DISTRICT TO APPROVE AND GRANT THE CHAIRMAN THE AUTHORITY TO SIGN A MANAGEMENT AGREEMENT WITH RIVERSIDE HEIGHTS, LLC, OR ITS AFFILIATED COMPANY, TO MANAGE THE DOCKS, PIERS AND RELATED STRUCTURES, AFTER APPROVAL FROM THE CHAIR AS TO BUSINESS TERMS AND AFTER APPROVAL BY DISTRICT COUNSEL AS TO LEGAL FORM AND SUFFICIENCY; AND PROVIDING AN EFFECTIVE DATE

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

WHEREAS, the District is located in the City of Tampa, Hillsborough County, Florida (the “County”); and

WHEREAS, the District desires to authorize the Chairman to approve and sign a management agreement with Riverside Heights, LLC, or its affiliated company, to manage the docks, piers and related structures.

SECTION 1. DELEGATION. The Board hereby grants and delegates to the chairman the authority to sign a management agreement with Riverside Heights, LLC, or its affiliated company, to manage the docks, piers and related structures, after approval from the chairman as to business terms and after approval by district counsel as to legal form and sufficiency

SECTION 2. EFFECTIVE DATE. This Resolution shall take effect upon the passage and adoption of this Resolution by the Board of Supervisors of the Heights Community Development District.

PASSED AND ADOPTED this 18th day of August, 2020.

**THE HEIGHTS COMMUNITY
DEVELOPMENT DISTRICT**

ATTEST:

CHAIRMAN

ATTEST:

SECRETARY

**THE HEIGHTS COMMUNITY DEVELOPMENT
DISTRICT HILLSBOROUGH COUNTY, FLORIDA
FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED
SEPTEMBER 30, 2019**

**THE HEIGHTS COMMUNITY DEVELOPMENT DISTRICT
HILLSBOROUGH COUNTY, FLORIDA**

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INDEPENDENT AUDITOR'S

To the Board of Supervisors
The Heights Community Development District
Hillsborough County, Florida

Report on the Financial

We have audited the accompanying financial statements of the governmental activities and each major fund of The Heights Community Development District, Hillsborough County, Florida ("District") as of and for the fiscal year ended September 30, 2019, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the District, as of September 30, 2019, and the respective changes in financial position thereof for the fiscal year then ended in accordance with accounting principles generally accepted in the United States of America.

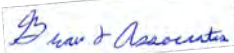
Other Matters

Required Supplementary Information

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

Other Reporting Required by *Government Auditing*

In accordance with *Government Auditing Standards*, we have also issued our report dated June 18, 2020, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.



June 18,

MANAGEMENT'S DISCUSSION AND

Our discussion and analysis of The Heights Community Development District, Hillsborough County, Florida ("District") provides a narrative overview of the District's financial activities for the fiscal year ended September 30, 2019. Please read it in conjunction with the District's Independent Auditor's Report, basic financial statements, accompanying notes and supplementary information to the basic financial statements.

FINANCIAL

- The liabilities of the District exceeded its assets at the close of the most recent fiscal year resulting in a net position deficit balance of (\$7,004,195).
- The change in the District's total net position in comparison with the prior fiscal year was (\$1,279,064), a decrease. The key components of the District's net position and change in net position are reflected in the table in the government-wide financial analysis section.
- At September 30, 2019, the District's governmental funds reported combined ending fund balances of \$7,008,133, a decrease of (\$4,733,895) in comparison with the prior fiscal year. A portion of the fund balance is restricted for debt service and capital projects, and the remainder is unassigned fund balance which is available for spending at the District's discretion.

OVERVIEW OF FINANCIAL STATEMENTS

This discussion and analysis are intended to serve as the introduction to the District's basic financial statements. The District's basic financial statements are comprised of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

Government-Wide Financial Statements

The government-wide financial statements are designed to provide readers with a broad overview of the District's finances, in a manner similar to a private-sector business.

The statement of net position presents information on all the District's assets, deferred outflows of resources, liabilities, and deferred inflows of resources with the residual amount being reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the District is improving or deteriorating.

The statement of activities presents information showing how the government's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods.

The government-wide financial statements include all governmental activities that are principally supported by Developer contributions. The District does not have any business-type activities. The governmental activities of the District include general government (management) and maintenance functions.

Fund Financial

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The District, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The District has one fund category, governmental funds.

OVERVIEW OF FINANCIAL STATEMENTS

Governmental

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a District's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the District's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balance provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The District maintains three governmental funds for external reporting. Information is presented separately in the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances for the general, debt service, and capital projects funds, all of which are considered major funds.

The District adopts an annual appropriated budget for its general fund. A budgetary comparison schedule has been provided for the general fund to demonstrate compliance with the budget.

Notes to the Financial

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

GOVERNMENT-WIDE FINANCIAL

As noted earlier, net position may serve over time as a useful indicator of an entity's financial position. In the case of the District, liabilities exceeded assets at the close of the most recent fiscal year.

Key components of the District's net position are reflected in the following table:

	NET POSITION	
	SEPTEMBER 30,	
	201	201
Assets, excluding capital assets	\$ 7,579,674	\$ 12,461,95
Capital assets, net of depreciation	<u>16,454,594</u>	12,900,853
Total assets	<u>24,034,268</u>	25,362,809
Current liabilities	935,64	981,72
Long-term liabilities	<u>30,102,814</u>	30,106,212
Total liabilities	<u>31,038,463</u>	31,087,940
Net Position		
Net investment in capital assets	(8,393,168)	(8,527,710)
Restricted	1,388,970	2,802,576
Unrestricted	<u>3</u>	<u>3</u>
Total net position	<u>\$ (7,004,195)</u>	<u>\$ (5,725,131)</u>

The District's net position reflects its investment in capital assets (e.g. land, land improvements, and infrastructure) less any related debt used to acquire those assets that is still outstanding. These assets are used to provide services to residents; consequently, these assets are not available for future spending. Although the District's investment in capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

The restricted portion of the District's net position represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net position may be used to meet the District's other obligations.

The District's net position decreased during the most recent fiscal year. The majority of the decrease represents the extent to which the cost of operations exceeded ongoing program revenues.

Key elements of the change in net position are reflected in the following table:

	CHANGES IN NET POSITION FOR THE FISCAL YEAR ENDED SEPTEMBER	
	30,	201
Revenues:		
Program revenues		
Operating grants and contributions	\$ 168,15	\$ 97,950
Capital grants and contributions	5	64,175
General revenues	<u>2</u>	<u>3</u>
Total revenues	<u>305,076</u>	162,128
Expenses:		
General government	77,704	42,951
Maintenance and operations	43,081	26,402
Conveyance of capital assets	-	3,592,436
Bond issuance costs	5,775	336,100
Interest	<u>1,457,580</u>	1,046,398
Total expenses	<u>1,584,140</u>	5,044,287
Change in net position	(1,279,064)	(4,882,159)
Net position - beginning	<u>(5,725,131)</u>	(842,972)
Net position - ending	<u>\$ (7,004,195)</u>	\$ (5,725,131)

As noted above and in the statement of activities, the cost of all governmental activities during the fiscal year ended September 30, 2019 was \$1,584,140. The costs of the District's activities were partially funded by program revenues. Program revenues were comprised of primarily of Developer contributions and interest revenue for both the current and prior fiscal years. The decrease in expenses is primarily due to the conveyance of certain assets to other governments for maintenance in the prior fiscal year that did not

GENERAL BUDGETING

An operating budget was adopted and maintained by the governing board for the District pursuant to the requirements of Florida Statutes. The budget is adopted using the same basis of accounting that is used in preparation of the fund financial statements. The legal level of budgetary control, the level at which expenditures may not exceed budget, is in the aggregate. Any budget amendments that increase the aggregate budgeted appropriations must be approved by the Board of Supervisors. Actual general fund expenditures for the fiscal year ended September 30, 2019 did not exceed appropriations.

CAPITAL ASSETS AND DEBT

Capital

At September 30, 2019, the District had \$16,454,594 invested in capital assets for its governmental activities. No depreciation has been taken as the assets are still in progress. More detailed information about the District's capital assets is presented in the notes of the financial statements.

CAPITAL ASSETS AND DEBT ADMINISTRATION(Continued)

Capital

At September 30, 2019, the District had \$30,000,000 in Bonds outstanding for its governmental activities. More detailed information about the District's capital debt is presented in the notes of the financial statements.

ECONOMIC FACTORS AND NEXT YEAR'S

It is expected that the general operations of the District will increase as the District is being built out.

CONTACTING THE DISTRICT'S FINANCIAL

This financial report is designed to provide our citizens, land owners, taxpayers, customers, investors and creditors with a general overview of the District's finances and to demonstrate the District's accountability for the financial resources it manages and the stewardship of the facilities it maintains. If you have questions about this report or need additional financial information, contact The Heights Community Development District's Finance Department at 2005 Pan Am Circle, Suite 300, Tampa, FL 33607.

**THE HEIGHTS COMMUNITY DEVELOPMENT
DISTRICT HILLSBOROUGH COUNTY, FLORIDA
STATEMENT OF NET POSITION
SEPTEMBER 30, 2019**

	<u>Governmental Activities</u>
ASSETS	
Cash	\$ 5,276
Due from Developer	16,324
Restricted assets:	
Investments	7,558,07
Capital assets:	
Nondepreciable	<u>16,454,594</u>
Total assets	<u>24,034,268</u>
 LIABILITIES	
Accounts payable and accrued expenses	21,597
Contracts and retainage payable	549,944
Accrued interest payable	364,108
Non-current liabilities:	
Due in more than one year	<u>30,102,814</u>
Total liabilities	<u>31,038,463</u>
 NET POSITION	
Net investment in capital assets	(8,393,168)
Restricted for debt service	1,388,970
Unrestricted	<u>3</u>
Total net position	<u>\$ (7,004,195)</u>

See notes to the financial

**THE HEIGHTS COMMUNITY DEVELOPMENT
DISTRICT HILLSBOROUGH COUNTY, FLORIDA
STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019**

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Program Revenues</u>		<u>Net (Expense) Revenue and Changes in Net Position</u>
		<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>	<u>Governmental Activities</u>
Primary government:				
Governmental activities:				
General government	\$ 77,704	\$ 77,704	\$ -	\$ -
Maintenance and operations	43,081	43,079	136,919	136,91
Bond issuance costs	5,775	-	-	7
Interest on long-term debt	<u>1,457,580</u>	<u>47,372</u>	-	<u>(1,410,208)</u>
Total governmental activities	<u>1,584,140</u>	<u>168,155</u>	<u>136,919</u>	<u>(1,279,066)</u>
General revenues:				
Unrestricted investment earnings				<u>2</u>
Total general revenues				<u>2</u>
Change in net position				(1,279,064)
Net position - beginning				<u>(5,725,131)</u>
Net position - ending				<u>\$ (7,004,195)</u>

See notes to the financial

**THE HEIGHTS COMMUNITY DEVELOPMENT
DISTRICT HILLSBOROUGH COUNTY, FLORIDA
BALANCE SHEET
GOVERNMENTAL
FUNDS SEPTEMBER 30,**

	<u>Major Funds</u>			Total Governmental Funds
	General	Debt	Capital Project	
ASSETS				
Cash	\$ 5,276	\$ -	\$ -	\$ 5,276
Investments	-	1,753,078	5,804,996	7,558,074
Due from Developer	<u>16,324</u>	-	-	<u>16,324</u>
Total assets	<u>\$ 21,600</u>	<u>\$ 1,753,078</u>	<u>\$ 5,804,996</u>	<u>\$ 7,579,674</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable and accrued expenses	\$ 21,59	\$ -	\$ -	\$ 21,59
Contracts and retainage payable	<u>-</u>	<u>-</u>	<u>549,944</u>	<u>549,944</u>
Total liabilities	<u>21,597</u>	<u>-</u>	<u>549,944</u>	<u>571,541</u>
Fund balances:				
Restricted for:				
Debt service	-	1,753,07	-	1,753,078
Capital projects	-	8	5,255,052	5,255,052
Unassigned	<u>3</u>	<u>-</u>	<u>-</u>	<u>3</u>
Total fund balances	<u>3</u>	<u>1,753,078</u>	<u>5,255,052</u>	<u>7,008,133</u>
Total liabilities and fund balances	<u>\$ 21,600</u>	<u>\$ 1,753,078</u>	<u>\$ 5,804,996</u>	<u>\$ 7,579,674</u>

See notes to the financial

**THE HEIGHTS COMMUNITY DEVELOPMENT
DISTRICT HILLSBOROUGH COUNTY, FLORIDA
RECONCILIATION OF THE BALANCE SHEET –
GOVERNMENTAL FUNDS TO THE STATEMENTS OF NET POSITION
SEPTEMBER 30, 2019**

Total fund balances - governmental funds \$ 7,008,13

Amounts reported for governmental activities in the statement of net position are different because:

Capital assets used in governmental activities are not financial resources and, therefore, are not reported as assets in the governmental funds. The statement of net position includes those capital assets, net of any accumulated depreciation in the net position of the government as a whole.

Cost of capital assets	16,454,594	
Accumulated depreciation	<u>-</u>	16,454,59

Liabilities not due and payable from current available resources are not reported as liabilities in the governmental fund statements.

All liabilities, both current and long-term, are reported in the government-wide financial statements.

Accrued interest payable	(364,108)	
Discount on bonds	53,438	
Original issue premium	(156,252)	
Bonds payable	<u>(30,000,000)</u>	<u>(30,466,922)</u>

Net position of governmental activities		<u>\$ (7,004,195)</u>
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See notes to the financial

**THE HEIGHTS COMMUNITY DEVELOPMENT
DISTRICT HILLSBOROUGH COUNTY, FLORIDA
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019**

	<u>Major Funds</u>			Total
	General	Debt Service	Capital Projects	Governmental Funds
REVENUES				
Developer contributions	\$ 120,783	\$ -	\$ -	\$ 120,78
Interest income	<u>2</u>	<u>47,372</u>	136,919	184,293
Total revenues	<u>120,785</u>	<u>47,372</u>	136,919	305,076
EXPENDITURES				
Current:				
General government	77,704	-	-	77,704
Maintenance and operations	43,081	-	-	43,081
Debt Service:				
Interest	-	1,358,67	-	1,358,670
Bond cost of issuance	-	0	5,775	5,775
Capital outlay	<u>-</u>	<u>-</u>	<u>3,553,741</u>	<u>3,553,741</u>
Total expenditures	<u>120,785</u>	<u>1,358,670</u>	<u>3,559,516</u>	<u>5,038,971</u>
Excess (deficiency) of revenues over (under) expenditures	-	(1,311,298	(3,422,597	(4,733,895
Fund balances - beginning	<u>3</u>	<u>3,064,376</u>	8,677,649	11,742,028
Fund balances - ending	<u>\$ 3</u>	<u>\$ 1,753,078</u>	<u>\$ 5,255,052</u>	<u>\$ 7,008,133</u>

See notes to the financial

**THE HEIGHTS COMMUNITY DEVELOPMENT
DISTRICT HILLSBOROUGH COUNTY, FLORIDA
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019**

Net change in fund balances - total governmental funds \$ (4,733,895)

Amounts reported for governmental activities in the statement of activities
are different because:

Governmental funds report capital outlays as expenditures, however,
in the statement of activities, the cost of those assets is eliminated and
capitalized in the statement of net position. 3,553,74

Expenses reported in the statement of activities that do not require the
use of current financial resources are not reported as expenditures in
the funds. The details of the differences are as follows:

Amortization of original issue discount/premium 3,398

Change in accrued interest (102,308)

Change in net position of governmental activities \$ (1,279,064)

See notes to the financial

**THE HEIGHTS COMMUNITY DEVELOPMENT
DISTRICT HILLSBOROUGH COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS**

NOTE 1 – NATURE OF ORGANIZATION AND REPORTING

The Heights Community Development District ("District") was established on July 13, 2006 pursuant to the Uniform Community Development District Act of 1980, otherwise known as Chapter 190, Florida Statutes, by The City of Tampa Ordinance 2006-161. The Act provides among other things, the power to manage basic services for community development, power to borrow money and issue bonds, and to levy and assess non-ad valorem assessments for the financing and delivery of capital infrastructure.

The District was established for the purposes of financing and managing the acquisition, construction, maintenance and operation of a portion of the infrastructure necessary for community development within the District.

The District is governed by the Board of Supervisors ("Board"), which is composed of five members. The Supervisors are elected by the owners of the property within the District. The Board of Supervisors of the District exercise all powers granted to the District pursuant to Chapter 190, Florida Statutes. At September 30, 2019, four of the Board members are affiliated with Riverside Heights Holding, LLC. ("Developer") and one is affiliated with a vendor.

The Board has the final responsibility for:

1. Assessing and levying
2. Approving budgets.
3. Exercising control over facilities and properties.
4. Controlling the use of funds generated by the District.
5. Approving the hiring and firing of key personnel.
6. Financing improvements.

The financial statements were prepared in accordance with Governmental Accounting Standards Board ("GASB") Statements. Under the provisions of those standards, the financial reporting entity consists of the primary government, organizations for which the District is considered to be financially accountable, and other organizations for which the nature and significance of their relationship with the District are such that, if excluded, the financial statements of the District would be considered incomplete or misleading. There are no entities considered to be component units of the District; therefore, the financial statements include only the operations of the District.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Government-Wide and Fund Financial Statements

The basic financial statements include both government-wide and fund financial statements.

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the non-fiduciary activities of the primary government. For the most part, the effect of interfund activity has been removed from these statements.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. *Program revenues* include 1) charges to customers who purchase, use or directly benefit from goods, services or privileges provided by a given function or segment; operating-type special assessments for maintenance and debt service are treated as charges for services and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Other items not included among program revenues are reported instead as *general revenues*.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Measurement Focus, Basis of Accounting and Financial Statement Presentation

The government-wide financial statements are reported using the *economic resources measurement* focus and the *accrual basis of accounting*. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Assessments are recognized as revenues in the year for which they are levied. Grants and similar items are to be recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be *available* when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures are recorded only when payment is due.

Assessments

Assessments are non-ad valorem assessments on all platted lots within the District. Assessments are levied each November 1 on property as of the previous January 1 to pay for the operations and maintenance of the District. The fiscal year for which annual assessments are levied begins on October 1 with discounts available for payments through February 28 and become delinquent on April 1. For debt service assessments, amounts collected as advance payments are used to prepay a portion of the Bonds outstanding. Otherwise, assessments are collected annually to provide funds for the debt service on the portion of the Bonds which are not paid with prepaid assessments.

Assessments and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Only the portion of assessments receivable due within the current fiscal period is considered to be susceptible to accrual as revenue of the current period.

The District was funded with Developer contributions for the current fiscal year.

The District reports the following major governmental

General Fund

The general fund is the general operating fund of the District. It is used to account for all financial resources except those required to be accounted for in another fund.

Debt Service Fund

The debt service fund is used to account for the accumulation of resources for the annual payment of principal and interest on long-term debt.

Capital Projects Fund

This fund accounts for the financial resources to be used for the acquisition or construction of major infrastructure within the District. The fund was closed out during the current fiscal year.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements.

When both restricted and unrestricted resources are available for use, it is the government's policy to use restricted resources first for qualifying expenditures, then unrestricted resources as they are needed.

Assets, Liabilities and Net Position or Equity

Restricted Assets

These assets represent cash and investments set aside pursuant to Bond covenants or other contractual restrictions.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Assets, Liabilities and Net Position or Equity (Continued)

Deposits and Investments

The District's cash and cash equivalents are considered to be cash on hand and demand deposits (interest and non-interest bearing).

The District has adopted a written investment policy, which materially complies with the requirements of Section 218.415 Florida Statutes. All investments comply with the requirements of the written investment policy. The District may invest any surplus public funds in the following:

- a) The Local Government Surplus Trust Funds, or any intergovernmental investment pool authorized pursuant to the Florida Interlocal Cooperation Act;
- b) Securities and Exchange Commission registered money market funds with the highest credit quality rating from a nationally recognized rating agency;
- c) Interest bearing time deposits or savings accounts in qualified public depositories;
- d) Direct obligations of the U.S. Treasury.

Securities listed in paragraph c and d shall be invested to provide sufficient liquidity to pay obligations as they come due.

The District records all interest revenue related to investment activities in the respective funds. Investments are measured at amortized cost or reported at fair value as required by generally accepted accounting principles.

Inventories and Prepaid Items

Inventories of governmental funds are recorded as expenditures when consumed rather than when purchased.

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements.

Capital Assets

Capital assets which include property, plant and equipment, and infrastructure assets (e.g., roads, sidewalks and similar items) are reported in the government activities columns in the government-wide financial statements. Capital assets are defined by the government as assets with an initial, individual cost of more than \$5,000 (amount not rounded) and an estimated useful life in excess of two years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed.

No depreciation has been taken in the current fiscal year as the District's infrastructure and other capital assets are under construction.

Unearned Revenue

Governmental funds report unearned revenue in connection with resources that have been received, but not yet earned.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Assets, Liabilities and Net Position or Equity (Continued)

Long-Term Obligations

In the government-wide financial statements long-term debt and other long-term obligations are reported as liabilities in the statement of net position. Bond premiums and discounts are deferred and amortized ratably over the life of the Bonds. Bonds payable are reported net of applicable premiums or discounts. Bond issuance costs are expensed when incurred.

In the fund financial statements, governmental fund types recognize premiums and discounts, as well as issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time.

Fund Equity/Net Position

In the fund financial statements, governmental funds report non spendable and restricted fund balance for amounts that are not available for appropriation or are legally restricted by outside parties for use for a specific purpose. Assignments of fund balance represent tentative management plans that are subject to change.

The District can establish limitations on the use of fund balance as follows:

Committed fund balance – Amounts that can be used only for the specific purposes determined by a formal action (resolution) of the Board of Supervisors. Commitments may be changed or lifted only by the Board of Supervisors taking the same formal action (resolution) that imposed the constraint originally. Resources accumulated pursuant to stabilization arrangements sometimes are reported in this category.

Assigned fund balance – Includes spendable fund balance amounts that are intended to be used for specific purposes that are neither considered restricted nor committed. The Board may also assign fund balance as it does when appropriating fund balance to cover differences in estimated revenue and appropriations in the subsequent year's appropriated budget. Assignments are generally temporary and normally the same formal action need not be taken to remove the assignment.

The District first uses committed fund balance, followed by assigned fund balance and then unassigned fund balance when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used.

Net position is the difference between assets and deferred outflows of resources less liabilities and deferred inflows of resources. Net position in the government-wide financial statements are categorized as net investment in capital assets, restricted or unrestricted. Net investment in capital assets represents net position related to infrastructure and property, plant and equipment. Restricted net position represents the assets restricted by the District's Bond covenants or other contractual restrictions. Unrestricted net position consists of the net position not meeting the definition of either of the other two components.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Other

Use of Estimates

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

NOTE 3 – BUDGETARY

The District is required to establish a budgetary system and an approved Annual Budget. Annual Budgets are adopted on a basis consistent with generally accepted accounting principles for the general fund. All annual appropriations lapse at fiscal year-end.

The District follows these procedures in establishing the budgetary data reflected in the financial statements.

- a) Each year the District Manager submits to the District Board a proposed operating budget for the fiscal year commencing the following October 1.
- b) Public hearings are conducted to obtain public comments.
- c) Prior to October 1, the budget is legally adopted by the District Board.
- d) All budget changes must be approved by the District Board.
- e) The budgets are adopted on a basis consistent with generally accepted accounting principles.
- f) Unused appropriation for annually budgeted funds lapse at the end of the year.

NOTE 4 – DEPOSITS AND

Deposits

The District’s cash balances were entirely covered by federal depository insurance or by a collateral pool pledged to the State Treasurer. Florida Statutes Chapter 280, "Florida Security for Public Deposits Act", requires all qualified depositories to deposit with the Treasurer or another banking institution eligible collateral equal to various percentages of the average daily balance for each month of all public deposits in excess of any applicable deposit insurance held. The percentage of eligible collateral (generally, U.S. Governmental and agency securities, state or local government debt, or corporate bonds) to public deposits is dependent upon the depository's financial history and its compliance with Chapter 280. In the event of a failure of a qualified public depository, the remaining public depositories would be responsible for covering any resulting losses.

Investments

The District’s investments were held as follows at September 30, 2019:

		<u>Fair Value</u>	Credit Risk	Maturities
First American Government	Oblig			Weighted average of the fund portfolio: 24 days
Fund CI Y		\$ 7,558,074	S&P AAAm	
Total Investments		<u>\$ 7,558,074</u>		

Credit risk – For investments, credit risk is generally the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. Investment ratings by investment type are included in the preceding summary of investments.

Concentration risk – The District places no limit on the amount the District may invest in any one issuer.

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

However, the Bond Indenture limits the type of investments held using unspent proceeds.

NOTE 4 – DEPOSITS AND INVESTMENTS

Investments (Continued)

Fair Value Measurement – When applicable, the District measures and records its investments using fair value measurement guidelines established in accordance with GASB Statements. The framework for measuring fair value provides a fair value hierarchy that prioritizes the inputs to valuation techniques.

These guidelines recognize a three-tiered fair value hierarchy, in order of highest priority, as follows:

- *Level 1:* Investments whose values are based on unadjusted quoted prices for identical investments in active markets that the District has the ability to access;
- *Level 2:* Investments whose inputs - other than quoted market prices - are observable either directly or indirectly; and,
- *Level 3:* Investments whose inputs are unobservable.

The fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the entire fair value measurement. Valuation techniques used should maximize the use of observable inputs and minimize the use of unobservable inputs.

Money market investments that have a maturity at the time of purchase of one year or less and are held by governments other than external investment pools should be measured at amortized cost. Accordingly, the District’s investments have been reported at amortized cost above.

NOTE 5 – CAPITAL ASSETS

Capital asset activity for the fiscal year ended September 30, 2019 was as follows:

	<u>Beginning</u> <u>Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Endin</u> <u>Balance</u>
<u>Governmental activities</u>				
Capital assets, not being depreciated				
Construction in progress	<u>\$ 12,900,853</u>	\$ 3,553,741	\$ -	\$ 16,454,594
Total capital assets, not being	<u>12,900,853</u>	3,553,741	-	16,454,594
Governmental activities capital assets, net	<u>\$ 12,900,853</u>	\$ 3,553,741	\$ -	\$ 16,454,594

The total projected cost of all infrastructure improvements for the District is estimated at \$23,500,000. The infrastructure will include roadways, potable water and wastewater systems, storm water management, and recreational facilities. A portion of the project costs was expected to be financed with the proceeds from the issuance of Bonds with the remainder to be funded by the Developer and conveyed to the District. Upon completion, certain infrastructure are to be conveyed to others for ownership and maintenance responsibilities. During the prior fiscal year, \$3,592,436 in infrastructure was conveyed to other governmental entities for ownership and maintenance responsibilities.

The District has entered into a funding and acquisition agreement with the Developer to acquire certain work product and improvements related to the project. During the prior fiscal year, approximately \$4.9 million in capital assets was acquired from the Developer.

NOTE 6 – LONG TERM

Series 2017

In August 2017, the District issued \$21,745,000 of Special Assessment and Revenue Bonds, Series 2017 with due dates from January 1, 2021 through January 1, 2050. The Bonds have fixed interest rates from 3.5% to 5.0%. The Bonds were issued to finance the acquisition and construction of certain improvements for the benefit of the District. Interest is to be paid semiannually on each January 1 and July 1, commencing January 1, 2018. Principal on the Bonds is to be paid serially commencing January 1, 2021 through January 1, 2050.

The Series 2017 Bonds are subject to redemption at the option of the District prior to their maturity. The Bonds are subject to extraordinary mandatory redemption prior to their selected maturity in the manner determined by the Bond Registrar if certain events occur as outlined in the Bond Indenture.

NOTE 6 – LONG TERM LIABILITIES

Series 2017 (continued)

The Bonds are secured by pledged revenues consisting of special assessments and committed tax increment revenues – see Note 7 for additional information.

The Bond Indenture established a debt service reserve requirement as well as other restrictions and requirements relating principally to the use of proceeds to pay for the infrastructure improvements and the procedures to be followed by the District on assessments to property owners. The District agreed to levy special assessments in annual amounts adequate to provide payment of debt service and to meet the reserve requirements. The District is in compliance with the requirements at September 30, 2019.

Series 2018

In September 2018, the District issued \$8,255,000 of Special Assessment and Revenue Bonds, Series 2018 consisting of term bonds with due dates ranging from January 1, 2024 through January 1, 2050. The Bonds have fixed interest rates from 3.875% to 5.125%. The Bonds were issued to finance the acquisition and construction of certain improvements for the benefit of the District. Interest is to be paid semiannually on each January 1 and July 1, commencing January 1, 2019. Principal on the Bonds is to be paid serially commencing January 1, 2021 through January 1, 2050.

The Series 2018 Bonds are subject to redemption at the option of the District prior to their maturity. The Bonds are subject to extraordinary mandatory redemption prior to their selected maturity in the manner determined by the Bond Registrar if certain events occur as outlined in the Bond Indenture.

The Bonds are secured by pledged revenues consisting of special assessments and committed tax increment revenues – see Note 7 for additional information.

Long-term Debt Activity

Changes in long-term liability activity for the fiscal year ended September 30, 2019 were as follows:

	Balance	Addition	Reductions	Balance	One
<u>Governmental activities</u>					
Series 2017	\$ 21,745,000	\$ -	\$ -	\$ 21,745,000	\$ -
Plus: Bond premium	161,417	-	5,165	156,252	-
Series 2018	8,255,000	-	-	8,255,000	-
Less: Bond discount	55,205	-	1,767	53,438	-
Total	<u>\$ 30,106,21</u>	<u>\$ -</u>	<u>\$ 3,39</u>	<u>\$ 30,102,81</u>	<u>\$ -</u>

At September 30, 2019, the scheduled debt service requirements on the long-term debt were as follows:

Year	<u>Governmental Activities</u>		
	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
<u>September 30:</u>			
2020	\$ -	\$ 1,456,431	\$ 1,456,431
2021	490,000	1,447,613	1,937,613
2022	505,000	1,429,703	1,934,703
2023	525,000	1,411,163	1,936,163
2024	540,000	1,391,991	1,931,991
2025-2029	3,060,000	6,602,356	9,662,356
2030-2034	3,845,000	5,788,344	9,633,344
2035-2039	4,905,000	4,698,659	9,603,659
2040-2044	6,265,000	3,303,313	9,568,313
2045-2049	8,010,000	1,514,922	9,524,922
2050	<u>1,855,000</u>	<u>46,697</u>	<u>1,901,697</u>
Total	<u>\$ 30,000,000</u>	<u>\$ 29,091,192</u>	<u>\$ 59,091,192</u>

NOTE 7 – INTERLOCAL

The District has entered into an Interlocal Agreement with the City of Tampa (City) and the Community Redevelopment Agency of the City of Tampa (CRA). Under the agreement, the District will be eligible to receive up to 74% of the CRA tax increment funds collected in the Tampa Heights Riverfront Community Redevelopment Area for eligible public improvements on a reimbursement basis. The District will be constructing certain improvements under the Tampa Heights Riverfront Development agreement, including a portion of Riverwalk, residential units and retail space. The term of the agreement will continue until September 30, 2043 or the completion of the public improvements, whichever is sooner. The CRA will remit committed tax revenues to the trust accounts of the District in an amount not to exceed the lesser of 74% of the tax increment funds collected in the Redevelopment Area or the annual debt service on qualified debt used to finance related public infrastructure. There were no receipts in the current fiscal year related to this agreement.

NOTE 8 – DEVELOPER TRANSACTIONS

The Developer has agreed to fund the general operations of the District. In connection with that agreement, Developer contributions to the general fund were \$120,783, which includes a receivable of \$16,324 at September 30, 2019.

NOTE 9 –

The District's activity is dependent upon the continued involvement of the Developer, the loss of which could have a material adverse effect on the District's operations.

NOTE 10 – COMMITMENTS AND CONTINGENCIES

As of September 30, 2019, the District had open contracts for various construction projects. The contracts totaled approximately \$11 million, of which approximately \$3.12 million was uncompleted at September 30, 2019.

NOTE 11 – MANAGEMENT COMPANY

The District has contracted with a management company to perform management advisory services, which include financial and accounting services. Certain employees of the management company also serve as officers (Board appointed non-voting positions) of the District. Under the agreement, the District compensates the management company for management, accounting, financial reporting, and other administrative costs.

NOTE 12 – RISK

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters. The District has obtained commercial insurance from independent third parties to mitigate the costs of these risks; coverage may not extend to all situations. There were no settled claims during the past three years.

**THE HEIGHTS COMMUNITY DEVELOPMENT DISTRICT
HILLSBOROUGH COUNTY, FLORIDA
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL – GENERAL FUND
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019**

	<u>Budgeted Amounts</u>		Variance with
	<u>Original and Final</u>	<u>Actual Amounts</u>	Final Budget - Positive (Negative)
REVENUES			
Developer contributions	\$ 198,65	\$ 120,78	\$ (77,869)
Interest	-	2	2
Total revenues	<u>198,652</u>	<u>120,785</u>	<u>(77,867)</u>
EXPENDITURES			
Current:			
General government	94,15	77,70	16,44
Physical environment	<u>104,500</u>	<u>43,081</u>	<u>61,419</u>
Total expenditures	<u>198,652</u>	<u>120,785</u>	<u>77,867</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ -</u>	-	<u>\$ -</u>
Fund balance - beginning		<u>3</u>	
Fund balance - ending		<u>\$ 3</u>	

See notes to required supplementary information

**THE HEIGHTS COMMUNITY DEVELOPMENT DISTRICT
HILLSBOROUGH COUNTY, FLORIDA
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION**

The District is required to establish a budgetary system and an approved Annual Budget for the General Fund. The District's budgeting process is based on estimates of cash receipts and cash expenditures which are approved by the Board. The budget approximates a basis consistent with accounting principles generally accepted in the United States of America (generally accepted accounting principles).

The legal level of budgetary control, the level at which expenditures may not exceed budget, is in the aggregate. Any budget amendments that increase the aggregate budgeted appropriations must be approved by the Board of Supervisors. Actual general fund expenditures for the fiscal year ended September 30, 2019 did not exceed appropriations.



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

To the Board of Supervisors
The Heights Community Development District
Hillsborough County, Florida

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities and each major fund of The Heights Community Development District, Hillsborough County, Florida ("District") as of and for the fiscal year ended September 30, 2019, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our opinion thereon dated June 18, 2020.

Internal Control Over Financial Reporting

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified. We did identify certain deficiencies in internal control, described in the accompanying management letter (2018-01) that we consider to be a significant deficiency.

Compliance and Other Matters

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

We noted certain matters involving the internal control over financial reporting and compliance that we have reported to management of the District in a separate letter dated June 18, 2020.

The District's responses to the findings identified in our audit are described in the accompanying Management Letter. We did not audit the District's responses and, accordingly, we express no opinion on them.

Purpose of this Report

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



June 18,



**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH THE
REQUIREMENTS OF SECTION 218.415, FLORIDA STATUTES, REQUIRED BY
RULE 10.556(10) OF THE AUDITOR GENERAL OF THE STATE OF FLORIDA**

To the Board of Supervisors
The Heights Community Development District
Hillsborough County, Florida

We have examined The Heights Community Development District, Hillsborough County, Florida's ("District") compliance with the requirements of Section 218.415, Florida Statutes, in accordance with Rule 10.556(10) of the Auditor General of the State of Florida during the fiscal year ended September 30, 2019. Management is responsible for the District's compliance with those requirements. Our responsibility is to express an opinion on the District's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the District complied, in all material respects, with the specified requirements referenced in Section 218.415, Florida Statutes. An examination involves performing procedures to obtain evidence about whether the District complied with the specified requirements. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material noncompliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion. Our examination does not provide a legal determination on the District's compliance with specified requirements.

In our opinion, the District complied, in all material respects, with the aforementioned requirements for the fiscal year ended September 30, 2019, except that certain required language was not included in the policy and the individual assigned to make investment decisions did not have the required hours of continuing education for the year. The District should adopt the alternative guidelines for investments according to Florida Statute 218.415 or ensure the required language is included in the policy and the investment officer obtains the required hours.

This report is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, management, and the Board of Supervisors of The Heights Community Development District, Hillsborough County, Florida and is not intended to be and should not be used by anyone other than these specified parties.

June 18,



**MANAGEMENT LETTER PURSUANT TO THE RULES OF
THE AUDITOR GENERAL FOR THE STATE OF FLORIDA**

To the Board of Supervisors
The Heights Community Development District
Hillsborough County, Florida

Report on the Financial

We have audited the accompanying basic financial statements of The Heights Community Development District, Hillsborough County, Florida ("District") as of and for the fiscal year ended September 30, 2019, and have issued our report thereon dated June 18, 2020.

Auditor's

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

Other Reporting

We have issued our Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with *Government Auditing Standards*; and Independent Auditor's Report on an examination conducted in accordance with *AICPA Professional Standards*, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures in those reports, which are dated June 18, 2020, should be considered in conjunction with this management letter.

Purpose of this

The purpose of this letter is to comment on those matters required by Chapter 10.550 of the Rules of the Auditor General for the State of Florida. Accordingly, in connection with our audit of the financial statements of the District, as described in the first paragraph, we report the following:

- I. Current year findings and recommendations.**
- II. Status of prior year findings and recommendations.**
- III. Compliance with the Provisions of the Auditor General of the State of Florida.**

Our management letter is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, Federal and other granting agencies, as applicable, management, and the Board of Supervisors of The Heights Community Development District, Hillsborough County, Florida and is not intended to be and should not be used by anyone other than these specified parties.

We wish to thank the District, and the personnel associated with it, for the opportunity to be of service to them in this endeavor as well as future engagements, and the courtesies extended to us.

June 18,

REPORT TO

I. CURRENT YEAR FINDINGS AND

2019-01 Internal Control

Observation: During the audit, we noted that the capital asset schedule was not reconciled. These errors were not discovered and corrected during the routine internal control process.

Recommendation: We recommend that appropriate controls be implemented and staff be provided training to ensure the accurate reporting of financial information, including fixed asset schedules.

Reference Numbers for Prior Years Findings: 2018-01, 2017-01

Management Response: Management has provided additional training and implemented additional review procedures.

II. PRIOR YEAR FINDINGS AND

Significant

2018-01, 2017-01 Internal Control

Current Status: Recommendation has been partially implemented See finding no. 2019-01 above.

Other Finding

2018-02 Budget:

Current Status: Recommendation has been

III. COMPLIANCE WITH THE PROVISIONS OF THE AUDITOR GENERAL OF THE STATE OF FLORIDA

Unless otherwise required to be reported in the auditor's report on compliance and internal controls, the management letter shall include, but not be limited to the following:

1. A statement as to whether or not corrective actions have been taken to address findings and recommendations made in the preceding annual financial audit report.

There were no significant findings and recommendations made in the preceding annual financial audit report for the fiscal year ended September 30, 2018, except as noted above.

2. Any recommendations to improve the local governmental entity's financial management.

There were no such matters discovered by, or that came to the attention of, the auditor, to be reported for the fiscal year ended September 30, 2019, except as noted above.

REPORT TO MANAGEMENT

3. Noncompliance with provisions of contracts or grant agreements, or abuse, that have occurred, or are likely to have occurred, that have an effect on the financial statements that is less than material but which warrants the attention of those charged with governance.

There were no such matters discovered by, or that came to the attention of, the auditor, to be reported, for the fiscal year ended September 30, 2019.

4. The name or official title and legal authority of the District are disclosed in the notes to the financial statements.
5. The District has not met one or more of the financial emergency conditions described in Section 218.503(1), Florida Statutes.
6. We applied financial condition assessment procedures and no deteriorating financial conditions were noted as of September 30, 2019. It is management's responsibility to monitor financial condition, and our financial condition assessment was based in part on representations made by management and the review of financial information provided by same.

RESOLUTION 2020-06

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE HEIGHTS COMMUNITY DEVELOPMENT DISTRICT DESIGNATING A DATE, TIME AND LOCATION FOR A LANDOWNERS’ MEETING AND ELECTION; PROVIDING FOR PUBLICATION; ESTABLISHING FORMS FOR THE LANDOWNER ELECTION; AND PROVIDING FOR SEVERABILITY AND AN EFFECTIVE DATE.

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

WHEREAS, pursuant to Section 190.006(1), *Florida Statutes*, the District’s Board of Supervisors (“**Board**”) “shall exercise the powers granted to the district pursuant to [Chapter 190, *Florida Statutes*],” and the Board shall consist of five members; and

WHEREAS, the District is statutorily required to hold a meeting of the landowners of the District for the purpose of electing Board Supervisors for the District on a date in November established by the Board, which shall be noticed pursuant to Section 190.006(2), *Florida Statutes*.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE HEIGHTS COMMUNITY DEVELOPMENT DISTRICT:

1. **EXISTING BOARD SUPERVISORS; SEATS SUBJECT TO ELECTIONS.** The Board is currently made up of the following individuals:

<u>Seat Number</u>	<u>Supervisor</u>	<u>Term Expiration Date</u>
1	Frank Scalfaro	2022
2	Grant Kerekes	2022
3	Adam Harden	2020
4	Chas J. Bruck	2020
5	Clay Thompson, III	2020

This year, Seat 3, currently held by Adam Harden, is subject to a landowner election. The term of office for the successful landowner candidate shall commence upon election, and shall be for a four-year period. Seat 4, currently held by Chas J. Bruck, and Seat 5, currently held by Clay Thompson, III, are subject to a General Election process to be conducted by the Hillsborough County Supervisor of Elections, which General Election process shall be addressed by a separate resolution.

2. **LANDOWNER’S ELECTION.** In accordance with Section 190.006(2), *Florida Statutes*, the meeting of the landowners to elect Board Supervisor(s) of the District shall be held on the 4th day of November, 2020, at 10:00 a.m., and located at the offices of SoHo Capital located at 220 W. 7th Ave. Suite 100, Tampa, FL 33602.

3. **PUBLICATION.** The District’s Secretary is hereby directed to publish notice of the landowners’ meeting and election in accordance with the requirements of Section 190.006(2), *Florida Statutes*.

4. **FORMS.** Pursuant to Section 190.006(2)(b), *Florida Statutes*, the landowners’ meeting and

election have been announced by the Board at its August 18, 2020 meeting. A sample notice of landowners' meeting and election, proxy, ballot form and instructions have been presented at such meeting and are attached hereto as **Exhibit A**. Such documents are available for review and copying during normal business hours at the District's Local Records Office, located at, Meritus, 2005 Pan Am Circle Drive, Suite 300, Tampa, Florida 33607, Ph: (813) 873-7300.

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

6. **EFFECTIVE DATE.** This Resolution shall become effective upon its passage.

PASSED AND ADOPTED THIS 18th DAY OF AUGUST, 2020.

**THE HEIGHTS COMMUNITY
DEVELOPMENT DISTRICT**

ATTEST:

CHAIRMAN / VICE CHAIRMAN

SECRETARY / ASST. SECRETARY

**INSTRUCTIONS RELATING TO LANDOWNERS' MEETING OF
THE HEIGHTS COMMUNITY DEVELOPMENT DISTRICT
FOR THE ELECTION OF SUPERVISORS**

DATE OF LANDOWNERS' MEETING: November 4, 2020

TIME: 10:00 A.M.

LOCATION: The offices of SoHo Capital, Inc., located at 220 W. 7th Ave. Suite 100, Tampa, FL 33602.

Pursuant to Chapter 190, *Florida Statutes*, and after a Community Development District (“**District**”) has been established and the landowners have held their initial election, there shall be a subsequent landowners’ meeting for the purpose of electing members of the Board of Supervisors (“**Board**”) every two years until the District qualifies to have its board members elected by the qualified electors of the District. The following instructions on how all landowners may participate in the election are intended to comply with Section 190.006(2)(b), *Florida Statutes*.

A landowner may vote in person at the landowners’ meeting, or the landowner may nominate a proxy holder to vote at the meeting in place of the landowner. Whether in person or by proxy, each landowner shall be entitled to cast one vote per acre of land owned by him or her and located within the District, for each position on the Board that is open for election for the upcoming term. A fraction of an acre shall be treated as one (1) acre, entitling the landowner to one vote with respect thereto. For purposes of determining voting interests, platted lots shall be counted individually and rounded up to the nearest whole acre. Moreover, please note that a particular parcel of real property is entitled to only one vote for each eligible acre of land or fraction thereof; therefore, two or more people who own real property in common, that is one acre or less, are together entitled to only one vote for that real property.

At the landowners’ meeting, the first step is to elect a chair for the meeting, who may be any person present at the meeting. The landowners shall also elect a secretary for the meeting who may be any person present at the meeting. The secretary shall be responsible for the minutes of the meeting. The chair shall conduct the nominations and the voting. If the chair is a landowner or proxy holder of a landowner, he or she may nominate candidates and make and second motions. Candidates must be nominated and then shall be elected by a vote of the landowners. Nominees may be elected only to a position on the Board that is open for election for the upcoming term.

This year, one (1) seat¹ on the Board will be up for election in a landowner seat for a four-year period. The term of office for the successful landowner candidates shall commence upon election.

A proxy is available upon request. To be valid, each proxy must be signed by one of the legal owners of the property for which the vote is cast and must contain the typed or printed name of the individual who signed the proxy; the street address, legal description of the property or tax parcel identification number; and the number of authorized votes. If the proxy authorizes more than one vote, each property must be listed and the number of acres of each property must be included. The signature on a proxy does not need to be notarized.

LANDOWNER PROXY

**THE HEIGHTS COMMUNITY DEVELOPMENT DISTRICT
HILLSBOROUGH COUNTY, FLORIDA
LANDOWNERS' MEETING – NOVEMBER 4, 2020 at 10:00 A.M.**

KNOW ALL MEN BY THESE PRESENTS, that the undersigned, the fee simple owner of the lands described herein, hereby constitutes and appoints _____ (“**Proxy Holder**”) for and on behalf of the undersigned, to vote as proxy at the meeting of the landowners of the Heights Community Development District to be held at The offices of SoHo Capital, Inc., located at 220 W. 7th Ave. Suite 100, Tampa, FL 33602, on November 4, 2020 at 10:00 a.m., and at any adjournments thereof, according to the number of acres of unplatted land and/or platted lots owned by the undersigned landowner that the undersigned would be entitled to vote if then personally present, upon any question, proposition, or resolution or any other matter or thing that may be considered at said meeting including, but not limited to, the election of members of the Board of Supervisors. Said Proxy Holder may vote in accordance with his or her discretion on all matters not known or determined at the time of solicitation of this proxy, which may legally be considered at said meeting.

Any proxy heretofore given by the undersigned for said meeting is hereby revoked. This proxy is to continue in full force and effect from the date hereof until the conclusion of the landowners’ meeting and any adjournment or adjournments thereof, but may be revoked at any time by written notice of such revocation presented at the landowners’ meeting prior to the Proxy Holder’s exercising the voting rights conferred herein.

Printed Name of Legal Owner

Signature of Legal Owner

Date

<u>Parcel Description</u>	<u>Acreage</u>	<u>Authorized Votes</u>
_____	_____	_____
_____	_____	_____
_____	_____	_____

[Insert above the street address of each parcel, the legal description of each parcel, or the tax identification number of each parcel. If more space is needed, identification of parcels owned may be incorporated by reference to an attachment hereto.]

Total Number of Authorized Votes: _____

NOTES: Pursuant to Section 190.006(2)(b), *Florida Statutes* (2017), a fraction of an acre is treated as one (1) acre entitling the landowner to one vote with respect thereto. For purposes of determining voting interests, platted lots shall be counted individually and rounded up to the nearest whole acre. Moreover, two (2) or more persons who own real property in common that is one acre or less are together entitled to only one vote for that real property.

If the fee simple landowner is not an individual, and is instead a corporation, limited liability company, limited partnership or other entity, evidence that the individual signing on behalf of the entity has the authority to do so should be attached hereto (e.g., bylaws, corporate resolution, etc.).

OFFICIAL BALLOT
THE HEIGHTS COMMUNITY DEVELOPMENT DISTRICT
HILLSBOROUGH COUNTY, FLORIDA
LANDOWNERS' MEETING - NOVEMBER 4, 2020

For Election (1 Supervisors): The candidate receiving the highest number of votes will receive a four (4) year term, with the term of office for the successful candidate commencing upon election.

The undersigned certifies that he/she/it is the fee simple owner of land, or the proxy holder for the fee simple owner of land, located within the Heights Community Development District and described as follows:

<u>Description</u>	<u>Acreage</u>
_____	_____
_____	_____
_____	_____

[Insert above the street address of each parcel, the legal description of each parcel, or the tax identification number of each parcel.] [If more space is needed, identification of parcels owned may be incorporated by reference to an attachment hereto.]

or

Attach Proxy.

I, _____, as Landowner, or as the proxy holder of _____ (Landowner) pursuant to the Landowner's Proxy attached hereto, do cast my votes as follows:

SEAT #	NAME OF CANDIDATE	NUMBER OF VOTES
3		

Date: _____

Signed: _____

Printed Name: _____

RESOLUTION 2020-07

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE HEIGHTS COMMUNITY DEVELOPMENT DISTRICT IMPLEMENTING SECTION 190.006(3), *FLORIDA STATUTES*, AND REQUESTING THAT THE HILLSBOROUGH COUNTY SUPERVISOR OF ELECTIONS BEGIN CONDUCTING THE DISTRICT'S GENERAL ELECTIONS; PROVIDING FOR COMPENSATION; SETTING FORTH THE TERMS OF OFFICE; AUTHORIZING NOTICE OF THE QUALIFYING PERIOD; AND PROVIDING FOR SEVERABILITY AND AN EFFECTIVE DATE.

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

WHEREAS, the Board of Supervisors of the District (“**Board**”) seeks to implement Section 190.006(3), *Florida Statutes*, and to instruct the Hillsborough County Supervisor of Elections (“**Supervisor**”) to conduct the District’s elections by the qualified electors of the District at the general election (“**General Election**”).

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE HEIGHTS COMMUNITY DEVELOPMENT DISTRICT:

1. GENERAL ELECTION SEATS. Seat 4, currently held by Chas J. Bruck and Seat 5, currently held by Clay Thompson, III, are scheduled for the General Election beginning in November 2020. The District Manager is hereby authorized to notify the Supervisor of Elections as to what seats are subject to General Election for the current election year, and for each subsequent election year.

2. QUALIFICATION PROCESS. For each General Election, all candidates shall qualify for individual seats in accordance with Section 99.061, *Florida Statutes*, and must also be a qualified elector of the District. A qualified elector is any person at least 18 years of age who is a citizen of the United States, a legal resident of the State of Florida and of the District, and who is registered to vote with the Hillsborough County Supervisor of Elections. Campaigns shall be conducted in accordance with Chapter 106, *Florida Statutes*.

3. COMPENSATION. Members of the Board receive \$200 per meeting for their attendance and no Board member shall receive more than \$4,800 per year.

4. TERM OF OFFICE. The term of office for the individuals to be elected to the Board in the General Election is four years. The newly elected Board members shall assume office on the second Tuesday following the election.

5. REQUEST TO SUPERVISOR OF ELECTIONS. The District hereby requests the Supervisor to conduct the District’s General Election in November 2020, and for each subsequent General Election unless otherwise directed by the District’s Manager. The District understands that it will be responsible to pay for its proportionate share of the General Election cost and agrees to pay same within a reasonable time after receipt of an invoice from the Supervisor.

6. PUBLICATION. The District Manager is directed to publish a notice of the qualifying period for each General Election, in a form substantially similar to **Exhibit A** attached hereto.

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

8. EFFECTIVE DATE. This Resolution shall become effective upon its passage.

PASSED AND ADOPTED this 18th day of August 2020.

**THE HEIGHTS COMMUNITY
DEVELOPMENT DISTRICT**

CHAIRPERSON/VICE CHAIRPERSON

ATTEST:

SECRETARY/ASSISTANT SECRETARY

EXHIBIT A

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

Notice is hereby given that the qualifying period for candidates for seats on the Board of Supervisor of the Heights Community Development District will commence at **noon on June 8, 2020 and close at noon on June 12, 2020**. Candidates may qualify for the office of Supervisor with the Hillsborough County Supervisor of Elections in person or by mail to the following office locations:

Fred B. Karl County Center
Attn: Candidate Services
601 E. Kennedy Blvd., 16th Floor
Tampa, FL 33602
Telephone: (813) 272-5850

Robert L. Gilder Elections Service Center
Attn: Candidate Services
2514 North Falkenburg Road
Tampa, FL 33619
Telephone: (813) 744-5900

Website: www.voteHillsborough.org

All candidates shall qualify for individual seats in accordance with section 99.061, Florida Statutes, and must also be a qualified elector of the District. A qualified elector is any person at least 18 years of age who is a citizen of the United States, a legal resident of the State of Florida and of the District, and who is registered to vote with the Hillsborough County Supervisor of Elections. Campaigns shall be conducted in accordance with Chapter 106, Florida Statutes.

The Heights Community Development District has two (2) seats up for election, specifically **seats 4 and 5**. Each seat carries a four-year term of office. Elections are nonpartisan and will be held at the same time as the general election on November 3, 2020, in the manner prescribed by law for general elections.

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

District Manager,
Brian Lamb

Run Date: May 20, 2020



Craig Latimer
Supervisor of Elections

Our Vision: To be the best place in America to vote

GOVERNOR'S
STERLING
AWARD
RECIPIENT

April 24, 2020

To **Whom It May Concern:**

As per F.S. 190.006, **you'll find** the number of qualified registered electors for your Community Development District as of April 15, 2020, listed below.

Community Development District	Number of Registered Electors
Heights, The	293

We ask that you respond to our office with a current list of CDD office holders by **June 1st** and that you update us throughout the year if there are changes. This will enable us to provide accurate information to potential candidates during filing and qualifying periods.

Please note it is the responsibility of each district to keep our office updated with current district information. If you have any questions, please do not hesitate to contact me at (813) 384-3944 or ewhite@hcsoc.org.

Respectfully,

Enjoli White
Candidate Services Liaison

VoteHillsborough.org ★ **(813) 744 - 5900**

Fred B. Karl County Center
601 E. Kennedy Blvd., 16th Floor, Tampa, FL 33602

Robert L. Gilder Elections Service Center
2514 N. Falkenburg Rd., Tampa, FL 33619

See website for regional office locations.

THE HEIGHTS COMMUNITY DEVELOPMENT DISTRICT

September 12, 2019 Minutes of the Continued Regular Meeting and Public Hearings

Minutes of the Continued Regular Meeting and Public Hearings

The Continued Regular Meeting and Public Hearings of the Board of Supervisors for The Heights Community Development District was held on **Friday, September 12, 2019 at 10:00 a.m.** at the offices of SoHo Capital, Inc. 220 W. 7th Ave, Suite 100, Tampa, FL 33602.

1. CALL TO ORDER/ROLL CALL

Brian Lamb called the Continued Regular Meeting and Public Hearings of the Board of Supervisors of The Heights Community Development District to order on **Friday, September 12, 2019 at 10:05 a.m.**

Board Members Present and Constituting a Quorum:

Adam Harden	Chairman
Clay Thompson	Supervisor
Grant Kerekes	Supervisor

Staff Members Present:

Brian Lamb	Meritus
Eric Davidson	Meritus
Dan Molloy	District Counsel

There were no members of the general public in attendance.

2. PUBLIC COMMENT ON AGENDA ITEMS

There were no public comments on agenda items.

3. RECESS TO PUBLIC HEARING

Mr. Lamb directed the board to recess to the public hearing.

40 **4. PUBLIC HEARING ON ADOPTING PROPOSED FISCAL YEAR 2020 BUDGET**

41 **A. Open Public Hearing on Proposed Fiscal Year 2020 Budget**

42

MOTION TO:	Open the public hearing.
MADE BY:	Supervisor Harden
SECONDED BY:	Supervisor Thompson
DISCUSSION:	None further
RESULT:	Called to Vote: Motion PASSED
	3/0 - Motion passed unanimously

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49

50 **B. Staff Presentations**

51

52 Mr. Lamb went over the budget line items with the Board. Supervisor Harden asked about the
53 debt service and interest reserve fund, and Mr. Lamb answered.

54

55 **C. Public Comments**

56

57 There were no members of the general public in attendance.

58

59 **D. Close Public Hearing on Proposed Fiscal Year 2020 Budget**

60

MOTION TO:	Close the public hearing.
MADE BY:	Supervisor Harden
SECONDED BY:	Supervisor Thompson
DISCUSSION:	None further
RESULT:	Called to Vote: Motion PASSED
	3/0 - Motion passed unanimously

66

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69 **E. Consideration of Resolution 2019-04; Adopting Fiscal Year 2020 Budget**

70

71 The Board reviewed the resolution.

72

MOTION TO:	Approve Resolution 2019-04.
MADE BY:	Supervisor Harden
SECONDED BY:	Supervisor Thompson
DISCUSSION:	None further
RESULT:	Called to Vote: Motion PASSED
	3/0 - Motion passed unanimously

78

82 **5. PUBLIC HEARING ON LEVYING O&M ASSESSMENTS**

83 **A. Open Public Hearing on Levying O&M Assessments**

84

MOTION TO:	Open the public hearing.
MADE BY:	Supervisor Harden
SECONDED BY:	Supervisor Thompson
DISCUSSION:	None further
RESULT:	Called to Vote: Motion PASSED
	3/0 - Motion passed unanimously

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91

92 **B. Staff Presentations**

93

94 Mr. Lamb went over that the resolution will levy the O&M assessments.

95

96 **C. Public Comments**

97

98 There were no members of the general public in attendance.

99

100 **D. Close Public Hearing on Levying O&M Assessments**

101

MOTION TO:	Close the public hearing.
MADE BY:	Supervisor Harden
SECONDED BY:	Supervisor Thompson
DISCUSSION:	None further
RESULT:	Called to Vote: Motion PASSED
	3/0 - Motion passed unanimously

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109 **E. Consideration of Resolution 2019-05; Levying O&M Assessments**

110

111 The Board reviewed the resolution.

112

MOTION TO:	Approve Resolution 2019-05.
MADE BY:	Supervisor Harden
SECONDED BY:	Supervisor Thompson
DISCUSSION:	None further
RESULT:	Called to Vote: Motion PASSED
	3/0 - Motion passed unanimously

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121 **6. RETURN TO REGULAR MEETING**

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123 Mr. Lamb directed the Board to return to the regular meeting.

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7. VENDOR AND STAFF REPORTS

A. District Counsel

Mr. Molloy asked for a resolution to give the Chair the authority to sign the agreement that has been approved by the Chair and in legal form by Counsel to provide for the management of the dock area by Riverside Heights.

MOTION TO:	Approve a form of Resolution 2019-07 to give the Chair the authority to sign the agreement that has been approved by the Chair an in legal form by Counsel to provide for the management of the dock area by Riverside Heights.
MADE BY:	Supervisor Harden
SECONDED BY:	Supervisor Thompson
DISCUSSION:	Supervisor Harden asked for the District Manager to prepare the resolution in writing for signature after the meeting.
RESULT:	Called to Vote: Motion PASSED 3/0 - Motion passed unanimously

Supervisor Harden went over that the Tampa Downtown Partnership was expanded to include The Heights CDD, and the City Council authorized a special assessment for an assessment based on 1% of the ad-valorem values for some services that duplicate what the CDD is already directed to perform and others that are questionable under existing Florida law with regards to special assessments and their benefits to real property. The Board discussed.

MOTION TO:	Approve Mr. Molloy and David Harper not-to-exceed \$20,000 to prepare a lawsuit if necessary.
MADE BY:	Supervisor Harden
SECONDED BY:	Supervisor Thompson
DISCUSSION:	None further
RESULT:	Called to Vote: Motion PASSED 3/0 - Motion passed unanimously

B. District Engineer
C. District Manager

165 **8. BUSINESS ITEMS**

166 **A. Consideration of FY 2019-2020 Developer Funding Agreement**

167

168 Mr. Lamb went over a budget funding agreement.

169

170

MOTION TO: Authorize Counsel and District Manager to finalize a form of a budget funding agreement that contemplates the priority and use of TIF funds first and with the other obligations being to that responsible entity that is willing to make the direct payments for both the operations and deficit requirements for the bonds.

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MADE BY: Supervisor Harden

178

SECONDED BY: Supervisor Kerekes

179

DISCUSSION: None further

180

RESULT: Called to Vote: Motion PASSED

181

3/0 - Motion passed unanimously

182

183 **B. Consideration of Resolution 2019-06; Setting Fiscal Year 2020 Meeting Schedule**

184

185 The Board reviewed the resolution and meeting schedule.

186

187

MOTION TO: Approve Resolution 2019-06.

188

MADE BY: Supervisor Harden

189

SECONDED BY: Supervisor Kerekes

190

DISCUSSION: None further

191

RESULT: Called to Vote: Motion PASSED

192

3/0 - Motion passed unanimously

193

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C. General Matters of the District

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9. CONSENT AGENDA

199

A. Consideration of Minutes of the Board of Supervisors Meeting June 13, 2019

200

B. Consideration of Minutes of the Board of Supervisors Meeting and Public Hearing August 7, 2019

201

C. Consideration of Operations and Maintenance Expenditures May 2019

202

D. Consideration of Operations and Maintenance Expenditures June 2019

203

E. Consideration of Operations and Maintenance Expenditures July 2019

204

F. Review of Financial Statements through July 31, 2019

205

206 The Board reviewed the Consent Agenda items.
207

208	MOTION TO:	Approve the Consent Agenda.
209	MADE BY:	Supervisor Harden
210	SECONDED BY:	Supervisor Thompson
211	DISCUSSION:	None further
212	RESULT:	Called to Vote: Motion PASSED
213		3/0 - Motion passed unanimously

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216 **10. SUPERVISOR REQUESTS AND AUDIENCE COMMENTS**

217
218 There were no supervisor requests or audience comments.

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220

221 **11. ADJOURNMENT**

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223	MOTION TO:	Adjourn.
224	MADE BY:	Supervisor Harden
225	SECONDED BY:	Supervisor Thompson
226	DISCUSSION:	None further
227	RESULT:	Called to Vote: Motion PASSED
228		3/0 - Motion passed unanimously

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230

231 **Please note the entire meeting is available on disc.*

232

233 **These minutes were done in summary format.*

234

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

238 **Meeting minutes were approved at a meeting by vote of the Board of Supervisors at a publicly noticed**
239 **meeting held on _____.**

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243 _____
Signature

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246 _____
Printed Name

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248 **Title:**

249 **Chairman**

250 **Vice Chairman**

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Signature

Printed Name

Title:

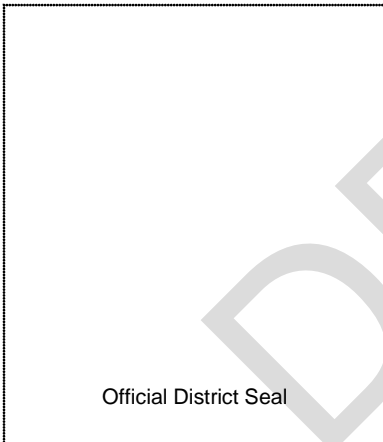
Secretary

Assistant Secretary

Recorded by Records Administrator

Signature

Date



Official District Seal

47 **September 2019**
48 **C. Consideration of Operations and Maintenance Expenditures October 2019 –**
49 **April 2020**

50 **D. Review of Financial Statements through April 30, 2020**

51 **6. SUPERVISOR REQUESTS AND AUDIENCE COMMENTS**

52 **7. ADJOURNMENT/CONTINUATION**
53

54 The meeting was continued to Thursday, June 11, 2020 at 10:00 a.m. via conference call.
55

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59 **Please note the entire meeting is available on disc.*

60

61 **These minutes were done in summary format.*

62

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

66 **Meeting minutes were approved at a meeting by vote of the Board of Supervisors at a publicly noticed**
67 **meeting held on _____.**

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Signature

Signature

Printed Name

Printed Name

Title:

Chairman

Vice Chairman

Title:

Secretary

Assistant Secretary

Recorded by Records Administrator

Signature

Date

Official District Seal

THE HEIGHTS COMMUNITY DEVELOPMENT DISTRICT

June 11, 2020 Minutes of the Continued Meeting

Minutes of the Continued Meeting

The Continued Meeting of the Board of Supervisors for The Heights Community Development District was held on **Thursday, June 11, 2020 at 10:00 a.m. via conference call at 1-866-906-9330 with access code 9074748.**

1. CALL TO ORDER/ROLL CALL

Brittany Crutchfield called the Continued Meeting of the Board of Supervisors of The Heights Community Development District to order on **Thursday, June 11, 2020 at 10:00 a.m.**

Staff Members Present:

Brittany Crutchfield District Manager, Meritus

There were no members of the general public in attendance.

Ms. Crutchfield announced that the meeting would be continued to Tuesday, June 16, 2020 at 10:00 a.m. via conference call.

2. AUDIENCE QUESTION ON COMMENT ON AGENDA ITEMS

3. VENDOR AND STAFF REPORTS

- A. District Counsel
- B. District Engineer
- C. District Manager

4. BUSINESS ITEMS

- A. Consideration of Resolution 2020-01; Approving Fiscal Year 2021 Proposed Budget & Setting Public Hearing
- B. Consideration of Resolution 2020-02; Adopting Statutory Alternative Investment Policies
- C. Consideration of Resolution 2020-03; Authorizing Chairman – Riverside Heights, LLC Management Agreement
- D. Annual Disclosure of Qualified Electors
- E. Consideration of Resolution 2020-04; Announcing Landowner Election
 - i. Sample Ballot & Proxy
- F. 2020 General Election Process
- G. Consideration of Resolution 2020-05; Requesting the Supervisor of Elections to Conduct General Election
- H. General Matters of the District

5. CONSENT AGENDA

- A. Consideration of Minutes of the Board of Supervisors Continued Meeting September 12, 2019
- B. Consideration of Operations and Maintenance Expenditures August –

47 **September 2019**
48 **C. Consideration of Operations and Maintenance Expenditures October 2019 –**
49 **April 2020**

50 **D. Review of Financial Statements through April 30, 2020**

51 **6. SUPERVISOR REQUESTS AND AUDIENCE COMMENTS**

52 **7. ADJOURNMENT/CONTINUATION**
53

54 The meeting was continued to Tuesday, June 16, 2020 at 10:00 a.m. via conference call.
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59 **Please note the entire meeting is available on disc.*

60

61 **These minutes were done in summary format.*

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

66 **Meeting minutes were approved at a meeting by vote of the Board of Supervisors at a publicly noticed**
67 **meeting held on _____.**

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Signature

Signature

Printed Name

Printed Name

Title:

Chairman

Vice Chairman

Title:

Secretary

Assistant Secretary

Recorded by Records Administrator

Signature

Date

Official District Seal

- 47 **A. Consideration of Resolution 2020-04; Adopting Statutory Alternative Investment**
- 48 **Policies**
- 49 **B. Consideration of Resolution 2020-05; Authorizing Chairman – Riverside Heights,**
- 50 **LLC Management Agreement**
- 51 **C. Acceptance of Financial Report for FY Ending September 30, 2019**
- 52 **D. Consideration of Resolution 2020-06; Announcing Landowner Election**
- 53 **i. Sample Ballot & Proxy**
- 54 **E. Consideration of Resolution 2020-07; Requesting the Supervisor of Elections to**
- 55 **Conduct General Election**
- 56 **i. Annual Disclosure of Qualified Electors**
- 57 **G. General Matters of the District**

58 **10. CONSENT AGENDA**

- 59 **A. Consideration of Minutes of the Board of Supervisors Continued Meeting**
- 60 **September 12, 2019**
- 61 **B. Consideration of Minutes of the Board of Supervisors Meeting June 03, 2020**
- 62 **C. Consideration of Minutes of the Board of Supervisors Continued Meeting June 11,**
- 63 **2020**
- 64 **D. Consideration of Minutes of the Board of Supervisors Public Hearing August 5, 2020**
- 65 **E. Consideration of Operations and Maintenance Expenditures August – September**
- 66 **2019**
- 67 **F. Consideration of Operations and Maintenance Expenditures October 2019 – June**
- 68 **2020**
- 69 **G. Review of Financial Statements Month Ending June 30, 2020**

70 **11. SUPERVISOR REQUESTS AND AUDIENCE COMMENTS**

71 **12. ADJOURNMENT.**

72

73 The meeting was continued to Tuesday, August 18, 2020 at 10:00 a.m. via conference call.

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77 **Please note the entire meeting is available on disc.*
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79 **These minutes were done in summary format.*
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81 **Each person who decides to appeal any decision made by the Board with respect to any matter considered at*
82 *the meeting is advised that person may need to ensure that a verbatim record of the proceedings is made,*
83 *including the testimony and evidence upon which such appeal is to be based.*

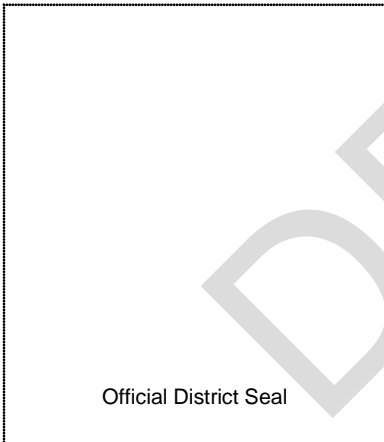
84 **Meeting minutes were approved at a meeting by vote of the Board of Supervisors at a publicly noticed**
85 **meeting held on _____.**

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89 _____
90 **Signature**

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92 _____
93 **Printed Name**

94 **Title:**
95 **Chairman**
96 **Vice Chairman**

Title:
 Secretary
 Assistant Secretary



Recorded by Records Administrator

Signature

Date

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**The Heights Community Development District
Summary of Operations and Maintenance Invoices**

Vendor	Invoice/Account Number	Amount	Vendor Total	Comments/Description
Monthly Contract				
Meritus Districts	9237	\$ 2,673.17		Management Services - August
Monthly Contract Sub-Total		\$ 2,673.17		
Variable Contract				
Landmark	2140039 25	\$ 300.00		Professional Services - thru 08/03/2019
Molloy & James	17133	1,787.50		Professional Services - thru 08/07/2019
Variable Contract Sub-Total		\$ 2,087.50		
Utilities				
Utilities Sub-Total		\$ 0.00		
Regular Services				
Regular Services Sub-Total		\$ 0.00		
Additional Services				
Jason's Landscaping Inc	1030	\$ 1,267.50		Silt Fence/Safety Fencing - 06/19/2019
K. Johnson's Lawn & Landscaping, Inc.	16349	1,800.00		Lawn Maintenance - thru 07/23/2019
Additional Services Sub-Total		\$ 3,067.50		
TOTAL:		\$ 7,828.17		

Approved (with any necessary revisions noted):

Signature

Printed Name

**The Heights Community Development District
Summary of Operations and Maintenance Invoices**

Vendor	Invoice/Account Number	Amount	Vendor Total	Comments/Description
--------	---------------------------	--------	-----------------	----------------------

Title (check one):

Chairman Vice Chairman Assistant Secretary

Meritus Districts

2005 Pan Am Circle
 Suite 300
 Tampa, FL 33607

Voice: 813-397-5121
 Fax: 813-873-7070

INVOICE

Invoice Number: 9237
 Invoice Date: Aug 1, 2019
 Page: 1

Bill To:
The Heights CDD 2005 Pan Am Circle Ste 300 Tampa, FL 33607

Ship to:

Customer ID	Customer PO	Payment Terms	
The Heights CDD		Net Due	
	Shipping Method	Ship Date	Due Date
	Best Way		8/1/19

Quantity	Item	Description	Unit Price	Amount
		District Mgmt Services - August		2,666.67
		Postage - June		6.50
		<i>RS</i>		

Subtotal	2,673.17
Sales Tax	
Total Invoice Amount	2,673.17
Payment/Credit Applied	
TOTAL	2,673.17



8515 Palm River Road, Tampa, FL 33619-4315 | 813-621-7841 | Fax 813-621-6761 | mail@lesc.com | www.lesc.com

Invoice

The Heights CDD
 2005 Pan Am Circle Drive
 Tampa, FL 33607

Invoice Date: Aug 15, 2019
Invoice No: 2140039-25
Billing Through: Aug 3, 2019

The Heights CDD (2140039:)

Phase ID	Phase Description	Contract Amount	% Complete	Contract Billed To Date	Current Services
1.1-DE	District Engineer				\$300.00
	Review & Sign Requisitions				
	<i>Description</i>	<i>Hours</i>	<i>Rate</i>	<i>Amount</i>	
	Senior Professional Engineer	2.00	\$150.00	\$300.00	

Amount Due This Invoice: \$300.00

51306.3103
 8.20.19
 (S)

Molloy & James
 325 S. Boulevard
 Tampa, Florida 33606

Ph:813 - 254-7157

August 14, 2019

The Heights CDD
 C/O Meritus
 2005 Pam Am Circle, Suite 300
 Tampa, FL
 33607

Attention: Brian Lamb
Re: The Heights CDD General Matters

Inv #: 17133

DATE	DESCRIPTION	HOURS	AMOUNT
Jul-30-19	Drafting of resolutions.	2.00	550.00
Jul-31-19	Draft budget funding agreement.	1.00	275.00
Aug-01-19	Draft assessment resolution.	1.00	275.00
Aug-07-19	Research dock issue.	2.50	687.50
	Totals	6.50	\$1,787.50
	Total Fee & Disbursements		\$1,787.50
	Previous Balance		302.50
	Balance Now Due		\$2,090.00

TAX ID Number 59-2866686

Received

AUG 19 2019

51400.3107
 8.20.19
 JR

Jason's Landscaping Inc

7010 Hope Hill Rd
Brooksville, FL 34601

Invoice

Date	Invoice #
6/19/2019	1030

Bill To
clay thompson - THompson Heights CDU tampa fl.

P.O. No.	Terms	Project

Quantity	Description	Rate	Amount
650	silt fence /safety fencing to protect work area. WESTERN PILES BY BRIDGE . JOB SCHEDULED WITH GRANT. S3900 - 4604 B.S.19 GR	1.95	1,267.50

Total		\$1,267.50
--------------	--	------------

E-mail
goinggreensiteclean@yahoo.com



K. JOHNSON'S LAWN & LANDSCAPING, INC.
 13620 VERNON DAIRY RD
 SPRING HILL, FL 34610

Invoice

Date	Invoice #
7/26/2019	16349

Bill To
The Heights CDD SoHo Capital 701 S Howard Ave Suite106-322 Tampa, FL 33606

Job Name
The Heights

Service Month
July

Date	Description	Quantity	Rate	Amount
	Lawn Maintenance to The Heights CDD (First Cutting 7/09/2019)		900.00	900.00
	Lawn Maintenance to The Heights CDD (Second Cutting 7/23/2019)		900.00	900.00
53900.4604 8.5.19 GR				

PLEASE WRITE INVOICE NUMBER ON CHECK

Total	\$1,800.00
--------------	-------------------

Handwritten signature
 7/29/19

Phone #	Fax #	E-mail
8139275732		jennifer_kjlawn@aol.com

**The Heights Community Development District
Summary of Operations and Maintenance Invoices**

Vendor	Invoice/Account Number	Amount	Vendor Total	Comments/Description
Monthly Contract				
Meritus Districts	9297	\$ 2,670.17		Management Services - September
Monthly Contract Sub-Total		\$ 2,670.17		
Variable Contract				
Landmark	2140039 26	\$ 525.00		Professional Services - thru 09/07/2019
Variable Contract Sub-Total		\$ 525.00		
Utilities				
Utilities Sub-Total		\$ 0.00		
Regular Services				
Regular Services Sub-Total		\$ 0.00		
Additional Services				
K. Johnson's Lawn & Landscaping, Inc.	16509	\$ 1,800.00		Lawn Maintenance - thru 08/20/2019
K. Johnson's Lawn & Landscaping, Inc.	16532	1,800.00	\$ 3,600.00	Lawn Maintenance - thru 09/17/2019
Additional Services Sub-Total		\$ 3,600.00		
TOTAL:		\$ 6,795.17		

Approved (with any necessary revisions noted):

Signature

Printed Name

Title (check one):

**The Heights Community Development District
Summary of Operations and Maintenance Invoices**

Vendor	Invoice/Account Number	Amount	Vendor Total	Comments/Description
---------------	-----------------------------------	---------------	-------------------------	-----------------------------

Chairman Vice Chairman Assistant Secretary

Meritus Districts

2005 Pan Am Circle
 Suite 300
 Tampa, FL 33607

Voice: 813-397-5121
 Fax: 813-873-7070

INVOICE

Invoice Number: 9297
 Invoice Date: Sep 1, 2019
 Page: 1

Bill To:
The Heights CDD 2005 Pan Am Circle Ste 300 Tampa, FL 33607

Ship to:

Customer ID	Customer PO	Payment Terms	
The Heights CDD		Net Due	
	Shipping Method	Ship Date	Due Date
	Best Way		9/1/19

Quantity	Item	Description	Unit Price	Amount
		District Mgmt Services - September		2,666.67
		Postage - July		3.50

Subtotal	2,670.17
Sales Tax	
Total Invoice Amount	2,670.17
Payment/Credit Applied	
TOTAL	2,670.17



8515 Palm River Road, Tampa, FL 33619-4315 | 813-621-7841 | Fax 813-621-6761 | mail@lesc.com | www.lesc.com

Invoice

The Heights CDD
 2005 Pan Am Circle Drive
 Tampa, FL 33607

Invoice Date: Sep 19, 2019
Invoice No: 2140039-26
Billing Through: Sep 7, 2019

The Heights CDD (2140039:)

Phase ID	Phase Description	Contract Amount	% Complete	Contract Billed To Date	Current Services
1.1-DE	District Engineer				\$525.00
	Review & Sign Requisitions				
	<i>Description</i>	<i>Hours</i>	<i>Rate</i>	<i>Amount</i>	
	Senior Professional Engineer	3.50	\$150.00	\$525.00	

Amount Due This Invoice: \$525.00

51300-3103
 9-24-19
 GL



K. JOHNSON'S LAWN & LANDSCAPING, INC.
 13620 VERNON DAIRY RD
 SPRING HILL, FL 34610

Invoice

Date	Invoice #
8/30/2019	16509

Bill To
The Heights CDD SoHo Capital 701 S Howard Ave Suite106-322 Tampa, FL 33606

Job Name
The Heights

Service Month
August

Date	Description	Quantity	Rate	Amount
	Lawn Maintenance to The Heights CDD (First Cutting 08/06/2019)		900.00	900.00
	Lawn Maintenance to The Heights CDD (Second Cutting 08/20/2019)		900.00	900.00

*53900 4604
G/L*

PLEASE WRITE INVOICE NUMBER ON CHECK

Total	\$1,800.00
--------------	-------------------

Phone #	Fax #	E-mail
8139275732		jennifer_kjlawn@aol.com

9/12/19



K. JOHNSON'S LAWN & LANDSCAPING, INC.
 13620 VERNON DAIRY RD
 SPRING HILL, FL 34610

Invoice

Date	Invoice #
9/25/2019	16532

Bill To
The Heights CDD SoHo Capital 701 S Howard Ave Suite106-322 Tampa, FL 33606

Job Name
The Heights

Service Month
September

Date	Description	Quantity	Rate	Amount
	Lawn Maintenance to The Heights CDD (First Cutting 09/03/2019)		900.00	900.00
	Lawn Maintenance to The Heights CDD (Second Cutting 09/17/2019)		900.00	900.00
S3900-4604 9.24.19 WJ				

PLEASE WRITE INVOICE NUMBER ON CHECK

Total	\$1,800.00
--------------	-------------------

Phone #	Fax #	E-mail
8139275732		jennifer_kjlawn@aol.com

[Signature]
 9/20/19

The Heights Community Development District Summary of Operations and Maintenance Invoices

Vendor	Invoice/Account Number	Amount	Vendor Total	Comments/Description
Monthly Contract				
Meritus Districts	9343	\$ 2,686.17		Management Services - October
Monthly Contract Sub-Total		\$ 2,686.17		
Variable Contract				
Grau and Associates	18731	\$ 500.00		Audit FYE 09/30/2019
Landmark	2140039 27	450.00		Professional Services - thru 10/17/2019
Molloy & James	17155	4,895.00		Professional Services - thru 09/24/2019
Molloy & James	17171	2,172.50	\$ 7,067.50	Professional Services - thru 10/10/2019
Variable Contract Sub-Total		\$ 8,017.50		
Utilities				
Utilities Sub-Total		\$ 0.00		
Regular Services				
Egis	9710	\$ 5,125.00		Insurance 10/01/2019 thru 10/01/2020
Regular Services Sub-Total		\$ 5,125.00		
Additional Services				
ADA Site Compliance	925	\$ 1,500.00		Compliance Shield - 10/26/2019
DEO	74327	175.00		FY 2019/2020 Special District Fee - 10/01/2019
Meritus	9369	10,000.00		Dissemination Services FY 2019 Bond Series 2017 & 2018 10/01/2019
Tampa Bay Times	17677 092019	384.50		Notice of Meeting Schedule - 09/20/2019
Additional Services Sub-Total		\$ 12,059.50		
TOTAL:		\$ 27,888.17		

**The Heights Community Development District
Summary of Operations and Maintenance Invoices**

Vendor	Invoice/Account Number	Amount	Vendor Total	Comments/Description
--------	---------------------------	--------	-----------------	----------------------

Approved (with any necessary revisions noted):

Signature

Printed Name

Title (check one):

Chairman Vice Chairman Assistant Secretary

Meritus Districts

2005 Pan Am Circle
Suite 300
Tampa, FL 33607

Voice: 813-397-5121
Fax: 813-873-7070

INVOICE

Invoice Number: 9343
Invoice Date: Oct 1, 2019
Page: 1

Bill To:
The Heights CDD 2005 Pan Am Circle Ste 300 Tampa, FL 33607

Ship to:

Customer ID	Customer PO	Payment Terms	
The Heights CDD		Net Due	
	Shipping Method	Ship Date	Due Date
	Best Way		10/1/19

Quantity	Item	Description	Unit Price	Amount
		District Mgmt Services - October		2,666.67
		Postage - August		19.50

Subtotal	2,686.17
Sales Tax	
Total Invoice Amount	2,686.17
Payment/Credit Applied	
TOTAL	2,686.17

Grau and Associates

951 W. Yamato Road, Suite 280
Boca Raton, FL 33431-
www.graucpa.com

Phone: 561-994-9299

Fax: 561-994-5823

*The Heights Community Development District
2005 Pan Am Circle, Suite 300
Tampa, FL 33607*

Invoice No. 18731
Date 09/30/2019

SERVICE	AMOUNT
Audit FYE 09/30/2019	\$ <u>500.00</u>
Current Amount Due	\$ <u>500.00</u>

0 - 30	31 - 60	61 - 90	91 - 120	Over 120	Balance
500.00	0.00	0.00	0.00	0.00	500.00

Payment due upon receipt.



8515 Palm River Road, Tampa, FL 33619-4315 | 813-621-7841 | Fax 813-621-6761 | mail@lesc.com | www.lesc.com

Invoice

Mr. Brian Lamb
 The Heights CDD
 c/o Meritus
 2005 Pan Am Circle Drive, Suite 120
 Tampa, FL 33607

Invoice Date: Oct 17, 2019
 Invoice No: 2140039-27
 Billing Through: Oct 17, 2019

The Heights CDD (2140039:)

Phase ID	Phase Description	Contract Amount	% Complete	Contract Billed To Date	Current Services
1.1-DE	District Engineer				\$450.00
	Review & Sign Requisitions for the Heights				
	<i>Description</i>	<i>Hours</i>	<i>Rate</i>	<i>Amount</i>	
	Senior Professional Engineer	3.00	\$150.00	\$450.00	

Amount Due This Invoice: \$450.00

51300 - 3103
 10-22-19
 CR

Received
OCT 11 2019

Molloy & James
325 S. Boulevard
Tampa, Florida 33606

Ph:813 - 254-7157

The Heights CDD
C/O Meritus
2005 Pam Am Circle, Suite 300
Tampa, FL
33607

September 24, 2019

Attention: Brian Lamb
Re: The Heights CDD General Matters

Inv #: 17155

DATE	DESCRIPTION	HOURS	AMOUNT
Aug-15-19	Telephone conference re: city.	0.50	137.50
Aug-21-19	Draft opinion on services.	3.50	962.50
Aug-22-19	Attend City Council.	3.50	962.50
Aug-26-19	Research tax status.	1.00	275.00
Aug-28-19	Research and telephone conference with Client.	1.50	412.50
Aug-29-19	Research	3.00	825.00
Aug-30-19	Conference with City attorney	2.50	687.50
Sep-04-19	Memo to City attorney.	0.30	82.50
Sep-09-19	Telephone conference with Adam.	0.20	55.00
Sep-12-19	Telephone conference with Gina Grimes, attend meeting, and memo.	1.50	412.50
Sep-13-19	Revise resolution.	0.30	82.50
	Totals	17.80	\$4,895.00

51400 - 3107
10-16-19
CR

Total Fee & Disbursements	\$4,895.00
Previous Balance	2,090.00
Previous Payments	2,090.00
Balance Now Due	\$4,895.00

TAX ID Number 59-2866686

PAYMENT DETAILS

Sep-04-19	Check No. 1358	302.50
Sep-06-19	Check No. 1361	1,787.50
Total Payments		\$2,090.00

Molloy & James
 325 S. Boulevard
 Tampa, Florida 33606

Ph:813 - 254-7157

The Heights CDD
 C/O Meritus
 2005 Pam Am Circle, Suite 300
 Tampa, FL
 33607

October 10, 2019

Attention: Brian Lamb
Re: The Heights CDD General Matters

Inv #: 17171

DATE	DESCRIPTION	HOURS	AMOUNT
Sep-18-19	Attend meeting Gina Grimes.	2.00	550.00
Sep-19-19	Telephone conference with Client and review.	1.00	275.00
Sep-20-19	Draft.	1.40	385.00
Sep-23-19	Research on tax issue.	1.50	412.50
Sep-24-19	Research.	1.00	275.00
Sep-25-19	Research.	1.00	275.00
	Totals	7.90	\$2,172.50

Total Fee & Disbursements
 Previous Balance

\$2,172.50
 4,895.00

Balance Now Due

\$7,067.50

TAX ID Number 59-2866686

Received
 OCT 15 2019

51400-3107
 10-16-19
 68



INVOICE

Customer	The Heights Community Development District
Acct #	806
Date	09/17/2019
Customer Service	Charisse Bitner
Page	1 of 1

The Heights Community Development District
 c/o Meritus
 2005 Pan Am Circle, Suite 120
 Tampa, FL 33607

Payment Information	
Invoice Summary	\$ 5,125.00
Payment Amount	
Payment for:	Invoice#9710
	100119343

Thank You

Please detach and return with payment



Customer: The Heights Community Development District

Invoice	Effective	Transaction	Description	Amount
9710	10/01/2019	Renew policy	Policy #100119343 10/01/2019-10/01/2020 Florida Insurance Alliance Package - Renew policy Due Date: 9/17/2019 <i>Gen. Liab. \$2819</i> <i>Pub. Off. -\$2306</i>	5,125.00

 <i>GW</i> <i>10-9-29</i>				Total \$ 5,125.00
---------------------------------	--	--	--	-----------------------------

Thank You

FOR PAYMENTS SENT OVERNIGHT:
 Egis Insurance Advisors LLC, Fifth Third Wholesale Lockbox, Lockbox #234021, 4900 W. 95th St Oaklawn, IL 60453

Remit Payment To: Egis Insurance Advisors, LLC	(321)233-9939	Date
Lockbox 234021 PO Box 84021 Chicago, IL 60689-4002	sclimer@egisadvisors.com	09/17/2019

ADA Site Compliance
 6400 Boynton Beach Blvd 742721
 Boynton Beach, FL 33474
 accounting@adasitecompliance.com



Invoice

BILL TO
 The Heights CDD

INVOICE #	DATE	TOTAL DUE	DUE DATE	TERMS	ENCLOSED
925	10/26/2019	\$1,500.00	11/09/2019	Net 14	

DESCRIPTION	AMOUNT
Website Accessibility & Compliance, Compliance Shield, Accessibility Policy, Technological Auditing	1,500.00

BALANCE DUE **\$1,500.00**

51300-5103
 10-26-19
 [Signature]

Florida Department of Economic Opportunity, Special District Accountability Program
FY 2019/2020 Special District Fee Invoice and Update Form
 Required by Sections 189.064 and 189.018, Florida Statutes, and Chapter 73C-24, Florida Administrative Code

Invoice No.: 74327			Date Invoiced: 10/01/2019
Annual Fee: \$175.00	Late Fee: \$0.00	Received: \$0.00	Total Due, Postmarked by 12/02/2019: \$175.00

STEP 1: Review the following information, make changes directly on the form, and sign and date:

1. Special District's Name, Registered Agent's Name, and Registered Office Address:

Heights Community Development District, The
 Mr. Brian K. Lamb
 2005 Pan Am Circle, Suite 120
 Tampa, FL 33607



- 2. Telephone:** (813) 397-5121
- 3. Fax:** (813) 873-7070
- 4. Email:** brian.lamb@merituscorp.com
- 5. Status:** Independent
- 6. Governing Body:** Elected
- 7. Website Address:** theheightscdd.org
- 8. County(ies):** Hillsborough
- 9. Function(s):** Community Development
- 10. Boundary Map on File:** 09/29/2006
- 11. Creation Document on File:** 08/03/2006
- 12. Date Established:** 07/13/2006
- 13. Creation Method:** Local Ordinance
- 14. Local Governing Authority:** City of Tampa
- 15. Creation Document(s):** City Ordinances 2006-161 and 243
- 16. Statutory Authority:** Chapter 190, Florida Statutes
- 17. Authority to Issue Bonds:** Yes
- 18. Revenue Source(s):** Assessments
- 19. Most Recent Update:** 10/05/2018

I do hereby certify that the information above (changes noted if necessary) is accurate and complete as of this date.

Registered Agent's Signature:  Date 10/4/19

STEP 2: Pay the annual fee or certify eligibility for the zero fee:

- a. **Pay the Annual Fee:** Pay the annual fee online by following the instructions at www.Floridajobs.org/SpecialDistrictFee or by check payable to the Department of Economic Opportunity.
- b. **Or, Certify Eligibility for the Zero Fee:** By initialing each of the following items, I, the above signed registered agent, do hereby certify that to the best of my knowledge and belief, **ALL** of the following statements contained herein and on any attachments hereto are true, correct, complete, and made in good faith as of this date. I understand that any information I give may be verified.
 - 1. ___ This special district and its Certified Public Accountant determined the special district is not a component unit of a local general-purpose government.
 - 2. ___ This special district is in compliance with the reporting requirements of the Department of Financial Services.
 - 3. ___ This special district reported \$3,000 or less in annual revenues to the Department of Financial Services on its Fiscal Year 2017/2018 Annual Financial Report (if created since then, attach an income statement verifying \$3,000 or less in revenues).

Department Use Only: Approved: ___ Denied: ___ Reason: _____

STEP 3: Make a copy of this form for your records.

STEP 4: Mail this form and payment (if paying by check) to the Department of Economic Opportunity, Bureau of Budget Management, 107 E. Madison Street, MSC 120, Tallahassee, FL 32399-4124. Direct any questions to (850) 717-8430.

Meritus Districts

2005 Pan Am Circle

Suite 300

Tampa, FL 33607

Voice: 813-397-5121

Fax: 813-873-7070

INVOICE

Invoice Number: 9369

Invoice Date: Oct 1, 2019

Page: 1

Bill To:
The Heights CDD 2005 Pan Am Circle Ste 300 Tampa, FL 33607

Ship to:

Customer ID	Customer PO	Payment Terms	
The Heights CDD		Net Due	
	Shipping Method	Ship Date	Due Date
	Best Way		10/1/19

Quantity	Item	Description	Unit Price	Amount
		Dissemination Services Fiscal Year 2019 Bond Series 2017		5,000.00
		Dissemination Services Fiscal Year 2019 Bond Series 2018		5,000.00
51300 3104				

Subtotal	10,000.00
Sales Tax	
Total Invoice Amount	10,000.00
Payment/Credit Applied	
TOTAL	10,000.00

Tampa Bay Times

tampabay.com

Times Publishing Company
 DEPT 3396
 PO BOX 123396
 DALLAS, TX 75312-3396
 Toll Free Phone: 1 (877) 321-7355
 Fed Tax ID 59-0482470

ADVERTISING INVOICE

Advertising Run Dates		Advertiser Name	
09/20/19		THE HEIGHTS CDD	
Billing Date	Sales Rep	Customer Account	
09/20/2019	Deirdre Almeida	106078	
Total Amount Due		Ad Number	
\$384.50		0000017677	

PAYMENT DUE UPON RECEIPT

Start	Stop	Ad Number	Product	Placement	Description PO Number	Ins.	Size	Net Amount
09/20/19	09/20/19	0000017677	Times	Legals CLS	Meeting Schedule	1	2x46 L	\$382.50
09/20/19	09/20/19	0000017677	Tampabay.com	Legals CLS	Meeting Schedule AffidavitMaterial	1	2x46 L	\$0.00 \$2.00

51360 4801
10-1-19
GR

Received
 SEP 26 2019

PLEASE DETACH AND RETURN LOWER PORTION WITH YOUR REMITTANCE

Tampa Bay Times

tampabay.com

DEPT 3396
 PO BOX 123396
 DALLAS, TX 75312-3396
 Toll Free Phone: 1 (877) 321-7355

ADVERTISING INVOICE

Thank you for your business.

Advertising Run Dates		Advertiser Name	
09/20/19		THE HEIGHTS CDD	
Billing Date	Sales Rep	Customer Account	
09/20/2019	Deirdre Almeida	106078	
Total Amount Due		Ad Number	
\$384.50		0000017677	

DO NOT SEND CASH BY MAIL

PLEASE MAKE CHECK PAYABLE TO: TIMES PUBLISHING COMPANY

REMIT TO:

THE HEIGHTS CDD
 2005 PAN AM CIRCLE #300
 TAMPA, FL 33607

Times Publishing Company
 DEPT 3396
 PO BOX 123396
 DALLAS, TX 75312-3396

The Heights Community Development District Summary of Operations and Maintenance Invoices

Vendor	Invoice/Account Number	Amount	Vendor Total	Comments/Description
Monthly Contract				
K. Johnson's Lawn & Landscaping, Inc.	16669	\$ 2,700.00		Lawn Maintenance - October
Meritus Districts	9429	2,673.17		Management Services - November
Monthly Contract Sub-Total		\$ 5,373.17		
Variable Contract				
Grau and Associates	GA093019	\$ 46.00		Audit Confirmation - 09/30/19
Landmark	2140039 28	150.00		Professional Services - thru 11/14/19
Molloy & James	17194	110.00		Professional Services - General Matters - 11/06/19
Variable Contract Sub-Total		\$ 306.00		
Utilities				
Utilities Sub-Total		\$ 0.00		
Regular Services				
US Bank	5532730	\$ 4,040.63		Series 2018 Trust Fee - FY20
Regular Services Sub-Total		\$ 4,040.63		
Additional Services				
Additional Services Sub-Total		\$ 0.00		
TOTAL:		\$ 9,719.80		

Approved (with any necessary revisions noted):

The Heights Community Development District Summary of Operations and Maintenance Invoices

Vendor	Invoice/Account Number	Amount	Vendor Total	Comments/Description
--------	---------------------------	--------	-----------------	----------------------

Signature

Printed Name

Title (check one):

Chairman Vice Chairman Assistant Secretary



K. JOHNSON'S LAWN & LANDSCAPING, INC.
 13620 VERNON DAIRY RD
 SPRING HILL, FL 34610

Invoice

Date	Invoice #
10/31/2019	16669

Bill To
The Heights CDD SoHo Capital 701 S Howard Ave Suite106-322 Tampa, FL 33606

Job Name
The Heights

Service Month
October

Date	Description	Quantity	Rate	Amount
	Lawn Maintenance to The Heights CDD (First Cutting 10/02/2019)		900.00	900.00
	Lawn Maintenance to The Heights CDD (Second Cutting 10/16/2019)		900.00	900.00
	Lawn Maintenance to The Heights CDD (Third Cutting 10/30/2019)		900.00	900.00

*53900
 4604
 CR*

PLEASE WRITE INVOICE NUMBER ON CHECK

Total	\$2,700.00
--------------	-------------------

10/6/19

Phone #	Fax #	E-mail
8139275732		jennifer_kjlawn@aol.com

Meritus Districts

2005 Pan Am Circle
 Suite 300
 Tampa, FL 33607

Voicē: 813-397-5121
 Fax: 813-873-7070

INVOICE

Invoice Number: 9429
 Invoice Date: Nov 1, 2019
 Page: 1

Bill To:
The Heights CDD 2005 Pan Am Circle Ste 300 Tampa, FL 33607

Ship to:

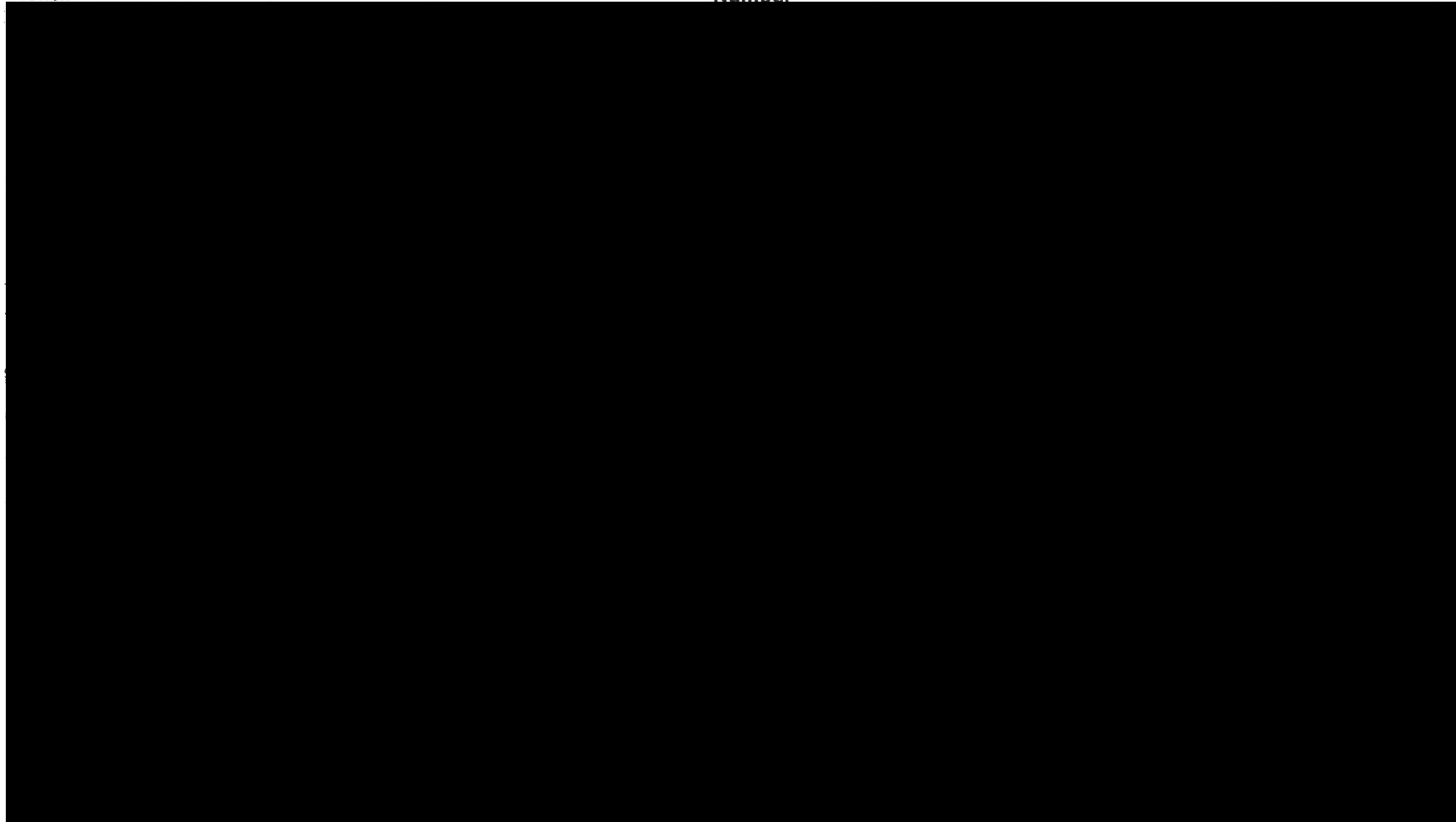
Customer ID	Customer PO	Payment Terms	
The Heights CDD		Net Due	
	Shipping Method	Ship Date	Due Date
	Best Way		11/1/19

Quantity	Item	Description	Unit Price	Amount
		District Mgmt Services - November		2,666.67
		Postage - September		6.50

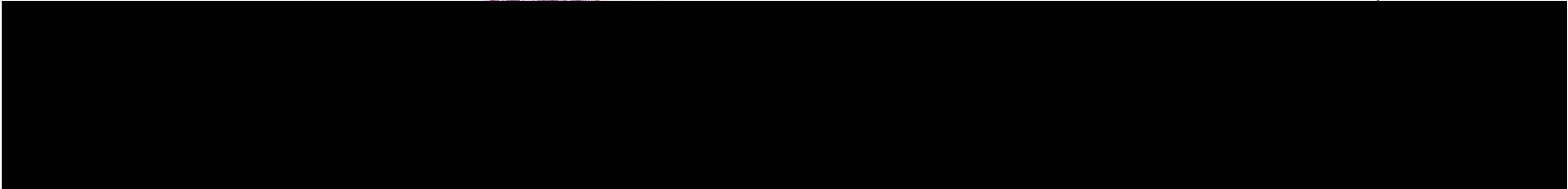
Subtotal	2,673.17
Sales Tax	
Total Invoice Amount	2,673.17
Payment/Credit Applied	
TOTAL	2,673.17

Grau + Associates

Invoice Month	Date	Request Date	Client Name	Engagement Number	PR#	Qty	Price	Amount
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October	12:00 PM 10/23/2019	09/30/2019	The Heights CDD	Meritus	W34669058K45	2	23.00	46.00
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8515 Palm River Road, Tampa, FL 33619-4315 | 813-621-7841 | Fax 813-621-6761 | mail@lesc.com | www.lesc.com

Invoice

Mr. Brian Lamb
 The Heights CDD
 c/o Meritus
 2005 Pan Am Circle Drive, Suite 120
 Tampa, FL 33607

Invoice Date: Nov 14, 2019
Invoice No: 2140039-28
Billing Through: Nov 14, 2019

The Heights CDD (2140039:)

Phase ID	Phase Description	Contract Amount	% Complete	Contract Billed To Date	Current Services
1.1-DE	District Engineer				\$150.00
	Review & Sign Requisitions				
	<i>Description</i>	<i>Hours</i>	<i>Rate</i>	<i>Amount</i>	
	Senior Professional Engineer	1.00	\$150.00	\$150.00	

Amount Due This Invoice: \$150.00

51300 -3103
 11.14.19
 \$2

Molloy & James
325 S. Boulevard
Tampa, Florida 33606

Received
NOV 08 2019

Ph:813 - 254-7157

The Heights CDD
C/O Meritus
2005 Pam Am Circle, Suite 300
Tampa, FL
33607

November 6, 2019

Attention: Brian Lamb
Re: The Heights CDD General Matters

Inv #: 17194

DATE	DESCRIPTION	HOURS	AMOUNT
Oct-21-19	Memo on status.	0.40	110.00
	Totals	0.40	<u>\$110.00</u>
	Total Fee & Disbursements		<u>\$110.00</u>
	Previous Balance		7,067.50
	Previous Payments		7,067.50
	Balance Now Due		<u>\$110.00</u>

TAX ID Number 59-2866686

PAYMENT DETAILS

Nov-04-19	Check No. 1371	7,067.50
	Total Payments	<u>\$7,067.50</u>

57400 - 3107
11.14.19
QR



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

Invoice Number: 5532730
Account Number: 275194000
Invoice Date: 10/25/2019
Direct Inquiries To: STACEY JOHNSON
Phone: 407-835-3805

THE HEIGHTS CDD
ATTN DISTRICT
2005 PAN AM CIRCLE STE 120
TAMPA FL 33607

THE HEIGHTS CDD SERIES 2018

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

STATEMENT SUMMARY

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

TOTAL AMOUNT DUE \$4,040.63

All invoices are due upon receipt.

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

THE HEIGHTS CDD SERIES 2018

Invoice Number: 5532730
Account Number: 275194000
Current Due: \$4,040.63

Direct Inquiries To: STACEY JOHNSON
Phone: 407-835-3805

Wire Instructions:
U.S. Bank
ABA # 091000022
Acct # 1-801-5013-5135
Trust Acct # 275194000
Invoice # 5532730
Attn: Fee Dept St. Paul

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





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

Invoice Number: 5532730
 Invoice Date: 10/25/2019
 Account Number: 275194000
 Direct Inquiries To: STACEY JOHNSON
 Phone: 407-835-3805

THE HEIGHTS CDD SERIES 2018

Accounts Included 275194000 275194001 275194002 275194003 275194004 275194005
 In This Relationship:

CURRENT CHARGES SUMMARIZED FOR ENTIRE RELATIONSHIP

Detail of Current Charges	Volume	Rate	Portion of Year	Total Fees
04200 Trustee	1.00	3,750.00	100.00%	\$3,750.00
Subtotal Administration Fees - In Advance 10/01/2019 - 09/30/2020				\$3,750.00
Incidental Expenses	3,750.00	0.0775		\$290.63
Subtotal Incidental Expenses				\$290.63
TOTAL AMOUNT DUE				\$4,040.63

The fees shown on this invoice are reflective of the most recent fee schedule or notice of fee adjustment provided by U.S. Bank.



The Heights Community Development District Summary of Operations and Maintenance Invoices

Vendor	Invoice/Account Number	Amount	Vendor Total	Comments/Description
Monthly Contract				
K. Johnson's Lawn & Landscaping, Inc.	16693	\$ 1,800.00		Lawn Maintenance - November
Meritus Districts	9532	2,669.17		Management Services - December
Monthly Contract Sub-Total		\$ 4,469.17		
Variable Contract				
Variable Contract Sub-Total		\$ 0.00		
Utilities				
Utilities Sub-Total		\$ 0.00		
Regular Services				
Regular Services Sub-Total		\$ 0.00		
Additional Services				
Additional Services Sub-Total		\$ 0.00		
TOTAL:		\$ 4,469.17		

Approved (with any necessary revisions noted):

Signature

Printed Name

Title (check one):

Chairman Vice Chairman Assistant Secretary



K. JOHNSON'S LAWN & LANDSCAPING, INC.
 13620 VERNON DAIRY RD
 SPRING HILL, FL 34610

Invoice

Date	Invoice #
11/1/2019	16693

Bill To
The Heights CDD SoHo Capital 701 S Howard Ave Suite106-322 Tampa, FL 33606

Job Name
The Heights

Service Month
November

Date	Description	Quantity	Rate	Amount
	Lawn Maintenance to The Heights CDD (First Cutting 11/13/2019)		900.00	900.00
	Lawn Maintenance to The Heights CDD (Second Cutting 11/27/2019)		900.00	900.00
53960 4604 Q				

PLEASE WRITE INVOICE NUMBER ON CHECK

Total \$1,800.00

Phone #	Fax #	E-mail
8139275732		jennifer_kjlawn@aol.com

Meritus Districts

2005 Pan Am Circle
 Suite 300
 Tampa, FL 33607

Voice: 813-397-5121
 Fax: 813-873-7070

INVOICE

Invoice Number: 9532
 Invoice Date: Dec 1, 2019
 Page: 1

Bill To:
The Heights CDD 2005 Pan Am Circle Ste 300 Tampa, FL 33607

Ship to:

Customer ID	Customer PO	Payment Terms	
The Heights CDD		Net Due	
	Shipping Method	Ship Date	Due Date
	Best Way		12/1/19

Quantity	Item	Description	Unit Price	Amount
		District Mgmt Services - December		2,666.67
		Postage - October		2.50

Subtotal	2,669.17
Sales Tax	
Total Invoice Amount	2,669.17
Payment/Credit Applied	
TOTAL	2,669.17

The Heights Community Development District Summary of Operations and Maintenance Invoices

Vendor	Invoice/Account Number	Amount	Vendor Total	Comments/Description
Monthly Contract				
Meritus Districts	9492	\$ 2,678.67		Management Services - January
Monthly Contract Sub-Total		\$ 2,678.67		
Variable Contract				
Landmark	2140039 29	\$ 600.00		Professional Services - General Matters - 12/07/19
Molloy & James	17222	412.50		Professional Service - General Matters thru 12/11/19
Variable Contract Sub-Total		\$ 1,012.50		
Utilities				
Utilities Sub-Total		\$ 0.00		
Regular Services				
Regular Services Sub-Total		\$ 0.00		
Additional Services				
K. Johnson's Lawn & Landscaping, inc.	16839	\$ 1,800.00		Lawn maintenance December
Landmark	2140039 30	450.00		Professional engineer service 01/15/2020
Molloy & James	17237	330.00		Professional Services - review status on tax 12/10/2019
US Bank	5500652	4,040.63		Series 2017 trust fee - FY20
Additional Services Sub-Total		\$ 6,620.63		
TOTAL:		\$ 10,311.80		

Approved (with any necessary revisions noted):

**The Heights Community Development District
Summary of Operations and Maintenance Invoices**

Vendor	Invoice/Account Number	Amount	Vendor Total	Comments/Description
--------	---------------------------	--------	-----------------	----------------------

Signature

Printed Name

Title (check one):

Chairman Vice Chairman Assistant Secretary

Meritus Districts

2005 Pan Am Circle
Suite 300
Tampa, FL 33607

INVOICE

Invoice Number: 9492
Invoice Date: Jan 1, 2020
Page: 1

Voice: 813-397-5121
Fax: 813-873-7070

Bill To:
The Heights CDD 2005 Pan Am Circle Ste 300 Tampa, FL 33607

Ship to:

Customer ID	Customer PO	Payment Terms	
The Heights CDD		Net Due	
	Shipping Method	Ship Date	Due Date
	Best Way		1/1/20

Quantity	Item	Description	Unit Price	Amount
		District Mgmt Services - January		2,666.67
		Postage - November		12.00

Subtotal	2,678.67
Sales Tax	
Total Invoice Amount	2,678.67
Payment/Credit Applied	
TOTAL	2,678.67



8515 Palm River Road, Tampa, FL 33619-4315 | 813-621-7841 | Fax 813-621-6761 | mail@lesc.com | www.lesc.com

Invoice

Mr. Brian Lamb
 The Heights CDD
 c/o Meritus
 2005 Pan Am Circle Drive, Suite 120
 Tampa, FL 33607

Invoice Date: Dec 19, 2019
Invoice No: 2140039-29
Billing Through: Dec 7, 2019

The Heights CDD (2140039:)

Phase ID	Phase Description	Contract Amount	% Complete	Contract Billed To Date	Current Services
1.1-DE	District Engineer				\$600.00
	Review & sign requisitions				
	<i>Description</i>	<i>Hours</i>	<i>Rate</i>	<i>Amount</i>	
	Senior Professional Engineer	4.00	\$150.00	\$600.00	

Amount Due This Invoice: \$600.00

51300-3103
 R

Molloy & James
325 S. Boulevard
Tampa, Florida 33606

Received
DEC 23 2019

Ph:813 - 254-7157

The Heights CDD
C/O Meritus
2005 Pam Am Circle, Suite 300
Tampa, FL
33607

December 11, 2019

Attention: Brian Lamb
Re: The Heights CDD General Matters

Inv #: 17222

DATE	DESCRIPTION	HOURS	AMOUNT
Nov-25-19	Review status of assessment.	1.50	412.50
	Totals	1.50	<u>\$412.50</u>
	Total Fee & Disbursements		<u>\$412.50</u>
	Previous Balance		110.00
	Previous Payments		110.00
	Balance Now Due		<u>\$412.50</u>

TAX ID Number 59-2866686

PAYMENT DETAILS

Dec-02-19	Check No. 1372	110.00
	Total Payments	<u>\$110.00</u>

51404-3107
GR



K. JOHNSON'S LAWN & LANDSCAPING, INC.
 13620 VERNON DAIRY RD
 SPRING HILL, FL 34610

Invoice

Date	Invoice #
1/1/2020	16839

Bill To
The Heights CDD SoHo Capital 701 S Howard Ave Suite106-322 Tampa, FL 33606

Job Name
The Heights

Service Month
January December

Date	Description	Quantity	Rate	Amount
	Lawn Maintenance to The Heights CDD (First Cutting 12/10/2019)		900.00	900.00
	Lawn Maintenance to The Heights CDD (Second Cutting 12/24/2019)		900.00	900.00
53900-4604 GR				

PLEASE WRITE INVOICE NUMBER ON CHECK

Total \$1,800.00

Phone #	Fax #	E-mail
8139275732		jennifer_kjlawn@aol.com

[Signature]
1/7/20



8515 Palm River Road, Tampa, FL 33619-4315 | 813-621-7841 | Fax 813-621-6761 | mail@lesc.com | www.lesc.com

Invoice

Mr. Brian Lamb
 The Heights CDD
 c/o Meritus
 2005 Pan Am Circle Drive, Suite 120
 Tampa, FL 33607

Invoice Date: Jan 15, 2020
Invoice No: 2140039-30
Billing Through: Dec 31, 2019

The Heights CDD (2140039:)

Phase ID	Phase Description	Contract Amount	% Complete	Contract Billed To Date	Current Services
1.1-DE	District Engineer				\$450.00
	Review & Sign Requisitions				
	<i>Description</i>	<i>Hours</i>	<i>Rate</i>	<i>Amount</i>	
	Senior Professional Engineer	3.00	\$150.00	\$450.00	

Amount Due This Invoice: \$450.00

51300 - 3103
 R

Molloy & James
325 S. Boulevard
Tampa, Florida 33606

Ph:813 - 254-7157

The Heights CDD
C/O Meritus
2005 Pam Am Circle, Suite 300
Tampa, FL
33607

January 7, 2020

Attention: Brian Lamb
Re: The Heights CDD General Matters

Inv #: 17237

DATE	DESCRIPTION	HOURS	AMOUNT
Dec-10-19	Review status on tax.	1.20	330.00
	Totals	1.20	<u>\$330.00</u>
	Total Fee & Disbursements		<u>\$330.00</u>
	Previous Balance		412.50
	Balance Now Due		<u>\$742.50</u>

TAX ID Number 59-2866686

Received
JAN 09 2020

56400 - 3107
RL



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

Copy of Previously Printed Invoice Invoice Number: 5500652
 Account Number: 253111000
 Invoice Date: 09/25/2019
 Direct Inquiries To: STACEY JOHNSON
 Phone: 407-835-3805

THE HEIGHTS CDD
 ATTN DISTRICT MANAGER
 2005 PAN AM CIRCLE SUITE 120
 TAMPA FL 33607

THE HEIGHTS CDD 2017

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

STATEMENT SUMMARY

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

TOTAL AMOUNT DUE	\$4,040.63
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All invoices are due upon receipt.

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

THE HEIGHTS CDD 2017

Invoice Number:	5500652
Account Number:	253111000
Current Due:	\$4,040.63
Direct Inquiries To:	STACEY JOHNSON
Phone:	407-835-3805

Wire Instructions:
 U.S. Bank
 ABA # 091000022
 Acct # 1-801-5013-5135
 Trust Acct # 253111000
 Invoice # 5500652
 Attn: Fee Dept St. Paul

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



Corporate Trust Services
 EP-MN-WN3L
 60 Livingston Ave.
 St. Paul, MN 55102
 Copy of Previously Printed Invoice

Invoice Number: 5500652
 Invoice Date: 09/25/2019
 Account Number: 253111000
 Direct Inquiries To: STACEY JOHNSON
 Phone: 407-835-3805

THE HEIGHTS CDD 2017

Accounts Included 253111000 253111001 253111002 253111003 253111004 253111005
 In This Relationship: 253111006 253111007

CURRENT CHARGES SUMMARIZED FOR ENTIRE RELATIONSHIP

Detail of Current Charges	Volume	Rate	Portion of Year	Total Fees
04200 Trustee	1.00	3,750.00	100.00%	\$3,750.00
Subtotal Administration Fees - In Advance 09/01/2019 - 08/31/2020				\$3,750.00
Incidental Expenses	3,750.00	0.0775		\$290.63
Subtotal Incidental Expenses				\$290.63
TOTAL AMOUNT DUE				\$4,040.63

The Heights Community Development District Summary of Operations and Maintenance Invoices

Vendor	Invoice/Account Number	Amount	Vendor Total	Comments/Description
Monthly Contract				
Meritus Districts	9583	\$ 2,670.67		Management Services - February
Monthly Contract Sub-Total		\$ 2,670.67		
Variable Contract				
Variable Contract Sub-Total		\$ 0.00		
Utilities				
Utilities Sub-Total		\$ 0.00		
Regular Services				
Regular Services Sub-Total		\$ 0.00		
Additional Services				
Grau and Associates	19119	\$ 1,500.00		Service Charge for Audit FYE 09/30/19
K. Johnson's Lawn & Landscaping, Inc.	16859	1,800.00		Lawn Maintenance Fee for work on 1/07/20, 01/21/20
Landmark	2140039 31	675.00		Engineering Service Charges 02/12/20
Molloy & James	17264	1,100.00		Service Charge for Audit Questions Research
Additional Services Sub-Total		\$ 5,075.00		
TOTAL:		\$ 7,745.67		

Approved (with any necessary revisions noted):

The Heights Community Development District
Summary of Operations and Maintenance Invoices

Vendor	Invoice/Account Number	Amount	Vendor Total	Comments/Description
--------	------------------------	--------	--------------	----------------------

Signature

Printed Name

Title (check one):

Chairman Vice Chairman Assistant Secretary

Meritus Districts

2005 Pan Am Circle
 Suite 300
 Tampa, FL 33607

Voice: 813-397-5121
 Fax: 813-873-7070

INVOICE

Invoice Number: 9583
 Invoice Date: Feb 1, 2020
 Page: 1

Bill To:
The Heights CDD 2005 Pan Am Circle Ste 300 Tampa, FL 33607

Ship to:

Customer ID	Customer PO	Payment Terms	
The Heights CDD		Net Due	
	Shipping Method	Ship Date	Due Date
	Best Way		2/1/20

Quantity	Item	Description	Unit Price	Amount
		District Mgmt Services - February		2,666.67
		Postage - December		4.00

Subtotal	2,670.67
Sales Tax	
Total Invoice Amount	2,670.67
Payment/Credit Applied	
TOTAL	2,670.67

Grau and Associates

951 W. Yamato Road, Suite 280
Boca Raton, FL 33431-
www.graucpa.com

Phone: 561-994-9299

Fax: 561-994-5823

*The Heights Community Development District
2005 Pan Am Circle, Suite 300
Tampa, FL 33607*

Invoice No. 19119
Date 02/04/2020

SERVICE	AMOUNT
Audit FYE 09/30/2019	\$ <u>1,500.00</u>
Current Amount Due	\$ <u>1,500.00</u>

0 - 30	31- 60	61 - 90	91 - 120	Over 120	Balance
1,500.00	0.00	0.00	0.00	0.00	1,500.00

Payment due upon receipt.



K. JOHNSON'S LAWN & LANDSCAPING, INC.
 13620 VERNON DAIRY RD
 SPRING HILL, FL 34610

Invoice

Date	Invoice #
1/30/2020	16859

Bill To
The Heights CDD SoHo Capital 701 S Howard Ave Suite106-322 Tampa, FL 33606

Job Name
The Heights

Service Month

Date	Description	Quantity	Rate	Amount
	Lawn Maintenance to The Heights CDD (First Cutting 01/07/2020)		900.00	900.00
	Lawn Maintenance to The Heights CDD (Second Cutting 01/21/2020)		900.00	900.00
<i>\$3900. - 4604 42</i>				

PLEASE WRITE INVOICE NUMBER ON CHECK

Total	\$1,800.00
--------------	-------------------

Phone #	Fax #	E-mail
8139275732		jennifer_kjlawn@aol.com

Jennifer
 1/28/20



8515 Palm River Road, Tampa, FL 33619-4315 | 813-621-7841 | Fax 813-621-6761 | mail@lesc.com | www.lesc.com

Invoice

Mr. Brian Lamb
 The Heights CDD
 c/o Meritus
 2005 Pan Am Circle Drive, Suite 120
 Tampa, FL 33607

Invoice Date: Feb 12, 2020
Invoice No: 2140039-31
Billing Through: Jan 31, 2020

The Heights CDD (2140039:)

Phase ID	Phase Description	Contract Amount	% Complete	Contract Billed To Date	Current Services
1.1-DE	District Engineer				\$675.00
	Review & sign requisitions and Pay Applications				
	<i>Description</i>	<i>Hours</i>	<i>Rate</i>	<i>Amount</i>	
	Senior Professional Engineer	4.50	\$150.00	\$675.00	

Amount Due This Invoice: \$675.00

STBw
 BK
 8/03

Molloy & James
 325 S. Boulevard
 Tampa, Florida 33606

Ph:813 - 254-7157

The Heights CDD
 C/O Meritus
 2005 Pam Am Circle, Suite 300
 Tampa, FL
 33607

February 14, 2020

Attention: Brian Lamb
Re: The Heights CDD General Matters

Inv #: 17264

DATE	DESCRIPTION	HOURS	AMOUNT
Jan-28-20	Research for audit questions.	3.00	825.00
Jan-31-20	Research audit issues.	1.00	275.00
	Totals	4.00	\$1,100.00

Handwritten notes:
 5740
 3700
 BL

Total Fee & Disbursements	\$1,100.00
Previous Balance	742.50
Previous Payments	412.50
Balance Now Due	\$1,430.00

TAX ID Number 59-2866686

PAYMENT DETAILS

Feb-10-20	Check No. 1384	412.50
Total Payments		\$412.50

Received
 FEB 18 2020

The Heights Community Development District Summary of Operations and Maintenance Invoices

Vendor	Invoice/Account Number	Amount	Vendor Total	Comments/Description
Monthly Contract				
Meritus Districts	9667	\$ 2,675.17		Management Service Fee for March 2020
Monthly Contract Sub-Total		\$ 2,675.17		
Variable Contract				
Variable Contract Sub-Total		\$ 0.00		
Utilities				
Utilities Sub-Total		\$ 0.00		
Regular Services				
Regular Services Sub-Total		\$ 0.00		
Additional Services				
K.Johnson's Lawn & Landscaping, Inc.	16926	\$ 1,800.00		Lawn Maintenance Service Charge - 02/04/2020 and 02/18/2020
Landmark	2140039 32	1,200.00		District Engineer Service Thru 02/29/2020
Molloy & James	17282	605.00		Auditing Services - Review and Memo for Audit 03/10/2020
Riverside Heights Holdings, LLC	139	358.50		Waste Service for Dumpster - 03/12/2020
Additional Services Sub-Total		\$ 3,963.50		
TOTAL:		\$ 6,638.67		

Approved (with any necessary revisions noted):

The Heights Community Development District Summary of Operations and Maintenance Invoices

Vendor	Invoice/Account Number	Amount	Vendor Total	Comments/Description
--------	---------------------------	--------	-----------------	----------------------

Signature

Printed Name

Title (check one):

Chairman Vice Chairman Assistant Secretary

Meritus Districts

2005 Pan Am Circle
 Suite 300
 Tampa, FL 33607

Voice: 813-397-5121
 Fax: 813-873-7070

INVOICE

Invoice Number: 9667
 Invoice Date: Mar 1, 2020
 Page: 1

Bill To:
The Heights CDD 2005 Pan Am Circle Ste 300 Tampa, FL 33607

Ship to:

Customer ID	Customer PO	Payment Terms	
The Heights CDD		Net Due	
	Shipping Method	Ship Date	Due Date
	Best Way		3/1/20

Quantity	Item	Description	Unit Price	Amount
		District Mgmt Services - March		2,666.67
		Postage - January		8.50

Subtotal	2,675.17
Sales Tax	
Total Invoice Amount	2,675.17
Payment/Credit Applied	
TOTAL	2,675.17



K. JOHNSON'S LAWN & LANDSCAPING, INC.
 13620 VERNON DAIRY RD
 SPRING HILL, FL 34610

Invoice

Date	Invoice #
2/28/2020	16926

Bill To
The Heights CDD SoHo Capital 701 S Howard Ave Suite106-322 Tampa, FL 33606

Job Name
The Heights

Service Month

Date	Description	Quantity	Rate	Amount
	Lawn Maintenance to The Heights CDD (First Cutting 02/04/2020)		900.00	900.00
	Lawn Maintenance to The Heights CDD (Second Cutting 02/18/2020)		900.00	900.00
<i>800 4604 5350</i>				
				<i>2/28/20</i>

PLEASE WRITE INVOICE NUMBER ON CHECK

Total	\$1,800.00
--------------	-------------------

Phone #	Fax #	E-mail
8139275732		jennifer_kjlawn@aol.com



8515 Palm River Road, Tampa, FL 33619-4315 | 813-621-7841 | Fax 813-621-6761 | mail@lesc.com | www.lesc.com

Invoice

Mr. Brian Lamb
 The Heights CDD
 c/o Meritus
 2005 Pan Am Circle Drive, Suite 120
 Tampa, FL 33607

Invoice Date: Mar 12, 2020
 Invoice No: 2140039-32
 Billing Through: Feb 29, 2020

The Heights CDD (2140039:)

Phase ID	Phase Description	Contract Amount	% Complete	Contract Billed To Date	Current Services
1.1-DE	District Engineer				\$1,200.00
	Prepare responses for Audit; review & sign requisitions				
	<i>Description</i>		<i>Hours</i>	<i>Rate</i>	<i>Amount</i>
	Senior Professional Engineer		8.00	\$150.00	\$1,200.00

Amount Due This Invoice: \$1,200.00

5/30
 3/03
 B

Molloy & James
325 S. Boulevard
Tampa, Florida 33606

Ph:813 - 254-7157

The Heights CDD
C/O Meritus
2005 Pam Am Circle, Suite 300
Tampa, FL
33607

March 10, 2020

Attention: Brian Lamb
Re: The Heights CDD General Matters

Inv #: 17282

DATE	DESCRIPTION	HOURS	AMOUNT
Feb-03-20	Review for audit.	1.00	275.00
Feb-04-20	Memo regarding audit.	1.20	330.00
	Totals	2.20	\$605.00
	Total Fee & Disbursements		\$605.00
	Previous Balance		1,430.00
	Balance Now Due		\$2,035.00

TAX ID Number 59-2866686

BU 5140
3107

Received
MAR 16 2020



INVOICE

Customer ID:**15-26622-63008**

Customer Name:

RIVERSIDE HEIGHTS HOLDINGS LLC

Service Period:

02/01/20-02/29/20

Invoice Date:

03/02/2020

Invoice Number:

9617050-2206-2

How To Contact Us

Visit wm.com

To setup your online profile, sign up for paperless statements, manage your account, view holiday schedules, pay your invoice or schedule a pickup



Customer Service:
(813) 621-3055

Your Payment Is Due

Apr 01, 2020

If full payment of the invoiced amount is not received within your contractual terms, you may be charged a monthly late charge of 2.5% of the unpaid amount, with a minimum monthly charge of \$5, or such late charge allowed under applicable law, regulation or contract.

Your Total Due

\$358.50

If payment is received after 04/01/2020: **\$ 367.46**

See Reverse for Important Messages

Previous Balance	845.71	+	Payments	(845.71)	+	Adjustments	0.00	+	Current Charges	358.50	=	Total Due	358.50
------------------	--------	---	----------	----------	---	-------------	------	---	-----------------	--------	---	-----------	---------------

Details for Service Location: **Customer ID: 15-26622-63008**
Riverside Heights Holdings Llc (C&D)(Conc), 1910 N Oia Ave, Tampa FL 33602-2014

Description	Date	Ticket	Quantity	Amount
30 Yd flat rolloff	02/14/20	184169	1.00	320.00
Ticket Total				320.00
Environmental charge				32.00
Administrative charge				6.50
Total charges for service location				358.50
Total Current Charges				358.50

----- Please detach and send the lower portion with payment ----- (no cash or staples) -----

WM
WASTE MANAGEMENT
 WASTE MANAGEMENT INC. OF FLORIDA
 PO BOX 42930
 PHOENIX, AZ 85080
 (813) 621-3055
 (800) 255-7172

Invoice Date	Invoice Number	Customer ID
03/02/2020	9617050-2206-2	15-26622-63008
Payment Terms	Total Due	Amount
Total Due by 04/01/2020	\$358.50	
If Received after 04/01/2020	\$367.46	

2206000152662263008096170500000003585000000035850 1

0087124 01 AB 0.416 **AUTO T7 0 7062 33606-247399 -C01-P87311-11 10290050

RIVERSIDE HEIGHTS HOLDINGS LLC
701 S HOWARD AVE 106-322
TAMPA FL 33606-2473



Remit To: **WM CORPORATE SERVICES, INC.**
AS PAYMENT AGENT
PO BOX 4648
CAROL STREAM, IL 60197-4648

THINK GREEN.®


 161 Printed on recycled paper.

RIVERSIDE HEIGHTS HOLDINGS, LLC
701 S HOWARD AVE STE 106-322
TAMPA, FL 33606-2473

VALLEY NATIONAL BANK

10751

3/10/20

PAY TO THE ORDER OF Waste Management

\$ 358.50

Three Hundred Fifty-Eight and 50/100

DOLLARS

Waste Management
PO Box 4648
Carol Stream, IL 60197

MEMO: 9617050-2206-2



[Handwritten Signature]
AUTHORIZED SIGNATURE

⑈010751⑈ ⑆063116177⑆ 500219316⑈

RIVERSIDE HEIGHTS HOLDINGS, LLC
Waste Management

3/10/20

10751

Date	Type	Reference	Original Amt.	Balance Due	Discount	Payment
3/2/20	Bill	9617050-2206-2	358.50	358.50		358.50
					Check Amount	358.50

Valley National Bank 9617050-2206-2

358.50

**The Heights Community Development District
Summary of Operations and Maintenance Invoices**

Vendor	Invoice/Account Number	Amount	Vendor Total	Comments/Description
Monthly Contract				
Meritus Districts	9707	\$ 2,674.67		District Management Service Charge - April 2020
Monthly Contract Sub-Total		\$ 2,674.67		
Variable Contract				
Variable Contract Sub-Total		\$ 0.00		
Utilities				
Utilities Sub-Total		\$ 0.00		
Regular Services				
Regular Services Sub-Total		\$ 0.00		
Additional Services				
Grau and Associates	19454	\$ 2,000.00		Audit FYE 09/30/19 Invoice date 04.02.2020
K. Johnson's Lawn & Landscaping, Inc.	16959	2,700.00		Lawn Maintenance Charge for March 2020
Landmark	2140039 33	375.00		District Engineer Services - Review & Sign Requisition - 04/15/20
Additional Services Sub-Total		\$ 5,075.00		
TOTAL:		\$ 7,749.67		

Approved (with any necessary revisions noted):

**The Heights Community Development District
Summary of Operations and Maintenance Invoices**

Vendor	Invoice/Account Number	Amount	Vendor Total	Comments/Description
---------------	-----------------------------------	---------------	-------------------------	-----------------------------

Signature

Printed Name

Title (check one):

Chairman Vice Chairman Assistant Secretary

Meritus Districts

2005 Pan Am Circle
 Suite 300
 Tampa, FL 33607

Voice: 813-397-5121
 Fax: 813-873-7070

INVOICE

Invoice Number: 9707
 Invoice Date: Apr 1, 2020
 Page: 1

Bill To:
The Heights CDD 2005 Pan Am Circle Ste 300 Tampa, FL 33607

Ship to:

Customer ID	Customer PO	Payment Terms	
The Heights CDD		Net Due	
	Shipping Method	Ship Date	Due Date
	Best Way		4/1/20

Quantity	Item	Description	Unit Price	Amount
		District Mgmt Services - April		2,666.67
		Postage - February		8.00

Subtotal	2,674.67
Sales Tax	
Total Invoice Amount	2,674.67
Payment/Credit Applied	
TOTAL	2,674.67

Grau and Associates

951 W. Yamato Road, Suite 280
Boca Raton, FL 33431-
www.graucpa.com

Phone: 561-994-9299

Fax: 561-994-5823

*The Heights Community Development District
2005 Pan Am Circle, Suite 300
Tampa, FL 33607*

Invoice No. 19454
Date 04/02/2020

SERVICE	AMOUNT
Audit FYE 09/30/2019	\$ <u>2,000.00</u>
Current Amount Due	\$ <u>2,000.00</u>

0 - 30	31 - 60	61 - 90	91 - 120	Over 120	Balance
2,000.00	0.00	0.00	0.00	0.00	2,000.00

Payment due upon receipt.



K. JOHNSON'S LAWN & LANDSCAPING, INC.
 13620 VERNON DAIRY RD
 SPRING HILL, FL 34610

Invoice

Date	Invoice #
3/31/2020	16959

Bill To
The Heights CDD SoHo Capital 701 S Howard Ave Suite106-322 Tampa, FL 33606

Job Name
The Heights

Service Month
March

Date	Description	Quantity	Rate	Amount
	Lawn Maintenance to The Heights CDD (First Cutting 03/03/2020)		900.00	900.00
	Lawn Maintenance to The Heights CDD (Second Cutting 03/17/2020)		900.00	900.00
	Lawn Maintenance to The Heights CDD (Third Cutting 03/31/2020)		900.00	900.00
<p><i>53900</i></p> <p><i>4604</i></p> <p><i>BJ</i></p>				

PLEASE WRITE INVOICE NUMBER ON CHECK

Total \$2,700.00

Phone #	Fax #	E-mail
8139275732		jennifer_kjlawn@aol.com



8515 Palm River Road, Tampa, FL 33619-4315 | 813-621-7841 | Fax 813-621-6761 | mail@lesc.com | www.lesc.com

Invoice

Invoice Date: Apr 15, 2020
Invoice No: 2140039-33
Billing Through: Mar 31, 2020

YLM

Mr. Brian Lamb
 The Heights CDD
 c/o Meritus
 2005 Pan Am Circle Drive, Suite 120
 Tampa, FL 33607

The Heights CDD (2140039:)

Phase ID	Phase Description	Contract Amount	% Complete	Contract Billed To Date	Current Services
1.1-DE	District Engineer				\$375.00
	Review & sign requisitions & pay applications				
	<i>Description</i>	<i>Hours</i>	<i>Rate</i>	<i>Amount</i>	
	Senior Professional Engineer	2.50	\$150.00	\$375.00	

51300
3103

Amount Due This Invoice: \$375.00

The Heights Community Development District Summary of Operations and Maintenance Invoices

Vendor	Invoice/Account Number	Amount	Vendor Total	Comments/Description
Monthly Contract				
Meritus Districts	9766	\$ 2,668.67		District Management Service Charge - May 2020
Monthly Contract Sub-Total		\$ 2,668.67		
Variable Contract				
Variable Contract Sub-Total		\$ 0.00		
Utilities				
Utilities Sub-Total		\$ 0.00		
Regular Services				
Regular Services Sub-Total		\$ 0.00		
Additional Services				
Grau and Associates	19660	\$ 500.00		Audit FYE - 09/30/2019
K. Johnson's Lawn & Landscaping, Inc.	17096	1,800.00		Lawn Maintenance for cutting on 4/14/20 and 04/28/2020
Landmark	2140039 34	600.00		District Engineer - April 30,2020
Meritus Districts	9803	2,500.00		Dissemination Service FY 2020 Bond Series 2017 - Annual & TIF, Q1 and 2.
Meritus Districts	9804	2,500.00	\$ 5,000.00	Dissemination Services FY 2020 Bond Series 2018, Annual & TIF, Q1 & 2
Molloy & James	17319	1,100.00		Telephonic conference and Review of LoM, Debt Status - 05/07/2020
Tampa Bay Times	80628 042920	614.00		Telephonic Meeting - 04/29/2020
Additional Services Sub-Total		\$ 9,614.00		
TOTAL:		\$ 12,282.67		

The Heights Community Development District Summary of Operations and Maintenance Invoices

Vendor	Invoice/Account Number	Amount	Vendor Total	Comments/Description
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Approved (with any necessary revisions noted):

Signature

Printed Name

Title (check one):

Chairman Vice Chairman Assistant Secretary

Meritus Districts

2005 Pan Am Circle
 Suite 300
 Tampa, FL 33607

INVOICE

Invoice Number: 9766
 Invoice Date: May 1, 2020
 Page: 1

Voice: 813-397-5121
 Fax: 813-873-7070

Bill To:
The Heights CDD 2005 Pan Am Circle Ste 300 Tampa, FL 33607

Ship to:

Customer ID	Customer PO	Payment Terms	
The Heights CDD		Net Due	
	Shipping Method	Ship Date	Due Date
	Best Way		5/1/20

Quantity	Item	Description	Unit Price	Amount
		District Mgmt Services - May		2,668.67
		Postage - March		2.00
<i>Handwritten initials</i>				

Subtotal	2,668.67
Sales Tax	
Total Invoice Amount	2,668.67
Payment/Credit Applied	
TOTAL	2,668.67

Grau and Associates

951 W. Yamato Road, Suite 280
Boca Raton, FL 33431-
www.graucpa.com

Phone: 561-994-9299

Fax: 561-994-5823

*The Heights Community Development District
2005 Pan Am Circle, Suite 300
Tampa, FL 33607*

Invoice No. 19660
Date 05/11/2020

SERVICE	AMOUNT
Audit FYE 09/30/2019	\$ <u>500.00</u>
Current Amount Due	\$ <u>500.00</u>

0 - 30	31 - 60	61 - 90	91 - 120	Over 120	Balance
500.00	2,000.00	0.00	0.00	0.00	2,500.00

Payment due upon receipt.



K. JOHNSON'S LAWN & LANDSCAPING, INC.
 13620 VERNON DAIRY RD
 SPRING HILL, FL 34610

Invoice

Date	Invoice #
4/30/2020	17096

Bill To
The Heights CDD SoHo Capital 701 S Howard Ave Suite106-322 Tampa, FL 33606

Job Name
The Heights

Service Month
April

Date	Description	Quantity	Rate	Amount
	Lawn Maintenance to The Heights CDD (First Cutting 04/14/2020)		900.00	900.00
	Lawn Maintenance to The Heights CDD (Second Cutting 04/28/2020)		900.00	900.00

53900
4604 M

PLEASE WRITE INVOICE NUMBER ON CHECK

Total	\$1,800.00
--------------	-------------------

Phone #	Fax #	E-mail
8139275732		jennifer_kjlawn@aol.com



8515 Palm River Road, Tampa, FL 33619-4315 | 813-621-7841 | Fax 813-621-6761 | mail@lesc.com | www.lesc.com

Invoice

Mr. Brian Lamb
 The Heights CDD
 c/o Meritus
 2005 Pan Am Circle Drive, Suite 120
 Tampa, FL 33607

Invoice Date: May 15, 2020
Invoice No: 2140039-34
Billing Through: Apr 30, 2020

The Heights CDD (2140039:)

Phase ID	Phase Description	Contract Amount	% Complete	Contract Billed To Date	Current Services
1.1-DE	District Engineer				\$600.00
	Review & Sign Requisitions				
	<i>Description</i>	<i>Hours</i>	<i>Rate</i>	<i>Amount</i>	
	Senior Professional Engineer	4.00	\$150.00	\$600.00	

Amount Due This Invoice: \$600.00

*5/15/20
 BY 3103*

Meritus Districts

2005 Pan Am Circle
 Suite 300
 Tampa, FL 33607

Voice: 813-397-5121
 Fax: 813-873-7070

INVOICE

Invoice Number: 9803
 Invoice Date: May 6, 2020
 Page: 1

Bill To:
The Heights CDD 2005 Pan Am Circle Ste 300 Tampa, FL 33607

Ship to:

Customer ID	Customer PO	Payment Terms	
The Heights CDD		Net Due	
Shipping Method		Ship Date	Due Date
Best Way			5/6/20

Quantity	Item	Description	Unit Price	Amount
		Dissemination Services Fiscal Year 2020 Bond Series 2017: Annual & TIF, Quarters 1 & 2		2,500.00

Subtotal	2,500.00
Sales Tax	
Total Invoice Amount	2,500.00
Payment/Credit Applied	
TOTAL	2,500.00

Meritus Districts

2005 Pan Am Circle
 Suite 300
 Tampa, FL 33607

Voice: 813-397-5121
 Fax: 813-873-7070

INVOICE

Invoice Number: 9804
 Invoice Date: May 6, 2020
 Page: 1

Bill To:
The Heights CDD 2005 Pan Am Circle Ste 300 Tampa, FL 33607

Ship to:

Customer ID	Customer PO	Payment Terms	
The Heights CDD		Net Due	
	Shipping Method	Ship Date	Due Date
	Best Way		5/6/20

Quantity	Item	Description	Unit Price	Amount
		Dissemination Services Fiscal Year 2020 Bond Series 2018: Annual & TIF, Quarters 1 & 2		2,500.00

Subtotal	2,500.00
Sales Tax	
Total Invoice Amount	2,500.00
Payment/Credit Applied	
TOTAL	2,500.00

Molloy & James
 325 S. Boulevard
 Tampa, Florida 33606

Ph:813 - 254-7157

The Heights CDD
 C/O Meritus
 2005 Pam Am Circle, Suite 300
 Tampa, FL
 33607

May 7, 2020

Attention: Brian Lamb
Re: The Heights CDD General Matters

Inv #: 17319

DATE	DESCRIPTION	HOURS	AMOUNT
Apr-16-20	Telephone conference with counsel and chair. Review.	2.50	687.50
	Review of LoM, Debt status.	1.50	412.50
	Totals	4.00	\$1,100.00
	Total Fee & Disbursements		\$1,100.00
	Previous Balance		2,035.00
	Previous Payments		1,705.00
	Balance Now Due		\$1,430.00

5/14/20
 3/10/20
 BLO

TAX ID Number 59-2866686

PAYMENT DETAILS

Apr-10-20	Check No. 1394	1,705.00
	Total Payments	\$1,705.00

Tampa Bay Times

tampabay.com

Times Publishing Company
 DEPT 3396
 PO BOX 123396
 DALLAS, TX 75312-3396
 Toll Free Phone: 1 (877) 321-7355
 Fed Tax ID 59-0482470

ADVERTISING INVOICE

Advertising Run Dates		Advertiser Name	
04/29/20		THE HEIGHTS CDD	
Billing Date	Sales Rep	Customer Account	
04/29/2020	Deirdre Almeida	106078	
Total Amount Due		Ad Number	
\$614.00		0000080628	

PAYMENT DUE UPON RECEIPT

Start	Stop	Ad Number	Product	Placement	Description PO Number	Ins.	Size	Net Amount
04/29/20	04/29/20	0000080628	Times	Legals CLS	Telephonic Meeting	1	2x73 L	\$612.00
04/29/20	04/29/20	0000080628	Tampabay.com	Legals CLS	Telephonic Meeting AffidavitMaterial	1	2x73 L	\$0.00 \$2.00

STB
By Y/201

PLEASE DETACH AND RETURN LOWER PORTION WITH YOUR REMITTANCE

Tampa Bay Times

tampabay.com

DEPT 3396
 PO BOX 123396
 DALLAS, TX 75312-3396
 Toll Free Phone: 1 (877) 321-7355

ADVERTISING INVOICE

Thank you for your business.

THE HEIGHTS CDD
 2005 PAN AM CIRCLE #300
 TAMPA, FL 33607

Advertising Run Dates		Advertiser Name	
04/29/20		THE HEIGHTS CDD	
Billing Date	Sales Rep	Customer Account	
04/29/2020	Deirdre Almeida	106078	
Total Amount Due		Ad Number	
\$614.00		0000080628	

DO NOT SEND CASH BY MAIL

PLEASE MAKE CHECK PAYABLE TO: TIMES PUBLISHING COMPANY

Received

MAY 06 2020

REMIT TO:

Times Publishing Company
 DEPT 3396
 PO BOX 123396
 DALLAS, TX 75312-3396

Tampa Bay Times
Published Daily

STATE OF FLORIDA
COUNTY OF Hillsborough

} ss

Before the undersigned authority personally appeared **Deirdre Almeida** who on oath says that he/she is **Legal Advertising Representative of the Tampa Bay Times** a daily newspaper printed in St. Petersburg, in Pinellas County, Florida; that the attached copy of advertisement, being a Legal Notice in the matter **RE: Telephonic Meeting** was published in **Tampa Bay Times: 4/29/20** in said newspaper in the issues of **Baylink Hillsborough**

Affiant further says the said **Tampa Bay Times** is a newspaper published in Hillsborough County, Florida and that the said newspaper has heretofore been continuously published in said Hillsborough County, Florida each day and has been entered as a second class mail matter at the post office in said Hillsborough County, Florida for a period of one year next preceding the first publication of the attached copy of advertisement, and affiant further says that he/she neither paid not promised any person, firm or corporation any discount, rebate, commission or refund for the purpose of securing this advertisement for publication in the said newspaper.

Signature Affiant

Sworn to and subscribed before me this 04/29/2020

Signature of Notary Public

Personally known X or produced identification

Type of identification produced _____

Notice of Telephonic Meetings of the Board of Supervisors of The Heights Community Development District

Notice is hereby given that, pursuant to Governor DeSantis' Executive Order 20-69 relating to the COVID-19 public health emergency and to protect the public and follow the CDC guidance regarding social distancing, the previously noticed regular meetings, workshops, and/or public hearings of the Board of Supervisors (the "Board") of The Heights Community Development District (the "District") to be held on the dates and times listed below will now be conducted by telephonic technology and not at the physical location previously noticed:

May 06, 2020	10:00 a.m.
June 3, 2020	10:00 a.m.
July 01, 2020	10:00 a.m.
August 05, 2020	10:00 a.m.
September 02, 2020	10:00 a.m.

In the event Executive Order 20-69 is rescinded or expires the District may cancel any scheduled telephonic meetings or if feasible it may revert to having the meeting at the date, time, and physical location previously noticed. The District will provide updates on its website, www.theheightscdd.org, of any such changes as soon as possible.

The Board deems it necessary to hold the above-referenced meetings utilizing telephonic technology to conduct all necessary business properly coming before it. The District fully encourages public participation in its telephonic meeting in an orderly and efficient manner. Anyone wishing to listen to and/or participate during the designated audience comments portion of the meeting may do so by dialing (866) 906-9330 and entering the following code 4863181.

Pursuant to applicable requirements and guidance relating to COVID-19 the District will not provide any locations where communications media technology facilities will be available. To best facilitate public comments, participants are encouraged to submit questions or comments to the District Manager in advance of the meeting by email. Additional details on how to listen to or participate in the meeting will be available on the District's website. Copies of the agenda will be available on the District's website or by emailing the District Manager at: brian.lamb@merituscorp.com. The District Manager's office can be reached telephonically at 813-873-7300.

The meeting is open to the public and will be conducted in accordance with the provisions of Florida law for community development districts and Executive Order 20-69, as may be amended. The meeting may be continued in progress without additional notice to a date, time, and place (either physical, telephonic, or virtual) to be specified on the record at the meeting.

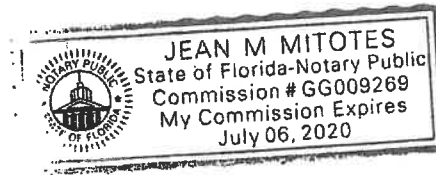
Pursuant to provisions of the Americans with Disabilities Act, any person requiring special accommodations to participate in the meeting is asked to advise the District Manager's office at least 48 hours before the meeting. If you are hearing or speech impaired, please contact the Florida Relay Service at 711 or 1-800-955-8771 (TTY), or 1-800-955-8770 (Voice), for assistance in contacting the District Manager's office.

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

Brian Lamb
District Manager

Publication date: April 29, 2020

0000080628



**The Heights Community Development District
Summary of Operations and Maintenance Invoices**

Vendor	Invoice/Account Number	Amount	Vendor Total	Comments/Description
Monthly Contract				
Meritus Districts	9847	\$ 2,674.17		District Management Service Charge - June 2020
Meritus Districts	9848	825.00	\$ 3,499.17	Construction Accounting Services, Bond Series 2018 - June
Monthly Contract Sub-Total		\$ 3,499.17		
Variable Contract				
Variable Contract Sub-Total		\$ 0.00		
Utilities				
Utilities Sub-Total		\$ 0.00		
Regular Services				
Regular Services Sub-Total		\$ 0.00		
Additional Services				
K. Johnson's Lawn & Landscaping, Inc.	17124	\$ 1,800.00		Lawn Maintenance on 05/05/20 and 05/27/20
Landmark	2140039 35	975.00		District Engineer Services Coordinate with Staff thru 05/31/2020
Tampa Bay Times	82008 052020	367.50		Legal Advertising - The Board Of Supervisors - 05/20/2020
Additional Services Sub-Total		\$ 3,142.50		
TOTAL:		\$ 6,641.67		

Approved (with any necessary revisions noted):

The Heights Community Development District Summary of Operations and Maintenance Invoices

Vendor	Invoice/Account Number	Amount	Vendor Total	Comments/Description
--------	---------------------------	--------	-----------------	----------------------

Signature

Printed Name

Title (check one):

Chairman Vice Chairman Assistant Secretary

Meritus Districts

2005 Pan Am Circle
 Suite 300
 Tampa, FL 33607

Voice: 813-397-5121
 Fax: 813-873-7070

INVOICE

Invoice Number: 9847
 Invoice Date: Jun 1, 2020
 Page: 1

Bill To:
The Heights CDD 2005 Pan Am Circle Ste 300 Tampa, FL 33607

Ship to:

Customer ID	Customer PO	Payment Terms	
The Heights CDD		Net Due	
	Shipping Method	Ship Date	Due Date
	Best Way		6/1/20

Quantity	Item	Description	Unit Price	Amount
		District Mgmt Services - June		2,666.67
		Postage - April		7.50
<i>al</i>				

Subtotal	2,674.17
Sales Tax	
Total Invoice Amount	2,674.17
Payment/Credit Applied	
TOTAL	2,674.17

Meritus Districts

2005 Pan Am Circle
Suite 300
Tampa, FL 33607

Voice: 813-397-5121
Fax: 813-873-7070


INVOICE

Invoice Number: 9848
Invoice Date: Jun 1, 2020
Page: 1

Bill To:
The Heights CDD 2005 Pan Am Circle Ste 300 Tampa, FL 33607

Ship to:

Customer ID	Customer PO	Payment Terms	
The Heights CDD		Net Due	
	Shipping Method	Ship Date	Due Date
	Best Way		6/1/20

Quantity	Item	Description	Unit Price	Amount
		Construction accounting services, bond series 2018 - June		825.00
				

Subtotal	825.00
Sales Tax	
Total Invoice Amount	825.00
Payment/Credit Applied	
TOTAL	825.00



K. JOHNSON'S LAWN & LANDSCAPING, INC.
 13620 VERNON DAIRY RD
 SPRING HILL, FL 34610

Invoice

Date	Invoice #
5/22/2020	17124

Bill To
The Heights CDD SoHo Capital 701 S Howard Ave Suite106-322 Tampa, FL 33606

Job Name
The Heights

Service Month
May

Date	Description	Quantity	Rate	Amount
	Lawn Maintenance to The Heights CDD (First Cutting 05/05/2020)		900.00	900.00
	Lawn Maintenance to The Heights CDD (Second Cutting 05/27/2020)		900.00	900.00
<i>539w for Hwy</i>				
Total			\$1,800.00	

PLEASE WRITE INVOICE NUMBER ON CHECK

Asst 6/2/20

Phone #	Fax #	E-mail
8139275732		jennifer_kjlawn@aol.com



8515 Palm River Road, Tampa, FL 33619-4315 | 813-621-7841 | Fax 813-621-6761 | mail@lesc.com | www.lesc.com

Invoice

Mr. Brian Lamb
 The Heights CDD
 c/o Meritus
 2005 Pan Am Circle Drive, Suite 120
 Tampa, FL 33607

Invoice Date: Jun 15, 2020
Invoice No: 2140039-35
Billing Through: May 31, 2020

The Heights CDD (2140039:)

Phase ID	Phase Description	Contract Amount	% Complete	Contract Billed To Date	Current Services
1.1-DE	District Engineer				\$975.00
	Coordinate with Staff on Folio Numbers and CDD Classification of Properties; Review & Process Requisitions; Prepare Exhibit showing CDD Costs to City; Send DWG and PDF files to TECO				
	<i>Description</i>	<i>Hours</i>	<i>Rate</i>	<i>Amount</i>	
	Senior Professional Engineer	6.50	\$150.00	\$975.00	

BA 5130
3103

Amount Due This Invoice: \$975.00

Tampa Bay Times

tampabay.com

Times Publishing Company
 DEPT 3396
 PO BOX 123396
 DALLAS, TX 75312-3396
 Toll Free Phone: 1 (877) 321-7355
 Fed Tax ID 59-0482470

ADVERTISING INVOICE

Advertising Run Dates		Advertiser Name	
05/20/20		THE HEIGHTS CDD	
Billing Date	Sales Rep	Customer Account	
05/20/2020	Deirdre Almeida	106078	
Total Amount Due		Ad Number	
\$367.50		0000082008	

PAYMENT DUE UPON RECEIPT

Start	Stop	Ad Number	Product	Placement	Description PO Number	Ins.	Size	Net Amount
05/20/20	05/20/20	0000082008	Times	Legals CLS	Qualifying Period	1	2x44 L	\$365.50
05/20/20	05/20/20	0000082008	Tampabay.com	Legals CLS	Qualifying Period AffidavitMaterial	1	2x44 L	\$0.00 \$2.00

5/23/20
 BY
 YF01

PLEASE DETACH AND RETURN LOWER PORTION WITH YOUR REMITTANCE

Tampa Bay Times

tampabay.com

DEPT 3396
 PO BOX 123396
 DALLAS, TX 75312-3396
 Toll Free Phone: 1 (877) 321-7355

Advertising Run Dates		Advertiser Name	
05/20/20		THE HEIGHTS CDD	
Billing Date	Sales Rep	Customer Account	
05/20/2020	Deirdre Almeida	106078	
Total Amount Due		Ad Number	
\$367.50		0000082008	

ADVERTISING INVOICE

Thank you for your business.

DO NOT SEND CASH BY MAIL

PLEASE MAKE CHECK PAYABLE TO: TIMES PUBLISHING COMPANY

THE HEIGHTS CDD
 2005 PAN AM CIRCLE #300
 TAMPA, FL 33607

REMIT TO:

Times Publishing Company
 DEPT 3396
 PO BOX 123396
 DALLAS, TX 75312-3396

Tampa Bay Times
Published Daily

STATE OF FLORIDA
COUNTY OF Hillsborough

} ss

Before the undersigned authority personally appeared **Deirdre Almeida** who on oath says that he/she is **Legal Advertising Representative** of the **Tampa Bay Times** a daily newspaper printed in St. Petersburg, in Pinellas County, Florida; that the attached copy of advertisement, being a Legal Notice in the matter **RE: Qualifying Period** was published in **Tampa Bay Times: 5/20/20** in said newspaper in the issues of **Baylink Hillsborough**

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

Signature Affiant

Sworn to and subscribed before me this **.05/20/2020**

Signature of Notary Public

Personally known X or produced identification

Type of identification produced _____

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

Notice is hereby given that the qualifying period for candidates for seats on the Board of Supervisor of the Heights Community Development District will commence at noon on June 8, 2020 and close at noon on June 12, 2020. Candidates may qualify for the office of Supervisor with the Hillsborough County Supervisor of Elections in person or by mail to the following office locations:

Fred B. Karl County Center
Attn: Candidate Services
601 E. Kennedy Blvd., 16th Floor
Tampa, FL 33602
Telephone: (813) 272-5850

Robert L. Gilder Elections Service Center
Attn: Candidate Services
2514 North Falkenburg Road
Tampa, FL 33619
Telephone: (813) 744-5900

Website: www.voteHillsborough.org

All candidates shall qualify for individual seats in accordance with section 99.061, Florida Statutes, and must also be a qualified elector of the District. A qualified elector is any person at least 18 years of age who is a citizen of the United States, a legal resident of the State of Florida and of the District, and who is registered to vote with the Hillsborough County Supervisor of Elections. Campaigns shall be conducted in accordance with Chapter 106, Florida Statutes.

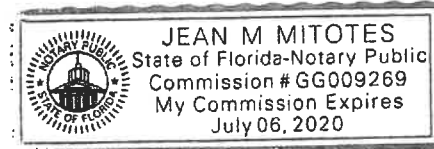
The Heights Community Development District has two (2) seats up for election, specifically seats 4 and 5. Each seat carries a four-year term of office. Elections are nonpartisan and will be held at the same time as the general election on November 3, 2020, in the manner prescribed by law for general elections.

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

District Manager,
Brian Lamb

Run Date: May 20, 2020

0000082008



The Heights Community Development District

Financial Statements
(Unaudited)

Period Ending
June 30, 2020



District Management Services, LLC
2005 Pan Am Circle ~ Suite 300 ~ Tampa, Florida 33607
Phone (813) 873-7300 ~ Fax (813) 873-7070

The Heights Community Development District

Balance Sheet
As of 6/30/2020
(In Whole Numbers)

	General Fund	Debt Service Fund Series 2017	Debt Service Fund Series 2018	Capital Projects Fund Series 2017	Capital Projects Fund Series 2018	General Fixed Assets Account Group	General Long-Term Debt Account Group	Total
Assets								
Cash - Valley National	215	0	0	0	0	0	0	215
Investments - Revenue 1000 Series 2017	0	1,046,708	0	0	0	0	0	1,046,708
Investments - Interest 1001 Series 2017	0	0	0	0	0	0	0	0
Investments - Reserve 1003 Series 2017	0	703,600	0	0	0	0	0	703,600
Investments - Construction 1005 Series 2017	0	0	0	20	0	0	0	20
Investments - Capitalized Interest 1007 Series 2017	0	71,359	0	0	0	0	0	71,359
Investments - Interest Sub Account 4000 Series 2018	0	0	0	0	0	0	0	0
Investments - Debt Service Reserve 4002 Series 2018	0	0	244,550	0	0	0	0	244,550
Investments - Aquisition & Construction 4004 Series 2018	0	0	0	0	4,289,195	0	0	4,289,195
Investments - Capitalized Interest 4005 Series 2018	0	0	13,930	0	0	0	0	13,930
Accounts Receivable-Other	0	0	0	0	0	0	0	0
Due From Developer	0	0	0	0	0	0	0	0
Due From Capital Projects Fund	0	0	0	0	0	0	0	0
Prepaid Items - Misc	0	0	0	0	0	0	0	0
Prepaid Insurance-Gen Liab	0	0	0	0	0	0	0	0
Prepaid Insurance-Professional Liability	0	0	0	0	0	0	0	0
Prepaid Trustee Fees	0	0	0	0	0	0	0	0
Furniture, Fixtures & Equipment	0	0	0	0	0	6,056	0	6,056
Cost of Issuance	0	0	0	0	0	70,724	0	70,724
Construction Work In Progress	0	0	0	0	0	21,044,921	0	21,044,921
CIP- Redevelopment 2	0	0	0	0	0	0	0	0
Amount Available-Debt Service	0	0	0	0	0	0	1,753,079	1,753,079

The Heights Community Development District

Balance Sheet

As of 6/30/2020

(In Whole Numbers)

	General Fund	Debt Service Fund Series 2017	Debt Service Fund Series 2018	Capital Projects Fund Series 2017	Capital Projects Fund Series 2018	General Fixed Assets Account Group	General Long-Term Debt Account Group	Total
Amount To Be Provided-Debt Service	0	0	0	0	0	0	28,246,921	28,246,921
Other	0	0	0	0	0	0	0	0
Total Assets	215	1,821,668	258,480	20	4,289,195	21,121,702	30,000,000	57,491,279
Liabilities								
Accounts Payable	0	0	0	0	0	0	0	0
Accounts Payable - Other	0	0	0	0	0	0	0	0
Retainage Payable	0	0	0	0	0	0	0	0
Contracts Payable	0	0	0	0	0	0	0	0
Due To General Fund	0	0	0	0	0	0	0	0
Due to Meritus	0	0	0	0	0	0	0	0
Deferred Revenue	0	0	0	0	0	0	0	0
Accrued Expenses Payable	0	0	0	0	0	0	0	0
Revenue Bonds Payable - Series 2017	0	0	0	0	0	0	21,745,000	21,745,000
Revenue Bond Payable - Series 2018	0	0	0	0	0	0	8,255,000	8,255,000
Total Liabilities	0	0	0	0	0	0	30,000,000	30,000,000
Fund Equity & Other Credits								
Contributed Capital								
Fund Balance-All Other Reserves	0	1,292,217	460,861	1,578	5,253,474	0	0	7,008,131
Retained Earnings-Reserved	0	0	0	0	0	0	0	0
Fund Balance-Unreserved	4	0	0	0	0	0	0	4
Investment In General Fixed Assets	0	0	0	0	0	21,121,702	0	21,121,702
Other	212	529,450	(202,382)	(1,559)	(964,280)	0	0	(638,558)
Total Fund Equity & Other Credits Contributed Capital	215	1,821,668	258,480	20	4,289,195	21,121,702	0	27,491,279
Total Liabilities & Fund Equity	215	1,821,668	258,480	20	4,289,195	21,121,702	30,000,000	57,491,279

The Heights Community Development District

Statement of Revenues and Expenditures

001 - General Fund

From 10/1/2019 Through 6/30/2020

(In Whole Numbers)

	Total Budget - Original	Current Period Actual	Total Budget Variance - Original	Percent Total Budget Remaining - Original
Revenues				
Interest Earnings				
Interest Earnings	0	1	1	0 %
Contributions & Donations From Private Sources				
Developer Contributions	198,652	75,828	(122,824)	(62)%
Total Revenues	198,652	75,829	(122,823)	(62)%
Expenditures				
Legislative				
Supervisor Fees	4,000	0	4,000	100 %
Financial & Administrative				
District Management & Accounting Services	50,000	24,000	26,000	53 %
District Engineer	3,000	5,475	(2,475)	(83)%
Disclosure Report	10,000	5,000	5,000	50 %
Trustees Fees	10,000	8,081	1,919	19 %
Accounting Services	0	825	(825)	0 %
Auditing Services	8,000	4,546	3,454	43 %
Postage, Phone, Faxes, Copies	100	51	49	49 %
Public Officials Insurance	1,577	2,306	(729)	(46)%
Legal Advertising	1,000	982	19	2 %
Bank Fees	200	0	200	100 %
Dues, Licenses & Fees	175	175	0	0 %
Office Supplies	100	0	100	100 %
Website Administration	0	1,500	(1,500)	0 %
Legal Counsel				
District Counsel	6,000	3,658	2,343	39 %
Other Physical Environment				
Contingency Expense	80,000	0	80,000	100 %
Decorative Light Maintenance	5,000	0	5,000	100 %
Property & Casualty Insurance	2,500	0	2,500	100 %
General Liability Insurance	0	2,819	(2,819)	0 %
Landscape Maintenance	15,000	16,200	(1,200)	(8)%
Plant Replacement Program	2,000	0	2,000	100 %
Total Expenditures	198,652	75,617	123,035	62 %

The Heights Community Development District

Statement of Revenues and Expenditures

001 - General Fund

From 10/1/2019 Through 6/30/2020

(In Whole Numbers)

	Total Budget - Original	Current Period Actual	Total Budget Variance - Original	Percent Total Budget Remaining - Original
Excess of Revenues Over (Under) Expenditures	0	212	212	0 %
Fund Balance, Beginning of Period	0	4	4	0 %
Fund Balance, End of Period	0	215	215	0 %

The Heights Community Development District

Statement of Revenues and Expenditures

200 - Debt Service Fund Series 2017

From 10/1/2019 Through 6/30/2020

(In Whole Numbers)

	Total Budget - Original	Current Period Actual	Total Budget Variance - Original	Percent Total Budget Remaining - Original
Revenues				
Special Assessments - Capital Improvements				
Debt Service Off Roll	1,407,200	0	(1,407,200)	(100)%
Interest Earnings				
Interest Earnings	0	8,078	8,078	0 %
Contributions & Donations From Private Sources				
Tax Increment Funds	0	1,044,370	1,044,370	0 %
Total Revenues	1,407,200	1,052,448	(354,752)	(25)%
Expenditures				
Debt Service Payments				
Interest Payments	1,047,200	523,600	523,600	50 %
Principal Payments	360,000	0	360,000	100 %
Total Expenditures	1,407,200	523,600	883,600	63 %
Other Financing Sources				
Interfund Transfer	0	603	603	0 %
Excess of Revenues Over (Under) Expenditures	0	529,450	529,450	0 %
Fund Balance, Beginning of Period				
	0	1,292,217	1,292,217	0 %
Fund Balance, End of Period	0	1,821,668	1,821,668	0 %

The Heights Community Development District

Statement of Revenues and Expenditures

201 - Debt Service Fund Series 2018

From 10/1/2019 Through 6/30/2020

(In Whole Numbers)

	Total Budget - Original	Current Period Actual	Total Budget Variance - Original	Percent Total Budget Remaining - Original
Revenues				
Special Assessments - Capital Improvements				
Debt Service Off Roll	539,231	0	(539,231)	(100)%
Interest Earnings				
Interest Earnings	0	3,068	3,068	0 %
Total Revenues	<u>539,231</u>	<u>3,068</u>	<u>(536,163)</u>	<u>(99)%</u>
Expenditures				
Debt Service Payments				
Interest Payments	409,232	204,616	204,616	50 %
Principal Payments	130,000	0	130,000	100 %
Total Expenditures	<u>539,232</u>	<u>204,616</u>	<u>334,616</u>	<u>62 %</u>
Other Financing Sources				
Interfund Transfer	0	(834)	(834)	0 %
Excess of Revenues Over (Under) Expenditures	<u>(1)</u>	<u>(202,382)</u>	<u>(202,381)</u>	<u>20,238,052 %</u>
Fund Balance, Beginning of Period				
	0	460,861	460,861	0 %
Fund Balance, End of Period	<u>(1)</u>	<u>258,480</u>	<u>258,481</u>	<u>(25,848,062)%</u>

The Heights Community Development District

Statement of Revenues and Expenditures

300 - Capital Projects Fund Series 2017

From 10/1/2019 Through 6/30/2020

(In Whole Numbers)

	Total Budget - Original	Current Period Actual	Total Budget Variance - Original	Percent Total Budget Remaining - Original
Revenues				
Interest Earnings				
Interest Earnings	0	19	19	0 %
Total Revenues	0	19	19	0 %
Expenditures				
Other Physical Environment				
Improvements Other Than Buildings	0	1,578	(1,578)	0 %
Total Expenditures	0	1,578	(1,578)	0 %
Excess of Revenues Over (Under) Expenditures	0	(1,559)	(1,559)	0 %
Fund Balance, Beginning of Period	0	1,578	1,578	0 %
Fund Balance, End of Period	0	20	20	0 %

The Heights Community Development District

Statement of Revenues and Expenditures

301 - Capital Projects Fund Series 2018

From 10/1/2019 Through 6/30/2020

(In Whole Numbers)

	Total Budget - Original	Current Period Actual	Total Budget Variance - Original	Percent Total Budget Remaining - Original
Revenues				
Interest Earnings				
Interest Earnings	0	38,092	38,092	0 %
Total Revenues	0	38,092	38,092	0 %
Expenditures				
Other Physical Environment				
Improvements Other Than Buildings	0	1,002,371	(1,002,371)	0 %
Total Expenditures	0	1,002,371	(1,002,371)	0 %
Excess of Revenues Over (Under) Expenditures	0	(964,280)	(964,280)	0 %
Fund Balance, Beginning of Period	0	5,253,474	5,253,474	0 %
Fund Balance, End of Period	0	4,289,195	4,289,195	0 %

The Heights Community Development District
Reconcile Cash Accounts

Summary

Cash Account: 10102 Cash - Valley National
Reconciliation ID: 06/30/2020
Reconciliation Date: 6/30/2020
Status: Locked

Bank Balance	215.35
Less Outstanding Checks/Vouchers	0.00
Plus Deposits in Transit	0.00
Plus or Minus Other Cash Items	0.00
Plus or Minus Suspense Items	<u>0.00</u>
Reconciled Bank Balance	215.35
Balance Per Books	<u>215.35</u>
Unreconciled Difference	<u><u>0.00</u></u>

Click the Next Page toolbar button to view details.

The Heights Community Development District
Reconcile Cash Accounts

Detail

Cash Account: 10102 Cash - Valley National

Reconciliation ID: 06/30/2020

Reconciliation Date: 6/30/2020

Status: Locked

Cleared Checks/Vouchers

<u>Document Number</u>	<u>Document Date</u>	<u>Document Description</u>	<u>Document Amount</u>	<u>Payee</u>
1396	6/11/2020	System Generated Check/Voucher	2,500.00	Grau & Associates
1397	6/11/2020	System Generated Check/Voucher	6,300.00	K. Johnson's Lawn & Landscaping, Inc.
1398	6/11/2020	System Generated Check/Voucher	600.00	Landmark Engineering & Surveying Corporation
1399	6/11/2020	System Generated Check/Voucher	11,167.84	Meritus Districts
1400	6/11/2020	System Generated Check/Voucher	1,100.00	Molloy & James
1401	6/11/2020	System Generated Check/Voucher	981.50	Times Publishing Company
1402	6/18/2020	System Generated Check/Voucher	975.00	Landmark Engineering & Surveying Corporation
Cleared Checks/Vouchers			23,624.34	
			23,624.34	

The Heights Community Development District
Reconcile Cash Accounts

Detail

Cash Account: 10102 Cash - Valley National
Reconciliation ID: 06/30/2020
Reconciliation Date: 6/30/2020
Status: Locked

Cleared Deposits

<u>Deposit Number</u>	<u>Document Number</u>	<u>Document Date</u>	<u>Document Description</u>	<u>Document Amount</u>
	001	6/5/2020	Developer Funding - 06.05.20	23,424.34
	CR119	6/30/2020	June Bank Activity	<u>0.36</u>
Cleared Deposits				<u><u>23,424.70</u></u>