

**THE HEIGHTS  
COMMUNITY DEVELOPMENT DISTRICT**

**SEPTEMBER 3, 2025**

**AGENDA PACKAGE**



2005 PAN AM CIRCLE, SUITE 300  
TAMPA, FL 33067

# The Heights Community Development District

**Board of Supervisors:**

Adam Harden, Chairman  
Clay Thompson, III, Vice Chairman  
Chas Bruck, Assistant Secretary  
Grant Kerekes, Assistant Secretary  
Frank Scalfaro, Assistant Secretary

**Staff:**

Brian Lamb, District Manager  
Bryan Radcliff, District Manager  
Daniel L. Molloy, District Counsel

## Continued Public Hearing and Regular Meeting Agenda Wednesday, September 3, 2025 – 10:00 a.m.

The Continued Public Hearing and Regular Meetings of The Heights Community Development District will be held at the **Offices of SoHo Capital located at 220 W. 7th Avenue, Suite 100, Tampa, FL 33602.**

**Microsoft Teams Meeting:** [Join the meeting now](#)

**Meeting ID:** 223 907 178 634 2

**Call in (audio only):** +1 (646) 838-1601

**Passcode:** mq7r4m93

**Phone Conference ID:** 690 269 528#

### 1. Call to Order/Roll Call

### 2. Public Comment Period

### 3. Public Hearing on Adopting FY2026 Proposed Operations Budget

#### A. Open Public Hearing on Adopting FY2026 Proposed Operations Budget

##### 1. The Heights Approved Proposed FY2026 Operating Budget

#### B. Staff Presentations

#### C. Public Comment

#### D. Consideration of Resolution 2025-06; Adopting the FY2026 Budget

#### E. Consideration of Resolution 2025-07; Levying O&M Assessments

#### F. Close Public Hearing on Adopting FY2026 Proposed Budget

### 4. Business Items

#### A. Consideration of Resolution 2025-08; Setting the FY2026 Meeting Schedule

#### B. Acceptance of the FY2024 Audit

#### C. FY2026 Goals and Objectives

**District Office:**

Pan Am Circle, Suite 300  
Tampa, FL 33607  
(813) 873-7300

**Meeting Location:**

In person: 220 W. 7th Avenue, Suite 100, Tampa, FL  
Participate remotely: Microsoft Teams [Join the meeting now](#)  
OR dial in for audio only (646) 838-1601  
Meeting ID: 223 907 178 634 2  
Passcode: mq7r4m93

**5. Consent Agenda Items**

**A. Approval of Meeting Minutes**

1. June 4, 2025 Regular Meeting Minutes
2. August 6, 2025 Public Hearing & Regular Meeting Minutes
3. August 20, 2025 Continued Public Hearing & Regular Meeting Minutes

**B. Acceptance of Financials**

1. May 2025
2. June 2025
3. July 2025

**C. Acceptance of the Check Register**

1. May 2025
2. June 2025
3. July 2025

**D. Consideration of Operations and Maintenance Report**

1. May 2025
2. June 2025
3. July 2025

**6. Staff Reports**

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

**7. Other Business, Updates, and Supervisor Comments**

**8. Adjournment**

# **Third Order of Business**

**3A**



The Heights  
Community Development District

***Annual Operating and Debt Service Budget***

Fiscal Year 2026

***Approved FY2026 Proposed Operations Budget***



## Table of Contents

	<u>Page #</u>
<b><u>OPERATING BUDGET</u></b>	
General Fund	
Summary of Revenues, Expenditures and Changes in Fund Balances .....	4 - 5
Exhibit A - Allocation of Fund Balances .....	6
Budget Narrative .....	7 - 13
<b><u>SUPPORTING BUDGET SCHEDULES</u></b>	
Non-Ad Valorem Assessment Summary .....	17

**The Heights**  
Community Development District

**Operating Budget**  
Fiscal Year 2026

# The Heights

Community Development District

## Summary of Revenues, Expenditures and Changes in Fund Balances Fiscal Year 2026 Budget

ACCOUNT DESCRIPTION	ADOPTED	ACTUAL	PROJECTED	TOTAL		ANNUAL
	BUDGET FY 2025	THRU 3/31/25	April- 10/1/2025	PROJECTED FY 2025	% +/-) Budget	BUDGET FY 2026
<b>REVENUES</b>						
Operations & Maintenance Assmts-Tax Roll	\$ 500,000	-	500,000	500,000	0%	500,000
Operations & Maintenance Assmts-Off Roll	\$ -	-	-	-	0%	-
	\$ -	-	-	-	0%	-
<b>TOTAL REVENUES</b>	<b>\$ 500,000</b>	<b>\$ -</b>	<b>\$ 500,000</b>	<b>\$ 500,000</b>		<b>\$ 500,000</b>
<b>EXPENDITURES</b>						
<b>Financial &amp; Administrative</b>						
District Management & Accounting Services	\$ 50,000	-	50,000	50,000	0%	\$ 50,000
District Engineer	10,000	-	10,000	10,000	0%	10,000
Disclosure Report	10,000	-	10,000	10,000	0%	10,000
Trustees Fees	8,200	-	8,200	8,200	0%	8,200
Auditing Services	8,700	-	8,700	8,700	0%	8,700
Postage, Phone, Faxes, Copies	500	-	500	500	0%	500
Public Officials Insurance	5,000	-	5,000	5,000	0%	5,000
Legal Advertising	1,000	-	1,000	1,000	0%	1,000
Bank Fees	100	-	100	100	0%	100
Dues, Licenses & Fees	500	-	500	500	0%	500
Office Supplies	100	-	100	100	0%	100
Website Administration	1,500	-	1,500	1,500	0%	1,500
ADA Website Compliance		-	1,500	1,500	0%	
	1,500					1,500
<b>Total Financial &amp; Administrative</b>	<b>\$ 97,100</b>	<b>\$ -</b>	<b>\$ 97,100</b>	<b>\$ 97,100</b>		<b>\$ 97,100</b>
<b>Legislative</b>						
Supervisor Fees	\$ 2,000	-	2,000	2,000	0%	\$ 2,000
<b>Total Legislative</b>	<b>\$ 2,000</b>	<b>\$ -</b>	<b>\$ 2,000</b>	<b>\$ 2,000</b>		<b>\$ 2,000</b>
<b>Legal counsel</b>						
District counsel	\$ 10,000	-	10,000	10,000	0%	\$ 10,000
<b>Total Legal counsel</b>	<b>\$ 10,000</b>	<b>\$ -</b>	<b>\$ 10,000</b>	<b>\$ 10,000</b>		<b>\$ 10,000</b>
<b>Elective Utility Services</b>						
Electric Utility Services	\$ 156,000	-	156,000	156,000	0%	\$ 156,000
<b>Total Elective Utility Services</b>	<b>\$ 156,000</b>	<b>\$ -</b>	<b>\$ 156,000</b>	<b>\$ 156,000</b>		<b>\$ 156,000</b>
<b>Other physical envionment</b>						
Contingency Expense	\$ 187,900	-	187,900	187,900	0%	\$ 187,900
Decorative Light Maintenance	4,000	-	4,000	4,000	0%	4,000
General Liability Insurance	5,000	-	5,000	5,000	0%	5,000
Landscape Maintenance	36,000	-	36,000	36,000	0%	36,000
Plant Replacement Program	2,000	-	2,000	2,000	0%	2,000
<b>Total Other physical envionment</b>	<b>\$ 234,900</b>	<b>\$ -</b>	<b>\$ 234,900</b>	<b>\$ 234,900</b>		<b>\$ 234,900</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 500,000</b>	<b>\$ -</b>	<b>\$ 500,000</b>	<b>\$ 500,000</b>		<b>\$ 500,000</b>
Net change in fund balance	\$ -	\$ -	500,000	500,000		\$ 500,000
<b>FUND BALANCE, BEGINNING</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>		<b>\$ 500,000</b>
<b>FUND BALANCE, ENDING</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 500,000</b>	<b>\$ 500,000</b>		<b>\$ 1,000,000</b>

# The Heights Community Development District

## Exhibit "A"

### Allocation of Fund Balances

#### FISCAL YEAR 2025 RESERVE FUND ANALYSIS

Beginning Fund Balance - Carry Forward Surplus as of 10/1/2024	\$	-
Less: Forecasted Surplus/(Deficit) as of 9/30/2025		500,000

<b>Estimated Funds Available - 9/30/2025</b>	<b>500,000</b>
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#### FISCAL YEAR 2026 RESERVE FUND ANALYSIS

Beginning Fund Balance - Carry Forward Surplus as of 10/1/2025	\$	500,000
Less: First Quarter Operating Reserve		- (1)
Less: Designated Reserves for Capital Projects		
Less: Forecasted Surplus/(Deficit) as of 9/30/2026		500,000

<b>Estimated Remaining Undesignated Cash as of 9/30/2026</b>	<b>1,000,000</b>
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#### Notes

(1) Represents approximately 3 months of operating expenditures

**Budget Narrative**  
Fiscal Year 2026**REVENUES****Interest-Investments**

The District earns interest on its operating accounts.

**Operations & Maintenance Assessments – On Roll**

The District will levy a Non-Ad Valorem assessment on all the assessable property within the District to pay for the operating expenditures during the Fiscal Year. The collection will be provided by the Tax Collector pursuant to Section 197.3632, Florida Statutes, which is the Uniform Collection Methodology.

**Developer Contributions**

The district will direct bill and collect non-ad valorem assessments on assessable property in order to pay for the debt service expenditures during the fiscal year.

**Other Miscellaneous Revenues**

Additional revenue sources not otherwise specified by other categories.

**Special Assessments-Discounts**

Per Section 197.162, Florida Statutes, discounts are allowed for early payment of assessments only when collected by the Tax Collector. The budgeted amount for the fiscal year is calculated at 4% of the anticipated Non-Ad Valorem assessments.

**EXPENDITURES****Financial and Administrative****Supervisor Fees**

Chapter 190 of the Florida Statutes allows for members of the Board of Supervisors to be compensated \$200 per meeting at which they are in attendance. The amount for the Fiscal Year is based upon four supervisors attending 14 meetings.

**Onsite Staff**

The district may incur expenses for employees or other staff members needed for recreational facilities such as clubhouse staff.

**District Management**

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 and attends all meetings of the Board of Supervisors.

**Field Management**

The District has a contract with Inframark Infrastructure Management Services. for services in the administration and operation of the Property and its contractors.

**Administration**

The District receives Management, Accounting and Administrative services as part of a Management Agreement with Inframark Infrastructure Management Services.

**Budget Narrative**  
Fiscal Year 2026**EXPENDITURES****Financial and Administrative** (continued)**Recording Secretary**

Inframark provides recording services with near verbatim minutes.

**Construction Accounting**

Accounting services as described within the Accounting Services but specifically regarding construction.

**Financial/Revenue Collections**

Service includes all functions necessary for the timely billing and collection and reporting of District assessments in order to ensure adequate funds to meet the District's debt service and operations and maintenance obligations. These services include, but are not limited to, assessment roll preparation and certification, direct billings and funding request processing as well as responding to property owner questions regarding District assessments. This line item also includes the fees incurred for a collection agent to collect the funds for the principal and interest payment for its short-term bond issues and any other bond related collection needs. These funds are collected as prescribed in the Trust Indenture. The Collection Agent also provides for the release of liens on property after the full collection of bond debt levied on particular properties.

**Rentals and Leases**

The anticipated cost of rental expenses including but not limited to renting meeting room space for district board meetings.

**Data Storage**

Cost of server maintenance and technical support for CDD related IT needs.

**Accounting Services**

Services including the preparation and delivery of the District's financial statements in accordance with Governmental Accounting Standards, accounts payable and accounts receivable functions, asset tracking, investment tracking, capital program administration and requisition processing, filing of annual reports required by the State of Florida and monitoring of trust account activity.

**Dissemination Agent/Reporting**

The District is required by the Securities and Exchange Commission to comply with rule 15c2-12(b)-(5), which relates to additional reporting requirements for unrelated bond issues. The budgeted amount for the fiscal year is based on standard fees charged for this service.

**Website Administration Services**

The cost of web hosting and regular maintenance of the District's website by Inframark Management Services.

**District Engineer**

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

**District Counsel**

The District's attorney provides general legal services to the District, i.e., attendance and preparation for Board meetings, review of contracts, agreements, resolutions, and other research as directed or requested by the BOS District Manager.

**Trustee Fees**

The District pays US Bank an annual fee for trustee services on the Series 2014 and Series 2015 Bonds. The budgeted amount for the fiscal year is based on previous year plus any out-of-pocket expenses.

**Budget Narrative**  
Fiscal Year 2026

<b>EXPENDITURES</b>
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**Financial and Administrative** (continued)**Auditing Services**

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

**Postage, Phone, Faxes, Copies**

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

**Mailings**

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

**Professional Services – Arbitrage Rebate**

The District is required to annually calculate the arbitrage rebate liability on its Series 2013A and 2020 bonds.

**Legal Advertising**

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

**Bank Fees**

This represents the cost of bank charges and other related expenses that are incurred during the year.

**Dues, Licenses and Fees**

This represents the cost of the District's operating license as well as the cost of memberships in necessary organizations.

**Onsite Office Supplies**

This represents the cost of supplies used to prepare agenda packages, create required mailings, and perform other special projects. The budget for this line item also includes the cost for supplies in the District office.

**Website ADA Compliance**

Cost of maintaining district website's compliance with the Americans with Disabilities Act of 1990.

**Disclosure Report**

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

**Annual Stormwater Report**

Cost to produce annual report on CDD stormwater infrastructure.

**Miscellaneous Administrative**

All other administrative costs not otherwise specified above.



**Budget Narrative**  
Fiscal Year 2026**EXPENDITURES****Insurance****Insurance-General Liability**

The District's General Liability & Public Officials Liability Insurance policy is with Egis Insurance Advisors, LLC. The budgeted amount allows for a projected increase in the premium.

**Public Officials Insurance**

The District will incur expenditures for public officials' liability insurance for the Board and Staff and may incur a 10% premium increase.

**Property & Casualty Insurance**

The District will incur fees to insure items owned by the district for its property needs.

**Deductible**

District's share of expenses for insured property when a claim is filed.

**EXPENDITURES****Utility Services****Electric Utility Services**

Electricity for accounts with the local Utilities Commissions for the swim club, parks, and irrigation. Fees are based on historical costs for metered use.

**Streetlights**

Local Utility Company charges electricity usage (maintenance fee). The budget is based on historical costs.

**Lighting Replacement**

Cost of replacing defective lights and bulbs in CDD facilities.

**Decorative Light Maintenance**

Cost of replacement and repair of decorative lighting fixtures.

**Amenity Internet**

Internet service for clubhouse and other amenity locations.

**Water/Waste**

The District charges each new water/sewer system customer an Accrued Guaranteed Revenue Fee (AGRF) for wastewater service in accordance with the adopted rate schedule.

**Gas**

Cost of natural gas for CDD facilities. Regular fuel costs (automobile etc.)

**Facility A/C & Heating R&M**

Cost of repairs and regular maintenance of Air Conditioning and central heating of CDD facilities.

**Utilities – Other**

Utility expenses not otherwise specified in above categories.

**Budget Narrative**  
Fiscal Year 2026

<b>EXPENDITURES</b>
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**Amenity****Pool Monitor**

Cost of staff members to facilitate pool safety services.

**Janitorial – Contract**

Cost of janitorial labor for CDD Facilities.

**Janitorial Supplies/Other**

Cost of janitorial supplies for CDD Facilities.

**Garbage Dumpster – Rental and Collection**

Cost of dumpster rental and trash collection at CDD facilities.

**Amenity Pest Control**

Cost of exterminator and pesticides at CDD amenities and facilities.

**Amenity R&M**

Cost of repairs and regular maintenance of CDD amenities.

**Amenity Furniture R&M**

Cost of repairs and maintenance to amenity furniture.

**Access Control R&M**

Cost of repairs and maintenance to electronic locks, gates, and other security fixtures.

**Key Card Distribution**

Cost of providing keycards to residents to access CDD Facilities.

**Recreation/Park Facility Maintenance**

Cost of upkeep and repairs to all parks and recreation facilities in the CDD

**Athletic Courts and Field Maintenance**

Cost of upkeep and repairs for athletic fields and courts (ex. Basketball Courts) on CDD property.

**Park Restroom Maintenance**

Upkeep and cleaning of park restrooms on CDD property.

**Playground Equipment and Maintenance**

Cost of acquisition and upkeep of playground equipment for CDD parks.

**Clubhouse Office Supplies**

Cost of supplies for clubhouse clerical duties (pens, paper, ink, etc.)

**Clubhouse IT Support**

Cost of IT services and for clubhouse operational needs.

**Dog Waste Station Service & Supplies**

Cost of cleaning and resupplying dog waste stations.

**Budget Narrative**  
Fiscal Year 2026**EXPENDITURES****Amenity (Continued)****Entrance Monuments, Gates, Walls R&M**

Cost of repairs and regular maintenance for entryways, walls, and gates.

**Sidewalk, Pavement, Signage R&M**

Cost of repairs and regular maintenance to sidewalks, pavements, and signs.

**Trail/Bike Path Maintenance**

Cost of upkeep to bike paths and trails on CDD property.

**Boardwalk and Bridge Maintenance**

Cost of upkeep for boardwalks and bridges on CDD property.

**Pool and Spa Permits**

Cost of permits required for CDD pool and spa operation as required by law.

**Pool Maintenance – Contract**

Cost of Maintenance for CDD pool facilities.

**Pool Treatments & Other R&M**

Cost of chemical pool treatments and similar such maintenance.

**Security Monitoring Services**

Cost of CDD security personnel and equipment.

**Special Events**

Cost of holiday celebrations and events hosted on CDD property.

**Community Activities**

Cost of recreational events hosted on CDD property.

**Holiday Decorations**

Cost of decorations for major holidays (i.e., Christmas)

**Miscellaneous Amenity**

Amenity Expenses not otherwise specified.

**EXPENDITURES****Landscape and Pond Maintenance****R&M – Stormwater System**

Cost of repairs and regular maintenance to the CDD's stormwater and drainage infrastructure.

**Landscape Maintenance - Contract**

Landscaping company to provide maintenance consisting of mowing, edging, trimming, blowing, fertilizing, and applying pest and disease control chemicals to turf throughout the District.

**Landscaping - R&M**

Cost of repairs and regular maintenance to landscaping equipment.

**Budget Narrative**  
Fiscal Year 2026

<b>EXPENDITURES</b>
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**Landscape and Pond Maintenance (Continued)****Landscaping – Plant Replacement Program**

Cost of replacing dead or damaged plants throughout the district.

**Irrigation Maintenance**

Purchase of irrigation supplies. Unscheduled maintenance consists of major repairs and replacement of system components including weather station and irrigation lines.

**Aquatics – Contract**

Expenses related to the care and maintenance of the lakes and ponds for the control of nuisance plant and algae species.

**Wetlands Maintenance and Monitoring**

Cost of upkeep and protection of wetlands on CDD property.

**Aquatics – Plant Replacement**

The expenses related to replacing beneficial aquatic plants, which may or may not have been required by other governmental entities.

**Waterway Management Program**

Cost of maintaining waterways and rivers on district property.

**Debris Cleanup**

Cost of cleaning up debris on district property.

**Wildlife Control**

Management of wildlife on district property.

<b>EXPENDITURES</b>
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**Contingency/Reserves****Contingency**

Funds set aside for projects, as determined by the district's board.

**Capital Improvements**

Funding of major projects and building improvements to CDD property.

**R&M Other Reserves**

The board may set aside monetary reserves for necessary for maintenance projects as needed.

**The Heights**  
Community Development District

**Debt Service Budgets**  
Fiscal Year 2026

# THE HEIGHTS

## COMMUNITY DEVELOPMENT DISTRICT

### DEBT SERVICE FUND SERIES 2017

REVENUES		
CDD Debt Service Assessments	\$	1,419,350
<b>TOTAL REVENUES</b>	<b>\$</b>	<b>1,419,350</b>
TIF Revenue	\$	-
<b>TOTAL TIF REVENUE *</b>	<b>\$</b>	<b>-</b>
EXPENDITURES		
Series 2017 July Bond Interest Payment	\$	497,175
Series 2017 January Bond Principal Payment	\$	425,000
Series 2017 January Bond Interest Payment	\$	497,175
<b>TOTAL EXPENDITURES</b>	<b>\$</b>	<b>1,419,350</b>
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	<b>\$</b>	<b>-</b>
ANALYSIS OF BONDS OUTSTANDING		
Bonds Outstanding - Period Ending 1/1/2025	\$	19,825,000
Principal Payment Applied Toward Series 2017 Bonds	\$	425,000
<b>Bonds Outstanding - Period Ending 1/1/2026</b>	<b>\$</b>	<b>19,400,000</b>

\* 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.

# THE HEIGHTS

## COMMUNITY DEVELOPMENT DISTRICT

### Series 2017 Debt Service Fund

Period Ending	Principal	Coupon	Interest	Debt Service	Bond Balance	Total Bond Value
1/1/2018			\$ 354,884	\$ 354,884	\$ 21,745,000	\$ 21,745,000
1/1/2019			\$ 1,047,200	\$ 1,047,200	\$ 21,745,000	\$ 21,745,000
1/1/2020			\$ 1,047,200	\$ 1,047,200	\$ 21,745,000	\$ 21,745,000
1/1/2021	\$ 360,000	3.500%	\$ 1,047,200	\$ 1,407,200	\$ 21,385,000	\$ 21,385,000
1/1/2022	\$ 370,000	3.500%	\$ 1,034,600	\$ 1,404,600	\$ 21,015,000	\$ 21,015,000
1/1/2023	\$ 385,000	3.500%	\$ 1,021,650	\$ 1,406,650	\$ 20,630,000	\$ 20,630,000
1/1/2024	\$ 395,000	3.500%	\$ 1,008,175	\$ 1,403,175	\$ 20,235,000	\$ 20,235,000
1/1/2025	\$ 410,000	4.000%	\$ 994,350	\$ 1,404,350	\$ 19,825,000	\$ 19,825,000
1/1/2026	\$ 425,000	4.000%	\$ 977,950	\$ 1,402,950	\$ 19,400,000	\$ 19,400,000
1/1/2027	\$ 445,000	4.000%	\$ 960,950	\$ 1,405,950	\$ 18,955,000	\$ 18,955,000
1/1/2028	\$ 460,000	4.000%	\$ 943,150	\$ 1,403,150	\$ 18,495,000	\$ 18,495,000
1/1/2029	\$ 480,000	5.000%	\$ 924,750	\$ 1,404,750	\$ 18,015,000	\$ 18,015,000
1/1/2030	\$ 505,000	5.000%	\$ 900,750	\$ 1,405,750	\$ 17,510,000	\$ 17,510,000
1/1/2031	\$ 530,000	5.000%	\$ 875,500	\$ 1,405,500	\$ 16,980,000	\$ 16,980,000
1/1/2032	\$ 555,000	5.000%	\$ 849,000	\$ 1,404,000	\$ 16,425,000	\$ 16,425,000
1/1/2033	\$ 585,000	5.000%	\$ 821,250	\$ 1,406,250	\$ 15,840,000	\$ 15,840,000
1/1/2034	\$ 615,000	5.000%	\$ 792,000	\$ 1,407,000	\$ 15,225,000	\$ 15,225,000
1/1/2035	\$ 645,000	5.000%	\$ 761,250	\$ 1,406,250	\$ 14,580,000	\$ 14,580,000
1/1/2036	\$ 675,000	5.000%	\$ 729,000	\$ 1,404,000	\$ 13,905,000	\$ 13,905,000
1/1/2037	\$ 710,000	5.000%	\$ 695,250	\$ 1,405,250	\$ 13,195,000	\$ 13,195,000
1/1/2038	\$ 745,000	5.000%	\$ 659,750	\$ 1,404,750	\$ 12,450,000	\$ 12,450,000
1/1/2039	\$ 780,000	5.000%	\$ 622,500	\$ 1,402,500	\$ 11,670,000	\$ 11,670,000
1/1/2040	\$ 820,000	5.000%	\$ 583,500	\$ 1,403,500	\$ 10,850,000	\$ 10,850,000
1/1/2041	\$ 860,000	5.000%	\$ 542,500	\$ 1,402,500	\$ 9,990,000	\$ 9,990,000
1/1/2042	\$ 905,000	5.000%	\$ 499,500	\$ 1,404,500	\$ 9,085,000	\$ 9,085,000
1/1/2043	\$ 950,000	5.000%	\$ 454,250	\$ 1,404,250	\$ 8,135,000	\$ 8,135,000
1/1/2044	\$ 1,000,000	5.000%	\$ 406,750	\$ 1,406,750	\$ 7,135,000	\$ 7,135,000
1/1/2045	\$ 1,050,000	5.000%	\$ 356,750	\$ 1,406,750	\$ 6,085,000	\$ 6,085,000
1/1/2046	\$ 1,100,000	5.000%	\$ 304,250	\$ 1,404,250	\$ 4,985,000	\$ 4,985,000
1/1/2047	\$ 1,155,000	5.000%	\$ 249,250	\$ 1,404,250	\$ 3,830,000	\$ 3,830,000
1/1/2048	\$ 1,215,000	5.000%	\$ 191,500	\$ 1,406,500	\$ 2,615,000	\$ 2,615,000
1/1/2049	\$ 1,275,000	5.000%	\$ 130,750	\$ 1,405,750	\$ 1,340,000	\$ 1,340,000
1/1/2050	\$ 1,340,000	5.000%	\$ 67,000	\$ 1,407,000		
	<b>\$ 21,745,000</b>		<b>\$ 22,854,309</b>	<b>\$ 44,599,309</b>	<b>\$ 44,599,309</b>	<b>\$ 44,599,309</b>

# THE HEIGHTS

## COMMUNITY DEVELOPMENT DISTRICT

### DEBT SERVICE FUND SERIES 2018

REVENUES		
CDD Debt Service Assessments	\$	547,919
<b>TOTAL REVENUES</b>	<b>\$</b>	<b>547,919</b>
TIF Revenue	\$	-
<b>TOTAL TIF REVENUE *</b>	<b>\$</b>	<b>-</b>
EXPENDITURES		
Series 2018 July Bond Interest Payment	\$	193,959
Series 2018 January Bond Principal Payment	\$	160,000
Series 2018 January Bond Interest Payment	\$	193,959
<b>TOTAL EXPENDITURES</b>	<b>\$</b>	<b>547,919</b>
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	<b>\$</b>	<b>-</b>
ANALYSIS OF BONDS OUTSTANDING		
Bonds Outstanding - Period Ending 1/1/2025	\$	7,705,000
Principal Payment Applied Toward Series 2018 Bonds	\$	155,000
<b>Bonds Outstanding - Period Ending 1/1/2026</b>	<b>\$</b>	<b>7,550,000</b>

\* 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.



# THE HEIGHTS

## COMMUNITY DEVELOPMENT DISTRICT

### Series 2018 Debt Service Fund

Period Ending	Outstanding Balance	Principal	Coupon	Interest	Debt Service
1/1//2019	\$ 8,255,000			\$ 106,855	\$ 106,855
1/1/2020	\$ 8,255,000			\$ 409,231	\$ 409,231
1/1/2021	\$ 8,255,000	\$ 130,000	3.875%	\$ 409,231	\$ 539,231
1/1/2022	\$ 8,125,000	\$ 135,000	3.875%	\$ 404,194	\$ 539,194
1/1/2023	\$ 7,990,000	\$ 140,000	3.875%	\$ 398,963	\$ 538,963
1/1/2024	\$ 7,850,000	\$ 145,000	3.875%	\$ 393,538	\$ 538,538
1/1/2025	\$ 7,705,000	\$ 155,000	4.500%	\$ 387,919	\$ 542,919
1/1/2026	\$ 7,550,000	\$ 160,000	4.500%	\$ 380,944	\$ 540,944
1/1/2027	\$ 7,390,000	\$ 165,000	4.500%	\$ 373,744	\$ 538,744
1/1/2028	\$ 7,225,000	\$ 175,000	4.500%	\$ 366,319	\$ 541,319
1/1/2029	\$ 7,050,000	\$ 185,000	5.000%	\$ 358,444	\$ 543,444
1/1/2030	\$ 6,865,000	\$ 190,000	5.000%	\$ 349,194	\$ 539,194
1/1/2031	\$ 6,675,000	\$ 200,000	5.000%	\$ 339,694	\$ 539,694
1/1/2032	\$ 6,475,000	\$ 210,000	5.000%	\$ 329,694	\$ 539,694
1/1/2033	\$ 6,265,000	\$ 220,000	5.000%	\$ 319,194	\$ 539,194
1/1/2034	\$ 6,045,000	\$ 235,000	5.000%	\$ 308,194	\$ 543,194
1/1/2035	\$ 5,810,000	\$ 245,000	5.000%	\$ 296,444	\$ 541,444
1/1/2036	\$ 5,565,000	\$ 255,000	5.000%	\$ 284,194	\$ 539,194
1/1/2037	\$ 5,310,000	\$ 270,000	5.000%	\$ 271,444	\$ 541,444
1/1/2038	\$ 5,040,000	\$ 285,000	5.000%	\$ 257,944	\$ 542,944
1/1/2039	\$ 4,755,000	\$ 295,000	5.125%	\$ 243,694	\$ 538,694
1/1/2040	\$ 4,460,000	\$ 310,000	5.125%	\$ 228,575	\$ 538,575
1/1/2041	\$ 4,150,000	\$ 330,000	5.125%	\$ 212,688	\$ 542,688
1/1/2042	\$ 3,820,000	\$ 345,000	5.125%	\$ 195,775	\$ 540,775
1/1/2043	\$ 3,475,000	\$ 365,000	5.125%	\$ 178,094	\$ 543,094
1/1/2044	\$ 3,110,000	\$ 380,000	5.125%	\$ 159,388	\$ 539,388
1/1/2045	\$ 2,730,000	\$ 400,000	5.125%	\$ 139,913	\$ 539,913
1/1/2046	\$ 2,330,000	\$ 420,000	5.125%	\$ 119,413	\$ 539,413
1/1/2047	\$ 1,910,000	\$ 440,000	5.125%	\$ 97,888	\$ 537,888
1/1/2048	\$ 1,470,000	\$ 465,000	5.125%	\$ 75,338	\$ 540,338
1/1/2049	\$ 1,005,000	\$ 490,000	5.125%	\$ 51,506	\$ 541,506
1/1/2050	\$ 515,000	\$ 515,000	5.125%	\$ 26,394	\$ 541,394
		<b>\$ 8,255,000</b>		<b>\$ 8,474,036</b>	<b>\$ 16,729,036</b>

## **The Heights**

Community Development District

### **Supporting Budget Schedules**

Fiscal Year 2026

## Community Development District

### Assessment Summary

#### Fiscal Year 2026 vs. Fiscal Year 2025

### ASSESSMENT ALLOCATION

[illegible]

# **Third Order of Business**

**3D**

## **RESOLUTION 2025-06**

### **THE RESOLUTION OF THE HEIGHTS COMMUNITY DEVELOPMENT DISTRICT RELATING TO ADOPTING THE BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2025, AND ENDING SEPTEMBER 30, 2026; AND PROVIDING AN EFFECTIVE DATE.**

**WHEREAS**, the District Manager has, prior to the fifteenth (15<sup>th</sup>) day in June 2025, submitted to the Board of Supervisors (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 06, 2025, 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 2024/2025 and/or revised projections for fiscal year 2025/2026.
- 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, 2025, and Ending September 30, 2026," as adopted by the Board of Supervisors on August 06, 2025.
- 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, 2024, and ending September 30, 2025, the sum of **\$2,467,269** 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	\$ 500,000.00
TOTAL DEBT SERVICE FUNDS - Series 2017	\$ 1,419,350
- Series 2018	\$ 547,919
TOTAL ALL FUNDS	<b>\$ 2,467,269*</b>

\*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 3rd DATE OF SEPTEMBER 2025.**

**ATTEST:**

**HEIGHTS COMMUNITY  
DEVELOPMENT DISTRICT**

By: \_\_\_\_\_  
Secretary/Assistant Secretary

By: \_\_\_\_\_  
Chair/Vice Chair of the Board of Supervisors

**Exhibit A:** 2025/2026 Budget

# **Third Order of Business**

**3E**



## **RESOLUTION 2025-07**

### **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 2025-2026 (“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 2025-2026; 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, 2024; 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, 2024, 25% due no later than February 1, 2025 and 25% due no later than May 1, 2025. 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 2024-2025 – 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 3rd DAY OF SEPTEMBER, 2025.**

**ATTEST: THE HEIGHTS COMMUNITY  
DEVELOPMENT DISTRICT**

By: \_\_\_\_\_  
its: Secretary / Assistant Secretary

**ATTEST: THE HEIGHTS COMMUNITY  
DEVELOPMENT DISTRICT**

By: \_\_\_\_\_  
its: Chairman / Vice-Chairman

Exhibit A: Budget

# **Fourth Order of Business**

**4A**

**RESOLUTION 2025-08**

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE HEIGHTS  
COMMUNITY DEVELOPMENT DISTRICT DESIGNATING DATES, TIME  
AND LOCATION FOR REGULAR MEETINGS OF THE BOARD OF  
SUPERVISORS AND PROVIDING FOR AN EFFECTIVE DATE**

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

**WHEREAS**, the District’s Board of Supervisors (hereinafter the “Board”), is statutorily authorized to exercise the powers granted to the District, but has not heretofore met; and

**WHEREAS**, all meetings of the Board shall be open to the public and governed by the provisions of Chapter 286, Florida Statutes; and

**WHEREAS**, the District is required by Florida law to prepare an annual schedule of its regular public meetings which designates the date, time, and location of the District’s meetings.

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

**Section 1.** The annual public meeting schedule of the Board of Supervisors of the for the Fiscal Year 2026 attached hereto and incorporated by reference herein as Exhibit A is hereby approved and will be published and filed in accordance with the requirements of Florida law.

**Section 2.** The District Manager is hereby directed to submit a copy of the Fiscal Year 2026 annual public meeting schedule to The City of Tampa and the Department of Economic Opportunity.

**Section 3.** This Resolution shall become effective immediately upon its adoption.

**PASSED AND ADOPTED THIS 3rd DAY OF SEPTEMBER, 2025.**

**ATTEST:**

**THE HEIGHTS  
COMMUNITY DEVELOPMENT  
DISTRICT**

\_\_\_\_\_  
**SECRETARY/ASSISTANT SECRETARY**

\_\_\_\_\_  
**CHAIRMAN/VICE CHAIRMAN**

**EXHIBIT A**

**BOARD OF SUPERVISORS' MEETING DATES  
THE HEIGHTS COMMUNITY DEVELOPMENT DISTRICT**

**FISCAL YEAR 2025/2026**

<b>October 1, 2025</b>	<b>10:00 a.m.*</b>
<b>November 5, 2025</b>	<b>10:00 a.m.</b>
<b>December 3, 2025</b>	<b>10:00 a.m.</b>
<b>January 7, 2026</b>	<b>10:00 a.m.</b>
<b>February 4, 2026</b>	<b>10:00 a.m.</b>
<b>March 4, 2026</b>	<b>10:00 a.m.</b>
<b>April 1, 2026</b>	<b>10:00 a.m.</b>
<b>May 6, 2026</b>	<b>10:00 a.m.</b>
<b>June 3, 2026</b>	<b>10:00 a.m.</b>
<b>July 1, 2026</b>	<b>10:00 a.m.</b>
<b>August 5, 2026</b>	<b>10:00 a.m.</b>
<b>September 2, 2026</b>	<b>10:00 a.m.</b>

**All meetings will convene at:**

**The Offices of SoHo Capital  
220 W. 7th Avenue Suite 100  
Tampa, FL 33602**

**\*Meeting date is subject to change due to the holiday.**

# **Fourth Order of Business**

**4B**

**THE HEIGHTS COMMUNITY DEVELOPMENT DISTRICT  
CITY OF TAMPA, FLORIDA  
FINANCIAL REPORT  
FOR THE FISCAL YEAR ENDED  
SEPTEMBER 30, 2024**



**THE HEIGHTS COMMUNITY DEVELOPMENT DISTRICT  
CITY OF TAMPA, FLORIDA**

**TABLE OF CONTENTS**

	Page
INDEPENDENT AUDITOR'S REPORT	1-2
MANAGEMENT'S DISCUSSION AND ANALYSIS	3-6
BASIC FINANCIAL STATEMENTS	
Government-Wide Financial Statements:	
Statement of Net Position	7
Statement of Activities	8
Fund Financial Statements:	
Balance Sheet – Governmental Funds	9
Reconciliation of the Balance Sheet – Governmental Funds to the Statement of Net Position	10
Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds	11
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities	12
Notes to the Financial Statements	13-21
REQUIRED SUPPLEMENTARY INFORMATION	
Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual – General Fund	22
Notes to Required Supplementary Information	23
OTHER INFORMATION	
Data Elements required by FL Statute 218.39 (3) (c)	24
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	25-26
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	27
MANAGEMENT LETTER PURSUANT TO THE RULES OF THE AUDITOR GENERAL OF THE STATE OF FLORIDA	28-29



# Grau & Associates

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## INDEPENDENT AUDITOR'S REPORT

To the Board of Supervisors  
The Heights Community Development District  
City of Tampa, Florida

### Report on the Audit of the Financial Statements

#### ***Opinions***

We have audited the accompanying financial statements of the governmental activities and each major fund of The Heights Community Development District, City of Tampa, Florida ("District") as of and for the fiscal year ended September 30, 2024, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

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, 2024, 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.

#### ***Basis for Opinions***

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

#### ***Responsibilities of Management for the Financial Statements***

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

#### ***Auditor's Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control–related matters that we identified during the audit.

### ***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge 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 Information Included in the Financial Report***

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

### ***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated May 23, 2025, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, 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.

May 23, 2025

## MANAGEMENT'S DISCUSSION AND ANALYSIS

Our discussion and analysis of The Heights Community Development District, City of Tampa, Florida ("District") provides a narrative overview of the District's financial activities for the fiscal year ended September 30, 2024. 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 HIGHLIGHTS

- 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 (\$4,809,733).
- The change in the District's total net position in comparison with the prior fiscal year was \$849,120, an increase. 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, 2024, the District's governmental funds reported combined ending fund balances of \$2,494,410, an increase of \$698,761 in comparison with the prior fiscal year. A portion of the fund balance is restricted for debt service and capital projects, non-spendable for prepaid items and deposits, and the remainder is unassigned 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 assessments. The District does not have any business-type activities. The governmental activities of the District include general government (management) and maintenance functions.

#### Fund Financial Statements

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 (Continued)

### Governmental Funds

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 Statements

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 ANALYSIS

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,		
	2024	2023
Assets, excluding capital assets	\$ 2,531,170	\$ 1,831,718
Capital assets, net of depreciation	21,070,705	21,465,149
Total assets	23,601,875	23,296,867
Current liabilities	385,784	386,498
Long-term liabilities	28,025,824	28,569,222
Total liabilities	28,411,608	28,955,720
Net Position		
Net investment in capital assets	(6,954,184)	(7,103,183)
Restricted	1,364,195	955,995
Unrestricted	780,256	488,335
Total net position	\$ (4,809,733)	\$ (5,658,853)

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 (Continued)

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 increased during the most recent fiscal year. The majority of the increase represents the extent to which ongoing program revenues exceeded the cost of operations and depreciation expense.

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,		
	2024	2023
Revenues:		
Program revenues		
Charges for services	\$ 1,319,134	\$ 1,306,565
Operating grants and contributions	90,477	117,470
Capital grants and contributions	45	113,449
General revenues	1,492,546	1,335,549
Total revenues	2,902,202	2,873,033
Expenses:		
General government	86,919	102,885
Maintenance and operations	578,975	629,954
Interest	1,387,188	1,403,041
Total expenses	2,053,082	2,135,880
Change in net position	849,120	737,153
Net position - beginning	(5,658,853)	(6,396,006)
Net position - ending	\$ (4,809,733)	\$ (5,658,853)

As noted above and in the statement of activities, the cost of all governmental activities during the fiscal year ended September 30, 2024 was \$2,053,082. The costs of the District's activities were primarily funded with assessments and tax increment revenues from the City of Tampa CRA. The majority of the increase in total revenue is mainly the result of the increase in tax increment revenues. The decrease in expenses in the result of decreases in professional services, maintenance and repairs, and interest expense.

## GENERAL BUDGETING HIGHLIGHTS

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 did not exceed appropriations for the fiscal year ended September 30, 2024.

## CAPITAL ASSETS AND DEBT ADMINISTRATION

### Capital Assets

At September 30, 2024, the District had \$21,859,593 invested in capital assets for its governmental activities. In the government-wide financial statements depreciation of \$788,888 has been taken, which resulted in a net book value of \$21,070,705. More detailed information about the District's capital assets is presented in the notes of the financial statements.

### Capital Debt

At September 30, 2024, the District had \$27,940,000 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 BUDGET

The District does not anticipate any major projects or significant changes to its infrastructure maintenance program for the subsequent fiscal year. In addition, it is anticipated that the general operations of the District will remain fairly constant.

## CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

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.

## **FINANCIAL STATEMENTS**



**THE HEIGHTS COMMUNITY DEVELOPMENT DISTRICT  
CITY OF TAMPA, FLORIDA  
STATEMENT OF NET POSITION  
SEPTEMBER 30, 2024**

	Governmental Activities
<b>ASSETS</b>	
Cash	\$ 813,090
Assessments receivable	10,711
Deposits	185
Restricted assets:	
Investments	1,707,184
Capital assets:	
Nondepreciable	10,026,267
Depreciable, net	11,044,438
Total assets	<u>23,601,875</u>
 <b>LIABILITIES</b>	
Accounts payable and accrued expenses	36,760
Accrued interest payable	349,024
Non-current liabilities:	
Due within one year	565,000
Due in more than one year	27,460,824
Total liabilities	<u>28,411,608</u>
 <b>NET POSITION</b>	
Net investment in capital assets	(6,954,184)
Restricted for debt service	1,364,195
Unrestricted	780,256
Total net position	<u>\$ (4,809,733)</u>

See notes to the financial statements

**THE HEIGHTS COMMUNITY DEVELOPMENT DISTRICT  
CITY OF TAMPA, FLORIDA  
STATEMENT OF ACTIVITIES  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities
Primary government:					
Governmental activities:					
General government	\$ 86,919	\$ 86,919	\$ -	\$ -	\$ -
Maintenance and operations	578,975	433,372	-	45	(145,558)
Interest on long-term debt	1,387,188	798,843	90,477	-	(497,868)
Total governmental activities	2,053,082	1,319,134	90,477	45	(643,426)
General revenues:					
Tax Increment Revenue - CRA					1,449,466
Unrestricted investment earnings					43,080
Total general revenues					1,492,546
Change in net position					849,120
Net position - beginning					(5,658,853)
Net position - ending					\$ (4,809,733)

See notes to the financial statements

**THE HEIGHTS COMMUNITY DEVELOPMENT DISTRICT  
CITY OF TAMPA, FLORIDA  
BALANCE SHEET  
GOVERNMENTAL FUNDS  
SEPTEMBER 30, 2024**

	Major Funds			Total Governmental Funds
	General	Debt Service	Capital Projects	
<b>ASSETS</b>				
Cash	\$ 813,090	\$ -	\$ -	\$ 813,090
Investments	-	1,706,249	935	1,707,184
Assessments receivable	10,711	-	-	10,711
Due from other funds	-	6,970	-	6,970
Deposits	185	-	-	185
Total assets	<u>\$ 823,986</u>	<u>\$ 1,713,219</u>	<u>\$ 935</u>	<u>\$ 2,538,140</u>
<b>LIABILITIES AND FUND BALANCES</b>				
Liabilities:				
Accounts payable and accrued expenses	\$ 36,760	\$ -	\$ -	\$ 36,760
Due to other funds	6,970	-	-	6,970
Total liabilities	<u>43,730</u>	<u>-</u>	<u>-</u>	<u>43,730</u>
Fund balances:				
Nonspendable:				
Prepaid items and deposits	185	-	-	185
Restricted for:				
Debt service	-	1,713,219	-	1,713,219
Capital projects	-	-	935	935
Unassigned	780,071	-	-	780,071
Total fund balances	<u>780,256</u>	<u>1,713,219</u>	<u>935</u>	<u>2,494,410</u>
Total liabilities and fund balances	<u>\$ 823,986</u>	<u>\$ 1,713,219</u>	<u>\$ 935</u>	<u>\$ 2,538,140</u>

See notes to the financial statements

**THE HEIGHTS COMMUNITY DEVELOPMENT DISTRICT  
CITY OF TAMPA, FLORIDA  
RECONCILIATION OF THE BALANCE SHEET –  
GOVERNMENTAL FUNDS TO THE STATEMENT OF NET POSITION  
SEPTEMBER 30, 2024**

Total fund balances - governmental funds \$ 2,494,410

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	21,859,593	
Accumulated depreciation	<u>(788,888)</u>	21,070,705

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	(349,024)	
Original issue discount	44,603	
Original issue premium	(130,427)	
Bonds payable	<u>(27,940,000)</u>	<u>(28,374,848)</u>
Net position of governmental activities		<u>\$ (4,809,733)</u>

See notes to the financial statements

**THE HEIGHTS COMMUNITY DEVELOPMENT DISTRICT  
CITY OF TAMPA, FLORIDA  
STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
GOVERNMENTAL FUNDS  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

	Major Funds			Total Governmental Funds
	General	Debt Service	Capital Projects	
<b>REVENUES</b>				
Assessments	\$ 520,291	\$ 798,843	\$ -	\$ 1,319,134
Intergovernmental revenues	-	1,449,466	-	1,449,466
Interest income	43,080	90,477	45	133,602
Total revenues	563,371	2,338,786	45	2,902,202
<b>EXPENDITURES</b>				
Current:				
General government	86,919	-	-	86,919
Maintenance and operations	184,531	-	-	184,531
Debt Service:				
Principal	-	540,000	-	540,000
Interest	-	1,391,991	-	1,391,991
Total expenditures	271,450	1,931,991	-	2,203,441
Excess (deficiency) of revenues over (under) expenditures	291,921	406,795	45	698,761
Fund balances - beginning	488,335	1,306,424	890	1,795,649
Fund balances - ending	\$ 780,256	\$ 1,713,219	\$ 935	\$ 2,494,410

See notes to the financial statements

**THE HEIGHTS COMMUNITY DEVELOPMENT DISTRICT  
CITY OF TAMPA, 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, 2024**

Net change in fund balances - total governmental funds	\$ 698,761
Amounts reported for governmental activities in the statement of activities are different because:	
Repayment of long-term liabilities are reported as expenditures in the governmental fund financial statements, but such repayments reduce liabilities in the statement of net position and are eliminated in the statement of activities.	540,000
Depreciation on capital assets is not recognized in the governmental fund financial statements, but is reported as an expense in the statement of activities.	(394,444)
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	1,405
Change in net position of governmental activities	<u>\$ 849,120</u>

See notes to the financial statements

**THE HEIGHTS COMMUNITY DEVELOPMENT DISTRICT  
CITY OF TAMPA, FLORIDA  
NOTES TO FINANCIAL STATEMENTS**

**NOTE 1 – NATURE OF ORGANIZATION AND REPORTING ENTITY**

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, 2024, all of the Board members are affiliated with Riverside Heights Holding, LLC ("Developer").

The Board has the final responsibility for:

1. Assessing and levying assessments.
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. All other revenue items are considered to be measurable and available only when cash is received by the District.

The District was also funded with tax increment revenues in the current fiscal year.

The District reports the following major governmental funds:

### **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 elected to proceed under the Alternative Investment Guidelines as set forth in Section 218.415 (17) Florida Statutes. 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.

#### Prepaid Items

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.

Property, plant and equipment of the District are depreciated using the straight-line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Infrastructure	30

In the governmental fund financial statements, amounts incurred for the acquisition of capital assets are reported as fund expenditures. Depreciation expense is not reported in the governmental fund financial statements.

#### 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 Disclosures

#### 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 INFORMATION

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 INVESTMENTS

### 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, 2024:

	Fair Value	Credit Risk	Maturities
First American Government Obligations Fund CI Y	\$ 1,707,184	S&P AAAM	Weighted average of the fund portfolio: 31 days
Total Investments	<u>\$ 1,707,184</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 (Continued)

### 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 – INTERFUND RECEIVABLES

Interfund receivables and payables at September 30, 2024 were as follows:

Fund	Receivable	Payable
General	\$ -	\$ 6,970
Debt Service	6,970	-
Total	<u>\$ 6,970</u>	<u>\$ 6,970</u>

The outstanding balances between funds result primarily from the time lag between the dates that transactions are recorded in the accounting system and payments between funds are made. In the case of the District, the balances between the general fund and the debt service fund relate to assessments collected in the general fund that have not yet been transferred to the debt service fund.

## NOTE 6 – CAPITAL ASSETS

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

	Beginning Balance	Additions	Reductions	Ending Balance
<u>Governmental activities</u>				
Capital assets, not being depreciated				
Land improvements	\$ 10,026,267	\$ -	\$ -	\$ 10,026,267
Total capital assets, not being depreciated	10,026,267	-	-	10,026,267
Capital assets, being depreciated				
Infrastructure	11,833,326	-	-	11,833,326
Total capital assets, being depreciated	11,833,326	-	-	11,833,326
Less accumulated depreciation for:				
Infrastructure	394,444	394,444	-	788,888
Total accumulated depreciation	394,444	394,444	-	788,888
Total capital assets, being depreciated, net	11,438,882	(394,444)	-	11,044,438
Governmental activities capital assets, net	\$ 21,465,149	\$ (394,444)	\$ -	\$ 21,070,705

Depreciation expense was charged to the maintenance and operations function.

## NOTE 7 – LONG TERM LIABILITIES

### 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.

The Bonds are secured by pledged revenues consisting of special assessments and committed tax increment revenues – see Note 8 for additional information.

### 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, 2020. 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 8 for additional information.

## NOTE 7 – LONG TERM LIABILITIES (Continued)

### Bond Compliance

The Bond Indentures 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, 2024.

### Long-term Debt Activity

Changes in long-term liability activity for the fiscal year ended September 30, 2024 were as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
<u>Governmental activities</u>					
Series 2017	\$ 20,630,000	\$ -	\$ 395,000	\$ 20,235,000	\$ 410,000
Plus: Bond premium	135,592	-	5,165	130,427	-
Series 2018	7,850,000	-	145,000	7,705,000	155,000
Less: Bond discount	(46,370)	-	(1,767)	(44,603)	-
Total	<u>\$ 28,569,222</u>	<u>\$ -</u>	<u>\$ 543,398</u>	<u>\$ 28,025,824</u>	<u>\$ 565,000</u>

At September 30, 2024, the scheduled debt service requirements on the long-term debt were as follows:

Year ending September 30:	Governmental Activities		
	Principal	Interest	Total
2025	\$ 565,000	\$ 1,370,581	\$ 1,935,581
2026	585,000	1,346,794	1,931,794
2027	610,000	1,322,081	1,932,081
2028	635,000	1,296,331	1,931,331
2029	665,000	1,266,569	1,931,569
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	1,855,000	46,697	1,901,697
Total	<u>\$ 27,940,000</u>	<u>\$ 21,954,291</u>	<u>\$ 49,894,291</u>

## NOTE 8 – INTERLOCAL AGREEMENT

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.

During the current fiscal year, the District received \$1,449,466 related to this agreement. The amount was used to partially pay debt service on the Series 2017 and 2018 Bonds.

## NOTE 9 – DEVELOPER TRANSACTIONS

The Developer owns a portion of land within the District; therefore, assessment revenues in the general and debt service funds include the assessments levied on those lots owned by the Developer.

**NOTE 10 – CONCENTRATION**

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 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 MANAGEMENT**

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters. 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  
CITY OF TAMPA, FLORIDA  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET AND ACTUAL – GENERAL FUND  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

	<u>Budgeted</u>		Variance with
	Original & Final	Actual Amounts	Final Budget - Positive
<b>REVENUES</b>			
Assessments	\$ 500,000	\$ 520,291	\$ 20,291
Interest	-	43,080	43,080
Total revenues	<u>500,000</u>	<u>563,371</u>	<u>63,371</u>
<b>EXPENDITURES</b>			
Current:			
General government	109,100	86,919	22,181
Maintenance and operations	390,900	184,531	206,369
Total expenditures	<u>500,000</u>	<u>271,450</u>	<u>228,550</u>
Net change in fund balance	<u>\$ -</u>	291,921	<u>\$ 291,921</u>
Fund balance - beginning		<u>488,335</u>	
Fund balance - ending		<u>\$ 780,256</u>	

See notes to required supplementary information



**THE HEIGHTS COMMUNITY DEVELOPMENT DISTRICT  
CITY OF TAMPA, 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 did not exceed appropriations for the fiscal year ended September 30, 2024.

**THE HEIGHTS COMMUNITY DEVELOPMENT DISTRICT  
CITY OF TAMPA, FLORIDA  
OTHER INFORMATION – DATA ELEMENTS  
REQUIRED BY FL STATUTE 218.39(3)(C)  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024  
UNAUDITED**

<u>Element</u>	<u>Comments</u>
Number of District employees compensated in the last pay period of the District's fiscal year being reported.	0
Number of independent contractors compensated to whom nonemployee compensation was paid in the last month of the District's fiscal year being reported.	0
Employee compensation	0
Independent contractor compensation	\$64,515.75
Construction projects to begin on or after October 1; (\$65K)	N/A
Budget variance report	See the Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - General Fund
Ad Valorem taxes;	Not applicable
Non ad valorem special assessments;	
Special assessment rate	Operations and maintenance - \$213.11 - \$426.21 Debt service - \$334.08 - \$668.15
Special assessments collected	\$1,319,134
Outstanding Bonds:	see Note 7 for details



**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  
City of Tampa, 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, City of Tampa, Florida ("District") as of and for the fiscal year ended September 30, 2024, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our opinion thereon dated May 23, 2025.

**Report on 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 or significant deficiencies may exist that were not identified.

**Report on 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*.

**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.

May 23, 2025



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**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  
City of Tampa, Florida

We have examined The Heights Community Development District, City of Tampa, 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, 2024. 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.

We are required to be independent and to meet our other ethical responsibilities in accordance with relevant ethical requirements relating to the examination engagement.

In our opinion, the District complied, in all material respects, with the aforementioned requirements for the fiscal year ended September 30, 2024.

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, City of Tampa, Florida and is not intended to be and should not be used by anyone other than these specified parties.

May 23, 2025



**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  
City of Tampa, Florida

**Report on the Financial Statements**

We have audited the accompanying basic financial statements of The Heights Community Development District, City of Tampa, Florida ("District") as of and for the fiscal year ended September 30, 2024, and have issued our report thereon dated May 23, 2025.

**Auditor's Responsibility**

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

**Other Reporting Requirements**

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 May 23, 2025, should be considered in conjunction with this management letter.

**Purpose of this Letter**

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, City of Tampa, 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.

May 23, 2025

## REPORT TO MANAGEMENT

### I. CURRENT YEAR FINDINGS AND RECOMMENDATIONS

None

### II. PRIOR YEAR FINDINGS

None

### 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, 2023.

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, 2024.

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, 2024.

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. 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.

7. Management has provided the specific information required by Section 218.39(3)(c) in the Other Information section of the financial statements on page 24.

# **Fourth Order of Business**

**4C**



## **Memorandum**

**To:** Board of Supervisors

**From:** District Management

**Date:** August 20, 2025

**RE:** HB7013 – Special Districts Performance Measures and Standards

---

To enhance accountability and transparency, new regulations were established for all special districts, by the Florida Legislature, during its 2024 legislative session. Starting on October 1, 2024, or by the end of the first full fiscal year after its creation (whichever comes later), each special district must establish goals and objectives for each program and activity, as well as develop performance measures and standards to assess the achievement of these goals and objectives. Additionally, by December 1 each year (initial report due on December 1, 2025), each special district is required to publish an annual report on its website, detailing the goals and objectives achieved, the performance measures and standards used, and any goals or objectives that were not achieved.

District Management has identified the following key categories to focus on for Fiscal Year 2026 and develop statutorily compliant goals for each:

- Community Communication and Engagement
- Infrastructure and Facilities Maintenance
- Financial Transparency and Accountability

Additionally, special districts must provide an annual reporting form to share with the public that reflects whether the goals and objectives were met for the year. District Management has streamlined these requirements into a single document that meets both the statutory requirements for goal/objective setting and annual reporting.

The proposed goals/objectives and the annual reporting form are attached as exhibit A to this memo. District Management recommends that the Board of Supervisors adopt these goals and objectives to maintain compliance with HB7013 and further enhance its commitment to the accountability and transparency of the District.

**Exhibit A:**  
Goals, Objectives, and Annual Reporting Form

**The Heights Community Development District (“District”)  
Performance Measures/Standards & Annual Reporting Form**

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

**1. Community Communication and Engagement**

**Goal 1.1: Public Meetings Compliance**

**Objective:** Hold at least three regular Board of Supervisor (“Board”) meetings per year to conduct District-related business and discuss community needs.

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

**Standard:** A minimum of three Board meetings were held during the fiscal year.

**Achieved:** Yes ☐ No ☐

**Goal 1.2: Notice of Meetings Compliance**

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

**Measurement:** Timeliness and method of meeting notices as evidenced by posting to the District’s website, publishing in local newspaper of general circulation, and or via electronic communication.

**Standard:** 100% of meetings were advertised in accordance with Florida Statutes on at least two mediums (e.g., newspaper, District website, electronic communications).

**Achieved:** Yes ☐ No ☐

**Goal 1.3: Access to Records Compliance**

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

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

**Standard:** 100% of monthly website checks were completed by District Management or third party vendor.

**Achieved:** Yes ☐ No ☐

**2. Infrastructure and Facilities Maintenance**

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

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

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

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

**Achieved:** Yes ☐ No ☐

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

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

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

**Standard:** Minimum of one inspection was completed in the fiscal year by the District’s engineer.

**Achieved:** Yes ☐ No ☐

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

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

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

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

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

**Achieved:** Yes ☐ No ☐

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

**Objective:** Publish to the District's website the most recent versions of the following documents: Florida Auditor General link (<https://flauditor.gov/>) to obtain current and past Annual audit, current fiscal year budget with any amendments, and most recent financials within the latest agenda package.

**Measurement:** Florida Auditor General link (<https://flauditor.gov/>) to the Annual audit, previous years' budgets, and financials are accessible to the public as evidenced by corresponding documents on the District's website.

**Standard:** District's website contains 100% of the following information: Department of Financial Services link to obtain Annual audit, most recent adopted/amended fiscal year budget, and most recent agenda package with updated financials.

**Achieved:** Yes ☐ No ☐

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

**Objective:** Conduct an annual independent financial audit per statutory requirements and publish the Florida Auditor General link (<https://flauditor.gov/>) to the results to the District's website for public inspection, and transmit to the State of Florida.

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

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

**Achieved:** Yes ☐ No ☐

#### **SIGNATURES:**

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

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

Printed Name: \_\_\_\_\_

The Heights Community Development District

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

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

Printed Name: \_\_\_\_\_

The Heights Community Development District

# **Fifth Order of Business**

**5A**

**MINUTES OF MEETING  
THE HEIGHTS  
COMMUNITY DEVELOPMENT DISTRICT**

The regular meeting of the Board of Supervisors for The Heights Community Development District scheduled for Wednesday, June 4, 2025 at 10:00 am and called to order at 10:00 am at Offices of SoHo Capital located at 220 West 7<sup>th</sup>. Ave. Suite 100, Tampa, Florida. 33602.

Present and constituting a quorum were::

Adam Harden	Chairperson
Grant Kerekes	Assistant Secretary
Clay Thompson	Assistant Secretary

Also present were:

Brian Lamb	District Manager
Bryan Radcliff	District Manager
Daniel Malloy	District Counsel

*The following is a summary of the discussions and actions taken.*

**FIRST ORDER OF BUSINESS** **Call to Order/Roll Call**

Mr. Lamb called the meeting to order, and a quorum was established.

**SECOND ORDER OF BUSINESS** **Public Comment on Agenda Items**

There being none, the next order of business followed.

**THIRD ORDER OF BUSINESS** **Business Items**

**A. Consideration of Resolution 2025-01; Declaring Vacancies**

On MOTION by Mr. Harden seconded by Mr. Kerekes, with all in favor, Resolution 2025-01; Declaring Vacancies, in substantial form, was adopted. 3-0

**B. Consideration of Board Resignation (Cassidi Cutini, Seat 1, 11/26 Ex)**

On MOTION by Mr. Harden seconded by Mr. Kerekes, with all in favor, resignation of Cassidi Cutini, was accepted. 3-0

**C. Consideration of Seat 1 Replacement**

The Board appointed Frank Scalfaro to seat one (1) of the Board of Supervisors.

On MOTION by Mr. Harden seconded by Mr. Thompson, with all in favor, appointment of Frank Scalfaro to seat 1 (one) of the Board of Supervisors, was approved. 3-0

**D. Consideration of Resolution 2025-04; Re-Designating the Officers**

On MOTION by Mr. Harden seconded by Mr. Thompson, with all in favor, Resolution 2025-04; Re-Designating the Officers, with Adam Harden as Chairperson and Clay Thompson as Vice Chairperson, was adopted. 3-0

**E. Oaths of Office for New Board Supervisors**

Mr. Lamb advised, the Oaths of Office will be administered at a later time.

**F. Consideration of The Heights FY2026 Proposed Budget**

Mr. Lamb presented the FY 26 Proposed Budget to the Board. Discussion ensued.

**G. Consideration of Resolution 2025-05; Approving Proposed FY2026 Budget and Setting Public Hearing**

On MOTION by Mr. Harden seconded by Mr. Thompson, with all in favor, Resolution 2025-05; Approving Proposed Fiscal Year 2026 Budget and Setting Public Hearing for Wednesday August 6, 2025 at 10:00 am at the Offices of SoHo Capital located at 220 West 7<sup>th</sup>. Ave. Suite 100, Tampa, Florida 33602, was adopted. 3-0

**H. Consideration of Registered Voter Count**

Mr. Lamb reported as of April 15, 2025 there were three hundred and thirty-two (332) registered District voters.

**I. Review of Fiscal Year 2023 Audit**

On MOTION by Mr. Harden seconded by Mr. Thompson, with all in favor, Fiscal Year 2023 Audit Review findings, were accepted. 3-0

**J. Discussion of Dock Maintenance**

**K. Discussion of Repairs from Hurricane(s)**

The Board reviewed a proposal for dock and damage repairs from the recent hurricanes.

On MOTION by Mr. Harden seconded by Mr. Thompson, with all in favor, proposal for dock and damage repairs due to hurricanes, not to exceed the amount of \$70,000, was approved. 3-0

**FOURTH ORDER OF BUSINESS**

**Consent Agenda**

**A. Approval of Meeting Minutes**

- 1. August 13, 2024 Regular Meeting**
- 2. March 5, 2025 Regular Meeting**

- B. Acceptance of Financials (*April 2025*)**
- C. Acceptance of the Check Registers (*April 2025*)**
- D. Acceptance of the Operations and Maintenance Report (*April 2025*)**

On MOTION by Mr. Harden seconded by Mr. Thompson, with all in favor, proposal for dock and damage repairs, not to exceed the amount of \$70,000, was approved. 3-0

**FIFTH ORDER OF BUSINESS**

**Staff Reports**

**A. District Counsel**

Mr. Malloy discussed District Expansion and the drafting of a lease agreement between the developer and the District.

**B. District Engineer**

There being no report, the next item followed.

**C. District Manager**

Mr. Lamb updated the Board on F-1 filings and Ethics training requirements due.

**SIXTH ORDER OF BUSINESS**

**Other Business, Updates and Supervisor Comments**

There being none, the next order of business followed.

**SEVENTH ORDER OF BUSINESS**

**Adjourned**

There being nothing further,

On MOTION by Mr. Harden seconded by Mr. Thompson, with all in favor, meeting adjourned at 10:21 am. 3-0

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Brian Lamb  
District Manager

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Grant Kerekes  
Assistant Secretary



**MINUTES OF MEETING  
THE HEIGHTS  
COMMUNITY DEVELOPMENT DISTRICT**

The Public Hearing and regular meeting of the Board of Supervisors for The Heights Community Development District scheduled for Wednesday, August 6, 2025 at 10:00 am and called to order at 10:00 am at Offices of SoHo Capital located at 220 West 7<sup>th</sup>. Ave. Suite 100, Tampa, Florida. 33602.

Present and constituting a quorum were::

Adam Harden	Chairperson
Grant Kerekes	Assistant Secretary
Clay Thompson	Assistant Secretary

Also present were:

Brian Lamb	District Manager
Bryan Radcliff	District Manager
Daniel Malloy	District Counsel

*The following is a summary of the discussions and actions taken.*

**FIRST ORDER OF BUSINESS**

**Call to Order/Roll Call**

Mr. Lamb opened the Public Hearing and regular meeting and announced this meeting is **CONTINUED** to Wednesday August 20, 2025 at 10:00 am at 220 W 7th Avenue, Tampa, FL 33602.

**SECOND ORDER OF BUSINESS**

**Public Comment on Agenda Items**

**THIRD ORDER OF BUSINESS**

**Recess to Public Hearing**

**FOURTH ORDER OF BUSINESS**

**Public Hearing On Adopting FY 2026  
Proposed Operations Budget**

- A. Open Public Hearing on Adopting FY2026 Proposed Operations Budget**
- B. Staff Presentations**
- C. Public Comment**
- D. Consideration of Resolution 2025-06; Adopting the FY2026 Budget**
- E. Close Public Hearing on Adopting FY2026 Proposed Budget**

**FIFTH ORDER OF BUSINESS**

**Recess & Return to Public Hearing**

**SIXTH ORDER OF BUSINESS****Business Items**

- A. Consideration of Resolution 2025-07; Setting the FY2026 Meeting Schedule**
- B. Acceptance of the FY2024 Audit**
- C. FY2026 Goals and Objectives**

**SEVENTH ORDER OF BUSINESS****Consent Agenda**

- A. Approval of Meeting Minutes; June 4, 2025 Regular Meeting**
- B. Acceptance of Financials**
  - 1. May 2025**
  - 2. June 2025**
- C. Acceptance of the Check Register**
  - 1. May 2025**
  - 2. June 2025**
- D. Consideration of Operations and Maintenance Report**
  - 1. May 2025**
  - 2. June 2025**

**EIGHTH ORDER OF BUSINESS****Staff Reports**

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

**NINTH ORDER OF BUSINESS****Other Business, Updates and Supervisor Comments****TENTH ORDER OF BUSINESS****Adjourned**

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Brian Lamb/Bryan Radcliff  
District Manager

---

Adam Harden  
Chairperson

**MINUTES OF MEETING  
THE HEIGHTS  
COMMUNITY DEVELOPMENT DISTRICT**

The Public Hearing and regular meeting of the Board of Supervisors for The Heights Community Development District scheduled for Wednesday, August 20, 2025 at 10:00 am and called to order at 10:00 am at Offices of SoHo Capital located at 220 West 7<sup>th</sup>. Ave. Suite 100, Tampa, Florida. 33602.

Present and constituting a quorum were::

Grant Kerekes	Assistant Secretary
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Also present were:

Bryan Radcliff	District Manager
Daniel Malloy	District Counsel

*This is not a certified or verbatim transcript but rather represents the context and summary of the meeting. The full meeting is available in audio format upon request. Contact the District Office for any related costs for an audio copy.*

**FIRST ORDER OF BUSINESS**

**Call to Order/Roll Call**

Mr. Radcliff-Due to a lack of quorum the Continued Public Hearing and Regular Meeting of the Board of Supervisors for The Heights was Continued to September 3, 2025 at 10am at the offices of SoHo Capital at 220 W 7th Ave, suite 100.

**SECOND ORDER OF BUSINESS**

**Public Comment on Agenda Items**

**THIRD ORDER OF BUSINESS**

**Recess to Public Hearing**

**FOURTH ORDER OF BUSINESS**

**Public Hearing On Adopting FY 2026  
Proposed Operations Budget**

- A. Open Public Hearing on Adopting FY2026 Proposed Operations Budget**
- B. Staff Presentations**
- C. Public Comment**
- D. Consideration of Resolution 2025-06; Adopting the FY2026 Budget**
- E. Close Public Hearing on Adopting FY2026 Proposed Budget**

**FIFTH ORDER OF BUSINESS**

**Recess & Return to Public Hearing**

**SIXTH ORDER OF BUSINESS**

**Business Items**

- A. Consideration of Resolution 2025-07; Setting the FY2026 Meeting Schedule**
- B. Acceptance of the FY2024 Audit**
- C. FY2026 Goals and Objectives**

**SEVENTH ORDER OF BUSINESS**

**Consent Agenda**

- A. Approval of Meeting Minutes; June 4, 2025 Regular Meeting**
- B. Acceptance of Financials**
  - 1. May 2025**
  - 2. June 2025**
- C. Acceptance of the Check Register**
  - 1. May 2025**
  - 2. June 2025**
- D. Consideration of Operations and Maintenance Report**
  - 1. May 2025**
  - 2. June 2025**

**EIGHTH ORDER OF BUSINESS**

**Staff Reports**

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

**NINTH ORDER OF BUSINESS**

**Other Business, Updates and Supervisor Comments**

**TENTH ORDER OF BUSINESS**

**Adjourned**

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Bryan Radcliff  
District Manager

---

Adam Harden  
Chairperson

# **Fifth Order of Business**

**5B**

# **The Heights Community Development District**

Financial Statements  
(Unaudited)

Period Ending  
May 31, 2025

Prepared by:

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 May 31, 2025

*(In Whole Numbers)*

ACCOUNT DESCRIPTION	GENERAL FUND	SERIES 2017 DEBT SERVICE FUND	SERIES 2018 DEBT SERVICE FUND	GENERAL FIXED ASSETS FUND	GENERAL LONG-TERM DEBT FUND	TOTAL
<b><u>ASSETS</u></b>						
Cash - Operating Account	\$ 1,143,121	\$ -	\$ -	\$ -	\$ -	\$ 1,143,121
Cash in Transit	6,971	-	-	-	-	6,971
Due From Other Funds	-	6,971	-	-	-	6,971
Investments:						
Prepayment Account	-	22	941	-	-	963
Reserve Fund	-	703,600	244,550	-	-	948,150
Revenue Fund	-	1,883,416	-	-	-	1,883,416
Deposits - Electric	185	-	-	-	-	185
Fixed Assets						
Land & Improvements	-	-	-	10,026,267	-	10,026,267
Infrastructure	-	-	-	11,820,662	-	11,820,662
Equipment and Furniture	-	-	-	12,665	-	12,665
Other Fixed Assets	-	-	-	4,418,210	-	4,418,210
Amount Avail In Debt Services	-	-	-	-	1,753,079	1,753,079
Amount To Be Provided	-	-	-	-	26,186,921	26,186,921
<b>TOTAL ASSETS</b>	<b>\$ 1,150,277</b>	<b>\$ 2,594,009</b>	<b>\$ 245,491</b>	<b>\$ 26,277,804</b>	<b>\$ 27,940,000</b>	<b>\$ 58,207,581</b>
<b><u>LIABILITIES</u></b>						
Accounts Payable	\$ 27,341	\$ -	\$ -	\$ -	\$ -	\$ 27,341
Bonds Payable	-	-	-	-	27,940,000	27,940,000
Due To Other Funds	6,971	-	-	-	-	6,971
<b>TOTAL LIABILITIES</b>	<b>34,312</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>27,940,000</b>	<b>27,974,312</b>

**THE HEIGHTS COMMUNITY DEVELOPMENT DISTRICT**

**Balance Sheet**

As of May 31, 2025

*(In Whole Numbers)*

ACCOUNT DESCRIPTION	GENERAL FUND	SERIES 2017 DEBT SERVICE FUND	SERIES 2018 DEBT SERVICE FUND	GENERAL FIXED ASSETS FUND	GENERAL LONG-TERM DEBT FUND	TOTAL
<b><u>FUND BALANCES</u></b>						
Restricted for:						
Debt Service	-	2,594,009	245,491	-	-	2,839,500
Unassigned:	1,115,965	-	-	26,277,804	-	27,393,769
<b>TOTAL FUND BALANCES</b>	<b>1,115,965</b>	<b>2,594,009</b>	<b>245,491</b>	<b>26,277,804</b>	<b>-</b>	<b>30,233,269</b>
<b>TOTAL LIABILITIES &amp; FUND BALANCES</b>	<b>\$ 1,150,277</b>	<b>\$ 2,594,009</b>	<b>\$ 245,491</b>	<b>\$ 26,277,804</b>	<b>\$ 27,940,000</b>	<b>\$ 58,207,581</b>



**THE HEIGHTS COMMUNITY DEVELOPMENT DISTRICT**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
For the Period Ending May 31, 2025  
General Fund (001)  
*(In Whole Numbers)*

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)	YTD ACTUAL AS A % OF ADOPTED BUD
<b><u>REVENUES</u></b>				
Interest - Investments	\$ -	\$ 31,223	\$ 31,223	0.00%
Interest - Tax Collector	-	221	221	0.00%
Special Assmnts- Tax Collector	500,000	491,748	(8,252)	98.35%
<b>TOTAL REVENUES</b>	<b>500,000</b>	<b>523,192</b>	<b>23,192</b>	<b>104.64%</b>
<b><u>EXPENDITURES</u></b>				
<b><u>Administration</u></b>				
Supervisor Fees	2,000	-	2,000	0.00%
ProfServ-Trustee Fees	8,200	8,081	119	98.55%
Disclosure Report	10,000	5,833	4,167	58.33%
District Counsel	10,000	2,840	7,160	28.40%
District Engineer	10,000	3,180	6,820	31.80%
District Manager	50,000	39,417	10,583	78.83%
Auditing Services	8,700	14,900	(6,200)	171.26%
Website Compliance	1,500	1,500	-	100.00%
Postage, Phone, Faxes, Copies	500	6	494	1.20%
Public Officials Insurance	5,000	1,477	3,523	29.54%
Legal Advertising	1,000	(1,326)	2,326	-132.60%
Bank Fees	100	-	100	0.00%
Website Administration	1,500	902	598	60.13%
Office Supplies	100	-	100	0.00%
Dues, Licenses, Subscriptions	500	175	325	35.00%
<b>Total Administration</b>	<b>109,100</b>	<b>76,985</b>	<b>32,115</b>	<b>70.56%</b>
<b><u>Electric Utility Services</u></b>				
Utility - Electric	156,000	87,278	68,722	55.95%
<b>Total Electric Utility Services</b>	<b>156,000</b>	<b>87,278</b>	<b>68,722</b>	<b>55.95%</b>
<b><u>Other Physical Environment</u></b>				
Insurance - General Liability	5,000	5,000	-	100.00%
Landscape Maintenance	36,000	18,220	17,780	50.61%
Decorative Light Maintenance	4,000	-	4,000	0.00%
Plant Replacement Program	2,000	-	2,000	0.00%
Misc-Contingency	187,900	-	187,900	0.00%
<b>Total Other Physical Environment</b>	<b>234,900</b>	<b>23,220</b>	<b>211,680</b>	<b>9.89%</b>
<b>TOTAL EXPENDITURES</b>	<b>500,000</b>	<b>187,483</b>	<b>312,517</b>	<b>37.50%</b>
Excess (deficiency) of revenues				
Over (under) expenditures	-	335,709	335,709	0.00%
<b>FUND BALANCE, BEGINNING (OCT 1, 2024)</b>		<b>780,256</b>		
<b>FUND BALANCE, ENDING</b>		<b>\$ 1,115,965</b>		

**THE HEIGHTS COMMUNITY DEVELOPMENT DISTRICT**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
For the Period Ending May 31, 2025  
Series 2017 Debt Service Fund (200)  
*(In Whole Numbers)*

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)	YTD ACTUAL AS A % OF ADOPTED BUD
<b><u>REVENUES</u></b>				
Interest - Investments	\$ -	\$ 53,930	\$ 53,930	0.00%
Special Assmnts- Tax Collector	1,396,150	425,457	(970,693)	30.47%
Special Assmnts- CDD Collected	-	1,551,490	1,551,490	0.00%
<b>TOTAL REVENUES</b>	<b>1,396,150</b>	<b>2,030,877</b>	<b>634,727</b>	<b>145.46%</b>
<b><u>EXPENDITURES</u></b>				
<b><u>Debt Service</u></b>				
Principal Debt Retirement	410,000	410,000	-	100.00%
Interest Expense	986,150	497,175	488,975	50.42%
<b>Total Debt Service</b>	<b>1,396,150</b>	<b>907,175</b>	<b>488,975</b>	<b>64.98%</b>
<b>TOTAL EXPENDITURES</b>	<b>1,396,150</b>	<b>907,175</b>	<b>488,975</b>	<b>64.98%</b>
Excess (deficiency) of revenues Over (under) expenditures	-	1,123,702	1,123,702	0.00%
<b><u>OTHER FINANCING SOURCES (USES)</u></b>				
Interfund Transfer - In	-	1,638	1,638	0.00%
<b>TOTAL FINANCING SOURCES (USES)</b>	<b>-</b>	<b>1,638</b>	<b>1,638</b>	<b>0.00%</b>
Net change in fund balance	\$ -	\$ 1,125,340	\$ 1,125,340	0.00%
<b>FUND BALANCE, BEGINNING (OCT 1, 2024)</b>		<b>1,468,669</b>		
<b>FUND BALANCE, ENDING</b>		<b>\$ 2,594,009</b>		

**THE HEIGHTS COMMUNITY DEVELOPMENT DISTRICT**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
For the Period Ending May 31, 2025  
Series 2018 Debt Service Fund (201)  
*(In Whole Numbers)*

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)	YTD ACTUAL AS A % OF ADOPTED BUD
<b><u>REVENUES</u></b>				
Interest - Investments	\$ -	\$ 6,813	\$ 6,813	0.00%
Special Assmnts- Tax Collector	539,431	343,761	(195,670)	63.73%
<b>TOTAL REVENUES</b>	<b>539,431</b>	<b>350,574</b>	<b>(188,857)</b>	<b>64.99%</b>
<b><u>EXPENDITURES</u></b>				
<b><u>Debt Service</u></b>				
Principal Debt Retirement	155,000	155,000	-	100.00%
Interest Expense	384,431	193,959	190,472	50.45%
<b>Total Debt Service</b>	<b>539,431</b>	<b>348,959</b>	<b>190,472</b>	<b>64.69%</b>
<b>TOTAL EXPENDITURES</b>	<b>539,431</b>	<b>348,959</b>	<b>190,472</b>	<b>64.69%</b>
Excess (deficiency) of revenues Over (under) expenditures	-	1,615	1,615	0.00%
<b><u>OTHER FINANCING SOURCES (USES)</u></b>				
Interfund Transfer - In	-	941	941	0.00%
Operating Transfers-Out	-	(1,616)	(1,616)	0.00%
<b>TOTAL FINANCING SOURCES (USES)</b>	<b>-</b>	<b>(675)</b>	<b>(675)</b>	<b>0.00%</b>
Net change in fund balance	\$ -	\$ 940	\$ 940	0.00%
<b>FUND BALANCE, BEGINNING (OCT 1, 2024)</b>		<b>244,551</b>		
<b>FUND BALANCE, ENDING</b>		<b>\$ 245,491</b>		

**THE HEIGHTS COMMUNITY DEVELOPMENT DISTRICT**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
For the Period Ending May 31, 2025  
Series 2017 Capital Projects Fund (300)  
*(In Whole Numbers)*

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)	YTD ACTUAL AS A % OF ADOPTED BUD
<b><u>REVENUES</u></b>				
<b>TOTAL REVENUES</b>	-	-	-	<b>0.00%</b>
<b><u>EXPENDITURES</u></b>				
<b>TOTAL EXPENDITURES</b>	-	-	-	<b>0.00%</b>
Excess (deficiency) of revenues Over (under) expenditures	-	-	-	0.00%
<b><u>OTHER FINANCING SOURCES (USES)</u></b>				
Operating Transfers-Out	-	(22)	(22)	0.00%
<b>TOTAL FINANCING SOURCES (USES)</b>	-	<b>(22)</b>	<b>(22)</b>	<b>0.00%</b>
Net change in fund balance	<u>\$ -</u>	<u>\$ (22)</u>	<u>\$ (22)</u>	<u>0.00%</u>
<b>FUND BALANCE, BEGINNING (OCT 1, 2024)</b>		<b>22</b>		
<b>FUND BALANCE, ENDING</b>		<u><b>\$ -</b></u>		

**THE HEIGHTS COMMUNITY DEVELOPMENT DISTRICT**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
For the Period Ending May 31, 2025  
Series 2018 Capital Projects Fund (301)  
*(In Whole Numbers)*

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)	YTD ACTUAL AS A % OF ADOPTED BUD
<b><u>REVENUES</u></b>				
Interest - Investments	\$ -	\$ 28	\$ 28	0.00%
<b>TOTAL REVENUES</b>	<b>-</b>	<b>28</b>	<b>28</b>	<b>0.00%</b>
<b><u>EXPENDITURES</u></b>				
<b>TOTAL EXPENDITURES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>
Excess (deficiency) of revenues Over (under) expenditures	-	28	28	0.00%
<b><u>OTHER FINANCING SOURCES (USES)</u></b>				
Operating Transfers-Out	-	(941)	(941)	0.00%
<b>TOTAL FINANCING SOURCES (USES)</b>	<b>-</b>	<b>(941)</b>	<b>(941)</b>	<b>0.00%</b>
Net change in fund balance	\$ -	\$ (913)	\$ (913)	0.00%
<b>FUND BALANCE, BEGINNING (OCT 1, 2024)</b>		<b>913</b>		
<b>FUND BALANCE, ENDING</b>		<b>\$ -</b>		

## The Heights CDD

Thursday, June 19, 2025  
Page 1

**Statement Date** 05/31/2025

<b>G/L Account No. 101001 Balance</b>	1,143,120.72	<b>Statement Balance</b>	1,139,164.78
		<b>Outstanding Deposits</b>	12,521.94
<b>Positive Adjustments</b>	0.00	<b>Subtotal</b>	1,151,686.72
<b>Subtotal</b>	1,143,120.72	<b>Outstanding Checks</b>	-8,566.00
<b>Negative Adjustments</b>	0.00	<b>Ending Balance</b>	1,143,120.72
<b>Ending G/L Balance</b>	1,143,120.72		

Posting Date	Document Type	Document No.	Vendor	Description	Amount	Cleared Amount	Difference
Deposits							
05/28/2025	Payment	BD00005	Legal Advertising	Deposit No. BD00005	1,325.50	1,325.50	0.00
05/31/2025		JE000495	Interest - Investments	Interest Earned	4,150.06	4,150.06	0.00
Total Deposits					5,475.56	5,475.56	0.00
Checks							
							0.00
05/05/2025	Payment	100028	GRAU & ASSOCIATES	Inv: 27549	-8,800.00	-8,800.00	0.00
05/05/2025	Payment	100029	OUTDOOR CONCEPTS OF KEYSTONE	Inv: 10626	-81.26	-81.26	0.00
05/05/2025	Payment	100030	PROPERTY MAINTENANCE	Inv: 23038	-720.00	-720.00	0.00
05/05/2025	Payment	100031	INFRAMARK LLC	Inv: 147972	-2.10	-2.10	0.00
05/09/2025	Payment	100032	MOLLOY & JAMES KEYSTONE	Inv: 1237	-600.00	-600.00	0.00
05/09/2025	Payment	100033	PROPERTY MAINTENANCE	Inv: 23141	-2,025.00	-2,025.00	0.00
05/13/2025	Payment	300010	TECO TAMPA ELECTRIC ACH	Inv: 042225-1585	-11,554.23	-11,554.23	0.00
05/14/2025	Payment	100034	OLIN PLUMBING INC	Inv: i-41760-1	-75.00	-75.00	0.00
05/16/2025	Payment	100035	INFRAMARK LLC	Inv: 149004	-5,125.01	-5,125.01	0.00
05/20/2025	Payment	300011	TECO TAMPA ELECTRIC ACH	Inv: 042925-9735	-820.42	-820.42	0.00
05/27/2025	Payment	300012	TECO TAMPA ELECTRIC ACH	Inv: 050525-5097-ACH	-163.91	-163.91	0.00
Total Checks					-29,966.93	-29,966.93	0.00
Adjustments							
Total Adjustments							
Outstanding Checks							

# Bank Account Statement

The Heights CDD

Bank Account No. 5949

Statement No. 05\_25

Statement Date 05/31/2025

05/27/2025	Payment	1727	THE HEIGHTS CDD	Check for Vendor V00023	-6,971.00
05/28/2025	Payment	100036	LANDMARK ENGINEERING &	Inv: 2130089-189	-1,595.00
Total Outstanding Checks					-8,566.00

Outstanding Deposits

04/01/2024		JE000313		Teco ACH 02.16.24-	11,701.52
05/01/2024		JE000333		ACH_Utility - Electric	820.42
Total Outstanding Deposits					12,521.94

# **The Heights Community Development District**

Financial Statements  
(Unaudited)

Period Ending  
June 30, 2025

Prepared by:

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 June 30, 2025

*(In Whole Numbers)*

ACCOUNT DESCRIPTION	GENERAL FUND	SERIES 2017 DEBT SERVICE FUND	SERIES 2018 DEBT SERVICE FUND	GENERAL FIXED ASSETS FUND	GENERAL LONG-TERM DEBT FUND	TOTAL
<b><u>ASSETS</u></b>						
Cash - Operating Account	\$ 1,148,853	\$ -	\$ -	\$ -	\$ -	\$ 1,148,853
Due From Other Funds	-	16,392	-	-	-	16,392
Investments:						
Prepayment Account	-	22	942	-	-	964
Reserve Fund	-	703,600	244,550	-	-	948,150
Revenue Fund	-	1,899,806	-	-	-	1,899,806
Deposits - Electric	185	-	-	-	-	185
Fixed Assets						
Land & Improvements	-	-	-	10,026,267	-	10,026,267
Infrastructure	-	-	-	11,820,662	-	11,820,662
Equipment and Furniture	-	-	-	12,665	-	12,665
Other Fixed Assets	-	-	-	4,418,210	-	4,418,210
Amount Avail In Debt Services	-	-	-	-	1,753,079	1,753,079
Amount To Be Provided	-	-	-	-	26,186,921	26,186,921
<b>TOTAL ASSETS</b>	<b>\$ 1,149,038</b>	<b>\$ 2,619,820</b>	<b>\$ 245,492</b>	<b>\$ 26,277,804</b>	<b>\$ 27,940,000</b>	<b>\$ 58,232,154</b>
<b><u>LIABILITIES</u></b>						
Accounts Payable	\$ 27,130	\$ -	\$ -	\$ -	\$ -	\$ 27,130
Bonds Payable	-	-	-	-	27,940,000	27,940,000
Due To Other Funds	16,392	-	-	-	-	16,392
<b>TOTAL LIABILITIES</b>	<b>43,522</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>27,940,000</b>	<b>27,983,522</b>

# THE HEIGHTS COMMUNITY DEVELOPMENT DISTRICT

## Balance Sheet

As of June 30, 2025

(In Whole Numbers)

ACCOUNT DESCRIPTION	GENERAL FUND	SERIES 2017 DEBT SERVICE FUND	SERIES 2018 DEBT SERVICE FUND	GENERAL FIXED ASSETS FUND	GENERAL LONG-TERM DEBT FUND	TOTAL
<b><u>FUND BALANCES</u></b>						
Restricted for:						
Debt Service	-	2,619,820	245,492	-	-	2,865,312
Unassigned:	1,105,516	-	-	26,277,804	-	27,383,320
<b>TOTAL FUND BALANCES</b>	<b>1,105,516</b>	<b>2,619,820</b>	<b>245,492</b>	<b>26,277,804</b>	<b>-</b>	<b>30,248,632</b>
<b>TOTAL LIABILITIES &amp; FUND BALANCES</b>	<b>\$ 1,149,038</b>	<b>\$ 2,619,820</b>	<b>\$ 245,492</b>	<b>\$ 26,277,804</b>	<b>\$ 27,940,000</b>	<b>\$ 58,232,154</b>

**THE HEIGHTS COMMUNITY DEVELOPMENT DISTRICT**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
For the Period Ending June 30, 2025  
General Fund (001)  
*(In Whole Numbers)*

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)	YTD ACTUAL AS A % OF ADOPTED BUD
<b><u>REVENUES</u></b>				
Interest - Investments	\$ -	\$ 35,190	\$ 35,190	0.00%
Interest - Tax Collector	-	221	221	0.00%
Special Assmnts- Tax Collector	500,000	502,204	2,204	100.44%
<b>TOTAL REVENUES</b>	<b>500,000</b>	<b>537,615</b>	<b>37,615</b>	<b>107.52%</b>
<b><u>EXPENDITURES</u></b>				
<b><u>Administration</u></b>				
Supervisor Fees	2,000	-	2,000	0.00%
ProfServ-Trustee Fees	8,200	8,081	119	98.55%
Disclosure Report	10,000	6,667	3,333	66.67%
District Counsel	10,000	2,840	7,160	28.40%
District Engineer	10,000	8,350	1,650	83.50%
District Manager	50,000	43,583	6,417	87.17%
Auditing Services	8,700	14,900	(6,200)	171.26%
Website Compliance	1,500	1,500	-	100.00%
Postage, Phone, Faxes, Copies	500	6	494	1.20%
Public Officials Insurance	5,000	1,477	3,523	29.54%
Legal Advertising	1,000	(1,326)	2,326	-132.60%
Bank Fees	100	-	100	0.00%
Website Administration	1,500	1,027	473	68.47%
Office Supplies	100	-	100	0.00%
Dues, Licenses, Subscriptions	500	175	325	35.00%
<b>Total Administration</b>	<b>109,100</b>	<b>87,280</b>	<b>21,820</b>	<b>80.00%</b>
<b><u>Electric Utility Services</u></b>				
Utility - Electric	156,000	99,830	56,170	63.99%
<b>Total Electric Utility Services</b>	<b>156,000</b>	<b>99,830</b>	<b>56,170</b>	<b>63.99%</b>
<b><u>Other Physical Environment</u></b>				
Insurance - General Liability	5,000	5,000	-	100.00%
Landscape Maintenance	36,000	20,245	15,755	56.24%
Decorative Light Maintenance	4,000	-	4,000	0.00%
Plant Replacement Program	2,000	-	2,000	0.00%
Misc-Contingency	187,900	-	187,900	0.00%
<b>Total Other Physical Environment</b>	<b>234,900</b>	<b>25,245</b>	<b>209,655</b>	<b>10.75%</b>
<b>TOTAL EXPENDITURES</b>	<b>500,000</b>	<b>212,355</b>	<b>287,645</b>	<b>42.47%</b>
Excess (deficiency) of revenues				
Over (under) expenditures	-	325,260	325,260	0.00%
<b>FUND BALANCE, BEGINNING (OCT 1, 2024)</b>		<b>780,256</b>		
<b>FUND BALANCE, ENDING</b>		<b>\$ 1,105,516</b>		

**THE HEIGHTS COMMUNITY DEVELOPMENT DISTRICT**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
For the Period Ending June 30, 2025  
Series 2017 Debt Service Fund (200)  
*(In Whole Numbers)*

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)	YTD ACTUAL AS A % OF ADOPTED BUD
<b><u>REVENUES</u></b>				
Interest - Investments	\$ -	\$ 62,535	\$ 62,535	0.00%
Special Assmnts- Tax Collector	1,396,150	441,849	(954,301)	31.65%
Special Assmnts- CDD Collected	-	1,551,490	1,551,490	0.00%
<b>TOTAL REVENUES</b>	<b>1,396,150</b>	<b>2,055,874</b>	<b>659,724</b>	<b>147.25%</b>
<b><u>EXPENDITURES</u></b>				
<b><u>Debt Service</u></b>				
Principal Debt Retirement	410,000	410,000	-	100.00%
Interest Expense	986,150	497,175	488,975	50.42%
<b>Total Debt Service</b>	<b>1,396,150</b>	<b>907,175</b>	<b>488,975</b>	<b>64.98%</b>
<b>TOTAL EXPENDITURES</b>	<b>1,396,150</b>	<b>907,175</b>	<b>488,975</b>	<b>64.98%</b>
Excess (deficiency) of revenues Over (under) expenditures	-	1,148,699	1,148,699	0.00%
<b><u>OTHER FINANCING SOURCES (USES)</u></b>				
Interfund Transfer - In	-	2,452	2,452	0.00%
<b>TOTAL FINANCING SOURCES (USES)</b>	<b>-</b>	<b>2,452</b>	<b>2,452</b>	<b>0.00%</b>
Net change in fund balance	\$ -	\$ 1,151,151	\$ 1,151,151	0.00%
<b>FUND BALANCE, BEGINNING (OCT 1, 2024)</b>		<b>1,468,669</b>		
<b>FUND BALANCE, ENDING</b>		<b>\$ 2,619,820</b>		

**THE HEIGHTS COMMUNITY DEVELOPMENT DISTRICT**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
For the Period Ending June 30, 2025  
Series 2018 Debt Service Fund (201)  
*(In Whole Numbers)*

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)	YTD ACTUAL AS A % OF ADOPTED BUD
<b><u>REVENUES</u></b>				
Interest - Investments	\$ -	\$ 7,628	\$ 7,628	0.00%
Special Assmnts- Tax Collector	539,431	343,761	(195,670)	63.73%
<b>TOTAL REVENUES</b>	<b>539,431</b>	<b>351,389</b>	<b>(188,042)</b>	<b>65.14%</b>
<b><u>EXPENDITURES</u></b>				
<b><u>Debt Service</u></b>				
Principal Debt Retirement	155,000	155,000	-	100.00%
Interest Expense	384,431	193,959	190,472	50.45%
<b>Total Debt Service</b>	<b>539,431</b>	<b>348,959</b>	<b>190,472</b>	<b>64.69%</b>
<b>TOTAL EXPENDITURES</b>	<b>539,431</b>	<b>348,959</b>	<b>190,472</b>	<b>64.69%</b>
Excess (deficiency) of revenues Over (under) expenditures	-	2,430	2,430	0.00%
<b><u>OTHER FINANCING SOURCES (USES)</u></b>				
Interfund Transfer - In	-	941	941	0.00%
Operating Transfers-Out	-	(2,430)	(2,430)	0.00%
<b>TOTAL FINANCING SOURCES (USES)</b>	<b>-</b>	<b>(1,489)</b>	<b>(1,489)</b>	<b>0.00%</b>
Net change in fund balance	\$ -	\$ 941	\$ 941	0.00%
<b>FUND BALANCE, BEGINNING (OCT 1, 2024)</b>		<b>244,551</b>		
<b>FUND BALANCE, ENDING</b>		<b>\$ 245,492</b>		

**THE HEIGHTS COMMUNITY DEVELOPMENT DISTRICT**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
For the Period Ending June 30, 2025  
Series 2017 Capital Projects Fund (300)  
*(In Whole Numbers)*

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)	YTD ACTUAL AS A % OF ADOPTED BUD
<b><u>REVENUES</u></b>				
<b>TOTAL REVENUES</b>	-	-	-	<b>0.00%</b>
<b><u>EXPENDITURES</u></b>				
<b>TOTAL EXPENDITURES</b>	-	-	-	<b>0.00%</b>
Excess (deficiency) of revenues Over (under) expenditures	-	-	-	0.00%
<b><u>OTHER FINANCING SOURCES (USES)</u></b>				
Operating Transfers-Out	-	(22)	(22)	0.00%
<b>TOTAL FINANCING SOURCES (USES)</b>	-	<b>(22)</b>	<b>(22)</b>	<b>0.00%</b>
Net change in fund balance	<u>\$ -</u>	<u>\$ (22)</u>	<u>\$ (22)</u>	<u>0.00%</u>
<b>FUND BALANCE, BEGINNING (OCT 1, 2024)</b>		<b>22</b>		
<b>FUND BALANCE, ENDING</b>		<u><b>\$ -</b></u>		

**THE HEIGHTS COMMUNITY DEVELOPMENT DISTRICT**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
For the Period Ending June 30, 2025  
Series 2018 Capital Projects Fund (301)  
*(In Whole Numbers)*

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)	YTD ACTUAL AS A % OF ADOPTED BUD
<b><u>REVENUES</u></b>				
Interest - Investments	\$ -	\$ 28	\$ 28	0.00%
<b>TOTAL REVENUES</b>	<b>-</b>	<b>28</b>	<b>28</b>	<b>0.00%</b>
<b><u>EXPENDITURES</u></b>				
<b>TOTAL EXPENDITURES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>
Excess (deficiency) of revenues Over (under) expenditures	-	28	28	0.00%
<b><u>OTHER FINANCING SOURCES (USES)</u></b>				
Operating Transfers-Out	-	(941)	(941)	0.00%
<b>TOTAL FINANCING SOURCES (USES)</b>	<b>-</b>	<b>(941)</b>	<b>(941)</b>	<b>0.00%</b>
Net change in fund balance	\$ -	\$ (913)	\$ (913)	0.00%
<b>FUND BALANCE, BEGINNING (OCT 1, 2024)</b>		<b>913</b>		
<b>FUND BALANCE, ENDING</b>		<b>\$ -</b>		

# Bank Account Statement

The Heights CDD

Thursday, July 24, 2025

Page 1

Bank Account No. 5949

Statement No. 06\_25

Statement Date

06/30/2025

<b>G/L Account No. 101001 Balance</b>	1,148,852.95	<b>Statement Balance</b>	1,136,331.01
		<b>Outstanding Deposits</b>	12,521.94
<b>Positive Adjustments</b>	0.00		
<b>Subtotal</b>	1,148,852.95	<b>Subtotal</b>	1,148,852.95
<b>Negative Adjustments</b>	0.00	<b>Outstanding Checks</b>	0.00
<b>Ending G/L Balance</b>	1,148,852.95	<b>Ending Balance</b>	1,148,852.95

Posting Date	Document Type	Document No.	Vendor	Description	Amount	Cleared Amount	Difference
<b>Deposits</b>							
							0.00
06/18/2025		JE000497	Special Assmnts-Tax Collector	Tax Revenue Debt Service	26,848.67	26,848.67	0.00
06/30/2025		JE000498	Interest - Investments	Interest Earned	3,966.06	3,966.06	0.00
<b>Total Deposits</b>					30,814.73	30,814.73	0.00
<b>Checks</b>							
							0.00
05/27/2025	Payment	1727	THE HEIGHTS CDD	Check for Vendor V00023	-6,971.00	-6,971.00	0.00
05/28/2025	Payment	100036	LANDMARK ENGINEERING & TECO TAMPA	Inv: 2130089-189	-1,595.00	-1,595.00	0.00
06/11/2025	Payment	300013	ELECTRIC ACH	Inv: 052125-1585	-11,554.23	-11,554.23	0.00
06/12/2025	Payment	100037	INFRAMARK LLC	Inv: 150746	-5,125.01	-5,125.01	0.00
06/12/2025	Payment	100038	OUTDOOR CONCEPTS OF	Inv: 10729	-224.90	-224.90	0.00
06/18/2025	Payment	300014	TECO TAMPA ELECTRIC ACH	Inv: 052925-9735	-820.42	-820.42	0.00
06/20/2025	Payment	100039	LANDMARK ENGINEERING & KEYSTONE	Inv: 2130089-190	-5,170.00	-5,170.00	0.00
06/20/2025	Payment	100040	PROPERTY MAINTENANCE	Inv: 23369	-2,025.00	-2,025.00	0.00
06/25/2025	Payment	300015	TECO TAMPA ELECTRIC ACH	Inv: 060425-5097	-162.94	-162.94	0.00
<b>Total Checks</b>					-33,648.50	-33,648.50	0.00
<b>Adjustments</b>							
<b>Total Adjustments</b>							
<b>Outstanding Deposits</b>							
04/01/2024		JE000313		Teco ACH 02.16.24-			11,701.52
05/01/2024		JE000333		ACH_Utility - Electric			820.42



# Bank Account Statement

The Heights CDD

Thursday, July 24, 2025  
Page 2

**Bank Account No.** 5949  
**Statement No.** 06\_25

**Statement Date** 06/30/2025

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<b>Total Outstanding Deposits</b>	12,521.94
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# **The Heights Community Development District**

Financial Statements  
(Unaudited)

Period Ending  
July 31, 2025

Prepared by:

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 July 31, 2025

*(In Whole Numbers)*

ACCOUNT DESCRIPTION	GENERAL FUND	SERIES 2017 DEBT SERVICE FUND	SERIES 2018 DEBT SERVICE FUND	GENERAL FIXED ASSETS FUND	GENERAL LONG-TERM DEBT FUND	TOTAL
<b><u>ASSETS</u></b>						
Cash - Operating Account	\$ 1,102,181	\$ -	\$ -	\$ -	\$ -	\$ 1,102,181
Cash in Transit	-	16,392	-	-	-	16,392
Investments:						
Prepayment Account	-	22	945	-	-	967
Reserve Fund	-	703,600	244,550	-	-	948,150
Revenue Fund	-	1,229,501	-	-	-	1,229,501
Deposits - Electric	185	-	-	-	-	185
Fixed Assets						
Land & Improvements	-	-	-	10,026,267	-	10,026,267
Infrastructure	-	-	-	11,820,662	-	11,820,662
Equipment and Furniture	-	-	-	12,665	-	12,665
Other Fixed Assets	-	-	-	4,418,210	-	4,418,210
Amount Avail In Debt Services	-	-	-	-	1,753,079	1,753,079
Amount To Be Provided	-	-	-	-	26,186,921	26,186,921
<b>TOTAL ASSETS</b>	<b>\$ 1,102,366</b>	<b>\$ 1,949,515</b>	<b>\$ 245,495</b>	<b>\$ 26,277,804</b>	<b>\$ 27,940,000</b>	<b>\$ 57,515,180</b>
<b><u>LIABILITIES</u></b>						
Accounts Payable	\$ 22,005	\$ -	\$ -	\$ -	\$ -	\$ 22,005
Bonds Payable	-	-	-	-	27,940,000	27,940,000
<b>TOTAL LIABILITIES</b>	<b>22,005</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>27,940,000</b>	<b>27,962,005</b>

# THE HEIGHTS COMMUNITY DEVELOPMENT DISTRICT

## Balance Sheet

As of July 31, 2025

(In Whole Numbers)

ACCOUNT DESCRIPTION	GENERAL FUND	SERIES 2017 DEBT SERVICE FUND	SERIES 2018 DEBT SERVICE FUND	GENERAL FIXED ASSETS FUND	GENERAL LONG-TERM DEBT FUND	TOTAL
<b><u>FUND BALANCES</u></b>						
Restricted for:						
Debt Service	-	1,949,515	245,495	-	-	2,195,010
Unassigned:	1,080,361	-	-	26,277,804	-	27,358,165
<b>TOTAL FUND BALANCES</b>	<b>1,080,361</b>	<b>1,949,515</b>	<b>245,495</b>	<b>26,277,804</b>	<b>-</b>	<b>29,553,175</b>
<b>TOTAL LIABILITIES &amp; FUND BALANCES</b>	<b>\$ 1,102,366</b>	<b>\$ 1,949,515</b>	<b>\$ 245,495</b>	<b>\$ 26,277,804</b>	<b>\$ 27,940,000</b>	<b>\$ 57,515,180</b>

**THE HEIGHTS COMMUNITY DEVELOPMENT DISTRICT**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
For the Period Ending July 31, 2025  
General Fund (001)  
*(In Whole Numbers)*

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)	YTD ACTUAL AS A % OF ADOPTED BUD
<b><u>REVENUES</u></b>				
Interest - Investments	\$ -	\$ 39,253	\$ 39,253	0.00%
Interest - Tax Collector	-	221	221	0.00%
Special Assmnts- Tax Collector	500,000	502,204	2,204	100.44%
Special Assmnts- CDD Collected	-	46	46	0.00%
<b>TOTAL REVENUES</b>	<b>500,000</b>	<b>541,724</b>	<b>41,724</b>	<b>108.34%</b>
<b><u>EXPENDITURES</u></b>				
<b><u>Administration</u></b>				
Supervisor Fees	2,000	-	2,000	0.00%
ProfServ-Trustee Fees	8,200	8,081	119	98.55%
Disclosure Report	10,000	6,667	3,333	66.67%
District Counsel	10,000	2,840	7,160	28.40%
District Engineer	10,000	9,780	220	97.80%
District Manager	50,000	43,583	6,417	87.17%
Auditing Services	8,700	14,900	(6,200)	171.26%
Website Compliance	1,500	1,500	-	100.00%
Postage, Phone, Faxes, Copies	500	15	485	3.00%
Public Officials Insurance	5,000	1,477	3,523	29.54%
Legal Advertising	1,000	(593)	1,593	-59.30%
Bank Fees	100	-	100	0.00%
Website Administration	1,500	1,027	473	68.47%
Office Supplies	100	-	100	0.00%
Dues, Licenses, Subscriptions	500	175	325	35.00%
<b>Total Administration</b>	<b>109,100</b>	<b>89,452</b>	<b>19,648</b>	<b>81.99%</b>
<b><u>Electric Utility Services</u></b>				
Utility - Electric	156,000	124,897	31,103	80.06%
<b>Total Electric Utility Services</b>	<b>156,000</b>	<b>124,897</b>	<b>31,103</b>	<b>80.06%</b>

**THE HEIGHTS COMMUNITY DEVELOPMENT DISTRICT**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
For the Period Ending July 31, 2025  
General Fund (001)  
*(In Whole Numbers)*

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)	YTD ACTUAL AS A % OF ADOPTED BUD
<b><u>Other Physical Environment</u></b>				
Insurance - General Liability	5,000	5,000	-	100.00%
Landscape Maintenance	36,000	22,270	13,730	61.86%
Decorative Light Maintenance	4,000	-	4,000	0.00%
Plant Replacement Program	2,000	-	2,000	0.00%
Misc-Contingency	187,900	-	187,900	0.00%
<b>Total Other Physical Environment</b>	<u>234,900</u>	<u>27,270</u>	<u>207,630</u>	<u>11.61%</u>
<b>TOTAL EXPENDITURES</b>	<b>500,000</b>	<b>241,619</b>	<b>258,381</b>	<b>48.32%</b>
Excess (deficiency) of revenues				
Over (under) expenditures	<u>-</u>	<u>300,105</u>	<u>300,105</u>	<u>0.00%</u>
<b>FUND BALANCE, BEGINNING (OCT 1, 2024)</b>		<b>780,256</b>		
<b>FUND BALANCE, ENDING</b>		<b><u>\$ 1,080,361</u></b>		

**THE HEIGHTS COMMUNITY DEVELOPMENT DISTRICT**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
For the Period Ending July 31, 2025  
Series 2017 Debt Service Fund (200)  
*(In Whole Numbers)*

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)	YTD ACTUAL AS A % OF ADOPTED BUD
<b><u>REVENUES</u></b>				
Interest - Investments	\$ -	\$ 70,891	\$ 70,891	0.00%
Special Assmnts- Tax Collector	1,396,150	441,849	(954,301)	31.65%
Special Assmnts- CDD Collected	-	1,551,490	1,551,490	0.00%
<b>TOTAL REVENUES</b>	<b>1,396,150</b>	<b>2,064,230</b>	<b>668,080</b>	<b>147.85%</b>
<b><u>EXPENDITURES</u></b>				
<b><u>Debt Service</u></b>				
Principal Debt Retirement	410,000	410,000	-	100.00%
Interest Expense	986,150	986,150	-	100.00%
<b>Total Debt Service</b>	<b>1,396,150</b>	<b>1,396,150</b>	<b>-</b>	<b>100.00%</b>
<b>TOTAL EXPENDITURES</b>	<b>1,396,150</b>	<b>1,396,150</b>	<b>-</b>	<b>100.00%</b>
Excess (deficiency) of revenues Over (under) expenditures	-	668,080	668,080	0.00%
<b><u>OTHER FINANCING SOURCES (USES)</u></b>				
Interfund Transfer - In	-	3,238	3,238	0.00%
Operating Transfers-Out	-	(190,472)	(190,472)	0.00%
<b>TOTAL FINANCING SOURCES (USES)</b>	<b>-</b>	<b>(187,234)</b>	<b>(187,234)</b>	<b>0.00%</b>
Net change in fund balance	\$ -	\$ 480,846	\$ 480,846	0.00%
<b>FUND BALANCE, BEGINNING (OCT 1, 2024)</b>		<b>1,468,669</b>		
<b>FUND BALANCE, ENDING</b>		<b>\$ 1,949,515</b>		

**THE HEIGHTS COMMUNITY DEVELOPMENT DISTRICT**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
For the Period Ending July 31, 2025  
Series 2018 Debt Service Fund (201)  
*(In Whole Numbers)*

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)	YTD ACTUAL AS A % OF ADOPTED BUD
<b><u>REVENUES</u></b>				
Interest - Investments	\$ -	\$ 8,416	\$ 8,416	0.00%
Special Assmnts- Tax Collector	539,431	343,761	(195,670)	63.73%
<b>TOTAL REVENUES</b>	<b>539,431</b>	<b>352,177</b>	<b>(187,254)</b>	<b>65.29%</b>
<b><u>EXPENDITURES</u></b>				
<b><u>Debt Service</u></b>				
Principal Debt Retirement	155,000	155,000	-	100.00%
Interest Expense	384,431	384,431	-	100.00%
<b>Total Debt Service</b>	<b>539,431</b>	<b>539,431</b>	<b>-</b>	<b>100.00%</b>
<b>TOTAL EXPENDITURES</b>	<b>539,431</b>	<b>539,431</b>	<b>-</b>	<b>100.00%</b>
Excess (deficiency) of revenues				
Over (under) expenditures	-	(187,254)	(187,254)	0.00%
<b><u>OTHER FINANCING SOURCES (USES)</u></b>				
Interfund Transfer - In	-	191,413	191,413	0.00%
Operating Transfers-Out	-	(3,215)	(3,215)	0.00%
<b>TOTAL FINANCING SOURCES (USES)</b>	<b>-</b>	<b>188,198</b>	<b>188,198</b>	<b>0.00%</b>
Net change in fund balance	\$ -	\$ 944	\$ 944	0.00%
<b>FUND BALANCE, BEGINNING (OCT 1, 2024)</b>		<b>244,551</b>		
<b>FUND BALANCE, ENDING</b>		<b>\$ 245,495</b>		



**THE HEIGHTS COMMUNITY DEVELOPMENT DISTRICT**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
For the Period Ending July 31, 2025  
Series 2017 Capital Projects Fund (300)  
*(In Whole Numbers)*

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)	YTD ACTUAL AS A % OF ADOPTED BUD
<b><u>REVENUES</u></b>				
<b>TOTAL REVENUES</b>	-	-	-	<b>0.00%</b>
<b><u>EXPENDITURES</u></b>				
<b>TOTAL EXPENDITURES</b>	-	-	-	<b>0.00%</b>
Excess (deficiency) of revenues Over (under) expenditures	-	-	-	0.00%
<b><u>OTHER FINANCING SOURCES (USES)</u></b>				
Operating Transfers-Out	-	(22)	(22)	0.00%
<b>TOTAL FINANCING SOURCES (USES)</b>	-	<b>(22)</b>	<b>(22)</b>	<b>0.00%</b>
Net change in fund balance	<u>\$ -</u>	<u>\$ (22)</u>	<u>\$ (22)</u>	<u>0.00%</u>
<b>FUND BALANCE, BEGINNING (OCT 1, 2024)</b>		<b>22</b>		
<b>FUND BALANCE, ENDING</b>		<u><b>\$ -</b></u>		

**THE HEIGHTS COMMUNITY DEVELOPMENT DISTRICT**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
For the Period Ending July 31, 2025  
Series 2018 Capital Projects Fund (301)  
*(In Whole Numbers)*

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)	YTD ACTUAL AS A % OF ADOPTED BUD
<b><u>REVENUES</u></b>				
Interest - Investments	\$ -	\$ 28	\$ 28	0.00%
<b>TOTAL REVENUES</b>	<b>-</b>	<b>28</b>	<b>28</b>	<b>0.00%</b>
<b><u>EXPENDITURES</u></b>				
<b>TOTAL EXPENDITURES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>
Excess (deficiency) of revenues Over (under) expenditures	-	28	28	0.00%
<b><u>OTHER FINANCING SOURCES (USES)</u></b>				
Operating Transfers-Out	-	(941)	(941)	0.00%
<b>TOTAL FINANCING SOURCES (USES)</b>	<b>-</b>	<b>(941)</b>	<b>(941)</b>	<b>0.00%</b>
Net change in fund balance	<u>\$ -</u>	<u>\$ (913)</u>	<u>\$ (913)</u>	<u>0.00%</u>
<b>FUND BALANCE, BEGINNING (OCT 1, 2024)</b>		<b>913</b>		
<b>FUND BALANCE, ENDING</b>		<u><u>\$ -</u></u>		

# Bank Account Statement

The Heights CDD

Thursday, August 21, 2025

Page 1

Bank Account No. 5949

Statement No. 07\_25

Statement Date

07/31/2025

<b>G/L Account No. 101001 Balance</b>	1,102,181.06	<b>Statement Balance</b>	1,119,314.98
		<b>Outstanding Deposits</b>	0.00
<b>Positive Adjustments</b>	0.00		
<b>Subtotal</b>	1,102,181.06	<b>Subtotal</b>	1,119,314.98
<b>Negative Adjustments</b>	0.00	<b>Outstanding Checks</b>	-17,133.92
<b>Ending G/L Balance</b>	1,102,181.06	<b>Ending Balance</b>	1,102,181.06

Posting Date	Document Type	Document No.	Vendor	Description	Amount	Cleared Amount	Difference
<b>Deposits</b>							
04/01/2024		JE000313		Teco ACH 02.16.24-	11,701.52	11,701.52	0.00
05/01/2024		JE000333		ACH_Utility - Electric	820.42	820.42	0.00
07/17/2025	Payment	BD00006	Special Assmnts-CDD Collected	Deposit No. BD00006	45.54	45.54	0.00
07/31/2025		JE000511	Interest - Investments	Interest Earned	4,063.63	4,063.63	0.00
<b>Total Deposits</b>					16,631.11	16,631.11	0.00
<b>Checks</b>							
07/09/2025	Payment	100041	INFRAMARK LLC	Inv: 152950	-5,125.01	-5,125.01	0.00
07/09/2025	Payment	100042	KEYSTONE PROPERTY MAINTENANCE	Inv: 23593	-2,025.00	-2,025.00	0.00
07/11/2025	Payment	300016	TECO TAMPA ELECTRIC ACH	Inv: 062025-1585	-11,568.69	-11,568.69	0.00
07/15/2025	Payment	100043	LANDMARK ENGINEERING &	Inv: 2130089-191	-1,430.00	-1,430.00	0.00
07/18/2025	Payment	300017	TECO TAMPA ELECTRIC ACH	Inv: 062725-9735	-820.42	-820.42	0.00
07/24/2025	Payment	300018	TECO TAMPA ELECTRIC ACH	Inv: 070325-5097	-156.08	-156.08	0.00
07/31/2025		JE000512	Utility - Electric	Reverse JE000313	-11,701.52	-11,701.52	0.00
07/31/2025		JE000513	Utility - Electric	Reverse JE000333	-820.42	-820.42	0.00
<b>Total Checks</b>					-33,647.14	-33,647.14	0.00
<b>Adjustments</b>							
<b>Total Adjustments</b>							
<b>Outstanding Checks</b>							
07/24/2025	Payment	100044	INFRAMARK LLC	Inv: 154349			-8.70
07/28/2025	Payment	1728	THE HEIGHTS CDD	Payment of Invoice 000542			-16,392.22
07/28/2025	Payment	100045	TIMES PUBLISHING COM	Inv: 45962-071625			-733.00

# Bank Account Statement

The Heights CDD

Bank Account No.	5949		
Statement No.	07_25	Statement Date	07/31/2025

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Total Outstanding Checks	-17,133.92
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Outstanding Deposits

Total Outstanding Deposits

# **Fifth Order of Business**

**5C**

**THE HEIGHTS COMMUNITY DEVELOPMENT DISTRICT**

**Payment Register by Fund**

For the Period from 05/01/2025 to 05/31/2025

(Sorted by Check / ACH No.)

Fund No.	Check / ACH No.	Date	Vendor	Payee	Invoice No.	Payment Description	Invoice / GL Description	G/L Account #	Amount Paid
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**GENERAL FUND - 001**

001	100028	05/05/25	V00021	GRAU & ASSOCIATES	27549	Audit Services - FYE 09/30/24	Auditing Services - FYE 09/30/24	532002-51301	\$8,800.00
001	100029	05/05/25	V00006	OUTDOOR CONCEPTS OF	10626	Irrigation Repairs	Irrigation Repairs April 2025	546300-53908	\$81.26
001	100030	05/05/25	V00010	KEYSTONE PROPERTY MAINTENANCE	23038	landscape service - palm trimming	LANDSCAPE SERVICES - Palm Trimming	546300-53908	\$720.00
001	100031	05/05/25	V00027	INFRAMARK LLC	147972	Management Contract - B/W Copies	MANAGEMENT FEE - B/W Copies	541024-51301	\$2.10
001	100032	05/09/25	V00025	MOLLOY & JAMES	1237	Audit Services FY ending 2024	Auditing Services FY ending 2024	532002-51301	\$600.00
001	100033	05/09/25	V00010	KEYSTONE PROPERTY MAINTENANCE	23141	LANDSCAPE MAINTENANCE MAY 2025	LANDSCAPE SERVICES	546300-53908	\$2,025.00
001	100034	05/14/25	V00045	OLIN PLUMBING INC	I-41760-1	BACKFLOW SUPPLIES/IRRIGATION	BACKFLOW AND IRRIGATION	546300-53908	\$75.00
001	100035	05/16/25	V00027	INFRAMARK LLC	149004	Inframark Management Inv - May 25	Dissemination Services - May 25	531142-51301	\$833.34
001	100035	05/16/25	V00027	INFRAMARK LLC	149004	Inframark Management Inv - May 25	District Management May 25	531150-51301	\$4,166.67
001	100035	05/16/25	V00027	INFRAMARK LLC	149004	Inframark Management Inv - May 25	Website Maintenance / Admin - May 25	549936-51301	\$125.00
001	100036	05/28/25	V00003	LANDMARK ENGINEERING &	2130089-189	DE Services ending 04/30	DE Services through 04/30	531147-51301	\$1,595.00
001	1727	05/27/25	V00023	THE HEIGHTS CDD	052325	FY2024 DS Transfer	DS Transfer	103200-51301	\$6,971.00
001	300010	05/13/25	V00026	TECO TAMPA ELECTRIC ACH	042225-1585	03/18 - 04/15	ELECTRIC - 03/18 - 04/15	543041-53100	\$11,554.23
001	300011	05/20/25	V00026	TECO TAMPA ELECTRIC ACH	042925-9735	Service from 03/25/25 - -4/23/25	ELECTRIC	543041-53100	\$820.42
001	300012	05/27/25	V00026	TECO TAMPA ELECTRIC ACH	050525-5097	Electric Bill 03/29-04/29	ELECTRIC 03/29-0429	543041-53100	\$163.91

<b>Fund Total</b>	<b>\$38,532.93</b>
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<b>Total Checks Paid</b>	<b>\$38,532.93</b>
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# THE HEIGHTS COMMUNITY DEVELOPMENT DISTRICT

## Payment Register by Fund

For the Period from 06/01/2025 to 06/30/2025

(Sorted by Check / ACH No.)

Fund No.	Check / ACH No.	Date	Payee	Invoice No.	Payment Description	Invoice / GL Description	G/L Account #	Amount Paid
<b>GENERAL FUND - 001</b>								
001	100037	06/12/25	INFRAMARK LLC	150746	Inframark Management Inv - June 25	ProfServ-Dissemination Agent	531012-51301	\$833.34
001	100037	06/12/25	INFRAMARK LLC	150746	Inframark Management Inv - June 25	District Manager	531150-51301	\$4,166.67
001	100037	06/12/25	INFRAMARK LLC	150746	Inframark Management Inv - June 25	Website Administration	549936-51301	\$125.00
001	100038	06/12/25	OUTDOOR CONCEPTS OF	10729	Irrigation Repairs May 25	Landscape Maintenance	546300-53908	\$224.90
001	100039	06/20/25	LANDMARK ENGINEERING &	2130089-190	Through 05/31/25 - DE Services	District Engineer	531147-51301	\$5,170.00
001	100040	06/20/25	KEYSTONE PROPERTY MAINTENANCE	23369	June 25 Lawn Maintenance	Landscape Maintenance	546300-53908	\$2,025.00
001	300013	06/11/25	TECO TAMPA ELECTRIC ACH	052125-1585	Electric Bill 04/16-05/15	Utility - Electric	543041-53100	\$11,554.23
001	300014	06/18/25	TECO TAMPA ELECTRIC ACH	052925-9735	Electric Bill - 04/24-05/22	Utility - Electric	543041-53100	\$820.42
001	300015	06/25/25	TECO TAMPA ELECTRIC ACH	060425-5097	Electric Bill - 04/30 - 05/29	Utility - Electric	543041-53100	\$162.94
<b>Fund Total</b>								<b>\$25,082.50</b>

<b>Total Checks Paid</b>	<b>\$25,082.50</b>
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**THE HEIGHTS COMMUNITY DEVELOPMENT DISTRICT**

**Payment Register by Fund**

For the Period from 07/01/2025 to 07/31/2025

(Sorted by Check / ACH No.)

Fund No.	Check / ACH No.	Date	Payee	Invoice No.	Payment Description	Invoice / GL Description	G/L Account #	Amount Paid
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**GENERAL FUND - 001**

001	100041	07/09/25	INFRAMARK LLC	152950	Inframark Management Inv - July 2025	Dissemination Services - July 25	531012-51301	\$833.34
001	100041	07/09/25	INFRAMARK LLC	152950	Inframark Management Inv - July 2025	District Management July 25	531150-51301	\$4,166.67
001	100041	07/09/25	INFRAMARK LLC	152950	Inframark Management Inv - July 2025	Website Maintenance - July 25	549936-51301	\$125.00
001	100042	07/09/25	KEYSTONE PROPERTY MAINTENANCE	23593	July 25 - Landscape Maintenance	LANDSCAPE SERVICES - July 25	546300-53908	\$2,025.00
001	100043	07/15/25	LANDMARK ENGINEERING &	2130089-191	Through June 30th - Engineering Services	Through 06/30 - DE Services	531147-51301	\$1,430.00
001	100044	07/24/25	INFRAMARK LLC	154349	Inframark Management Inv - June 25	June 25 - B/W Copies	541024-51301	\$8.70
001	100045	07/28/25	TIMES PUBLISHING COM	45962-071625	07/16 - 07/23 - Legal Advertising	Legal Advertising	548002-51301	\$733.00
001	300016	07/11/25	TECO TAMPA ELECTRIC ACH	062025-1585	05/16 - 06/16 - Electric	ELECTRIC	543041-53100	\$11,568.69
001	300017	07/18/25	TECO TAMPA ELECTRIC ACH	062725-9735	05/23 - 06/23 - Electric Service	ELECTRIC - 05/23 - 06/23	543041-53100	\$820.42
001	300018	07/24/25	TECO TAMPA ELECTRIC ACH	070325-5097	05/30 - 06/27 - Electric Service	ELECTRIC - 05/30 - 06/27	543041-53100	\$156.08
<b>Fund Total</b>								<b>\$21,866.90</b>

**SERIES 2017 DEBT SERVICE FUND - 200**

200	1728	07/28/25	THE HEIGHTS CDD	06182025-728	FY25 TAX DIST ID 728	SERIES 2017 & 2018 FY25 TAX DIST ID 728	103200	\$16,392.22
<b>Fund Total</b>								<b>\$16,392.22</b>

<b>Total Checks Paid</b>	<b>\$38,259.12</b>
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# **Fifth Order of Business**

**5D**

**THE HEIGHTS CDD**  
**Summary of Operations and Maintenance Invoices**

Vendor	Invoice Date	Invoice/Account Number	Amount	Invoice Total	Comments/Description
<b>Monthly Contract</b>					
INFRAMARK LLC	5/2/2025	149004	\$833.34		Dissemination Services - May 25
INFRAMARK LLC	5/2/2025	149004	\$4,166.67		District Management May 25
INFRAMARK LLC	5/2/2025	149004	\$125.00	\$5,125.01	Website Maintenance / Admin - May 25
KEYSTONE PROPERTY MAINTENANCE	5/1/2025	23141	\$2,025.00	\$2,025.00	LANDSCAPE SERVICES
<b>Monthly Contract Subtotal</b>			<b>\$7,150.01</b>	<b>\$7,025.01</b>	
<b>Variable Contract</b>					
LANDMARK ENGINEERING &	5/15/2025	2130089-189	\$1,595.00	\$1,595.00	DE Services through 04/30
OLIN PLUMBING INC	4/29/2025	I-41760-1	\$75.00	\$75.00	BACKFLOW AND IRRIGATION
TECO TAMPA ELECTRIC ACH	4/29/2025	042925-9735	\$820.42	\$820.42	ELECTRIC
TECO TAMPA ELECTRIC ACH	5/5/2025	050525-5097	\$163.91	\$163.91	ELECTRIC 03/29-0429
TECO TAMPA ELECTRIC ACH	5/21/2025	052125-1585	\$11,554.23	\$11,554.23	ELECTRIC
<b>Variable Contract Subtotal</b>			<b>\$14,208.56</b>	<b>\$14,208.56</b>	
<b>Regular Services</b>					
GRAU & ASSOCIATES	5/1/2025	27549	\$8,800.00	\$8,800.00	Auditing Services - FYE 09/30/24
MOLLOY & JAMES	5/5/2025	1237	\$600.00	\$600.00	Auditing Services FY ending 2024
THE HEIGHTS CDD	5/23/2025	052325	\$6,971.00	\$6,971.00	DS Transfer
<b>Regular Services Subtotal</b>			<b>\$16,371.00</b>	<b>\$16,371.00</b>	
<b>TOTAL</b>			<b>\$37,729.57</b>	<b>\$37,604.57</b>	



2002 West Grand Parkway North  
Suite 100  
Katy, TX 77449

# INVOICE

**INVOICE#**

149004

**DATE**

5/2/2025

**CUSTOMER ID**

C2314

**NET TERMS**

Net 30

**PO#****DUE DATE**

6/1/2025

**BILL TO**

The Heights CDD  
2005 Pan Am Cir Ste 300  
Tampa FL 33607-6008  
United States

Services provided for the Month of: May 2025

DESCRIPTION	QTY	UOM	RATE	MARKUP	AMOUNT
Dissemination Services	2	Ea	416.67		833.34
District Management	1	Ea	4,166.67		4,166.67
Website Maintenance / Admin	1	Ea	125.00		125.00
<b>Subtotal</b>					<b>5,125.01</b>

**Subtotal** \$5,125.01

**Tax** \$0.00

**Total Due** \$5,125.01

**Remit To : Inframark LLC, PO BOX 733778, Dallas, Texas, 75373-3778**

*To pay by Credit Card, please contact us at 281-578-4299, 9:00am - 5:30pm EST, Monday – Friday. A surcharge fee may apply.*

*To pay via ACH or Wire, please refer to our banking information below:*

*Account Name: INFRAMARK, LLC*

*ACH - Bank Routing Number: 111000614 / Account Number: 912593196*

*Wire - Bank Routing Number: 021000021 / SWIFT Code: CHASUS33 / Account Number: 912593196*

*Please include the Customer ID and the Invoice Number on your form of payment.*



Keystone Property Maintenance  
1324 Seven Springs Blvd #146  
New Port Richey, FL 34655 US  
7272246100  
keystonepm727@gmail.com

Invoice 23141

Jo: Teresa Farlow.~

BILL TO

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

DATE  
05/01/2025

PLEASE PAY  
\$2,745.00

DUE DATE  
05/31/2025

DATE	ACCOUNT SUMMARY	AMOUNT
04/21/2025	Balance Forward	720.00
	Other payments and credits after 04/21/2025 through 04/30/2025	0.00
05/01/2025	Other invoices from this date	0.00
	New charges (details below)	2,025.00
	Total Amount Due	2,745.00

DESCRIPTION	QTY	RATE	AMOUNT
<b>Lawn Maintenance</b> BLOCK 4,HIGHLAND ROUND-ABOUT AND PALM/HIGHLAND RIGHT OF WAY	1	275.00	275.00
<b>Lawn Maintenance</b> PARKING GARAGE /CDD AREA	1	750.00	750.00
<b>Lawn Maintenance</b> ROUNDAABOUT AND RIVER WALK	1	1,000.00	1,000.00
CHECK	TOTAL OF NEW CHARGES		2,025.00

TOTAL DUE **\$2,745.00**

THANK YOU.



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, Suite 300  
Tampa, FL 33607

**Invoice Date:** May 15, 2025  
**Invoice Num:** 2130089-189  
**Billing Through:** Apr 30, 2025

### Heights Redevelopment (2130089)

Phase ID	Phase Description	Contract Amount	% Complete	Contract Billed To Date	Current Services
1.1-CA	Construction Administration				<b>\$1,595.00</b>
	Market Street Plans				
	<u>Description</u>		<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
	Senior Professional Engineer		2.00	\$220.00	\$440.00
	Professional Engineer		7.00	\$165.00	\$1,155.00

**Amount Due This Invoice:** **\$1,595.00**

Olin Plumbing Inc  
3201 E. 8th Ave  
Tampa, FL 33605



**INVOICE**  
*Unpaid*

**Presented to:**  
**Armature Works**  
1910 North Ola Ave Tampa FL  
Tampa, FL 33602

THE HEIGHTS CDD

DISTRICT / CDD?

Job # 41760  
Job Name 2 bft  
Invoice # I-41760-1  
Technician William L  
Issue Date Apr 29 2025  
Payment Terms Net 30  
Due Date May 29 2025

**Customer Contact:**  
M: (813) 830-1720  
E: invoices@soho-capital.com

**Service Location:**  
512 W 7th Ave  
Tampa, FL 33602

DESCRIPTION	QTY	PRICE
<b>Backflow Notes</b>	1	\$0.00
[Backflow Test] 2" RPZ, shut off valve one and two are missing handles Need to be installed #2zurn, 400, psi marking on body. 2016. #1. 850 Txl on body.  There no Ballard around the backflow. Need to install 4 Ballard to help to protect from any traffic Accidentally running into backflows. One should be installed at each corner.		
<b>Backflow Testing</b>	1	\$25.00
[Backflow Test] 2" WILKINS RP S#ACB0548 PASSED		
<b>Backflow Testing</b>	1	\$25.00
[Backflow Test] 1" WILKINS RP S#ABC0129 PASSED		
<b>Generate Paperwork</b>	1	\$25.00
[GPBF] Backflow Device Paperwork		
Subtotal		\$75.00
Taxes		\$0.00
Total		\$75.00

Make Payment

**Customer Approval:**

☐ I agree to the terms and conditions of this invoice, and that the goods and or services referenced have been provided to my satisfaction.





HEIGHTS COMMUNITY DEVELOPMENT  
DISTRICT MANAGEMENT SERVICES LLC  
212 W OAK AVE, SOLAR  
TAMPA, FL 33602-2010

Statement Date: April 29, 2025

Amount Due: \$820.42

Due Date: May 20, 2025  
Account #: 221008569735

**DO NOT PAY.** Your account will be drafted on May 20, 2025

### Account Summary

Current Service Period: March 25, 2025 - April 23, 2025

Previous Amount Due	\$820.42
Payment(s) Received Since Last Statement	-\$820.42
<b>Current Month's Charges</b>	<b>\$820.42</b>

**Amount Due by May 20, 2025 \$820.42**

Amount not paid by due date may be assessed a late payment charge and an additional deposit.



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To ensure prompt credit, please return stub portion of this bill with your payment.

Account #: 221008569735

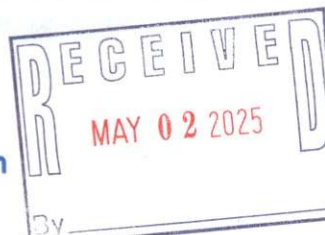
Due Date: May 20, 2025



**Pay your bill online at TampaElectric.com**

See reverse side of your paystub for more ways to pay.

Go Paperless, Go Green! Visit [TampaElectric.com/Paperless](https://TampaElectric.com/Paperless) to enroll now.



Amount Due: \$820.42

Payment Amount: \$ \_\_\_\_\_

626693073157

Your account will be  
drafted on May 20, 2025



00002558 FTECO104292522341510 00000 03 00000000 13595 002

HEIGHTS COMMUNITY DEVELOPMENT DISTRICT MANAGEMENT  
SERVICES LLC  
2005 PAN AM CIRCLE SUITE 300  
TAMPA, FL 33607-6008

Mail payment to:  
TECO  
P.O. BOX 31318  
TAMPA, FL 33631-3318

Make check payable to: TECO  
Please write your account number on the memo line of your check.



Service For:  
212 W OAK AVE  
SOLAR, TAMPA, FL 33602-2010


Account #: 221008569735  
Statement Date: April 29, 2025  
Charges Due: May 20, 2025

Service Period: Mar 25, 2025 - Apr 23, 2025

Rate Schedule: LS-2 Customer Specified Lighting

Charge Details

Important Messages

	<b>Electric Charges</b>	
	<b>Lighting Service Items LS-2 (Bright Choices) for 30 days</b>	
	Lighting Energy Charge	\$0.00
	Monthly Charge	\$769.99
	Lighting Fuel Charge	\$0.00
	Storm Protection Charge	\$0.00
	Clean Energy Transition Mechanism	\$0.00
	Storm Surcharge	\$0.00
	Florida Gross Receipt Tax	\$0.00
	Franchise Fee	\$50.43
	Municipal Public Service Tax	\$0.00
	<b>Lighting Charges</b>	<b>\$820.42</b>

<b>Total Current Month's Charges</b>	<b>\$820.42</b>
--------------------------------------	-----------------

00002558-0006636-Page 2 of 4

For more information about your bill and understanding your charges, please visit [TampaElectric.com](http://TampaElectric.com)

Ways To Pay Your Bill



**Bank Draft**  
Visit [TECOaccount.com](http://TECOaccount.com) for free recurring or one time payments via checking or savings account.



**In-Person**  
Find list of Payment Agents at [TampaElectric.com](http://TampaElectric.com)



**Mail A Check**  
**Payments:**  
TECO  
P.O. Box 31318  
Tampa, FL 33631-3318  
Mail your payment in the enclosed envelope.



**Credit or Debit Card**  
Pay by credit Card using KUBRA EZ-Pay at [TECOaccount.com](http://TECOaccount.com). Convenience fee will be charged.



**Phone**  
Toll Free:  
**866-689-6469**

**All Other Correspondences:**  
Tampa Electric  
P.O. Box 111  
Tampa, FL 33601-0111

Contact Us

**Online:**  
[TampaElectric.com](http://TampaElectric.com)  
**Phone:**  
**Commercial Customer Care:**  
866-832-6249  
**Residential Customer Care:**  
813-223-0800 (Hillsborough)  
863-299-0800 (Polk County)  
888-223-0800 (All Other Counties)

**Hearing Impaired/TTY:**  
7-1-1  
**Power Outage:**  
877-588-1010  
**Energy-Saving Programs:**  
813-275-3909

**Please Note:** If you choose to pay your bill at a location not listed on our website or provided by Tampa Electric, you are paying someone who is not authorized to act as a payment agent at Tampa Electric. You bear the risk that this unauthorized party will relay the payment to Tampa Electric and do so in a timely fashion. Tampa Electric is not responsible for payments made to unauthorized agents, including their failure to deliver or timely deliver the payment to us. Such failures may result in late payment charges to your account or service disconnection.





HEIGHTS COMMUNITY DEVELOPMENT  
DISTRICT MANAGEMENT SERVICES LLC  
1910 N OLA AVE, DOCKSIDE  
TAMPA, FL 33602-2014

Statement Date: May 05, 2025

Amount Due: \$163.91

Due Date: May 27, 2025

Account #: 221007995097

DO NOT PAY. Your account will be drafted on May 27, 2025

## Your Energy Insight



Your average daily kWh used was **3.85% lower** than the same period last year.



Your average daily kWh used was **3.85% lower** than it was in your previous period.

## Account Summary

Current Service Period: March 29, 2025 - April 29, 2025

Previous Amount Due	\$155.49
Payment(s) Received Since Last Statement	-\$155.49

Current Month's Charges	\$163.91
-------------------------	----------

Amount Due by May 27, 2025	\$163.91
----------------------------	----------

Amount not paid by due date may be assessed a late payment charge and an additional deposit.



Scan here to view your account online.



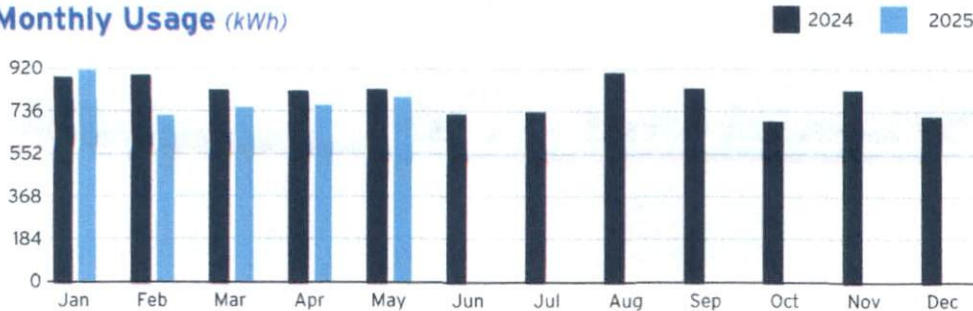
## DOWNED IS DANGEROUS!

If you see a downed power line, move a safe distance away and call 911.

For more safety tips, visit

[TampaElectric.com/PowerLineSafety](http://TampaElectric.com/PowerLineSafety)

## Monthly Usage (kWh)



Learn about your newly redesigned bill and get deeper insights about your usage by visiting [TECOaccount.com](http://TECOaccount.com)



To ensure prompt credit, please return stub portion of this bill with your payment.

Account #: 221007995097

Due Date: May 27, 2025

Amount Due: \$163.91

Payment Amount: \$ \_\_\_\_\_

615581988045

Your account will be  
drafted on May 27, 2025



Pay your bill online at [TampaElectric.com](http://TampaElectric.com)

See reverse side of your paystub for more ways to pay.

Go Paperless, Go Green! Visit [TampaElectric.com/Paperless](http://TampaElectric.com/Paperless) to enroll now.



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HEIGHTS COMMUNITY DEVELOPMENT DISTRICT MANAGEMENT  
SERVICES LLC  
2005 PAN AM CIRCLE SUITE 300  
TAMPA, FL 33607-6008

Mail payment to:  
TECO  
P.O. BOX 31318  
TAMPA, FL 33631-3318

Make check payable to: TECO  
Please write your account number on the memo line of your check.



**Service For:**  
1910 N OLA AVE  
DOCKSIDE, TAMPA, FL 33602-2014

**Account #:** 221007995097  
**Statement Date:** May 05, 2025  
**Charges Due:** May 27, 2025

## Meter Read

**Meter Location:** DOCKSIDE

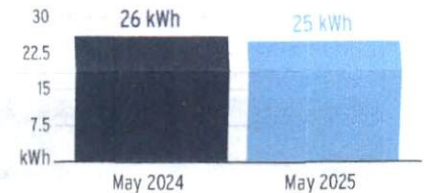
**Service Period:** Mar 29, 2025 - Apr 29, 2025

**Rate Schedule:** General Service - Non Demand

Meter Number	Read Date	Current Reading	Previous Reading	=	Total Used	Multiplier	Billing Period
1000697056	04/29/2025	49,036	48,242		794 kWh	1	32 Days

## Charge Details

## Avg kWh Used Per Day



## Important Messages

### Be Prepared This Storm Season

Visit [FloridaDisaster.org](https://www.floridadisaster.org) or your county's emergency management website for emergency plans, evacuation and flood zones, emergency shelter locations, government alerts, flood insurance, property protection and more.

### Quarterly Fuel Source Update

Tampa Electric's diverse fuel mix for the 12-month period ending March 2025 includes Natural Gas 80%, Purchased Power 10%, Solar 10% and Coal 0%.

### Electric Charges

Daily Basic Service Charge	32 days @ \$0.63000	\$20.16
Energy Charge	794 kWh @ \$0.08641/kWh	\$68.61
Fuel Charge	794 kWh @ \$0.03083/kWh	\$24.48
Storm Protection Charge	794 kWh @ \$0.00577/kWh	\$4.58
Clean Energy Transition Mechanism	794 kWh @ \$0.00418/kWh	\$3.32
Storm Surcharge	794 kWh @ \$0.02121/kWh	\$16.84
Florida Gross Receipt Tax		\$3.54
<b>Electric Service Cost</b>		<b>\$141.53</b>
Franchise Fee		\$9.27
Municipal Public Service Tax		\$13.11
<b>Total Electric Cost, Local Fees and Taxes</b>		<b>\$163.91</b>

**Total Current Month's Charges**

**\$163.91**

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## Ways To Pay Your Bill



### Bank Draft

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### Mail A Check

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TECO  
P.O. Box 31318  
Tampa, FL 33631-3318  
Mail your payment in the enclosed envelope.



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### Phone

Toll Free:  
**866-689-6469**

**All Other Correspondences:**  
Tampa Electric  
P.O. Box 111  
Tampa, FL 33601-0111

## Contact Us

### Online:

[TampaElectric.com](https://www.tampaelectric.com)

### Phone:

**Commercial Customer Care:**  
866-832-6249  
**Residential Customer Care:**  
813-223-0800 (Hillsborough)  
863-299-0800 (Polk County)  
888-223-0800 (All Other Counties)

### Hearing Impaired/TTY:

7-1-1

### Power Outage:

877-588-1010

### Energy-Saving Programs:

813-275-3909

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HEIGHTS COMMUNITY DEVELOPMENT  
DISTRICT MANAGEMENT SERVICES LLC  
212 W OAK AVE, LS2  
TAMPA, FL 33602-2010

Statement Date: May 21, 2025

Amount Due: \$11,554.23

Due Date: June 11, 2025

Account #: 221008541585

**DO NOT PAY.** Your account will be drafted on June 11, 2025

## Account Summary

Current Service Period: April 16, 2025 - May 15, 2025

Previous Amount Due	\$11,554.23
Payment(s) Received Since Last Statement	-\$11,554.23

Current Month's Charges	\$11,554.23
-------------------------	-------------

<b>Amount Due by June 11, 2025</b>	<b>\$11,554.23</b>
------------------------------------	--------------------

Amount not paid by due date may be assessed a late payment charge and an additional deposit.



Scan here to view  
your account online.



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a safe distance away and call 911.

For more safety tips, visit

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Learn about your newly redesigned bill and get deeper insights about your usage by visiting [TECOaccount.com](http://TECOaccount.com)



To ensure prompt credit, please return stub portion of this bill with your payment.

Account #: 221008541585

Due Date: June 11, 2025

Amount Due: \$11,554.23

Payment Amount: \$ \_\_\_\_\_

645211533340

Your account will be  
drafted on June 11, 2025



**Pay your bill online at [TampaElectric.com](http://TampaElectric.com)**

See reverse side of your paystub for more ways to pay.

Go Paperless, Go Green! Visit [TampaElectric.com/Paperless](http://TampaElectric.com/Paperless) to enroll now.



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HEIGHTS COMMUNITY DEVELOPMENT DISTRICT MANAGEMENT  
SERVICES LLC  
2005 PAN AM CIRCLE SUITE 300  
TAMPA, FL 33607-6008

Mail payment to:  
TECO  
P.O. BOX 31318  
TAMPA, FL 33631-3318

Make check payable to: TECO  
Please write your account number on the memo line of your check.



**Service For:**  
212 W OAK AVE  
LS2, TAMPA, FL 33602-2010

**Account #:** 221008541585  
**Statement Date:** May 21, 2025  
**Charges Due:** June 11, 2025

**Service Period:** Apr 16, 2025 - May 15, 2025

**Rate Schedule:** LS-2 Customer Specified Lighting

# Charge Details

# Important Messages

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**Quarterly Fuel Source Update**  
Tampa Electric's diverse fuel mix for the 12-month period ending March 2025 includes Natural Gas 80%, Purchased Power 10%, Solar 10% and Coal 0%.

<b>⚡ Electric Charges</b>		
<b>Lighting Service Items LS-2 (Bright Choices) for 30 days</b>		
Lighting Energy Charge	4326 kWh @ \$0.03412/kWh	\$147.60
Monthly Charge		\$10448.68
Lighting Fuel Charge	4326 kWh @ \$0.03059/kWh	\$132.33
Storm Protection Charge	4326 kWh @ \$0.00559/kWh	\$24.18
Clean Energy Transition Mechanism	4326 kWh @ \$0.00043/kWh	\$1.86
Storm Surcharge	4326 kWh @ \$0.01230/kWh	\$53.21
Florida Gross Receipt Tax		\$9.21
Franchise Fee		\$708.52
Municipal Public Service Tax		\$28.64
<b>Lighting Charges</b>		<b>\$11,554.23</b>

**Total Current Month's Charges** **\$11,554.23**

For more information about your bill and understanding your charges, please visit [TampaElectric.com](http://TampaElectric.com)

# Ways To Pay Your Bill

- Bank Draft**  
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- In-Person**  
Find list of Payment Agents at [TampaElectric.com](http://TampaElectric.com)
- Mail A Check**  
**Payments:**  
TECO  
P.O. Box 31318  
Tampa, FL 33631-3318  
Mail your payment in the enclosed envelope.  
**All Other Correspondences:**  
Tampa Electric  
P.O. Box 111  
Tampa, FL 33601-0111
- Credit or Debit Card**  
Pay by credit Card using KUBRA EZ-Pay at [TECOaccount.com](http://TECOaccount.com). Convenience fee will be charged.
- Phone**  
Toll Free:  
**866-689-6469**

# Contact Us

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[TampaElectric.com](http://TampaElectric.com)
- Phone:**  
**Commercial Customer Care:**  
866-832-6249  
**Residential Customer Care:**  
813-223-0800 (Hillsborough)  
863-299-0800 (Polk County)  
888-223-0800 (All Other Counties)
- Hearing Impaired/TTY:**  
7-1-1  
**Power Outage:**  
877-588-1010  
**Energy-Saving Programs:**  
813-275-3909

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00005750-0013343-Page 2 of 4

## Grau and Associates

1001 W. Yamato Road, Suite 301  
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. 27549  
Date 05/01/2025

---

SERVICE	AMOUNT
Audit FYE 09/30/2024	\$ <u>8,800.00</u>
Current Amount Due	\$ <u><u>8,800.00</u></u>

0 - 30	31 - 60	61 - 90	91 - 120	Over 120	Balance
8,800.00	0.00	0.00	0.00	0.00	8,800.00

Payment due upon receipt.

INVOICE

Molloy & James  
325 South Boulevard  
Tampa, FL 33606

jcastagan@mjlaw.us  
+1 (813) 629-8752

Bill to  
Brian Lamb  
The Heights CDD c/o Inframark

Invoice details  
Invoice no.: 1237  
Terms: Due on receipt  
Invoice date: 05/05/2025

Product or service	Description	Qty	Rate	Amount
Dan Molloy	4/30 Draft 2024 audit confirmation letter	1.5	\$400.00	\$600.00

Total \$600.00

Ways to pay



View and pay

# THE HEIGHTS CDD

## DISTRICT CHECK REQUEST

**Today's Date** 5/23/2025  
**Check Amount** **\$6,971.00**  
**Payable To** The Heights CDD  
**Check Description** FY2024 Year End Balance due to Trustee  
**Special Instructions** Mail check to trustee with Letter

(Please attach all supporting documentation: invoices, receipts, etc.)

*Natasha Sowani*

Authorization

DM		
Fund	<u>001</u>	
G/L	<u>20702</u>	
Object Code		
Chk	#	Date

# **THE HEIGHTS COMMUNITY DEVELOPMENT DISTRICT**

---

District Office ♦ 2005 Pan Am Circle, Suite 300 ♦ Tampa, Florida 33607  
Office (813) 873-7300 ♦ Fax (813) 873-7070

May 23, 2025

U.S. Bank N.A.-CDD  
Lockbox Services-12-2657  
EP-MN-01LB  
1200 Energy Park Drive  
St. Paul, MN 55108

Re: Debt Service Check for Deposit

To whom it may concern:

The Heights Community Development District, is requesting the enclosed check deposited into our Revenue accounts as follows:

CIP Revenue account #253111000 in the amount of \$6,971.00

If you have any questions, please do not hesitate to contact me directly at  
[Natasha.Sowani@inframark.com](mailto:Natasha.Sowani@inframark.com).

Sincerely,

---

Natasha Sowani  
Director of Finance and Accounting



**THE HEIGHTS CDD**  
**Summary of Operations and Maintenance Invoices**

Vendor	Invoice Date	Invoice/Account Number	Amount	Invoice Total	Comments/Description
<b>Monthly Contract</b>					
INFRAMARK LLC	6/1/2025	150746	\$833.34		Dissemination Services - June 25
INFRAMARK LLC	6/1/2025	150746	\$4,166.67		District Management June 25
INFRAMARK LLC	6/1/2025	150746	\$125.00	\$5,125.01	Website Main / Admin June 25
KEYSTONE PROPERTY MAINTENANCE	6/1/2025	23369	\$2,025.00	\$2,025.00	LANDSCAPE SERVICES
<b>Monthly Contract Subtotal</b>			<b>\$7,150.01</b>	<b>\$7,150.01</b>	
<b>Variable Contract</b>					
LANDMARK ENGINEERING &	6/15/2025	2130089-190	\$5,170.00	\$5,170.00	Through 05/31/25 - DE Services
TECO TAMPA ELECTRIC ACH	5/29/2025	052925-9735	\$820.42	\$820.42	ELECTRIC
TECO TAMPA ELECTRIC ACH	6/4/2025	060425-5097	\$162.94	\$162.94	ELECTRIC
TECO TAMPA ELECTRIC ACH	6/20/2025	062025-1585	\$11,568.69	\$11,568.69	ELECTRIC
<b>Variable Contract Subtotal</b>			<b>\$17,722.05</b>	<b>\$17,722.05</b>	
<b>Additional Services</b>					
OUTDOOR CONCEPTS OF	5/30/2025	10729	\$224.90	\$224.90	Irrigation Repairs May 25
<b>Additional Services Subtotal</b>			<b>\$224.90</b>	<b>\$224.90</b>	
<b>TOTAL</b>			<b>\$25,096.96</b>	<b>\$25,096.96</b>	



# INVOICE

2002 West Grand Parkway North  
Suite 100  
Katy, TX 77449

**INVOICE#**

150746

**DATE**

6/1/2025

**BILL TO**

The Heights CDD  
2005 Pan Am Cir Ste 300  
Tampa FL 33607-6008  
United States

**CUSTOMER ID**

C2314

**NET TERMS**

Net 30

**PO#****DUE DATE**

7/1/2025

Services provided for the Month of: June 2025

DESCRIPTION	QTY	UOM	RATE	MARKUP	AMOUNT
Dissemination Services	2	Ea	416.67		833.34
District Management	1	Ea	4,166.67		4,166.67
Website Maintenance / Admin	1	Ea	125.00		125.00
<b>Subtotal</b>					<b>5,125.01</b>

**Subtotal** \$5,125.01

**Tax** \$0.00

**Total Due** \$5,125.01

**Remit To : Inframark LLC, PO BOX 733778, Dallas, Texas, 75373-3778**

*To pay by Credit Card, please contact us at 281-578-4299, 9:00am - 5:30pm EST, Monday – Friday. A surcharge fee may apply.*

*To pay via ACH or Wire, please refer to our banking information below:*

*Account Name: INFRAMARK, LLC*

*ACH - Bank Routing Number: 111000614 / Account Number: 912593196*

*Wire - Bank Routing Number: 021000021 / SWIFT Code: CHASUS33 / Account Number: 912593196*

*Please include the Customer ID and the Invoice Number on your form of payment.*



Keystone Property Maintenance  
1324 Seven Springs Blvd #146  
New Port Richey, FL 34655 US  
7272246100  
keystonepm727@gmail.com

Invoice 23369

BILL TO  
THE HEIGHTS CDD  
2005 PAN AM CIRCLE, STE  
300  
TAMPA, FL 33607

DATE  
06/01/2025

PLEASE PAY  
\$2,025.00

DUE DATE  
07/01/2025

DATE	ACCOUNT SUMMARY	AMOUNT
05/01/2025	Balance Forward	2,745.00
	Other payments and credits after 05/01/2025 through 05/31/2025	-2,745.00
06/01/2025	Other invoices from this date	0.00
	New charges (details below)	2,025.00
	Total Amount Due	2,025.00

DESCRIPTION	QTY	RATE	AMOUNT
<b>Lawn Maintenance</b> BLOCK 4, HIGHLAND ROUND-ABOUT AND PALM/HIGHLAND RIGHT OF WAY	1	275.00	275.00
<b>Lawn Maintenance</b> PARKING GARAGE /CDD AREA	1	750.00	750.00
<b>Lawn Maintenance</b> ROUNDAABOUT AND RIVER WALK	1	1,000.00	1,000.00
CHECK	TOTAL OF NEW CHARGES		2,025.00

TOTAL DUE **\$2,025.00**

THANK YOU.

Email to  
Terefa @  
CDD



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, Suite 300  
Tampa, FL 33607

**Invoice Date:** Jun 15, 2025  
**Invoice Num:** 2130089-190  
**Billing Through:** May 31, 2025

### Heights Redevelopment (2130089)

Phase ID	Phase Description	Contract Amount	% Complete	Contract Billed To Date	Current Services
1.1-CA	Construction Administration				\$5,170.00
	Market Street Plans & Revisions				
	<u>Description</u>		<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
	Senior Professional Engineer		5.50	\$220.00	\$1,210.00
	Professional Engineer		24.00	\$165.00	\$3,960.00

**Amount Due This Invoice:** \$5,170.00



HEIGHTS COMMUNITY DEVELOPMENT  
DISTRICT MANAGEMENT SERVICES LLC  
212 W OAK AVE, SOLAR  
TAMPA, FL 33602-2010

Statement Date: May 29, 2025

Amount Due: \$820.42

Due Date: June 19, 2025  
Account #: 221008569735

**DO NOT PAY.** Your account will be drafted on June 19, 2025

## Account Summary

Current Service Period: April 24, 2025 - May 22, 2025

Previous Amount Due	\$820.42
Payment(s) Received Since Last Statement	-\$820.42
<b>Current Month's Charges</b>	<b>\$820.42</b>

**Amount Due by June 19, 2025 \$820.42**

Amount not paid by due date may be assessed a late payment charge and an additional deposit.



Scan here to view  
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DANGEROUS!**

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To ensure prompt credit, please return stub portion of this bill with your payment.

Account #: 221008569735

Due Date: June 19, 2025

Amount Due: \$820.42

Payment Amount: \$ \_\_\_\_\_

631631340623

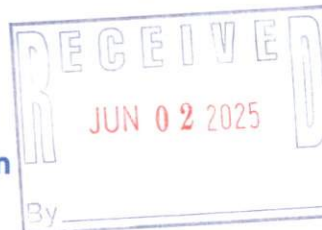
Your account will be  
drafted on June 19, 2025



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HEIGHTS COMMUNITY DEVELOPMENT DISTRICT MANAGEMENT  
SERVICES LLC  
2005 PAN AM CIRCLE SUITE 300  
TAMPA, FL 33607-6008

Mail payment to:  
TECO  
P.O. BOX 31318  
TAMPA, FL 33631-3318

Make check payable to: TECO  
Please write your account number on the memo line of your check.





Service For:  
212 W OAK AVE  
SOLAR, TAMPA, FL 33602-2010

Account #: 221008569735  
Statement Date: May 29, 2025  
Charges Due: June 19, 2025

Service Period: Apr 24, 2025 - May 22, 2025


Rate Schedule: LS-2 Customer Specified Lighting

Charge Details

Important Messages

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Tampa Electric's diverse fuel mix for the 12-month period ending March 2025 includes Natural Gas 80%, Purchased Power 10%, Solar 10% and Coal 0%.


	<b>Electric Charges</b>	
	<b>Lighting Service Items LS-2 (Bright Choices) for 29 days</b>	
	Lighting Energy Charge	\$0.00
	Monthly Charge	\$769.99
	Lighting Fuel Charge	\$0.00
	Storm Protection Charge	\$0.00
	Clean Energy Transition Mechanism	\$0.00
	Storm Surcharge	\$0.00
	Florida Gross Receipt Tax	\$0.00
	Franchise Fee	\$50.43
	Municipal Public Service Tax	\$0.00
	<b>Lighting Charges</b>	<b>\$820.42</b>

**Total Current Month's Charges** **\$820.42**

00000235-0000571-Page 2 of 4

For more information about your bill and understanding your charges, please visit [TampaElectric.com](http://TampaElectric.com)

Ways To Pay Your Bill

- **Bank Draft**  
Visit [TECOaccount.com](http://TECOaccount.com) for free recurring or one time payments via checking or savings account.
- **In-Person**  
Find list of Payment Agents at [TampaElectric.com](http://TampaElectric.com)
- **Mail A Check**  
**Payments:**  
TECO  
P.O. Box 31318  
Tampa, FL 33631-3318  
Mail your payment in the enclosed envelope.
- **Credit or Debit Card**  
Pay by credit Card using KUBRA EZ-Pay at [TECOaccount.com](http://TECOaccount.com). Convenience fee will be charged.
- **Phone**  
Toll Free: **866-689-6469**
- All Other Correspondences:**  
Tampa Electric  
P.O. Box 111  
Tampa, FL 33601-0111

Contact Us

- Online:**  
[TampaElectric.com](http://TampaElectric.com)
- Phone:**  
**Commercial Customer Care:** 866-832-6249  
**Residential Customer Care:** 813-223-0800 (Hillsborough)  
863-299-0800 (Polk County)  
888-223-0800 (All Other Counties)
- Hearing Impaired/TTY:** 7-1-1  
**Power Outage:** 877-588-1010  
**Energy-Saving Programs:** 813-275-3909

**Please Note:** If you choose to pay your bill at a location not listed on our website or provided by Tampa Electric, you are paying someone who is not authorized to act as a payment agent at Tampa Electric. You bear the risk that this unauthorized party will relay the payment to Tampa Electric and do so in a timely fashion. Tampa Electric is not responsible for payments made to unauthorized agents, including their failure to deliver or timely deliver the payment to us. Such failures may result in late payment charges to your account or service disconnection.



HEIGHTS COMMUNITY DEVELOPMENT  
DISTRICT MANAGEMENT SERVICES LLC  
1910 N OLA AVE, DOCKSIDE  
TAMPA, FL 33602-2014

Statement Date: June 04, 2025

Amount Due: \$162.94

Due Date: June 25, 2025

Account #: 221007995097

**DO NOT PAY.** Your account will be drafted on June 25, 2025

## Account Summary

Current Service Period: April 30, 2025 - May 29, 2025

Previous Amount Due	\$163.91
Payment(s) Received Since Last Statement	-\$163.91

Current Month's Charges	\$162.94
-------------------------	----------

**Amount Due by June 25, 2025 \$162.94**

Amount not paid by due date may be assessed a late payment charge and an additional deposit.

## Your Energy Insight



Your average daily kWh used was **8.33% higher** than the same period last year.

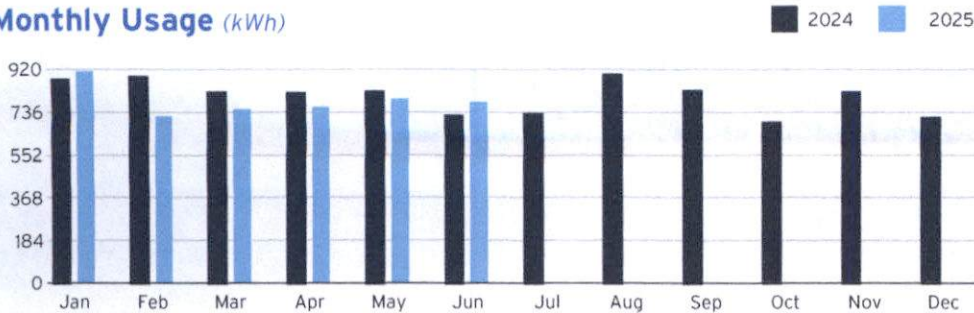


Your average daily kWh used was **4% higher** than it was in your previous period.

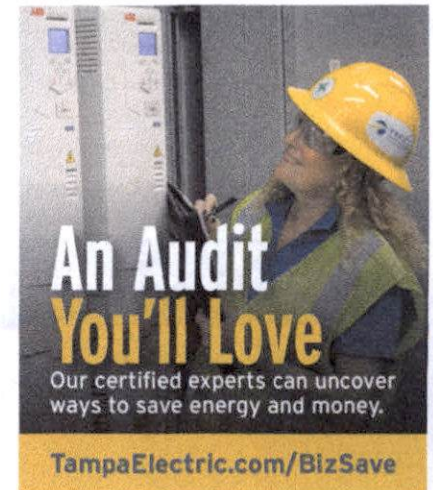


Scan here to view your account online.

## Monthly Usage (kWh)



Learn about your newly redesigned bill and get deeper insights about your usage by visiting [TECOaccount.com](https://TECOaccount.com)



To ensure prompt credit, please return stub portion of this bill with your payment.

Account #: 221007995097

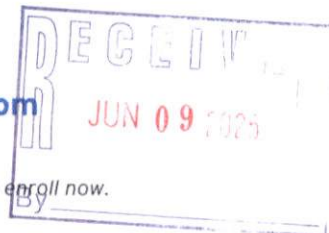
Due Date: June 25, 2025



**Pay your bill online at [TampaElectric.com](https://TampaElectric.com)**

See reverse side of your paystub for more ways to pay.

Go Paperless, Go Green! Visit [TampaElectric.com/Paperless](https://TampaElectric.com/Paperless) to enroll now.



Amount Due: \$162.94

Payment Amount: \$ \_\_\_\_\_

629162215527

Your account will be  
drafted on June 25, 2025

00006297 FTECO106052500461210 00000 02 00000000 13483 002

HEIGHTS COMMUNITY DEVELOPMENT DISTRICT MANAGEMENT  
SERVICES LLC  
2005 PAN AM CIRCLE SUITE 300  
TAMPA, FL 33607-6008

Mail payment to:  
TECO  
P.O. BOX 31318  
TAMPA, FL 33631-3318

Make check payable to: TECO  
Please write your account number on the memo line of your check.





Service For:  
1910 N OLA AVE  
DOCKSIDE, TAMPA, FL 33602-2014

Account #: 221007995097  
Statement Date: June 04, 2025  
Charges Due: June 25, 2025

Meter Read

Meter Location: DOCKSIDE

Service Period: Apr 30, 2025 - May 29, 2025

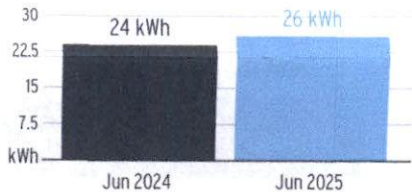
Rate Schedule: General Service - Non Demand

Meter Number	Read Date	Current Reading	- Previous Reading	= Total Used	Multiplier	Billing Period
1000697056	05/29/2025	49,818	49,036	782 kWh	1	30 Days

Charge Details

<b>Electric Charges</b>		
Daily Basic Service Charge	30 days @ \$0.63000	\$18.90
Energy Charge	782 kWh @ \$0.08641/kWh	\$67.57
Fuel Charge	782 kWh @ \$0.03391/kWh	\$26.52
Storm Protection Charge	782 kWh @ \$0.00577/kWh	\$4.51
Clean Energy Transition Mechanism	782 kWh @ \$0.00418/kWh	\$3.27
Storm Surcharge	782 kWh @ \$0.02121/kWh	\$16.59
Florida Gross Receipt Tax		\$3.52
<b>Electric Service Cost</b>		<b>\$140.88</b>
Franchise Fee		\$9.23
Municipal Public Service Tax		\$12.83
<b>Total Electric Cost, Local Fees and Taxes</b>		<b>\$162.94</b>

Avg kWh Used Per Day



Important Messages

Total Current Month's Charges \$162.94

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P.O. Box 31318  
Tampa, FL 33631-3318  
Mail your payment in the enclosed envelope.  
**All Other Correspondences:**  
Tampa Electric  
P.O. Box 111  
Tampa, FL 33601-0111
- Credit or Debit Card**  
Pay by credit Card using KUBRA EZ-Pay at [TECOaccount.com](https://www.TECOaccount.com). Convenience fee will be charged.
- Phone**  
Toll Free: **866-689-6469**

Contact Us

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[TampaElectric.com](https://www.TampaElectric.com)  
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813-223-0800 (Hillsborough)  
863-299-0800 (Polk County)  
888-223-0800 (All Other Counties)
- Hearing Impaired/TTY:**  
7-1-1  
**Power Outage:**  
877-588-1010  
**Energy-Saving Programs:**  
813-275-3909

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HEIGHTS COMMUNITY DEVELOPMENT  
DISTRICT MANAGEMENT SERVICES LLC  
212 W OAK AVE, LS2  
TAMPA, FL 33602-2010

Statement Date: June 20, 2025

Amount Due: \$11,568.69

Due Date: July 11, 2025

Account #: 221008541585

**DO NOT PAY. Your account will be drafted on July 11, 2025**

## Account Summary

Current Service Period: May 16, 2025 - June 16, 2025

Previous Amount Due \$11,554.23

Payment(s) Received Since Last Statement -\$11,554.23

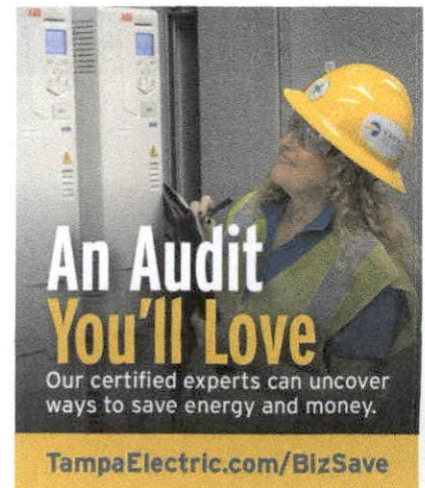
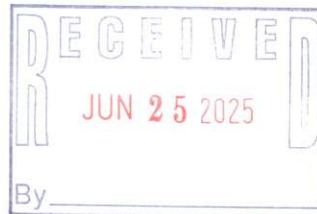
Current Month's Charges \$11,568.69

**Amount Due by July 11, 2025 \$11,568.69**

Amount not paid by due date may be assessed a late payment charge and an additional deposit.



Scan here to view  
your account online.



Learn about your newly redesigned bill and get deeper insights about your usage by visiting [TECOaccount.com](https://TECOaccount.com)



To ensure prompt credit, please return stub portion of this bill with your payment.

Account #: 221008541585

Due Date: July 11, 2025



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Go Paperless, Go Green! Visit [TampaElectric.com/Paperless](https://TampaElectric.com/Paperless) to enroll now.

Amount Due: \$11,568.69

Payment Amount: \$ \_\_\_\_\_

643976992487

Your account will be  
drafted on July 11, 2025



00006125 FTECO106202522571610 00000 02 00000000 13106 002

HEIGHTS COMMUNITY DEVELOPMENT DISTRICT MANAGEMENT  
SERVICES LLC  
2005 PAN AM CIRCLE SUITE 300  
TAMPA, FL 33607-6008

Mail payment to:  
TECO  
P.O. BOX 31318  
TAMPA, FL 33631-3318

Make check payable to: TECO  
Please write your account number on the memo line of your check.



**Service For:**  
212 W OAK AVE  
LS2, TAMPA, FL 33602-2010

**Account #:** 221008541585  
**Statement Date:** June 20, 2025  
**Charges Due:** July 11, 2025

**Service Period:** May 16, 2025 - Jun 16, 2025

**Rate Schedule:** LS-2 Customer Specified Lighting

## Charge Details

## Important Messages



### Electric Charges

#### Lighting Service Items LS-2 (Bright Choices) for 32 days

Lighting Energy Charge	4326 kWh @ \$0.03412/kWh	\$147.60
Monthly Charge		\$10448.68
Lighting Fuel Charge	4326 kWh @ \$0.03363/kWh	\$145.48
Storm Protection Charge	4326 kWh @ \$0.00559/kWh	\$24.18
Clean Energy Transition Mechanism	4326 kWh @ \$0.00043/kWh	\$1.86
Storm Surcharge	4326 kWh @ \$0.01230/kWh	\$53.21
Florida Gross Receipt Tax		\$9.55
Franchise Fee		\$709.40
Municipal Public Service Tax		\$28.73
<b>Lighting Charges</b>		<b>\$11,568.69</b>

**Total Current Month's Charges**

**\$11,568.69**

For more information about your bill and understanding your charges, please visit [TampaElectric.com](http://TampaElectric.com)

## Ways To Pay Your Bill



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Tampa, FL 33631-3318  
Mail your payment in the enclosed envelope.



### Credit or Debit Card

Pay by credit Card using KUBRA EZ-Pay at [TECOaccount.com](http://TECOaccount.com). Convenience fee will be charged.



### Phone

Toll Free:  
**866-689-6469**

### All Other

**Correspondences:**  
Tampa Electric  
P.O. Box 111  
Tampa, FL 33601-0111

## Contact Us

**Online:**  
[TampaElectric.com](http://TampaElectric.com)

**Phone:**  
**Commercial Customer Care:**  
866-832-6249  
**Residential Customer Care:**  
813-223-0800 (Hillsborough)  
863-299-0800 (Polk County)  
888-223-0800 (All Other Counties)

**Hearing Impaired/TTY:**  
7-1-1  
**Power Outage:**  
877-588-1010  
**Energy-Saving Programs:**  
813-275-3909

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Outdoor Concepts Of Tampa Bay, Inc.  
Irrigation Design, Repair & Installation  
3580 Woodridge Place  
Palm Harbor, FL 34684

# Invoice

Date	Invoice #
5/30/2025	10729

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

Project Information
City of Tampa Riverwalk Extension Tampa, FL

Terms
Due on receipt

Description	Qty	Rate	Amount
Service Call/Inspection - May - 052325	1	75.00	75.00
Solenoid	1	19.00	19.00
Nozzle (rainbird)	3	1.80	5.40
DB-Y wire connectors	2	2.50	5.00
6" pro spray	1	10.50	10.50
Labor, 2 - Men	1	110.00	110.00

**Total** \$224.90

Phone #	E-mail
727-647-1767	outdoorconceptsfl@gmail.com

**Payments/Credits** \$0.00

**Balance Due** \$224.90

**THE HEIGHTS CDD**  
**Summary of Operations and Maintenance Invoices**

Vendor	Invoice Date	Invoice/Account Number	Amount	Invoice Total	Comments/Description
<b>Monthly Contract</b>					
KEYSTONE PROPERTY MAINTENANCE	7/1/2025	23593	\$2,025.00	\$2,025.00	LANDSCAPE SERVICES - July 25
<b>Monthly Contract Subtotal</b>			<b>\$2,025.00</b>	<b>\$2,025.00</b>	
<b>Variable Contract</b>					
LANDMARK ENGINEERING &	7/15/2025	2130089-191	\$1,430.00	\$1,430.00	Through 06/30 - DE Services
TECO TAMPA ELECTRIC ACH	6/27/2025	062725-9735	\$820.42	\$820.42	ELECTRIC - 05/23 - 06/23
TECO TAMPA ELECTRIC ACH	7/3/2025	070325-5097	\$156.08	\$156.08	ELECTRIC - 05/30 - 06/27
TECO TAMPA ELECTRIC ACH	7/22/2025	072225-1585	\$11,568.69	\$11,568.69	06/17 - 07/16 - Electric
<b>Variable Contract Subtotal</b>			<b>\$13,975.19</b>	<b>\$13,975.19</b>	
<b>Regular Services</b>					
INFRAMARK LLC	7/1/2025	152950	\$833.34		Dissemination Services - July 25
INFRAMARK LLC	7/1/2025	152950	\$4,166.67		District Management July 25
INFRAMARK LLC	7/1/2025	152950	\$125.00	\$5,125.01	Website Maintenance - July 25
INFRAMARK LLC	7/16/2025	154349	\$8.70	\$8.70	June 25 - B/W Copies
TIMES PUBLISHING COM	7/23/2025	45962-071625	\$733.00	\$733.00	07/16 - 07/23 - Legal Advertising
<b>Regular Services Subtotal</b>			<b>\$5,866.71</b>	<b>\$5,866.71</b>	
<b>Additional Services</b>					
THE HEIGHTS CDD	6/18/2025	06182025-728	\$16,392.22	\$16,392.22	SERIES 2017 & 2018 FY25 TAX DIST ID 728
<b>Additional Services Subtotal</b>			<b>\$16,392.22</b>	<b>\$16,392.22</b>	
<b>TOTAL</b>			<b>\$38,259.12</b>	<b>\$38,259.12</b>	



Keystone Property Maintenance  
1324 Seven Springs Blvd #146  
New Port Richey, FL 34655 US  
7272246100  
keystonepm727@gmail.com

Invoice 23593

**BILL TO**

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

DATE  
07/01/2025

PLEASE PAY  
**\$2,025.00**

DUE DATE  
07/31/2025

DATE	ACCOUNT SUMMARY	AMOUNT
06/01/2025	Balance Forward	2,025.00
	Other payments and credits after 06/01/2025 through 06/30/2025	-2,025.00
07/01/2025	Other invoices from this date	0.00
	New charges (details below)	2,025.00
	Total Amount Due	2,025.00

DESCRIPTION	QTY	RATE	AMOUNT
<b>Lawn Maintenance</b> BLOCK 4,HIGHLAND ROUND-ABOUT AND PALM/HIGHLAND RIGHT OF WAY	1	275.00	275.00
<b>Lawn Maintenance</b> PARKING GARAGE /CDD AREA	1	750.00	750.00
<b>Lawn Maintenance</b> ROUNDAABOUT AND RIVER WALK	1	1,000.00	1,000.00
CHECK	TOTAL OF NEW CHARGES		2,025.00

TOTAL DUE **\$2,025.00**

THANK YOU.



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, Suite 300  
Tampa, FL 33607

**Invoice Date:** Jul 15, 2025  
**Invoice Num:** 2130089-191  
**Billing Through:** Jun 30, 2025

### Heights Redevelopment (2130089)

Phase ID	Phase Description	Contract Amount	% Complete	Contract Billed To Date	Current Services
1.1-CA	Construction Administration				<b>\$1,430.00</b>
	Continue Work on Market Street Plans				
	<u>Description</u>		<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
	Senior Professional Engineer		6.50	\$220.00	\$1,430.00

**Amount Due This Invoice:** **\$1,430.00**





HEIGHTS COMMUNITY DEVELOPMENT  
DISTRICT MANAGEMENT SERVICES LLC  
212 W OAK AVE, SOLAR  
TAMPA, FL 33602-2010

Statement Date: June 27, 2025

Amount Due: \$820.42

Due Date: July 18, 2025

Account #: 221008569735

**DO NOT PAY. Your account will be drafted on July 18, 2025**

### Account Summary

Current Service Period: May 23, 2025 - June 23, 2025

Previous Amount Due \$820.42

Payment(s) Received Since Last Statement -\$820.42

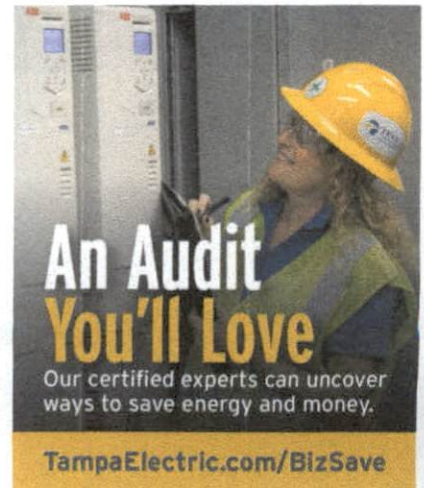
Current Month's Charges \$820.42

**Amount Due by July 18, 2025 \$820.42**

Amount not paid by due date may be assessed a late payment charge and an additional deposit.



Scan here to view  
your account online.



Learn about your newly redesigned bill and get deeper insights about your usage by visiting [TECOaccount.com](https://TECOaccount.com)



To ensure prompt credit, please return stub portion of this bill with your payment.

Account #: 221008569735

Due Date: July 18, 2025



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Go Paperless, Go Green! Visit [TampaElectric.com/Paperless](https://TampaElectric.com/Paperless) to enroll now.



Amount Due: \$820.42

Payment Amount: \$ \_\_\_\_\_

605088217411

Your account will be  
drafted on July 18, 2025



00006541 FTECO106282502325710 00000 02 00000000 13533 002

HEIGHTS COMMUNITY DEVELOPMENT DISTRICT MANAGEMENT  
SERVICES LLC  
2005 PAN AM CIRCLE SUITE 300  
TAMPA, FL 33607-6008

Mail payment to:  
TECO  
P.O. BOX 31318  
TAMPA, FL 33631-3318

Make check payable to: TECO  
Please write your account number on the memo line of your check.



**Service For:**  
212 W OAK AVE  
SOLAR, TAMPA, FL 33602-2010

**Account #:** 221008569735  
**Statement Date:** June 27, 2025  
**Charges Due:** July 18, 2025

**Service Period:** May 23, 2025 - Jun 23, 2025

**Rate Schedule:** LS-2 Customer Specified Lighting

## Charge Details

## Important Messages



### Electric Charges

#### Lighting Service Items LS-2 (Bright Choices) for 32 days

Lighting Energy Charge	\$0.00
Monthly Charge	\$769.99
Lighting Fuel Charge	\$0.00
Storm Protection Charge	\$0.00
Clean Energy Transition Mechanism	\$0.00
Storm Surcharge	\$0.00
Florida Gross Receipt Tax	\$0.00
Franchise Fee	\$50.43
Municipal Public Service Tax	\$0.00

**Lighting Charges** **\$820.42**

**Total Current Month's Charges**

**\$820.42**

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<b>Credit or Debit Card</b> Pay by credit Card using KUBRA EZ-Pay at <a href="http://TECOaccount.com">TECOaccount.com</a> . Convenience fee will be charged.	<b>Phone</b> Toll Free: <b>866-689-6469</b>	<b>All Other Correspondences:</b> Tampa Electric P.O. Box 111 Tampa, FL 33601-0111		

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HEIGHTS COMMUNITY DEVELOPMENT  
DISTRICT MANAGEMENT SERVICES LLC  
1910 N OLA AVE, DOCKSIDE  
TAMPA, FL 33602-2014

Statement Date: July 03, 2025

Amount Due: \$156.08

Due Date: July 24, 2025

Account #: 221007995097

DO NOT PAY. Your account will be drafted on July 24, 2025

## Account Summary

Current Service Period: May 30, 2025 - June 27, 2025

Previous Amount Due \$162.94

Payment(s) Received Since Last Statement -\$162.94

Current Month's Charges \$156.08

Amount Due by July 24, 2025 \$156.08

Amount not paid by due date may be assessed a late payment charge and an additional deposit.

## Your Energy Insight



Your average daily kWh used was **4% higher** than the same period last year.

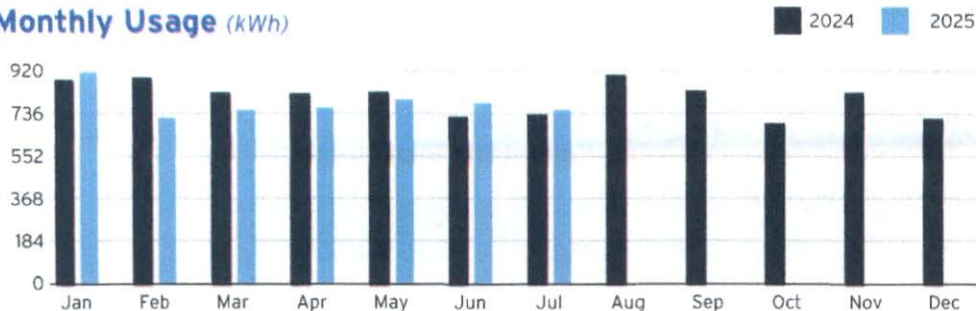


Your average daily kWh used was **0% higher** than it was in your previous period.



Scan here to view your account online.

## Monthly Usage (kWh)



Learn about your newly redesigned bill and get deeper insights about your usage by visiting [TECOaccount.com](https://TECOaccount.com)

**STOP POWER SURGES!**  
50% OFF install  
plus 1st month free!

Limited time offer at  
[TampaElectric.com/SurgeProtection](https://TampaElectric.com/SurgeProtection)

Zap Cap | **TECO**  
SYSTEMS TAMPA ELECTRIC  
AN EMERA COMPANY



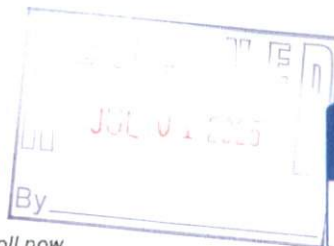
To ensure prompt credit, please return stub portion of this bill with your payment.



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See reverse side of your paystub for more ways to pay.

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Account #: 221007995097

Due Date: July 24, 2025

Amount Due: \$156.08

Payment Amount: \$ \_\_\_\_\_

637804194608

Your account will be  
drafted on July 24, 2025

00006183 FTECO107032523014910 00000 02 00000000 13369 002

HEIGHTS COMMUNITY DEVELOPMENT DISTRICT MANAGEMENT  
SERVICES LLC  
2005 PAN AM CIRCLE SUITE 300  
TAMPA, FL 33607-6008

Mail payment to:  
TECO  
P.O. BOX 31318  
TAMPA, FL 33631-3318

Make check payable to: TECO

Please write your account number on the memo line of your check.



**Service For:**  
1910 N OLA AVE  
DOCKSIDE, TAMPA, FL 33602-2014

**Account #:** 221007995097  
**Statement Date:** July 03, 2025  
**Charges Due:** July 24, 2025

## Meter Read

**Meter Location:** DOCKSIDE

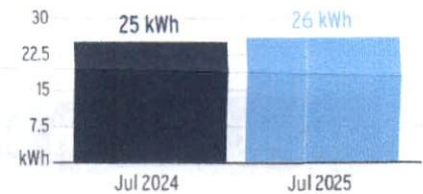
**Service Period:** May 30, 2025 - Jun 27, 2025

**Rate Schedule:** General Service - Non Demand

Meter Number	Read Date	Current Reading	Previous Reading	=	Total Used	Multiplier	Billing Period
1000697056	06/27/2025	50,566	49,818		748 kWh	1	29 Days

## Charge Details

## Avg kWh Used Per Day



## Important Messages



### Electric Charges

Daily Basic Service Charge	29 days @ \$0.63000	\$18.27
Energy Charge	748 kWh @ \$0.08641/kWh	\$64.63
Fuel Charge	748 kWh @ \$0.03391/kWh	\$25.36
Storm Protection Charge	748 kWh @ \$0.00577/kWh	\$4.32
Clean Energy Transition Mechanism	748 kWh @ \$0.00418/kWh	\$3.13
Storm Surcharge	748 kWh @ \$0.02121/kWh	\$15.87
Florida Gross Receipt Tax		\$3.37

**Electric Service Cost** **\$134.95**

Franchise Fee \$8.84

Municipal Public Service Tax \$12.29

**Total Electric Cost, Local Fees and Taxes** **\$156.08**

**Total Current Month's Charges**

**\$156.08**

For more information about your bill and understanding your charges, please visit [TampaElectric.com](https://www.tampaelectric.com)

## Ways To Pay Your Bill



### Bank Draft

Visit [TECOaccount.com](https://TECOaccount.com) for free recurring or one time payments via checking or savings account.



### In-Person

Find list of Payment Agents at [TampaElectric.com](https://TampaElectric.com)



### Mail A Check

**Payments:**  
TECO  
P.O. Box 31318  
Tampa, FL 33631-3318  
Mail your payment in the enclosed envelope.



### Credit or Debit Card

Pay by credit Card using KUBRA EZ-Pay at [TECOaccount.com](https://TECOaccount.com). Convenience fee will be charged.



### Phone

Toll Free:  
**866-689-6469**

**All Other Correspondences:**  
Tampa Electric  
P.O. Box 111  
Tampa, FL 33601-0111

## Contact Us

### Online:

[TampaElectric.com](https://TampaElectric.com)

### Phone:

**Commercial Customer Care:**

866-832-6249

**Residential Customer Care:**

813-223-0800 (Hillsborough)

863-299-0800 (Polk County)

888-223-0800 (All Other Counties)

### Hearing Impaired/TTY:

7-1-1

### Power Outage:

877-588-1010

### Energy-Saving Programs:

813-275-3909

**Please Note:** If you choose to pay your bill at a location not listed on our website or provided by Tampa Electric, you are paying someone who is not authorized to act as a payment agent at Tampa Electric. You bear the risk that this unauthorized party will relay the payment to Tampa Electric and do so in a timely fashion. Tampa Electric is not responsible for payments made to unauthorized agents, including their failure to deliver or timely deliver the payment to us. Such failures may result in late payment charges to your account or service disconnection.





HEIGHTS COMMUNITY DEVELOPMENT  
DISTRICT MANAGEMENT SERVICES LLC  
212 W OAK AVE, LS2  
TAMPA, FL 33602-2010

Statement Date: July 22, 2025

Amount Due: \$11,568.69

Due Date: August 12, 2025

Account #: 221008541585

**DO NOT PAY.** Your account will be drafted on August 12, 2025

## Account Summary

Current Service Period: June 17, 2025 - July 16, 2025

Previous Amount Due \$11,568.69

Payment(s) Received Since Last Statement -\$11,568.69

Current Month's Charges \$11,568.69

**Amount Due by August 12, 2025 \$11,568.69**

Amount not paid by due date may be assessed a late payment charge and an additional deposit.



Scan here to view  
your account online.



Learn about your newly redesigned bill and get deeper insights about your usage by visiting [TECOaccount.com](https://TECOaccount.com)



**Pay your bill online at [TampaElectric.com](https://TampaElectric.com)**

See reverse side of your paystub for more ways to pay.

Go Paperless, Go Green! Visit [TampaElectric.com/Paperless](https://TampaElectric.com/Paperless) to enroll now.

To ensure prompt credit, please return stub portion of this bill with your payment.

Account #: 221008541585

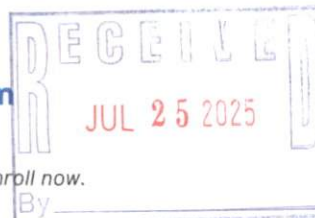
Due Date: August 12, 2025

Amount Due: \$11,568.69

Payment Amount: \$ \_\_\_\_\_

661260840190

Your account will be  
drafted on August 12, 2025



00006237 FTECO107222522524210 00000 02 00000000 13216 002

HEIGHTS COMMUNITY DEVELOPMENT DISTRICT MANAGEMENT  
SERVICES LLC  
2005 PAN AM CIRCLE SUITE 300  
TAMPA, FL 33607-6008

Mail payment to:  
TECO  
P.O. BOX 31318  
TAMPA, FL 33631-3318

Make check payable to: TECO  
Please write your account number on the memo line of your check.



**Service For:**  
212 W OAK AVE  
LS2, TAMPA, FL 33602-2010

**Account #:** 221008541585  
**Statement Date:** July 22, 2025  
**Charges Due:** August 12, 2025

**Service Period:** Jun 17, 2025 - Jul 16, 2025

**Rate Schedule:** LS-2 Customer Specified Lighting

## Charge Details

## Important Messages

### What's Raising Your Power Bill?

We want you to know what's contributing to higher electric costs, how we can help and ways you can save energy and money. Please visit [TampaElectric.com/2025Bills](https://TampaElectric.com/2025Bills) to learn more.



### Electric Charges

#### Lighting Service Items LS-2 (Bright Choices) for 30 days

Lighting Energy Charge	4326 kWh @ \$0.03412/kWh	\$147.60
Monthly Charge		\$10448.68
Lighting Fuel Charge	4326 kWh @ \$0.03363/kWh	\$145.48
Storm Protection Charge	4326 kWh @ \$0.00559/kWh	\$24.18
Clean Energy Transition Mechanism	4326 kWh @ \$0.00043/kWh	\$1.86
Storm Surcharge	4326 kWh @ \$0.01230/kWh	\$53.21
Florida Gross Receipt Tax		\$9.55
Franchise Fee		\$709.40
Municipal Public Service Tax		\$28.73
<b>Lighting Charges</b>		<b>\$11,568.69</b>

**Total Current Month's Charges**

**\$11,568.69**

For more information about your bill and understanding your charges, please visit [TampaElectric.com](https://TampaElectric.com)

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7-1-1

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# INVOICE

2002 West Grand Parkway North  
Suite 100  
Katy, TX 77449

**INVOICE#**

152950

**DATE**

7/1/2025

**BILL TO**

The Heights CDD  
2005 Pan Am Cir Ste 300  
Tampa FL 33607-6008  
United States

**CUSTOMER ID**

C2314

**NET TERMS**

Due On Receipt

**PO#****DUE DATE**

7/1/2025

Services provided for the Month of: July 2025

DESCRIPTION	QTY	UOM	RATE	MARKUP	AMOUNT
Dissemination Services	2	Ea	416.67		833.34
District Management	1	Ea	4,166.67		4,166.67
Website Maintenance / Admin	1	Ea	125.00		125.00
<b>Subtotal</b>					<b>5,125.01</b>

<b>Subtotal</b>	\$5,125.01
<b>Tax</b>	\$0.00
<b>Total Due</b>	\$5,125.01

**Remit To : Inframark LLC, PO BOX 733778, Dallas, Texas, 75373-3778**

*To pay by Credit Card, please contact us at 281-578-4299, 9:00am - 5:30pm EST, Monday – Friday. A surcharge fee may apply.*

*To pay via ACH or Wire, please refer to our banking information below:*

*Account Name: INFRAMARK, LLC*

*ACH - Bank Routing Number: 111000614 / Account Number: 912593196*

*Wire - Bank Routing Number: 021000021 / SWIFT Code: CHASUS33 / Account Number: 912593196*

*Please include the Customer ID and the Invoice Number on your form of payment.*



2002 West Grand Parkway North  
Suite 100  
Katy, TX 77449

**BILL TO**  
The Heights CDD  
2005 Pan Am Cir Ste 300  
Tampa FL 33607-6008  
United States

Services provided for the Month of: June 2025

# INVOICE

**INVOICE#**  
154349

**CUSTOMER ID**  
C2314

**PO#**

**DATE**  
7/16/2025

**NET TERMS**  
Due On Receipt

**DUE DATE**  
7/16/2025

DESCRIPTION	QTY	UOM	RATE	MARKUP	AMOUNT
B/W Copies	58	Ea	0.15		8.70
<b>Subtotal</b>					<b>8.70</b>

<b>Subtotal</b>	\$8.70
<b>Tax</b>	\$0.00
<b>Total Due</b>	<b>\$8.70</b>

Remit To : Inframark LLC, PO BOX 733778, Dallas, Texas, 75373-3778

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# 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

## DVERTISING INVOICE

vertising Run Dates	Advertiser Name	
7/16/25-7/23/25	THE HEIGHTS CDD	
Billing Date	Sales Rep	Customer Account
7/23/2025	Deirdre Bonett	TB106078
Total Amount Due		Invoice Number
\$733.00		45962-071625



### PAYMENT DUE UPON RECEIPT

Start	Stop	Ad Number	Product	Placement	Description PO Number	Ins.	Size	et Amount
7/16/25	7/23/25	45962	Baylink Hillsborough , tampabay.com	Legal-CLS 2 col	Adoption of FY2026 Budget  Affidavit Fee	4	1.00x45.00 L	\$731.00  \$2.00

PLEASE DETACH AND RETURN LOWER PORTION WITH YOUR REMITTANCE

# Tampa Bay Times

tampabay.com

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

Advertising Run Dates	Advertiser Name	
7/16/25-7/23/25	THE HEIGHTS CDD	
Billing Date	Sales Rep	Customer Account
7/23/2025	Deirdre Bonett	TB106078
Total Amount Due		Invoice Number
\$733.00		45962-071625

DO NOT SEND CASH BY MAIL

PLEASE MAKE CHECK PAYABLE TO: TIMES PUBLISHING COMPANY

THE HEIGHTS CDD  
2005 Pan Am Cir Ste 300  
Tampa, FL 33607-6008

#### REMIT TO:

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



# Tampa Bay Times

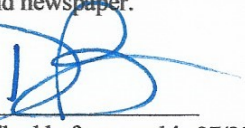
Published Daily

STATE OF FLORIDA} ss

COUNTY OF HILLSBOROUGH County

Before the undersigned authority personally appeared Deirdre Bonett who on oath says that he/she is a Legal Advertising Representative of the Tampa Bay Times a daily newspaper printed in St. Petersburg, in Hillsborough County, Florida that the attached copy of advertisement being a Legal Notice in the matter Adoption of FY2026 Budget was published in said newspaper by print in the issues of 07/16/25, 07/23/25 or by publication on the newspaper's website, if authorized.

Affiant further says that the website or newspaper complies with all legal requirements for publication in chapter 50, Florida Statutes. 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.

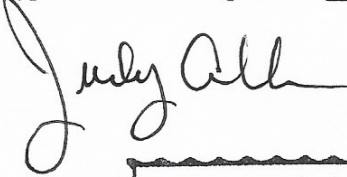
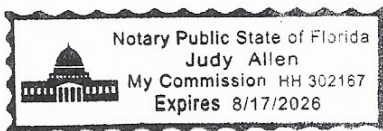
Signature of Affiant 

Sworn to and subscribed before me this 07/23/2025

Signature of Notary of Public

Personally known ☒ or produced identification.

Type of identification produced \_\_\_\_\_

## Notice of Public Hearing and Board of Supervisors Meeting of the Heights Community Development District

The Board of Supervisors ("Board") of The Heights Community Development District ("District") will hold a public hearing on August 06, 2025 at 10:00 a.m. at the Offices of SoHo Capital located at 220 W. 7th Avenue, Suite 100, Tampa, FL 33602, for the purpose of hearing comments and objections on the adoption of the proposed budget ("Proposed Budget") of the District for the fiscal year beginning October 1, 2025 and ending September 30, 2026 ("Fiscal Year 2025/2026").

A regular board meeting of the District will also be held at that time where the Board may consider any other business that may properly come before it. A copy of the agenda and Proposed Budget may be obtained at the offices of the District Manager, 2005 Pan Am Circle, Suite 300, Tampa, Florida 33607, (813) 873-730 ("District Manager's Office"), during normal business hours. In accordance with Section 189.016, Florida Statutes, the proposed budget will be posted on the District's website [www.theheightscdd.org](http://www.theheightscdd.org) at least two days before the budget hearing date.

The public hearing and meeting are open to the public and will be conducted in accordance with the provisions of Florida law. The public hearing and meeting may be continued to a date, time, and place to be specified on the record at the meeting. There may be occasions when Board Supervisors or District Staff may participate by speaker telephone. Any person requiring special accommodations at this meeting because of a disability or physical impairment should contact the District Manager's Office at least forty-eight (48) hours prior to the meeting. If you are hearing or speech impaired, please contact the Florida Relay Service by dialing 7-1-1 for aid in contacting the District Manager's Office.

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

Brian Lamb  
District Manager  
07/16/25, 07/23/25

45962



# THE HEIGHTS CDD

## DISTRICT CHECK REQUEST

**Today's Date** 6/18/2025  
**Check Amount** **\$16,392.22**  
**Payable To** The Heights CDD  
**Check Description** Series 2017 & Series 2018 - FY 22 Tax Dist. ID Dist 728  
**Special Instructions** Mail check to trustee with Letter

(Please attach all supporting documentation: invoices, receipts, etc.)

Natasha Sowani

Authorization

DM			
Fund	<u>001</u>		
G/L	<u>20702</u>		
Object Code			
Chk	#	Date	

## 2025

**TAX REVENUE RECEIPTS AND TRANSFER SCHEDULE**  
**FISCAL YEAR 2025, TAX YEAR 2024**

	Dollar Amounts	Fiscal Year 2025 Percentages	
Net O&M	500,000.00	38.9%	0.390
Net DS	783,832.83	61.1%	0.611
Net Total	1,283,832.83	100.0%	1.000

Date Received	Amount Received	38.95%	38.95%	61.05%	61.05%	Proof	Distribution Number & Date Transferred	Payments (CDD Check #)
		Raw Numbers Operations Revenue	Rounded Operations Revenue	Raw Numbers 2015 Debt Service Revenue	Rounded 2015 Debt Service Revenue			
12/17/2024	61,228.64	23,846.03	23,846.04	37,382.61	37,382.61	(0.01)	Dist 707	
1/7/2025	1,198,666.00	466,831.03	466,831.03	731,834.97	731,834.97	-	Dist 709	1725
6/18/2025	26,848.67	10,456.45	10,456.45	16,392.22	16,392.22	-	Dist 728	
		-	-	-	-	-		
		-	-	-	-	-		
		-	-	-	-	-		
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		-	-	-	-	-		
		-	-	-	-	-		
		-	-	-	-	-		
TOTAL	1,286,743.31	501,133.51	501,133.51	785,609.80	785,609.80			
Net Total on Roll	1,283,832.83		500,000.00		783,832.83			
Collection Surplus / (Deficit)	2,910.48		1,133.51		1,776.97			

[illegible]

\$ 151,359.71	\$ 131,889.95	\$ 217,883.87
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