

# Heritage Isles Community Development District

## Board of Supervisors

Dan Barravecchio, Chairman  
Stephen Stark, Vice Chairman  
Elizabeth Rodriguez, Assistant Secretary  
Said Iravani, Assistant Secretary  
Ron Sorensen, Assistant Secretary

Mark Vega, District Manager  
David Jackson, District Counsel  
Tonja Stewart, District Engineer  
Rich Unger, Golf Dir. & Community Manager

Agenda  
Wednesday, March 15, 2023  
6:30P.M.

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1. **Roll Call**
2. **Audience Comments** (*Limited to 3 Minutes*)
3. **Consent Agenda**
  - A. Minutes of the February 15 2023 Meeting *Page 2*
  - B. Acceptance of the Financial Report – January 31, 2023 *Page 4*
4. **Staff Reports**
  - A. Golf Director/Community Operations Manager
  - B. Attorney
  - C. Engineer
  - D. Restaurant
  - E. District Manager
    - i. Presentation of the Annual Operating Budget for Fiscal Year 2024 *Page 30*
    - ii. Consideration of Resolution 2023-02 Approving the FY 2023/2024 Proposed Budget and Setting a Public Hearing *Page 60*
5. **Supervisor Requests**
6. **Adjournment**

Next regular meeting scheduled for April 19, 2023

**MINUTES OF MEETING  
HERITAGE ISLES  
COMMUNITY DEVELOPMENT DISTRICT**

A regular meeting of the Board of Supervisors of the Heritage Isles Community Development District was held on Wednesday, February 15, 2023 at 7:00 P.M. at the Heritage Isles Clubhouse Library, 10630 Plantation Bay Drive, Tampa, Florida.

Present and constituting a quorum were:

Dan Barravecchio	Chairman
Stephen Stark	Vice Chairman
Elizabeth Rodriguez	Assistant Secretary
Said Iravani	Assistant Secretary
Ron Sorensen	Assistant Secretary

Also, present:

Mark Vega	District Manager
Rich Unger	Golf Director & Community Operations Manager

*The following is a summary of the minutes and actions taken at the February 15, 2023 Heritage Isles Board of Supervisors meeting. The minutes were transcribed as per the notes from the District Manager.*

**FIRST ORDER OF BUSINESS**

**Roll Call**

Mr. Vega called the meeting to order, and four Supervisors were in attendance.

**SECOND ORDER OF BUSINESS**

**Audience Comments**

**THIRD ORDER OF BUSINESS**

**Consent Agenda**

- A. Minutes of the January 18, 2023 Meeting**
- B. Acceptance of the Financial Report – December 2022**

On MOTION by Mr. Barravecchio seconded by Ms. Rodriguez with all in favor, the Consent Agenda was approved. 4-0

**FOURTH ORDER OF BUSINESS**

**Staff Reports**

*The record will reflect Mr. Iravani joined the meeting.*

**A. Golf Director/Community Operations Manager**

Mr. Unger updated the Board on revenue.

There was a Board consensus to waive the January and February fee for Protential Sports and to negotiate a new contract.

February 15, 2023

Heritage Isles CDD

43 **B. Attorney**  
44 Discussion ensued.

45  
46 **C. Engineer**  
47 Ms. Stewart called in and reported that she is working with Cornerstone and another  
48 vendor in regard to installing power on the center median.

49  
50 **D. Restaurant**  
51 The Board requested the date of the new gas line install and Bayscape would like to start  
52 negotiating the new lease.

53  
54 **E. District Manager**  
55 Nothing to report.

56  
57 **FIFTH ORDER OF BUSINESS** **Supervisor Requests**  
58 Dr. Stark discussed requesting status of the light pole replacement.

59  
60 **SIXTH ORDER OF BUSINESS** **Adjournment**

61  
62 

On MOTION by Mr. Barravecchio seconded by Mr. Sorensen with 63 all in favor the meeting continued at 8:42 p.m. 5-0
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64  
65  
66  
67 \_\_\_\_\_

**Heritage Isles  
Community Development District**

*Financial Report*

*January 31, 2023*

**Prepared by**



**HERITAGE ISLES**  
Community Development District

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**Table of Contents**

**FINANCIAL STATEMENTS**

Balance Sheet ..... Page 1

Statement of Revenues, Expenditures and Changes in Fund Balance

    General Fund ..... Page 2 - 3

    Special Revenue Fund ..... Page 4 - 5

Statement of Net Assets ..... Page 6 - 7

Statement of Revenues, Expenditures and Changes in Fund Balance

    Golf, Pro Shop ..... Page 8 - 10

    Restaurant ..... Page 11

**SUPPORTING SCHEDULES**

Special Assessments - Collection Schedule ..... Page 12

Check Register ..... Page 13 - 22



**Heritage Isles  
Community Development District**

**Financial Statements**

**(Unaudited)**

**January 31, 2023**

**Balance Sheet**  
 January 31, 2023

ACCOUNT DESCRIPTION	GENERAL FUND	SPECIAL REVENUE FUND	TOTAL
<b>ASSETS</b>			
Cash - Checking Account	\$ 701,455	\$ 582,599	\$ 1,284,054
Cash On Hand/Petty Cash	-	72	72
Due From Other Funds	235,936	1,501,371	1,737,307
Investments:			
Money Market Account	2,426,221	-	2,426,221
Prepaid Items	7,231	19,361	26,592
Deposits	18,925	-	18,925
<b>TOTAL ASSETS</b>	<b>\$ 3,389,768</b>	<b>\$ 2,103,403</b>	<b>\$ 5,493,171</b>
<b>LIABILITIES</b>			
Accounts Payable	\$ 22,628	\$ 6,293	\$ 28,921
Accrued Expenses	16,000	5,240	21,240
Accrued Wages Payable	2,000	-	2,000
<b>TOTAL LIABILITIES</b>	<b>40,628</b>	<b>11,533</b>	<b>52,161</b>
<b>FUND BALANCES</b>			
<b>Nonspendable:</b>			
Prepaid Items	7,231	19,361	26,592
Deposits	18,925	-	18,925
<b>Restricted for:</b>			
Special Revenue	-	1,766,685	1,766,685
<b>Assigned to:</b>			
Operating Reserves	223,994	186,524	410,518
Reserves - Other	810,500	119,300	929,800
<b>Unassigned:</b>	2,288,490	-	2,288,490
<b>TOTAL FUND BALANCES</b>	<b>\$ 3,349,140</b>	<b>\$ 2,091,870</b>	<b>\$ 5,441,010</b>
<b>TOTAL LIABILITIES &amp; FUND BALANCES</b>	<b>\$ 3,389,768</b>	<b>\$ 2,103,403</b>	<b>\$ 5,493,171</b>

**Statement of Revenues, Expenditures and Changes in Fund Balances**  
For the Period Ending January 31, 2023

ACCOUNT DESCRIPTION	(FY 2022) Y-T-D ACTUAL	(FY 2023) Y-T-D ACTUAL	(FY 2023) Y-T-D BUDGET	(FY 2022) JAN-22 ACTUAL	(FY 2023) JAN-23 ACTUAL	(FY 2023) JAN-23 BUDGET
<b>REVENUES</b>						
Interest - Investments	\$ 690	\$ 13,228	\$ 667	\$ 192	\$ 5,135	\$ 167
Interest - Tax Collector	14	800	-	14	800	-
Special Assmnts- Tax Collector	1,062,267	1,056,282	968,625	29,599	29,036	56,978
Special Assmnts- Discounts	(42,266)	(42,002)	(38,745)	(880)	(842)	(2,279)
Other Miscellaneous Revenues	-	103	-	-	-	-
<b>TOTAL REVENUES</b>	<b>1,020,705</b>	<b>1,028,411</b>	<b>930,547</b>	<b>28,925</b>	<b>34,129</b>	<b>54,866</b>
<b>EXPENDITURES</b>						
<b>Administration</b>						
P/R-Board of Supervisors	10,000	5,600	8,000	2,000	2,000	2,000
Payroll-Processing Fee	191	127	255	64	-	64
Workers' Compensation	675	331	367	150	-	92
ProfServ-Engineering	-	1,856	3,333	-	-	833
ProfServ-Legal Services	2,454	9,355	25,275	1,320	1,760	6,319
ProfServ-Mgmt Consulting	19,837	20,432	20,432	4,959	5,108	5,108
ProfServ-Recording Secretary	-	-	375	-	-	94
ProfServ-Special Assessment	10,291	10,600	10,600	-	-	-
ProfServ-Web Site Maintenance	1,553	1,553	2,000	-	-	-
Postage and Freight	266	249	500	49	103	125
Insurance - General Liability	3,550	3,616	3,724	887	904	931
Printing and Binding	-	1	400	-	-	100
Legal Advertising	1,035	614	1,000	-	-	250
Miscellaneous Services	208	1,405	353	60	357	88
Misc-Assessment Collection Cost	20,400	20,286	9,686	574	564	570
Annual District Filing Fee	175	175	175	-	-	-
<b>Total Administration</b>	<b>70,635</b>	<b>76,200</b>	<b>86,475</b>	<b>10,063</b>	<b>10,796</b>	<b>16,574</b>
<b>Field</b>						
Contracts-Landscape	55,517	55,864	57,182	13,879	13,949	14,296
Contracts-Landscape Consultant	4,320	4,320	4,320	1,080	1,080	1,080
Contracts-Aquatic Control	3,490	3,630	3,490	873	907	873
Communication - Telephone	392	315	320	78	79	80
Utility - General	55,486	65,447	55,667	14,170	16,441	13,917
Lease - Carts	1,187	-	1,067	297	-	267
R&M-General	40	248	5,000	-	-	1,250
R&M-Irrigation	3,111	5,700	3,667	-	1,519	917
R&M-Landscape Renovations	27,354	14,815	16,667	5,838	-	4,167
R&M-Mulch	-	19,250	3,900	-	-	975
R&M-Ponds	-	-	9,333	-	-	2,333
R&M-Emergency & Disaster Relief	-	1,190	-	-	-	-



**Statement of Revenues, Expenditures and Changes in Fund Balances**  
For the Period Ending January 31, 2023

ACCOUNT DESCRIPTION	(FY 2022) Y-T-D ACTUAL	(FY 2023) Y-T-D ACTUAL	(FY 2023) Y-T-D BUDGET	(FY 2022) JAN-22 ACTUAL	(FY 2023) JAN-23 ACTUAL	(FY 2023) JAN-23 BUDGET
R&M-Sod	-	-	1,667	-	-	417
Holiday Decoration	13,600	13,475	15,000	-	1,025	-
Misc-Contingency	-	-	3,447	-	-	862
Reserve - Other	5,811	-	200,000	-	-	-
<b>Total Field</b>	<b>170,308</b>	<b>184,254</b>	<b>380,727</b>	<b>36,215</b>	<b>35,000</b>	<b>41,434</b>
<b>Gatehouse</b>						
Contracts-Guard Services	62,643	40,844	45,529	21,597	11,183	11,382
R&M-Gatehouse	-	-	6,667	-	-	1,667
Internet Services	688	688	833	172	172	208
<b>Total Gatehouse</b>	<b>63,331</b>	<b>41,532</b>	<b>53,029</b>	<b>21,769</b>	<b>11,355</b>	<b>13,257</b>
<b>TOTAL EXPENDITURES</b>	<b>304,274</b>	<b>301,986</b>	<b>520,231</b>	<b>68,047</b>	<b>57,151</b>	<b>71,265</b>
Excess (deficiency) of revenues						
Over (under) expenditures	716,431	726,425	410,316	(39,122)	(23,022)	(16,399)
<b>OTHER FINANCING SOURCES (USES)</b>						
Contribution to (Use of) Fund Balance	-	-	410,316	-	-	-
<b>TOTAL FINANCING SOURCES (USES)</b>	<b>-</b>	<b>-</b>	<b>410,316</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net change in fund balance	\$ 716,431	\$ 726,425	\$ 410,316	\$ (39,122)	\$ (23,022)	\$ (16,399)
<b>FUND BALANCE, BEGINNING</b>	<b>2,281,501</b>	<b>2,622,715</b>	<b>2,622,715</b>			
<b>FUND BALANCE, ENDING</b>	<b>\$ 2,997,932</b>	<b>\$ 3,349,140</b>	<b>\$ 3,033,031</b>			

**Statement of Revenues, Expenditures and Changes in Fund Balances**  
For the Period Ending January 31, 2023

ACCOUNT DESCRIPTION	(FY 2022) Y-T-D ACTUAL	(FY 2023) Y-T-D ACTUAL	(FY 2023) Y-T-D BUDGET	(FY 2022) JAN-22 ACTUAL	(FY 2023) JAN-23 ACTUAL	(FY 2023) JAN-23 BUDGET
<b>REVENUES</b>						
Special Assmnts- Tax Collector	\$ 908,030	\$ 902,914	\$ 827,985	\$ 25,302	\$ 24,820	\$ 48,705
Special Assmnts- Discounts	(36,130)	(35,904)	(33,119)	(752)	(720)	(1,948)
Other Miscellaneous Revenues	18	-	-	18	-	-
Gate Bar Code/Remotes	385	340	667	40	140	167
Pavilion Rental	1,625	2,225	1,667	75	1,475	417
Amenities Revenue	5,970	4,379	5,000	1,684	1,475	1,250
<b>TOTAL REVENUES</b>	<b>879,898</b>	<b>873,954</b>	<b>802,200</b>	<b>26,367</b>	<b>27,190</b>	<b>48,591</b>
<b>EXPENDITURES</b>						
<b>Administration</b>						
ProfServ-Legal Services	-	-	1,333	-	-	333
Accounting Services	6,365	6,556	6,556	1,591	1,639	1,639
Communication - Telephone	5,047	5,248	5,295	1,248	1,338	1,324
Lease - Copier	636	970	750	262	163	188
Insurance - General Liability	8,247	9,599	9,498	2,062	2,400	2,375
Misc-Assessment Collection Cost	17,438	17,340	16,560	491	482	974
Office Supplies	466	299	333	70	-	83
Computer Expense	3,712	3,358	5,263	943	542	1,316
<b>Total Administration</b>	<b>41,911</b>	<b>43,370</b>	<b>45,588</b>	<b>6,667</b>	<b>6,564</b>	<b>8,232</b>
<b>Operation &amp; Maintenance</b>						
Payroll-Maintenance	11,933	9,479	15,000	2,898	2,772	3,750
Payroll-Office	13,862	18,546	15,000	3,535	6,373	3,750
Payroll-Benefits	4,397	5,349	1,667	1,101	1,312	417
Payroll-Pool Monitors	59,334	70,338	61,667	14,152	14,959	15,417
Payroll-Processing Fee	4,074	4,873	3,860	1,020	1,162	965
Workers' Compensation	2,373	2,281	3,330	488	286	833
ProfServ-Field Management	31,722	31,492	19,333	4,837	4,807	4,833
Contracts-Pools	12,900	13,000	12,600	3,250	3,250	3,150
Contracts-Air Conditioning	-	-	1,667	-	-	417
Contracts-Security Alarms	825	-	313	-	-	78
Utility - General	30,093	31,472	21,667	6,167	6,372	5,417
Utility - Refuse Removal	2,140	2,071	1,432	535	493	358
R&M-General	9,060	42,321	21,667	2,636	28,075	5,417
R&M-Court Maintenance	-	388	9,000	-	-	2,250
R&M-Pest Control	685	843	685	171	211	171
R&M-Pools	4,252	18,295	8,333	931	1,230	2,083
R&M-Fitness Equipment	-	2,829	1,000	-	-	250
R&M-Lights	700	8,655	2,900	540	2,669	725
R&M-Emergency & Disaster Relief	-	225	-	-	-	-
Advertising	800	-	1,667	-	-	417
Miscellaneous Services	-	-	733	-	-	183
Misc-Access Cards	600	540	667	600	-	167

**Statement of Revenues, Expenditures and Changes in Fund Balances**  
For the Period Ending January 31, 2023

ACCOUNT DESCRIPTION	(FY 2022) Y-T-D ACTUAL	(FY 2023) Y-T-D ACTUAL	(FY 2023) Y-T-D BUDGET	(FY 2022) JAN-22 ACTUAL	(FY 2023) JAN-23 ACTUAL	(FY 2023) JAN-23 BUDGET
Holiday Decoration	554	2,258	300	-	1,938	75
Misc-Rec Center Equipment	640	720	1,333	160	240	333
Special Events	996	3,147	400	-	1,572	100
Misc-Licenses & Permits	479	611	621	120	153	155
Safety Equipment	-	-	333	-	-	83
Cleaning Supplies	6,539	8,704	5,667	1,259	1,976	1,417
Op Supplies - Uniforms	-	-	333	-	-	83
<b>Total Operation &amp; Maintenance</b>	<b>198,958</b>	<b>278,437</b>	<b>213,175</b>	<b>44,400</b>	<b>79,850</b>	<b>53,294</b>
<b>TOTAL EXPENDITURES</b>	<b>240,869</b>	<b>321,807</b>	<b>258,763</b>	<b>51,067</b>	<b>86,414</b>	<b>61,526</b>
Excess (deficiency) of revenues						
Over (under) expenditures	639,029	552,147	543,437	(24,700)	(59,224)	(12,935)
<b>OTHER FINANCING SOURCES (USES)</b>						
Capt'l Contributions-Other	6,790	3,550	-	750	1,250	-
Contribution to (Use of) Fund Balance	-	-	543,437	-	-	-
<b>TOTAL FINANCING SOURCES (USES)</b>	<b>6,790</b>	<b>3,550</b>	<b>543,437</b>	<b>750</b>	<b>1,250</b>	<b>-</b>
Net change in fund balance	\$ 645,819	\$ 555,697	\$ 543,437	\$ (23,950)	\$ (57,974)	\$ (12,935)
<b>FUND BALANCE, BEGINNING</b>	<b>1,328,147</b>	<b>1,536,173</b>	<b>1,536,172</b>			
<b>FUND BALANCE, ENDING</b>	<b>\$ 1,973,966</b>	<b>\$ 2,091,870</b>	<b>\$ 2,079,609</b>			

**Balance Sheet**  
January 31, 2023

<u>ACCOUNT DESCRIPTION</u>	<u>TOTAL</u>
<b><u>ASSETS</u></b>	
Cash - Checking Account	\$ 226,125
Cash On Hand/Petty Cash	580
Accounts Receivable	4,937
Inventory:	
Food	225
Golf Shop	56,658
Tobacco	603
Investments:	
Reserve Fund	1,064
Prepaid Items	16,892
Deposits	13,820
Fixed Assets	
Land	2,268,000
Buildings	820,110
Accum Depr - Buildings	(609,004)
Infrastructure	3,573,785
Accum Depr - Infrastructure	(3,573,785)
Equipment and Furniture	677,155
Accum Depr - Equip/Furniture	(473,685)
<b>TOTAL ASSETS</b>	<b>\$ 3,003,480</b>
<b><u>LIABILITIES</u></b>	
Accounts Payable	\$ 43,907
Accrued Expenses	5,280
Accrued Interest Payable	334,145
Accrued Taxes Payable	13,502
Deposits	15,950
Capital Leases-Current Portion	511
Other Current Liabilities	254
Gift Certificates	16,906
Mature Bonds Payable	480,000
Revenue Bonds Payable-Current	75,000
Mature Interest Payable	490,061
Due To Other Funds	1,737,307
Bond Prem/Discount	(51,832)
Acc Amort - Bond Prem/Disc	49,902
Revenue Bonds Payable-LT	80,000
<b>TOTAL LIABILITIES</b>	<b>3,290,893</b>

**Balance Sheet**  
January 31, 2023

<u>ACCOUNT DESCRIPTION</u>	<u>TOTAL</u>
<b><u>NET ASSETS</u></b>	
<i>Net Assets</i>	
Invested in capital assets, net of related debt	1,541,775
Reserves - Golf	69,246
Reserves - Other	372,153
Unrestricted/Unreserved	(2,270,587)
<b>TOTAL NET ASSETS</b>	<b>\$ (287,413)</b>
<b>TOTAL LIABILITIES &amp; NET ASSETS</b>	<b>\$ 3,003,480</b>

**Statement of Revenues, Expenses and Changes in Net Assets**  
For the Period Ending January 31, 2023

ACCOUNT DESCRIPTION	(FY 2022) Y-T-D ACTUAL	(FY 2023) Y-T-D ACTUAL	(FY 2023) Y-T-D BUDGET	(FY 2022) JAN-22 ACTUAL	(FY 2023) JAN-23 ACTUAL	(FY 2023) JAN-23 BUDGET
<b>OPERATING REVENUES</b>						
Interest - Investments	\$ 11	\$ 21	\$ 12	\$ 4	\$ 5	\$ 3
Green Fees	246,502	302,768	166,667	88,732	89,270	41,667
Cart Fees	205,154	172,795	200,000	49,918	47,635	50,000
Club Rentals	3,710	4,600	4,000	950	980	1,000
Range Balls	35,215	34,001	40,000	10,090	11,512	10,000
Golf Merchandise	41,852	43,845	26,667	8,828	11,055	6,667
Food	7,527	3,189	5,333	751	770	1,333
Tobacco	829	911	667	263	380	167
Special Events	233	-	1,667	233	-	417
Other Miscellaneous Revenues	20,813	227	2,000	2,507	398	500
Recreation Membership	66,563	95,968	25,000	27,445	45,150	6,250
<b>TOTAL OPERATING REVENUES</b>	<b>628,409</b>	<b>658,325</b>	<b>472,013</b>	<b>189,721</b>	<b>207,155</b>	<b>118,004</b>
<b>COST OF GOODS SOLD</b>						
COS - Food Sales	6,270	3,677	3,333	467	537	833
COS - Merchandise	36,258	36,529	17,333	15,929	18,577	4,333
COS - Tobacco	424	605	467	-	216	117
<b>Total Cost of Goods Sold</b>	<b>42,952</b>	<b>40,811</b>	<b>21,133</b>	<b>16,396</b>	<b>19,330</b>	<b>5,283</b>
<b>GROSS PROFIT</b>	<b>585,457</b>	<b>617,514</b>	<b>450,880</b>	<b>173,325</b>	<b>187,825</b>	<b>112,721</b>
<b>OPERATING EXPENSES</b>						
<b>Financial and Administrative</b>						
Accounting Services	7,279	7,497	7,497	1,820	1,874	1,874
Insurance - General Liability	2,698	5,062	3,039	674	1,266	760
Misc-Bank Charges	492	327	400	160	90	100
Misc-Credit Card Fees	13,723	14,591	10,000	1,319	4,989	2,500
ProfServ-Legal Services	-	-	667	-	-	167
<b>Total Financial and Administrative</b>	<b>24,192</b>	<b>27,477</b>	<b>21,603</b>	<b>3,973</b>	<b>8,219</b>	<b>5,401</b>
<b>Operating Expenses</b>						
Payroll-Benefits	(1)	795	3,000	187	487	750
Payroll-General Staff	90,860	133,140	63,333	20,312	29,320	15,833
Payroll-Processing Fee	4,074	4,873	3,892	1,020	1,163	973
Payroll Taxes	9,594	13,115	6,745	2,057	2,536	1,686
Communication - Telephone	1,126	1,003	1,288	244	255	322
Electricity - General	6,771	6,633	5,600	1,507	1,600	1,400
Lease - Carts	26,757	27,682	34,863	6,686	6,549	8,716
Lease - Ice Machines	500	500	500	125	125	125
R&M-General	230	220	500	55	55	125
R&M-Golf Cart	-	215	333	-	215	83
Marketing	2,335	4,705	5,000	-	2,765	1,250
Office Supplies	-	380	667	-	221	167
Cleaning Supplies	270	303	417	75	80	104

**Statement of Revenues, Expenses and Changes in Net Assets**  
For the Period Ending January 31, 2023

ACCOUNT DESCRIPTION	(FY 2022)	(FY 2023)	(FY 2023)	(FY 2022)	(FY 2023)	(FY 2023)
	Y-T-D ACTUAL	Y-T-D ACTUAL	Y-T-D BUDGET	JAN-22 ACTUAL	JAN-23 ACTUAL	JAN-23 BUDGET
Computer Expense	-	-	667	-	-	167
Op Supplies - Uniforms	85	-	167	-	-	42
Supplies - Golf Operations	1,675	3,245	3,333	-	2,158	833
Supplies - Range	4,340	13,432	3,000	-	5,844	750
Subscriptions and Memberships	330	203	907	-	-	227
<b>Total Operating Expenses</b>	<b>148,946</b>	<b>210,444</b>	<b>134,212</b>	<b>32,268</b>	<b>53,373</b>	<b>33,553</b>
<b>Maintenance</b>						
Payroll-Benefits	1,091	751	1,233	251	151	308
Payroll-General Staff	89,053	136,741	93,333	19,970	30,435	23,333
Payroll-Processing Fee	4,075	4,873	3,852	1,021	1,162	963
Payroll Taxes	8,835	10,138	9,940	2,013	2,062	2,485
Contracts-Aquatic Control	3,222	3,351	3,222	805	838	805
Contracts-Security Alarms	180	194	120	90	97	30
Fuel, Gasoline and Oil	9,831	14,671	8,333	2,528	5,611	2,083
Utility - General	174	351	880	44	89	220
Electricity - General	7,385	8,064	8,333	1,934	2,000	2,083
Utility - Refuse Removal	2,682	2,588	2,221	990	519	555
Lease - Golf Course Equipment	38,694	18,921	31,980	11,393	4,730	7,995
Lease - Ice Machines	1,088	1,088	1,088	272	272	272
R&M-General	1,301	3,759	1,333	526	270	333
R&M-Buildings	154	8,350	1,333	-	-	333
R&M-Equipment	3,656	5,473	6,667	1,503	2,406	1,667
R&M-Fertilizer	20,563	11,927	21,667	8,108	600	5,417
R&M-Irrigation	11,093	20,474	6,667	206	6,631	1,667
R&M-Signage	-	-	333	-	-	83
R&M-Trees and Trimming	-	-	500	-	-	125
R&M-Golf Course	2,532	8,269	2,167	610	1,800	542
R&M-Bunkers	-	-	500	-	-	125
R&M - Bridges & Cart Paths	7,700	-	500	-	-	125
R&M-Sod	-	-	1,667	-	-	417
Misc-Licenses & Permits	328	928	1,250	-	-	-
Office Supplies	225	-	167	225	-	42
Cleaning Supplies	881	200	333	671	93	83
Op Supplies - Chemicals	38,466	70,512	43,333	11,342	6,962	10,833
Op Supplies - Hand tools	-	1,204	1,000	-	291	250
Supplies - Misc.	1,547	752	1,667	1,547	449	417
Supplies - Sand	710	5,178	2,000	-	-	500
Supplies - Seeds	4,360	-	1,667	4,360	-	417
Supplies - Power Tools	-	618	1,067	-	48	267
<b>Total Maintenance</b>	<b>259,826</b>	<b>339,375</b>	<b>260,353</b>	<b>70,409</b>	<b>67,516</b>	<b>64,775</b>

**Statement of Revenues, Expenses and Changes in Net Assets**  
For the Period Ending January 31, 2023

ACCOUNT DESCRIPTION	(FY 2022) Y-T-D ACTUAL	(FY 2023) Y-T-D ACTUAL	(FY 2023) Y-T-D BUDGET	(FY 2022) JAN-22 ACTUAL	(FY 2023) JAN-23 ACTUAL	(FY 2023) JAN-23 BUDGET
<b>Debt Service</b>						
Interest Expense	-	-	2,086	-	-	-
<b>Total Debt Service</b>	-	-	2,086	-	-	-
<b>TOTAL OPERATING EXPENSES</b>	<b>432,964</b>	<b>577,296</b>	<b>418,254</b>	<b>106,650</b>	<b>129,108</b>	<b>103,729</b>
Operating income (loss)	152,493	40,218	32,626	66,675	58,717	8,992
Change in net assets	\$ 152,493	\$ 40,218	\$ 32,626	\$ 66,675	\$ 58,717	\$ 8,992
<b>TOTAL NET ASSETS, BEGINNING</b>	<b>305,023</b>	<b>523,696</b>	<b>523,696</b>			
<b>TOTAL NET ASSETS, ENDING</b>	<b>\$ 457,516</b>	<b>\$ 563,914</b>	<b>\$ 556,322</b>			



**Statement of Revenues, Expenses and Changes in Net Assets**  
For the Period Ending January 31, 2023

ACCOUNT DESCRIPTION	(FY 2022) Y-T-D ACTUAL	(FY 2023) Y-T-D ACTUAL	(FY 2023) Y-T-D BUDGET	(FY 2022) JAN-22 ACTUAL	(FY 2023) JAN-23 ACTUAL	(FY 2023) JAN-23 BUDGET
<b>OPERATING REVENUES</b>						
Rents or Royalties	\$ 22,770	\$ 31,434	\$ 24,036	\$ 5,780	\$ 8,771	\$ 6,009
<b>TOTAL OPERATING REVENUES</b>	<b>22,770</b>	<b>31,434</b>	<b>24,036</b>	<b>5,780</b>	<b>8,771</b>	<b>6,009</b>
<b>OPERATING EXPENSES</b>						
<b>Financial and Administrative</b>						
ProfServ-Legal Services	-	-	2,167	-	-	542
<b>Total Financial and Administrative</b>	<b>-</b>	<b>-</b>	<b>2,167</b>	<b>-</b>	<b>-</b>	<b>542</b>
<b>Operation &amp; Maintenance</b>						
Communication - Telephone	494	354	813	86	86	203
Utility - General	174	351	1,120	44	89	280
Electricity - General	6,671	6,633	5,750	1,507	1,600	1,438
Utility - Refuse Removal	1,255	1,214	840	314	289	210
Rentals & Leases	320	320	347	80	40	87
Insurance - General Liability	1,598	1,729	1,772	400	432	443
R&M-General	2,022	150	1,667	-	-	417
Misc-Licenses & Permits	652	696	750	-	-	-
<b>Total Operation &amp; Maintenance</b>	<b>13,186</b>	<b>11,447</b>	<b>13,059</b>	<b>2,431</b>	<b>2,536</b>	<b>3,078</b>
<b>Debt Service</b>						
Principal Debt Retirement	-	-	37,500	-	-	-
Interest Expense	-	-	2,086	-	-	-
<b>Total Debt Service</b>	<b>-</b>	<b>-</b>	<b>39,586</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL OPERATING EXPENSES</b>	<b>13,186</b>	<b>11,447</b>	<b>54,812</b>	<b>2,431</b>	<b>2,536</b>	<b>3,620</b>
Operating income (loss)	9,584	19,987	(30,776)	3,349	6,235	2,389
Change in net assets	\$ 9,584	\$ 19,987	\$ (30,776)	\$ 3,349	\$ 6,235	\$ 2,389
<b>TOTAL NET ASSETS, BEGINNING</b>	<b>(914,684)</b>	<b>(871,314)</b>	<b>(871,314)</b>			
<b>TOTAL NET ASSETS, ENDING</b>	<b>\$ (905,100)</b>	<b>\$ (851,327)</b>	<b>\$ (902,090)</b>			

**Heritage Isles  
Community Development District**

**Supporting Schedules**

**January 31, 2023**

## HERITAGE ISLES

Community Development District

**Non-Ad Valorem Special Assessments**  
 (Hillsborough County Tax Collector - Monthly Collection Distributions)  
 For the Fiscal Year Ending September 30, 2023

DATE RECEIVED	NET AMOUNT RECEIVED	DISCOUNT/ (PENALTIES) AMOUNT	TAX COLLECTOR	GROSS AMOUNT RECEIVED	ALLOCATION	
					GENERAL FUND ASSESSMENTS	SPECIAL REVENUE FUND ASSESSMENTS
Assessments Budgeted				\$ 2,113,659	\$ 1,139,559	\$ 974,100
Allocation %	Roll			100%	54%	46%
11/02/22	\$ 29,078	\$ 1,435	\$ 593	\$ 31,106	\$ 16,771	\$ 14,336
11/16/22	\$ 120,093	\$ 5,106	\$ 2,451	\$ 127,650	\$ 68,821	\$ 58,829
11/22/22	\$ 78,581	\$ 3,341	\$ 1,604	\$ 83,526	\$ 45,032	\$ 38,494
11/29/22	\$ 186,719	\$ 7,939	\$ 3,811	\$ 198,468	\$ 107,002	\$ 91,466
12/07/22	\$ 1,363,579	\$ 57,976	\$ 27,828	\$ 1,449,384	\$ 781,421	\$ 667,962
12/14/22	\$ 14,364	\$ 548	\$ 293	\$ 15,205	\$ 8,198	\$ 7,008
01/05/23	\$ 51,249	\$ 1,562	\$ 1,046	\$ 53,857	\$ 29,036	\$ 24,820
<b>TOTAL</b>	<b>\$ 1,843,665</b>	<b>\$ 77,906</b>	<b>\$ 37,626</b>	<b>\$ 1,959,197</b>	<b>\$ 1,056,282</b>	<b>\$ 902,914</b>
% COLLECTED				93%	93%	93%
<b>TOTAL OUTSTANDING</b>				<b>\$ 154,463</b>	<b>\$ 83,277</b>	<b>\$ 71,186</b>

## HERITAGE ISLES COMMUNITY DEVELOPMENT DISTRICT

### Payment Register by Bank Account

For the Period from 1/1/23 to 1/31/23

(Sorted by Check / ACH No.)

Date	Payee Type	Payee	Invoice No.	Payment Description	Invoice / GL Description	G/L Account #	Amount Paid
<b><u>TRUIST (SUNTRUST) - GOLF/PRO SHOP - (ACCT#XXXXX0167)</u></b>							
<b>CHECK # 0001225</b>							
01/19/23	Vendor	HERITAGE ISLES CDD	011123-1	TXFR FROM EF TO GF	Due From Other Funds	131000	\$200,000.00
							<b>Check Total</b> <u>\$200,000.00</u>
							<b>Account Total</b> <u>\$200,000.00</u>
<hr/>							
<b><u>SOUTHSTATE - FITNESS CENTER 101 CHECKING - (ACCT#XXXXX1926)</u></b>							
<b>CHECK # 3024</b>							
01/10/23	Vendor	HERITAGE ISLES CDD	010423-1	TXFR FROM SRF TO GF	Due From Other Funds	131000	\$103,538.27
							<b>Check Total</b> <u>\$103,538.27</u>
							<b>Account Total</b> <u>\$103,538.27</u>
<hr/>							
<b><u>TRUIST (BB&amp;T) GF - (ACCT#XXXXX6570)</u></b>							
<b>CHECK # 015716</b>							
01/05/23	Vendor	COMPLETE I.T.	9759	LAPTOP	Computer Expense	101-551004-51301	\$609.75
							<b>Check Total</b> <u>\$609.75</u>
<b>CHECK # 015717</b>							
01/05/23	Vendor	S&W REFRIGERATION, LLC	466PM-0123	JAN 2023 MAINT SHOP ICE MACH	Lease - Ice Machines	402-544023-51304	\$125.00
01/05/23	Vendor	S&W REFRIGERATION, LLC	468PM-0123	JAN 2023 MAINT SHOP ICE MACH	Lease - Ice Machines	402-544023-51902	\$272.00
							<b>Check Total</b> <u>\$397.00</u>
<b>CHECK # 015718</b>							
01/05/23	Vendor	TITLEIST	914753899	GOLF BALLS	COS - Merchandise	402-552137-53910	\$918.99
							<b>Check Total</b> <u>\$918.99</u>
<b>CHECK # 015720</b>							
01/10/23	Vendor	HERITAGE ISLES CDD	010523-3	TAX COLLECT SPEC REV (REC FEES)	Due From Other Funds	131000	\$23,618.66
							<b>Check Total</b> <u>\$23,618.66</u>

# HERITAGE ISLES COMMUNITY DEVELOPMENT DISTRICT

## Payment Register by Bank Account

For the Period from 1/1/23 to 1/31/23

(Sorted by Check / ACH No.)

Date	Payee Type	Payee	Invoice No.	Payment Description	Invoice / GL Description	G/L Account #	Amount Paid
<b>CHECK # 015721</b>							
01/10/23	Vendor	INFRAMARK, LLC	87408	DEC MNGT SRVCS	ProfServ-Mgmt Consulting Serv	001-531027-51201	\$5,107.92
01/10/23	Vendor	INFRAMARK, LLC	87408	DEC MNGT SRVCS	Accounting Services	101-532001-51301	\$1,639.08
01/10/23	Vendor	INFRAMARK, LLC	87408	DEC MNGT SRVCS	Accounting Services	402-532001-51301	\$1,874.25
01/10/23	Vendor	INFRAMARK, LLC	87408	DEC MNGT SRVCS	Postage and Freight	001-541006-51301	\$29.19
01/10/23	Vendor	INFRAMARK, LLC	87408	DEC MNGT SRVCS	Printing and Binding	001-547001-51301	\$0.80
01/10/23	Vendor	INFRAMARK, LLC	87408	DEC MNGT SRVCS	ProfServ-Special Assessment	001-531038-51301	\$10,600.00
01/10/23	Vendor	INFRAMARK, LLC	87408	DEC MNGT SRVCS	record storage fee	001-549001-51301	\$255.00
<b>Check Total</b>							<b>\$19,506.24</b>
<b>CHECK # 015722</b>							
01/19/23	Vendor	ADVANCED ENERGY SOLUTIONS	10909	RPR GFCI & LIGHTS	R&M-Lights	101-546133-53910	\$2,102.50
<b>Check Total</b>							<b>\$2,102.50</b>
<b>CHECK # 015723</b>							
01/19/23	Vendor	A-QUALITY POOL	964258	DEC RPRS	R&M-Pools	101-546074-53910	\$312.86
01/19/23	Vendor	A-QUALITY POOL	964372	JAN POOL SERVICES	Contracts-Pools	101-534078-53910	\$3,250.00
01/19/23	Vendor	A-QUALITY POOL	964372	JAN POOL SERVICES	R&M-Pools	101-546074-53910	\$1,230.30
<b>Check Total</b>							<b>\$4,793.16</b>
<b>CHECK # 015724</b>							
01/19/23	Vendor	BRIDGESTONE GOLF INC	INV-1003140444	GOLF BALLS	COS - Merchandise	402-552137-53910	\$2,290.32
01/19/23	Vendor	BRIDGESTONE GOLF INC	INV-1003141245	GOLF HATS	COS - Merchandise	402-552137-53910	\$76.97
<b>Check Total</b>							<b>\$2,367.29</b>
<b>CHECK # 015725</b>							
01/19/23	Vendor	BUCCANEER LINEN SERVICE	374448	TOWELS & MATS	Cleaning Supplies	402-551003-51304	\$15.94
01/19/23	Vendor	BUCCANEER LINEN SERVICE	374448	TOWELS & MATS	Cleaning Supplies	101-551003-53910	\$111.41
01/19/23	Vendor	BUCCANEER LINEN SERVICE	375139	TOWELS & MATS	Cleaning Supplies	402-551003-51304	\$15.94
01/19/23	Vendor	BUCCANEER LINEN SERVICE	375139	TOWELS & MATS	Cleaning Supplies	101-551003-53910	\$111.41
01/19/23	Vendor	BUCCANEER LINEN SERVICE	375817	TOWELS & MATS	Cleaning Supplies	402-551003-51304	\$15.94
01/19/23	Vendor	BUCCANEER LINEN SERVICE	375817	TOWELS & MATS	Cleaning Supplies	101-551003-53910	\$111.41
<b>Check Total</b>							<b>\$382.05</b>
<b>CHECK # 015726</b>							
01/19/23	Vendor	BURR & FORMAN LLP	1359192	REZONING VACATION OF CITY ROADS THRU 11/30/22	ProfServ-Legal Services	001-531023-51401	\$6,555.00
<b>Check Total</b>							<b>\$6,555.00</b>
<b>CHECK # 015727</b>							
01/19/23	Vendor	CITY OF TAMPA	1224508	11/10/22-12/12/22 FALSE ALARMS	R&M-General	001-546001-53901	\$80.00
01/19/23	Vendor	CITY OF TAMPA	1339952	12/12/22-01/10/23 SECURITY	Contracts-Guard Services	001-534020-53904	\$10,704.00
<b>Check Total</b>							<b>\$10,784.00</b>

# HERITAGE ISLES COMMUNITY DEVELOPMENT DISTRICT

## Payment Register by Bank Account

For the Period from 1/1/23 to 1/31/23

(Sorted by Check / ACH No.)

Date	Payee Type	Payee	Invoice No.	Payment Description	Invoice / GL Description	G/L Account #	Amount Paid
<b>CHECK # 015728</b>							
01/19/23	Vendor	CITY PLUMBING SERVICES LLC	010923	INSTALL 3 SINKS;UNBLOCK URINAL;RPLC BACKFLOW;RPR P	R&M-General	101-546001-53910	\$1,912.00
<b>Check Total</b>							<b>\$1,912.00</b>
<b>CHECK # 015729</b>							
01/19/23	Vendor	COMPLETE I.T.	10013	JAN GOOGLE BUS EMAILS/CLOUD BACKUP/MICROSOFT O365	Computer Expense	101-551004-51301	\$392.95
01/19/23	Vendor	COMPLETE I.T.	10013	JAN GOOGLE BUS EMAILS/CLOUD BACKUP/MICROSOFT O365	Misc-Licenses & Permits	101-549066-53910	\$32.85
01/19/23	Vendor	COMPLETE I.T.	10017	JAN EAGLE EYE IP CLOUD RECORDING	Contracts-Guard Services	001-534020-53904	\$479.20
01/19/23	Vendor	COMPLETE I.T.	10029	JAN MOOD MIX MUSIC	Misc-Licenses & Permits	101-549066-53910	\$59.95
01/19/23	Vendor	COMPLETE I.T.	10035	JAN BRIVO READER, DATA PLAN & MOBILE PASSES	Computer Expense	101-551004-51301	\$149.00
01/19/23	Vendor	COMPLETE I.T.	10034	JAN DIGITAL SIGNAGE LICENSE	Misc-Licenses & Permits	101-549066-53910	\$59.85
<b>Check Total</b>							<b>\$1,173.80</b>
<b>CHECK # 015730</b>							
01/19/23	Vendor	EASY PICKER GOLF	0185311-IN	GOLF BALLS BASKETS	Supplies - Range	402-552065-51304	\$318.09
<b>Check Total</b>							<b>\$318.09</b>
<b>CHECK # 015731</b>							
01/19/23	Vendor	EXPERIENCE TREE SERVICE CORP	1683	TREE TRIMMING & REMOVAL	R&M-Landscape Renovations	001-546051-53901	\$2,100.00
<b>Check Total</b>							<b>\$2,100.00</b>
<b>CHECK # 015732</b>							
01/19/23	Vendor	FEDEX	8-002-67083	SRVCS THRU 01/10/23	Postage and Freight	001-541006-51301	\$24.20
<b>Check Total</b>							<b>\$24.20</b>
<b>CHECK # 015733</b>							
01/19/23	Vendor	GOPHER BIRDIE INC.	HI011123	NEW COMMUNITY CENTER FLOORING & INSTALL	R&M-General	101-546001-53910	\$18,160.39
<b>Check Total</b>							<b>\$18,160.39</b>
<b>CHECK # 015734</b>							
01/19/23	Vendor	HARRELL'S LLC	INV01687601	CHEMICALS	Op Supplies - Chemicals	402-552035-51902	\$8,178.77
01/19/23	Vendor	HARRELL'S LLC	INV01694721	RYEGRASS BLEND	Op Supplies - Chemicals	402-552035-51902	\$3,735.00
01/19/23	Vendor	HARRELL'S LLC	INV01687602	CHEMICALS	Op Supplies - Chemicals	402-552035-51902	\$9,105.90
<b>Check Total</b>							<b>\$21,019.67</b>
<b>CHECK # 015735</b>							
01/19/23	Vendor	LABOR FINDERS	25-79-4578	TEMP PAYROLL 12/16/22-12/23/22	Payroll-General Staff	402-512012-51902	\$1,875.34
01/19/23	Vendor	LABOR FINDERS	25-79-4594	TEMP PAYROLL 12/29/22-12/30/22	Payroll-General Staff	402-512012-51902	\$548.88
01/19/23	Vendor	LABOR FINDERS	25-79-4598	TEMP PAYROLL 01/03/23-01/06/23	Payroll-General Staff	402-512012-51902	\$1,463.68
<b>Check Total</b>							<b>\$3,887.90</b>

## HERITAGE ISLES COMMUNITY DEVELOPMENT DISTRICT

### Payment Register by Bank Account

For the Period from 1/1/23 to 1/31/23

(Sorted by Check / ACH No.)

Date	Payee Type	Payee	Invoice No.	Payment Description	Invoice / GL Description	G/L Account #	Amount Paid
<b>CHECK # 015736</b>							
01/19/23	Vendor	LANDSCAPE MAINTENANCE	172756	MULCHING	R&M-Mulch	001-546059-53901	\$19,250.00
01/19/23	Vendor	LANDSCAPE MAINTENANCE	172788	EMERGENCY SHUT OFF AT TENNIS COURTS FOR BROKEN ROT	R&M-Irrigation	001-546041-53901	\$192.50
01/19/23	Vendor	LANDSCAPE MAINTENANCE	172827	INSTALL HYBRID CONTROLLER/SOLAR KIT	R&M-Irrigation	001-546041-53901	\$653.18
01/19/23	Vendor	LANDSCAPE MAINTENANCE	172842	IRRIG RPR	R&M-Irrigation	001-546041-53901	\$866.04
<b>Check Total</b>							<u>\$20,961.72</u>
<b>CHECK # 015737</b>							
01/19/23	Vendor	LOWERY CORPORATION	2124744	12/01/22-12/31/22 COPIES	Lease - Copier	101-544008-51301	\$36.38
<b>Check Total</b>							<u>\$36.38</u>
<b>CHECK # 015738</b>							
01/19/23	Vendor	M & W HYDRAULICS INC	79273	EQUIPMENT	R&M-Equipment	402-546022-51902	\$69.82
<b>Check Total</b>							<u>\$69.82</u>
<b>CHECK # 015739</b>							
01/19/23	Vendor	PIPER FIRE PROTECTION	123209	FITNESS ANNUAL ALARM INSPECT	R&M-General	101-546001-53910	\$225.00
<b>Check Total</b>							<u>\$225.00</u>
<b>CHECK # 015740</b>							
01/19/23	Vendor	PORT CONSOLIDATED	3361643	FUEL	Fuel, Gasoline and Oil	402-540004-51902	\$1,930.60
<b>Check Total</b>							<u>\$1,930.60</u>
<b>CHECK # 015741</b>							
01/19/23	Vendor	QFC CLEANING & SUPPLY CO	15-14817	DOG WST BAGS;LINERS;HW TWLS;MF TS;WIPES;TP;DAWN;SO	Cleaning Supplies	101-551003-53910	\$1,143.44
<b>Check Total</b>							<u>\$1,143.44</u>
<b>CHECK # 015742</b>							
01/19/23	Vendor	RYCO ENTERPRISES INC.	2245	RPR STUCCO AROUND DOORS	R&M-Buildings	402-546012-51902	\$500.00
01/19/23	Vendor	RYCO ENTERPRISES INC.	2246	RPLC 4 DOORS	R&M-Buildings	402-546012-51902	\$7,850.00
<b>Check Total</b>							<u>\$8,350.00</u>
<b>CHECK # 015743</b>							
01/19/23	Vendor	S&W REFRIGERATION, LLC	466PM-1222	DEC MAINT SHOP ICE MACH	Lease - Ice Machines	402-544023-51304	\$125.00
01/19/23	Vendor	S&W REFRIGERATION, LLC	466PM-0223	FEB MAINT SHOP ICE MACH	Prepaid Items	155000	\$125.00
<b>Check Total</b>							<u>\$250.00</u>
<b>CHECK # 015744</b>							
01/19/23	Vendor	SITEONE LANDSCAPE SUPPLY	125781515-0012	BUNKER RAKES	Op Supplies - Hand tools	402-552039-51902	\$225.00
01/19/23	Vendor	SITEONE LANDSCAPE SUPPLY	125729572-001	2022 M-POINT REDEMPTION	Op Supplies - Chemicals	402-552035-51902	(\$137.00)
<b>Check Total</b>							<u>\$88.00</u>
<b>CHECK # 015745</b>							
01/19/23	Vendor	SOLITUDE LAKE MANAGEMENT	PSI-37823	01/01/23-01/31/23 LAKE & POND MAINT	Contracts-Aquatic Control	001-534067-53901	\$907.46
01/19/23	Vendor	SOLITUDE LAKE MANAGEMENT	PSI-37823	01/01/23-01/31/23 LAKE & POND MAINT	Contracts-Aquatic Control	402-534067-51902	\$837.66
<b>Check Total</b>							<u>\$1,745.12</u>

# HERITAGE ISLES COMMUNITY DEVELOPMENT DISTRICT

## Payment Register by Bank Account

For the Period from 1/1/23 to 1/31/23

(Sorted by Check / ACH No.)

Date	Payee Type	Payee	Invoice No.	Payment Description	Invoice / GL Description	G/L Account #	Amount Paid
<b>CHECK # 015746</b>							
01/19/23	Vendor	SUN CITY ELECTRIC VEHICLES, LLC	70835	OCT/NOV/DEC BEVERAGE CART LEASE (SHORT-TERM)	Lease - Carts	402-544020-51304	\$1,485.00
							<b>Check Total</b>
							<u>\$1,485.00</u>
<b>CHECK # 015747</b>							
01/19/23	Vendor	THE WESLINN CORP	8504	JAN BIO-AMP FERTILIZER	R&M-Fertilizer	402-546026-51902	\$600.00
							<b>Check Total</b>
							<u>\$600.00</u>
<b>CHECK # 015748</b>							
01/19/23	Vendor	TRIANGLE POOL SERVICE	114974	INSTALL NEW POOL LIGHT FIXTURE	R&M-Pools	101-546074-53910	\$240.00
							<b>Check Total</b>
							<u>\$240.00</u>
<b>CHECK # 015749</b>							
01/19/23	Vendor	WESCOTURF INC	4114582	FILTER HYDRO	R&M-Equipment	402-546022-51902	\$250.75
							<b>Check Total</b>
							<u>\$250.75</u>
<b>CHECK # 015750</b>							
01/24/23	Vendor	FEDEX	8-009-63003	SRVCS THRU 01/17/23	Postage and Freight	001-541006-51301	\$12.38
							<b>Check Total</b>
							<u>\$12.38</u>
<b>CHECK # 015751</b>							
01/24/23	Vendor	LABOR FINDERS	25-79-4608	TEMP PAYROLL 01/09/23-01/13/23	Payroll-General Staff	402-512012-51902	\$1,829.60
							<b>Check Total</b>
							<u>\$1,829.60</u>
<b>CHECK # 015752</b>							
01/24/23	Vendor	LIQUID ED INC	148482	MISC EQUIPMENT	R&M-Equipment	402-546022-51902	\$821.40
							<b>Check Total</b>
							<u>\$821.40</u>
<b>CHECK # 015753</b>							
01/24/23	Vendor	R & R PRODUCTS INC	CD2747813	ROPE STAKES	R&M-Golf Course	402-546120-51902	\$657.50
							<b>Check Total</b>
							<u>\$657.50</u>
<b>CHECK # 015766</b>							
01/27/23	Vendor	ADVANCED ENERGY SOLUTIONS	10934	RPR CNTR BATH LGHT & PRO SHOP LGHTS	R&M-Lights	101-546133-53910	\$566.00
							<b>Check Total</b>
							<u>\$566.00</u>
<b>CHECK # 015767</b>							
01/27/23	Vendor	BLAIR WATER	ISLES-011323	4 WEEKS SRVCS; 2 WATER BOTTLES	R&M-General	402-546001-51304	\$55.00
							<b>Check Total</b>
							<u>\$55.00</u>
<b>CHECK # 015768</b>							
01/27/23	Vendor	BUCCANEER LINEN SERVICE	376532	MATS & TOWELS	Cleaning Supplies	402-551003-51304	\$15.94
01/27/23	Vendor	BUCCANEER LINEN SERVICE	376532	MATS & TOWELS	Cleaning Supplies	101-551003-53910	\$111.41
							<b>Check Total</b>
							<u>\$127.35</u>



# HERITAGE ISLES COMMUNITY DEVELOPMENT DISTRICT

## Payment Register by Bank Account

For the Period from 1/1/23 to 1/31/23

(Sorted by Check / ACH No.)

Date	Payee Type	Payee	Invoice No.	Payment Description	Invoice / GL Description	G/L Account #	Amount Paid
<b>CHECK # 015769</b>							
01/27/23	Vendor	CALLAWAY	935825407	PARADYM DEMOS	COS - Merchandise	402-552137-53910	\$970.96
01/27/23	Vendor	CALLAWAY	935829224	PARADYM DEMOS	COS - Merchandise	402-552137-53910	\$1,037.40
01/27/23	Vendor	CALLAWAY	935841643	PARADYM DEMOS	COS - Merchandise	402-552137-53910	\$217.41
01/27/23	Vendor	CALLAWAY	935852088	GOLF BALLS	COS - Merchandise	402-552137-53910	\$2,139.63
01/27/23	Vendor	CALLAWAY	935866120	PARADYM DEMOS	COS - Merchandise	402-552137-53910	\$623.22
<b>Check Total</b>							<b>\$4,988.62</b>
<b>CHECK # 015770</b>							
01/27/23	Vendor	CATANIA CONSULTING SRVCS, LLC	212	DEC DISINFECTANT SPRAY	Misc-Rec Center Equipment	101-549049-53910	\$160.00
<b>Check Total</b>							<b>\$160.00</b>
<b>CHECK # 015771</b>							
01/27/23	Vendor	COBRA GOLF INC	G2950749	LADIES GOLF SHORTS	COS - Merchandise	402-552137-53910	\$142.00
01/27/23	Vendor	COBRA GOLF INC	DC205866	RADSPEED RTRN	COS - Merchandise	402-552137-53910	(\$1,048.00)
01/27/23	Vendor	COBRA GOLF INC	G3103570	MENS D1 HATS & SHIRTS	COS - Merchandise	402-552137-53910	\$1,282.00
01/27/23	Vendor	COBRA GOLF INC	G3119235	LADIES D1 SHIRTS & JACKETS	COS - Merchandise	402-552137-53910	\$650.00
01/27/23	Vendor	COBRA GOLF INC	G3143255	LADIES D1 VISORS & SHORTS	COS - Merchandise	402-552137-53910	\$224.17
01/27/23	Vendor	COBRA GOLF INC	G3153581	GOLF MERCHANDISE	COS - Merchandise	402-552137-53910	\$3,610.81
01/27/23	Vendor	COBRA GOLF INC	G3152738	GOLF FOOTWEAR	COS - Merchandise	402-552137-53910	\$3,181.65
01/27/23	Vendor	COBRA GOLF INC	DC208133	AIRX NETDOWN	COS - Merchandise	402-552137-53910	(\$376.00)
<b>Check Total</b>							<b>\$7,666.63</b>
<b>CHECK # 015772</b>							
01/27/23	Vendor	FEDEX	7-975-08821	SRVCS THRU 12/13/22	Postage and Freight	001-541006-51301	\$11.82
01/27/23	Vendor	FEDEX	7-954-24388	SRVCS THRU 11/22/22	Postage and Freight	001-541006-51301	\$12.17
<b>Check Total</b>							<b>\$23.99</b>
<b>CHECK # 015773</b>							
01/27/23	Vendor	GOPHER BIRDIE INC.	2023-0103	SIGNS/STAKES	R&M-General	101-546001-53910	\$622.30
<b>Check Total</b>							<b>\$622.30</b>
<b>CHECK # 015774</b>							
01/27/23	Vendor	MISTY BRODSKY	122722	SUPPLIES	R&M-General	101-546001-53910	\$65.01
<b>Check Total</b>							<b>\$65.01</b>
<b>CHECK # 015775</b>							
01/27/23	Vendor	STANTEC CONSULTING SERVICES INC	2030108	PROF ENG SRVCS THRU 12/30/22	ProfServ-Engineering	001-531013-51501	\$636.00
<b>Check Total</b>							<b>\$636.00</b>

# HERITAGE ISLES COMMUNITY DEVELOPMENT DISTRICT

## Payment Register by Bank Account

For the Period from 1/1/23 to 1/31/23

(Sorted by Check / ACH No.)

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<b>CHECK # 015776</b>							
01/27/23	Vendor	TAYLOR MADE GOLF CO., INC.	36339717	GOLF BALLS	COS - Merchandise	402-552137-53910	\$1,362.96
01/27/23	Vendor	TAYLOR MADE GOLF CO., INC.	36343003	CLUBS - WEDGES	COS - Merchandise	402-552137-53910	\$754.93
01/27/23	Vendor	TAYLOR MADE GOLF CO., INC.	36382653	GOLF BALLS	COS - Merchandise	402-552137-53910	\$488.28
01/27/23	Vendor	TAYLOR MADE GOLF CO., INC.	36388444	GOLF GLOVES	COS - Merchandise	402-552137-53910	\$659.27
01/27/23	Vendor	TAYLOR MADE GOLF CO., INC.	36379545	GOLF BALLS	COS - Merchandise	402-552137-53910	\$976.56
<b>Check Total</b>							<b>\$4,242.00</b>
<b>CHECK # 015777</b>							
01/27/23	Vendor	W.B. MASON CO., INC.	234743657	BATTERY	Office Supplies	101-551002-51301	\$124.99
<b>Check Total</b>							<b>\$124.99</b>
<b>ACH #DD1706</b>							
01/10/23	Vendor	UHS PREMIUM BILLING - ACH	185024779598 ACH	01/01/23-01/31/23 HEALTH INSUR	Payroll-Benefits	402-512010-51902	\$819.35
01/10/23	Vendor	UHS PREMIUM BILLING - ACH	185024779598 ACH	01/01/23-01/31/23 HEALTH INSUR	Payroll-Benefits	101-512010-53910	\$1,621.35
01/10/23	Vendor	UHS PREMIUM BILLING - ACH	185024779598 ACH	01/01/23-01/31/23 HEALTH INSUR	Payroll-Benefits	402-512010-51304	\$2,271.56
<b>ACH Total</b>							<b>\$4,712.26</b>
<b>ACH #DD1708</b>							
01/30/23	Vendor	ADP, LLC - ACH	2049538 ADP	PAYROLL PE 12/31/22 - 8CY	Payroll-Processing Fee	101-512080-53910	\$1,100.89
01/30/23	Vendor	ADP, LLC - ACH	2049538 ADP	PAYROLL PE 12/31/22 - 8CY	Payroll-Processing Fee	402-512080-51304	\$1,100.89
01/30/23	Vendor	ADP, LLC - ACH	2049538 ADP	PAYROLL PE 12/31/22 - 8CY	Payroll-Processing Fee	402-512080-51902	\$1,100.89
<b>ACH Total</b>							<b>\$3,302.67</b>
<b>ACH #DD1709</b>							
01/30/23	Vendor	CHARTER COMMUNICATIONS - ACH	046486401010323 ACH	01/02/23-02/01/23 0050464864-01	Communication - Telephone	101-541003-51301	\$1,208.34
<b>ACH Total</b>							<b>\$1,208.34</b>
<b>ACH #DD1710</b>							
01/30/23	Vendor	FRONTIER - ACH	010123-9271 ACH	01/01/23-01/31/23 8139829271	Communication - Telephone	402-541003-51304	\$168.80
<b>ACH Total</b>							<b>\$168.80</b>
<b>ACH #DD1711</b>							
01/30/23	Vendor	GRAYBAR FINANCIAL SERVICES	14147015 ACH	DEC PHONE LEASE 100-6774461-001	Communication - Telephone	101-541003-51301	\$86.47
01/30/23	Vendor	GRAYBAR FINANCIAL SERVICES	14147015 ACH	DEC PHONE LEASE 100-6774461-001	Communication - Telephone	402-541003-51304	\$86.53
01/30/23	Vendor	GRAYBAR FINANCIAL SERVICES	14147015 ACH	DEC PHONE LEASE 100-6774461-001	Communication - Telephone	403-541003-53910	\$86.45
<b>ACH Total</b>							<b>\$259.45</b>
<b>ACH #DD1712</b>							
01/30/23	Vendor	HOME DEPOT CREDIT-ACH	8022482 ACH	HD CC PURCH THRU 12/25/22	Op Supplies - Hand tools	402-552039-51902	\$439.58
<b>ACH Total</b>							<b>\$439.58</b>
<b>ACH #DD1713</b>							
01/30/23	Vendor	SAM'S CLUB DIRECT	122022-6704 ACH	SAMS CC PURCH THRU 12/20/22	sam's club	402-552131-53910	\$283.88
<b>ACH Total</b>							<b>\$283.88</b>

# HERITAGE ISLES COMMUNITY DEVELOPMENT DISTRICT

## Payment Register by Bank Account

For the Period from 1/1/23 to 1/31/23

(Sorted by Check / ACH No.)

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<b>ACH #DD1714</b>							
01/30/23	Vendor	TCF NATIONAL BANK - ACH	8088641 ACH	01/15 TORO TURF EQUIPMENT LEASE#103	Lease - Golf Course Equipment	402-544022-51902	\$3,732.43
<b>ACH Total</b>							\$3,732.43
<b>ACH #DD1715</b>							
01/30/23	Vendor	T-MOBILE - ACH	010223-4896 ACH	12/03/22-01/02/23 460544896	460544896	001-541003-53901	\$78.74
<b>ACH Total</b>							\$78.74
<b>ACH #DD1716</b>							
01/30/23	Vendor	WASTE MANAGEMENT - ACH	9890633-2206-3 ACH	01/01/23-01/31/23 8 YRD DMPSTR	Utility - Refuse Removal	402-543020-51902	\$93.64
01/30/23	Vendor	WASTE MANAGEMENT - ACH	9890633-2206-3 ACH	01/01/23-01/31/23 8 YRD DMPSTR	Utility - Refuse Removal	403-543020-53910	\$289.10
01/30/23	Vendor	WASTE MANAGEMENT - ACH	9890633-2206-3 ACH	01/01/23-01/31/23 8 YRD DMPSTR	Utility - Refuse Removal	101-543020-53910	\$493.10
<b>ACH Total</b>							\$875.84
<b>ACH #DD1717</b>							
01/30/23	Vendor	WASTE MANAGEMENT - ACH	9890094-2206-8 ACH	01/01/23-01/31/23 4 YRD DUMPSTER	Utility - Refuse Removal	402-543020-51902	\$425.34
<b>ACH Total</b>							\$425.34
<b>ACH #DD1718</b>							
01/30/23	Vendor	WELLS FARGO BANK-ACH	5023288667 ACH	01/25/23-02/24/23 TORO SPRAYER LEASE (000) & 2022	Prepaid Items	155000	\$765.51
01/30/23	Vendor	WELLS FARGO BANK-ACH	5023288667 ACH	01/25/23-02/24/23 TORO SPRAYER LEASE (000) & 2022	2022 PROPERTY TAXES-TORO SPRAYER	402-544022-51902	\$696.21
<b>ACH Total</b>							\$1,461.72
<b>ACH #DD1719</b>							
01/30/23	Vendor	WELLS FARGO BANK-ACH	5023288668 ACH	01/25/23-02/24/23 MASTER TORO LEASE (001) & 2022 P	Prepaid Items	155000	\$244.20
01/30/23	Vendor	WELLS FARGO BANK-ACH	5023288668 ACH	01/25/23-02/24/23 MASTER TORO LEASE (001) & 2022 P	2022 PROPERTY TAXES-MASTER TORO	402-544022-51902	\$227.45
<b>ACH Total</b>							\$471.65
<b>ACH #DD1723</b>							
01/30/23	Vendor	ADP, LLC - ACH	624165626 ACH	EZ LABOR PAYROLL SOFTWARE 01/27/23	Payroll-Processing Fee	101-512080-53910	\$136.66
01/30/23	Vendor	ADP, LLC - ACH	624165626 ACH	EZ LABOR PAYROLL SOFTWARE 01/27/23	Payroll-Processing Fee	402-512080-51304	\$136.67
01/30/23	Vendor	ADP, LLC - ACH	624165626 ACH	EZ LABOR PAYROLL SOFTWARE 01/27/23	Payroll-Processing Fee	402-512080-51902	\$136.67
<b>ACH Total</b>							\$410.00
<b>ACH #DD1724</b>							
01/30/23	Vendor	CITY OF TAMPA UTILITIES - ACH	011323 ACH	SRVCS TO 01/10/23	Utility - General	101-543001-53910	\$1,311.89
01/30/23	Vendor	CITY OF TAMPA UTILITIES - ACH	011323 ACH	SRVCS TO 01/10/23	Utility - General	101-543001-53910	\$59.47
01/30/23	Vendor	CITY OF TAMPA UTILITIES - ACH	011323 ACH	SRVCS TO 01/10/23	Utility - General	403-543001-53910	\$89.24
01/30/23	Vendor	CITY OF TAMPA UTILITIES - ACH	011323 ACH	SRVCS TO 01/10/23	Utility - General	402-543001-51902	\$89.24
01/30/23	Vendor	CITY OF TAMPA UTILITIES - ACH	011323 ACH	SRVCS TO 01/10/23	Utility - General	001-543001-53901	\$440.72
<b>ACH Total</b>							\$1,990.56

# HERITAGE ISLES COMMUNITY DEVELOPMENT DISTRICT

## Payment Register by Bank Account

For the Period from 1/1/23 to 1/31/23

(Sorted by Check / ACH No.)

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<b>ACH #DD1725</b>							
01/30/23	Vendor	TECO - ACH	010623-3730 ACH	11/12/22-12/13/22 UTILITIES	Utility - General	001-543001-53901	\$16,330.70
01/30/23	Vendor	TECO - ACH	010623-3730 ACH	11/12/22-12/13/22 UTILITIES	Utility - General	101-543001-53910	\$1,068.08
01/30/23	Vendor	TECO - ACH	010623-3730 ACH	11/12/22-12/13/22 UTILITIES	Electricity - General	403-543006-53910	\$1,602.13
01/30/23	Vendor	TECO - ACH	010623-3730 ACH	11/12/22-12/13/22 UTILITIES	Electricity - General	402-543006-51304	\$1,602.13
01/30/23	Vendor	TECO - ACH	010623-3730 ACH	11/12/22-12/13/22 UTILITIES	Utility - General	101-543001-53910	\$4,233.19
01/30/23	Vendor	TECO - ACH	010623-3730 ACH	11/12/22-12/13/22 UTILITIES	Electricity - General	402-543006-51902	\$2,213.85
01/30/23	Vendor	TECO - ACH	010623-3730 ACH	11/12/22-12/13/22 UTILITIES	interest credits	001-543001-53901	(\$503.55)
<b>ACH Total</b>							<u>\$26,546.53</u>
<b>ACH #DD1726</b>							
01/30/23	Vendor	YAMAHA MOTOR FINANCE - ACH	794265 ACH	JAN 1-YU1AT GOLF CART LEASE(20113103)	Lease - Carts	402-544020-51304	\$165.00
<b>ACH Total</b>							<u>\$165.00</u>
<b>ACH #DD1727</b>							
01/30/23	Vendor	YAMAHA MOTOR FINANCE - ACH	794264 ACH	JAN 74-DR2EV GOLF CARS LEASE	Lease - Carts	402-544020-51304	\$6,049.50
<b>ACH Total</b>							<u>\$6,049.50</u>
<b>ACH #DD1728</b>							
01/30/23	Vendor	YAMAHA MOTOR FINANCE - ACH	794207 ACH	JAN BEV CART LEASE (19111803)	Lease - Carts	402-544020-51304	\$334.74
<b>ACH Total</b>							<u>\$334.74</u>
<b>ACH #DD1733</b>							
01/30/23	Vendor	CARD SERVICES CENTER ACH	120922-0506 ACH	CC PURCH THRU 12/09/22	1.LOWES - Holiday Lighting	001-549027-53901	\$1,025.16
01/30/23	Vendor	CARD SERVICES CENTER ACH	120922-0506 ACH	CC PURCH THRU 12/09/22	2.AMAZON - Ink Cartridges	402-551002-51304	\$120.38
01/30/23	Vendor	CARD SERVICES CENTER ACH	120922-0506 ACH	CC PURCH THRU 12/09/22	3. HOME DEPOT - LEAF BLOWER	101-546001-53910	\$430.18
01/30/23	Vendor	CARD SERVICES CENTER ACH	120922-0506 ACH	CC PURCH THRU 12/09/22	4. UNIQUE - TROPHY	402-552057-51304	\$208.00
01/30/23	Vendor	CARD SERVICES CENTER ACH	120922-0506 ACH	CC PURCH THRU 12/09/22	5. AMAZON - BOOTS	402-552057-51304	\$28.81
01/30/23	Vendor	CARD SERVICES CENTER ACH	120922-0506 ACH	CC PURCH THRU 12/09/22	6. DUNKIN	402-552057-51304	\$11.19
01/30/23	Vendor	CARD SERVICES CENTER ACH	120922-0506 ACH	CC PURCH THRU 12/09/22	7. YELP - MARKETING	402-548003-51304	\$370.00
01/30/23	Vendor	CARD SERVICES CENTER ACH	120922-0506 ACH	CC PURCH THRU 12/09/22	8. AT HOME - HOLIDAY DECOR	101-549027-53910	\$213.76
01/30/23	Vendor	CARD SERVICES CENTER ACH	120922-0506 ACH	CC PURCH THRU 12/09/22	9. PEWTER REPORT	402-548003-51304	\$600.00
01/30/23	Vendor	CARD SERVICES CENTER ACH	120922-0506 ACH	CC PURCH THRU 12/09/22	10. UPS STORE - PACKING MATERIALS	101-546001-53910	\$16.11
01/30/23	Vendor	CARD SERVICES CENTER ACH	120922-0506 ACH	CC PURCH THRU 12/09/22	11. HOBBY LOBBY - HOLIDAY DECOR	101-549027-53910	\$43.87
01/30/23	Vendor	CARD SERVICES CENTER ACH	120922-0506 ACH	CC PURCH THRU 12/09/22	12. AMAZON - BATTERY CHARGER	402-546122-51304	\$214.98
01/30/23	Vendor	CARD SERVICES CENTER ACH	120922-0506 ACH	CC PURCH THRU 12/09/22	13.AMAZON - EXTERNAL BATTERY	101-546001-53910	\$193.46
01/30/23	Vendor	CARD SERVICES CENTER ACH	120922-0506 ACH	CC PURCH THRU 12/09/22	14. AMAZON - CLAMPS & BRACKET	101-546001-53910	\$164.39
01/30/23	Vendor	CARD SERVICES CENTER ACH	120922-0506 ACH	CC PURCH THRU 12/09/22	15. AMAZON - DOLLY	402-552065-51304	\$90.24
01/30/23	Vendor	CARD SERVICES CENTER ACH	120922-0506 ACH	CC PURCH THRU 12/09/22	16. HOME DEPOT - LIGHTS	101-546001-53910	\$294.94
01/30/23	Vendor	CARD SERVICES CENTER ACH	120922-0506 ACH	CC PURCH THRU 12/09/22	17. HOME DEPOT - CHRISTAMS TREES	101-549027-53910	\$449.00
01/30/23	Vendor	CARD SERVICES CENTER ACH	120922-0506 ACH	CC PURCH THRU 12/09/22	18. HOME DEPOT - CHRISTAMS TREES	101-549027-53910	\$799.00
01/30/23	Vendor	CARD SERVICES CENTER ACH	120922-0506 ACH	CC PURCH THRU 12/09/22	19. HOME DEPOT - LIGHTS-MISC	101-546001-53910	\$309.78
01/30/23	Vendor	CARD SERVICES CENTER ACH	120922-0506 ACH	CC PURCH THRU 12/09/22	20. SUNNY SPORTS - RANGE FLAGS	402-552065-51304	\$23.28

## HERITAGE ISLES COMMUNITY DEVELOPMENT DISTRICT

### Payment Register by Bank Account

For the Period from 1/1/23 to 1/31/23

(Sorted by Check / ACH No.)

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01/30/23	Vendor	CARD SERVICES CENTER ACH	120922-0506 ACH	CC PURCH THRU 12/09/22	21. LOWES	101-546001-53910	\$106.36
01/30/23	Vendor	CARD SERVICES CENTER ACH	120922-0506 ACH	CC PURCH THRU 12/09/22	22. MICHAELS-CHRISTMAS	101-549027-53910	\$133.26
01/30/23	Vendor	CARD SERVICES CENTER ACH	120922-0506 ACH	CC PURCH THRU 12/09/22	23. JOANN - DECOR	101-549027-53910	\$49.36
01/30/23	Vendor	CARD SERVICES CENTER ACH	120922-0506 ACH	CC PURCH THRU 12/09/22	24. ROYCE FENCING	101-546001-53910	\$3,427.33
01/30/23	Vendor	CARD SERVICES CENTER ACH	120922-0506 ACH	CC PURCH THRU 12/09/22	25. HOME DEPOT MISC	101-546001-53910	\$119.21
01/30/23	Vendor	CARD SERVICES CENTER ACH	120922-0506 ACH	CC PURCH THRU 12/09/22	26. HOME DEPOT - CLEANING SUPPLIES	101-551003-53910	\$154.99
01/30/23	Vendor	CARD SERVICES CENTER ACH	120922-0506 ACH	CC PURCH THRU 12/09/22	27. MICHAELS - DECOR	101-549027-53910	\$184.07
01/30/23	Vendor	CARD SERVICES CENTER ACH	120922-0506 ACH	CC PURCH THRU 12/09/22	28. UPS STORE-SHIPPING	402-552057-51304	\$87.13
01/30/23	Vendor	CARD SERVICES CENTER ACH	120922-0506 ACH	CC PURCH THRU 12/09/22	29. DUNKIN	402-552057-51304	\$11.19
01/30/23	Vendor	CARD SERVICES CENTER ACH	120922-0506 ACH	CC PURCH THRU 12/09/22	30. AMAZON-BATTERIES	101-546001-53910	\$24.82
01/30/23	Vendor	CARD SERVICES CENTER ACH	120922-0506 ACH	CC PURCH THRU 12/09/22	31. AMAZON-MEMBERSHIP FEE	101-546001-53910	\$140.31
01/30/23	Vendor	CARD SERVICES CENTER ACH	120922-0506 ACH	CC PURCH THRU 12/09/22	32. FLORIDA COAST - TIRES/SWITCH KABOTA	101-546001-53910	\$663.70
01/30/23	Vendor	CARD SERVICES CENTER ACH	120922-0506 ACH	CC PURCH THRU 12/09/22	33. FLORIDA COAST-OIL FILTER KABOTA	101-546001-53910	\$26.22
<b>ACH Total</b>							<b>\$10,734.48</b>
<b>ACH #DD1734</b>							
01/30/23	Vendor	FRONTIER - ACH	010323-1088 ACH	01/03/23-02/02/23 813-994-1088	Misc.-Internet Services	001-549031-53904	\$80.98
<b>ACH Total</b>							<b>\$80.98</b>
<b>ACH #DD1735</b>							
01/30/23	Vendor	FRONTIER - ACH	010123-1182 ACH	01/01/23-01/31/23 813-994-1182	Misc.-Internet Services	001-549031-53904	\$90.98
<b>ACH Total</b>							<b>\$90.98</b>
<b>Account Total</b>							<b>\$244,428.76</b>

<b>Total Amount Paid</b>	<b>\$547,967.03</b>
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**HERITAGE ISLES**  
Community Development District

***Annual Operating and Debt Service Budget***  
**Fiscal Year 2024**

**Version 1 - Proposed Budget:**  
(Printed on 3/2/2023 8:00am)

Prepared by:



**Table of Contents**

	<u>Page #</u>
<b><u>OPERATING BUDGETS</u></b>	
General Fund	
Summary of Revenues, Expenditures and Changes in Fund Balances .....	1-2
Exhibit A - Allocation of Fund Balances .....	3
Budget Narrative .....	4-7
Special Revenue Fund	
Summary of Revenues, Expenditures and Changes in Fund Balances .....	8-9
Exhibit B - Allocation of Fund Balances .....	10
Budget Narrative .....	11-14
Golf Fund	
Summary of Revenues, Expenditures and Changes in Fund Balances .....	15-17
Amortization Schedule .....	18
Budget Narrative .....	19-23
Restaurant Fund	
Summary of Revenues, Expenditures and Changes in Fund Balances .....	24
Budget Narrative .....	25
<b><u>SUPPORTING BUDGET SCHEDULES</u></b>	
2024-2023 Non-Ad Valorem Assessment Summary .....	26

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**Heritage Isles**  
**Community Development District**

**Operating Budget**  
Fiscal Year 2024



**Summary of Revenues, Expenditures and Changes in Fund Balances**  
Fiscal Year 2024 Proposed Budget

ACCOUNT DESCRIPTION	ACTUAL	ADOPTED	ACTUAL	PROJECTED	TOTAL	ANNUAL
	FY 2022	BUDGET FY 2023	THRU JAN-2023	FEB - SEP-2023	PROJECTED FY 2023	BUDGET FY 2024
<b>REVENUES</b>						
Interest - Investments	\$ 6,938	\$ 2,000	\$ 13,228	\$ 26,456	\$ 39,684	\$ 2,000
Interest - Tax Collector	1,136	-	800	-	800	-
Special Assmnts- Tax Collector	1,139,560	1,139,559	1,056,282	83,277	1,139,559	1,171,881
Special Assmnts- Discounts	(42,774)	(45,583)	(42,002)	(833)	(42,835)	(46,875)
Other Miscellaneous Revenues	10,000	-	103	-	103	-
<b>TOTAL REVENUES</b>	<b>1,114,860</b>	<b>1,095,976</b>	<b>1,028,411</b>	<b>108,900</b>	<b>1,137,311</b>	<b>1,127,006</b>

**EXPENDITURES**

*Administrative*

P/R-Board of Supervisors	24,400	24,000	5,600	16,000	21,600	24,000
Payroll-Processing Fee	509	764	127	509	636	764
Workers' Compensation	1,584	1,100	331	480	811	720
ProfServ-Engineering	3,498	10,000	1,856	8,144	10,000	10,000
ProfServ-Legal Services	23,687	75,826	9,355	66,471	75,826	75,826
ProfServ-Mgmt Consulting	59,510	61,295	20,432	40,863	61,295	61,908
ProfServ-Recording Secretary	-	1,125	-	1,125	1,125	1,125
ProfServ-Special Assessment	10,291	10,600	10,600	-	10,600	10,600
ProfServ-Web Site Maintenance	1,553	2,000	1,553	447	2,000	2,000
Auditing Services	8,500	8,500	-	8,500	8,500	8,500
Postage and Freight	2,181	1,500	249	498	747	1,500
Insurance - General Liability	11,096	11,171	3,616	7,231	10,847	11,932
Printing and Binding	2	1,200	1	2	3	100
Legal Advertising	5,610	3,000	614	2,386	3,000	3,000
Miscellaneous Services	2,202	1,060	1,405	2,810	4,215	4,000
Misc-Assessment Collection Cost	13,332	11,395	20,286	833	21,119	23,438
Annual District Filing Fee	175	175	175	-	175	175
<b>Total Administrative</b>	<b>168,130</b>	<b>224,711</b>	<b>76,200</b>	<b>156,299</b>	<b>232,499</b>	<b>239,588</b>

*Field*

Contracts-Landscape	167,383	171,547	55,864	111,033	166,897	168,950
Contracts-Landscape Consultant	12,960	12,960	4,320	8,640	12,960	12,960
Contracts-Aquatic Control	10,715	10,471	3,630	7,260	10,890	10,890
Communication - Telephone	943	960	315	640	955	960
Utility - General	189,911	167,000	65,447	130,894	196,341	196,000
R&M-General	3,131	15,000	248	14,752	15,000	15,000
R&M-Irrigation	9,945	11,000	5,700	5,300	11,000	11,000
R&M-Landscape Renovations	47,952	50,000	14,815	35,185	50,000	50,000
R&M-Mulch	-	11,700	19,250	-	19,250	19,250
R&M-Ponds	620	28,000	-	18,667	18,667	28,000
R&M-Emergency & Disaster Relief	-	-	1,190	-	1,190	-

**Summary of Revenues, Expenditures and Changes in Fund Balances**  
Fiscal Year 2024 Proposed Budget

ACCOUNT DESCRIPTION	ACTUAL	ADOPTED	ACTUAL	PROJECTED	TOTAL	ANNUAL
	FY 2022	BUDGET FY 2023	THRU JAN-2023	FEB - SEP-2023	PROJECTED FY 2023	BUDGET FY 2024
R&M-Sod	-	5,000	-	3,333	3,333	5,000
Holiday Decoration	13,600	15,000	13,475	1,525	15,000	15,000
Misc-Contingency	1,000	10,340	-	6,893	6,893	6,597
Reserve - Other	5,811	200,000	-	-	-	200,000
<b>Total Field</b>	<b>463,971</b>	<b>708,978</b>	<b>184,254</b>	<b>344,122</b>	<b>528,376</b>	<b>739,607</b>
<b>Gatehouse</b>						
Contracts-Guard Services	136,920	136,587	40,844	81,688	122,532	125,748
R&M-Gatehouse	-	20,000	-	13,333	13,333	20,000
Internet Services	2,064	2,500	688	1,376	2,064	2,064
<b>Total Gatehouse</b>	<b>138,984</b>	<b>159,087</b>	<b>41,532</b>	<b>96,397</b>	<b>137,929</b>	<b>147,812</b>
<b>TOTAL EXPENDITURES</b>	<b>771,085</b>	<b>1,092,776</b>	<b>301,986</b>	<b>596,819</b>	<b>898,805</b>	<b>1,127,006</b>
Excess (deficiency) of revenues						
Over (under) expenditures	343,775	3,200	726,425	(487,919)	238,506	-
<b>OTHER FINANCING SOURCES (USES)</b>						
Contribution to (Use of) Fund Balance	-	3,200	-	-	-	-
<b>TOTAL OTHER SOURCES (USES)</b>	<b>-</b>	<b>3,200</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net change in fund balance	343,775	3,200	726,425	(487,919)	238,506	-
<b>FUND BALANCE, BEGINNING</b>	<b>2,281,501</b>	<b>2,622,715</b>	<b>2,622,715</b>	<b>-</b>	<b>2,622,715</b>	<b>2,861,221</b>
<b>FUND BALANCE, ENDING</b>	<b>\$ 2,625,276</b>	<b>\$ 2,625,915</b>	<b>\$ 3,349,140</b>	<b>\$ (487,919)</b>	<b>\$ 2,861,221</b>	<b>\$ 2,861,221</b>

**Exhibit "A"**  
Allocation of Fund Balances

**AVAILABLE FUNDS**

	<u>Amount</u>
Beginning Fund Balance - Fiscal Year 2024	\$ 2,861,221
Net Change in Fund Balance - Fiscal Year 2024	-
Reserves - Fiscal Year 2024 Additions	200,000
<b>Total Funds Available (Estimated) - 9/30/2024</b>	<b>3,061,221</b>

**ALLOCATION OF AVAILABLE FUNDS**

***Nonspendable Fund Balance***

Deposits		<u>18,925</u>
	Subtotal	<u>18,925</u>

***Assigned Fund Balance***

Operating Reserve - First Quarter Operating Capital		231,752 <sup>(1)</sup>
Reserves - Other (Prior Year)	610,500 <sup>(2)</sup>	
Reserves - Other (FY 2023)	200,000 <sup>(3)</sup>	
Reserves - Other (FY 2024)	<u>200,000 <sup>(4)</sup></u>	1,010,500
	Subtotal	<u>1,242,252</u>

<b>Total Allocation of Available Funds</b>	<b>1,261,177</b>
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<b>Total Unassigned (undesigned) Cash</b>	<u><u>\$ 1,800,045</u></u>
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**Notes**

- (1) Represents approximately 3 months of operating expenditures
- (2) Board assigned prior year fund balance (as of 9/30/22) by motion
- (3) Budgeted reserves in FY 2023
- (4) Proposed budgeted reserves in FY 2024

**Budget Narrative**  
Fiscal Year 2024

**REVENUES**

**Interest-Investments**

The District earns interest on the monthly average collected balance for their operating accounts.

**Special Assessments-Tax Collector**

The District will levy a Non-Ad Valorem assessment on all the assessable property within the District to pay for the operating expenditures during the Fiscal Year.

**Special Assessments-Discounts**

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

**EXPENDITURES**

**Administrative**

**P/R Board of Supervisor Salaries**

Chapter 190 of the Florida Statutes allows for a member of the Board of Supervisors to be compensated for a meeting attendance and to receive \$200 per meeting. The amount for the Fiscal Year is based on 5 Board members paid for attending 24 meetings.

**Payroll-Processing Fee**

ADP provides payroll processing services.

**Workers' Compensation**

Workers compensation premium for the district's board is paid through ADP.

**Professional Services-Engineering**

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

**Professional Services-Legal Services**

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

**Professional Services-Management Consulting Services**

The District receives management, accounting and administrative services as part of a Management Agreement with Inframark.

**Professional Services-Recording Services**

The District may incur additional costs for recording services if additional services are requested by the board. The cost for additional minute transcriptions is \$150 per service as per the supplemental agreement with Inframark.

**Budget Narrative**  
Fiscal Year 2024

<b>EXPENDITURES</b>
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**Administrative** (continued)**Professional Services-Special Assessment**

Inframark provides Assessment Services for all the properties within the CDD for the General Fund and Special Revenue Fund. These services include, but are not limited to:

- Working with the Hillsborough County Property Appraiser to insure the accuracy of the data they provide each year for levying purposes.
- Preparation, maintenance and certification of the District's annual assessment roll to the Hillsborough County Tax Collector.
- Customer service which includes answering questions regarding annual assessments, what a CDD is, length and terms of the bonds, etc.
- Preparation of estoppels for refinancing and property transfers.
- Processing and transmission of pay downs to the Trustee for those property owners wishing to prepay their CDD debt.
- Analysis and supplemental schedules requested throughout the fiscal year as well assessment schedules included in the annual budget preparation.

**ProfServ-Web Site Maintenance**

This line item is for costs associated with the District's website, including annual domain name renewal and hosting and ADA compliance.

**Auditing Services**

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

**Postage and Freight**

Actual postage and/or freight used for District mailings including agenda packages, vendor checks and other correspondence. The budgeted amount for the fiscal year is based on prior years spending.

**Insurance-General Liability**

The District has a general liability, public officials and employment liability and property insurance policy with Public Risk Insurance. The utility bond was purchased thru Florida Municipal Insurance Trust. The budget includes an estimated 10% increase of projected prior year costs.

**Printing and Binding**

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

**Legal Advertising**

The District is required to advertise various notices for monthly Board meetings and other public hearings in a newspaper of general circulation. Meetings are advertised annually. The budgeted amount for the fiscal year is based on anticipated spending.

**Miscellaneous Services**

This includes monthly bank charges and any other miscellaneous expenses that may be incurred during the year.

**Budget Narrative**  
Fiscal Year 2024

**EXPENDITURES**

**Administrative** (continued)

**Miscellaneous-Assessment Collection Fee**

The District reimburses the Tax Collector for her or his necessary administrative costs. Per the Florida Statutes, administrative costs shall include, but not be limited to, those costs associated with personnel, forms, supplies, data processing, computer equipment, postage, and programming. The District also compensates the Tax Collector for the actual cost of collection or 2% on the amount of special assessments collected and remitted, whichever is greater. The budget for collection costs is based on a maximum of 2% of the anticipated assessment collections.

**Annual District Filing Fee**

The District is required to pay an annual fee of \$175 to the Department of Economic Opportunity Division of Community Development.

**Field**

**Contracts-Landscape**

Landscape Maintenance currently provides landscape services for the District. These services include monthly grounds maintenance throughout the district.

**Contracts-Landscape Consultant**

OLM provides landscape consulting services for the District.

**Contracts-Aquatic Control**

Solitude provides aquatic maintenance services throughout the District.

**Communication-Telephone**

Telephone services provided by T-Mobile (rover's and maintenance cell).

**Utility-General**

The District uses both TECO and City of Tampa as utility service providers.

**Lease-Carts**

The District leases a utility vehicle.

**R&M-General**

Routine expenditures to maintain the District's grounds.

**R&M-Irrigation**

Expenditures incurred to maintain the irrigation system throughout the District.

**R&M-Landscape Renovations**

This line item includes all other landscaping costs not budgeted for within another line item.

**R&M-Mulch**

The District may incur costs associated with the purchase and installation of mulch.

**Budget Narrative**  
Fiscal Year 2024

<b>EXPENDITURES</b>
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**Field** (continued)

**R&M-Ponds**

This includes repair and maintenance of the ponds as needed throughout the District.

**R&M-Sod**

Expenditures incurred to maintain the sod within the common area.

**Miscellaneous-Holiday Decoration**

Miscellaneous-Holiday Décor Costs associated with seasonal décor provided by Illuminations Holiday Lighting.

**Miscellaneous-Contingency**

Any expenditure not budgeted within another category.

**Reserve-Other**

The District expects to set aside funds for future large-scale projects.

**Gatehouse**

**Contracts-Guard Services**

Security monitoring services are provided by City of Tampa, Complete IT Eagle Eye recording and Flock Group gate camera recording.

**R&M-Gatehouse**

Costs to repair and maintain the District's gatehouse.

**Miscellaneous-Internet Services**

Frontier provides internet services for the main and 2<sup>nd</sup> gates.

**Summary of Revenues, Expenditures and Changes in Fund Balances**  
Fiscal Year 2024 Proposed Budget

ACCOUNT DESCRIPTION	ACTUAL	ADOPTED	ACTUAL	PROJECTED	TOTAL	ANNUAL
	FY 2022	BUDGET FY 2023	THRU JAN-2023	FEB - SEP-2023	PROJECTED FY 2023	BUDGET FY 2024
<b>REVENUES</b>						
Special Assmnts- Tax Collector	\$ 974,101	\$ 974,100	\$ 902,914	\$ 71,186	\$ 974,100	\$ 974,100
Special Assmnts- Discounts	(36,563)	(38,964)	(35,904)	(712)	(36,616)	(38,964)
Other Miscellaneous Revenues	259	-	-	-	-	-
Gate Bar Code/Remotes	2,438	2,000	340	1,660	2,000	2,000
Access Cards	-	-	-	-	-	-
Pavilion Rental	6,475	5,000	2,225	2,775	5,000	5,000
Amenities Revenue	24,145	15,000	4,379	10,621	15,000	15,000
<b>TOTAL REVENUES</b>	<b>970,855</b>	<b>957,136</b>	<b>873,954</b>	<b>85,530</b>	<b>959,484</b>	<b>957,136</b>
<b>EXPENDITURES</b>						
<i>Administrative</i>						
ProfServ-Legal Services	-	4,000	-	4,000	4,000	4,000
Accounting Services	19,096	19,669	6,556	13,113	19,669	19,866
Communication - Telephone	15,374	15,886	5,248	10,696	15,944	16,044
Lease - Copier	2,562	2,250	970	1,504	2,474	2,336
Insurance - General Liability	24,740	28,495	9,599	19,198	28,797	31,676
Misc-Assessment Collection Cost	11,422	19,482	17,340	2,142	19,482	19,482
Office Supplies	1,151	1,000	299	701	1,000	1,000
Computer Expense	12,991	15,788	3,358	12,430	15,788	15,788
<b>Total Administrative</b>	<b>87,336</b>	<b>106,570</b>	<b>43,370</b>	<b>63,783</b>	<b>107,153</b>	<b>110,192</b>
<i>Operation &amp; Maintenance</i>						
Payroll-Maintenance	38,428	45,000	9,479	18,958	28,437	45,000
Payroll-Office	43,770	45,000	18,546	37,092	55,638	60,000
Payroll-Benefits	15,235	5,000	5,349	10,698	16,047	16,000
Payroll-Pool Monitors	208,714	185,000	70,338	140,676	211,014	215,000
Payroll-Processing Fee	12,860	11,580	4,873	6,707	11,580	11,580
Workers' Compensation	7,046	9,990	2,281	7,709	9,990	9,600
ProfServ-Field Management	75,279	58,000	31,492	62,984	94,476	95,000
Contracts-Pools	38,900	37,800	13,000	33,920	46,920	50,880
Contracts-Air Conditioning	-	5,000	-	5,000	5,000	5,000
Contracts-Security Alarms	825	940	-	940	940	940
Utility - General	78,865	65,000	31,472	50,928	82,400	82,500
Utility - Refuse Removal	5,610	4,297	2,071	4,142	6,213	6,213
R&M-General	54,377	65,000	42,321	22,679	65,000	65,000
R&M-Court Maintenance	2,084	27,000	388	26,612	27,000	27,000
R&M-Pest Control	2,156	2,055	843	1,685	2,528	2,528
R&M-Pools	61,999	25,000	18,295	6,705	25,000	25,000
R&M-Fitness Equipment	1,365	3,000	2,829	171	3,000	3,000
R&M-Lights	7,134	8,700	8,655	45	8,700	8,700
R&M-Emergency & Disaster Relief	-	-	225	-	225	-
Advertising	1,200	5,000	-	5,000	5,000	5,000



**Summary of Revenues, Expenditures and Changes in Fund Balances**  
Fiscal Year 2024 Proposed Budget

ACCOUNT DESCRIPTION	ACTUAL	ADOPTED	ACTUAL	PROJECTED	TOTAL	ANNUAL
	FY 2022	BUDGET FY 2023	THRU JAN-2023	FEB - SEP-2023	PROJECTED FY 2023	BUDGET FY 2024
Miscellaneous Services	67	2,200	-	2,200	2,200	2,200
Misc-Access Cards	1,822	2,000	540	1,460	2,000	2,000
Holiday Decoration	1,347	900	2,258	-	2,258	900
Misc-Rec Center Equipment	2,529	4,000	720	3,280	4,000	4,000
Special Events	17,067	1,200	3,147	-	3,147	3,147
Misc-Licenses & Permits	2,014	1,863	611	1,649	2,260	2,261
Safety Equipment	-	1,000	-	1,000	1,000	1,000
Cleaning Supplies	22,090	17,000	8,704	8,296	17,000	17,000
Op Supplies - Uniforms	-	1,000	-	1,000	1,000	1,000
<b>Total Operation &amp; Maintenance</b>	<b>702,783</b>	<b>639,525</b>	<b>278,437</b>	<b>461,536</b>	<b>739,973</b>	<b>767,449</b>
<b>TOTAL EXPENDITURES</b>	<b>790,119</b>	<b>746,095</b>	<b>321,807</b>	<b>525,320</b>	<b>847,127</b>	<b>877,641</b>
Excess (deficiency) of revenues						
Over (under) expenditures	180,736	211,041	552,147	(439,790)	112,357	79,495
<b>OTHER FINANCING SOURCES (USES)</b>						
Capt'l Contributions-Other	27,290	-	3,550	-	3,550	-
Operating Transfers-Out	-	(129,202)	-	-	-	(167,837)
Contribution to (Use of) Fund Balance	-	81,839	-	-	-	(88,343)
<b>TOTAL OTHER SOURCES (USES)</b>	<b>27,290</b>	<b>(47,363)</b>	<b>3,550</b>	<b>-</b>	<b>3,550</b>	<b>(256,180)</b>
Net change in fund balance	208,026	81,839	555,697	(439,790)	115,907	(88,343)
<b>FUND BALANCE, BEGINNING</b>	<b>1,328,147</b>	<b>1,536,172</b>	<b>1,536,172</b>	<b>-</b>	<b>1,536,172</b>	<b>1,652,079</b>
<b>FUND BALANCE, ENDING</b>	<b>\$ 1,536,173</b>	<b>\$ 1,618,011</b>	<b>\$ 2,091,869</b>	<b>\$ (439,790)</b>	<b>\$ 1,652,079</b>	<b>\$ 1,563,737</b>

**Exhibit "B"**  
Allocation of Fund Balances

**AVAILABLE FUNDS**

	<u>Amount</u>
Beginning Fund Balance - Fiscal Year 2024	\$ 1,652,079
Net Change in Fund Balance - Fiscal Year 2024	(88,343)
Reserves - Fiscal Year 2024 Additions	-
<b>Total Fund Balance (Estimated) - 9/30/2024</b>	<b>1,563,737</b>

**ALLOCATION OF AVAILABLE FUNDS**

<i>Assigned Fund Balance</i>	
Operating Reserve - First Quarter Operating Capital	219,410 <sup>(1)</sup>
<b>Total Allocation of Available Funds</b>	<b>219,410</b>

<b>Total Unassigned (undesignated) Fund Balance</b>	<b>\$ 1,344,326</b> <sup>(2)</sup>
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**Notes**

- (1) Represents approximately 3 months of operating expenditures.
- (2) Fund balance is not representative of cash or liquid investments available for immediate use.

**Budget Narrative**  
Fiscal Year 2024

**REVENUES**

**Special Assessments-Tax Collector**

The District will levy a Non-Ad Valorem assessment—for the recreational facilities and the virtual gate system—on all the assessable property within the District to pay for the operating expenditures during the Fiscal Year.

**Special Assessments-Discounts**

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

**Gate Bar Code/Remotes**

The District charges a fee for each gate remote issued.

**Pavilion Rental**

The District charges a fee for the rental of the pavilion for various events.

**Amenities Revenue**

Revenue for yoga, tennis, swim or other reoccurring facility use.

**EXPENDITURES**

**Administrative**

**Professional Services-Legal Services**

The District’s attorney provides general legal services to the District. The cost associated with legal services for matters pertaining to the special revenue fund may be recorded here. Legal expenditures have been allocated across all funds (excluding Debt Service).

**Accounting Services**

The District receives accounting services provided by Inframark, including but not limited to accounts payable, bank reconciliations, account analysis, financial statement preparation, annual budget preparation, and audit assistance.

**Communication-Telephone**

The district has multiple phone lines with services including nationwide long distance, IP addresses and modems and receives services at the clubhouse and fitness center buildings.

**Lease-Copier**

This line item includes the copier lease payments made to Great America Financial Services Corp. Maintenance and additional copy costs are also recorded here. Occasional use of the copier by the golf and restaurant are reimbursed on a per use basis.

**Insurance-General Liability**

The District has general liability, professional officer liability, property, crime and flood insurance. The portion allocated to this line item is for the clubhouse and fitness center facility’s portion only.

**Miscellaneous-Assessment Collection Fee**

The District reimburses the Tax Collector for her or his necessary administrative costs. Per the Florida Statutes, administrative costs shall include, but not be limited to, those costs associated with personnel, forms, supplies, data processing, computer equipment, postage, and programming. The District also compensates the Tax Collector for the actual cost of collection or 2% on the amount of special assessments collected and remitted, whichever is greater. The budget for collection costs is based on a maximum of 2% of the anticipated assessment collections.

**Budget Narrative**  
Fiscal Year 2024

<b>EXPENDITURES</b>
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**Administrative** (continued)

**Office Supplies**

The cost associated with purchasing various office supplies necessary for fitness facility operations.

**Computer Expenses**

The District expects to incur costs to repair and maintain their computer equipment and update software.

**Operating and Maintenance**

**Payroll-Maintenance**

Payroll for district maintenance personnel services is processed by ADP.

**Payroll-Office**

Payroll-Office Administrative personnel services processed by ADP.

**Payroll-Benefits**

Benefits for recreational staff.

**Payroll-Pool Monitors**

Payroll for district pool monitor personnel services is processed by ADP.

**Payroll-Processing Fee**

ADP provides payroll processing for the District's maintenance and pool monitor personnel.

**Workers Compensation**

Workers compensation premium for district employees is paid through ADP.

**Professional Services-Field Management**

Mr. Unger's field operations management salary is split equally between the special revenue fund and golf fund.

**Contracts-Pools**

The district contracts services for reoccurring maintenance of the pool and is billed monthly.

**Contracts-Air Conditioning**

Hendrick Air to provide bi-annual preventative maintenance for air conditioning systems and walk-in cooler/freezer. Quarterly inspections with filter changes and one coil cleaning per year.

**Contracts-Security Alarms**

BCI provides clubhouse and fitness center monitoring and Piper provides fire alarm services.

**Utility-General**

Services provided by City of Tampa and TECO.

**Utility-Refuse Removal**

Waste Management provides refuse removal services.

**R&M-General**

Various costs, to operate the district's facilities within the special revenue fund, not specific to another budgeted line item.

**R&M-Court Maintenance**

Estimated cost to repair and maintain the tennis and basketball courts within the District.

**HERITAGE ISLES**

Community Development District

*Special Revenue Fund***Budget Narrative**  
Fiscal Year 2024**EXPENDITURES****Operating and Maintenance** (continued)**R&M-Pest Control**

Ecolab is currently providing pest control services for the community and fitness center buildings.

**R&M-Pool**

Incidental pool maintenance and ADA required compliance.

**R&M-Fitness Equipment**

Fitrev provides repair and maintenance services for the District's fitness equipment as needed.

**R&M-Lights**

Costs to repair various lights within the clubhouse and recreational facilities.

**Advertising**

Realtor advertising for district functions incurred as determined by the board and designated management staff.

**Miscellaneous Services**

Miscellaneous costs not included within another budgeted line item.

**Miscellaneous-Access Cards**

The District purchases gate access cards for residents which are distributed for a small fee.

**Miscellaneous-Holiday Decoration**

Costs associated with Holiday decorations.

**Miscellaneous-Rec Center Equipment**

Costs to maintain the recreational center equipment (excluding fitness equipment).

**Miscellaneous-Special Events**

The District occasionally holds special events for the community.

**Miscellaneous-License and Permits**

The licenses and permits required for the District are expected to cost \$275 for the pool, \$150 for children's water activity and monthly fees for audio mood mix and TV signage subscriptions.

**Safety Equipment**

Safety equipment for clubhouse maintenance.

**Cleaning Supplies**

This line item captures costs associated with the purchase of cleaning supplies for the clubhouse, fitness center and recreational amenities.

**Op Supplies-Uniforms**

Uniform purchases for district staff.

**Capital Outlay**

Funds set aside for Capital Outlay projects to be determined by the district board.

**HERITAGE ISLES**

Community Development District

*Special Revenue Fund*

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**Budget Narrative**  
Fiscal Year 2024

**EXPENDITURES**

**Other Financing Uses**

**Operating Transfer Out**

This amount represents a portion deemed reasonable to transfer to the enterprise fund as support for operations and maintenance of the enterprise fund. This portion is estimated as 10% of golf course operating expenses and is to be considered resident contributions.

**Summary of Revenues, Expenses and Changes in Net Assets**  
Fiscal Year 2024 Proposed Budget

ACCOUNT DESCRIPTION	ACTUAL	ADOPTED	ACTUAL	PROJECTED	TOTAL	ANNUAL
	FY 2022	BUDGET FY 2023	THRU JAN-2023	FEB - SEP-2023	PROJECTED FY 2023	BUDGET FY 2024
<b>OPERATING REVENUES</b>						
Interest - Investments	\$ 41	\$ 36	\$ 21	\$ 42	\$ 63	\$ 36
Green Fees	822,699	500,000	302,768	605,536	908,304	854,000
Cart Fees	554,737	600,000	172,795	345,590	518,385	600,000
Club Rentals	11,885	12,000	4,600	9,200	13,800	12,000
Range Balls	116,728	120,000	34,001	85,999	120,000	120,000
Golf Merchandise	127,497	80,000	43,845	87,690	131,535	80,000
Food	19,630	16,000	3,189	12,811	16,000	16,000
Tobacco	2,896	2,000	911	1,822	2,733	2,000
Special Events	233	5,000	-	5,000	5,000	5,000
Other Miscellaneous Revenues	26,266	6,000	227	5,773	6,000	6,000
Recreation Membership	172,973	75,000	95,968	191,936	287,904	75,000
<b>TOTAL OPERATING REVENUES</b>	<b>1,855,585</b>	<b>1,416,036</b>	<b>658,325</b>	<b>1,351,399</b>	<b>2,009,724</b>	<b>1,770,036</b>
<b>Cost of Goods Sold</b>						
COS - Food Sales	17,054	10,000	3,677	7,354	11,031	10,000
COS - Merchandise	85,208	52,000	36,529	73,058	109,587	52,000
COS - Tobacco	2,198	1,400	605	1,210	1,815	1,400
<b>Total Cost of Goods Sold</b>	<b>104,460</b>	<b>63,400</b>	<b>40,811</b>	<b>81,622</b>	<b>122,433</b>	<b>63,400</b>
<b>GROSS PROFIT</b>	<b>1,751,125</b>	<b>1,352,636</b>	<b>617,514</b>	<b>1,269,777</b>	<b>1,887,291</b>	<b>1,706,636</b>
<b>OPERATING EXPENSES</b>						
<b>Financial and Administrative</b>						
Accounting Services	21,836	22,491	7,497	14,994	22,491	22,716
Insurance - General Liability	9,039	9,117	5,062	669	5,731	6,304
Misc-Bank Charges	1,325	1,200	327	873	1,200	1,200
Misc-Credit Card Fees	41,216	30,000	14,591	29,182	43,773	38,500
ProfServ-Legal Services	-	2,000	-	1,333	1,333	2,000
<b>Total Financial and Administrative</b>	<b>73,416</b>	<b>64,808</b>	<b>27,477</b>	<b>47,051</b>	<b>74,528</b>	<b>70,720</b>
<b>Operating Expenses</b>						
Payroll-Benefits	3,304	9,000	795	1,590	2,385	9,000
Payroll-General Staff	293,182	190,000	133,140	266,280	399,420	420,000
Payroll-Processing Fee	12,860	11,676	4,873	6,803	11,676	11,676
Payroll Taxes	34,718	20,235	13,115	28,359	41,474	44,730
ProfServ-Dissemination Agent	-	500	-	500	500	500
ProfServ-Trustee Fees	-	2,600	-	1,733	1,733	2,600
Communication - Telephone	3,082	3,865	1,003	2,040	3,043	3,060
Electricity - General	20,947	16,800	6,633	13,266	19,899	20,500
Lease - Carts	81,292	104,590	27,682	52,400	80,082	78,515
Lease - Ice Machines	1,500	1,500	500	1,000	1,500	1,500
R&M-General	1,422	1,500	220	1,280	1,500	1,500

**Summary of Revenues, Expenses and Changes in Net Assets**  
Fiscal Year 2024 Proposed Budget

ACCOUNT DESCRIPTION	ACTUAL	ADOPTED	ACTUAL	PROJECTED	TOTAL	ANNUAL
	FY 2022	BUDGET FY 2023	THRU JAN-2023	FEB - SEP-2023	PROJECTED FY 2023	BUDGET FY 2024
R&M-Golf Cart	1,335	1,000	215	667	882	1,000
Marketing	12,128	15,000	4,705	10,295	15,000	15,000
Office Supplies	742	2,000	380	1,620	2,000	2,000
Cleaning Supplies	1,124	1,250	303	947	1,250	1,250
Computer Expense	-	2,000	-	1,333	1,333	2,000
Op Supplies - Uniforms	1,471	500	-	333	333	500
Supplies - Golf Operations	13,402	10,000	3,245	6,755	10,000	10,000
Supplies - Range	14,668	9,000	13,432	-	13,432	9,000
Subscriptions and Memberships	1,849	2,720	203	2,517	2,720	2,720
<b>Total Operating Expenses</b>	<b>499,026</b>	<b>405,736</b>	<b>210,444</b>	<b>399,718</b>	<b>610,162</b>	<b>637,051</b>
<b>Maintenance</b>						
Payroll-Benefits	4,295	3,700	751	1,502	2,253	3,700
Payroll-General Staff	301,506	280,000	136,741	273,482	410,223	425,500
Payroll-Processing Fee	12,859	11,556	4,873	9,746	14,619	15,000
Payroll Taxes	34,644	29,820	10,138	29,126	39,264	45,316
Contracts-Aquatic Control	9,891	9,665	3,351	6,701	10,052	10,052
Contracts-Security Alarms	367	361	194	194	388	388
Fuel, Gasoline and Oil	35,770	25,000	14,671	29,342	44,013	45,000
Utility - General	614	2,640	351	2,289	2,640	2,640
Electricity - General	27,443	25,000	8,064	16,128	24,192	25,000
Utility - Refuse Removal	7,188	6,663	2,588	4,075	6,663	6,663
Lease - Golf Course Equipment	94,714	95,940	18,921	37,841	56,762	60,462
Lease - Ice Machines	3,264	3,264	1,088	2,176	3,264	3,264
R&M-General	2,086	4,000	3,759	241	4,000	4,000
R&M-Buildings	2,099	4,000	8,350	-	8,350	4,000
R&M-Equipment	19,592	20,000	5,473	14,527	20,000	20,000
R&M-Fertilizer	83,686	65,000	11,927	53,073	65,000	65,000
R&M-Irrigation	8,594	20,000	20,474	40,948	61,422	20,000
R&M-Signage	19	1,000	-	667	667	1,000
R&M-Trees and Trimming	11,300	1,500	-	1,000	1,000	1,500
R&M-Golf Course	18,427	6,500	8,269	16,538	24,807	6,500
R&M-Bunkers	-	1,500	-	1,000	1,000	1,500
R&M - Bridges & Cart Paths	9,199	1,500	-	1,000	1,000	1,500
R&M-Sod	-	5,000	-	3,333	3,333	5,000
Misc-Licenses & Permits	1,004	2,500	928	1,572	2,500	2,500
Office Supplies	295	500	-	333	333	500
Cleaning Supplies	4,466	1,000	200	800	1,000	1,000
Op Supplies - Chemicals	180,708	130,000	70,512	59,488	130,000	130,000
Op Supplies - Hand tools	713	3,000	1,204	1,796	3,000	3,000
Supplies - Misc.	5,773	4,999	752	4,247	4,999	4,999



**Summary of Revenues, Expenses and Changes in Net Assets**  
Fiscal Year 2024 Proposed Budget

ACCOUNT DESCRIPTION	ACTUAL	ADOPTED	ACTUAL	PROJECTED	TOTAL	ANNUAL
	FY 2022	BUDGET FY 2023	THRU JAN-2023	FEB - SEP-2023	PROJECTED FY 2023	BUDGET FY 2024
Supplies - Sand	13,529	6,000	5,178	822	6,000	6,000
Supplies - Seeds	6,320	5,000	-	5,000	5,000	5,000
Supplies - Power Tools	-	3,200	618	2,582	3,200	3,200
Depreciation Expense	45,672	-	-	-	-	-
<b>Total Maintenance</b>	<b>946,037</b>	<b>779,808</b>	<b>339,375</b>	<b>621,569</b>	<b>960,944</b>	<b>929,183</b>
<b>Debt Service</b>						
Principal Debt Retirement	-	37,500	-	37,500	37,500	40,000
Interest Expense	5,503	4,171	-	4,171	4,171	1,420
<b>Total Debt Service</b>	<b>5,503</b>	<b>41,671</b>	<b>-</b>	<b>41,671</b>	<b>41,671</b>	<b>41,420</b>
<b>TOTAL OPERATING EXPENSES</b>	<b>1,523,982</b>	<b>1,292,023</b>	<b>577,296</b>	<b>1,110,010</b>	<b>1,687,306</b>	<b>1,678,374</b>
Operating income (loss)	227,143	60,613	40,218	159,767	199,985	28,262
<b>OTHER FINANCING SOURCES (USES)</b>						
Interfund Transfer - In	-	129,202	-	-	-	167,837
Comp/Loss-Gen'l Capt'l Assets	(8,469)	-	-	-	-	-
<b>TOTAL OTHER SOURCES (USES)</b>	<b>(8,469)</b>	<b>129,202</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>167,837</b>
Change in net assets	218,674	189,815	40,218	159,767	199,985	196,100
<b>TOTAL NET ASSETS, BEGINNING</b>	<b>305,023</b>	<b>523,696</b>	<b>523,696</b>	<b>-</b>	<b>523,696</b>	<b>723,681</b>
<b>TOTAL NET ASSETS, ENDING</b>	<b>\$ 523,697</b>	<b>\$ 713,511</b>	<b>\$ 563,914</b>	<b>\$ 159,767</b>	<b>\$ 723,681</b>	<b>\$ 919,781</b>

**Heritage Isles  
Community Development District  
1999 Recreational Revenue Bond  
Amortization Schedule**

Year	*Principal	Interest	Balance	Annual Total
10/02/23	\$80,000	\$2,840	\$0	\$85,680
Totals	\$80,000	\$2,840	\$0	\$85,680

\* 7.1% Coupon

**Budget Narrative**  
Fiscal Year 2024

**REVENUES**

**Interest-Investments**

The District earns interest on available operating funds.

**Green Fees**

Revenue received for golf rounds played.

**Cart Fees**

Revenue received for golf cart rentals.

**Club Rentals**

Revenue received for the rental of golf clubs.

**Range Balls**

Revenue received for the rental of range balls for practice (sold per bucket).

**Golf Merchandise**

The District sells various golf merchandise in the pro shop.

**Food**

This represents food and non-alcoholic revenues from snacks sold at the pro shop.

**Tobacco**

The District sells tobacco in the pro shop.

**Special Events**

The District holds various golf tournaments and events. The revenue associated with these events is recorded here.

**Other Miscellaneous Revenue**

Other revenues not included within another budgeted revenue line item.

**Recreation Membership**

Revenue received for seasonal pass sales.

**OPERATION & MAINTENANCE**

**COS-Food Sales**

The cost to purchase food items and non-alcoholic beverages for resale at the pro shop.

**COS-Merchandise**

The cost to purchase merchandise for resale at the pro shop.

**COS-Tobacco**

The cost to purchase tobacco for resale at the pro shop.

**HERITAGE ISLES**

Community Development District

Enterprise – Golf Course Fund

**Budget Narrative**  
Fiscal Year 2024**OPERATING EXPENSES****Financial and Administrative****Accounting Services**

The District receives accounting services provided by Inframark, including but not limited to accounts payable, bank reconciliations, account analysis, financial statement preparation, annual budget preparation, and audit assistance.

**Insurance-General Liability**

The District has general liability, property, inland marine, flood, crime, employee dishonesty and public officials' liability. The portion allocated to this line item is for the golf.

**Miscellaneous-Bank Charges**

Truist charges the district monthly bank fees.

**Miscellaneous-Credit Card Fees**

The District allows customers to pay using credit cards to purchase services or products. The District incurs a fee from the credit card companies for this service.

**Professional Services-Legal Services**

The District's attorney provides general legal services to the District. Costs for matter services pertaining to the golf course may be recorded here. Legal expenditures have been allocated across all funds (excluding Debt Service).

**Computer Expense**

There is an occasional need to request computer related services. The cost for these services will be recorded here.

**Operating Expenses****Payroll-Benefits**

United HealthCare dental and vision insurance.

**Payroll-General Staff**

Payroll for Director of Golf and hourly personnel.

**Payroll-Processing Fee**

ADP charges a fee for processing payroll. This fee is based in part on the number of active employees within the billing period. ADP also provides employee screening services.

**Payroll-Taxes**

These costs include FICA, Medicare and Workers Comp.

**Professional Services-Dissemination**

Dissemination services for the series 1999 bond.

**Professional Services-Trustee**

Trustee services associated with the series 1999 bond. This cost is split with the restaurant.

**Communication-Telephone**

Communication services are provided by Graybar and Frontier.

**Electricity-General**

Electricity services are provided by TECO.

**HERITAGE ISLES**

Community Development District

Enterprise – *Golf Course Fund***Budget Narrative**  
Fiscal Year 2024**Operating Expenses** (continued)**Lease-Carts**

The District leases golf carts, a beverage cart and a tractor.

**Lease-Ice Machines**

S&W leases ice machines at the maintenance building.

**R&M-General**

This line item will capture general repair and maintenance costs throughout the golf course facility.

**R&M-Golf Cart**

Costs associated with the repair and maintenance of the golf carts.

**Marketing**

Costs associated with marketing of the golf course. In prior years, the district held ad campaigns with various firms including Promo Social, Tee Times USA and Golf Coast Magazine.

**Office Supplies**

This line item includes the cost of office supplies required to operate the golf course office.

**Cleaning Supplies**

This line item includes the cost of any supplies used to clean the golf course facilities.

**Op Supplies-Uniforms**

Uniform services.

**Supplies-Golf Operations**

All costs associated with the supplies needed for golf operations.

**Supplies-Range**

All costs associated with the supplies needed to operate the range including golf balls.

**Subscription and Memberships**

The District expects to obtain and/or maintain subscriptions and memberships. Vendors for these services have historically included FSGA, USGA and Sam's Club.

**Maintenance****Payroll-Benefits**

United HealthCare dental and vision insurance.

**Payroll-General Staff**

Payroll for Director of Golf and hourly personnel.

**Payroll-Processing Fee**

ADP charges a fee for processing payroll. This fee is based in part on the number of active employees within the billing period. ADP also provides employee screening services.

**Payroll-Taxes**

These costs include FICA, Medicare and Workers Comp.

**Contracts-Aquatic Control**

Solitude currently provides aquatic services for the District's golf course.

**HERITAGE ISLES**

Community Development District

Enterprise – *Golf Course Fund***Budget Narrative**  
Fiscal Year 2024**Maintenance** (continued)**Contracts-Security Alarms**

Alarm monitoring for the maintenance building.

**Fuel, Gasoline and Oil**

Fuel is purchased as needed for operations throughout the golf course.

**Utility-General**

Water and sewer services are provided by City of Tampa.

**Electricity-General**

Electricity services are provided by TECO.

**Utility-Refuse Removal**

Waste Management provides refuse removal services to the golf course.

**Lease-Golf Course Equipment**

The district anticipates leasing golf course maintenance equipment.

**Lease-Ice Machines**

The district leases an ice machine from S&amp;W for the cart barn.

**R&M-General**

This line item will capture general repair and maintenance costs throughout the golf course facility.

**R&M-Buildings**

Repair and maintenance of the maintenance building.

**R&M-Equipment**

Repair and maintenance of golf equipment and related facilities within the district.

**R&M-Fertilizer**

The District will purchase fertilizer for the golf facilities.

**R&M-Irrigation**

The cost to repair and maintain the irrigation system throughout the golf course facility.

**R&M-Signage**

The cost to repair and maintain signage throughout the district.

**R&M-Trees and Trimming**

The cost of replacing and maintaining trees and shrubs throughout the golf course.

**R&M-Golf Course**

This line item will capture general repair, maintenance and beautification costs throughout the golf course.

**R&M-Bunkers**

The cost to purchase sand, repair and maintain bunkers throughout the golf course.

**R&M-Bridges and Cart Paths**

Repair and maintenance of the bridges and cart paths throughout the golf course.

**HERITAGE ISLES**

Community Development District

Enterprise – *Golf Course Fund***Budget Narrative**  
Fiscal Year 2024**Maintenance** (continued)**R&M-Sod**

Replacement of sod throughout the year.

**Miscellaneous-Licenses & Permits**

Includes city and county business tax and a contingency.

**Office Supplies**

This line item includes the cost of office supplies required to operate the golf course office.

**Cleaning Supplies**

This line item includes the cost of any supplies used to clean the golf course facilities.

**Op Supplies-Chemicals**

Costs for chemicals required for operation will be recorded here.

**Op Supplies-Hand Tools**

This category is to record the purchase of any hand tools needed for the operation and maintenance of the golf course.

**Supplies-Misc.**

All costs associated with the supplies needed for golf operations.

**Supplies-Sand**

The district expects to purchase sand for golf course and bunker maintenance.

**Supplies-Seeds**

All seed supply products purchased for the golf course.

**Supplies-Power Tools**

All power tool supply products purchased for the golf course.

**Debt Service****Principal Debt Retirement**

This represents principal payments due within the current year for the series 1999 recreational revenue bond. This expense is split with the restaurant.

**Interest Expense**

This represents interest payments due within the current year for the series 1999 recreational revenue bond. This expense is split with the restaurant.

Note: Without sufficient revenues to cover operating expenses the district is without means to make the required principal and interest payments. The budget reflects that the debt service payments would have to be made using a portion of prior year's fund balance. Since the prior year's enterprise fund balance is negative, there are no funds from the prior year available to use.

**Other Financing Sources****Interfund Transfer In**

This amount represents a portion deemed reasonable to transfer from the special revenue fund to the enterprise fund as support for operations and maintenance of the enterprise fund. This portion is estimated as 10% of golf course operating expenses and is to be considered resident contributions.

**Summary of Revenues, Expenses and Changes in Net Assets**  
Fiscal Year 2024 Proposed Budget

ACCOUNT DESCRIPTION	ACTUAL FY 2022	ADOPTED BUDGET FY 2023	ACTUAL THRU JAN-2023	PROJECTED FEB - SEP-2023	TOTAL PROJECTED FY 2023	ANNUAL BUDGET FY 2024
<b>OPERATING REVENUES</b>						
Rents or Royalties	\$ 88,269	\$ 72,109	\$ 31,434	\$ 48,240	\$ 79,674	\$ 72,359
<b>TOTAL OPERATING REVENUES</b>	<b>88,269</b>	<b>72,109</b>	<b>31,434</b>	<b>48,240</b>	<b>79,674</b>	<b>72,359</b>
<b>OPERATING EXPENSES</b>						
<i>Financial and Administrative</i>						
ProfServ-Dissemination Agent	-	500	-	500	500	500
ProfServ-Legal Services	-	6,500	-	6,500	6,500	6,500
<b>Total Financial and Administrative</b>	<b>-</b>	<b>7,000</b>	<b>-</b>	<b>7,000</b>	<b>7,000</b>	<b>7,000</b>
<i>Operation &amp; Maintenance</i>						
Communication - Telephone	1,186	2,438	354	688	1,042	1,032
Utility - General	616	3,360	351	702	1,053	3,360
Electricity - General	20,847	17,250	6,633	13,266	19,899	20,000
Utility - Refuse Removal	3,290	2,520	1,214	2,428	3,642	3,650
Rentals & Leases	1,040	1,040	320	720	1,040	1,040
Insurance - General Liability	4,795	5,315	1,729	3,459	5,188	5,707
R&M-General	6,858	4,999	150	300	450	4,999
Misc-Licenses & Permits	765	750	696	54	750	750
<b>Total Operation &amp; Maintenance</b>	<b>39,397</b>	<b>37,672</b>	<b>11,447</b>	<b>21,617</b>	<b>33,064</b>	<b>40,538</b>
<i>Debt Service</i>						
Principal Debt Retirement	-	37,500	-	37,500	37,500	40,000
Interest Expense	5,503	4,171	-	4,171	4,171	1,420
<b>Total Debt Service</b>	<b>5,503</b>	<b>41,671</b>	<b>-</b>	<b>41,671</b>	<b>41,671</b>	<b>41,420</b>
<b>TOTAL OPERATING EXPENSES</b>	<b>44,900</b>	<b>86,343</b>	<b>11,447</b>	<b>70,288</b>	<b>81,735</b>	<b>88,958</b>
Operating income (loss)	43,369	(14,234)	19,987	(22,048)	(2,061)	(16,598)
<b>OTHER FINANCING SOURCES (USES)</b>						
Contribution to (Use of) Fund Balance	-	-	-	-	-	-
<b>TOTAL OTHER SOURCES (USES)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Change in net assets	43,369	(14,234)	19,987	(22,048)	(2,061)	(16,598)
<b>TOTAL NET ASSETS, BEGINNING</b>	<b>(914,684)</b>	<b>(871,314)</b>	<b>(871,314)</b>	<b>-</b>	<b>(871,314)</b>	<b>(873,375)</b>
<b>TOTAL NET ASSETS, ENDING</b>	<b>\$ (871,315)</b>	<b>\$ (885,548)</b>	<b>\$ (851,327)</b>	<b>\$ (22,048)</b>	<b>\$ (873,375)</b>	<b>\$ (889,973)</b>



**Budget Narrative**  
Fiscal Year 2024

**REVENUES**

**Rents or Royalties**

The restaurant facility is leased to Bayscape Enterprises.

**EXPENDITURES**

**Financial and Administrative**

**Professional Services-Dissemination Agent**

Dissemination services for the series 1999 bond.

**Professional Services-Legal Services**

The District's attorney provides general legal services to the District. Costs for matter services pertaining to the restaurant may be recorded here. Legal expenditures have been allocated across all funds (excluding Debt Service).

**Operation and Maintenance**

**Communication-Telephone**

Graybar serves as a communications provider.

**Utility-General**

Water and sewer services are provided by City of Tampa.

**Electricity-General**

Electricity services are provided by TECO.

**Utility-Refuse Removal**

Waste Management provides refuse removal services.

**Rentals & Leases**

The District currently leases a commercial dishwasher from VistaServe at a cost of \$80/4 weeks (13 payments per year).

**Insurance-General Liability**

Allocated insurance costs.

**R&M-General**

This line item will capture repair and maintenance costs throughout the restaurant facility.

**Miscellaneous-Licenses & Permits**

The cost associated with maintaining the liquor license.

**Debt Service**

**Principal Debt Retirement**

This represents principal payments due within the current year for the series 1999 recreational revenue bond. This expense is split with the golf.

**Interest Expense**

This represents interest payments due within the current year for the series 1999 recreational revenue bond. This expense is split with the golf.

Note: Without sufficient revenues to cover operating expenses the district is without means to make the required principal and interest payments. The budget reflects that the debt service payments would have to be made using a portion of prior year's fund balance. Since the prior year's enterprise fund balance is negative, there are no funds from the prior year available to use.

**Heritage Isles**  
**Community Development District**

**Supporting Budget Schedules**  
Fiscal Year 2024

**Comparison of Assessment Rates  
Fiscal Year 2024 vs. Fiscal Year 2023**

Product	General Fund 001			Special Revenue Fund 101			Total Assessments per Unit			Units
	FY 2024	FY 2023	Percent Change	FY 2024	FY 2023	Percent Change	FY 2024	FY 2023	Percent Change	
TH	\$526.33	\$511.82	3%	\$955.00	\$955.00	0%	\$1,481.33	\$1,466.82	1%	154
40 x 110	\$1,068.97	\$1,039.48	3%	\$955.00	\$955.00	0%	\$2,023.97	\$1,994.48	1%	192
50 x 110	\$1,204.64	\$1,171.42	3%	\$955.00	\$955.00	0%	\$2,159.64	\$2,126.42	2%	411
65 x 110	\$1,231.75	\$1,197.78	3%	\$955.00	\$955.00	0%	\$2,186.75	\$2,152.78	2%	94
75 x 110	\$1,456.96	\$1,416.78	3%	\$955.00	\$955.00	0%	\$2,411.96	\$2,371.78	2%	83
90 x 130	\$1,787.95	\$1,738.64	3%	\$955.00	\$955.00	0%	\$2,742.95	\$2,693.64	2%	86
										<b>1,020</b>

**RESOLUTION 2023-02**

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE HERITAGE ISLES COMMUNITY DEVELOPMENT DISTRICT (THE “DISTRICT”) APPROVING THE PROPOSED OPERATING AND DEBT SERVICE BUDGET, RECREATION OPERATIONS BUDGET AND ENTERPRISE FUND BUDGET FOR FISCAL YEAR 2024 AND SETTING A PUBLIC HEARING THEREON PURSUANT TO FLORIDA LAW.**

WHEREAS, the District Manager has heretofore prepared and submitted to the Board a proposed operating and debt service budget, recreation operations budget, and enterprise fund budget for Fiscal Year 2024, copies of which are attached hereto, and

WHEREAS, the District’s Board of Supervisors has considered said proposed budgets and desires to set the required public hearing thereon.

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

1. The budgets proposed by the District Manager for Fiscal Year 2024 are hereby approved as the basis for conducting a public hearing to adopt said budgets.
2. A public hearing on said approved budgets is hereby declared and set for the following date, hour and place:

Date: August 16, 2023  
Time: 6:30 P.M.  
Place: Heritage Isles Clubhouse  
10630 Plantation Bay Drive  
Tampa, Florida

Notice of this public hearing shall be published in the manner prescribed by Florida Law.

**Adopted this 15<sup>th</sup> day of March 2023**

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Dan Barravecchio, Chairman

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Mark Vega, Secretary