

# **RIDGE AT HEATH BROOK**

**COMMUNITY DEVELOPMENT  
DISTRICT**

**September 5, 2025**

**BOARD OF SUPERVISORS  
PUBLIC HEARINGS AND  
REGULAR MEETING  
AGENDA**

# **RIDGE AT HEATH BROOK**

**COMMUNITY DEVELOPMENT DISTRICT**

## **AGENDA LETTER**

# Ridge at Heath Brook Community Development District

## OFFICE OF THE DISTRICT MANAGER

2300 Glades Road, Suite 410W • Boca Raton, Florida 33431

Phone: (561) 571-0010 • Toll-free: (877) 276-0889 • Fax: (561) 571-0013

August 29, 2025

### ATTENDEES:

Please identify yourself each time you speak to facilitate accurate transcription of meeting minutes.

Board of Supervisors

Ridge at Heath Brook Community Development District

Dear Board Members:

The Board of Supervisors of the Ridge at Heath Brook Community Development District will hold Public Hearings and a Regular Meeting on September 5, 2025 at 11:30 a.m., or as soon thereafter as the matter may be heard, at The Club at Ocala Preserve, 4021 NW 53rd Avenue Road, Ocala, Florida 34482. The agenda is as follows:

1. Call to Order/Roll Call
2. Public Comments
3. Consider Appointment to Fill Unexpired Term of Seat 2; *Term Expires November 2026*
  - Administration of Oath of Office (*the following will be provided under separate cover*)
    - A. Required Ethics Training and Disclosure Filing
      - Sample Form 1 2023/Instructions
    - B. Membership, Obligations and Responsibilities
    - C. Guide to Sunshine Amendment and Code of Ethics for Public Officers and Employees
    - D. Form 8B: Memorandum of Voting Conflict for County, Municipal and other Local Public Officers
4. Consideration of Resolution 2025-04, Electing and Removing Officers of the District and Providing for an Effective Date
5. Public Hearing on Adoption of Fiscal Year 2025/2026 Budget
  - A. Affidavit of Publication
  - B. Consideration of Resolution 2025-05, Relating to the Annual Appropriations and Adopting the Budget(s) for the Fiscal Year Beginning October 1, 2025, and Ending September 30, 2026; Authorizing Budget Amendments; and Providing an Effective Date

6. Public Hearing to Hear Comments and Objections on the Imposition of Maintenance and Operation Assessments to Fund the Budget for Fiscal Year 2025/2026, Pursuant to Florida Law
  - A. Proof/Affidavit of Publication
  - B. Mailed Notice(s) to Property Owners
  - C. Consideration of Resolution 2025-06, Providing for Funding for the Fiscal Year 2026 Adopted Budget(s); 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
7. Consideration of Fiscal Year 2026 Deficit Funding Agreement
8. Consideration of Resolution 2025-07, Approving the Florida Statewide Mutual Aid Agreement; Providing for Severability; and Providing for an Effective Date
9. Presentation of Audited Annual Financial Report for Fiscal Year Ended September 30, 2024, Prepared by Grau & Associates
  - A. Consideration of Resolution 2025-08, Hereby Accepting the Financial Report for the Fiscal Year Ended September 30, 2024
10. Consideration of Resolution 2025-09, Designating Dates, Times and Locations for Regular Meetings of the Board of Supervisors of the District for Fiscal Year 2025/2026 and Providing for an Effective Date
11. Consideration of Goals and Objectives Reporting FY2026 [HB7013 - Special Districts Performance Measures and Standards Reporting]
  - Authorization of Chair to Approve Findings Related to 2025 Goals and Objectives Reporting
12. Acceptance of Unaudited Financial Statements as of July 31, 2025
13. Approval of April 4, 2025 Regular Meeting Minutes
14. Staff Reports
  - A. District Counsel: *Kutak Rock LLP*
  - B. District Engineer: *Atwell, LLC*
    - Consideration: Proposal for Surveying Services

C. District Manager: *Wrathell, Hunt and Associates, LLC*

- 130 Registered Voters in District as of April 15, 2025
- NEXT MEETING DATE: TBD
  - QUORUM CHECK

SEAT 1	CHRISTIAN COTTER	<input type="checkbox"/>	IN PERSON	<input type="checkbox"/>	PHONE	<input type="checkbox"/>	NO
SEAT 2		<input type="checkbox"/>	IN PERSON	<input type="checkbox"/>	PHONE	<input type="checkbox"/>	NO
SEAT 3	KARA DISOTELL	<input type="checkbox"/>	IN PERSON	<input type="checkbox"/>	PHONE	<input type="checkbox"/>	NO
SEAT 4	JOHN WIGGINS	<input type="checkbox"/>	IN PERSON	<input type="checkbox"/>	PHONE	<input type="checkbox"/>	NO
SEAT 5	ETHAN MELLISH	<input type="checkbox"/>	IN PERSON	<input type="checkbox"/>	PHONE	<input type="checkbox"/>	NO

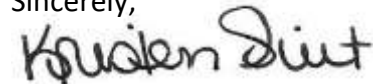
15. Board Members' Comments/Requests

16. Public Comments

17. Adjournment

If you should have any questions or concerns, please do not hesitate to contact me directly at (410) 207-1802.

Sincerely,



Kristen Suit  
District Manager

**FOR BOARD MEMBERS AND STAFF TO ATTEND BY TELEPHONE**

**CALL-IN NUMBER: 1-888-354-0094**

**PARTICIPANT PASSCODE: 943 865 3730**

# **RIDGE AT HEATH BROOK**

**COMMUNITY DEVELOPMENT DISTRICT**

**3**

**RIDGE AT HEATH BROOK COMMUNITY DEVELOPMENT DISTRICT  
BOARD OF SUPERVISORS  
OATH OF OFFICE**

I, \_\_\_\_\_, A CITIZEN OF THE STATE OF FLORIDA AND OF THE UNITED STATES OF AMERICA, AND BEING EMPLOYED BY OR AN OFFICER OF RIDGE AT HEATH BROOK COMMUNITY DEVELOPMENT DISTRICT AND A RECIPIENT OF PUBLIC FUNDS AS SUCH EMPLOYEE OR OFFICER, DO HEREBY SOLEMNLY SWEAR OR AFFIRM THAT I WILL SUPPORT THE CONSTITUTION OF THE UNITED STATES AND OF THE STATE OF FLORIDA.

\_\_\_\_\_  
Board Supervisor

**ACKNOWLEDGMENT OF OATH BEING TAKEN**

STATE OF FLORIDA  
COUNTY OF \_\_\_\_\_

The foregoing oath was administered before me before me by means of ☐ physical presence or ☐ online notarization on this \_\_\_\_ day of \_\_\_\_\_, 20\_\_, by \_\_\_\_\_, who is personally known to me or has produced \_\_\_\_\_ as identification, and is the person described in and who took the aforementioned oath as a Member of the Board of Supervisors of Ridge at Heath Brook Community Development District and acknowledged to and before me that he/she took said oath for the purposes therein expressed.

(NOTARY SEAL)

\_\_\_\_\_  
Notary Public, State of Florida

Print Name: \_\_\_\_\_

Commission No.: \_\_\_\_\_ Expires: \_\_\_\_\_

-----  
MAILING ADDRESS: ☐ Home ☐ Office County of Residence \_\_\_\_\_

\_\_\_\_\_  
Street Phone Fax

\_\_\_\_\_  
City, State, Zip Email Address

# **RIDGE AT HEATH BROOK**

**COMMUNITY DEVELOPMENT DISTRICT**

**4**



**RESOLUTION 2025-04**

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE RIDGE AT  
HEATH BROOK COMMUNITY DEVELOPMENT DISTRICT ELECTING  
AND REMOVING OFFICERS OF THE DISTRICT AND PROVIDING FOR  
AN EFFECTIVE DATE.**

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

**WHEREAS**, the District’s Board of Supervisors of the District desires to elect and remove certain Officers of the District.

**NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF  
SUPERVISORS OF THE RIDGE AT HEATH BROOK COMMUNITY  
DEVELOPMENT DISTRICT:**

**SECTION 1.** The following is/are elected as Officer(s) of the District effective September 5, 2025:

\_\_\_\_\_ is appointed Chair

\_\_\_\_\_ is appointed Vice Chair

\_\_\_\_\_ is appointed Assistant Secretary

\_\_\_\_\_ is appointed Assistant Secretary

\_\_\_\_\_ is appointed Assistant Secretary

Jordan Lansford is appointed Assistant Secretary

**SECTION 2.** The following Officer(s) shall be removed as Officer(s) as of September 5, 2025:

\_\_\_\_\_

**SECTION 3.** The following prior appointments By the Board remain unaffected by this Resolution.

Craig Wrathell is Secretary

Kristen Suit is Assistant Secretary

Craig Wrathell is Treasurer

Jeff Pinder is Assistant Treasurer

**PASSED AND ADOPTED** this 5th day of September, 2025.

ATTEST:

**RIDGE AT HEATH BROOK COMMUNITY  
DEVELOPMENT DISTRICT**

Secretary/Assistant Secretary

Chair/Vice Chair, Board of Supervisors

# **RIDGE AT HEATH BROOK**

**COMMUNITY DEVELOPMENT DISTRICT**

**5**

# **RIDGE AT HEATH BROOK**

**COMMUNITY DEVELOPMENT DISTRICT**

# **5A**

# LOCALiQ

The Gainesville Sun | The Ledger  
Daily Commercial | Ocala StarBanner  
News Chief | Herald-Tribune

PO Box 631244 Cincinnati, OH 45263-1244

## AFFIDAVIT OF PUBLICATION

Ridge at Heath Brook CDD  
2300 Glades RD # 410W  
Boca Raton FL 33431-8556

STATE OF WISCONSIN, COUNTY OF BROWN

Before the undersigned authority personally appeared, who on oath says that he or she is the Legal Coordinator of the Star Banner, published in Marion County, Florida; that the attached copy of advertisement, being a Public Notices, was published on the publicly accessible website of Marion County, Florida, or in a newspaper by print in the issues of, on:

08/18/2025

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

Subscribed and sworn to before me, by the legal clerk, who is personally known to me, on 08/18/2025

Legal Clerk

Notary, State of WI, County of Brown

8.25.26

My commission expires

Publication Cost: \$171.50

Tax Amount: \$0.00

Payment Cost: \$171.50

Order No: 11569886

Customer No: 585864

# of Copies:

0

PO #:

**THIS IS NOT AN INVOICE!**

*Please do not use this form for payment remittance.*

MARIAH VERHAGEN  
Notary Public  
State of Wisconsin

### RIDGE AT HEATH BROOK COMMUNITY DEVELOPMENT DISTRICT NOTICE OF PUBLIC HEARING TO CONSIDER THE ADOPTION OF THE FISCAL YEAR 2025/2026 BUDGET(S); AND NOTICE OF REGULAR BOARD OF SUPERVISORS' MEETING.

The Board of Supervisors ("Board") of the Ridge at Heath Brook Community Development District ("District") will hold a public hearing on September 5, 2025, at 11:30 a.m., and at The Club at Ocala Preserve, 4021 NW 53rd Avenue Road, Ocala, Florida 34482, for the purpose of hearing comments and objections on the adoption of the proposed budget(s) ("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, Wrathell, Hunt and Associates, LLC, 2300 Glades Road #410W, Boca Raton, Florida 33431 ("District Manager's Office"), during normal business hours, or by visiting the District's website at <https://www.ridgeatheathbrookcdd.net/>.

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, or 1-800-955-8771 (TTY) / 1-800-955-8770 (Voice), 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.  
District Manager

# **RIDGE AT HEATH BROOK**

**COMMUNITY DEVELOPMENT DISTRICT**

# **5B**

## RESOLUTION 2025-05

### THE ANNUAL APPROPRIATION RESOLUTION OF THE RIDGE AT HEATH BROOK COMMUNITY DEVELOPMENT DISTRICT (“DISTRICT”) RELATING TO THE ANNUAL APPROPRIATIONS AND ADOPTING THE BUDGET(S) FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2025, AND ENDING SEPTEMBER 30, 2026; AUTHORIZING BUDGET AMENDMENTS; 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 (“**Board**”) of the Ridge at Heath Brook Community Development District (“**District**”) proposed budget(s) (“**Proposed Budget**”) for the fiscal year beginning October 1, 2025 and ending September 30, 2026 (“**Fiscal Year 2025/2026**”) along with an explanatory and complete financial plan for each fund of the District, pursuant to the provisions of Section 190.008(2)(a), *Florida 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 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<sup>st</sup> of each year, the Board, by passage of the Annual Appropriation Resolution, shall adopt a budget for the ensuing fiscal year and appropriate such sums of money as the Board deems necessary to defray all expenditures of the District during the ensuing fiscal year; and

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

### NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE RIDGE AT HEATH BROOK COMMUNITY DEVELOPMENT DISTRICT:

#### SECTION 1. BUDGET

- a. The Board has reviewed the Proposed Budget, a copy of which is on file with the office of the District Manager and at the District’s Local Records Office, and hereby approves certain amendments thereto, as shown in Section 2 below.
- b. The Proposed Budget, attached hereto as **Exhibit “A,”** as amended by the Board, is hereby adopted in accordance with the provisions of Section 190.008(2)(a), *Florida Statutes* (“**Adopted Budget**”), and incorporated herein by reference;

provided, however, that the comparative figures contained in the Adopted Budget may be subsequently revised as deemed necessary by the District Manager to reflect actual revenues and expenditures.

- c. The Adopted Budget, as amended, shall be maintained in the office of the District Manager and at the District's Local Records Office and identified as "The Budget for the Ridge at Heath Brook Community Development District for the Fiscal Year Ending September 30, 2026."
- d. The Adopted Budget shall be posted by the District Manager on the District's official website within thirty (30) days after adoption, and shall remain on the website for at least 2 years.

## **SECTION 2. APPROPRIATIONS**

There is hereby appropriated out of the revenues of the District, for Fiscal Year 2025/2026, the sums set forth in **Exhibit A** to be raised by the levy of assessments, a funding agreement and/or otherwise. Such sums are deemed by the Board to be necessary to defray all expenditures of the District during said budget year, and are to be divided and appropriated in the amounts set forth in **Exhibit A**.

## **SECTION 3. BUDGET AMENDMENTS**

Pursuant to Section 189.016, *Florida Statutes*, the District at any time within Fiscal Year 2025/2026 or within 60 days following the end of the Fiscal Year 2025/2026 may amend its Adopted Budget for that fiscal year as follows:

- a. A line-item appropriation for expenditures within a fund may be decreased or increased by motion of the Board recorded in the minutes, and approving the expenditure, if the total appropriations of the fund do not increase.
- b. The District Manager or Treasurer may approve an expenditure that would increase or decrease a line-item appropriation for expenditures within a fund if the total appropriations of the fund do not increase and if either (i) the aggregate change in the original appropriation item does not exceed the greater of \$15,000 or 15% of the original appropriation, or (ii) such expenditure is authorized by separate disbursement or spending resolution.
- c. Any other budget amendments shall be adopted by resolution and consistent with Florida law.

The District Manager or Treasurer must ensure that any amendments to the budget under paragraph c. above are posted on the District's website within 5 days after adoption and remain on the website for at least 2 years.

**SECTION 4. EFFECTIVE DATE.** This Resolution shall take effect immediately upon adoption.



**PASSED AND ADOPTED THIS 5TH DAY OF SEPTEMBER, 2025.**

**ATTEST:**

**RIDGE AT HEATH BROOK COMMUNITY  
DEVELOPMENT DISTRICT**

By: \_\_\_\_\_

Title: \_\_\_\_\_

By: \_\_\_\_\_

Its: \_\_\_\_\_

**Exhibit A:**      Fiscal Year 2025/2026 Budget(s)

**Exhibit A:** Fiscal Year 2025/2026 Budget(s)

**RIDGE AT HEATHBROOK  
COMMUNITY DEVELOPMENT DISTRICT  
PROPOSED BUDGET  
FISCAL YEAR 2026**

**RIDGE AT HEATHBROOK  
COMMUNITY DEVELOPMENT DISTRICT  
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**RIDGE AT HEATHBROOK  
COMMUNITY DEVELOPMENT DISTRICT  
GENERAL FUND BUDGET  
FISCAL YEAR 2026**

	Fiscal Year 2025				Proposed
	Adopted Budget FY 2025	Actual through 02/28/2025	Projected through 9/30/2025	Total Actual & Projected	Budget FY 2026
<b>REVENUES</b>					
Assessment levy: on-roll - gross	\$ 27,576				\$ 73,696
Allowable discounts (4%)	(1,103)				(2,948)
Assessment levy: on-roll - net	26,473	25,125	\$ 1,348	\$ 26,473	70,748
Assessment levy: off-roll	47,406	35,555	11,851	47,406	3,312
Landowner contribution	28,238	21,756	11,695	33,451	29,441
Total revenues	102,117	82,436	24,894	107,330	103,501
<b>EXPENDITURES</b>					
<b>Professional &amp; administrative</b>					
Management/accounting/recording**	48,000	16,000	32,000	48,000	48,000
Legal	21,000	758	20,242	21,000	21,000
Engineering	2,800	-	2,800	2,800	2,800
Audit	5,000	-	5,000	5,000	5,000
Arbitrage rebate calculation*	500	-	500	500	500
Dissemination agent*	1,000	333	667	1,000	1,000
EMMA software services	1,000	1,000	-	1,000	1,000
Trustee*	5,000	4,031	969	5,000	5,000
Telephone	200	67	133	200	200
Postage	500	36	464	500	500
Printing & binding	500	167	333	500	500
Legal advertising	6,500	424	6,076	6,500	6,500
Annual special district fee	175	175	-	175	175
Insurance	6,200	5,814	-	5,814	6,200
Contingencies/bank charges	2,000	6	1,994	2,000	2,000
Website hosting & maintenance	705	1,410	-	1,410	705
Website ADA compliance	210	-	210	210	210
Property appraiser and tax collector	827	501	326	827	2,211
Total professional & administrative	102,117	30,722	71,714	102,436	103,501
Total expenditures	102,117	30,722	71,714	102,436	103,501
Excess/(deficiency) of revenues over/(under) expenditures	-	51,714	(46,820)	4,894	-
Fund balance - beginning (unaudited)	-	(4,894)	46,820	(4,894)	-
Fund balance - ending	\$ -	\$ 46,820	\$ -	\$ -	\$ -

**RIDGE AT HEATHBROOK  
COMMUNITY DEVELOPMENT DISTRICT  
DEFINITIONS OF GENERAL FUND EXPENDITURES**

**EXPENDITURES**

**Professional & administrative**

Management/accounting/recording**	\$ 48,000
<p><b>Wrathell, Hunt and Associates, LLC</b> (WHA), specializes in managing community development districts by combining the knowledge, skills and experience of a team of professionals to ensure compliance with all of the District's governmental requirements. WHA develops financing programs, administers the issuance of tax exempt bond financings, operates and maintains the assets of the community.</p>	
Legal	21,000
General counsel and legal representation, which includes issues relating to public finance, public bidding, rulemaking, open meetings, public records, real property dedications, conveyances and contracts.	
Engineering	2,800
The District's Engineer will provide construction and consulting services, to assist the District in crafting sustainable solutions to address the long term interests of the community while recognizing the needs of government, the environment and maintenance of the District's facilities.	
Audit	5,000
Statutorily required for the District to undertake an independent examination of its books, records and accounting procedures.	
Arbitrage rebate calculation*	500
To ensure the District's compliance with all tax regulations, annual computations are necessary to calculate the arbitrage rebate liability.	
Dissemination agent*	1,000
The District must annually disseminate financial information in order to comply with the requirements of Rule 15c2-12 under the Securities Exchange Act of 1934. Wrathell, Hunt & Associates serves as dissemination agent.	
EMMA software services	1,000
Trustee	5,000
Annual fee for the service provided by trustee, paying agent and registrar.	
Telephone	200
Telephone and fax machine.	
Postage	500
Mailing of agenda packages, overnight deliveries, correspondence, etc.	
Printing & binding	500
Letterhead, envelopes, copies, agenda packages	
Legal advertising	6,500
The District advertises for monthly meetings, special meetings, public hearings, public bids, etc.	
Annual special district fee	175
Annual fee paid to the Florida Department of Economic Opportunity.	
Insurance	6,200
The District will obtain public officials and general liability insurance.	
Contingencies/bank charges	2,000
Bank charges and other miscellaneous expenses incurred during the year and automated AP routing etc.	
Website hosting & maintenance	705
Website ADA compliance	210
Property appraiser and tax collector	2,211
Total expenditures	<u><u>\$103,501</u></u>

**RIDGE AT HEATHBROOK  
COMMUNITY DEVELOPMENT DISTRICT  
DEBT SERVICE FUND BUDGET - SERIES 2023  
FISCAL YEAR 2026**

	Fiscal Year 2025				Proposed Budget FY 2026
	Adopted Budget FY 2025	Actual through 02/28/2025	Projected through 9/30/2025	Total Actual & Projected	
<b>REVENUES</b>					
Special assessment: on-roll	\$ 123,218				\$ 154,334
Allowable discounts (4%)	(4,929)				(6,173)
Assessment levy: net	118,289	\$ 112,247	\$ 6,042	\$ 118,289	148,161
Special assessment: off-roll	43,985	32,989	10,996	43,985	15,048
Interest	-	1,554	-	1,554	-
Total revenues	162,274	146,790	17,038	163,828	163,209
<b>EXPENDITURES</b>					
<b>Debt service</b>					
Principal	35,000	-	35,000	35,000	35,000
Interest	121,125	59,531	61,594	121,125	119,594
Total debt service	156,125	59,531	96,594	156,125	154,594
<b>Other fees &amp; charges</b>					
Property appraiser and tax collector	3,697	2,237	1,460	3,697	4,630
Total other fees & charges	3,697	2,237	1,460	3,697	4,630
Total expenditures	159,822	61,768	98,054	159,822	159,224
Excess/(deficiency) of revenues over/(under) expenditures	2,452	85,022	(81,016)	4,006	3,985
Beginning fund balance (unaudited)	140,595	115,377	200,399	115,377	119,383
Ending fund balance (projected)	\$ 143,047	\$ 200,399	\$ 119,383	\$ 119,383	\$ 123,368
Use of fund balance:					
Debt service reserve account balance (required)					(39,645)
Principal and Interest expense - November 1, 2026					(59,031)
Projected fund balance surplus/(deficit) as of September 30, 2026					\$ 24,692

**RIDGE AT HEATHBROOK  
COMMUNITY DEVELOPMENT DISTRICT  
SERIES 2023 AMORTIZATION SCHEDULE**

	<b>Principal</b>	<b>Coupon Rate</b>	<b>Interest</b>	<b>Debt Service</b>	<b>Bond Balance</b>
11/01/25			59,796.88	59,796.88	2,255,000.00
05/01/26	35,000.00	4.375%	59,796.88	94,796.88	2,220,000.00
11/01/26			59,031.25	59,031.25	2,220,000.00
05/01/27	40,000.00	4.375%	59,031.25	99,031.25	2,180,000.00
11/01/27			58,156.25	58,156.25	2,180,000.00
05/01/28	40,000.00	4.375%	58,156.25	98,156.25	2,140,000.00
11/01/28			57,281.25	57,281.25	2,140,000.00
05/01/29	45,000.00	4.375%	57,281.25	102,281.25	2,095,000.00
11/01/29			56,296.88	56,296.88	2,095,000.00
05/01/30	45,000.00	4.375%	56,296.88	101,296.88	2,050,000.00
11/01/30			55,312.50	55,312.50	2,050,000.00
05/01/31	45,000.00	5.250%	55,312.50	100,312.50	2,005,000.00
11/01/31			54,131.25	54,131.25	2,005,000.00
05/01/32	50,000.00	5.250%	54,131.25	104,131.25	1,955,000.00
11/01/32			52,818.75	52,818.75	1,955,000.00
05/01/33	50,000.00	5.250%	52,818.75	102,818.75	1,905,000.00
11/01/33			51,506.25	51,506.25	1,905,000.00
05/01/34	55,000.00	5.250%	51,506.25	106,506.25	1,850,000.00
11/01/34			50,062.50	50,062.50	1,850,000.00
05/01/35	60,000.00	5.250%	50,062.50	110,062.50	1,790,000.00
11/01/35			48,487.50	48,487.50	1,790,000.00
05/01/36	60,000.00	5.250%	48,487.50	108,487.50	1,730,000.00
11/01/36			46,912.50	46,912.50	1,730,000.00
05/01/37	65,000.00	5.250%	46,912.50	111,912.50	1,665,000.00
11/01/37			45,206.25	45,206.25	1,665,000.00
05/01/38	65,000.00	5.250%	45,206.25	110,206.25	1,600,000.00
11/01/38			43,500.00	43,500.00	1,600,000.00
05/01/39	70,000.00	5.250%	43,500.00	113,500.00	1,530,000.00
11/01/39			41,662.50	41,662.50	1,530,000.00
05/01/40	75,000.00	5.250%	41,662.50	116,662.50	1,455,000.00
11/01/40			39,693.75	39,693.75	1,455,000.00
05/01/41	80,000.00	5.250%	39,693.75	119,693.75	1,375,000.00
11/01/41			37,593.75	37,593.75	1,375,000.00
05/01/42	85,000.00	5.250%	37,593.75	122,593.75	1,290,000.00
11/01/42			35,362.50	35,362.50	1,290,000.00
05/01/43	90,000.00	5.250%	35,362.50	125,362.50	1,200,000.00
11/01/43			33,000.00	33,000.00	1,200,000.00
05/01/44	90,000.00	5.500%	33,000.00	123,000.00	1,110,000.00
11/01/44			30,525.00	30,525.00	1,110,000.00
05/01/45	100,000.00	5.500%	30,525.00	130,525.00	1,010,000.00
11/01/45			27,775.00	27,775.00	1,010,000.00
05/01/46	105,000.00	5.500%	27,775.00	132,775.00	905,000.00
11/01/46			24,887.50	24,887.50	905,000.00
05/01/47	110,000.00	5.500%	24,887.50	134,887.50	795,000.00



**RIDGE AT HEATHBROOK  
COMMUNITY DEVELOPMENT DISTRICT  
SERIES 2023 AMORTIZATION SCHEDULE**

	<b>Principal</b>	<b>Coupon Rate</b>	<b>Interest</b>	<b>Debt Service</b>	<b>Bond Balance</b>
11/01/47			21,862.50	21,862.50	795,000.00
05/01/48	115,000.00	5.500%	21,862.50	136,862.50	680,000.00
11/01/48			18,700.00	18,700.00	680,000.00
05/01/49	120,000.00	5.500%	18,700.00	138,700.00	560,000.00
11/01/49			15,400.00	15,400.00	560,000.00
05/01/50	130,000.00	5.500%	15,400.00	145,400.00	430,000.00
11/01/50			11,825.00	11,825.00	430,000.00
05/01/51	135,000.00	5.500%	11,825.00	146,825.00	295,000.00
11/01/51			8,112.50	8,112.50	295,000.00
05/01/52	145,000.00	5.500%	8,112.50	153,112.50	150,000.00
11/01/52			4,125.00	4,125.00	150,000.00
05/01/53	150,000.00	5.500%	4,125.00	154,125.00	-
<b>Total</b>	<b>2,255,000.00</b>		<b>2,178,050.00</b>	<b>4,433,050.00</b>	

**RIDGE AT HEATHBROOK  
COMMUNITY DEVELOPMENT DISTRICT  
DEBT SERVICE FUND BUDGET - SERIES 2024  
FISCAL YEAR 2026**

	Fiscal Year 2025				Proposed Budget FY 2026
	Adopted Budget FY 2025	Actual through 02/28/2025	Projected through 9/30/2025	Total Actual & Projected	
<b>REVENUES</b>					
Special assessment: on-roll	\$ -				\$ 218,121
Allowable discounts (4%)	-				(8,725)
Assessment levy: net	-	\$ -	\$ -	\$ -	209,396
Special assessment: off-roll	-	152,139	47,198	199,337	-
Interest	-	2,566	-	2,566	-
Total revenues	-	154,705	47,198	201,903	209,396
<b>EXPENDITURES</b>					
<b>Debt service</b>					
Principal	-	-	45,000	45,000	50,000
Interest	-	26,750	77,661	104,411	153,353
Total debt service	-	26,750	122,661	149,411	203,353
<b>Other fees &amp; charges</b>					
Costs of issuance	-	5,925	-	5,925	-
Property appraiser and tax collector	-	-	-	-	6,544
Total other fees & charges	-	5,925	-	5,925	6,544
Total expenditures	-	32,675	122,661	155,336	209,897
Excess/(deficiency) of revenues over/(under) expenditures	-	122,030	(75,463)	46,567	(501)
<b>OTHER FINANCING SOURCES/(USES)</b>					
Transfer out	-	(312)	-	(312)	-
Total other financing sources/(uses)	-	(312)	-	(312)	-
Beginning fund balance (unaudited)	-	134,158	255,876	134,158	180,413
Ending fund balance (projected)	\$ -	\$ 255,876	\$ 180,413	\$ 180,413	\$ 179,912
Use of fund balance:					
Debt service reserve account balance (required)					(101,426)
Principal and Interest expense - November 1, 2026					(75,583)
Projected fund balance surplus/(deficit) as of September 30, 2026					\$ 2,903

**RIDGE AT HEATHBROOK  
COMMUNITY DEVELOPMENT DISTRICT  
SERIES 2024 AMORTIZATION SCHEDULE**

	<b>Principal</b>	<b>Coupon Rate</b>	<b>Interest</b>	<b>Debt Service</b>	<b>Bond Balance</b>
11/01/25			76,676.25	76,676.25	3,015,000.00
05/01/26	50,000.00	4.375%	76,676.25	126,676.25	2,965,000.00
11/01/26			75,582.50	75,582.50	2,965,000.00
05/01/27	50,000.00	4.375%	75,582.50	125,582.50	2,915,000.00
11/01/27			74,488.75	74,488.75	2,915,000.00
05/01/28	55,000.00	4.375%	74,488.75	129,488.75	2,860,000.00
11/01/28			73,285.63	73,285.63	2,860,000.00
05/01/29	55,000.00	4.375%	73,285.63	128,285.63	2,805,000.00
11/01/29			72,082.50	72,082.50	2,805,000.00
05/01/30	60,000.00	4.375%	72,082.50	132,082.50	2,745,000.00
11/01/30			70,770.00	70,770.00	2,745,000.00
05/01/31	60,000.00	4.375%	70,770.00	130,770.00	2,685,000.00
11/01/31			69,457.50	69,457.50	2,685,000.00
05/01/32	65,000.00	5.000%	69,457.50	134,457.50	2,620,000.00
11/01/32			67,832.50	67,832.50	2,620,000.00
05/01/33	65,000.00	5.000%	67,832.50	132,832.50	2,555,000.00
11/01/33			66,207.50	66,207.50	2,555,000.00
05/01/34	70,000.00	5.000%	66,207.50	136,207.50	2,485,000.00
11/01/34			64,457.50	64,457.50	2,485,000.00
05/01/35	75,000.00	5.000%	64,457.50	139,457.50	2,410,000.00
11/01/35			62,582.50	62,582.50	2,410,000.00
05/01/36	75,000.00	5.000%	62,582.50	137,582.50	2,335,000.00
11/01/36			60,707.50	60,707.50	2,335,000.00
05/01/37	80,000.00	5.000%	60,707.50	140,707.50	2,255,000.00
11/01/37			58,707.50	58,707.50	2,255,000.00
05/01/38	85,000.00	5.000%	58,707.50	143,707.50	2,170,000.00
11/01/38			56,582.50	56,582.50	2,170,000.00
05/01/39	90,000.00	5.000%	56,582.50	146,582.50	2,080,000.00
11/01/39			54,332.50	54,332.50	2,080,000.00
05/01/40	95,000.00	5.000%	54,332.50	149,332.50	1,985,000.00
11/01/40			51,957.50	51,957.50	1,985,000.00
05/01/41	100,000.00	5.000%	51,957.50	151,957.50	1,885,000.00
11/01/41			49,457.50	49,457.50	1,885,000.00
05/01/42	105,000.00	5.000%	49,457.50	154,457.50	1,780,000.00
11/01/42			46,832.50	46,832.50	1,780,000.00
05/01/43	110,000.00	5.000%	46,832.50	156,832.50	1,670,000.00
11/01/43			44,082.50	44,082.50	1,670,000.00
05/01/44	115,000.00	5.000%	44,082.50	159,082.50	1,555,000.00
11/01/44			41,207.50	41,207.50	1,555,000.00
05/01/45	120,000.00	5.300%	41,207.50	161,207.50	1,435,000.00
11/01/45			38,027.50	38,027.50	1,435,000.00
05/01/46	130,000.00	5.300%	38,027.50	168,027.50	1,305,000.00
11/01/46			34,582.50	34,582.50	1,305,000.00
05/01/47	135,000.00	5.300%	34,582.50	169,582.50	1,170,000.00
11/01/47			31,005.00	31,005.00	1,170,000.00
05/01/48	140,000.00	5.300%	31,005.00	171,005.00	1,030,000.00
11/01/48			27,295.00	27,295.00	1,030,000.00

**RIDGE AT HEATHBROOK  
COMMUNITY DEVELOPMENT DISTRICT  
SERIES 2024 AMORTIZATION SCHEDULE**

	<b>Principal</b>	<b>Coupon Rate</b>	<b>Interest</b>	<b>Debt Service</b>	<b>Bond Balance</b>
05/01/49	150,000.00	5.300%	27,295.00	177,295.00	880,000.00
11/01/49			23,320.00	23,320.00	880,000.00
05/01/50	160,000.00	5.300%	23,320.00	183,320.00	720,000.00
11/01/50			19,080.00	19,080.00	720,000.00
05/01/51	165,000.00	5.300%	19,080.00	184,080.00	555,000.00
11/01/51			14,707.50	14,707.50	555,000.00
05/01/52	175,000.00	5.300%	14,707.50	189,707.50	380,000.00
11/01/52			10,070.00	10,070.00	380,000.00
05/01/53	185,000.00	5.300%	10,070.00	195,070.00	195,000.00
11/01/53			5,167.50	5,167.50	195,000.00
05/01/54	195,000.00	5.300%	5,167.50	200,167.50	-
<b>Total</b>	<b>3,015,000.00</b>		<b>2,881,091.25</b>	<b>5,896,091.25</b>	

**RIDGE AT HEATHBROOK  
COMMUNITY DEVELOPMENT DISTRICT  
ASSESSMENT COMPARISON  
PROJECTED FISCAL YEAR 2026 ASSESSMENTS**

<b>On-Roll Assessments</b>
----------------------------

Assessment Area One

<u>Product/Parcel</u>	<u>Units</u>	<u>FY 2026 O&amp;M Assessment per Unit</u>	<u>FY 2026 DS Assessment per Unit</u>	<u>FY 2026 Total Assessment per Unit</u>	<u>FY 2025 Total Assessment per Unit</u>
SF	124	\$ 273.96	\$ 1,244.63	\$ 1,518.59	\$ 1,523.18
<b>Total</b>	<b>124</b>				

<b>Off-Roll Assessments</b>
-----------------------------

Assessment Area One

<u>Product/Parcel</u>	<u>Units</u>	<u>FY 2026 O&amp;M Assessment per Unit</u>	<u>FY 2026 DS Assessment per Unit</u>	<u>FY 2026 Total Assessment per Unit</u>	<u>FY 2025 Total Assessment per Unit</u>
SF Unplatted	13	\$ 254.79	\$ 1,157.51	\$ 1,412.29	\$ 1,416.56
<b>Total</b>	<b>13</b>				

<b>On-Roll Assessments</b>
----------------------------

Assessment Area Two

<u>Product/Parcel</u>	<u>Units</u>	<u>FY 2026 O&amp;M Assessment per Unit</u>	<u>FY 2026 DS Assessment per Unit</u>	<u>FY 2026 Total Assessment per Unit</u>	<u>FY 2025 Total Assessment per Unit</u>
SF Unplatted	145	\$ 273.96	\$ 1,504.28	\$ 1,778.24	\$ 273.96
<b>Total</b>	<b>145</b>				

<b>Landowner Contributions</b>
--------------------------------

Fututre Assessment Area(s)

<u>Product/Parcel</u>	<u>Units</u>	<u>FY 2025 O&amp;M Landowner Contributions per Unit</u>	<u>FY 2026 DS Assessment per Unit</u>	<u>FY 2025 Total Assessment/ Landowner Contributions per Unit</u>	<u>FY 2025 Total Assessment/ Landowner Contributions per Unit</u>
SF Unplatted	109	Dev Funding	\$ -	Dev Funding	Dev Funding
<b>Total</b>	<b>109</b>				

# **RIDGE AT HEATH BROOK**

**COMMUNITY DEVELOPMENT DISTRICT**

**6**

# **RIDGE AT HEATH BROOK**

**COMMUNITY DEVELOPMENT DISTRICT**

# **6A**

# LOCALiQ

The Gainesville Sun | The Ledger  
Daily Commercial | Ocala StarBanner  
News Chief | Herald-Tribune

PO Box 631244 Cincinnati, OH 45263-1244

## **AFFIDAVIT OF PUBLICATION**

Daphne Gillyard  
Ridge at Heath Brook CDD  
2300 Glades RD # 410W  
Boca Raton FL 33431-8556

STATE OF WISCONSIN, COUNTY OF BROWN

Before the undersigned authority personally appeared, who on oath says that he or she is the Legal Coordinator of the Star Banner, published in Marion County, Florida; that the attached copy of advertisement, being a , was published on the publicly accessible website of Marion County, Florida, or in a newspaper by print in the issues of, on:

08/11/2025

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

Subscribed and sworn to before me, by the legal clerk, who is personally known to me, on 08/11/2025.

Legal Clerk

Notary, State of WI, County of Brown

My commission expires

Publication Cost: \$753.50

Tax Amount: \$0.00

Payment Cost: \$753.50

Order No: 11559510

Customer No: 585864

# of Copies:

1

PO #:

**THIS IS NOT AN INVOICE!**

*Please do not use this form for payment remittance.*

KAITLYN FELTY  
Notary Public  
State of Wisconsin



## RIDGE AT HEATH BROOK COMMUNITY DEVELOPMENT DISTRICT

**NOTICE OF PUBLIC HEARING TO CONSIDER THE ADOPTION OF THE FISCAL YEAR 2025/2026 BUDGET; NOTICE OF PUBLIC HEARING TO CONSIDER THE IMPOSITION OF OPERATIONS AND MAINTENANCE SPECIAL ASSESSMENTS, ADOPTION OF AN ASSESSMENT ROLL, AND THE LEVY, COLLECTION, AND ENFORCEMENT OF THE SAME; AND NOTICE OF REGULAR BOARD OF SUPERVISORS' MEETING.**

### Upcoming Public Hearings, and Regular Meeting

The Board of Supervisors ("Board") for the Ridge at Heath Brook Community Development District ("District") will hold the following two public hearings and a regular meeting on **September 5, 2025, at 11:30 a.m., and at The Club at Ocala Preserve, 4021 NW 53rd Avenue Road, Ocala, Florida 34482.**

The first public hearing is being held pursuant to Chapter 190, *Florida Statutes*, to receive public comment and objections on the District's proposed budget ("Proposed Budget") for the fiscal year beginning October 1, 2025 and ending September 30, 2026 ("Fiscal Year 2025/2026"). The second public hearing is being held pursuant to Chapters 190, 197, and/or 170, *Florida Statutes*, to consider the imposition of operations and maintenance special assessments ("O&M Assessments") upon the lands located within the District, to fund the Proposed Budget for Fiscal Year 2025/2026; to consider the adoption of an assessment roll; and, to provide for the levy, collection, and enforcement of assessments. At the conclusion of the hearings, the Board will, by resolution, adopt a budget and levy O&M Assessments as finally approved by the Board. A Board meeting of the District will also be held where the Board may consider any other District business.

### Description of Assessments

The District imposes O&M Assessments on benefitted property within the District for the purpose of funding the District's general administrative, operations, and maintenance budget. Certain unplatted lands owned by the developer do not benefit from the District's improvement plan at this time, and will not receive an O&M Assessment for Fiscal Year 2025/2026. A geographic depiction of the property potentially subject to the proposed O&M Assessments is identified in the map attached hereto. The table below shows the schedule of the proposed O&M Assessments, which are subject to change at the hearing:

Land Use	Total # of Units	Equivalent Assessment Unit Factor	Annual O&M Assessment(1)
Single Family	282	1.0	\$288.30

(1) Annual O&M Assessment include estimated County collection costs and early payment discounts, which are subject to change.

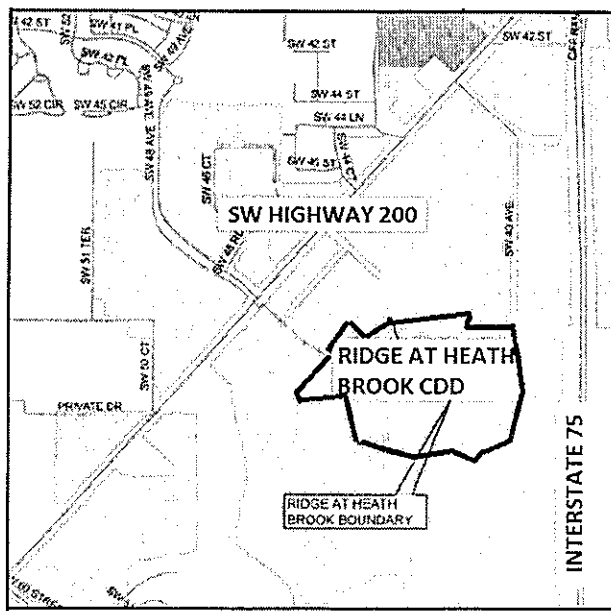
The O&M Assessments may be collected on the County tax roll or by direct bill from the District's Manager. Note that the O&M Assessments are in addition to any debt service assessments, if any, previously levied by the District and due to be collected for Fiscal Year 2025/2026. Moreover, pursuant to Section 197.3632(4), *Florida Statutes*, the lien amount shall serve as the "maximum rate" authorized by law for operation and maintenance assessments, such that no assessment hearing shall be held or notice provided in future years unless the assessments are proposed to be increased or another criterion within Section 197.3632(4) is met. **IT IS IMPORTANT TO PAY YOUR ASSESSMENT BECAUSE FAILURE TO PAY WILL CAUSE A TAX CERTIFICATE TO BE ISSUED AGAINST THE PROPERTY WHICH MAY RESULT IN LOSS OF TITLE, OR FOR DIRECT BILLED ASSESSMENTS, MAY RESULT IN A FORECLOSURE ACTION, WHICH ALSO MAY RESULT IN A LOSS OF TITLE.**

### Additional Provisions

The public hearings and meeting are open to the public and will be conducted in accordance with Florida law. A copy of the Proposed Budget and assessment roll, and the agenda, for the hearings and meeting may be obtained by contacting Wrathell, Hunt and Associates, LLC, 2300 Glades Road, Suite 410W, Boca Raton, Florida 33431, Ph: 561-571-0010 ("District Manager's Office"). The public hearings and meeting may be continued to a date, time, and place to be specified on the record. There may be occasions when staff or board members may participate by speaker telephone. Any person requiring special accommodations 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, or 1-800-955-8771 (TTY) / 1-800-955-8770 (Voice), for aid in contacting the District Manager's Office.

Please note that all affected property owners have the right to appear and comment at the public hearings and meeting, and may also file written objections with the District Manager's Office within twenty (20) days of issuance of this notice. Each person who decides to appeal any decision made by the Board with respect to any matter considered at the public hearings or meeting is advised that person will need a record of proceedings and that accordingly, the person may need to ensure that a verbatim record of the proceedings is made, including the testimony and evidence upon which such appeal is to be based. If you have any questions, please do not hesitate to contact the District Manager's Office.

District Manager



# **RIDGE AT HEATH BROOK**

**COMMUNITY DEVELOPMENT DISTRICT**

# **6B**


STATE OF FLORIDA                     )  
COUNTY OF PALM BEACH         )

**AFFIDAVIT OF MAILING**

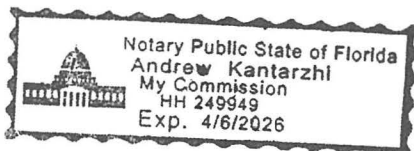
**BEFORE ME**, the undersigned authority, this day personally appeared Curtis Marcoux, who by me first being duly sworn and deposed says:

1. I am over eighteen (18) years of age and am competent to testify as to the matters contained herein. I have personal knowledge of the matters stated herein.
2. I, Curtis Marcoux, am employed by Wrathell Hunt & Associates, LLC, and, in the course of that employment, serve as Financial Analyst for the Ridge at Heath Brook Community Development District. Among other things, my duties include preparing and transmitting correspondence relating to the District.
3. I do hereby certify that on August 14, 2025, and in the regular course of business, I caused letters, in the forms attached hereto as **Exhibit A**, to be sent notifying affected landowner(s) in the District of their rights under Chapters 190, 197 and/or 170, *Florida Statutes*, with respect to the District's anticipated imposition of operations and maintenance assessments. I further certify that the letters were sent to the addressees identified in **Exhibit B** and in the manner identified in **Exhibit A**.
4. I do hereby certify that the attached document(s) were made at or near the time of the occurrence of the matters set forth by, or from information transmitted by, a person having knowledge of those matters; were and are being kept in the course of the regularly conducted activity of the District; and were made as a regular practice in the course of the regularly conducted activity of the District.

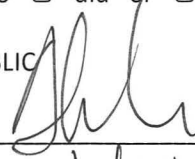
**FURTHER AFFIANT SAYETH NOT.**

  
By: Curtis Marcoux

**SWORN AND SUBSCRIBED** before me by means of ☒ physical presence or ☐ online notarization this 14<sup>th</sup> day of August 2025, by Curtis Marcoux, for Wrathell Hunt & Associates, LLC, who ☒ is personally known to me or ☐ has provided \_\_\_\_\_ as identification, and who ☐ did or ☒ did not take an oath.



NOTARY PUBLIC

  
Print Name: Andrew Kantarzh  
Notary Public, State of Florida  
Commission No.: HH249949  
My Commission Expires: 4/6/26

**EXHIBIT A:** Copies of Forms of Mailed Notices  
**EXHIBIT B:** List of Addressees

# Ridge at Heath Brook Community Development District

## OFFICE OF THE DISTRICT MANAGER

2300 Glades Road, Suite 410W • Boca Raton, Florida 33431

Phone: (561) 571-0010 • Toll-free: (877) 276-0889 • Fax: (561) 571-0013

**THIS IS NOT A BILL – DO NOT PAY**

August 14, 2025

**VIA FIRST CLASS MAIL**

XXX

XXX

XXX

[PARCEL ID]

RE: Ridge at Heath Brook Community Development District  
Fiscal Year 2025/2026 Budget and O&M Assessments

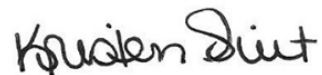
Dear Property Owner:

Pursuant to Chapters 190, 197, and/or 170, *Florida Statutes*, the Ridge at Heath Brook Community Development District (“**District**”) will be holding two public hearings and a Board of Supervisors’ (“**Board**”) meeting for the purposes of: (1) adopting the District’s proposed budget (“**Proposed Budget**”) for the fiscal year beginning October 1, 2025 and ending September 30, 2026 (“**Fiscal Year 2025/2026**”), and (2) levying operations and maintenance assessments (“**O&M Assessments**”) to fund the Proposed Budget for Fiscal Year 2025/2026, on **September 5, 2025, at 11:30 a.m., and at The Club at Ocala Preserve, 4021 NW 53<sup>rd</sup> Avenue Road, Ocala, Florida 34482**. The District is a special purpose unit of local government established under Chapter 190, *Florida Statutes*, for the purposes of providing infrastructure and services to your community. The proposed O&M Assessment information for your property is set forth in **Exhibit A**.

The public hearings and meeting are open to the public and will be conducted in accordance with Florida law. A copy of the Proposed Budget and assessment roll, and the agenda, for the hearings and meeting may be obtained by contacting Wrathell, Hunt and Associates, LLC, 2300 Glades Road, Suite 410W, Boca Raton, Florida 33431, Ph: 561-571-0010 (“**District Manager’s Office**”). The public hearings and meeting may be continued to a date, time, and place to be specified on the record. There may be occasions when staff or board members may participate by speaker telephone. Any person requiring special accommodations 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, or 1-800-955-8771 (TTY) / 1-800-955-8770 (Voice), for aid in contacting the District Manager’s Office.

Please note that all affected property owners have the right to appear and comment at the public hearings and meeting, and may also file written objections with the District Manager’s Office within twenty (20) days of issuance of this notice. Each person who decides to appeal any decision made by the Board with respect to any matter considered at the public hearings or meeting is advised that person will need a record of proceedings and that accordingly, the person may need to ensure that a verbatim record of the proceedings is made, including the testimony and evidence upon which such appeal is to be based. If you have any questions, please do not hesitate to contact the District Manager’s Office.

Sincerely,



Kristen Suit  
District Manager

**EXHIBIT A**  
***Summary of O&M Assessments***

The O&M Assessments are allocated on a per lot basis for platted lots. The O&M Assessments may be collected on the County tax roll or by direct bill from the District's Manager. Note that the O&M Assessments are in addition to any debt service assessments, if any, previously levied by the District and due to be collected for Fiscal Year 2025/2026. Moreover, pursuant to Section 197.3632(4), *Florida Statutes*, the lien amount shall serve as the "maximum rate" authorized by law for operation and maintenance assessments, such that no assessment hearing shall be held or notice provided in future years unless the assessments are proposed to be increased or another criterion within Section 197.3632(4) is met. Certain unplatted lands owned by the developer do not benefit from the District's improvement plan at this time, and will not receive an O&M Assessment for Fiscal Year 2025/2026.

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Land Use	Total # of Units	Equivalent Assessment Unit Factor	Annual O&M Assessment <sup>(1)</sup>
Single Family	282	1.0	\$273.96

(1) Annual O&M Assessment include estimated County collection costs and early payment discounts, which are subject to change.

For all O&M Assessments levied to fund the Proposed Budget for Fiscal Year 2025/2026, the District expects to collect no more than **\$77,258** in gross revenue (not including early payment discounts and collection costs), and any balance of the budget will be funded pursuant to a developer funding agreement.

PARCEL	ADD_1	ADD_2	ADD_3	ADD_4
2389-500-023	AGOSTINI NELSON	AGOSTINI CARMEN MARIA	4313 SW 52ND LANE RD	OCALA FL 34474
2389-500-010	ALVAREZ DAMARIS MARLEN	5371 SW 40TH CIR	OCALA FL 34474	
2389-500-094	ARAUJO LOPEZ EMILY A	LOPEZ JUAN A	5384 SW 45TH AVE	OCALA FL 34474-5850
2389-500-064	BAILEY ZACHARY PAUL	BAILEY CRYSTI LYNNE	5596 SW 43RD CT	OCALA FL 34474
2389-500-060	BELLAMIO NICK ERIC	BELLAMIO ESTHER	4405 SW 56TH PL	OCALA FL 34474
2389-500-086	BENYOLA ANDERSON JANICE STELLA	ANDERSON DAVID RAY	5441 SW 44TH COURT RD	OCALA FL 34474-5849
2389-500-062	BHATT VINAY	BHATT BHAVNA	4389 SW 56TH PL	OCALA FL 34474
2389-500-042	BRENDLE JEANETTE CARMELA	BRENDLE JAMES REED ET AL	5491 SW 43RD CT	OCALA FL 34474
2389-500-085	BROOKS LASHAUNIA DANIELLE	BROOKS JOHN ALLEN JR	5437 SW 44TH COURT RD	OCALA FL 34474-5849
2389-500-055	BURMEISTER SAMUEL MICAH	4364 SW 56TH PL	OCALA FL 34474-5859	
2389-500-090	BUTLER THOMAS FREEMAN	5428 SW 44TH COURT RD	OCALA FL 34474-5849	
2389-500-044	CACCIOTTI CHRISTOPHER SCOTT	5527 SW 43RD CT	OCALA FL 34474	
2389-500-003	CAHYA DANIEL	CAHYA DIAN S	5394 SW 40TH CIR	OCALA FL 34474-5845
2389-500-028	CAMACHO PALACIOS SAYELI JESSICA	4304 SW 52ND LANE RD	OCALA FL 34474	
2389-500-022	CAMPO RINCON EDUARDO RAFAEL	ESIS PRIETO MARIA TERESA	4321 SW 52ND LANE RD	OCALA FL 34474
2389-500-052	CASTANO GABRIEL	LEDEZMA GARCIA CATHERINE VERUSKA	4322 SW 56TH PL	OCALA FL 34474-5859
2389-500-017	CHEN RONGJUAN	ZHU BIN	5399 SW 40TH CIR	OCALA FL 34474-5845
2389-500-030	CHICAS JAIME ANTONIO	FERNANDEZ JACKELINE CHICAS	4320 SW 52ND LANE RD	OCALA FL 34474
2389-500-032	CO ALISTAIR	FLORES CO GLORICEL NERISSA	1407 E ALLEGRIE DR	INVERNESS FL 34453
2389-500-026	COWAN DANIEL DANTE	COWAN STEPHANIE NICHOLE	4289 SW 52ND LANE RD	OCALA FL 34474
2389-500-025	CRITCHFIELD CORBIN NOEL	CRITCHFIELD BRITTANY JESSICA	4297 SW 52ND LANE RD	OCALA FL 34474
2389-500-039	CUBERO-FERREIRO SHEVON JEANNETT	FERREIRO EMILIO FELIPE JR	4275 SW 53RD LANE RD	OCALA FL 34474-5854
2389-500-077	D R HORTON INC	3300 SW 34TH AVE STE 101A	OCALA FL 34474-4438	
2389-500-078	D R HORTON INC	3300 SW 34TH AVE STE 101A	OCALA FL 34474-4438	
2389-500-045	DE JESUS TORRES LUIS ALEJANDRO	PAZ IZQUIERDO JASHLEE MARIE	11672 SW 56TH TER	OCALA FL 34476-9298
2389-500-020	DIAZ AYBAR ISAAC FELIPE	4337 SW 52ND LANE RD	OCALA FL 34474-5853	
2389-500-091	DONG HONG HUA	DONG YONG SEN	5424 SW 44TH COURT RD	OCALA FL 34474-5849
2389-500-036	DUCUSIN ADRIAN SPENCER	DUCUSIN DANICE ANNE CABAYA	4299 SW 53RD LAND RD	OCALA FL 34474
2389-500-061	GARCIA ANNETTE	MARRERO EDWIN TIRADO ET AL	4397 SW 56TH PL	OCALA FL 34474-5859
2389-500-093	GARCIA HENRY KHAFA SADE	5398 SW 45TH AVE	OCALA FL 34474-5850	
2389-500-046	GERADINE COLLEEN JUDITH	GERADINE DONOVAN BRUCE	5563 SW 43RD CT	OCALA FL 34474
2389-500-024	GONZALEZ GUSTAVO ADOLFO	GONZALEZ ARELIS RAQUEL	4305 SW 52ND LANE RD	OCALA FL 34474
2389-500-021	GOOKOOL DOLALCHAN	GOOKOOL LOLA D	4329 SW 52ND LANE RD	OCALA FL 34474
2389-500-065	HAMILTON DAWSEN MCGWIRE	HAMILTON KIMBERLY BOYD	5584 SW 43RD CT	OCALA FL 34474-5848
2389-500-092	HANSELL LISA CHRISTINE	5420 SW 44TH COURT RD	OCALA FL 34474-5849	
2389-500-075	HOBLOT OLIVIA ROMAL	HOBLOT PHILIP JOSEPH	4382 SW 54TH STREET RD	OCALA FL 34474-5855
2389-500-050	HOLLOMAN TORRIE L	5643 SW 43RD CT	OCALA FL 34474-5848	
2389-500-043	HOMERE GIRLANDE	5509 SW 43RD CT	OCALA FL 34474-5848	
2389-500-056	JACKSON ANTHONY	COOPER JACKSON DANIELLE CHIVON	4372 SW 56TH PL	OCALA FL 34474
2389-500-059	KAIL JOHN ANDREW	4413 SW 56TH PL	OCALA FL 34474-5859	
2389-500-041	KARVA ABHAY CHANDULAL	KARVA EMILY	5473 SW 43RD CT	OCALA FL 34474-5847
2389-500-084	KHONG KENNY	DAO AMY THI	5433 SW 44TH COURT RD	OCALA FL 34474-5849
2389-500-037	KIM HYE JOO	FLANCHER BRADLEY LEE	4291 SW 53RD LANE RD	OCALA FL 34474
2389-500-031	KIM RICHARD PAUL	3093 MONUMENT WAY	THE VILLAGES FL 32163-3079	
2389-500-087	KRESIC OLIVIA ROSE	FAJARDO TOMAS	5445 SW 44TH COURT RD	OCALA FL 34474-5849
2389-500-012	LEE MING HUA	CHENG JUDY	5379 SW 40TH CIR	OCALA FL 34474-5845
2389-500-074	LIN YANGTIAN	LIN YUEHUA	4374 SW 54TH STREET RD	OCALA FL 34474-5855
2389-500-051	LYNCH MCKENZIE RETINO	LYNCH DANIEL JOSEPH	4310 SW 56TH PL	OCALA FL 34474
2389-500-048	MACHADO ACOSTA OLINDER ANTONIO	PADRON ROMERO MARIA JOSE	5597 SW 43RD CT	OCALA FL 34474
2389-500-027	MARSHALL JAMES DONALD	4288 SW 52ND LANE RD	OCALA FL 34474	
2389-500-014	MARTINEZ EILEEN	5387 SW 40TH CIR	OCALA FL 34474	
2389-500-047	MARTINEZ SANCHEZ JOSE R	MARTINEZ MERCEDES C	1127 LINWOOD AVE	RIDGEWOOD NJ 07450-2937
2389-500-067	MATOS ELIZIEL	MATOS ADORYS	5544 SW 43RD CT	OCALA FL 34474-5848
2389-500-054	MELEAN AARON	4344 SW 56TH PL	OCALA FL 34474	
2389-500-071	MENAHM ITAI SHALOM	5472 SW 43RD CT	OCALA FL 34474-5847	
2389-500-034	MILLER MICHAEL JAMES	VELEZ GINA AILEEN	4315 SW 53RD LANE RD	OCALA FL 34474
2389-500-008	MONROE KYLER STEVEN	OCHOA FARIA KARLA VIRGINIA	5374 SW 40TH CIR	OCALA FL 34474
2389-500-070	NAVARRETE SAMANTHA CAROLINA	PAREJA JOSE EDUARDO JR	5490 SW 43RD CT	OCALA FL 34474-5847
2389-500-006	NEGRE SHANNA GROS	AUGUSTIN WILDENTZ	5382 SW 40TH CIR	OCALA FL 34474
2389-500-088	NGUYEN KAY	CAM NGUYEN HA THI	5449 SW 44TH COURT RD	OCALA FL 34474-5849
2389-500-018	NYFAMILY LLC	1967 CACUTTA WAY	KINDRED FL 34744-5733	
2389-500-029	OKODUWA EVERLYNE AWUOR	OKODUWA INNOCENT	4312 SW 52ND LANE RD	OCALA FL 34474-5853
2389-500-007	ORELLANA JENNIFER	ORELLANA ROBERTO JR	5378 SW 40TH CIR	OCALA FL 34474
2389-500-072	PATEL CHIRAG MUKUNDCHANDRA	PATEL AMITABEN AMRUTBHAI	5454 SW 43RD CT	OCALA FL 34474-5847
2389-500-057	PATEL JINAL AJITBHAI	PATEL BINAL P	4902 SW 55TH PL	OCALA FL 34474-4753
2389-500-015	PATEL KEVAL KIRITKUMAR	5391 SW 40TH CIR	OCALA FL 34474	
2389-500-082	PATEL RAJNIKANT SHANTILAL	PATEL SHWETA RAJNIKANT ET AL	5425 SW 44TH COURT RD	OCALA FL 34474-5849

2389-500-019	PATEL SWETA	4345 SW 52ND LANE RD	OCALA FL 34474-5853	
2389-500-001	PATEL VIPULKUMAR	PATEL KOKILABEN V	5402 SW 40TH CIR	OCALA FL 34471
2389-500-033	PERRY JESSICA NORMAN	PERRY GARRETT GARDNER	4344 SW 52ND LANE RD	OCALA FL 34474-5853
2389-500-083	PERRY PETER THEODORE II	PERRY STACIE CARTER	5429 SW 44TH COURT RD	OCALA FL 34474-5849
2389-500-089	PETERSON EGER ANNE ELIZABETH	5432 SW 44TH COURT RD	OCALA FL 34474-5849	
2389-500-016	PINTO JUSTIN HICKOX	CUERVO VANNIA TAHIRE	5395 SW 40TH CIR	OCALA FL 34474
2389-500-068	RAMIREZ VELEZ VERONICA JULIANA	5528 SW 43RD CT	OCALA FL 34474	
2389-500-095	REEVES AMANDA LOUISE	5370 SW 45TH AVE	OCALA FL 34474-5850	
2389-500-058	REGUS MIGUEL ANGEL	RODRIGUEZ ROSA DORIS ALTAGRACIA	4388 SW 56TH PL	OCALA FL 34474-5859
2389-500-081	REYES JAVIER	MORALES ZULMARIE SOLIVAN	5421 SW 44TH COURT RD	OCALA FL 34474
2389-500-069	ROBERTS JOSEPH ALLAN	ROBERTS ALISON MARIE	5508 SW 43RD CT	OCALA FL 34474
2389-500-063	ROY BIPUL	BANIK SUJOYA	2533 REGAL RIVER RD	VALRICO FL 33596-8307
2389-500-040	SINGH ANTHONY JAMES	SINGH TARUNA RUPEE	5455 SW 43RD CT	OCALA FL 34474
2389-500-073	SINGH DAVID	MARTINEZ ORTIZ MADELYNE YISBELL	4366 SW 54TH STREET RD	OCALA FL 34474-5855
2389-500-005	SINGH GURPREET	CHANDHOK HASNEET	5386 SW 40TH CIR	OCALA FL 34471
2389-500-049	SMITH ROBERT B JR	5619 SW 43RD CT	OCALA FL 34474-5848	
2389-500-009	SNYDER AMY ELIZABETH	5370 SW 40TH CIR	OCALA FL 34474	
2389-500-038	STULEN CORD RAY	ERNO KIMBERLY ARIELLE	4283 SW 53RD LANE RD	OCALA FL 34474
2389-500-066	SWALLICK ERIC	5562 SW 43RD CT	OCALA FL 34474-5848	
2389-500-080	TELLO KATELYN MARIE	TELLO MYRIAM MAGALI	5417 SW 44TH COURT RD	OCALA FL 34474-5849
2389-500-002	UREKAR RUSSELL EDWARD	5398 SW 40TH CIR	OCALA FL 34474	
2389-500-096	VARGAS JUAN DAVID	5356 SW 45TH AVE	OCALA FL 34474	
2389-500-011	WILSON JOHN CLIFTON	WILSON PHYLLIS THOMPSON	5375 SW 40TH CIR	OCALA FL 34474
2389-500-053	WITT ALYSSA DANIELLE	WITT WILLIAM OLIVER	4334 SW 56TH PL	OCALA FL 34474-5859
2389-500-004	WOOD JEFFERY BRANDON	WOOD JENNIFER NICOLE	5390 SW 40TH CIR	OCALA FL 34474
2389-500-013	ZHENG JIM JINHAI	5383 SW 40TH CIR	OCALA FL 34474	
2389-500-035	ZHU YE	CHEN ZOEY	3938 SW 51ST TER	OCALA FL 34474-9696

# Ridge at Heath Brook Community Development District

## OFFICE OF THE DISTRICT MANAGER

2300 Glades Road, Suite 410W • Boca Raton, Florida 33431

Phone: (561) 571-0010 • Toll-free: (877) 276-0889 • Fax: (561) 571-0013

**THIS IS NOT A BILL – DO NOT PAY**

August 14, 2025

**VIA FIRST CLASS MAIL**

FORESTAR USA REAL ESTATE GROUP INC  
2221 E LAMAR BLVD STE 790  
ARLINGTON TX 76006-7458  
[PARCEL ID]: please see "Exhibit B"

RE: Ridge at Heath Brook Community Development District  
Fiscal Year 2025/2026 Budget and O&M Assessments

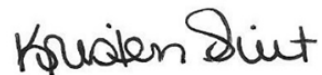
Dear Property Owner:

Pursuant to Chapters 190, 197, and/or 170, *Florida Statutes*, the Ridge at Heath Brook Community Development District ("**District**") will be holding two public hearings and a Board of Supervisors' ("**Board**") meeting for the purposes of: (1) adopting the District's proposed budget ("**Proposed Budget**") for the fiscal year beginning October 1, 2025 and ending September 30, 2026 ("**Fiscal Year 2025/2026**"), and (2) levying operations and maintenance assessments ("**O&M Assessments**") to fund the Proposed Budget for Fiscal Year 2025/2026, on **September 5, 2025, at 11:30 a.m., and at The Club at Ocala Preserve, 4021 NW 53<sup>rd</sup> Avenue Road, Ocala, Florida 34482**. The District is a special purpose unit of local government established under Chapter 190, *Florida Statutes*, for the purposes of providing infrastructure and services to your community. The proposed O&M Assessment information for your property is set forth in **Exhibit A**.

The public hearings and meeting are open to the public and will be conducted in accordance with Florida law. A copy of the Proposed Budget and assessment roll, and the agenda, for the hearings and meeting may be obtained by contacting Wrathell, Hunt and Associates, LLC, 2300 Glades Road, Suite 410W, Boca Raton, Florida 33431, Ph: 561-571-0010 ("**District Manager's Office**"). The public hearings and meeting may be continued to a date, time, and place to be specified on the record. There may be occasions when staff or board members may participate by speaker telephone. Any person requiring special accommodations 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, or 1-800-955-8771 (TTY) / 1-800-955-8770 (Voice), for aid in contacting the District Manager's Office.

Please note that all affected property owners have the right to appear and comment at the public hearings and meeting, and may also file written objections with the District Manager's Office within twenty (20) days of issuance of this notice. Each person who decides to appeal any decision made by the Board with respect to any matter considered at the public hearings or meeting is advised that person will need a record of proceedings and that accordingly, the person may need to ensure that a verbatim record of the proceedings is made, including the testimony and evidence upon which such appeal is to be based. If you have any questions, please do not hesitate to contact the District Manager's Office.

Sincerely,



Kristen Suit  
District Manager



**EXHIBIT A**  
***Summary of O&M Assessments***

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## Exhibit B

Parcel Number	Owner Name	Unit Type
2389-500-076	FORESTAR USA REAL ESTATE GROUP INC	SF
2389-500-079	FORESTAR USA REAL ESTATE GROUP INC	SF
2389-500-100	FORESTAR USA REAL ESTATE GROUP INC	SF
2389-500-101	FORESTAR USA REAL ESTATE GROUP INC	SF
2389-500-102	FORESTAR USA REAL ESTATE GROUP INC	SF
2389-500-103	FORESTAR USA REAL ESTATE GROUP INC	SF
2389-500-104	FORESTAR USA REAL ESTATE GROUP INC	SF
2389-500-105	FORESTAR USA REAL ESTATE GROUP INC	SF
2389-500-106	FORESTAR USA REAL ESTATE GROUP INC	SF
2389-500-107	FORESTAR USA REAL ESTATE GROUP INC	SF
2389-500-108	FORESTAR USA REAL ESTATE GROUP INC	SF
2389-500-109	FORESTAR USA REAL ESTATE GROUP INC	SF
2389-500-110	FORESTAR USA REAL ESTATE GROUP INC	SF
2389-500-111	FORESTAR USA REAL ESTATE GROUP INC	SF
2389-500-112	FORESTAR USA REAL ESTATE GROUP INC	SF
2389-500-113	FORESTAR USA REAL ESTATE GROUP INC	SF
2389-500-114	FORESTAR USA REAL ESTATE GROUP INC	SF
2389-500-115	FORESTAR USA REAL ESTATE GROUP INC	SF
2389-500-116	FORESTAR USA REAL ESTATE GROUP INC	SF
2389-500-117	FORESTAR USA REAL ESTATE GROUP INC	SF
2389-500-118	FORESTAR USA REAL ESTATE GROUP INC	SF
2389-500-119	FORESTAR USA REAL ESTATE GROUP INC	SF
2389-500-120	FORESTAR USA REAL ESTATE GROUP INC	SF
2389-500-121	FORESTAR USA REAL ESTATE GROUP INC	SF
2389-500-122	FORESTAR USA REAL ESTATE GROUP INC	SF
2389-500-123	FORESTAR USA REAL ESTATE GROUP INC	SF
2389-500-124	FORESTAR USA REAL ESTATE GROUP INC	SF
2389-500-125	FORESTAR USA REAL ESTATE GROUP INC	SF
2389-500-126	FORESTAR USA REAL ESTATE GROUP INC	SF
2389-500-127	FORESTAR USA REAL ESTATE GROUP INC	SF
2389-500-128	FORESTAR USA REAL ESTATE GROUP INC	SF
2389-500-129	FORESTAR USA REAL ESTATE GROUP INC	SF
2389-500-130	FORESTAR USA REAL ESTATE GROUP INC	SF
2389-500-131	FORESTAR USA REAL ESTATE GROUP INC	SF
2389-500-132	FORESTAR USA REAL ESTATE GROUP INC	SF
2389-500-133	FORESTAR USA REAL ESTATE GROUP INC	SF
2389-500-134	FORESTAR USA REAL ESTATE GROUP INC	SF
2389-500-135	FORESTAR USA REAL ESTATE GROUP INC	SF
2389-500-136	FORESTAR USA REAL ESTATE GROUP INC	SF
2389-500-137	FORESTAR USA REAL ESTATE GROUP INC	SF
2389-500-138	FORESTAR USA REAL ESTATE GROUP INC	SF
2389-500-139	FORESTAR USA REAL ESTATE GROUP INC	SF
2389-500-140	FORESTAR USA REAL ESTATE GROUP INC	SF

## Exhibit B

Parcel Number	Owner Name	Unit Type
2389-500-141	FORESTAR USA REAL ESTATE GROUP INC	SF
2389-500-142	FORESTAR USA REAL ESTATE GROUP INC	SF
2389-500-143	FORESTAR USA REAL ESTATE GROUP INC	SF
2389-500-144	FORESTAR USA REAL ESTATE GROUP INC	SF
2389-500-145	FORESTAR USA REAL ESTATE GROUP INC	SF
2389-500-146	FORESTAR USA REAL ESTATE GROUP INC	SF
2389-500-147	FORESTAR USA REAL ESTATE GROUP INC	SF
2389-500-148	FORESTAR USA REAL ESTATE GROUP INC	SF
2389-500-149	FORESTAR USA REAL ESTATE GROUP INC	SF
2389-500-198	FORESTAR USA REAL ESTATE GROUP INC	SF
2389-500-199	FORESTAR USA REAL ESTATE GROUP INC	SF
2389-500-200	FORESTAR USA REAL ESTATE GROUP INC	SF
2389-500-201	FORESTAR USA REAL ESTATE GROUP INC	SF
2389-500-202	FORESTAR USA REAL ESTATE GROUP INC	SF
2389-500-203	FORESTAR USA REAL ESTATE GROUP INC	SF
2389-500-204	FORESTAR USA REAL ESTATE GROUP INC	SF
2389-500-205	FORESTAR USA REAL ESTATE GROUP INC	SF
2389-500-328	FORESTAR USA REAL ESTATE GROUP INC	SF
2389-500-329	FORESTAR USA REAL ESTATE GROUP INC	SF
2389-500-330	FORESTAR USA REAL ESTATE GROUP INC	SF
2389-500-331	FORESTAR USA REAL ESTATE GROUP INC	SF
2389-500-332	FORESTAR USA REAL ESTATE GROUP INC	SF
2389-500-333	FORESTAR USA REAL ESTATE GROUP INC	SF
2389-500-334	FORESTAR USA REAL ESTATE GROUP INC	SF
2389-500-335	FORESTAR USA REAL ESTATE GROUP INC	SF
2389-500-336	FORESTAR USA REAL ESTATE GROUP INC	SF
2389-500-337	FORESTAR USA REAL ESTATE GROUP INC	SF
2389-500-338	FORESTAR USA REAL ESTATE GROUP INC	SF
2389-500-339	FORESTAR USA REAL ESTATE GROUP INC	SF
2389-500-340	FORESTAR USA REAL ESTATE GROUP INC	SF
2389-500-341	FORESTAR USA REAL ESTATE GROUP INC	SF
2389-500-342	FORESTAR USA REAL ESTATE GROUP INC	SF
2389-500-343	FORESTAR USA REAL ESTATE GROUP INC	SF
2389-500-344	FORESTAR USA REAL ESTATE GROUP INC	SF
2389-500-345	FORESTAR USA REAL ESTATE GROUP INC	SF
2389-500-346	FORESTAR USA REAL ESTATE GROUP INC	SF
2389-500-347	FORESTAR USA REAL ESTATE GROUP INC	SF
2389-500-348	FORESTAR USA REAL ESTATE GROUP INC	SF
2389-500-349	FORESTAR USA REAL ESTATE GROUP INC	SF
2389-500-350	FORESTAR USA REAL ESTATE GROUP INC	SF
2389-500-351	FORESTAR USA REAL ESTATE GROUP INC	SF
2389-500-352	FORESTAR USA REAL ESTATE GROUP INC	SF
2389-500-353	FORESTAR USA REAL ESTATE GROUP INC	SF

## Exhibit B

Parcel Number	Owner Name	Unit Type
2389-500-354	FORESTAR USA REAL ESTATE GROUP INC	SF
2389-500-355	FORESTAR USA REAL ESTATE GROUP INC	SF
2389-500-356	FORESTAR USA REAL ESTATE GROUP INC	SF
2389-500-357	FORESTAR USA REAL ESTATE GROUP INC	SF
2389-500-358	FORESTAR USA REAL ESTATE GROUP INC	SF
2389-500-359	FORESTAR USA REAL ESTATE GROUP INC	SF
2389-500-360	FORESTAR USA REAL ESTATE GROUP INC	SF
2389-500-361	FORESTAR USA REAL ESTATE GROUP INC	SF
2389-500-362	FORESTAR USA REAL ESTATE GROUP INC	SF
2389-500-363	FORESTAR USA REAL ESTATE GROUP INC	SF
2389-500-364	FORESTAR USA REAL ESTATE GROUP INC	SF
2389-500-365	FORESTAR USA REAL ESTATE GROUP INC	SF
2389-500-366	FORESTAR USA REAL ESTATE GROUP INC	SF
2389-500-367	FORESTAR USA REAL ESTATE GROUP INC	SF
2389-500-368	FORESTAR USA REAL ESTATE GROUP INC	SF
2389-500-369	FORESTAR USA REAL ESTATE GROUP INC	SF
2389-500-370	FORESTAR USA REAL ESTATE GROUP INC	SF
2389-500-371	FORESTAR USA REAL ESTATE GROUP INC	SF
2389-500-372	FORESTAR USA REAL ESTATE GROUP INC	SF
2389-500-373	FORESTAR USA REAL ESTATE GROUP INC	SF
2389-500-374	FORESTAR USA REAL ESTATE GROUP INC	SF
2389-500-375	FORESTAR USA REAL ESTATE GROUP INC	SF
2389-500-376	FORESTAR USA REAL ESTATE GROUP INC	SF
2389-500-377	FORESTAR USA REAL ESTATE GROUP INC	SF
2389-500-378	FORESTAR USA REAL ESTATE GROUP INC	SF
2389-500-379	FORESTAR USA REAL ESTATE GROUP INC	SF
2389-500-380	FORESTAR USA REAL ESTATE GROUP INC	SF
2389-500-381	FORESTAR USA REAL ESTATE GROUP INC	SF
2389-500-382	FORESTAR USA REAL ESTATE GROUP INC	SF
2389-500-383	FORESTAR USA REAL ESTATE GROUP INC	SF
2389-500-384	FORESTAR USA REAL ESTATE GROUP INC	SF
2389-500-385	FORESTAR USA REAL ESTATE GROUP INC	SF
2389-500-386	FORESTAR USA REAL ESTATE GROUP INC	SF
2389-500-387	FORESTAR USA REAL ESTATE GROUP INC	SF
2389-500-388	FORESTAR USA REAL ESTATE GROUP INC	SF
2389-500-389	FORESTAR USA REAL ESTATE GROUP INC	SF
2389-500-390	FORESTAR USA REAL ESTATE GROUP INC	SF
2389-500-391	FORESTAR USA REAL ESTATE GROUP INC	SF
2389-500-097	FORESTAR USA REAL ESTATE GROUP INC	SF
2389-500-098	FORESTAR USA REAL ESTATE GROUP INC	SF
2389-500-099	FORESTAR USA REAL ESTATE GROUP INC	SF
23877-000-07	FORESTAR USA REAL ESTATE GROUP INC	13 SF lots

# Ridge at Heath Brook Community Development District

## OFFICE OF THE DISTRICT MANAGER

2300 Glades Road, Suite 410W • Boca Raton, Florida 33431

Phone: (561) 571-0010 • Toll-free: (877) 276-0889 • Fax: (561) 571-0013

**THIS IS NOT A BILL – DO NOT PAY**

August 14, 2025

**VIA FIRST CLASS MAIL**

D.R. HORTON INC

12602 TELECOM DRIVE

TAMPA FL 33637-0935

[PARCEL ID]: please see "Exhibit B"

RE: Ridge at Heath Brook Community Development District  
Fiscal Year 2025/2026 Budget and O&M Assessments

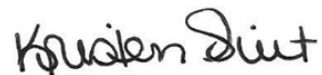
Dear Property Owner:

Pursuant to Chapters 190, 197, and/or 170, *Florida Statutes*, the Ridge at Heath Brook Community Development District ("**District**") will be holding two public hearings and a Board of Supervisors' ("**Board**") meeting for the purposes of: (1) adopting the District's proposed budget ("**Proposed Budget**") for the fiscal year beginning October 1, 2025 and ending September 30, 2026 ("**Fiscal Year 2025/2026**"), and (2) levying operations and maintenance assessments ("**O&M Assessments**") to fund the Proposed Budget for Fiscal Year 2025/2026, on **September 5, 2025, at 11:30 a.m., and at The Club at Ocala Preserve, 4021 NW 53<sup>rd</sup> Avenue Road, Ocala, Florida 34482**. The District is a special purpose unit of local government established under Chapter 190, *Florida Statutes*, for the purposes of providing infrastructure and services to your community. The proposed O&M Assessment information for your property is set forth in **Exhibit A**.

The public hearings and meeting are open to the public and will be conducted in accordance with Florida law. A copy of the Proposed Budget and assessment roll, and the agenda, for the hearings and meeting may be obtained by contacting Wrathell, Hunt and Associates, LLC, 2300 Glades Road, Suite 410W, Boca Raton, Florida 33431, Ph: 561-571-0010 ("**District Manager's Office**"). The public hearings and meeting may be continued to a date, time, and place to be specified on the record. There may be occasions when staff or board members may participate by speaker telephone. Any person requiring special accommodations 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, or 1-800-955-8771 (TTY) / 1-800-955-8770 (Voice), for aid in contacting the District Manager's Office.

Please note that all affected property owners have the right to appear and comment at the public hearings and meeting, and may also file written objections with the District Manager's Office within twenty (20) days of issuance of this notice. Each person who decides to appeal any decision made by the Board with respect to any matter considered at the public hearings or meeting is advised that person will need a record of proceedings and that accordingly, the person may need to ensure that a verbatim record of the proceedings is made, including the testimony and evidence upon which such appeal is to be based. If you have any questions, please do not hesitate to contact the District Manager's Office.

Sincerely,



Kristen Suit  
District Manager

**EXHIBIT A**  
***Summary of O&M Assessments***

The O&M Assessments are allocated on a per lot basis for platted lots. The O&M Assessments may be collected on the County tax roll or by direct bill from the District's Manager. Note that the O&M Assessments are in addition to any debt service assessments, if any, previously levied by the District and due to be collected for Fiscal Year 2025/2026. Moreover, pursuant to Section 197.3632(4), *Florida Statutes*, the lien amount shall serve as the "maximum rate" authorized by law for operation and maintenance assessments, such that no assessment hearing shall be held or notice provided in future years unless the assessments are proposed to be increased or another criterion within Section 197.3632(4) is met. Certain unplatted lands owned by the developer do not benefit from the District's improvement plan at this time, and will not receive an O&M Assessment for Fiscal Year 2025/2026.

**IT IS IMPORTANT TO PAY YOUR ASSESSMENT BECAUSE FAILURE TO PAY WILL CAUSE A TAX CERTIFICATE TO BE ISSUED AGAINST THE PROPERTY WHICH MAY RESULT IN LOSS OF TITLE, OR FOR DIRECT BILLED ASSESSMENTS, MAY RESULT IN A FORECLOSURE ACTION, WHICH ALSO MAY RESULT IN A LOSS OF TITLE.**

Land Use	Total # of Units	Equivalent Assessment Unit Factor	Annual O&M Assessment <sup>(1)</sup>
Single Family	282	1.0	\$273.96

(1) Annual O&M Assessment include estimated County collection costs and early payment discounts, which are subject to change.

For all O&M Assessments levied to fund the Proposed Budget for Fiscal Year 2025/2026, the District expects to collect no more than **\$77,258** in gross revenue (not including early payment discounts and collection costs), and any balance of the budget will be funded pursuant to a developer funding agreement.

## Exhibit B

Parcel Number	Owner Name	Unit Type
2389-500-150	D R HORTON	SF
2389-500-151	D R HORTON	SF
2389-500-152	D R HORTON	SF
2389-500-153	D R HORTON	SF
2389-500-154	D R HORTON	SF
2389-500-155	D R HORTON	SF
2389-500-156	D R HORTON	SF
2389-500-164	D R HORTON	SF
2389-500-165	D R HORTON	SF
2389-500-166	D R HORTON	SF
2389-500-167	D R HORTON	SF
2389-500-168	D R HORTON	SF
2389-500-169	D R HORTON	SF
2389-500-170	D R HORTON	SF
2389-500-171	D R HORTON	SF
2389-500-172	D R HORTON	SF
2389-500-173	D R HORTON	SF
2389-500-174	D R HORTON	SF
2389-500-175	D R HORTON	SF
2389-500-176	D R HORTON	SF
2389-500-177	D R HORTON	SF
2389-500-178	D R HORTON	SF
2389-500-179	D R HORTON	SF
2389-500-180	D R HORTON	SF
2389-500-181	D R HORTON INC	SF
2389-500-182	D R HORTON INC	SF
2389-500-183	D R HORTON INC	SF
2389-500-157	D.R. HORTON INC	SF
2389-500-158	D.R. HORTON INC	SF
2389-500-159	D.R. HORTON INC	SF
2389-500-160	D.R. HORTON INC	SF
2389-500-161	D.R. HORTON INC	SF
2389-500-162	D.R. HORTON INC	SF
2389-500-163	D.R. HORTON INC	SF
2389-500-184	D.R. HORTON INC	SF
2389-500-185	D.R. HORTON INC	SF
2389-500-186	D.R. HORTON INC	SF
2389-500-187	D.R. HORTON INC	SF
2389-500-188	D.R. HORTON INC	SF
2389-500-189	D.R. HORTON INC	SF
2389-500-190	D.R. HORTON INC	SF
2389-500-191	D.R. HORTON INC	SF
2389-500-192	D.R. HORTON INC	SF

Exhibit B

Parcel Number	Owner Name	Unit Type
2389-500-193	D.R. HORTON INC	SF
2389-500-194	D.R. HORTON INC	SF
2389-500-195	D.R. HORTON INC	SF
2389-500-196	D.R. HORTON INC	SF
2389-500-197	D.R. HORTON INC	SF
2389-500-077	D R HORTON INC	SF
2389-500-078	D R HORTON INC	SF



# **RIDGE AT HEATH BROOK**

**COMMUNITY DEVELOPMENT DISTRICT**

# **6C**

**RESOLUTION 2025-06**  
**[ANNUAL ASSESSMENT RESOLUTION]**

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE RIDGE AT HEATH BROOK COMMUNITY DEVELOPMENT DISTRICT PROVIDING FOR FUNDING FOR THE FISCAL YEAR 2026 ADOPTED BUDGET(S); 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 Ridge at Heath Brook Community Development District ("**District**") is a local unit of special-purpose government established pursuant to Chapter 190, *Florida Statutes*, for the purpose of providing, operating and maintaining infrastructure improvements, facilities and services to the lands within the District; and

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

**WHEREAS**, the Board of Supervisors ("**Board**") of the District has determined to undertake various operations and maintenance and other activities described in the District's budget ("**Adopted Budget**") for the fiscal year beginning October 1, 2025 and ending September 30, 2026 ("**FY 2026**"), attached hereto as **Exhibit A**; and

**WHEREAS**, in order to fund the District's Adopted Budget, the District's Board now desires to adopt this Resolution setting forth the means by which the District intends to fund its Adopted Budget.

**NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE RIDGE AT HEATH BROOK COMMUNITY DEVELOPMENT DISTRICT:**

**1. FUNDING.** As indicated in **Exhibits A and B**, the District's Board hereby authorizes the following funding mechanisms for the Adopted Budget:

**a. OPERATIONS AND MAINTENANCE FUNDING AGREEMENT.** The District's Board hereby authorizes a funding agreement for the operations and maintenance services set forth in the District's Adopted Budget, as set forth in **Exhibit A**.

**b. OPERATIONS AND MAINTENANCE ASSESSMENTS.**

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

**ii. Assessment Imposition.** Pursuant to Chapters 190, 197 and/or 170, *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.

- iii. **Maximum Rate.** Pursuant to Section 197.3632(4), *Florida Statutes*, the lien amount shall serve as the “maximum rate” authorized by law for operation and maintenance assessments.

- c. **DEBT SERVICE SPECIAL ASSESSMENTS.** The District’s Board hereby directs District Staff to effect the collection of the previously levied debt service special assessments, as set forth in **Exhibits A and B**.

## 2. **COLLECTION AND ENFORCEMENT; PENALTIES; INTEREST.**

- a. **Tax Roll Assessments.** If and to the extent indicated in **Exhibits A and B**, certain of the operations and maintenance special assessments (if any) and/or previously levied debt service special assessments (if any) imposed on the “**Tax Roll Property**” identified in **Exhibit B** shall be collected at the same time and in the same manner as County taxes in accordance with Chapter 197 of the *Florida Statutes*. The District’s Board finds and determines that such collection method is an efficient method of collection for the Tax Roll Property.
- b. **Direct Bill Assessments.** If and to the extent indicated in **Exhibits A and B**, certain operations and maintenance special assessments (if any) and/or previously levied debt service special assessments (if any) imposed on “**Direct Collect Property**” identified in **Exhibit B** shall be collected directly by the District in accordance with Florida law, as set forth in **Exhibits A and B**. The District’s Board finds and determines that such collection method is an efficient method of collection for the Direct Collect Property.
  - i. *Due Date (O&M Assessments)* - Operations and maintenance assessments directly collected by the District shall be due and payable on the dates set forth in the invoices prepared by the District Manager, but no earlier than October 1<sup>st</sup> and no later than September 30<sup>th</sup> of FY 2026.
  - ii. *Due Date (Debt Assessments)* - Debt service assessments directly collected by the District are due in full on December 1, 2025; provided, however, that, to the extent permitted by law, the assessments due may be paid in two partial, deferred payments and on dates that are 30 days prior to the District’s corresponding debt service payment dates all as set forth in the invoice(s) prepared by the District Manager.
  - iii. In the event that an assessment payment is not made in accordance with the schedule(s) stated above, the whole assessment – including any remaining partial, deferred payments for the Fiscal Year, 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 rate of any bonds secured by the assessments, or at the statutory prejudgment interest rate, as applicable. 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, *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.

3. **ASSESSMENT ROLL; AMENDMENTS.** The Assessment Roll, attached to this Resolution as **Exhibit "B,"** is hereby certified for collection. The District Manager shall keep apprised of all updates made to the County property roll by the Property Appraiser after the date of this Resolution, and shall amend the Assessment Roll in accordance with any such updates, for such time as authorized by Florida law, to the County property roll.

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

5. **EFFECTIVE DATE.** This Resolution shall take effect upon the passage and adoption of this Resolution by the Board.

[CONTINUED ON NEXT PAGE]

**PASSED AND ADOPTED** this 5th day of September, 2025.

ATTEST:

**RIDGE AT HEATH BROOK COMMUNITY  
DEVELOPMENT DISTRICT**

\_\_\_\_\_  
Secretary/Assistant Secretary

By: \_\_\_\_\_

Its: \_\_\_\_\_

**Exhibit A:** Budget  
**Exhibit B:** Assessment Roll

# **RIDGE AT HEATH BROOK**

**COMMUNITY DEVELOPMENT DISTRICT**

**7**

## FISCAL YEAR 2026 DEFICIT FUNDING AGREEMENT

This **FISCAL YEAR 2026 DEFICIT FUNDING AGREEMENT** ("**Agreement**") is made and entered into this 5th day of September, 2025, by and between:

**RIDGE AT HEATH BROOK COMMUNITY DEVELOPMENT DISTRICT**, a local unit of special-purpose government established pursuant to Chapter 190, *Florida Statutes*, and whose mailing address is c/o Wrathell Hunt & Associates, LLC, 2300 Glades Road, Suite 410W, Boca Raton, Florida 33431 ("**District**"); and

**FORESTAR (USA) REAL ESTATE GROUP INC.**, a Delaware corporation, and the developer of the lands in the District ("**Developer**") with a mailing address of 1341 Horton Circle, Arlington, Texas 76011.

### RECITALS

**WHEREAS**, the District was established for the purposes of planning, financing, constructing, operating and/or maintaining certain infrastructure; and

**WHEREAS**, the District, pursuant to Chapter 190, *Florida Statutes*, is authorized to levy such taxes, special assessments, fees and other charges as may be necessary in furtherance of the District's activities and services; and

**WHEREAS**, the District has adopted its annual budget for Fiscal Year 2026 ("**FY 2026 Budget**"), which begins on October 1, 2025 and ends on September 30, 2026, and has levied and imposed operations and maintenance assessments ("**O&M Assessments**") on lands within the District to fund a portion of the FY 2026 Budget; and

**WHEREAS**, the Developer has agreed to fund the cost of any "**Budget Deficit**," representing the difference between the FY 2026 Budget amount and the amount of the O&M Assessments, but subject to the terms of this Agreement.

**NOW, THEREFORE**, based upon good and valuable consideration and the mutual covenants of the parties, the receipt of which and sufficiency of which are hereby acknowledged, the parties agree as follows:

1. **FUNDING.** The Developer agrees to make available to the District any monies ("**Developer Contributions**") necessary for the Budget Deficit as identified in **Exhibit A** (and as **Exhibit A** may be amended from time to time pursuant to Florida law, but subject to the Developers' consent to such amendments to incorporate them herein), and within thirty (30) days of written request by the District. As a point of clarification, the District shall only request funding for the actual expenses of the District, and the Developer is not required to fund the total general fund budget in the event that actual expenses are less than the projected total general fund budget set forth in **Exhibit A**. The District shall have no obligation to repay any Developer Contribution provided hereunder.

2. **ENTIRE AGREEMENT.** This instrument shall constitute the final and complete expression of the agreement among the parties relating to the subject matter of this Agreement. Amendments to

and waivers of the provisions contained in this Agreement may be made only by an instrument in writing which is executed by both of the parties hereto.

3. **AUTHORIZATION.** The execution of this Agreement has been duly authorized by the appropriate body or official of all parties hereto, each party has complied with all of the requirements of law, and each party has full power and authority to comply with the terms and provisions of this instrument.

4. **ASSIGNMENT.** This Agreement may be assigned, in whole or in part, by any party only upon the written consent of the other(s). Any purported assignment without such consent shall be void.

5. **DEFAULT.** A default by any party under this Agreement shall entitle the other(s) to all remedies available at law or in equity, which shall include, but not be limited to, the right of damages, injunctive relief and specific performance.

6. **ENFORCEMENT.** In the event that any party is required to enforce this Agreement by court proceedings or otherwise, then the parties agree that the prevailing party shall be entitled to recover from the other(s) all costs incurred, including reasonable attorneys' fees and costs for trial, alternative dispute resolution, or appellate proceedings.

7. **THIRD PARTY BENEFICIARIES.** This Agreement is solely for the benefit of the formal parties herein and no right or cause of action shall accrue upon or by reason hereof, to or for the benefit of any third party not a formal party hereto. Nothing in this Agreement expressed or implied is intended or shall be construed to confer upon any person or corporation other than the parties hereto any right, remedy or claim under or by reason of this Agreement or any provisions or conditions hereof; and all of the provisions, representations, covenants and conditions herein contained shall inure to the sole benefit of and shall be binding upon the parties hereto and their respective representatives, successors and assigns.

8. **CHOICE OF LAW.** This Agreement and the provisions contained herein shall be construed, interpreted and controlled according to the laws of the State of Florida.

9. **ARM'S LENGTH.** This Agreement has been negotiated fully among the parties as an arm's length transaction. The parties participated fully in the preparation of this Agreement with the assistance of their respective counsel. In the case of a dispute concerning the interpretation of any provision of this Agreement, the parties are each deemed to have drafted, chosen and selected the language, and the doubtful language will not be interpreted or construed against any party.

10. **EFFECTIVE DATE.** The Agreement shall be effective after execution by the parties hereto.

[SIGNATURES ON NEXT PAGE]



**IN WITNESS WHEREOF**, the parties execute this Agreement the day and year first written above.

**RIDGE AT HEATH BROOK COMMUNITY  
DEVELOPMENT DISTRICT**

\_\_\_\_\_  
By: \_\_\_\_\_  
Its: \_\_\_\_\_

\_\_\_\_\_

**FORESTAR (USA) REAL ESTATE GROUP INC.**

By: \_\_\_\_\_  
Its: \_\_\_\_\_

**EXHIBIT A:**      FY 2026 Budget

# **RIDGE AT HEATH BROOK**

**COMMUNITY DEVELOPMENT DISTRICT**

**8**

**RESOLUTION 2025-07**

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE RIDGE AT HEATH BROOK COMMUNITY DEVELOPMENT DISTRICT APPROVING THE FLORIDA STATEWIDE MUTUAL AID AGREEMENT; PROVIDING FOR SEVERABILITY; AND PROVIDING FOR AN EFFECTIVE DATE**

**WHEREAS**, the State Emergency Management Act, Chapter 252, Florida Statutes, authorizes the state and its political subdivisions to develop and enter into mutual aid agreements for reciprocal emergency aid and assistance in case of emergencies too extensive to be dealt with unassisted; and

**WHEREAS**, the Board of Supervisors of the Ridge at Heath Brook Community Development District desires to move forward and approve an agreement with the State of Florida, Division of Emergency Management, concerning the Statewide Mutual Aid Agreement; and

**WHEREAS**, the Florida Department of Economic Opportunity requires an independent special district to participate in the Statewide Mutual Aid Agreement to be eligible for funds under Administrative Rule 9G-1.9, Base Funding for County Emergency Management Agencies and Municipal Competitive Grant and Loan Programs;

**NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE RIDGE AT HEATH BROOK COMMUNITY DEVELOPMENT DISTRICT THAT:**

**1. RECITALS.** The foregoing “**WHEREAS**” clauses are true and correct and are hereby ratified and confirmed by the Board of Supervisors.

**2. APPROVAL OF AGREEMENT.** The execution of the attached Statewide Mutual Aid Agreement is hereby authorized, and the Agreement is hereby approved.

**3. EFFECTIVE DATE.** This Resolution shall become effective immediately upon its passage and adoption.

**PASSED AND ADOPTED** this 5th day of September, 2025.

ATTEST:

**RIDGE AT HEATH BROOK COMMUNITY  
DEVELOPMENT DISTRICT**

---

Secretary/Assistant Secretary

---

Chair/Vice Chair, Board of Supervisors

**Exhibit A**

Statewide Mutual Aid Agreement



# STATE OF FLORIDA DIVISION OF EMERGENCY MANAGEMENT



Ron DeSantis, Governor

Kevin Guthrie, Executive Director

## **STATEWIDE MUTUAL AID AGREEMENT - 2023**

This Agreement is an acknowledgment of receipt by the Florida Division of Emergency Management ("the Division") and the local government ("Participating Party") signing this Agreement. Execution of this agreement replaces all previous iterations and is active until a new agreement is drafted and requested by The Division.

This Agreement is based on the existence of the following conditions:

- A. The State of Florida is vulnerable to a wide range of emergencies and disasters that are likely to cause the disruption of essential services and the destruction of the infrastructure needed to deliver those services.
- B. Such emergencies and disasters often exceed the emergency response and recovery capabilities of any one county or local government.
- C. Such incidents may also give rise to unusual and unanticipated physical and technical needs which a local government cannot meet with existing resources, but that other local governments within the State of Florida may be able to provide.
- D. The Emergency Management Act, chapter 252, *Florida Statutes*, provides each local government of the state the authority to develop and enter into mutual aid agreements within the state for reciprocal emergency aid in case of emergencies too extensive to be dealt with unassisted, and through such agreements ensure the timely reimbursement of costs incurred by the local governments which render such assistance.
- E. Pursuant to chapter 252.32, *Florida Statutes*, the Division renders mutual aid among the political subdivisions of the state to carry out emergency management functions and responsibilities.
- F. Pursuant to chapter 252, *Florida Statutes*, the Division has the authority to coordinate and direct emergency management assistance between local governments and concentrate available resources where needed.

Based on the existence of the foregoing conditions, the Parties agree to the following articles:

### **ARTICLE I: DEFINITIONS**

As used in this Agreement, the following expressions shall have the following meanings:

- A. The "Agreement" is this Agreement, which shall be referred to as the Statewide Mutual Aid Agreement ("SMAA").



# STATE OF FLORIDA DIVISION OF EMERGENCY MANAGEMENT



Ron DeSantis, Governor

Kevin Guthrie, Executive Director

- B. The “Division” is the Florida Division of Emergency Management.
- C. A “Requesting Party” to this Agreement is a Participating Party who requests assistance under this agreement.
- D. An “Assisting Party” to this Agreement is a Participating Party who provides assistance to a Requesting Party under this agreement.
- E. The “Period of Assistance” is the time during which an Assisting Party renders assistance to a Requesting Party under this agreement and includes the time necessary for the resources and personnel of the Assisting Party to travel to the place specified by the Requesting Party and the time necessary to return to their place of origin.
- F. A “Mission” is a documented emergency response activity performed during a Period of Assistance, usually in reference to one operational function or activity.
- G. A “local government” is any educational district, special district, or any entity that is a “local governmental entity” within the meaning of section 11.45(1)(g), *Florida Statutes*.
- H. An “educational district” is any school district within the meaning of section 1001.30, *Florida Statutes*, and any Florida College System Institution or State University within the meaning of section 1000.21, *Florida Statutes*.
- I. A “special district” is any local or regional governmental entity which is an independent special district within the meaning of section 189.012(3), *Florida Statutes*, established by local, special, or general act, or by rule, ordinance, resolution, or interlocal agreement.
- J. A “tribal council” is the respective governing bodies of the Seminole Tribe of Florida and Miccosukee Tribe of Indians recognized as special improvement district by section 285.18(1), *Florida Statutes*.
- K. An “interlocal agreement” is any agreement between local governments within the meaning of section 163.01(3)(a), *Florida Statutes*.
- L. A “Resource Support Agreement” as used in this Agreement refers to a supplemental agreement of support between a Requesting Party and an Assisting Party.
- M. “Proof of work” as used in this Agreement refers to original and authentic documentation of a single individual or group of individuals’ emergency response activity at a tactical level.



# STATE OF FLORIDA DIVISION OF EMERGENCY MANAGEMENT



Ron DeSantis, Governor

Kevin Guthrie, Executive Director

- N. "Proof of payment" as used in this Agreement refers to original and authentic documentation of an emergency response expenditure made by an Assisting Party.
- O. A "Reimbursement Package" as used in this Agreement refers to a full account of mission response documentation supported by proof of work and proof of payment.
- P. Any expressions not assigned definitions elsewhere in this Agreement shall have the definitions assigned them by the Emergency Management Act, Chapter 252, *Florida Statutes*.

## ARTICLE II: APPLICABILITY OF THE AGREEMENT

Any Participating Party, including the Division, may request assistance under this Agreement for a "major disaster" or "catastrophic disaster" as defined in section 252.34, *Florida Statutes*, minor disasters, and other such emergencies as lawfully determined by a Participating Party.

## ARTICLE III: INVOCATION OF THE AGREEMENT

In the event of an emergency or anticipated emergency, a Participating Party may request assistance under this Agreement from any other Participating Party or the Division if, in the judgement of the Requesting Party, its own resources are inadequate to meet the needs of the emergency or disaster.

- A. Any request for assistance under this Agreement may be oral, but within five (5) calendar days must be confirmed in writing by the Requesting Party. All requests for assistance under this Agreement shall be transmitted by the Requesting Party to another Participating Party or the Division. If the Requesting Party transmits its request for Assistance directly to a Participating Party other than the Division, the Requesting Party and Assisting Party shall keep the Division advised of their activities.
- B. The Division shall relay any requests for assistance under this Agreement to such other Participating Parties as it may deem appropriate and coordinate the activities of the Assisting Parties to ensure timely assistance to the Requesting Party. All such activities shall be carried out in accordance with the State's Comprehensive Emergency Management Plan.

## ARTICLE IV: RESPONSIBILITIES OF REQUESTING PARTIES

To the extent practicable, all Requesting Parties shall provide the following information to their respective county emergency management agency, the Division, and the intended Assisting Party or Parties. In providing such information, Requesting Parties should utilize Section I of the



# STATE OF FLORIDA DIVISION OF EMERGENCY MANAGEMENT



Ron DeSantis, Governor

Kevin Guthrie, Executive Director

Resource Support Agreement (RSA) Form, available via the [Division approved documents SharePoint site](#)<sup>1</sup>.

- A. A description of the Mission to be performed by the Assisting Party;
- B. A description of the resources and capabilities needed to complete the Mission successfully;
- C. The location, date, and time personnel and resources from the Assisting Party should arrive at the incident site, staging area, facility, or other location designated by the Requesting Party;
- D. A description of the health, safety, and working conditions expected for deploying personnel;
- E. Lodging and meal availability;
- F. Any logistical requirements;
- G. A description of any location or facility outside the territorial jurisdiction of the Requesting Party needed to stage incoming resources and personnel;
- H. The location date, and time for personnel of the Requesting Party to meet and receive the personnel and equipment of the Assisting Party; and
- I. A technical description of any communications equipment needed to ensure effective information sharing between the Requesting Party, any Assisting Parties, and all relevant responding entities.

## ARTICLE V: RESPONSIBILITIES OF ASSISTING PARTIES

Each Party shall render assistance under this Agreement to any Requesting Party to the extent practicable that its personnel, equipment, resources, and capabilities can render assistance. If upon receiving a request for assistance under this Agreement a Party determines that it has the capacity to render some or all of such assistance, it shall provide the following information without delay to the Requesting Party, the Division, and the Assisting Party's County emergency management agency. In providing such information, the Assisting Party should utilize the Section II of the Resource Support Agreement (RSA) Form, available via the [Division approved documents SharePoint site](#).

<sup>1</sup> FDEM approved documents such as activity logs and mutual aid forms can be found at:  
[https://portal.floridadisaster.org/projects/FROC/FROC\\_Documents/Forms/AllItems.aspx?View=%7B6F3CF7BD%2DC0A4%2D4BE2%2DB809%2DC8009D7D0686%7D](https://portal.floridadisaster.org/projects/FROC/FROC_Documents/Forms/AllItems.aspx?View=%7B6F3CF7BD%2DC0A4%2D4BE2%2DB809%2DC8009D7D0686%7D)





# STATE OF FLORIDA DIVISION OF EMERGENCY MANAGEMENT



Ron DeSantis, Governor

Kevin Guthrie, Executive Director

- A. A description of the personnel, equipment, supplies, services and capabilities it has available, together with a description of the qualifications of any skilled personnel;
- B. An estimate of the time such personnel, equipment, supplies, and services will continue to be available;
- C. An estimate of the time it will take to deliver such personnel, equipment, supplies, and services to the location(s) specified by the Requesting Party;
- D. A technical description of any communications and telecommunications equipment available for timely communications with the Requesting Party and other Assisting Parties;
- E. The names and contact information of all personnel whom the Assisting Party has designated as team leaders or supervisors; and
- F. An estimated cost for the provision of assistance.

## ARTICLE VI: RENDITION OF ASSISTANCE

The Requesting Party shall afford the emergency response personnel of all Assisting Parties, while operating within the jurisdictional boundaries of the Requesting Party, the same powers, duties, rights, and privileges, except that of arrest unless specifically authorized by the Requesting Party, as are afforded the equivalent emergency response personnel of the Requesting Party. Emergency response personnel of the Assisting Party will remain under the command and control of the Assisting Party, but during the Period of Assistance, the resources and responding personnel of the Assisting Party will perform response activities under the operational and tactical control of the Requesting Party.

- A. Unless otherwise agreed upon between the Requesting and Assisting Party, the Requesting Party shall be responsible for providing food, water, and shelter to the personnel of the Assisting Party. For Missions performed in areas where there are insufficient resources to support responding personnel and equipment throughout the Period of Assistance, the Assisting Party shall, to the fullest extent practicable, provide their emergency response personnel with the equipment, fuel, supplies, and technical resources necessary to make them self-sufficient throughout the Period of Assistance. When requesting assistance, the Requesting Party may specify that Assisting Parties send only self-sufficient personnel and resources but must specify the length of time self-sufficiency should be maintained.



# STATE OF FLORIDA DIVISION OF EMERGENCY MANAGEMENT



Ron DeSantis, Governor

Kevin Guthrie, Executive Director

- B. Unless the Requesting Party has specified the contrary, it shall, to the fullest extent practicable, coordinate all communications between its personnel and the responding personnel of the Assisting Parties, and shall determine and share the frequencies and other technical specifications of all communications equipment to be used, as appropriate, with the deployed personnel of the Assisting Parties.
- C. Personnel of the Assisting Party who render assistance under this Agreement shall receive the usual wages, salaries, and other compensation as are normally afforded to personnel for emergency response activities within their home jurisdiction, and shall have all the immunities, rights, interests, and privileges applicable to their normal employment. If personnel of the Assisting Party hold local licenses or certifications limited to the jurisdiction of issue, then the Requesting Party shall recognize and honor those licenses or certifications for the duration of the Period of Assistance.

## ARTICLE VII: REIMBURSEMENT

After the Period of Assistance has ended, the Assisting Party shall have 45 days to develop a full reimbursement package for services rendered and resources supplied during the Period of Assistance. All expenses claimed to the Requesting Party must have been incurred in direct response to the emergency as requested by the Requesting Party and must be supported by proof of work and proof of payment.

To guide the proper documentation and accountability of expenses, the Assisting Party should utilize the Claim Summary Form, available via the [Division approved documents SharePoint site](#) as a guide and summary of expense to collect information to then be formally submitted for review by the Requesting Party.

To receive reimbursement for assistance provided under this agreement, the Assisting Party shall provide, at a minimum, the following supporting documentation to the Requesting Party unless otherwise agreed upon between the Requesting and Assisting Parties:

- A. A complete and authentic description of expenses incurred by the Assisting Party during the Period of Assistance;
- B. Copy of a current and valid Internal Revenue Service W-9 Form;
- C. Copies of all relevant payment and travel policies in effect during the Period of Assistance;
- D. Daily personnel activity logs demonstrating emergency response activities performed for all time claimed (for FDEM reimbursement Division approved activity logs will be required for personnel activity claims);



# STATE OF FLORIDA DIVISION OF EMERGENCY MANAGEMENT



Ron DeSantis, Governor

Kevin Guthrie, Executive Director

- E. Official payroll and travel reimbursement records for all claimed personnel expenses;
- F. Neat and comprehensive fringe benefit calculations for each position class or category of claimed personnel;
- G. Written justification for all additional expenses/purchases incurred during the Period of Assistance;
- H. Proof of payment for additional/miscellaneous expenses incurred during the Period of Assistance
- I. Equipment activity logs demonstrating equipment use and operation in support of emergency response activities for all time claimed (for FDEM reimbursement Division approved forms will be required for equipment activity claims);
- J. Proof of reimbursement to all employees who incurred emergency response expenses with personal money;
- K. Justification for equipment repair expenses; and
- L. Copies of any applicable supporting agreements or contracts with justification.

If a dispute or disagreement regarding the eligibility of any expense arises, the Requesting Party, Assisting Party, or the Division may elect binding arbitration. If binding arbitration is elected, the Parties must select as an arbitrator any elected official of another Participating Party, or any other official of another Participating Party whose normal duties include emergency management, and the other Participating Party shall also select such an official as an arbitrator, and the arbitrators thus chosen shall select another such official as a third arbitrator.

The three (3) arbitrators shall convene by teleconference or videoconference within thirty (30) calendar days to consider any documents and any statements or arguments by the Division, the Requesting Party, or the Assisting Party concerning the protest, and shall render a decision in writing not later than ten (10) business days after the close of the hearing. The decision of a majority of the arbitrators shall bind the parties and shall be final.

If the Participating Parties do not elect binding arbitration, this agreement and any disputes arising thereunder shall be governed by the laws of the State of Florida and venue shall be in Leon County, Florida. Nothing in this Agreement shall be construed to create an employer-employee relationship or a partnership or joint venture between the participating parties. Furthermore, nothing contained herein shall constitute a waiver by either Party of its sovereign immunity or the provisions of section 768.28, Florida Statutes. Nothing herein shall be construed as consent by either Party to be sued by third parties.



# STATE OF FLORIDA DIVISION OF EMERGENCY MANAGEMENT



Ron DeSantis, Governor

Kevin Guthrie, Executive Director

## ARTICLE VIII: COST ELIGIBLE FOR REIMBURSEMENT

The costs incurred by the Assisting Party under this Agreement shall be reimbursed as needed to make the Assisting Party whole to the fullest extent practicable.

- A. Employees of the Assisting Party who render assistance under this Agreement shall be entitled to receive from the Assisting Party all their usual wages, salaries, and any and all other compensation for mobilization, hours worked, and demobilization. Such compensation shall include any and all contributions for insurance and retirement, and such employees shall continue to accumulate seniority at the usual rate. As between the employees and the Assisting Party, the employees shall have all the duties, responsibilities, immunities, rights, interests, and privileges incident to their usual employment. The Requesting Party shall reimburse the Assisting Party for these costs of employment.
- B. The costs of equipment supplied by the Assisting Party shall be reimbursed at the rental rate established in FEMA's Schedule of Equipment, or at any other rental rate agreed to by the Requesting Party. In order to be eligible for reimbursement, equipment must be in actual operation performing eligible work. The labor costs of the operator are not included in the rates and should be approved separately from equipment costs. The Assisting Party shall pay for fuels, other consumable supplies, and repairs to its equipment as needed to keep the equipment in a state of operational readiness. Rent for the equipment shall be deemed to include the cost of fuel and other consumable supplies, maintenance, service, repairs, and ordinary wear and tear. With the consent of the Assisting Party, the Requesting Party may provide fuels, consumable supplies, maintenance, and repair services for such equipment at the site. In that event, the Requesting Party may deduct the actual costs of such fuels, consumable supplies, maintenance, and services from the total costs otherwise payable to the Assisting Party. If the equipment is damaged while in use under this Agreement and the Assisting Party receives payment for such damage under any contract of insurance, the Requesting Party may deduct such payment from any item or items billed by the Assisting Party for any of the costs for such damage that may otherwise be payable.
- C. The Requesting Party shall pay the total costs for the use and consumption of any and all consumable supplies delivered by the Assisting Party for the Requesting Party under this Agreement. In the case of perishable supplies, consumption shall be deemed to include normal deterioration, spoilage, and damage notwithstanding the exercise of reasonable care in its storage and use. Supplies remaining unused shall be returned to the Assisting Party in usable condition upon the close of the Period of Assistance, and the Requesting Party may deduct the cost of such returned supplies from the total costs billed by the Assisting Party for such supplies. If the Assisting Party agrees, the Requesting Party may also replace any and all used consumable supplies with like



# STATE OF FLORIDA DIVISION OF EMERGENCY MANAGEMENT



Ron DeSantis, Governor

Kevin Guthrie, Executive Director

supplies in usable condition and of like grade, quality and quantity within the time allowed for reimbursement under this Agreement.

- D. The Assisting Party shall keep records to document all assistance rendered under this Agreement. Such records shall present information sufficient to meet the audit requirements specified in the regulations of FEMA and any applicable circulars issued by the State of Florida. Upon reasonable notice, the Assisting Party shall make its records available the Requesting Party for inspection or duplication between 8:00 a.m. and 5:00 p.m. on all weekdays, except for official holidays.

## ARTICLE IX: INSURANCE

Each Participating Party shall determine for itself what insurance to procure, if any. With the exceptions in this Article, nothing in this Agreement shall be construed to require any Participating Party to procure insurance.

- A. Each Participating Party shall procure employers' insurance meeting the requirements of the Workers' Compensation Act, as amended, affording coverage for any of its employees who may be injured while performing any activities under the authority of this Agreement, and shall be provided to each Participating Party.
- B. Participating Parties may elects additional insurance affording liability coverage for any activities that may be performed under the authority of this Agreement .
- C. Subject to the limits of such liability insurance as any Participating Party may elect to procure, nothing in this Agreement shall be construed to waive, in whole or in part, any immunity any Participating Party may have in any judicial or quasi-judicial proceeding.
- D. Each Participating Party which renders assistance under this Agreement shall be deemed to stand in the relation of an independent contractor to all other Participating Parties and shall not be deemed to be the agent of any other Participating Party.
- E. Nothing in this Agreement shall be construed to relieve any Participating Party of liability for its own conduct and that of its employees.
- F. Nothing in this Agreement shall be construed to obligate any Participating Party to indemnify any other Participating Party from liability to third parties.





# STATE OF FLORIDA DIVISION OF EMERGENCY MANAGEMENT



Ron DeSantis, Governor

Kevin Guthrie, Executive Director

## ARTICLE X: GENERAL REQUIREMENTS

Notwithstanding anything to the contrary elsewhere in this Agreement, all Participating Parties shall be subject to the following requirements in the performance of this Agreement:

- A. All Participating Parties shall allow public access to all documents, papers, letters, or other materials subject to the requirements of the Public Records Act, as amended, and made or received by any Participating Party in conjunction with this Agreement.
- B. No Participating Party may hire employees in violation of the employment restrictions in the Immigration and Nationality Act, as amended.
- C. No costs reimbursed under this Agreement may be used directly or indirectly to influence legislation or any other official action by the Legislature of the State of Florida or any of its agencies.
- D. Any communication to the Division under this Agreement shall be sent via either email, the Division of Emergency Managements Enterprise System (DEMES), or mail to the Response Bureau, Florida Division of Emergency Management, 2555 Shumard Oak Boulevard, Tallahassee, Florida 32399-2100.
- E. Any communication to a Participating Party shall be sent to the official or officials specified by that Participating Party. For the purpose of this section, any such communication may be sent by the U.S. Mail, e-mail, or other electronic platforms.

## ARTICLE XI: EFFECTS OF AGREEMENT

Upon its execution by a Participating Party, this Agreement shall have the following effect with respect to that Participating Party:

- A. The execution of this Agreement by any Participating Party which is a signatory to the Statewide Mutual Aid Agreement of 1994 shall terminate the rights, interests, duties, responsibilities, and obligations of that Participating Party under the Statewide Mutual Aid Agreement of 1994, but such termination shall not affect the liability of the Participating Party for the reimbursement of any costs due under the Statewide Mutual Aid Agreement of 1994, regardless of whether such costs are billed or unbilled.
- B. The execution of this Agreement by any Participating Party which is a signatory to the Public Works Mutual Aid Agreement shall terminate the rights, interests, duties, responsibilities and obligations of that Participating Party under the Public Works Mutual Aid Agreement, but such termination shall not affect the liability of the Participating Party for the reimbursement of any costs due under the Public Works Mutual Aid Agreement,



# STATE OF FLORIDA DIVISION OF EMERGENCY MANAGEMENT



Ron DeSantis, Governor

Kevin Guthrie, Executive Director

regardless of whether such costs are billed or unbilled.

- C. Upon the activation of this Agreement by the Requesting Party, this Agreement shall supersede any other existing agreement between it and any Assisting Party to the extent that the former may be inconsistent with the latter.
- D. Upon its execution by any Participating Party, this Agreement will continue in effect for one (1) year from its date of execution by that Participating Party, and it shall automatically renew each year after its execution, unless within sixty (60) calendar days before the renewal date the Participating Party notifies the Division, in writing, of its intent to withdraw from the Agreement.
- E. The Division shall transmit any amendment to this Agreement by sending the amendment to all Participating Parties not later than five (5) business days after its execution by the Division. Such amendment shall take effect not later than sixty (60) calendar days after the date of its execution by the Division and shall then be binding on all Participating Parties. Notwithstanding the preceding sentence, any Participating Party who objects to the amendment may withdraw from the Agreement by notifying the Division in writing of its intent to do so within that time in accordance with section F of this Article.
- F. A Participating Party may rescind this Agreement at will after providing the other Participating Party a written SMAA withdrawal notice. Such notice shall be provided at least 30 days prior to the date of withdrawal. This 30-day withdrawal notice must be: written, signed by an appropriate authority, duly authorized on the official letterhead of the Participating Party, and must be sent via email, the Division of Emergency Managements Enterprise System (DEMES), or certified mail.

## ARTICLE XII: INTERPRETATION AND APPLICATION OF AGREEMENT

The interpretation and application of this Agreement shall be governed by the following conditions:

- A. The obligations and conditions resting upon the Participating Parties under this Agreement are not independent, but dependent.
- B. Time shall be of the essence of this Agreement, and of the performance of all conditions, obligations, duties, responsibilities, and promises under it.
- C. This Agreement states all the conditions, obligations, duties, responsibilities, and promises of the Participating Parties with respect to the subject of this Agreement, and there are no conditions, obligations, duties, responsibilities, or promises other than those expressed in this Agreement.



# STATE OF FLORIDA DIVISION OF EMERGENCY MANAGEMENT



Ron DeSantis, Governor

Kevin Guthrie, Executive Director

- D. If any sentence, clause, phrase, or other portion of this Agreement is ruled unenforceable or invalid, every other sentence, clause, phrase, or other portion of the Agreement shall remain in full force and effect, it being the intent of the Division and the other Participating Parties that every portion of the Agreement shall be severable from every other portion to the fullest extent practicable. The Division reserves the right, at its sole and absolute discretion, to change, modify, add, or remove portions of any sentence, clause, phrase, or other portion of this Agreement that conflicts with state law, regulation, or policy. If the change is minor, the Division will notify the Participating Party of the change and such changes will become effective immediately; therefore, please check these terms periodically for changes. If the change is substantive, the Participating Parties may be required to execute the Agreement with the adopted changes. Any continued or subsequent use of this Agreement following the posting of minor changes to this Agreement shall signify implied acceptance of such changes.
- E. The waiver of any obligation or condition in this Agreement by a Participating Party shall not be construed as a waiver of any other obligation or condition in this Agreement.

***NOTE: This iteration of the State of Florida Statewide Mutual Aid Agreement will replace all previous versions.***

*The Division shall provide reimbursement to Assisting Parties in accordance with the terms and conditions set forth in this Article for missions performed at the direct request of the Division. Division reimbursement eligible expenses must be in direct response to the emergency as requested by the State of Florida. All required cost estimations and claims must be executed through the DEMES Mutual Aid Portal and assisting agencies must use all required [FDEM forms](#) for documentation and cost verification. If a Requesting Party has not forwarded a request through the Division, or if an Assisting Party has rendered assistance without being requested to do so by the Division, the Division shall not be liable for the costs of any such assistance.*

*FDEM reserves the right to deny individual reimbursement requests if deemed to not be in direct response to the incident for which asset was requested.*

**IN WITNESS WHEREOF**, the Parties have duly executed this Agreement on the date specified below:





# STATE OF FLORIDA DIVISION OF EMERGENCY MANAGEMENT



Ron DeSantis, Governor

Kevin Guthrie, Executive Director

## FOR ADOPTION BY A COUNTY

STATE OF FLORIDA  
DIVISION OF EMERGENCY MANAGEMENT

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

Kevin Guthrie, Executive Director or  
Ian Guidicelli, Authorized Designee

ATTEST:  
CLERK OF THE CIRCUIT COURT

BOARD OF COUNTY COMMISSIONERS  
OF \_\_\_\_\_ COUNTY,  
STATE OF FLORIDA

By: \_\_\_\_\_

Clerk or Deputy Clerk

By: \_\_\_\_\_

Chair

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

Approved as to Form:

By: \_\_\_\_\_

County Attorney



# STATE OF FLORIDA DIVISION OF EMERGENCY MANAGEMENT



Ron DeSantis, Governor

Kevin Guthrie, Executive Director

## FOR ADOPTION BY A CITY

STATE OF FLORIDA  
DIVISION OF EMERGENCY MANAGEMENT

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

Kevin Guthrie, Executive Director or  
Ian Guidicelli, Authorized Designee

ATTEST:  
CITY CLERK

CITY OF \_\_\_\_\_  
STATE OF FLORIDA

By: \_\_\_\_\_

By: \_\_\_\_\_

Title: \_\_\_\_\_

Title: \_\_\_\_\_

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

Approved as to Form:

By: \_\_\_\_\_

City Attorney



# STATE OF FLORIDA DIVISION OF EMERGENCY MANAGEMENT



Ron DeSantis, Governor

Kevin Guthrie, Executive Director

## FOR ADOPTION BY A COUNTY SHERIFF'S OFFICE

STATE OF FLORIDA  
DIVISION OF EMERGENCY MANAGEMENT

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

Kevin Guthrie, Executive Director or  
Ian Guidicelli, Authorized Designee

\_\_\_\_\_

\_\_\_\_\_  
COUNTY SHERIFF'S OFFICE, STATE OF FLORIDA

By: \_\_\_\_\_ By: \_\_\_\_\_

Title: \_\_\_\_\_ Title: \_\_\_\_\_

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

Approved as to Form:

By: \_\_\_\_\_

Attorney for Entity



# STATE OF FLORIDA DIVISION OF EMERGENCY MANAGEMENT



Ron DeSantis, Governor

Kevin Guthrie, Executive Director

## FOR ADOPTION BY A COUNTY OR CITY FIRE DEPARTMENT/DISTRICT OFFICE

STATE OF FLORIDA  
DIVISION OF EMERGENCY MANAGEMENT

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

Kevin Guthrie, Executive Director or  
Ian Guidicelli, Authorized Designee

\_\_\_\_\_

\_\_\_\_\_  
COUNTY OR CITY FIRE DEPARTMENT/DISTRICT, STATE OF FLORIDA

By: \_\_\_\_\_ By: \_\_\_\_\_

Title: \_\_\_\_\_ Title: \_\_\_\_\_

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

Approved as to Form:

By: \_\_\_\_\_

Attorney for Entity



# STATE OF FLORIDA DIVISION OF EMERGENCY MANAGEMENT



Ron DeSantis, Governor

Kevin Guthrie, Executive Director

## FOR ADOPTION BY AN EDUCATIONAL DISTRICT

STATE OF FLORIDA  
DIVISION OF EMERGENCY MANAGEMENT

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

Kevin Guthrie, Executive Director or  
Ian Guidicelli, Authorized Designee

\_\_\_\_\_

\_\_\_\_\_ SCHOOL DISTRICT, STATE OF FLORIDA

By: \_\_\_\_\_ By: \_\_\_\_\_

Title: \_\_\_\_\_ Title: \_\_\_\_\_

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

Approved as to Form:

By: \_\_\_\_\_

Attorney for District



# STATE OF FLORIDA DIVISION OF EMERGENCY MANAGEMENT



Ron DeSantis, Governor

Kevin Guthrie, Executive Director

## FOR ADOPTION BY STATE COLLEGE, COMMUNITY COLLEGE OR STATE UNIVERSITY

STATE OF FLORIDA  
DIVISION OF EMERGENCY MANAGEMENT

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

Kevin Guthrie, Executive Director or  
Ian Guidicelli, Authorized Designee

ATTEST:

BOARD OF TRUSTEES  
OF \_\_\_\_\_  
STATE COLLEGE, COMMUNITY  
COLLEGE, or STATE OF FLORIDA

BOARD OF TRUSTEES  
OF \_\_\_\_\_  
UNIVERSITY,  
STATE OF FLORIDA

By: \_\_\_\_\_

Clerk

By: \_\_\_\_\_

Chairman

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

Approved as to Form:

By: \_\_\_\_\_

Attorney for Board



# STATE OF FLORIDA DIVISION OF EMERGENCY MANAGEMENT



Ron DeSantis, Governor

Kevin Guthrie, Executive Director

## FOR ADOPTION BY A SPECIAL DISTRICT

STATE OF FLORIDA  
DIVISION OF EMERGENCY MANAGEMENT

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

Kevin Guthrie, Executive Director or  
Ian Guidicelli, Authorized Designee

\_\_\_\_\_

\_\_\_\_\_ SPECIAL DISTRICT, STATE OF FLORIDA

By: \_\_\_\_\_ By: \_\_\_\_\_

Title: \_\_\_\_\_ Title: \_\_\_\_\_

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

Approved as to Form:

By: \_\_\_\_\_

Attorney for District



# STATE OF FLORIDA DIVISION OF EMERGENCY MANAGEMENT



Ron DeSantis, Governor

Kevin Guthrie, Executive Director

## FOR ADOPTION BY AN AUTHORITY

STATE OF FLORIDA  
DIVISION OF EMERGENCY MANAGEMENT

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

Kevin Guthrie, Executive Director or  
Ian Guidicelli, Authorized Designee

ATTEST:

BOARD OF TRUSTEES  
OF \_\_\_\_\_  
AUTHORITY,  
STATE OF FLORIDA

By: \_\_\_\_\_

Clerk

By: \_\_\_\_\_

Chairman

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

Approved as to Form:

By: \_\_\_\_\_

Attorney for Board





# STATE OF FLORIDA DIVISION OF EMERGENCY MANAGEMENT



Ron DeSantis, Governor

Kevin Guthrie, Executive Director

## FOR ADOPTION BY A NATIVE AMERICAN TRIBE

STATE OF FLORIDA  
DIVISION OF EMERGENCY MANAGEMENT

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

Kevin Guthrie, Executive Director or  
Ian Guidicelli, Authorized Designee

ATTEST:

TRIBAL COUNCIL OF THE  
\_\_\_\_\_ TRIBE OF FLORIDA

By: \_\_\_\_\_

Council Clerk

By: \_\_\_\_\_

Chairman

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

Approved as to Form:

By: \_\_\_\_\_

Attorney for Council



# STATE OF FLORIDA DIVISION OF EMERGENCY MANAGEMENT



Ron DeSantis, Governor

Kevin Guthrie, Executive Director

## FOR ADOPTION BY A COMMUNITY DEVELOPMENT DISTRICT

STATE OF FLORIDA  
DIVISION OF EMERGENCY MANAGEMENT

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

Kevin Guthrie, Executive Director or  
Ian Guidicelli, Authorized Designee

## Ridge at Heath Brook

COMMUNITY DEVELOPMENT DISTRICT, STATE OF FLORIDA

By: \_\_\_\_\_ By: \_\_\_\_\_

Title: \_\_\_\_\_ Title: \_\_\_\_\_

Date: **09/05/2025**

Approved as to Form:

By: \_\_\_\_\_

Attorney for District



# STATE OF FLORIDA DIVISION OF EMERGENCY MANAGEMENT



Ron DeSantis, Governor

Kevin Guthrie, Executive Director

## SAMPLE AUTHORIZING RESOLUTION FOR ADOPTION OF STATEWIDE MUTUAL AID AGREEMENT

RESOLUTION NO. \_\_\_\_\_

WHEREAS, the State of Florida Emergency Management Act, Chapter 252, authorizes the State and its political subdivisions to provide emergency aid and assistance in the event of a disaster or emergency; and

WHEREAS the statutes also authorize the State to coordinate the provision of any equipment, services, or facilities owned or organized by the State or its political subdivisions for use in the affected area upon the request of the duly constituted authority of the area; and

WHEREAS this Resolution authorizes the request, provision, and receipt of interjurisdictional mutual assistance in accordance with the Emergency Management Act, Chapter 252, among political subdivisions within the State; and

NOW, THEREFORE, be it resolved by \_\_\_\_\_

\_\_\_\_\_ that in order to maximize the prompt, full and effective use of resources of all participating governments in the event of an emergency or disaster we hereby adopt the Statewide Mutual Aid Agreement which is attached hereto and incorporated by reference.

ADOPTED BY: \_\_\_\_\_

DATE: \_\_\_\_\_

I certify that the foregoing is an accurate copy of the Resolution adopted by

\_\_\_\_\_ on \_\_\_\_\_.

BY: \_\_\_\_\_

TITLE: \_\_\_\_\_

DATE: \_\_\_\_\_



# STATE OF FLORIDA DIVISION OF EMERGENCY MANAGEMENT



Ron DeSantis, Governor

Kevin Guthrie, Executive Director

## **STATEWIDE MUTUAL AID AGREEMENT – SAMPLE ATTACHMENT** **Encompassed Entities**

This notice is an acknowledgment of an amendment to the 2023 SMAA by the Florida Division of Emergency Management (“the Division”) which allows parent entities to include individual departments and subdivisions, within their authority, to be listed as SMAA designees eligible for SMAA request and assistance procedures.

By our authority and adoption of the attached 2023 Statewide Mutual Aid agreement, as the parent entity, the following departments and subdivisions will be included as SMAA signatories for all asset request, assistance, and applicable reimbursement processes:

*All entities listed herein will still require access to the DEMES Mutual Aid System for FDEM Reimbursement process requirements.*

_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____

# **RIDGE AT HEATH BROOK**

**COMMUNITY DEVELOPMENT DISTRICT**

**9**

**RIDGE AT HEATH BROOK  
COMMUNITY DEVELOPMENT DISTRICT  
CITY OF OCALA, FLORIDA  
FINANCIAL REPORT  
FOR THE FISCAL YEAR ENDED  
SEPTEMBER 30, 2024**

**RIDGE AT HEATH BROOK COMMUNITY DEVELOPMENT DISTRICT  
CITY OF OCALA, FLORIDA**

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# Grau & Associates

CERTIFIED PUBLIC ACCOUNTANTS

1001 W. Yamato Road ▪ Suite 301  
Boca Raton, Florida 33431  
(561) 994-9299 ▪ (800) 299-4728  
Fax (561) 994-5823  
[www.graucpa.com](http://www.graucpa.com)

## INDEPENDENT AUDITOR'S REPORT

To the Board of Supervisors  
Ridge at Heath Brook Community Development District  
City of Ocala, 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 Ridge at Heath Brook Community Development District, City of Ocala, 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 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 June 5, 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.

  
David J. Associates

June 5, 2025

## MANAGEMENT'S DISCUSSION AND ANALYSIS

Our discussion and analysis of Ridge at Heath Brook Community Development District, City of Ocala, 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 (\$397,850).
- The change in the District's total net position in comparison with the prior fiscal year was (\$181,929), a decrease. The key components of the District's net position and change in net position are reflected in the table in the government-wide financial analysis section.
- At September 30, 2024, the District's governmental funds reported combined ending fund balance of \$250,081, an increase of \$128,444 in comparison with the prior fiscal year. The total fund balance is restricted for debt service and capital projects.

### OVERVIEW OF FINANCIAL STATEMENTS

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

#### Government-Wide Financial Statements

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

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

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

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

#### 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 fund, debt service fund and capital projects fund, 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
Current and other assets	\$ 281,437	\$ 171,383
Capital assets, net of depreciation	4,707,221	2,013,689
Total assets	4,988,658	2,185,072
Current liabilities	93,881	75,993
Long-term liabilities	5,292,627	2,325,000
Total liabilities	5,386,508	2,400,993
Net position		
Net investment in capital assets	(584,413)	(310,874)
Restricted	177,635	90,710
Unrestricted	8,928	4,243
Total net position	\$ (397,850)	\$ (215,921)

## GOVERNMENT-WIDE FINANCIAL ANALYSIS (Continued)

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.

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

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

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

CHANGES IN NET POSITION FOR THE FISCAL YEAR ENDED SEPTEMBER 30,			
	2024	2023	
Revenues:			
Program revenues			
Charges for services	\$ 227,773	\$ 107,419	
Operating grants and contributions	24,419	36,503	
Capital grants and contributions	1,262	-	
Total revenues	253,454	143,922	
Expenses:			
General government	75,717	71,866	
Bond issue costs	215,700	198,130	
Interest	143,966	84,599	
Total expenses	435,383	354,595	
Change in net position	(181,929)	(210,673)	
Net position - beginning	(215,921)	(5,248)	
Net position - ending	\$ (397,850)	\$ (215,921)	

As noted above and in the statement of activities, the cost of all governmental activities during the fiscal year ended September 30, 2024 was \$435,383. The costs of the District's activities were partially funded by program revenues which were mostly comprised of Developer contributions, assessments, and interest income. In total, expenses, increased from the prior fiscal year, the majority of the increase was the result of the increase in 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 \$4,707,221 invested in capital assets for its governmental activities. No depreciation has been taken in the current fiscal year as the District's infrastructure and other capital assets are under construction. More detailed information about the District's capital assets is presented in the notes of the financial statements.

## DEBT ADMINISTRATION

### Capital Debt

At September 30, 2024, the District had \$5,310,000 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 BUDGETS AND OTHER EVENTS

It is anticipated that the cost of the general operations of the District will increase during the subsequent fiscal year.

## CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, land owners, 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 Ridge at Heath Brook Community Development District's Finance Department at 2300 Glades Road, Suite 410W, Boca Raton, FL 33431.

**RIDGE AT HEATH BROOK COMMUNITY DEVELOPMENT DISTRICT  
CITY OF OCALA, FLORIDA  
STATEMENT OF NET POSITION  
SEPTEMBER 30, 2024**

	Governmental Activities
<b>ASSETS</b>	
Cash and cash equivalents	\$ 4,148
Due from Developer	17,525
Accounts Receivable	10,130
Restricted assets:	
Investments	249,634
Capital assets:	
Nondepreciable	4,707,221
Total assets	<u>4,988,658</u>
<b>LIABILITIES</b>	
Accounts payable	15,980
Developer advance	6,000
Accrued interest payable	71,901
Due to Developer	448
Non-current liabilities:	
Due within one year	80,000
Due in more than one year	5,212,179
Total liabilities	<u>5,386,508</u>
<b>NET POSITION</b>	
Net investment in capital assets	(584,413)
Restricted for debt service	177,635
Unrestricted	8,928
Total net position	<u><u>\$ (397,850)</u></u>

See notes to the financial statements

**RIDGE AT HEATH BROOK COMMUNITY DEVELOPMENT DISTRICT  
CITY OF OCALA, FLORIDA  
STATEMENT OF ACTIVITIES  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

<u>Functions/Programs</u>	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	\$ 75,717	\$ 54,682	\$ 17,525	\$ -	\$ (3,510)
Maintenance and operations	-	-	-	1,262	1,262
Interest on long-term debt	143,966	173,091	6,894	-	36,019
Bond issue costs	215,700	-	-	-	(215,700)
Total governmental activities	435,383	227,773	24,419	1,262	(181,929)
					Change in net position (181,929)
					Net position - beginning (215,921)
					Net position - ending \$ (397,850)

See notes to the financial statements

**RIDGE AT HEATH BROOK COMMUNITY DEVELOPMENT DISTRICT  
CITY OF OCALA, FLORIDA  
BALANCE SHEET  
GOVERNMENTAL FUNDS  
SEPTEMBER 30, 2024**

	Major Funds			Total
	General	Debt Service	Capital Projects	Governmental Funds
<b>ASSETS</b>				
Cash and cash equivalents	\$ 4,148	\$ -	\$ -	\$ 4,148
Investments	-	249,089	545	249,634
Due from Developer	17,525	-	-	17,525
Accounts receivable	4,311	5,819	-	10,130
Due from other funds	-	895	-	895
Total assets	<u>\$ 25,984</u>	<u>\$ 255,803</u>	<u>\$ 545</u>	<u>\$ 282,332</u>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>				
Liabilities:				
Accounts payable	\$ 15,980	\$ -	\$ -	\$ 15,980
Due to other funds	895	-	-	895
Due to Developer	-	448	-	448
Developer advance	6,000	-	-	6,000
Total liabilities	<u>22,875</u>	<u>448</u>	<u>-</u>	<u>23,323</u>
Deferred inflows of resources:				
Unavailable revenue - other	3,109	5,819	-	8,928
Total deferred inflows of resources	<u>3,109</u>	<u>5,819</u>	<u>-</u>	<u>8,928</u>
Fund balances:				
Restricted for:				
Debt service	-	249,536	-	249,536
Capital projects	-	-	545	545
Total fund balances	<u>-</u>	<u>249,536</u>	<u>545</u>	<u>250,081</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 25,984</u>	<u>\$ 255,803</u>	<u>\$ 545</u>	<u>\$ 282,332</u>

See notes to the financial statements



**RIDGE AT HEATH BROOK COMMUNITY DEVELOPMENT DISTRICT  
CITY OF OCALA, FLORIDA  
RECONCILIATION OF THE BALANCE SHEET - GOVERNMENTAL FUNDS  
TO THE STATEMENT OF NET POSITION  
SEPTEMBER 30, 2024**

Fund balance - governmental funds \$ 250,081

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	4,707,221	
Accumulated depreciation	<u>-</u>	4,707,221

Assets recorded in the governmental fund financial statements that are not available to pay for current-period expenditures are unavailable revenue in the governmental funds.

8,928

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	(71,901)	
Bonds Payable	<u>(5,292,179)</u>	<u>(5,364,080)</u>
Net position of governmental activities		<u><u>\$ (397,850)</u></u>

See notes to the financial statements

**RIDGE AT HEATH BROOK COMMUNITY DEVELOPMENT DISTRICT  
CITY OF OCALA, FLORIDA  
STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
GOVERNMENTAL FUNDS  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

	Major Funds			Total
	General	Debt Service	Capital Projects	Governmental Funds
<b>REVENUES</b>				
Special assessments	\$ 76,433	\$ 167,272	\$ -	\$ 243,705
Developer contributions	17,525	-	-	17,525
Interest earnings	-	6,894	1,262	8,156
Total revenues	93,958	174,166	1,262	269,386
<b>EXPENDITURES</b>				
Current:				
General government	73,341	2,376	-	75,717
Debt service:				
Principal	-	75,000	-	75,000
Interest	-	123,172	-	123,172
Bond issuance costs	-	200,700	15,000	215,700
Capital outlay	-	-	2,693,532	2,693,532
Total expenditures	73,341	401,248	2,708,532	3,183,121
Excess (deficiency) of revenues over (under) expenditures	20,617	(227,082)	(2,707,270)	(2,913,735)
<b>OTHER FINANCING SOURCES (USES)</b>				
Bond proceeds	-	352,622	2,707,378	3,060,000
Original issue discount	-	(17,821)	-	(17,821)
Total other financing sources (uses)	-	334,801	2,707,378	3,042,179
Net change in fund balances	20,617	107,719	108	128,444
Fund balances - beginning	(20,617)	141,817	437	121,637
Fund balances - ending	\$ -	\$ 249,536	\$ 545	\$ 250,081

See notes to the financial statements

**RIDGE AT HEATH BROOK COMMUNITY DEVELOPMENT DISTRICT  
CITY OF OCALA, 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	\$ 128,444
Amounts reported for governmental activities in the statement of activities are different because:	
Governmental funds report capital outlays as expenditures; however, the cost of those assets is eliminated in the statement of activities and capitalized in the statement of net position.	2,693,532
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the governmental fund financial statements.	8,928
Repayment of long-term liabilities are reported as expenditures in the governmental fund statements, but such repayments reduce liabilities in the statement of net position and are eliminated in the statement of activities.	75,000
Certain revenues were unavailable for the governmental fund financial statements in the prior fiscal year. In the current fiscal year, these revenues were recorded in the governmental fund financial statements.	(24,860)
Governmental funds report the face amount of Bonds issued as financial resources when debt is first issued, whereas these amounts are eliminated in the statement of activities and recognized as long-term liabilities in the statement of net position.	(3,060,000)
In connection with the issuance of the Bonds, the original issue discount/premium is reported as a financing use/source when debt is first issued, whereas this amount is eliminated in the statement of activities and reduces/increases long-term liabilities in the statement of net position.	17,821
The change in accrued interest on long-term liabilities between the current and prior fiscal year is recorded in the statement of activities but not in the governmental fund financial statements.	(20,794)
Change in net position of governmental activities	<u>\$ (181,929)</u>

See notes to the financial statements

**RIDGE AT HEATH BROOK COMMUNITY DEVELOPMENT DISTRICT  
CITY OF OCALA, FLORIDA  
NOTES TO FINANCIAL STATEMENTS**

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

Ridge at Heath Brook Community Development District (the "District") was established by the City Council of the City of Ocala's approval of Ordinance No. 2021-58 adopted on June 15, 2021 pursuant to the Uniform Community Development District Act of 1980, otherwise known as Chapter 190, Florida Statutes. 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 on an at large basis by the owners of the property within the District. The Board exercises all powers granted to the District pursuant to Chapter 190, Florida Statutes. As of September 30, 2024, certain Board members are affiliated with Forestar (USA) Real Estate Group Inc., ("Developer").

The Board has the responsibility for:

1. Allocating 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 benefited property within the District. Operating and maintenance assessments are based upon the adopted budget and levied annually at a public hearing of the District. Debt service assessments are levied when Bonds are issued and assessed and collected on an annual basis. The District may collect assessments directly or utilize the uniform method of collection under Florida Statutes. Direct collected assessments are due as determined by annual assessment resolution adopted by the Board of Supervisors. Assessments collected under the uniform method are mailed by the County Tax Collector on November 1 and due on or before March 31 of each year. Property owners may prepay a portion or all of the debt service assessments on their property subject to various provisions in the Bond documents.

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

The District 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.

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.

## **NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

### **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.

#### **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 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 at the date of donation.

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

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

#### **Unearned Revenue**

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

#### **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 over the life of the Bonds. Bonds payable are reported net of applicable premiums or discounts. Bond issuance costs are expensed when incurred.

## **NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

### **Assets, Liabilities and Net Position or Equity (Continued)**

#### **Long-Term Obligations (Continued)**

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 established by the Board of Supervisors 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 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 appropriations 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:

	Amortized Cost	Credit Risk	Maturities
First American Government Obligation Fd Cl Y	\$ 115,475	S&P AAAm	Weighted average of the fund portfolio: 31 days
First American Government Obligation Fd Cl X	134,159	S&P AAAm	Weighted average of the fund portfolio: 31 days
	<u>\$ 249,634</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.



## NOTE 4 – DEPOSITS AND INVESTMENTS (Continued)

### Investments (Continued)

*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.

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

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

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

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

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

## NOTE 5 - CAPITAL ASSETS

	Beginning Balance	Additions	Reductions	Ending Balance
<u>Governmental activities</u>				
Capital assets, not being depreciated				
Infrastructure under construction	\$ 2,013,689	\$ 2,693,532	\$ -	\$ 4,707,221
Total capital assets, not being depreciated	2,013,689	2,693,532	-	4,707,221
 Governmental activities capital assets, net	 \$ 2,013,689	 \$ 2,693,532	 \$ -	 \$ 4,707,221

The infrastructure intended to serve the District has been estimated at a total cost of approximately \$17,056,455. A portion of the project costs was expected to be financed with the proceeds from the issuance of Bonds with the remainder to be funded by the Developer and conveyed to the District. Upon completion, certain infrastructure improvements are to be conveyed to others for ownership and maintenance responsibilities. All of the current year additions to capital assets were acquired from the Developer.

## NOTE 6 – LONG-TERM LIABILITIES

### Series 2023

On January 24, 2023, the District issued \$2,325,000 of Capital Improvement Revenue Bonds, Series 2023 consisting of multiple term bonds with due dates ranging from May 1, 2030 to May 1, 2053, and fixed interest rates ranging from 4.375% - 5.5%. 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 November 1 and May 1, commencing May 1, 2023. Principal on the Bonds is to be paid serially commencing May 1, 2024 through May 1, 2053.

The Series 2023 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 occurred as outlined in the Bond Indenture.

## NOTE 6 – LONG-TERM LIABILITIES (Continued)

### Series 2023 (Continued)

The Bond Indenture established a debt service reserve requirement as well as other restrictions and requirements relating principally to the use of proceeds to pay for the infrastructure improvements and the procedures to be followed by the District on assessments to property owners. The District agrees to levy special assessments in annual amounts adequate to provide payment of debt service and to meet the reserve requirements. The District was in compliance with the requirements at September 30, 2024.

### Series 2024

On August 19, 2024, the District issued \$3,060,000 of Capital Improvement Revenue Bonds, Series 2024 consisting of multiple term bonds with due dates ranging from May 1, 2031 to May 1, 2054, and fixed interest rates ranging from 4.375% - 5.3%. 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 November 1 and May 1, commencing November 1, 2024. Principal on the Bonds is to be paid serially commencing May 1, 2025 through May 1, 2054.

The Series 2024 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 occurred as outlined in the Bond Indenture.

The Bond Indenture established a debt service reserve requirement as well as other restrictions and requirements relating principally to the use of proceeds to pay for the infrastructure improvements and the procedures to be followed by the District on assessments to property owners. The District agrees to levy special assessments in annual amounts adequate to provide payment of debt service and to meet the reserve requirements. The District was 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 2023	\$ 2,325,000	\$ -	(75,000)	\$ 2,250,000	\$ 35,000
Series 2024	-	3,060,000	-	3,060,000	45,000
Less: Original issue discount	-	(17,821)	-	(17,821)	-
Total	\$ 2,325,000	\$ 3,042,179	\$ (75,000)	\$ 5,292,179	\$ 80,000

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	\$ 80,000	\$ 119,063	\$ 199,063
2026	85,000	117,531	202,531
2027	90,000	116,000	206,000
2028	95,000	114,250	209,250
2029	95,000	112,500	207,500
2030-2034	560,000	531,788	1,091,788
2035-2039	720,000	461,263	1,181,263
2040-2044	940,000	368,075	1,308,075
2045-2049	1,215,000	243,925	1,458,925
2050-2054	1,430,000	77,825	1,507,825
	<u>\$ 5,310,000</u>	<u>\$ 2,262,220</u>	<u>\$ 7,572,220</u>

#### **NOTE 7 – DEVELOPER TRANSACTIONS**

The Developer has agreed to fund the general operations of the District. In connection with that agreement, Developer contributions to the general fund were \$17,525 during the fiscal year, all of which was receivable at September 30, 2024.

For the current fiscal year, Developer assessment revenues in the general and debt service funds were \$49,738 and \$48,014, respectively.

#### **NOTE 8 - CONCENTRATION**

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

#### **NOTE 9 - MANAGEMENT COMPANY**

The District has contracted with a management company to perform services which include financial and accounting advisory services. Certain employees of the management company also serve as officers of the District. Under the agreement, the District compensates the management company for management, accounting, financial reporting, computer and other administrative costs.

#### **NOTE 10 - 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.

**RIDGE AT HEATH BROOK COMMUNITY DEVELOPMENT DISTRICT  
CITY OF OCALA, FLORIDA  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET AND ACTUAL – GENERAL FUND  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

	Budgeted Amounts <u>Original &amp; Final</u>	Actual Amounts	Variance with Final Budget - Positive (Negative)
<b>REVENUES</b>			
Assessments	\$ 73,879	\$ 76,433	\$ 2,554
Developer Contributions	28,237	17,525	(10,712)
Total revenues	<u>102,116</u>	<u>93,958</u>	<u>(8,158)</u>
<b>EXPENDITURES</b>			
Current:			
General government	102,117	73,341	28,776
Total expenditures	<u>102,117</u>	<u>73,341</u>	<u>28,776</u>
Excess (deficiency) of revenues over (under) expenditures	(1)	20,617	20,618
<b>OTHER FINANCING SOURCES (USES)</b>			
Carry forward	1	-	(1)
Total other financing sources (uses)	<u>1</u>	<u>-</u>	<u>(1)</u>
Net change in fund balances	<u>\$ -</u>	20,617	<u>\$ 20,617</u>
Fund balance - beginning		<u>(20,617)</u>	
Fund balance - ending		<u>\$ -</u>	

See notes to required supplementary information

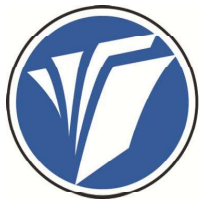
**RIDGE AT HEATH BROOK COMMUNITY DEVELOPMENT DISTRICT  
CITY OF OCALA, FLORIDA  
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION**

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.

**RIDGE AT HEATH BROOK COMMUNITY DEVELOPMENT DISTRICT  
CITY OF OCALA, 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.	2
Employee compensation	\$ -
Independent contractor compensation	\$ 48,636.00
Construction projects to begin on or after October 1; (>\$65K)	None
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 - \$259.05 - 278.55 Debt Service - \$1,157.51 -1,244.63
Special assessments collected	\$ 243,705.00
Outstanding Bonds:	\$ 5,310,000.00



**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  
Ridge at Heath Brook Community Development District  
City of Ocala, 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 Ridge at Heath Brook Community Development District, City of Ocala, 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 June 5, 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.

*Devar & Associates*

June 5, 2025





**Grau & Associates**  
CERTIFIED PUBLIC ACCOUNTANTS

1001 W. Yamato Road ▪ Suite 301  
Boca Raton, Florida 33431  
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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  
Ridge at Heath Brook Community Development District  
City of Ocala, Florida

We have examined Ridge at Heath Brook Community Development District, City of Ocala, 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 District's compliance with those requirements. Our responsibility is to express an opinion on 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.

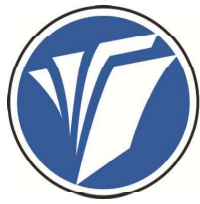
We are required to be independent and to meet our other ethical responsibilities in accordance with relevant ethical requirements relating to the examination engagement.

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 Supervisors of Ridge at Heath Brook Community Development District, City of Ocala, Florida and is not intended to be and should not be used by anyone other than these specified parties.

*Grau & Associates*

June 5, 2025



# Grau & Associates

CERTIFIED PUBLIC ACCOUNTANTS

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

To the Board of Supervisors  
Ridge at Heath Brook Community Development District  
City of Ocala, Florida

### Report on the Financial Statements

We have audited the accompanying basic financial statements of Ridge at Heath Brook Community Development District, City of Ocala, Florida ("District") as of and for fiscal year ended September 30, 2024, and have issued our report thereon dated June 5, 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 Florida 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 June 5, 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 Ridge at Heath Brook Community Development District, City of Ocala, Florida and is not intended to be and should not be used by anyone other than these specified parties.

We wish to thank Ridge at Heath Brook Community Development District, City of Ocala, Florida 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.

*Grau & Associates*

June 5, 2025

## **REPORT TO MANAGEMENT**

### **I. CURRENT YEAR FINDINGS AND RECOMMENDATIONS**

None.

### **II. PRIOR YEAR FINDINGS AND RECOMMENDATIONS**

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 23.

# **RIDGE AT HEATH BROOK**

**COMMUNITY DEVELOPMENT DISTRICT**

# **9A**

**RESOLUTION 2025-08**

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE RIDGE AT  
HEATH BROOK COMMUNITY DEVELOPMENT DISTRICT HEREBY  
ACCEPTING THE AUDITED FINANCIAL REPORT FOR THE FISCAL YEAR  
ENDED SEPTEMBER 30, 2024**

**WHEREAS**, the District's Auditor, Grau & Associates, has heretofore prepared and submitted to the Board, for accepting, the District's Audited Financial Report for Fiscal Year 2024;

**NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS  
OF THE RIDGE AT HEATH BROOK COMMUNITY DEVELOPMENT  
DISTRICT;**

1. The Audited Financial Report for Fiscal Year 2024, heretofore submitted to the Board, is hereby accepted for Fiscal Year 2024, for the period ending September 30, 2024; and
2. A verified copy of said Audited Financial Report for Fiscal Year 2024 shall be attached hereto as an exhibit to this Resolution, in the District's "Official Record of Proceedings".

**PASSED AND ADOPTED** this 5th day of September, 2025.

**ATTEST:**

**RIDGE AT HEATH BROOK COMMUNITY  
DEVELOPMENT DISTRICT**

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Secretary/Assistant Secretary

---

Chair/Vice Chair, Board of Supervisors

# **RIDGE AT HEATH BROOK**

**COMMUNITY DEVELOPMENT DISTRICT**

# **10**

**RESOLUTION 2025-09**

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE RIDGE AT HEATH BROOK COMMUNITY DEVELOPMENT DISTRICT DESIGNATING DATES, TIMES AND LOCATIONS FOR REGULAR MEETINGS OF THE BOARD OF SUPERVISORS OF THE DISTRICT FOR FISCAL YEAR 2025/2026 AND PROVIDING FOR AN EFFECTIVE DATE**

**WHEREAS**, the Ridge at Heath Brook Community Development District ("**District**") is a local unit of special-purpose government created and existing pursuant to Chapter 190, *Florida Statutes*; and

**WHEREAS**, the District is required by Section 189.015, *Florida Statutes*, to file quarterly, semi-annually, or annually a schedule (including date, time, and location) of its regular meetings with local governing authorities; and

**WHEREAS**, further, in accordance with the above-referenced statute, the District shall also publish quarterly, semi-annually, or annually the District's regular meeting schedule in a newspaper of general paid circulation in the county in which the District is located.

**WHEREAS**, the Board desires to adopt the Fiscal Year 2025/2026 meeting schedule attached as **Exhibit A**.

**NOW THEREFORE BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE RIDGE AT HEATH BROOK COMMUNITY DEVELOPMENT DISTRICT:**

1. **ADOPTING ANNUAL MEETING SCHEDULE.** The Fiscal Year 2025/2026 annual meeting schedule attached hereto and incorporated by reference herein as **Exhibit A** is hereby approved and shall be published in accordance with the requirements of Florida law and also provided to applicable governing authorities.

2. **EFFECTIVE DATE.** This Resolution shall become effective immediately upon its adoption.

**PASSED AND ADOPTED** this 5th day of September, 2025.

ATTEST:

**RIDGE AT HEATH BROOK COMMUNITY  
DEVELOPMENT DISTRICT**

\_\_\_\_\_  
Secretary/Assistant Secretary

\_\_\_\_\_  
Chair/Vice Chair, Board of Supervisors

EXHIBIT A

RIDGE AT HEATH BROOK COMMUNITY DEVELOPMENT DISTRICT		
BOARD OF SUPERVISORS FISCAL YEAR 2025/2026 MEETING SCHEDULE		
LOCATION		
<i>The Club at Ocala Preserve, 4021 NW 53rd Avenue Road, Ocala, Florida 34482</i>		
DATE	POTENTIAL DISCUSSION/FOCUS	TIME
October 3, 2025	Regular Meeting	11:30 AM
November 7, 2025	Regular Meeting	11:30 AM
December 5, 2025	Regular Meeting	11:30 AM
January 2, 2026	Regular Meeting	11:30 AM
February 6, 2026	Regular Meeting	11:30 AM
March 6, 2026	Regular Meeting	11:30 AM
April 3, 2026	Regular Meeting	11:30 AM
May 1, 2026	Regular Meeting	11:30 AM
June 5, 2026	Regular Meeting	11:30 AM
August 7, 2026	Regular Meeting	11:30 AM
September 4, 2026	Regular Meeting	11:30 AM

**\*Exception**

*There will be no meeting in the month of July.*



# **RIDGE AT HEATH BROOK**

**COMMUNITY DEVELOPMENT DISTRICT**

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**RIDGE AT HEATH BROOK COMMUNITY DEVELOPMENT 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 two (2) regular Board of Supervisor meetings per year to conduct CDD related business and discuss community needs.

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

**Standard:** A minimum of two (2) regular board meetings was held during the fiscal year.

**Achieved:** Yes ☐ No ☐

**Goal 1.2      Notice of Meetings Compliance**

**Objective:** Provide public notice of each meeting at least seven days in advance, as specified in Section 190.007(1), using at least two communication methods.

**Measurement:** Timeliness and method of meeting notices as evidenced by posting to CDD website, publishing in local newspaper and via electronic communication.

**Standard:** 100% of meetings were advertised with 7 days' notice per statute on at least two mediums (i.e., newspaper, CDD website, electronic communications).

**Achieved:** Yes ☐ No ☐

**Goal 1.3      Access to Records Compliance**

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

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

**Standard:** 100% of monthly website checks were completed by District Management.

**Achieved:** Yes ☐ No ☐

## 2. **INFRASTRUCTURE AND FACILITIES MAINTENANCE**

### **Goal 2.1 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 (1) inspection completed per year as evidenced by district engineer's report related to district's infrastructure and related systems.

**Standard:** Minimum of one (1) inspection was completed in the Fiscal Year by the district's engineer.

**Achieved:** Yes ☐ No ☐

## 3. **FINANCIAL TRANSPARENCY AND ACCOUNTABILITY**

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

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

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

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

**Achieved:** Yes ☐ No ☐

### **Goal 3.2      Financial Reports**

**Objective:** Publish to the CDD website the most recent versions of the following documents: annual audit, current fiscal year budget with any amendments, and most recent financials within the latest agenda package.

**Measurement:** Annual audit, previous years' budgets, and financials are accessible to the public as evidenced by corresponding documents on the CDD website.

**Standard:** CDD website contains 100% of the following information: most recent annual audit, most recently adopted/amended fiscal year budget, and most recent agenda package with updated financials.

**Achieved:** Yes ☐ No ☐

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

**Objective:** Conduct an annual independent financial audit per statutory requirements and publish the results to the CDD website for public inspection and transmit said results to the State of Florida.

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

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

**Achieved:** Yes ☐ No ☐

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District Manager

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Chair/Vice Chair, Board of Supervisors

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Print Name

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Print Name

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Date

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Date

# **RIDGE AT HEATH BROOK**

**COMMUNITY DEVELOPMENT DISTRICT**

# **UNAUDITED FINANCIAL STATEMENTS**

**RIDGE AT HEATH BROOK  
COMMUNITY DEVELOPMENT DISTRICT  
FINANCIAL STATEMENTS  
UNAUDITED  
JULY 31, 2025**

**RIDGE AT HEATH BROOK  
COMMUNITY DEVELOPMENT DISTRICT  
BALANCE SHEET  
GOVERNMENTAL FUNDS  
JULY 31, 2025**

	General Fund	Debt Service Fund Series 2023	Debt Service Fund Series 2024	Capital Projects Fund Series 2023	Capital Projects Fund Series 2024	Total Governmental Funds
<b>ASSETS</b>						
Cash	\$ 30,240	\$ -	\$ -	\$ -	\$ -	\$ 30,240
Investments						
Revenue	-	86,568	94,081	-	-	180,649
Reserve	-	39,340	50,713	-	-	90,053
Prepayment	-	1,676	-	-	-	1,676
Construction	-	3	-	562	53,690	54,255
Due from Individual Landowners	2,331	4,476	-	-	-	6,807
Due from general fund	-	7	-	-	-	7
Due from other	1,202	-	-	-	-	1,202
Total assets	<u>\$ 33,773</u>	<u>\$ 132,070</u>	<u>\$ 144,794</u>	<u>\$ 562</u>	<u>\$ 53,690</u>	<u>\$ 364,889</u>
<b>LIABILITIES AND FUND BALANCES</b>						
Liabilities:						
Due to debt service fund 2023	\$ 7	\$ -	\$ -	\$ -	\$ -	\$ 7
Landowner advance	6,000	-	-	-	-	6,000
Total liabilities	<u>6,007</u>	<u>448</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>6,455</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>						
Deferred receipts	2,331	4,476	-	-	-	6,807
Total deferred inflows of resources	<u>2,331</u>	<u>4,476</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>6,807</u>
Fund balances:						
Restricted for:						
Debt service	-	127,146	144,794	-	-	271,940
Capital projects	-	-	-	562	53,690	54,252
Unassigned	25,435	-	-	-	-	25,435
Total fund balances	<u>25,435</u>	<u>127,146</u>	<u>144,794</u>	<u>562</u>	<u>53,690</u>	<u>351,627</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 33,773</u>	<u>\$ 132,070</u>	<u>\$ 144,794</u>	<u>\$ 562</u>	<u>\$ 53,690</u>	<u>\$ 364,889</u>



**RIDGE AT HEATH BROOK  
COMMUNITY DEVELOPMENT DISTRICT  
GENERAL FUND  
STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
FOR THE PERIOD ENDED JULY 31, 2025**

	Current Month	Year to Date	Budget	% of Budget
<b>REVENUES</b>				
Assessment levy: on-roll - net	\$ 2	\$ 26,662	\$ 26,473	101%
Assessment levy: off-roll	-	44,686	47,406	94%
Landowner contribution	-	16,863	28,238	60%
Lot closing assessments	-	5,116	-	N/A
Total revenues	<u>2</u>	<u>93,327</u>	<u>102,117</u>	91%
<b>EXPENDITURES</b>				
<b>Professional &amp; administrative</b>				
Management/accounting/recording	4,000	40,000	48,000	83%
Legal	1,995	5,338	21,000	25%
Engineering	-	-	2,800	0%
Audit	-	7,200	5,000	144%
Arbitrage rebate calculation	-	-	500	0%
Dissemination agent	83	833	1,000	83%
Emma software services	-	1,000	1,000	100%
Trustee	-	4,031	5,000	81%
Telephone	17	166	200	83%
Postage	45	130	500	26%
Printing & binding	42	416	500	83%
Legal advertising	-	424	6,500	7%
Annual special district fee	-	175	175	100%
Insurance	-	5,814	6,200	94%
Contingencies/bank charges	82	424	2,000	21%
Website hosting & maintenance	-	1,410	705	200%
Website ADA compliance	-	-	210	0%
Property appraiser and tax collector	-	531	827	64%
Total expenditures	<u>6,264</u>	<u>67,892</u>	<u>102,117</u>	66%
Excess/(deficiency) of revenues over/(under) expenditures	(6,262)	25,435	-	
Fund balances - beginning	31,697	-	-	
Fund balances - ending	<u>\$ 25,435</u>	<u>\$ 25,435</u>	<u>\$ -</u>	

**RIDGE AT HEATH BROOK  
COMMUNITY DEVELOPMENT DISTRICT  
STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
DEBT SERVICE FUND SERIES 2023  
FOR THE PERIOD ENDED JULY 31, 2025**

	Current Month	Year To Date	Budget	% of Budget
<b>REVENUES</b>				
Assessment levy: on-roll - net	\$ 6	\$ 119,114	\$ 118,289	101%
Assessment levy: off-roll	-	45,328	43,985	103%
Interest	400	3,760	-	N/A
Total revenues	<u>406</u>	<u>168,202</u>	<u>162,274</u>	104%
<b>EXPENDITURES</b>				
Principal	-	35,000	35,000	100%
Interest	-	119,062	121,125	98%
Total debt service	<u>-</u>	<u>154,062</u>	<u>156,125</u>	99%
<b>Other fees &amp; charges</b>				
Property appraiser and tax collector	-	2,371	3,697	64%
Total other fees and charges	<u>-</u>	<u>2,371</u>	<u>3,697</u>	64%
Total expenditures	<u>-</u>	<u>156,433</u>	<u>159,822</u>	98%
Excess/(deficiency) of revenues over/(under) expenditures	406	11,769	2,452	
Fund balances - beginning	<u>126,740</u>	<u>115,377</u>	<u>140,595</u>	
Fund balances - ending	<u>\$ 127,146</u>	<u>\$ 127,146</u>	<u>\$ 143,047</u>	

**RIDGE AT HEATH BROOK  
COMMUNITY DEVELOPMENT DISTRICT  
STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
DEBT SERVICE FUND SERIES 2024  
FOR THE PERIOD ENDED JULY 31, 2025**

	Current Month	Year To Date
<b>REVENUES</b>		
Assessment levy: off-roll	\$ -	\$ 183,965
Lot closing assessment	1,399	27,630
Interest	661	6,475
Total revenues	<u>2,060</u>	<u>218,070</u>
<b>EXPENDITURES</b>		
Principal	-	45,000
Cost of issuance	-	5,925
Interest	-	104,410
Total debt service	<u>-</u>	<u>155,335</u>
Excess/(deficiency) of revenues over/(under) expenditures	2,060	62,735
<b>OTHER FINANCING SOURCES/(USES)</b>		
Transfer out	<u>(51,787)</u>	<u>(52,099)</u>
Total other financing sources	<u>(51,787)</u>	<u>(52,099)</u>
Net change in fund balances	(49,727)	10,636
Fund balances - beginning	<u>194,521</u>	<u>134,158</u>
Fund balances - ending	<u><u>\$ 144,794</u></u>	<u><u>\$ 144,794</u></u>

**RIDGE AT HEATH BROOK  
COMMUNITY DEVELOPMENT DISTRICT  
STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
CAPITAL PROJECTS FUND SERIES 2023  
FOR THE PERIOD ENDED JULY 31, 2025**

	Current Month	Year To Date
<b>REVENUES</b>		
Interest	\$ 1	\$ 17
Total revenues	<u>1</u>	<u>17</u>
<b>EXPENDITURES</b>	<u>-</u>	<u>-</u>
Total expenditures	<u>-</u>	<u>-</u>
Excess/(deficiency) of revenues over/(under) expenditures	1	17
Fund balances - beginning	561	545
Fund balances - ending	<u><u>\$ 562</u></u>	<u><u>\$ 562</u></u>

**RIDGE AT HEATH BROOK  
COMMUNITY DEVELOPMENT DISTRICT  
STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
CAPITAL PROJECTS FUND SERIES 2024  
FOR THE PERIOD ENDED JULY 31, 2025**

	Current Month	Year To Date
<b>REVENUES</b>		
Interest	\$ 7	\$ 1,591
Total revenues	<u>7</u>	<u>1,591</u>
<b>EXPENDITURES</b>	<u>-</u>	<u>-</u>
Total expenditures	<u>-</u>	<u>-</u>
Excess/(deficiency) of revenues over/(under) expenditures	7	1,591
<b>OTHER FINANCING SOURCES/(USES)</b>		
Transfer in	51,787	52,099
Total other financing sources/(uses)	<u>51,787</u>	<u>52,099</u>
Net change in fund balances	51,794	53,690
Fund balances - beginning	1,896	-
Fund balances - ending	<u>\$ 53,690</u>	<u>\$ 53,690</u>

# **RIDGE AT HEATH BROOK**

**COMMUNITY DEVELOPMENT DISTRICT**

# **MINUTES**

**DRAFT**

**MINUTES OF MEETING  
RIDGE AT HEATH BROOK  
COMMUNITY DEVELOPMENT DISTRICT**

The Board of Supervisors of the Ridge at Heath Brook Community Development District held a Regular Meeting on April 4, 2025 at 11:30 a.m., or as soon thereafter as the matter could be heard, at The Club at Ocala Preserve, 4021 NW 53rd Avenue Road, Ocala, Florida 34482.

**Present:**

Christian Cotter	Chair
John Wiggins	Vice Chair
Kara Disotell	Assistant Secretary
Ethan Mellish	Assistant Secretary

**Also present:**

Kristen Suit	District Manager
Ashley Ligas (via telephone)	District Counsel
Alex Gormley	Regional Director of Operations, Forestar

**FIRST ORDER OF BUSINESS**

**Call to Order/Roll Call**

Ms. Suit called the meeting to order at 11:30 a.m. She stated the Oath of Office will be administered to the Supervisors who were elected in the November 2024 Landowners' Election during the Third Order of Business.

Supervisor Cotter, and Supervisors-Elect Disotell, Wiggins and Mellish, were present. Supervisor Tepper was absent.

**SECOND ORDER OF BUSINESS**

**Public Comments**

No members of the public spoke.

**THIRD ORDER OF BUSINESS**

**Administration of Oath of Office to Elected Supervisors (Kara Disotell - Seat 3, John Wiggins - Seat 4, Ethan Mellish - Seat 5) (the following will be provided in a separate package)**

Ms. Suit, a Notary of the State of Florida and duly authorized, administered the Oath of Office to Ms. Kara Disotell, Mr. John Wiggins and Mr. Ethan Mellish. All are familiar with the following:

**A. Required Ethics Training and Disclosure Filing**

- **Sample Form 1 2023/Instructions**

**B. Membership, Obligations and Responsibilities**

**C. Guide to Sunshine Amendment and Code of Ethics for Public Officers and Employees**

**D. Form 8B: Memorandum of Voting Conflict for County, Municipal and other Local Public Officers**

**FOURTH ORDER OF BUSINESS**

**Consideration of Resolution 2025-01, Canvassing and Certifying the Results of the Landowners' Election of Supervisors Held Pursuant to Section 190.006(2), Florida Statutes, and Providing for an Effective Date**

Ms. Suit presented Resolution 2025-01 and recapped the results of the Landowners' Election, as follows:

Seat 3	Kara Disotell	13 votes	4-Year Term
Seat 4	John Wiggins	13 votes	4-Year Term
Seat 5	Ethan Mellish	12 votes	2-Year Term

**On MOTION by Mr. Cotter and seconded by Mr. Wiggins, with all in favor, Resolution 2025-01, Canvassing and Certifying the Results of the Landowners' Election of Supervisors Held Pursuant to Section 190.006(2), Florida Statutes, and Providing for an Effective Date, was adopted.**

**FIFTH ORDER OF BUSINESS**

**Acceptance of Resignation of Joshua Tepper [Seat 2]**

Ms. Suit presented Mr. Joshua Tepper's resignation.

**On MOTION by Mr. Wiggins and seconded by Mr. Cotter, with all in favor, the resignation of Mr. Joshua Tepper from Seat 2, was accepted.**



**SIXTH ORDER OF BUSINESS**

**Consider Appointment to Fill Unexpired  
Term of Seat 2; Term Expires November  
2026**

This item was deferred.

- **Administration of Oath of Office**

**SEVENTH ORDER OF BUSINESS**

**Consideration of Resolution 2025-02,  
Electing and Removing Officers of the  
District and Providing for an Effective Date**

Ms. Suit presented Resolution 2025-02. Mr. Cotter nominated the following slate:

Christian Cotter	Chair
John Wiggins	Vice Chair
Kara Disotell	Assistant Secretary
Ethan Mellish	Assistant Secretary

No other nominations were made.

This Resolution removes the following from the Board:

Joshua Tepper	Assistant Secretary
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The following prior appointments by the Board remain unaffected by this Resolution:

Craig Wrathell	Secretary
Kristen Suit	Assistant Secretary
Craig Wrathell	Treasurer
Jeff Pinder	Assistant Treasurer

**On MOTION by Mr. Cotter and seconded by Mr. Wiggins, with all in favor,  
Resolution 2025-02, Electing, as nominated, and Removing Officers of the  
District and Providing for an Effective Date, was adopted.**

**EIGHTH ORDER OF BUSINESS**

**Consideration of Resolution 2025-03,  
Approving a Proposed Budget for Fiscal  
Year 2025/2026 and Setting a Public  
Hearing Thereon Pursuant to Florida Law;  
Addressing Transmittal, Posting and  
Publication Requirements; Addressing**

**Severability; and Providing for an Effective Date**

Ms. Suit presented Resolution 2025-03. She noted that the proposed Fiscal Year 2026 budget is unchanged compared to Fiscal Year 2025, with the exception of the “Landowner contribution” which reflects that one Landowner contribution was not paid because a Funding Request was not submitted. Actual assessments to homeowners were unaffected by this issue.

**On MOTION by Mr. Cotter and seconded by Mr. Wiggins, with all in favor, Resolution 2025-03, Approving a Proposed Budget for Fiscal Year 2025/2026 and Setting a Public Hearing Thereon Pursuant to Florida Law for August 1, 2025 at 11:30 a.m., at The Club at Ocala Preserve, 4021 NW 53rd Avenue Road, Ocala, Florida 34482; Addressing Transmittal, Posting and Publication Requirements; Addressing Severability; and Providing for an Effective Date, was adopted.**

**NINTH ORDER OF BUSINESS**

**Consideration of Atwell LLC Proposal for Surveying Services (to be provided under separate cover)**

This item was deferred.

**TENTH ORDER OF BUSINESS**

**Ratification Items**

Ms. Suit presented the following:

- A. FMSbonds, Inc. Rule G-17 Disclosure Letter**
- B. City of Ocala Water Resources Bill of Sale [Ridge at Heath Brook - Phase II Utilities]**
- C. Acquisition of Phase 2 Improvements**

**On MOTION by Mr. Cotter and seconded by Mr. Mellish, with all in favor, the FMSbonds, Inc. Rule G-17 Disclosure Letter; the City of Ocala Water Resources Bill of Sale [Ridge at Heath Brook - Phase II Utilities]; and the Acquisition of Phase 2 Improvements, were ratified.**

**ELEVENTH ORDER OF BUSINESS**

**Acceptance of Unaudited Financial Statements as of February 28, 2025**

On MOTION by Mr. Cotter and seconded by Ms. Disotell, with all in favor, the Unaudited Financial Statements as of February 28, 2025, were accepted.

**TWELFTH ORDER OF BUSINESS****Approval of Minutes**

- A. August 2, 2024 Public Hearing and Regular Meeting
- B. November 5, 2024 Landowners' Meeting

On MOTION by Mr. Cotter and seconded by Mr. Wiggins, with all in favor, the August 2024 Public Hearing and Regular Meeting Minutes and the November 5, 2024 Landowners' Meeting Minutes, both as presented, were approved.

**THIRTEENTH ORDER OF BUSINESS****Staff Reports**

- A. District Counsel: Kutak Rock LLP
- B. District Engineer: Atwell, LLC

There were no District Counsel or District Engineer reports.

- C. District Manager: Wrathell, Hunt and Associates, LLC

- NEXT MEETING DATE: May 2, 2025 at 11:00 AM

- QUORUM CHECK

The May 2, 2025 meeting will be canceled. The next meeting will be held on August 1, 2025.

**FOURTEENTH ORDER OF BUSINESS****Board Members' Comments/Requests**

There were no Board Members' comments or requests.

**FIFTEENTH ORDER OF BUSINESS****Public Comments**

No members of the public spoke.

**SIXTEENTH ORDER OF BUSINESS****Adjournment**

On MOTION by Mr. Cotter and seconded by Mr. Wiggins, with all in favor, the meeting adjourned at 11:36 a.m.

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Secretary/Assistant Secretary

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Chair/Vice Chair

# **RIDGE AT HEATH BROOK**

**COMMUNITY DEVELOPMENT DISTRICT**

# **STAFF REPORTS**



# Wesley Wilcox

*Supervisor of Elections, Marion County, FL*

**Election Center**

981 NE 16<sup>th</sup> ST • Ocala, FL 34470

M PO Box 289 • Ocala, FL 34478-0289

P 352-620-3290

F 352-620-3286

W [www.VoteMarion.Gov](http://www.VoteMarion.Gov)

April 15, 2025

Re: Florida Statute 190.006 Request

Daphne Gillyard, Director of Administrative Services  
Wrathell, Hunt and Associates, LLC  
Via Email: GillyardD@WHHAssociates.com

Daphne,

In accordance with Florida Statute 190.006 and with reference to your request for the number of registered voters in **Ridge at Heath Brook Community Development District**, as of April 15, 2025, our records indicate there are **130** active registered voters in the boundaries of the referenced development.

If you have any questions or require any further information, please contact me.

Sincerely,

Charlee Nichols, CERA  
Support Services Analyst II  
Marion County Election Center  
CNichols@VoteMarion.Gov