

Heritage Isles Community Development District

Board of Supervisors

Dan Barravecchio, Chairperson
Stephen Stark, Vice Chairperson
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

Meeting Agenda
Wednesday, April 17, 2024
6:30 P.M.

1. **Roll Call**
2. **Audience Comments (*Limited to 3 Minutes*)**
3. **Consent Agenda**
 - A. Approval of the Minutes of the March 20, 2024 Meeting **Page 2**
 - B. Acceptance of the Financial Reports – March 31, 2024 **Page 5**
 - C. Consideration of Landscape Maintenance Professionals, Inc.
Landscape Maintenance Service Agreement **Page 31**
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 2025
Page 63
 - ii. Consideration of Resolution 2024-02 Approving the Fiscal Year 2025
Budget and Setting the Public Hearing Date **Page 91**
 - F. Heritage Isles CDD Update on Envera Gate System Implementation from
Chairman
5. **Supervisor Requests**
6. **Adjournment**

Next workshop meeting is scheduled for May 1, 2024 at 6:30 p.m.

Next regular meeting is scheduled for May 15, 2024 at 6:30 p.m.

District Office:
210 N. University Drive, Suite 702
Coral Springs, Florida 33071
954-603-0033

Meeting Location:
Heritage Isles Clubhouse Library
10630 Plantation Bay Drive
Tampa, Florida 33647

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

The regular meeting of the Board of Supervisors of the Heritage Isles Community Development District was held on Wednesday, March 20, 2024, and called to order at 6:40 p.m. at the Heritage Isles Clubhouse Library, 10630 Plantation Bay Drive, Tampa, Florida.

Present and constituting a quorum were:

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

Also, present were:

Mark Vega	District Manager
Rich Unger	Golf Director & Community Manager
Misty Brodski	Community Assistant Manager

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

FIRST ORDER OF BUSINESS

Roll Call

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

SECOND ORDER OF BUSINESS

Audience Comments

Audience comments were received.

- o *Let the record reflect Ms. Rodriguez left the meeting.*

THIRD ORDER OF BUSINESS

Consent Agenda

- A. Approval of the Minutes of the February 21, 2024 Meeting**
- B. Acceptance of the Financial Reports – February 29, 2024**

- o Mr. Sorensen’s name was incorrectly spelled throughout the minutes.

On MOTION by Mr. Barravecchio seconded by Mr. Iravani with all in favor, the Consent Agenda, comprised of the Minutes of the February 21, 2024 Meeting was approved as amended, and the Financial Report was accepted. 4-0

FOURTH ORDER OF BUSINESS

Staff Reports

- A. Golf Director/Community Operations Manager**

March 20, 2024

Heritage Isles CDD

42 Mr. Unger reported on the progress of the sidewalk repairs.

43 Mr. Unger presented the Board with options on the new golf cart lease; options for 74 carts
44 on 54-months' and 60-months' leases.

45 Mr. Stark inquired regarding the status of the athletic facility floor sealant test. All
46 treadmills are now in place.

47 **B. Attorney**
48 None.

49 **C. Engineer**
50 None.

51 **D. Restaurant**
52 • Mr. Vega stated Bayscape engaged Teco Gas on March 13, 2024 to
53 calculate BTU load and their consumption contract. Mr. Vega reiterated
54 Teco Gas is still estimated to do the installation on June 12, 2024.

55 **E. District Manager**
56 • Mr. Vega reminded the Board of the Ethics Training requirement.

57 **i. Landscape Update**
58 • Mr. Vega stated Mr. Scott Carlson of Landscape Maintenance
59 Professionals, Inc. (LMP) will attend the April 3, 2024 Workshop to discuss
60 the landscape contract.

61 ○ *Let the record reflect Ms. Rodriguez rejoined the meeting.*

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63 **FIFTH ORDER OF BUSINESS** **Supervisor Requests**
64 • Mr. Barravecchio polled the Board regarding the Envera intake process.
65 There was Board consensus to request weekend hours and night hours for the
66 Envera setup.
67 • Mr. Stark inquired whether they have resolved soliciting in the CDD.
68 • Mr. Stark inquired about parking on the street. Board discussion ensued and
69 it was decided to table this discussion until after the gate is operational.

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71 **SIXTH ORDER OF BUSINESS** **Adjournment**

72 There being no further business,
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On MOTION by Mr. Barravecchio by Mr. Sorensen with all in favor
the meeting was adjourned at 9:29 p.m. 5-0

Secretary

The next workshop meeting is scheduled for April 3, 2024 at 6:30 P.M.

The next regular meeting is scheduled for April 17, 2024 at 6:30 P.M.

**Heritage Isles
Community Development District**

Financial Report

March 31, 2024

Prepared by



HERITAGE ISLES
Community Development District

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**Heritage Isles
Community Development District**

Financial Statements

(Unaudited)

March 31, 2024

Balance Sheet
March 31, 2024

<u>ACCOUNT DESCRIPTION</u>	<u>GENERAL FUND</u>	<u>SPECIAL REVENUE FUND</u>	<u>ENTERPRISE - GOLF COURSE FUND</u>	<u>ENTERPRISE - RESTAURANT FUND</u>	<u>TOTAL</u>
ASSETS					
Cash - Checking Account	\$ 209,540	\$ 295,670	\$ 1,046,273	\$ -	\$ 1,551,483
Cash On Hand/Petty Cash	-	72	580	-	652
Cash Restricted for Customer Deposits	-	-	15,950	-	15,950
Accounts Receivable	-	-	18,506	137,125	155,631
Accounts Receivable > 120	-	-	-	(61,493)	(61,493)
Due From Other Funds	321,717	1,854,088	-	-	2,175,805
Inventory:					
Food	-	-	449	-	449
Golf Shop	-	-	110,952	-	110,952
Tobacco	-	-	309	-	309
Investments:					
Money Market Account	3,059,458	-	-	-	3,059,458
Reserve Fund	-	-	1,082	-	1,082
Prepaid Items	7,903	17,110	13,965	6,032	45,010
Deposits	18,925	-	13,820	-	32,745
Fixed Assets					
Land	-	-	2,268,000	-	2,268,000
Buildings	-	-	820,110	-	820,110
Accum Depr - Buildings	-	-	(609,004)	-	(609,004)
Infrastructure	-	-	3,573,785	-	3,573,785
Accum Depr - Infrastructure	-	-	(3,573,785)	-	(3,573,785)
Equipment and Furniture	-	-	626,155	-	626,155
Accum Depr - Equip/Furniture	-	-	(473,260)	-	(473,260)
Right to Use Lease Asset	-	-	417,570	-	417,570
A/A Right to Use Leased Asset	-	-	(213,294)	-	(213,294)
TOTAL ASSETS	\$ 3,617,543	\$ 2,166,940	\$ 4,058,163	\$ 81,664	\$ 9,924,310

Balance Sheet
March 31, 2024

<u>ACCOUNT DESCRIPTION</u>	<u>GENERAL FUND</u>	<u>SPECIAL REVENUE FUND</u>	<u>ENTERPRISE - GOLF COURSE FUND</u>	<u>ENTERPRISE - RESTAURANT FUND</u>	<u>TOTAL</u>
<u>LIABILITIES</u>					
Accounts Payable	\$ 57,088	\$ 7,224	\$ 27,716	\$ 469	\$ 92,497
Equipment Lease Payable	-	-	92,829	-	92,829
Unearned Revenue	-	-	-	67,855	67,855
Accrued Interest Payable	-	-	397,473	-	397,473
Accrued Taxes Payable	-	-	62,459	-	62,459
Sales Tax Payable	-	-	-	1,688	1,688
Deposits	-	-	950	15,000	15,950
Capital Leases-Current Portion	-	-	511	-	511
Other Current Liabilities	-	-	254	-	254
Gift Certificates	-	-	18,441	-	18,441
Mature Bonds Payable	-	-	555,000	-	555,000
Revenue Bonds Payable-Current	-	-	80,000	-	80,000
Mature Interest Payable	-	-	498,404	-	498,404
Deferred Amount of Refunding	-	-	117,017	-	117,017
Due To Other Funds	-	-	1,294,180	881,625	2,175,805
Bond Prem/Discount	-	-	(51,832)	-	(51,832)
Acc Amort - Bond Prem/Disc	-	-	49,902	-	49,902
TOTAL LIABILITIES	57,089	7,224	3,143,304	966,637	4,174,254
<u>FUND BALANCES / NET ASSETS</u>					
<i>Fund Balances</i>					
Nonspendable:					
Prepaid Items	7,903	17,110	13,965	6,032	45,010
Deposits	18,925	-	-	-	18,925
Assigned to:					
Operating Reserves	223,994	186,524	-	-	410,518
Reserves - Other	810,500	119,300	-	-	929,800
Unassigned:	2,499,132	-	-	-	2,499,132
<i>Net Assets</i>					
Invested in capital assets, net of related debt	-	-	1,568,582	-	1,568,582
Reserves - Golf	-	-	69,246	-	69,246
Reserves - Other	-	-	372,153	-	372,153
Unrestricted/Unreserved	-	-	(1,109,087)	(891,005)	(2,000,092)
TOTAL FUND BALANCES / NET ASSET	\$ 3,560,454	\$ 2,159,716	\$ 914,859	\$ (884,973)	\$ 5,750,056
TOTAL LIABILITIES & FUND BALANCE	\$ 3,617,543	\$ 2,166,940	\$ 4,058,163	\$ 81,664	\$ 9,924,310

HERITAGE ISLES

Community Development District

General Fund

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending March 31, 2024

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	(FY 2024) YEAR TO DATE BUDGET	(FY 2024) YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)	(FY 2024) MAR-24 BUDGET	(FY 2024) MAR-24 ACTUAL
REVENUES						
Interest - Investments	\$ 2,000	\$ 1,000	\$ 29,156	\$ 28,156	\$ 167	\$ -
Misc. Service Revenue	-	-	20,153	20,153	-	-
Interest - Tax Collector	-	-	2,093	2,093	-	-
Special Assmnts- Tax Collector	1,139,559	1,082,581	1,098,765	16,184	56,978	25,619
Special Assmnts- Discounts	(45,582)	(43,303)	(42,399)	904	(2,279)	-
Other Miscellaneous Revenues	-	-	129	129	-	-
Amenities Revenue	-	-	1,125	1,125	-	1,125
TOTAL REVENUES	1,095,977	1,040,278	1,109,022	68,744	54,866	26,744
EXPENDITURES						
Legislative						
P/R-Board of Supervisors	24,000	12,000	12,000	-	2,000	5,400
Total Legislative	24,000	12,000	12,000	-	2,000	5,400
Executive						
ProfServ-Mgmt Consulting	61,908	30,954	30,954	-	5,159	5,159
ProfServ-Recording Secretary	-	-	229	(229)	-	-
Miscellaneous Services	-	-	255	(255)	-	255
Total Executive	61,908	30,954	31,438	(484)	5,159	5,414
Financial and Administrative						
Payroll-Processing Fee	764	382	-	382	64	-
Workers' Compensation	720	360	-	360	60	-
ProfServ-Recording Secretary	1,125	563	281	282	94	-
ProfServ-Special Assessment	10,600	10,600	10,600	-	-	-
ProfServ-Web Site Maintenance	2,000	2,000	1,553	447	-	-
Auditing Services	8,500	8,500	8,500	-	8,500	(1,818)
Postage and Freight	1,500	750	354	396	125	26
Insurance - General Liability	11,931	5,966	7,903	(1,937)	994	1,317
Printing and Binding	100	50	-	50	8	-
Legal Advertising	3,000	1,500	-	1,500	250	-
Miscellaneous Services	4,000	2,000	1,126	874	333	855
Misc-Assessment Collection Cost	22,791	21,651	21,127	524	1,140	512
Annual District Filing Fee	175	175	175	-	-	-
Total Financial and Administrative	67,206	54,497	55,329	(832)	11,568	4,603
Legal Counsel						
ProfServ-Legal Services	75,826	37,913	31,651	6,262	6,319	27,444
Total Legal Counsel	75,826	37,913	31,651	6,262	6,319	27,444
Comprehensive Planning						
ProfServ-Engineering	10,000	5,000	765	4,235	833	765
Total Comprehensive Planning	10,000	5,000	765	4,235	833	765

HERITAGE ISLES

Community Development District

General Fund

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending March 31, 2024

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	(FY 2024) YEAR TO DATE BUDGET	(FY 2024) YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)	(FY 2024) MAR-24 BUDGET	(FY 2024) MAR-24 ACTUAL
Field						
Contracts-Landscape	168,950	84,475	83,761	714	14,079	14,018
Contracts-Landscape Consultant	12,960	6,480	6,480	-	1,080	1,080
Contracts-Aquatic Control	10,890	5,445	5,445	-	908	907
Communication - Telephone	960	480	-	480	80	-
Utility - General	196,000	98,000	93,566	4,434	16,333	46,601
R&M-General	15,000	7,500	7,500	-	1,250	(9,243)
R&M-Irrigation	11,000	5,500	5,500	-	917	(775)
R&M-Landscape Renovations	50,000	25,000	25,000	-	4,167	(18,954)
R&M-Mulch	19,250	9,625	-	9,625	1,604	-
Holiday Decoration	15,000	15,000	15,000	-	-	(9,900)
Misc-Contingency	6,597	3,299	1,411	1,888	550	-
Total Field	506,607	260,804	243,663	17,141	40,968	23,734
Gatehouse						
Contracts-Guard Services	125,748	62,874	61,149	1,725	10,479	9,976
R&M-Gatehouse	20,000	10,000	-	10,000	1,667	-
Internet Services	2,184	1,092	1,092	-	182	182
Total Gatehouse	147,932	73,966	62,241	11,725	12,328	10,158
TOTAL EXPENDITURES	893,479	475,134	437,087	38,047	79,175	77,449
Excess (deficiency) of revenues Over (under) expenditures	202,498	565,144	671,935	106,791	(24,309)	(50,705)
OTHER FINANCING SOURCES (USES)						
Contribution to (Use of) Fund Balance	202,498	-	-	-	-	-
TOTAL FINANCING SOURCES (USES)	202,498	-	-	-	-	-
Net change in fund balance	\$ 202,498	\$ 565,144	\$ 671,935	\$ 106,791	\$ (24,309)	\$ (50,705)
FUND BALANCE, BEGINNING	2,884,398	2,884,398	2,884,398			
FUND BALANCE, ENDING	\$ 3,086,896	\$ 3,449,542	\$ 3,556,333			

HERITAGE ISLES

Community Development District

Special Revenue Fund

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending March 31, 2024

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	<i>(FY 2024)</i> YEAR TO DATE BUDGET	<i>(FY 2024)</i> YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)	<i>(FY 2024)</i> MAR-24 BUDGET	<i>(FY 2024)</i> MAR-24 ACTUAL
REVENUES						
Special Assmnts- Tax Collector	974,100	925,395	939,229	13,834	48,705	21,900
Special Assmnts- Discounts	(38,964)	(37,016)	(36,243)	773	(1,948)	-
Other Miscellaneous Revenues	150	75	-	(75)	13	-
Gate Bar Code/Remotes	2,000	1,000	140	(860)	167	-
Pavilion Rental	5,000	2,500	4,075	1,575	417	75
Amenities Revenue	15,000	7,500	9,516	2,016	1,250	200
TOTAL REVENUES	957,286	899,454	916,717	17,263	48,604	22,175
EXPENDITURES						
Financial and Administrative						
Accounting Services	19,866	9,933	8,212	1,721	1,656	3,246
Communication - Telephone	16,044	8,022	8,022	-	1,337	142
Lease - Copier	2,336	1,168	1,168	-	195	124
Insurance - General Liability	31,222	15,611	17,020	(1,409)	2,602	2,829
Misc-Assessment Collection Cost	19,482	18,508	18,060	448	974	438
Office Supplies	1,000	500	500	-	83	(205)
Computer Expense	15,788	7,894	6,894	1,000	1,316	2,657
Total Financial and Administrative	105,738	61,636	59,876	1,760	8,163	9,231
Operation & Maintenance						
Payroll-Maintenance	45,000	22,500	22,096	404	3,750	8,431
Payroll-Office	60,000	30,000	29,624	376	5,000	13,419
Payroll-Benefits	16,000	8,000	7,552	448	1,333	7,552
Payroll-Pool Monitors	215,000	107,500	107,150	350	17,917	25,888
Payroll-Processing Fee	11,580	5,790	5,790	-	965	(1,443)
Workers' Compensation	9,600	4,800	3,923	877	800	2,469
ProfServ-Field Management	95,000	47,500	47,500	-	7,917	22,126
Contracts-Pools	50,880	25,440	24,325	1,115	4,240	4,325
Utility - General	82,500	41,250	40,872	378	6,875	8,701
Utility - Refuse Removal	6,300	3,150	3,150	-	525	323
R&M-General	65,000	32,500	29,175	3,325	5,417	(6,834)
R&M-Court Maintenance	27,000	13,500	-	13,500	2,250	-
R&M-Pest Control	2,528	1,264	1,264	-	211	(67)
R&M-Pools	25,000	12,500	12,500	-	2,083	(9,014)
R&M-Fitness Equipment	3,000	1,500	1,500	-	250	(10,762)
R&M-Lights	8,700	4,350	4,350	-	725	(1,874)
Misc-Access Cards	2,000	1,000	675	325	167	675
Holiday Decoration	900	450	380	70	75	-
Misc-Rec Center Equipment	4,000	2,000	1,300	700	333	660
Special Events	4,647	2,324	2,324	-	387	(2,216)
Misc-Licenses & Permits	2,261	1,131	186	945	188	-
Cleaning Supplies	17,000	8,500	8,500	-	1,417	(792)
Op Supplies - Uniforms	1,000	500	-	500	83	-
Total Operation & Maintenance	754,896	377,449	354,136	23,313	62,908	61,567

HERITAGE ISLES

Community Development District

Special Revenue Fund

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending March 31, 2024

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	(FY 2024) YEAR TO DATE BUDGET	(FY 2024) YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)	(FY 2024) MAR-24 BUDGET	(FY 2024) MAR-24 ACTUAL
TOTAL EXPENDITURES	860,634	439,085	414,012	25,073	71,071	70,798
Excess (deficiency) of revenues Over (under) expenditures	96,652	460,369	502,705	42,336	(22,467)	(48,623)
OTHER FINANCING SOURCES (USES)						
Capt'l Contributions-Other	-	-	1,750	1,750	-	-
Contribution to (Use of) Fund Balance	96,652	-	-	-	-	-
TOTAL FINANCING SOURCES (USES)	96,652	-	1,750	1,750	-	-
Net change in fund balance	\$ 96,652	\$ 460,369	\$ 504,455	\$ 44,086	\$ (22,467)	\$ (48,623)
FUND BALANCE, BEGINNING	1,673,938	1,668,807	1,673,938			
FUND BALANCE, ENDING	\$ 1,770,590	\$ 2,129,176	\$ 2,178,393			

HERITAGE ISLES

Community Development District

Enterprise - Golf Course Fund

Statement of Revenues, Expenses and Changes in Net Assets
For the Period Ending March 31, 2024

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	(FY 2024) YEAR TO DATE BUDGET	(FY 2024) YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)	(FY 2024) MAR-24 BUDGET	(FY 2024) MAR-24 ACTUAL
OPERATING REVENUES						
Interest - Investments	\$ 36	\$ 18	\$ 98,755	\$ 98,737	\$ 3	\$ 28,712
Green Fees	854,000	427,000	444,092	17,092	71,167	92,679
Cart Fees	600,000	300,000	283,535	(16,465)	50,000	42,456
Club Rentals	12,000	6,000	7,665	1,665	1,000	1,350
Range Balls	120,000	60,000	103,180	43,180	10,000	22,012
Golf Merchandise	80,000	40,000	68,738	28,738	6,667	13,424
Food	16,000	8,000	7,174	(826)	1,333	1,106
Tobacco	2,000	1,000	1,365	365	167	247
Other Miscellaneous Revenues	6,000	3,000	102,570	99,570	500	25,779
Recreation Membership	75,000	37,500	163,935	126,435	6,250	25,380
TOTAL OPERATING REVENUES	1,765,036	882,518	1,281,009	398,491	147,087	253,145
COST OF GOODS SOLD						
COS - Food Sales	10,000	5,000	9,520	(4,520)	833	725
COS - Merchandise	52,000	26,000	45,066	(19,066)	4,333	18,367
COS - Tobacco	1,400	700	736	(36)	117	191
Total Cost of Goods Sold	63,400	31,700	55,322	(23,622)	5,283	19,283
GROSS PROFIT	1,701,636	850,818	1,225,687	422,113	141,804	233,862
OPERATING EXPENSES						
Financial and Administrative						
Accounting Services	22,716	11,358	11,358	-	1,893	1,893
Insurance - General Liability	16,216	8,108	11,824	(3,716)	1,351	1,950
Total Financial and Administrative	38,932	19,466	23,182	(3,716)	3,244	3,843
Operating Expenses						
Payroll-Benefits	9,000	4,500	4,200	300	750	12,831
Payroll-General Staff	420,000	210,000	209,700	300	35,000	44,954
Payroll-Processing Fee	11,676	5,838	5,838	-	973	(1,637)
Payroll Taxes	44,730	22,365	23,013	(648)	3,728	8,435
Communication - Telephone	3,060	1,530	878	652	255	186
Electricity - General	20,500	10,250	10,147	103	1,708	8,048
Lease - Carts	78,515	39,258	39,258	-	6,543	3,958
Lease - Ice Machines	1,500	750	750	-	125	(1,981)
R&M-General	1,500	750	580	170	125	-
R&M-Golf Cart	1,000	500	500	-	83	(1,553)
Marketing	15,000	7,500	7,485	15	1,250	2,235
Misc-Bank Charges	1,200	600	222	378	100	-
Misc-Credit Card Fees	38,500	19,250	19,250	-	3,208	(2,798)
Office Supplies	2,000	1,000	-	1,000	167	-
Cleaning Supplies	1,250	625	625	-	104	(1,421)
Computer Expense	4,000	2,000	1,957	43	333	1,800
Op Supplies - Uniforms	500	250	-	250	42	-
Supplies - Golf Operations	10,000	5,000	5,000	-	833	(473)
Supplies - Range	9,000	4,500	4,500	-	750	(14,597)
Subscriptions and Memberships	2,720	1,360	517	843	227	-
Total Operating Expenses	675,651	337,826	334,420	3,406	56,304	57,450

HERITAGE ISLES

Community Development District

Enterprise - Golf Course Fund

Statement of Revenues, Expenses and Changes in Net Assets
For the Period Ending March 31, 2024

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	(FY 2024) YEAR TO DATE BUDGET	(FY 2024) YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)	(FY 2024) MAR-24 BUDGET	(FY 2024) MAR-24 ACTUAL
Maintenance						
Payroll-Benefits	3,700	1,850	1,720	130	308	5,089
Payroll-General Staff	425,500	212,750	212,678	72	35,458	46,624
Payroll-Processing Fee	15,000	7,500	7,500	-	1,250	506
Payroll Taxes	45,316	22,658	19,930	2,728	3,776	3,276
Contracts-Aquatic Control	10,052	5,026	5,026	-	838	838
Contracts-Security Alarms	388	194	194	-	32	(743)
Fuel, Gasoline and Oil	45,000	22,500	22,290	210	3,750	10,673
Utility - General	2,640	1,320	487	833	220	56
Electricity - General	25,000	12,500	12,297	203	2,083	9,400
Utility - Refuse Removal	6,663	3,332	3,332	-	555	(298)
Lease - Golf Course Equipment	60,462	30,231	29,153	1,078	5,039	6,465
Lease - Ice Machines	3,264	1,632	-	1,632	272	-
R&M-General	4,000	2,000	2,000	-	333	(1,017)
R&M-Buildings	4,000	2,000	2,000	-	333	(13,540)
R&M-Equipment	20,000	10,000	25,828	(15,828)	1,667	2,822
R&M-Fertilizer	65,000	32,500	32,500	-	5,417	(4,301)
R&M-Irrigation	20,000	10,000	9,518	482	1,667	5,432
R&M-Signage	1,000	500	500	-	83	(1,129)
R&M-Trees and Trimming	1,500	750	-	750	125	-
R&M-Golf Course	6,500	3,250	3,250	-	542	(592)
R&M-Bunkers	1,500	750	-	750	125	-
Misc-Licenses & Permits	2,500	1,250	-	1,250	-	-
Cleaning Supplies	1,000	500	500	-	83	(2,290)
Op Supplies - Chemicals	130,000	65,000	78,694	(13,694)	10,833	18,977
Op Supplies - Hand tools	3,000	1,500	1,356	144	250	895
Supplies - Misc.	4,999	2,500	2,500	-	417	(2,497)
Supplies - Sand	6,000	3,000	3,000	-	500	(232)
Supplies - Seeds	5,000	2,500	2,500	-	417	(515)
Supplies - Power Tools	3,200	1,600	1,600	-	267	(2,216)
Total Maintenance	922,184	461,093	480,353	(19,260)	76,640	81,801
TOTAL OPERATING EXPENSES	1,638,187	819,095	836,368	(17,273)	136,188	129,953
Operating income (loss)	63,449	31,723	389,319	357,596	5,616	103,909
Change in net assets	\$ 63,449	\$ 31,723	\$ 389,319	\$ 357,596	\$ 5,616	\$ 103,909
TOTAL NET ASSETS, BEGINNING	525,540	525,540	525,540			
TOTAL NET ASSETS, ENDING	\$ 588,989	\$ 557,263	\$ 914,859			

HERITAGE ISLES

Community Development District

Enterprise - Restaurant Fund

Statement of Revenues, Expenses and Changes in Net Assets
For the Period Ending March 31, 2024

<u>ACCOUNT DESCRIPTION</u>	<u>ANNUAL ADOPTED BUDGET</u>	<u>(FY 2024) YEAR TO DATE BUDGET</u>	<u>(FY 2024) YEAR TO DATE ACTUAL</u>	<u>VARIANCE (\$) FAV(UNFAV)</u>	<u>(FY 2024) MAR-24 BUDGET</u>	<u>(FY 2024) MAR-24 ACTUAL</u>
<u>OPERATING REVENUES</u>						
Rents or Royalties	72,359	36,180	45,675	9,495	6,030	6,030
TOTAL OPERATING REVENUES	72,359	36,180	45,675	9,495	6,030	6,030
<u>OPERATING EXPENSES</u>						
<u>Financial and Administrative</u>						
ProfServ-Legal Services	6,500	3,250	-	3,250	542	-
Total Financial and Administrative	6,500	3,250	-	3,250	542	-
<u>Operation & Maintenance</u>						
Communication - Telephone	1,032	516	-	516	86	-
Utility - General	3,360	1,680	488	1,192	280	56
Electricity - General	20,000	10,000	2,099	7,901	1,667	-
Utility - Refuse Removal	3,650	1,825	1,998	(173)	304	341
Rentals & Leases	1,040	520	400	120	87	80
Insurance - General Liability	5,707	2,853	3,612	(759)	476	-
R&M-General	4,999	2,500	14,700	(12,200)	417	11,250
Misc-Licenses & Permits	750	750	-	750	-	-
Total Operation & Maintenance	40,538	20,644	23,297	(2,653)	3,317	11,727
TOTAL OPERATING EXPENSES	48,458	25,314	22,600	2,714	3,859	12,449
Operating income (loss)	23,901	10,866	23,075	12,209	2,171	(6,419)
Change in net assets	\$ 23,901	\$ 10,866	\$ 23,075	\$ 12,209	\$ 2,171	\$ (6,419)
TOTAL NET ASSETS, BEGINNING	(908,048)	(812,140)	(908,048)			
TOTAL NET ASSETS, ENDING	\$ (884,147)	\$ (801,274)	\$ (884,973)			

**Heritage Isles
Community Development District**

Supporting Schedules

March 31, 2024

HERITAGE ISLES

Community Development District

Non-Ad Valorem Special Assessments
 (Hillsborough County Tax Collector - Monthly Collection Distributions)
 For the Fiscal Year Ending September 30, 2024

DATE RECEIVED	NET AMOUNT RECEIVED	DISCOUNT/ (PENALTIES) AMOUNT	TAX COLLECTOR	GROSS AMOUNT RECEIVED	ALLOCATION	
					GENERAL FUND ASSESSMENTS	SPECIAL REVENUE FUND ASSESSMENTS
Assessments Levied				\$ 2,113,659	\$ 1,139,559	\$ 974,100
Allocation %				100%	54%	46%
11/08/23	34,164	1,820	697	36,681	19,776	16,905
11/16/23	121,648	5,172	2,483	129,303	69,713	59,591
11/22/23	91,266	3,880	1,863	97,009	52,301	44,708
12/05/23	167,366	7,116	3,416	177,898	95,912	81,986
12/07/23	1,363,919	57,990	27,835	1,449,745	781,616	668,129
12/15/23	19,303	723	394	20,420	11,009	9,411
01/05/24	53,299	1,701	1,088	56,087	30,239	25,848
02/21/24	22,630	239	462	23,331	12,579	10,752
03/02/24	46,569	\$ -	950	\$ 47,519	25,619	\$ 21,900
TOTAL	\$ 1,920,165	\$ 78,641	\$ 39,187	\$ 2,037,993	\$ 1,098,765	\$ 939,229
% COLLECTED			\$13,493.00	96%	96%	96%
TOTAL OUTSTANDING				\$ 75,668	\$ 40,795	\$ 34,872

HERITAGE ISLES

Community Development District

**Payment Register by Fund
For the Period from 03/01/24 to 03/31/24
(Sorted by Check / ACH No.)**

Fund No.	Date	Payee	Invoice No.	Invoice / GL Description	Payment Description	G/L Account #	Amount Paid
GENERAL FUND - 001							
CHECK # 016648							
001	03/01/24	TECO - ACH	02292024	DEP CONSTRUCTION DEPOSIT	Miscellaneous Services	549001-53901	\$8,190.00
						Check Total	\$8,190.00
CHECK # 016653							
001	03/06/24	CITY OF TAMPA	2121954	SECURITY 1/7-2/5/24	Contracts-Guard Services	534020-53904	\$8,090.00
						Check Total	\$8,090.00
CHECK # 016655							
001	03/06/24	FEDEX	8-413-83542	FEDEX CHRGES FOR 2/14/24	Postage and Freight	541006-51301	\$41.19
						Check Total	\$41.19
CHECK # 016657							
001	03/06/24	INFRAMARK, LLC	110777	FEB24 SERVICES	Postage and Freight	541006-51301	\$41.28
001	03/06/24	INFRAMARK, LLC	111404	MARCH 2024 MGNT FEES	Accounting Services	532001-51301	\$1,893.00
001	03/06/24	INFRAMARK, LLC	111404	MARCH 2024 MGNT FEES	Miscellaneous Services	549001-51201	\$255.00
						Check Total	\$2,189.28
CHECK # 016658							
001	03/06/24	LANDSCAPE MAINTENANCE	182347	IRR MODIFICATIONS 2/23/24	R&M-Irrigation	546041-53901	\$105.49
						Check Total	\$105.49
CHECK # 016670							
001	03/06/24	JNS PRESSURE WASHING AND PAVER SEALING INC	1167	PRESSURE WASHING	R&M-General	546001-53901	\$1,500.00
						Check Total	\$1,500.00
CHECK # 016671							
001	03/06/24	LANDSCAPE MAINTENANCE	181401	MONTHLY LANDSCAPING SERVICE	Contracts-Landscape	534050-53901	\$10,510.26
001	03/06/24	LANDSCAPE MAINTENANCE	181401	MONTHLY LANDSCAPING SERVICE	Contracts-Landscape	534050-53901	\$3,368.91
001	03/06/24	LANDSCAPE MAINTENANCE	181401	MONTHLY LANDSCAPING SERVICE	Contracts-Landscape	534050-53901	\$69.40
001	03/06/24	LANDSCAPE MAINTENANCE	181960	REPLACE DEAD PALMS AT POOL AREA	R&M-Landscape Renovations	546051-53901	\$2,485.00
001	03/06/24	LANDSCAPE MAINTENANCE	182260	SPRING SEASONAL ROTATION	R&M-Landscape Renovations	546051-53901	\$3,787.50
						Check Total	\$20,221.07
CHECK # 016673							
001	03/06/24	OLM INC	42636	MONTHLY LANDSCAPING SERVICE	Contracts-Landscape Consultant	534062-53901	\$1,080.00
						Check Total	\$1,080.00
CHECK # 016696							
001	03/15/24	JNS PRESSURE WASHING AND PAVER SEALING INC	1176	PRESSURE WASHING	R&M-General	546001-53901	\$3,600.00
						Check Total	\$3,600.00

HERITAGE ISLES

Community Development District

**Payment Register by Fund
For the Period from 03/01/24 to 03/31/24
(Sorted by Check / ACH No.)**

Fund No.	Date	Payee	Invoice No.	Invoice / GL Description	Payment Description	G/L Account #	Amount Paid
CHECK # 016701							
001	03/15/24	SOLITUDE LAKE MANAGEMENT	PSI055646	MARCH 24 MAINTENANCE	Contracts-Aquatic Control	534067-53901	\$907.46
						Check Total	\$907.46
CHECK # 016702							
001	03/15/24	STANTEC CONSULTING SERVICES INC	2203222	PROF ENG SRVCS THRU FEB 02 2024	ProfServ-Engineering	531013-51501	\$765.00
						Check Total	\$765.00
CHECK # 1006							
001	03/26/24	FEDEX	8-435-42643	FEDEX CHARGES 3/4/24	Postage and Freight	541006-51301	\$26.01
						Check Total	\$26.01
CHECK # DD2010							
001	03/01/24	CITY OF TAMPA UTILITIES - ACH	021324 ACH	SERVICE TO 2/8/24	Utility - General	543001-53901	\$200.71
						Check Total	\$200.71
CHECK # DD2011							
001	03/01/24	CITY OF TAMPA UTILITIES - ACH	01124-2783ACH	SERVICE TO 01/09/2024	Utility - General	543001-53901	\$205.94
						Check Total	\$205.94
CHECK # DD2012							
001	03/01/24	FRONTIER - ACH	103195-030324	SERVICE DATE 3/3-4/2/2024	Misc.-Internet Services	549031-53904	\$85.98
						Check Total	\$85.98
						Fund Total	47208.13
 <u>SPECIAL REVENUE FUND - 101</u>							
CHECK # 016651							
101	03/06/24	BUCCANEER LINEN SERVICE	415419	MATS & TOWELS	Cleaning Supplies	551003-53910	\$118.10
101	03/06/24	BUCCANEER LINEN SERVICE	416866	MAT & TOWELS	Cleaning Supplies	551003-53910	\$118.10
						Check Total	\$236.20
CHECK # 016657							
101	03/06/24	INFRAMARK, LLC	111404	MARCH 2024 MGNT FEES	Accounting Services	532001-51301	\$1,655.50
101	03/06/24	INFRAMARK, LLC	111404	MARCH 2024 MGNT FEES	ProfServ-Mgmt Consulting Serv	531027-51201	\$5,159.00
						Check Total	\$6,814.50
CHECK # 016662							
101	03/06/24	RYCO ENTERPRISES INC.	38206	POOL AREA REPAIR	R&M-General	546001-53910	\$5,300.00
						Check Total	\$5,300.00

HERITAGE ISLES

Community Development District

**Payment Register by Fund
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Fund No.	Date	Payee	Invoice No.	Invoice / GL Description	Payment Description	G/L Account #	Amount Paid
CHECK # 016666							
101	03/06/24	ADVANCED ENERGY SOLUTIONS	11553	REPAIR AND CLEAN LIGHTS ON TENNIS COURT	R&M-Lights	546133-53910	\$1,016.70
						Check Total	<u>\$1,016.70</u>
CHECK # 016668							
101	03/06/24	BUCCANEER LINEN SERVICE	416132	MATS & TOWELS	Cleaning Supplies	551003-53910	\$118.10
						Check Total	<u>\$118.10</u>
CHECK # 016679							
101	03/06/24	W.B. MASON CO., INC.	244606361	MERCHANDISE	Office Supplies	551002-51301	\$46.94
						Check Total	<u>\$46.94</u>
CHECK # 016681							
101	03/15/24	A-QUALITY POOL	970327	FEBRUARY 2024 POOL REPAIRS	R&M-Pools	546074-53910	\$395.83
101	03/15/24	A-QUALITY POOL	970211	POOL MAINTENANCE	Contracts-Pools	534078-53910	\$4,000.00
101	03/15/24	A-QUALITY POOL	970211	POOL MAINTENANCE	R&M-Pools	546074-53910	\$741.36
						Check Total	<u>\$5,137.19</u>
CHECK # 016682							
101	03/15/24	BUCCANEER LINEN SERVICE	417588	MATS & TOWELS	Cleaning Supplies	551003-53910	\$118.10
						Check Total	<u>\$118.10</u>
CHECK # 016684							
101	03/15/24	CARD QUEST INC	126273	200 PROXY CARDS	Misc-Access Cards	549002-53910	\$540.00
						Check Total	<u>\$540.00</u>
CHECK # 016685							
101	03/15/24	CATANIA CONSULTING SRVCS, LLC	402	DISINFECTANT SPRAY	Misc-Rec Center Equipment	549049-53910	\$160.00
						Check Total	<u>\$160.00</u>
CHECK # 016688							
101	03/15/24	COMPLETE I.T.	12710	GOOGLE FOR BUSINESS	Computer Expense	551004-51301	\$425.80
101	03/15/24	COMPLETE I.T.	12731	BRIVO READER, DATA PLAN & MOBILE PASSES	Computer Expense	551004-51301	\$183.50
101	03/15/24	COMPLETE I.T.	12730	DIGITAL SIGNAGE	Computer Expense	551004-51301	\$59.85
101	03/15/24	COMPLETE I.T.	12726	MOOD MIX SUBSCRIPTION	Computer Expense	551004-51301	\$59.95
						Check Total	<u>\$729.10</u>
CHECK # 016690							
101	03/15/24	ECOLAB EQUIPMENT CARE	4517591	PEST CONTROL	R&M-Pest Control	546070-53910	\$227.31
						Check Total	<u>\$227.31</u>
CHECK # 016691							
101	03/15/24	FITREV INC	30919	PREVENTATIVE MAINTENANCE	R&M-Fitness Equipment	546115-53910	\$165.00
						Check Total	<u>\$165.00</u>

HERITAGE ISLES

Community Development District

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Fund No.	Date	Payee	Invoice No.	Payment Description	Invoice / GL Description	G/L Account #	Amount Paid
CHECK # 016695							
101	03/15/24	IVEY CARPET & FLOORING	031324	CLUBHOUSE CARPET INSTALLATION	R&M-General	546001-53910	\$24,370.00
						Check Total	\$24,370.00
CHECK # 016697							
101	03/15/24	LOWERY CORPORATION	2449748	COPIES	Lease - Copier	544008-51301	\$110.15
						Check Total	\$110.15
CHECK # 016700							
101	03/15/24	SECURITY SERVICES OF TAMPA, INC.	0000258949	KEYS COPIES	R&M-General	546001-53910	\$246.85
						Check Total	\$246.85
CHECK # DD2003							
101	03/01/24	GREATAMERICA FINANCIAL SERV CORP - EFT	35821811	COPIER	Lease - Copier	544008-51301	\$137.09
						Check Total	\$137.09
CHECK # DD2005							
101	03/10/24	ADP RESOURCE-ACH	2108703	PAYROLL	Payroll-Processing Fee	512080-53910	\$1,262.01
						Check Total	\$1,262.01
CHECK # DD2006							
101	03/01/24	ADP, LLC - ACH	654722229	EZ LABOR PAYROLL SOFTWARE	Payroll-Processing Fee	512080-53910	\$153.34
						Check Total	\$153.34
CHECK # DD2007							
101	03/04/24	CARD SERVICES CENTER ACH	0506-020824 ACH	JAN 11 -FEB 07 2024 CC PURCHASES	Cleaning Supplies	551003-53910	\$209.60
101	03/04/24	CARD SERVICES CENTER ACH	0506-020824 ACH	JAN 11 -FEB 07 2024 CC PURCHASES	Misc-Holiday Decor	549027-53910	\$246.08
101	03/04/24	CARD SERVICES CENTER ACH	0506-020824 ACH	JAN 11 -FEB 07 2024 CC PURCHASES	Cleaning Supplies	551003-53910	\$24.76
101	03/04/24	CARD SERVICES CENTER ACH	0506-020824 ACH	JAN 11 -FEB 07 2024 CC PURCHASES	R&M-General	546001-53910	\$103.16
101	03/04/24	CARD SERVICES CENTER ACH	0506-020824 ACH	JAN 11 -FEB 07 2024 CC PURCHASES	Payroll-Benefits	512010-53910	\$421.95
101	03/04/24	CARD SERVICES CENTER ACH	0506-020824 ACH	JAN 11 -FEB 07 2024 CC PURCHASES	R&M-General	546001-53910	\$716.51
101	03/04/24	CARD SERVICES CENTER ACH	0506-020824 ACH	JAN 11 -FEB 07 2024 CC PURCHASES	R&M-Fitness Equipment	546115-53910	\$234.11
101	03/04/24	CARD SERVICES CENTER ACH	0506-020824 ACH	JAN 11 -FEB 07 2024 CC PURCHASES	R&M-General	546001-53910	\$41.31
101	03/04/24	CARD SERVICES CENTER ACH	0506-020824 ACH	JAN 11 -FEB 07 2024 CC PURCHASES	Misc-Holiday Decor	549027-53910	\$63.16
						Check Total	\$2,060.64
CHECK # DD2008							
101	03/01/24	CARD SERVICES CENTER ACH	0506-011024	DEC 15 23 - JAN 06 2024 CC PURCHASES	Misc-Special Events	549052-53910	\$1,515.46
101	03/01/24	CARD SERVICES CENTER ACH	0506-011024	DEC 15 23 - JAN 06 2024 CC PURCHASES	R&M-General	546001-53910	\$149.92
101	03/01/24	CARD SERVICES CENTER ACH	0506-011024	DEC 15 23 - JAN 06 2024 CC PURCHASES	R&M-Fitness Equipment	546115-53910	\$539.07
101	03/01/24	CARD SERVICES CENTER ACH	0506-011024	DEC 15 23 - JAN 06 2024 CC PURCHASES	R&M-General	546001-53910	\$26.62
101	03/01/24	CARD SERVICES CENTER ACH	0506-011024	DEC 15 23 - JAN 06 2024 CC PURCHASES	R&M-Pools	546074-53910	\$312.26

HERITAGE ISLES

Community Development District

**Payment Register by Fund
For the Period from 03/01/24 to 03/31/24
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Fund No.	Date	Payee	Invoice No.	Invoice / GL Description	Payment Description	G/L Account #	Amount Paid
101	03/01/24	CARD SERVICES CENTER ACH	0506-011024	DEC 15 23 - JAN 06 2024 CC PURCHASES	R&M-General	546001-53910	\$270.50
101	03/01/24	CARD SERVICES CENTER ACH	0506-011024	DEC 15 23 - JAN 06 2024 CC PURCHASES	Payroll-Processing Fee	512080-53910	\$240.00
101	03/01/24	CARD SERVICES CENTER ACH	0506-011024	DEC 15 23 - JAN 06 2024 CC PURCHASES	Payroll-Processing Fee	512080-51304	\$240.00
Check Total							\$3,293.83
CHECK # DD2009							
101	03/19/24	CHARTER COMMUNICATIONS - ACH	0013353030224	SERVICE DATE 3/1-4/1/24	Communication - Telephone	541003-51301	\$1,247.90
Check Total							\$1,247.90
CHECK # DD2010							
101	03/01/24	CITY OF TAMPA UTILITIES - ACH	021324 ACH	SERVICE TO 2/8/24	Utility - General	543001-53910	\$1,387.99
101	03/01/24	CITY OF TAMPA UTILITIES - ACH	021324 ACH	SERVICE TO 2/8/24	Utility - General	543001-53910	\$48.65
Check Total							\$1,436.64
CHECK # DD2011							
101	03/01/24	CITY OF TAMPA UTILITIES - ACH	01124-2783ACH	SERVICE TO 01/09/2024	Utility - General	543001-53910	\$1,497.16
101	03/01/24	CITY OF TAMPA UTILITIES - ACH	01124-2783ACH	SERVICE TO 01/09/2024	Utility - General	543001-53910	\$43.75
Check Total							\$1,540.91
CHECK # DD2016							
101	03/22/24	WASTE MANAGEMENT - ACH	0005521-2206-1	MARCH2024 TRASH REMOVAL	Utility - Refuse Removal	543020-53910	\$581.02
Check Total							\$581.02
Fund Total							57049.52

ENTERPRISE - GOLF COURSE FUND - 402

CHECK # 016646							
402	03/01/24	CALLAWAY	937615538	MECHANDISE	COS - Merchandise	552137-53910	\$2,020.77
402	03/01/24	CALLAWAY	937630732	MERCHANDISE	COS - Merchandise	552137-53910	\$388.58
402	03/01/24	CALLAWAY	937647818	MERCHANDISE	COS - Merchandise	552137-53910	\$125.32
402	03/01/24	CALLAWAY	937643087	MERCHANDISE	COS - Merchandise	552137-53910	\$1,779.96
402	03/01/24	CALLAWAY	937655036	MERCHANDISE	COS - Merchandise	552137-53910	\$102.64
402	03/01/24	CALLAWAY	937670357	MERCHANDISE	COS - Merchandise	552137-53910	\$371.88
402	03/01/24	CALLAWAY	937673027	MERCHANDISE	COS - Merchandise	552137-53910	\$510.36
402	03/01/24	CALLAWAY	937673060	MERCHANDISE	COS - Merchandise	552137-53910	\$261.61
Check Total							\$5,561.12

HERITAGE ISLES

Community Development District

**Payment Register by Fund
For the Period from 03/01/24 to 03/31/24
(Sorted by Check / ACH No.)**

Fund No.	Date	Payee	Invoice No.	Invoice / GL Description	Payment Description	G/L Account #	Amount Paid
CHECK # 016647							
402	03/01/24	COBRA GOLF INC	G3574686	MERCHANDISE	COS - Merchandise	552137-53910	\$206.92
402	03/01/24	COBRA GOLF INC	G3578853	SUPPLIES	COS - Merchandise	552137-53910	\$2,260.51
402	03/01/24	COBRA GOLF INC	G3576812	MERCHNDISE	COS - Merchandise	552137-53910	\$522.00
402	03/01/24	COBRA GOLF INC	G3577940	MERCHANDISE	COS - Merchandise	552137-53910	\$149.82
Check Total							\$3,139.25
CHECK # 016649							
402	03/01/24	TURF SOLUTIONS OF FLORIDA INC.	5039	FERTILIZER	R&M-Fertilizer	546026-51902	\$1,951.82
Check Total							\$1,951.82
CHECK # 016650							
402	03/06/24	BRIDGESTONE GOLF INC	INV-100320749	MERCHANDISE	COS - Merchandise	552137-53910	\$1,296.00
Check Total							\$1,296.00
CHECK # 016651							
402	03/06/24	BUCCANEER LINEN SERVICE	415419	MATS & TOWELS	Cleaning Supplies	551003-51304	\$16.90
402	03/06/24	BUCCANEER LINEN SERVICE	416866	MAT & TOWELS	Cleaning Supplies	551003-51304	\$16.90
Check Total							\$33.80
CHECK # 016652							
402	03/06/24	CALLAWAY	937757448	MERCHANDISE	COS - Merchandise	552137-53910	\$127.59
Check Total							\$127.59
CHECK # 016654							
402	03/06/24	COBRA GOLF INC	G3585085	MERCHANDISE	COS - Merchandise	552137-53910	\$1,220.45
Check Total							\$1,220.45
CHECK # 016659							
402	03/06/24	LIQUID ED INC	152436	MISC EQUIPMENT	R&M-Golf Course	546120-51902	\$231.76
402	03/06/24	LIQUID ED INC	152436	MISC EQUIPMENT	R&M-Equipment	546022-51902	\$197.54
402	03/06/24	LIQUID ED INC	152436	MISC EQUIPMENT	R&M-Golf Cart	546122-51304	\$233.60
Check Total							\$662.90
CHECK # 016660							
402	03/06/24	OSTEEN TURF SALES LLC	438	CHEMICALS SUPPLIES	Op Supplies - Chemicals	552035-51902	\$7,201.20
Check Total							\$7,201.20
CHECK # 016661							
402	03/06/24	QFC CLEANING & SUPPLY CO	15-15915	CLEANING SUPPLIES	Cleaning Supplies	551003-51902	\$1,186.29
Check Total							\$1,186.29
CHECK # 016663							
402	03/06/24	TAYLOR MADE GOLF CO., INC.	37207976	MECHANDISE TM22	COS - Merchandise	552137-53910	\$189.90
Check Total							\$189.90

HERITAGE ISLES

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Fund No.	Date	Payee	Invoice No.	Invoice / GL Description	Payment Description	G/L Account #	Amount Paid
CHECK # 016664							
402	03/06/24	THE WESLINN CORP	8606	FERTILIZER	R&M-Fertilizer	546026-51902	\$600.00
						Check Total	<u>\$600.00</u>
CHECK # 016665							
402	03/06/24	TRIGON TURF SCIENCES, LLC	003969	FERTILIZER 3 OF 3	R&M-Fertilizer	546026-51902	\$2,635.00
						Check Total	<u>\$2,635.00</u>
CHECK # 016667							
402	03/06/24	BRIDGESTONE GOLF INC	INV-1003209810	MERCHANDISE	COS - Merchandise	552137-53910	\$3,107.64
						Check Total	<u>\$3,107.64</u>
CHECK # 016668							
402	03/06/24	BUCCANEER LINEN SERVICE	416132	MATS & TOWELS	Cleaning Supplies	551003-51304	\$16.90
						Check Total	<u>\$16.90</u>
CHECK # 016669							
402	03/06/24	CALLAWAY	937680190	MERCHANDISE	COS - Merchandise	552137-53910	\$239.52
402	03/06/24	CALLAWAY	937711295	MERCHANDISE	COS - Merchandise	552137-53910	\$127.14
402	03/06/24	CALLAWAY	937716834	MERCHANDISE	COS - Merchandise	552137-53910	\$255.18
402	03/06/24	CALLAWAY	937716836	MERCHANDISE	COS - Merchandise	552137-53910	\$254.28
						Check Total	<u>\$876.12</u>
CHECK # 016672							
402	03/06/24	LYNCH FUEL COMPANY, LLC	15666183	GASOLINE 2/15/24	Fuel, Gasoline and Oil	540004-51902	\$1,664.38
						Check Total	<u>\$1,664.38</u>
CHECK # 016674							
402	03/06/24	PASCO TURF & TRACTOR LLC	499757	CARBURETOR	R&M-Equipment	546022-51902	\$62.01
						Check Total	<u>\$62.01</u>
CHECK # 016675							
402	03/06/24	STATE CHEMICAL SOLUTIONS	903234785	SUPPLIES	Supplies - Misc.	552061-51902	\$592.59
402	03/06/24	STATE CHEMICAL SOLUTIONS	903243170	SUPPLIES	Supplies - Misc.	552061-51902	\$286.33
						Check Total	<u>\$878.92</u>
CHECK # 016676							
402	03/06/24	TAYLOR MADE GOLF CO., INC.	37151083	MERCHANDISE	COS - Merchandise	552137-53910	\$1,688.20
402	03/06/24	TAYLOR MADE GOLF CO., INC.	37150483	MERCHANDISE	COS - Merchandise	552137-53910	\$241.17
402	03/06/24	TAYLOR MADE GOLF CO., INC.	37150251	MERCHANDISE	COS - Merchandise	552137-53910	\$379.80
						Check Total	<u>\$2,309.17</u>

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Fund No.	Date	Payee	Invoice No.	Invoice / GL Description	Payment Description	G/L Account #	Amount Paid
CHECK # 016677							
402	03/06/24	TITLEIST	917214768	MERCHANDISE	COS - Merchandise	552137-53910	\$295.96
402	03/06/24	TITLEIST	917244235	MERCHANDISE	COS - Merchandise	552137-53910	\$2,002.93
Check Total							\$2,298.89
CHECK # 016678							
402	03/06/24	USGA	ISLES-022624	CLUB MEMBERSHIP	Subscriptions and Memberships	554001-51304	\$150.00
Check Total							\$150.00
CHECK # 016680							
402	03/06/24	WESCOTURF INC	41186686	EQUIPMENT	R&M-Equipment	546022-51902	\$1,698.57
402	03/06/24	WESCOTURF INC	41187198	EQUIPMENT	R&M-Equipment	546022-51902	\$501.79
Check Total							\$2,200.36
CHECK # 016682							
402	03/15/24	BUCCANEER LINEN SERVICE	417588	MATS & TOWELS	Cleaning Supplies	551003-51304	\$16.90
Check Total							\$16.90
CHECK # 016683							
402	03/15/24	CALLAWAY	937753564	MERCHANDISE	COS - Merchandise	552137-53910	\$1,020.72
402	03/15/24	CALLAWAY	937788147	MERCHANDISE	COS - Merchandise	552137-53910	\$255.18
402	03/15/24	CALLAWAY	937842153	MERCHANDISE	COS - Merchandise	552137-53910	\$255.18
402	03/15/24	CALLAWAY	937859485	merchandise	COS - Merchandise	552137-53910	\$127.14
Check Total							\$1,658.22
CHECK # 016686							
402	03/15/24	CITRUS SEVEN	9354	REPLACE FAILED MONITOR	R&M-Irrigation	546041-51902	\$2,732.95
Check Total							\$2,732.95
CHECK # 016687							
402	03/15/24	COBRA GOLF INC	G3595541	merchandise	COS - Merchandise	552137-53910	\$2,088.86
Check Total							\$2,088.86
CHECK # 016689							
402	03/15/24	EASY PICKER GOLF	0201679-IN	SUPPLIES	Supplies - Range	552065-51304	\$355.30
Check Total							\$355.30
CHECK # 016692							
402	03/15/24	FLEET ACQUISITIONS, LLC	1992517	BREAKWAY	Supplies - Misc.	552061-51902	\$200.00
Check Total							\$200.00

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Fund No.	Date	Payee	Invoice No.	Invoice / GL Description	Payment Description	G/L Account #	Amount Paid
CHECK # 016693							
402	03/15/24	HARRELL'S LLC	INV01819897	SUPPLIES CHEMICALS	Op Supplies - Chemicals	552035-51902	\$137.46
402	03/15/24	HARRELL'S LLC	INV01819885	SUPPLIES CHEMICALS	Op Supplies - Chemicals	552035-51902	\$6,960.00
402	03/15/24	HARRELL'S LLC	INV01819901	SUPPLIES CHEMICALS	Op Supplies - Chemicals	552035-51902	\$6,057.08
Check Total							\$13,154.54
CHECK # 016698							
402	03/15/24	MILLER BROS GIANT TIRE SRV	30037919	TIRES	R&M-Equipment	546022-51902	\$1,467.36
Check Total							\$1,467.36
CHECK # 016699							
402	03/15/24	S&W REFRIGERATION, LLC	466PM0124		Lease - Ice Machines	544023-51304	\$12.50
402	03/15/24	S&W REFRIGERATION, LLC	466PM0244		Lease - Ice Machines	544023-51304	\$12.50
402	03/15/24	S&W REFRIGERATION, LLC	466PM-0324	Ice Machine Lease	Lease - Ice Machines	544023-51304	\$137.50
Check Total							\$162.50
CHECK # 016701							
402	03/15/24	SOLITUDE LAKE MANAGEMENT	PSI055646	MARCH 24 MAINTENANCE	Contracts-Aquatic Control	534067-51902	\$837.66
Check Total							\$837.66
CHECK # 016703							
402	03/15/24	TAYLOR MADE GOLF CO., INC.	37176921	MERCHANDISE	COS - Merchandise	552137-53910	\$241.17
402	03/15/24	TAYLOR MADE GOLF CO., INC.	37125936	MERCHANDISE	COS - Merchandise	552137-53910	\$1,115.81
Check Total							\$1,356.98
CHECK # 016704							
402	03/15/24	TITLEIST	917304574	MERCHANSISE	COS - Merchandise	552137-53910	\$482.16
402	03/15/24	TITLEIST	917304577	MERCHANDISE	COS - Merchandise	552137-53910	\$220.43
402	03/15/24	TITLEIST	917304578	MERCHANDISE	COS - Merchandise	552137-53910	\$443.94
Check Total							\$1,146.53
CHECK # 016706							
402	03/15/24	WESCOTURF INC	41190436	EQUIPMENT	R&M-Equipment	546022-51902	\$147.78
402	03/15/24	WESCOTURF INC	41190267	EQUIPMENT	R&M-Equipment	546022-51902	\$167.31
Check Total							\$315.09
CHECK # 1001							
402	03/26/24	LYNCH FUEL COMPANY, LLC	15714831	GAS DELIVERY 3/12/24	Fuel, Gasoline and Oil	540004-51902	\$962.16
402	03/26/24	LYNCH FUEL COMPANY, LLC	15715017	GAS DELIVERY 3/12/24	Fuel, Gasoline and Oil	540004-51902	\$1,046.36
Check Total							\$2,008.52
CHECK # 1002							
402	03/26/24	PASCO TURF & TRACTOR LLC	501605	CHAIN SAWS CLIMB GEAR ROPES	R&M-Equipment	546022-51902	\$69.99
Check Total							\$69.99

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Fund No.	Date	Payee	Invoice No.	Invoice / GL Description	Payment Description	G/L Account #	Amount Paid	
CHECK # 1003								
402	03/26/24	WESCOTURF INC	41191362	EQUIPMENT	R&M-Equipment	546022-51902	\$254.60	
							Check Total	<u>\$254.60</u>
CHECK # 1004								
402	03/26/24	YAMAHA GOLF-CAR COMPANY	92726203	03/04-04/03/24 RENTAL CARS	Lease - Carts	544020-51304	\$1,480.00	
402	03/26/24	YAMAHA GOLF-CAR COMPANY	92707501	02/04-03/03/24 RENTAL CARS	Lease - Carts	544020-51304	\$1,480.00	
							Check Total	<u>\$2,960.00</u>
CHECK # 1005								
402	03/26/24	CALLAWAY	937770194	MERCHANDISE	COS - Merchandise	552137-53910	\$509.65	
							Check Total	<u>\$509.65</u>
CHECK # DD2005								
402	03/10/24	ADP RESOURCE-ACH	2108703	PAYROLL	Payroll-Processing Fee	512080-51304	\$1,262.61	
402	03/10/24	ADP RESOURCE-ACH	2108703	PAYROLL	Payroll-Processing Fee	512080-51902	\$1,262.21	
							Check Total	<u>\$2,524.82</u>
CHECK # DD2006								
402	03/01/24	ADP, LLC - ACH	654722229	EZ LABOR PAYROLL SOFTWARE	Payroll-Processing Fee	512080-51304	\$153.32	
402	03/01/24	ADP, LLC - ACH	654722229	EZ LABOR PAYROLL SOFTWARE	Payroll-Processing Fee	512080-51902	\$153.34	
							Check Total	<u>\$306.66</u>
CHECK # DD2007								
402	03/04/24	CARD SERVICES CENTER ACH	0506-020824 ACH	JAN 11 -FEB 07 2024 CC PURCHASES	COS - Merchandise	552137-53910	\$619.32	
402	03/04/24	CARD SERVICES CENTER ACH	0506-020824 ACH	JAN 11 -FEB 07 2024 CC PURCHASES	R&M-Golf Cart	546122-51304	\$42.95	
402	03/04/24	CARD SERVICES CENTER ACH	0506-020824 ACH	JAN 11 -FEB 07 2024 CC PURCHASES	Marketing	548003-51304	\$370.00	
402	03/04/24	CARD SERVICES CENTER ACH	0506-020824 ACH	JAN 11 -FEB 07 2024 CC PURCHASES	Marketing	548003-51304	\$700.00	
402	03/04/24	CARD SERVICES CENTER ACH	0506-020824 ACH	JAN 11 -FEB 07 2024 CC PURCHASES	Computer Expense	551004-51304	\$156.74	
402	03/04/24	CARD SERVICES CENTER ACH	0506-020824 ACH	JAN 11 -FEB 07 2024 CC PURCHASES	Supplies - Golf Operations	552057-51304	\$17.40	
402	03/04/24	CARD SERVICES CENTER ACH	0506-020824 ACH	JAN 11 -FEB 07 2024 CC PURCHASES	Supplies - Golf Operations	552057-51304	\$256.80	
402	03/04/24	CARD SERVICES CENTER ACH	0506-020824 ACH	JAN 11 -FEB 07 2024 CC PURCHASES	Supplies - Golf Operations	552057-51304	\$51.57	
402	03/04/24	CARD SERVICES CENTER ACH	0506-020824 ACH	JAN 11 -FEB 07 2024 CC PURCHASES	Supplies - Golf Operations	552057-51304	\$13.99	
402	03/04/24	CARD SERVICES CENTER ACH	0506-020824 ACH	JAN 11 -FEB 07 2024 CC PURCHASES	Cleaning Supplies	551003-51304	\$32.24	
402	03/04/24	CARD SERVICES CENTER ACH	0506-020824 ACH	JAN 11 -FEB 07 2024 CC PURCHASES	R&M-Golf Cart	546122-51304	\$152.25	
							Check Total	<u>\$2,413.26</u>
CHECK # DD2008								
402	03/01/24	CARD SERVICES CENTER ACH	0506-011024	DEC 15 23 - JAN 06 2024 CC PURCHASES	Marketing	548003-51304	\$370.00	
402	03/01/24	CARD SERVICES CENTER ACH	0506-011024	DEC 15 23 - JAN 06 2024 CC PURCHASES	Marketing	548003-51304	\$700.00	
402	03/01/24	CARD SERVICES CENTER ACH	0506-011024	DEC 15 23 - JAN 06 2024 CC PURCHASES	R&M-Golf Cart	546122-51304	\$70.80	
402	03/01/24	CARD SERVICES CENTER ACH	0506-011024	DEC 15 23 - JAN 06 2024 CC PURCHASES	Supplies - Golf Operations	552057-51304	\$16.68	
402	03/01/24	CARD SERVICES CENTER ACH	0506-011024	DEC 15 23 - JAN 06 2024 CC PURCHASES	Supplies - Misc.	552061-53910	\$2,713.30	

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402	03/01/24	CARD SERVICES CENTER ACH	0506-011024	DEC 15 23 - JAN 06 2024 CC PURCHASES	Supplies - Golf Operations	552057-51304	\$23.69
402	03/01/24	CARD SERVICES CENTER ACH	0506-011024	DEC 15 23 - JAN 06 2024 CC PURCHASES	Payroll-Processing Fee	512080-51304	\$24.95
402	03/01/24	CARD SERVICES CENTER ACH	0506-011024	DEC 15 23 - JAN 06 2024 CC PURCHASES	Payroll-Processing Fee	512080-51304	\$215.06
402	03/01/24	CARD SERVICES CENTER ACH	0506-011024	DEC 15 23 - JAN 06 2024 CC PURCHASES	Supplies - Golf Operations	552057-51304	\$23.69
Check Total							\$4,158.17
CHECK # DD2010							
402	03/01/24	CITY OF TAMPA UTILITIES - ACH	021324 ACH	SERVICE TO 2/8/24	Utility - General	543001-51902	\$72.96
Check Total							\$72.96
CHECK # DD2011							
402	03/01/24	CITY OF TAMPA UTILITIES - ACH	01124-2783ACH	SERVICE TO 01/09/2024	Utility - General	543001-51902	\$65.61
Check Total							\$65.61
CHECK # DD2013							
402	03/21/24	FRONTIER - ACH	2201015-030124	SERVICE DATE MARCH 2024	Communication - Telephone	541003-51304	\$186.12
Check Total							\$186.12
CHECK # DD2014							
402	03/20/24	HOME DEPOT CREDIT-ACH	24356-022124	SUPPLIES	R&M-Golf Course	546120-51902	\$24.36
402	03/20/24	HOME DEPOT CREDIT-ACH	24356-022124	SUPPLIES	R&M-Golf Course	546120-51902	\$822.10
402	03/20/24	HOME DEPOT CREDIT-ACH	24356-022124	SUPPLIES	Cleaning Supplies	551003-51902	\$151.12
402	03/20/24	HOME DEPOT CREDIT-ACH	24356-022124	SUPPLIES	Op Supplies - Hand tools	552039-51902	\$151.72
402	03/20/24	HOME DEPOT CREDIT-ACH	24356-022124	SUPPLIES	R&M-Golf Course	546120-51902	\$45.10
402	03/20/24	HOME DEPOT CREDIT-ACH	24356-022124	SUPPLIES	R&M-Golf Course	546120-51902	\$543.73
402	03/20/24	HOME DEPOT CREDIT-ACH	24356-022124	SUPPLIES	Cleaning Supplies	551003-51902	\$93.16
Check Total							\$1,831.29
CHECK # DD2015							
402	03/24/24	WASTE MANAGEMENT - ACH	0005028-2206-7	TRASH REMOVAL	Utility - Refuse Removal	543020-51902	\$506.05
Check Total							\$506.05
CHECK # DD2016							
402	03/22/24	WASTE MANAGEMENT - ACH	0005521-2206-1	MARCH2024 TRASH REMOVAL	Utility - Refuse Removal	543020-51304	\$110.33
Check Total							\$110.33
CHECK # DD2017							
402	03/01/24	YAMAHA MOTOR FINANCE - ACH	832911	lease carts	Lease - Carts	544020-51304	\$165.00
Check Total							\$165.00

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CHECK # DD2018							
402	03/01/24	YAMAHA MOTOR FINANCE - ACH	832910	lease carts	Lease - Carts	544020-51304	\$6,049.50
						Check Total	\$6,049.50
						Fund Total	89055.13
 ENTERPRISE - RESTAURANT FUND - 403							
CHECK # 016694							
403	03/15/24	HEDRICK AIR, LLC	14207	AC REPAIR	KITCHEN SANDWICH PREP	546001-53910	\$3,500.00
403	03/15/24	HEDRICK AIR, LLC	14219	AC REPAIR	KITCHEN SANDWICH PREP	546001-53910	\$7,750.00
						Check Total	\$11,250.00
CHECK # 016705							
403	03/15/24	VISTASERV	L447398	CORNER UNIT DISHWASHER LEASE	Rentals & Leases	544025-53910	\$79.99
						Check Total	\$79.99
CHECK # DD2010							
403	03/01/24	CITY OF TAMPA UTILITIES - ACH	021324 ACH	SERVICE TO 2/8/24	Utility - General	543001-53910	\$72.96
						Check Total	\$72.96
CHECK # DD2011							
403	03/01/24	CITY OF TAMPA UTILITIES - ACH	01124-2783ACH	SERVICE TO 01/09/2024	Utility - General	543001-53910	\$65.62
						Check Total	\$65.62
CHECK # DD2016							
403	03/22/24	WASTE MANAGEMENT - ACH	0005521-2206-1	MARCH2024 TRASH REMOVAL	Utility - Refuse Removal	543020-53910	\$340.67
						Check Total	\$340.67
						Fund Total	11809.24
						Total Checks Paid	205122.02
						Fund Total	\$205,122.02

Total Checks Paid	\$205,122.02
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EXTERIOR LANDSCAPE MAINTENANCE SERVICE AGREEMENT

This Service Agreement is made and entered into this _____ day of _____, 2024, by and between HERITAGE ISLES COMMUNITY DEVELOPMENT DISTRICT (hereinafter, "Owner") located at 10630 Plantation Bay Drive, Tampa, FL 33647 and LANDSCAPE MAINTENANCE PROFESSIONALS, INC. (hereinafter "Contractor") located at P.O. Box 267, Seffner, FL 33583. Owner and Contractor are collectively referred to as the "Parties". The Owner's property (hereinafter "Site") to be maintained by Contractor is located in TAMPA, FL.

ARTICLE ONE – STATEMENT OF INTENT

Contractor is hereby made aware that the Owner, District Manager, Planned Community Management (hereinafter "Community Administrator") and OLM, INC., (hereinafter "Consultant") anticipate that the landscape maintenance at this Site shall be of the very highest quality. All work to be performed within the scope of these specifications shall be strictly managed, executed, and performed by experienced personnel.

ARTICLE TWO – SCOPE OF WORK

The Landscape Maintenance Services (hereinafter "Work") as further defined in the Service Agreement – Exhibit "A" "Service Description and Specifications") will be performed by the Contractor. These Specifications include the complete care and guarantee, as defined within these specifications, of all planted trees, plants, groundcovers, and lawn areas within the limits of the Site, better described as the HERITAGE ISLES Community Development District in Tampa, FL., as further described in Exhibit "E".

Contractor shall provide all materials, equipment, and labor required and/or inferred to perform the work as identified to the specifications and frequencies described in Exhibit "A". Owner reserves the right to modify the scope of work, i.e., the quantity or type of materials used, the frequency of performance, etc.

ARTICLE THREE – WARRANTIES, LIABILITIES, INDEMNITIES, and INSURANCE

3.1 Warranties

Contractor warrants that Work performed and all goods delivered under this Service Agreement, shall be free from any defects in workmanship and material, and shall conform strictly to these specifications. Contractor further warrants that all the Work shall be performed using Contractor's best efforts and shall be in conformance with industry standards for workmanship.

Contractor shall replace, at Contractor's expense, all plant material, including, but not limited to, plants, shrubs, trees, sod and turf (hereinafter "Plant Material") which, in the opinion of the Consultant and/or District Manager and/or Community Administrator and/or Owner, fails to maintain a healthy, vigorous condition as a result of the Contractor's failure to perform the work specified pursuant to this Service Agreement. By executing this

Service Agreement, Contractor represents that it has examined carefully all of the contract documents, acquainted itself with the Site, and all conditions relevant to the Work, and has made all evaluations and investigations necessary to a full understanding of any difficulties which may be encountered in performing the Work pursuant to the Service Agreement. Contractor acknowledges that the Service Agreement documents are sufficient for the proper and complete execution of the Work.

3.2 **Liabilities**

It is the responsibility of the Contractor to notify the Owner, District Manager and Community Administrator in writing of any conditions beyond the control of the Contractor or scope of work of these specifications which may result in the damage and/or loss of Plant Material. This responsibility includes, but is not limited to the following:

- a. Vandalism and/or other abuse of the property which results in damage to the Plant Material.
- b. Areas of the site which continually hold water.
- c. Areas of the site which are consistently too dry.

Contractor shall list any such items on the Weekly Maintenance Worksheet (Service Agreement – Exhibit “D”) along with recommended solutions and related costs. Failure of the Contractor to report such items shall result in the Contractor incurring full responsibility and cost for the repair of such items.

3.3 **Indemnification and Safety**

Indemnification/Hold Harmless. Contractor assumes liability for and shall indemnify, defend and save harmless Owner, District Manager, Community Administrator and Consultant (as well as all of their agents, employees, officers, directors, Supervisors, successors and assigns) from any and all expenses, costs, claims, actions, damages, losses and liabilities of every kind (including, but not limited to, reasonable attorneys' fees of their attorneys) irrespective of the theory upon which based (including, but not limited to, negligence and strict liability) arising out of Contractor's presence at the Site for any purpose, (including, but not limited to, performing work under this Agreement) and arising out of the Site and the condition, operation ownership, selection, transportation, loading, unloading, security, leasing or return of any equipment or individuals with respect to the above services regardless of where, how and by whom used or operated and including, without limitation, injury to property or person (including death). This Agreement also obligates Contractor to indemnify and save harmless Owner, District Manager, Community Administrator and Consultant for any and all expenses, costs, claims, actions, damages, losses, and liabilities of every kind arising out of any of Contractor's (or their subcontractors) work at the Site.

Contractor understands and agrees that it is obligated and shall indemnify Owner, District Manager, Community Administrator and Consultant (as well as all of their agents, employees, officers, directors, Supervisors, successors and assigns) for damages and injury to persons and property caused in whole or in part by any act, omission, negligence or fault of Contractor (and its subcontractor, agents, employees, officers, directors, successors and

assigns). Contractor's obligation to indemnify and defend Owner, District Manager, Community Administrator and Consultant is absolute, including instances where Owner, District Manager, Community Administrator and Consultant are found potentially liable, responsible or at fault and in those instances where Owner, District Manager, Community Administrator and Consultant's own negligence or actions caused said damage or injury in part. Notwithstanding the above, Contractor shall not be required to indemnify and defend Owner, District Manager, Community Administrator and Consultant for damages found by a Court to have been caused solely by Owner, District Manager, Community Administrator or Consultant's gross negligence or the willful, wanton or intentional misconduct of Owner, District Manager, Community Administrator and Consultant or their employees, officers, directors, successors and assigns.

No Construction Contract. It is understood and agreed that this Agreement is not a construction contract as that term is referenced in Section 725.06, Florida Statutes (and as later amended) and that said statutory provision does not govern, restrict or control this Agreement.

Mechanic's and Construction Liens. Contractor waives the right to file mechanic's and construction liens, and will indemnify, defend and save harmless Owner, District Manager, Community Administrator and Consultant against all claims or liens filed by Contractor, its subcontractors, laborers or material suppliers.

Safety. Contractor shall maintain an adequate safety program to ensure the safety of employees and any other individuals working under this Service Agreement. Contractor shall comply with all applicable standards, rules, or regulations of the Occupational Safety and Health Administration (hereinafter "OSHA"). Contractor shall take precautions at all times to protect any persons and property affected by Contractor's work under this Service Agreement, utilizing safety equipment such as bright vests, traffic cones, etc.

3.4 Insurance

- a. Contractor shall provide and maintain during the life of this Service Agreement, "Workmen's Compensation Insurance" for all of its employees performing the Work and in case Work under this Service Agreement is sublet, the Contractor shall require any subcontractor similarly to provide "Workmen's Compensation Insurance" for all of its employees unless said subcontractor employees are covered by the protection afforded by the Contractor. In case any class of employees who are engaged in hazardous work performed under this Service Agreement are not protected under the "Workmen's Compensation" Statute, the Contractor shall provide and shall cause each subcontractor to provide adequate coverage for the protection of its employees not otherwise protected.
- b. Contractor shall provide and maintain during the life of this Service Agreement, insurance that will protect the Contractor and any Subcontractor performing the Work under the Service Agreement from claims for damages for personal injury, including accidental death, as well as from claims for property damages which may arise from Work performed, whether such operations be by the Contractor or by any Subcontractors or by anyone directly or indirectly employed by any of them.

Contractor shall also provide and maintain during the life of this Service Agreement insurance that will indemnify and hold harmless the Owner, District Manager, Community Administrator and their agents, officers, Supervisors, and employees from and against all claims, costs, expenses, including attorney's fees and damages arising out of or resulting from performance of Work performed under this Service Agreement, injury to or conduct, want of care or skill, negligence and patent infringement providing that any such claim, damage loss or expenses (a) is attributable to bodily injury, sickness, disease, or death, or to injury or destruction of property, including the loss of use resulting therefrom and (b) is caused in whole or in part by any negligent act or omission of the Contractor, its employees, agents, officers, or Subcontractors, or anyone indirectly employed by any of them or anyone for whose acts any of them may be liable, regardless of whether or not it is caused in part by a party indemnified hereunder.

Insurance shall be provided with a per occurrence limit of \$2,000,000 in each of three policies as follows:

1. Comprehensive General Liability Insurance, including Products and/or Completed Operations. The Owner, District Manager, individual Supervisors, Community Administrator and Consultant shall be named as additional insureds.
 2. Comprehensive Auto Liability Insurance. The Owner, District Manager, individual Supervisors and Community Administrator shall be named as an additional insureds.
 3. Contractual Liability Insurance. The Owner, District Manager, individual Supervisors and Community Administrator shall be named as additional insureds.
- c. All such insurance shall be obtained from companies listed and authorized to do business in the field of insurance in the State of Florida, and are authorized and licensed to provide the insurance required herein. Insurance provided by out-of-state re-insurers shall not be acceptable.
- d. At the time of execution of this Service Agreement, the Contractor will file with the District Manager, Community Administrator and Owner certificates of such insurance, acceptable to the Owner, District Manager and Community Administrator. These certificates shall contain a provision that the coverage afforded under the policies will not be canceled or materially changed until at least 30 days prior written notice has been given to the Owner, District Manager and Community Administrator.

Any Subcontractor utilized by Contractor shall be the total responsibility of Contractor. All terms and conditions of this Service Agreement imposing responsibilities and obligations on Contractor shall apply to any and all Subcontractors as if they were the Contractor.

In the event a claim or lawsuit is brought or an attorney is retained by any of the parties to enforce the terms of this Service Agreement, the prevailing Party shall be entitled to recover, in addition to any other remedy to which that Party may be entitled, reimbursement for reasonable attorney's fees and costs.

The terms and provisions of this Service Agreement that by their sense and context are intended to survive the performance thereof by the Parties shall survive the completion of performance and termination of this Service Agreement. This Service Agreement shall not be assigned by the Contractor without prior written consent of the Owner.

ARTICLE ELEVEN – SIGNATURES

Having carefully examined this Service Agreement, as well as the Site and the conditions affecting the Work outlined pursuant to this Service Agreement, the undersigned Contractor agrees to furnish all services, equipment, labor and materials called for in said documents. The term of this Service Agreement shall begin on October 1, 2024 and expire on September 30, 2028. SAC

The parties hereto signing this Service Agreement hereby represent that each is a duly authorized representative with the express authority to enter into this Service Agreement on behalf of their respective companies.

IN WITNESS WHEREOF, the Parties hereto have executed this Service Agreement as of the day and year first written above.

**HERITAGE ISLES COMMUNITY
DEVELOPMENT DISTRICT
(OWNER)**

**LANDSCAPE MAINTENANCE
PROFESSIONALS, INC.
(CONTRACTOR)**

By: _____

By: Scott A. Carlson

Name: _____

Name: Scott A. Carlson

Title: _____

Title: C.O.O.

Date: _____

Date: April 8, 2024

EXHIBIT "A"**SERVICE DESCRIPTION AND SPECIFICATIONS**

The indications for Unit Price Line Items after each specification correspond to the Landscape Maintenance Itemized Bid Form and Seasonal Plant Maintenance Itemized Bid Form - Exhibit "B" and are to be performed to the frequencies specified.

I. TURF MAINTENANCE**A. Mowing**

St. Augustine turf shall be cut at a height of two (2) to four (4) inches as conditions dictate. No more than one third of the grass blade is to be removed when cutting. Contractor shall be responsible for controlling excessive grass clippings within turf or mulched bed areas. *(Unit Price Line Item: St. Augustine Mow)*

B. Edging

Contractor shall be responsible for edging all curbs, sidewalks, paths, and turf bed lines with a metal blade edger. All completed edges will have a perpendicular appearance between turf and hardlines, and turf and bedlines. An angled or beveled appearance of hardlines or bedlines is unacceptable. Weed eaters are not to be used in edging. **Contractor shall not be responsible for edging of individual tree rootballs within individual communities unless trees are located on CDD maintained land tracks.** *(Unit Price Line Item: Edge Bedlines/Edge Hardlines)*

Blowers will be used to clean sidewalks, curbs, and streets of organic material caused by mowing and edging.

C. Fertilization

Contractor shall have full responsibilities of determining the proper formulations and rates of all fertilizers to maintain healthy vigorous turf. Contractor shall be expected to apply any minor nutrients necessary to maintain a healthy turf. Contractor shall be responsible for removing any excess fertilization from paved surfaces, curbs, and sidewalks. *(Unit Price Line Item: Turf Fertilization)*

D. pH Adjustment

Contractor is responsible for adjusting improper pH by applying up to 50 pounds per 1000 square feet of lime or up to 10 pounds of sulfur per 1000 square feet. *(Unit Price Line Item: pH Adjustment)*

E. Insect and Disease Control

Contractor shall be responsible for weekly inspections of the entire property and treatment of any insect or disease related problem, including mole crickets, chinchbugs, and grubs. Contractor shall be responsible for removing any excess pesticide applications from paved surfaces, curbs, and sidewalks. *(Unit Price Line Item: Insect/Disease Control)*

F. Water

Contractor shall be responsible for damage to irrigation and water supply items that were not reported to the District Manager and/or Community Administrator in writing, and will be responsible for replacement of these items.

Contractor shall be responsible for monitoring the moisture levels in turf areas and reporting any problems, in writing, that may be present during the maintenance visit. Contractor shall not be responsible for the hand watering of any turf area unless plant material is under additional warranty. *(Unit Price Line Item: Irrigation Inspection and Management)*

G. Turf Weed Control

Weeds are to be controlled in turf areas by mechanical, physical and chemical methods. Turf areas are to be maintained weed free. Contractor shall be responsible for removing any chemicals used in treating weeds from paved surfaces, curbs, and sidewalks. *(Unit Price Line Item: Turf Weed Control)*

H. Monofilament Trim

After each mowing operation, the Contractor shall use a weed eater or similar machine to trim grass and/or weeds that cannot be mowed with large machinery. *(Unit Price Line Item: Monofilament Trim)*

II. BAHIA TURF MAINTENANCE

Bahia turf along road shoulder areas and lake/retention pond areas shall be mowed to a height of two (2) to four (4) inches. Mower blades shall be kept sharp at all times to minimize injury or disease to turf. Lake or pond turf areas shall be maintained to the water's edge. Contractor shall make every effort to minimize grass clippings deposited in lakes and/or retention ponds. Contractor shall not be responsible for insect and disease control in these areas. *(Unit Price Line Item: Bahia Turf Mow)*

III. SHRUB AND GROUNDCOVER MAINTENANCE

A. Pruning

All shrubs shall be hand and mechanically pruned to industry standards, removing dead and damaged wood to allow for natural development of plant material, and to create the effect intended by the Consultant, the Owner, the Community Administrator and/or District Manager. Pruning shall be performed through the growing months to keep the plant material aesthetically pleasing and within its boundaries. Deep hand pruning and/or structure pruning should be performed once a year during the dormant months. Structure pruning shall be defined as using hand pruners, handsaws, and/or loppers to prune old wood and prune behind multiple breaks to maintain proper proportions, promote interior growth, and an aesthetically pleasing appearance. Removal of up to 50% of the height and foliage of plants shall take place during these prunings. *(Unit Price Line Item: Shrubs or Groundcover Trim)*

B. Fertilization

Contractor shall have full responsibilities of determining the proper formulations and rates of all fertilizers to maintain healthy vigorous shrubs. Contractor shall be expected to apply any minor nutrients necessary to maintain healthy shrubs. Contractor shall be responsible for removing any excess fertilizer from paved surfaces, curbs, and sidewalks. *(Unit Price Line Item: Shrub Fertilization)*

C. pH Adjustment

Contractor is responsible for adjusting improper pH by applying up to 50 pounds per 1000 square feet of lime or up to 10 pounds of sulfur per 1000 square feet. *(Unit Price Line Item: pH Adjustment)*

D. Insect and Disease Control

Contractor shall be responsible for weekly inspections of the entire property and treatment of any insect or disease related problems. Contractor shall be responsible for removing any excess pesticides from paved surfaces, curbs, and sidewalks. *(Unit Price Line Item: Insect/Disease Control)*

E. Water

Contractor shall be responsible for monitoring the moisture levels in bed areas and reporting any problems, in writing, that may be present during the maintenance visit. Contractor shall be responsible for damage to plants that were not reported to the Owner, Community Administrator and/or District Manager in writing, and will be responsible for replacement of these items.

Contractor shall not be responsible for the watering of any shrub or groundcover areas unless plant material is under warranty. *(Unit Price Line Item: Irrigation Management)*

F. Bed Weed Control

Weeds shall be controlled in bed areas by mechanical, physical and chemical methods. Bed areas should be maintained weed free. Contractor shall be responsible for removing any excess chemical application used to control weeds from paved surfaces, curbs, and sidewalks. **Contractor shall not be responsible for bed weed control of individual tree rootballs within individual communities unless trees are located on CDD maintained land tracks** *(Unit Price Line Item: Bed Weed Control)*

IV. TREE MAINTENANCE

A. Pruning

Contractor shall be responsible for maintaining all trees along boulevards, roadways, parks, activity areas, conservation areas, and all designated neighborhoods such that no branches/limbs will overhang on sidewalks and parking areas lower than 10 feet from the ground. Lower branching on all trees shall be pruned as needed, to keep them elevated to a uniform height. Maximum height for this pruning shall be no more than 15 feet. Trees located in natural area shall be pruned only when their growth habit affects formal, maintenance areas. Limbs and branches are to be removed from property. All sucker growth from trunk and base of trees shall be removed weekly or as required to maintain a clean appearance.

Contractor will be responsible for pruning all ornamental trees such as Wax Myrtles, Crape Myrtles, Photinias, American Hollies, Fosteri Hollies, Savannah Hollies, Burfordii Hollies, Nellie R. Stevens Hollies, Ligustrums, East Palatka Hollies, Dahoon Hollies, Silver Buttonwoods, Treeform Oleanders, Sea Grapes, and Cattley Guavas. Pruning will include the shaping of all heads, removal of conflicting branches and removal of interior sucker growth. *(Unit Price Line Item: Tree Pruning)*

Palm Pruning

All Palms shall be pruned and shaped as required, removing dead fronds and spent seedpods. Palms should not be severely pruned. All Palms should be pruned at a 90-degree angle with no "carrot topping." Palms are to be thoroughly detailed with all fronds trimmed to lateral position and removal of all seed heads.

Washingtonia and Sabal Palms are to be regularly pruned; the practice of leaving the old fronds as skirts is not acceptable. When pruning Canary Island Date Palms, all pruning equipment shall be sterilized prior to the pruning of each tree. Spikes are never to be used when climbing trees. Contractor shall be not responsible for pruning palms over 50 feet in overall height. *(Pricing for Palm Pruning is listed on the Supplemental Pricing page.)*

B. Fertilization

Fertilization applies to planted trees that still are staked or guyed, and planted trees that have a caliper of eight (8) inches or less. Existing mature trees do not apply. Contractor is required to notify District Manager and/or Community Administrator and make recommendations, in writing, of all other trees that may need supplemental fertilization. Contractor shall remove any excess fertilization from paved surfaces, curbs, and sidewalks. *(Unit Price Line Item: Tree Fertilization)*

Palms are to be fertilized using fertilizers especially formulated for Palms. *(Unit Price Line Item: Palm Fertilization)*

C. pH Adjustment

Contractor is responsible for adjusting improper pH by applying up to 50 pounds per 1000 square feet of lime or up to 10 pounds of sulfur per 1000 square feet. *(Unit Price Line Item: pH Adjustment)*

D. Insect and Disease Control

Contractor shall be responsible for weekly inspections of the entire property and treatment of any insect or disease related problems for trees that are eight (8) inches in caliber or less. Contractor shall be responsible for removing any excess pesticides from paved surfaces, curbs, and sidewalks. *(Unit Price Line Item: Insect/Disease Control)*

E. Water

Contractor shall be responsible for monitoring the moisture levels in bed areas and reporting any problems in writing that may be present during the maintenance visit.

Contractor shall be responsible for damage to trees that were not reported to the Owner and District Manager and/or Community Administrator in writing, and will be responsible for replacement of these items. Contractor shall not be responsible for the watering of any trees unless plant material is under warranty. *(Unit Price Line Item: Irrigation Inspection and Management)*

F. Staking

Staked trees shall be re-staked and adjusted as often as necessary. Stakes shall be adjusted and/or removed when deemed appropriate by Consultant and/or Contractor. Trees that need to be re-staked utilizing specialized equipment and crews shall be done at a mutually agreed upon price, submitted in writing for review and approval. *(Unit Price Line Item: Tree Pruning)*

V. SEASONAL COLOR/PERENNIAL MAINTENANCE

(Pricing for Annual Installation is listed on the Supplemental Pricing page, but maintenance is part of the contractual amount under Category B)

A. Bed Preparation

Contractor shall be responsible for measuring and confirming the quantities for each annual rotation for all existing pots and annual bed areas based on plant spacing as specified. Contractor shall also be responsible for planting the specified size of plant material designated by Consultant. Beds shall be prepared to Consultant's specification. See Annual Beds Amendment Sheet.

Contractor shall be responsible for taking general and micronutrient tests of annual bed areas. The District Manager and/or Community Administrator and Consultant should receive copies of test results and a list of actions to be taken by Contractor to correct all problems identified by report.

Beds shall be tilled to a depth of 14 inches with all amendments thoroughly mixed. Fertilizers should be raked into the top six (6) inches or soil mix. pH adjustment should be made during each seasonal rotation. See Annual Bed Amendments for specified chemical rates.

Bed areas shall be formed to create a moderate crown which "faces up" toward the direction of the greatest foot or automobile traffic. Remove rocks and debris, and trench all sides of bed which face curb or turf at a depth of three (3) inches before final mulching.

B. Seasonal Color Replacement

Contractor shall be responsible for replacing any annuals that have declined, died or failed to maintain a healthy, vigorous appearance in the opinion of the Owner, District Manager, Community Administrator and Consultant.

C. Mulching

Bed areas shall have one-fourth (1/4) inch of finely ground pinebark mulch at all times, not allowing bare soil areas to be visible.

D. Deadheading and Pruning

Deadheading: Declining flowers and foliage should be removed weekly.

Pruning: Plants shall be pruned to avoid plants becoming leggy or unsightly; also to maintain a consistent uniform mass. *(Unit Price Line Item: Deadheading and Pruning)*

E. Fertilization

Contractor shall have full responsibilities of determining the proper formulations and rates of all fertilizers to maintain healthy vigorous plants. Contractor shall be expected to apply any minor nutrients necessary to maintain healthy plants. Contractor shall be responsible for removing any excess fertilizer from paved surfaces, curbs, and sidewalks. *(Unit Price Line Item: Fertilization)*

F. Insect and Disease Control

Contractor shall be responsible for weekly inspections of annual bed areas and treatment of any insect or disease related problems. Contractor shall be responsible for removing any excess pesticides from paved surfaces, curbs, and sidewalks. *(Unit Price Line Item: Insect/Disease Control)*

G. Watering

Contractor shall be responsible for monitoring the moisture levels in bed areas and reporting any problems, in writing, that may be present during the maintenance visit.

Contractor shall be responsible for damage to items that were not reported to the Owner, District Manager and/or Community Administrator in writing, and will be responsible for replacement of these items.

Contractor shall be responsible for manual or mechanical watering of plant material as needed to maintain healthy plants. Time must be accounted for on the WEEKLY MAINTENANCE WORKSHEET. *(Unit Price Line Item: Watering)*

H. Bed Weed Control

Weeds shall be controlled in bed areas by mechanical, physical and chemical methods. Bed areas are to be maintained weed free. Contractor shall be responsible for removing any chemicals used to control weeds from paved surfaces, curbs, and sidewalks. *(Unit Price Line Item: Bed Weed Control)*

I. Perennial Maintenance

All perennial beds are to be serviced on a weekly basis. The removal of all spent blooms, flower stalks, and drying foliage shall be performed weekly or as needed. A one-time (Fall or late Winter) cut back and mulching of all foliage will also be included in the cost. Any additional fertilizer, fungicide, insecticide or other chemicals needed to keep plants at optimum health shall also be included. All Daylilies and Liriope shall be cut back (either manually or mechanically) in the early Spring. *(Unit price line item: Seasonal Color Care)*

VI. MULCHING FOR TREE AND SHRUB BED AREAS
(Pricing for Mulching is listed on the Supplemental Pricing page.)

A. Mulch

Contractor will be responsible for pricing one (1) complete applications of Pinebark mulch which will occur at the District Manager and/or Community Administrator's discretion. Mulch is to be spread at a depth of one and one-half (1-1/2) inches such that none of the old or previously laid mulch is visible. **Contractor shall not be responsible for mulching rootballs of residential street trees within individual communities unless trees are located on CDD maintained land tracks.**

Contractor shall be responsible for weekly raking and grooming of mulch areas within all playgrounds. Contractor shall be responsible for installing mulch as needed in playgrounds. Owner shall be responsible for supplying mulch needed for playgrounds only. Contractor shall be responsible for removal of mulch from paved surfaces, curbs, and sidewalks. Contractor is responsible for accurate measurement of all bed areas and tree circles as part of the bid process. Contractor is responsible for spot mulching of any bare soil areas that have resulted due to underestimation of mulch or landscape maintenance performance, i.e., mower damage around bedlines, etc. *(Unit Price Line Item: Mulch)*

B. Trenching

Bedline edges shall be trenched and beveled at a depth of three (3) inches along bed areas that are bordered by sidewalks, curbs, and annual bed areas. All beds bordered by turf shall be defined and only have areas growing into the beds removed. A three (3)-inch deep trench along turf bedlines are not required. All tree wells located in turf areas shall have root balls raked smooth, and shall be trenched and beveled at a depth of three (3) inches. *(Unit Price Line Item: Mulch)*

VII. GENERAL SITE MAINTENANCE: TRASH, WEED CONTROL AND DEBRIS DISPOSAL

A. Cleanup Procedures

Weekly

As a part of each weekly maintenance service, a general cleanup program will occur. The cleanup program shall involve a policing of all maintained areas for the removal of paper, cans, bottles, sticks, cigarette butts, leaves, and other debris. Also a complete sweeping or blowing, by mechanical means, of the entire roadways, curbs, gutters, drains, and sidewalk areas will be performed. This will encompass complete removal of weeds at curbs and pavement lines, and other trash that has settled in these areas. Parking lot areas will be kept clean within 15 feet of curbs and planted areas. *(Unit Price Line Item: Weekly Debris Disposal)*

B. Road Kill

Contractor shall be responsible for removal and proper disposal of any animal carcass Monday through Friday. *(Unit Price Line Item: Daily Debris Disposal)*

C. Park Trash Containers

Contractor shall be responsible for emptying and replacing trash liners of all trash containers every fourth day or when container is 85% full or twice a week Monday through Friday. *(Unit Price Line Item: Weekly Debris Disposal)*

D. Weed Control

All parking lot areas, curb, gutters, pavers, driveways, parkways, paths and bike paths shall be maintained weed free. *(Unit Price Line Item: Bed Weed Control)*

E. Disposal of Debris

All debris shall be disposed of off site. Owner shall furnish area for Contractor dumpster storage. *(Unit Price Line Item: Weekly Debris Disposal)*

F. Severe Weather Cleanup

In the event of a natural disaster, such as a hurricane or tornado, the Contractor shall not be responsible for any cleanup operation outside of the agreed maintenance contract. If Owner elects, they may request that the Contractor utilize dedicated man-hours for the purpose of severe weather cleanup. *(Unit Price Line Item: Weekly Debris Disposal)*

G. Typical Weather Cleanup

Contractor shall be responsible for debris cleanup deposited by typical weather conditions. *(Unit Price Line Item: Weekly Debris Disposal)*

VIII. LEAF REMOVAL**A. Leaf Collection**

Fallen leaves in all areas shall be collected no less than four (4) times per year and removed from property. This is to be done as requested by the Consultant, the Owner, District Manager and/or Community Administrator from the beginning of November through February, or until leaf disbursement ceases.

On a weekly basis, the Contractor will collect leaves from focal areas, bed, and turf areas to prevent heavy build-up and cause damage to plant material by smothering. *(Unit Price Line Item: Weekly Debris Disposal)*

B. Disposal of Debris

All debris shall be disposed of off site. *(Unit Price Line Item: Weekly Debris Disposal)*

IX. NATURAL AREA MAINTENANCE

- A.** All mulched wooded natural areas should be kept free of limbs and weeds. Natural leaf drop will not have to be removed. These areas can also be used for leaf deposit if Owner, District Manager and/or Community Manager's permission is obtained.
- B.** Contractor shall be responsible for removal of any dead trees less than two (2) inches in caliber in all maintained areas.
- C.** Contractor shall be responsible for maintaining a three-foot (3-foot) buffer between any natural vegetation growth and formal maintained areas. *(Unit Price Line Item: Weekly Debris Disposal)*

X. PLANT MATERIAL DISPOSAL**A. Removal**

Dead plant material, not requiring general tree surgeon practices for removal shall be removed and disposed of immediately by the Contractor. *(Unit Price Line Item: Debris Disposal)*

B. Replacement

Contractor shall contact and advise the District Manager and/or Community Administrator, in writing, of possible replacements. Plant replacement necessitated by negligence of the Contractor shall be the sole responsibility of the Contractor.

XI. IRRIGATION SYSTEM

Contractor agrees to monitor, adjust and manage all automatic irrigation systems as to proper frequency, duration, and operation of supplemental watering. Contractor shall be responsible for performing minor adjustments and services such as: flow control, radius adjustment, nozzle cleaning, sprinkler height, and level adjustment. Contractor will notify Owner of malfunction or damage to the system's integrity. The cost of each repair will be billed by the provider and paid directly by the Owner. Should it be determined that damage is cause of negligence by the Contractor, the Contractor shall pay the cost of such repair. Cost may be paid directly by Contractor or deducted by Owner from payments due to the Contractor.

Contractor shall be responsible for performing a complete irrigation evaluation at Commencement of Contract or as needed. Contractor shall be required to furnish Owner and Consultant with a summary of each clock and zone operation. Contractor shall furnish recommendations for repair and improvements to the systems with an itemized cost for proposed work. Irrigation clocks shall have each zone identified within 30 days of Commencement of Contract. *(Unit Price Line Item: Irrigation Management).*

XII. LANDSCAPE MAINTENANCE FERTILIZATION, WEED AND INSECT CONTROL SPECIFICATION SHEET

- A.** All pesticides, insecticides, fertilizers, and any other products must be used in strict compliance with label and instructions. Applications must comply with all state and federal regulations. The specifications are intended to be consistent with current label instructions. In the event the specifications conflict with instructions on the pesticide label, the label instructions shall govern. MSDS (Material Safety Data Sheets) forms shall be placed in visible locations prior to spray applications.
- B.** Contractor will be responsible for applying chemicals and fertilizers. The following rates are general guidelines and are to be used as such. Contractor is totally responsible for furnishing the Owner with healthy, vigorous plant material throughout the term of the contract.
- C.** Chemical forms may vary with weather conditions.
- D.** Contractor will be responsible for controlling any insect, disease, or nutrient problems that may occur during the year.
- E.** Contractor will be responsible for taking general and micronutrient tests of turf and shrub bed areas. The Owner, District Manager and/or Community Administrator and Consultant should receive copies of test results and a list of actions to be taken by Contractor to correct all problems identified by the report within 45 days of the execution of the contract.
- F.** Contractor will be responsible for making any extra visits necessary during the year to correct any problems which may occur during the duration of the contract.
- G.** Contractor will be responsible for applications of any other nutrients that should be applied to maintain a balanced soil.
- H.** Contractor will take full responsibility for replacing any plant material that is damaged by improper application or lack of timely application of nutrients that are necessary to maintain healthy plant material.

XII. SEASONAL COLORBED AMENDMENTS CHART

AMENDMENTS	DEPTH	RATE
I. NEW BEDS:		
Erth Food/Mushroom Compost	12" – 24"	50#/50 sf.
Michigan Peat*	18" – 24"	124#/50 sf.
River Sand**	18" – 24"	125#/50 sf.
Fertilizer	6"	See Label
Lime	6"	As per soil test
Fungicide i.e. Banrot	6"	See Label
II. ESTABLISHED BEDS		
Erth Food/Mushroom Compost	12" – 24"	25#/50 sf.
Michigan Peat*	18" – 24"	50#/50 sf.
River Sand**	18" – 24"	25#/50 sf.
Fertilizer	6"	As per soil test
Lime	6"	As per soil test
Fungicide	6"	As per soil test

*For beds which consistently dry out too quickly.

**For beds which consistently exhibit drainage problems.

ARTICLE FOUR – PAYMENT

Payments by Owner to Contractor for the Work performed pursuant to this Service Agreement shall be based on the dollar amounts described in Categories A and B from the Summary Bid Form comprise the Base Payment amount which is paid monthly and described in 4.2 and 4.3.

Category A - Landscape Maintenance Total	\$ <u>171,105.00</u>
Category B - Seasonal Color/Perennial Maintenance Total	\$ <u>11,000.00</u>
1ST YEAR TOTAL CONTRACT PRICE	\$ <u>182,105.00</u>
 2nd YEAR TOTAL CONTRACT PRICE	 \$ <u>186,400.00</u>
 3rd YEAR TOTAL CONTRACT PRICE	 \$ <u>190,800.00</u>
 4th YEAR TOTAL CONTRACT PRICE	 \$ <u>194,400.00</u>

4.1 Payment for Landscape Maintenance (Category A) and Seasonal Color/Perennial Maintenance (Category B) from the Summary Bid Form (see Service Agreement – Exhibit “B”), will be based on 12 equal monthly payments.

4.2 Contractor shall submit to the District Manager and Community Administrator an invoice based upon the unit price schedule for Categories A and B from the Summary Bid Form (Exhibit “B”) and a detailed statement of all services rendered to the Owner by the Contractor in the preceding month. Within 30 days of receipt of said invoice and statement, the Owner shall remit to the Contractor seventy-five percent (75%) of the "Base Payment", or \$11,381.56, hereinafter referred to as the "Base Payment Fixed Amount".

4.3 In addition to the Base Payment Fixed Amount of Categories A, and B from the Summary Bid Form, the Contractor may also be entitled to receive a monthly *Performance Payment*TM of twenty-five percent (25%), or \$ 3,793.86, hereinafter referred to as the *Performance Payment*TM. The amount of a *Performance Payment*TM, if any, shall be determined as follows: The Consultant, the District Manager and/or Community Administrator on behalf of the Owner, and the Contractor shall conduct an inspection of the Work once per month, and the Consultant shall prepare a Landscape Maintenance Inspection Grade Sheet (see Service Agreement – Exhibit “C”) based on each inspection. Based upon the *Performance Payment*TM percentage (described in Article 8.4 "Grade Evaluation/Scoring") for a month, the Contractor may be entitled to a *Performance Payment*TM for said month based on the following table:

SCORE	<i>Performance Payment</i> TM
87% and ABOVE	100%
86% and BELOW	0%

4.4 Any *Performance Payment*TM due for a month shall be paid concurrent with the Base Payment for said month. The Consultant will be responsible for scheduling the monthly

inspections. The Consultant must be given at least 14 days notice to reschedule. All inspections will proceed as scheduled with or without the attendance of the Contractor.

- 4.5 *Performance Payment*TM is void unless the Consultant performs the Monthly Landscape Maintenance Inspection. If Consultant does not perform the monthly landscape maintenance inspection, the Contractor will be entitled to the full compensation for that month.
- 4.6 Payment for Seasonal Color/Perennial Installation and Mulching, Categories C and D from the Proposal Forms, will be invoiced as the work is completed and approved by Consultant and/or District Manager and/or Community Administrator, on behalf of Owner.

ARTICLE FIVE – TERMINATION/NON RENEWAL

- 5.1 Owner may terminate this Service Agreement with 30 days’ written notice, at any time prior to the expiration of any term, with or without cause, at Owner’s sole and absolute discretion. The written notice must be transmitted to the Contractor by Certified Mail or hand delivery. The 30-day notice shall commence on the day of actual receipt of said written notice by Contractor.
- 5.2 Contractor may elect not to renew the Service Agreement for an additional one (1) year term, by giving written notice of Contractor’s intent not to renew at least 60 days prior to the expiration of the then current term. The 60-day written notice must be transmitted to the District Manager and the Community Administrator via Certified Mail or hand delivery.
- 5.3 The table below is to be used in determining the actual dollar amounts owed to either the Owner or Contractor in the event the Service Agreement is terminated before the end of a 12-month period (assuming a leveled billing system). The percentages apply only to Categories A and B from the Summary Bid Form (Exhibit “B”) and are representative of the dollar amount of the actual Work performed.

To determine this dollar amount, add each month's percentage between the Service Agreement start date and termination date. Multiply this percentage by the A and B total to determine the amount of actual work done. The difference between this total, compared to the amount actually paid $[1/12 \times (A+B)]$, is the amount owed to either the Owner or the Contractor.

Mth	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
%	4	4	10	10	10	10	10	10	10	10	8	4

Example:

Category A plus Category B from the Service Agreement Summary Bid Form is \$12,000.00. The Service Agreement start date is January 1. The termination date is July 31. The total of the percentages = 58%. $58\% \times \$12,000 = \$6,960.00$, which represents the actual Work done. The actual amount paid was $\$1,000.00/\text{month} \times 7 \text{ months} = \$7,000.00$.

Because the actual amount of work done is less than the actual amount paid, the Contractor owes the Owner \$40.00.

ARTICLE SIX – SCHEDULING

6.1 Timing

Scheduling of maintenance may be determined by the Owner. The District Manager and Community Administrator shall be contacted at least 48 hours ahead of time when services cannot be performed by the Contractor on schedule and an alternate time shall be scheduled.

Owner and/or District Manager and/or Community Administrator may at any time request alterations to the general maintenance service provided that the Contractor may accomplish the request without incurring additional expense for equipment, materials or labor.

ARTICLE SEVEN – BILLING/ADDITIONAL WORK REQUEST

7.1 Billing

It is the Contractor's responsibility to inspect and manage the need for the specified items and the frequency of the specified items in Exhibit "B". It is also the responsibility of the Contractor to notify the Consultant, District Manager and Community Administrator (see Article 4.2) of items performed to ensure they do not exceed the frequencies specified on the Category A and B (Maintenance Itemized Bid Forms – Exhibit "B"). If the Contractor does not perform any item listed in Exhibit "B", the unit price associated with that item can be deducted from that month's payment.

Labor unit prices including a per supervised man-hour cost and a per labor hour cost shall be provided for any proposed Contractor work outside the Service Agreement scope that the Owner, District Manager and/or Community Administrator requests. Any such work must be approved in writing by the Owner, District Manager and/or Community Administrator before it is begun by the Contractor.

When any extra work (hereinafter "Additional Work"), in addition to the Work required under the Service Agreement, is performed by Contractor, and Owner and/or District Manager and/or Community Administrator deems such work entitles compensation beyond the monthly price of maintenance, the Contractor will complete an additional Work Request showing:

- a. The number of workmen, their title, and the number of man-hours required to perform the Additional Work.
- b. A brief description of the nature of the Additional Work, a list of materials used, along with an estimate of total cost to complete the Additional Work.

ARTICLE EIGHT – LANDSCAPE MAINTENANCE INSPECTIONS

8.1 Weekly Inspections

Contractor is responsible for a weekly inspection of the Site and for the performance of all items required and referred to in these specifications.

8.2 Weekly Maintenance Worksheet

Contractor is also responsible for notifying the Owner, District Manager, Community Administrator and the Consultant through the Weekly Maintenance Worksheet (Exhibit “D”) of any problems. This worksheet must be delivered to the District Manager’s and/or Community Manager’s designated representative on the day of the maintenance visit and copies must be sent to the Consultant on a weekly basis. These forms are very important in protecting both the Owner and Contractor when discrepancies occur. The Contractor may use its own formatted worksheet form upon approval of the District Manager, Community Administrator and Consultant. Any items not called to the attention of the Owner, the District Manager, the Community Administrator and Consultant that result in any damage to the Site will become the liability and responsibility of the Contractor.

8.3 Monthly Landscape Maintenance Inspection

District Manager and/or Community Administrator, on behalf of Owner, and/or Consultant will perform a monthly Site inspection with the Contractor. At that time, the Consultant will compile a list of landscape related items that should be performed before the next Site inspection. The Consultant will be responsible for scheduling the monthly inspections. The Consultant must have no less than a 14-day notice from the Contractor if there is a need to reschedule. All scheduled inspections will proceed with or without the attendance of the Contractor.

8.4 Grade Evaluation/Scoring

Consultant will be responsible for the graded evaluation of the Site. The final grade evaluation will be determined by the timely and quality execution of the Contractor's landscape maintenance functions. The Contractor's monthly *Performance Payment*TM will be determined by the final score, based on the form labeled Sample Landscape Maintenance Inspection Grade sheet (Exhibit “C”). Each item listed on the Inspection Form has a specific amount of points from which deductions may be made for the improper execution of each landscape-related task. Items are not scored if the work is being performed to industry standards.

ARTICLE NINE – COMPLIANCE WITH LAWS

Contractor shall, at its own expense, obtain all necessary permits and licenses required by any federal, state, county or local codes, laws, ordinances and regulations. Contractor will comply with all applicable state, federal, county and local laws, orders and judicial decisions, including, but not limited to matters regarding occupational health and safety.

ARTICLE TEN – MISCELLANEOUS

This Service Agreement, together with all Exhibits and the Request for Proposal which is hereby incorporated by reference, shall supersede any and all agreements, both oral and written, between the Parties with respect to the rendering of services by the Contractor for the Owner.

The invalidity in whole or in part of any provision of this Service Agreement shall not affect the validity of any other provision.

The rights and remedies of the Parties shall be cumulative and in addition to any other rights and remedies provided by law or equity. A waiver of a breach of any provision hereof shall not constitute a waiver of any other breach. This Service Agreement shall be governed and construed in accordance with the laws of the State of Florida.

No subsequent agreement concerning the service provided shall be effective unless made in writing and executed by authorized representatives of the Parties.

Notices shall be in writing, effective upon receipt, if mailed or faxed to:

Owner and

District Manager C/O: Company Name Inframark Management Services
 Street Address 2654 Cypress Ridge Blvd., Suite 101
 City, State Wesley Chapel, Florida 33544
 ATTN.: Mr. Mark Vega
 Tel.: (813) 991-1116
 Fax: _____
 Email: mark.vega@inframark.com

Contractor:

Company Name Landscape Maintenance Professionals, Inc.
 Street Address 13050 US 92 East
 City, State Dover, FL 33527
 ATTN.: Scott A. Carlson
 Tel.: 813-757-6500
 Fax: 813-757-6501
 Email: scott.carlson@lmppro.com

The Exhibits and Schedules attached to this Service Agreement and made a part hereof are:

Exhibit "A" Service Description and Specifications
 Exhibit "B" Summary and Itemized Bid Forms
 Exhibit "C" Landscape Maintenance Inspection Gradesheet
 Exhibit "D" Weekly Maintenance Worksheet
 Exhibit "E" Legal Description of Owner Boundaries
 Exhibit "F" Irrigation Controllers
 Exhibit "G" Site Maps

EXHIBIT "B"

SUMMARY BID FORM

**Exterior Landscape Maintenance
HERITAGE ISLES COMMUNITY DEVELOPMENT DISTRICT
TAMPA, FL**

This Summary Bid Form totals the Itemized Bid Forms for Categories A, B, C and D.

A. Landscape Maintenance	\$171,105.00
B. Seasonal Color / Perennial Maintenance Total	\$11,000.00
FIRST YEAR TOTAL BID PRICE (2024-2025)	\$182,105.00
SECOND YEAR TOTAL BID PRICE (2025-2026)	\$186,400.00
THIRD YEAR TOTAL BID PRICE (2026-2027)	\$190,800.00
FOURTH YEAR TOTAL BID PRICE (2027-2028)	\$194,400.00

Owner may purchase materials tax exempt; however, bid amounts must include and identify sales tax.

Contractor Name LANDSCAPE MAINTENANCE PROFESSIONALS, INC.

Contractor Address P.O. BOX 267 SEFENER, FLORIDA 33583

Contractor Signature Scott A. Carlson *Scott A. Carlson*

Title Chief Operating Officer

Telephone Number (813) 757-6500

Date April 8, 2024

WORK SCHEDULE

Work under this Contract is to begin at the execution of the Contract, and run concurrent thereof for the period of three (4) years.

ADDENDA

Contractor acknowledges receipt of the following Addenda, which are included in our Proposal.

ADDENDUM	DATED:
ADDENDUM #	DATED:

UNIT PRICES

We acknowledge receipt of the following Unit Prices which are included in our Proposal.

UNIT PRICE #	DATED:
UNIT PRICE #	DATED:

**EXHIBIT "B" (CONTINUED)
HERITAGE ISLES COMMUNITY DEVELOPMENT DISTRICT
CATEGORY A
LANDSCAPE MAINTENANCE ITEMIZED BID FORM**

FUNCTION	FREQUENCY (PER YEAR)
St. Augustine Mow	42
Edge (Bedlines)	21
Edge (Hardlines)	21
Monofilament Trim	42
Bahia Mow (35 Primary & 21 Ponds)	35/21
Edge (Bedlines)	17
Edge (Hardlines)	18
Monofilament Trim	35/21
St Augustine Turf Fertilization	6
Bahia Turf Fertilization	0
Turf Weed Control	52
Bed Weed Control	52
Shrub Insect/Disease Control	52
Shrub/Groundcover Pruning	12
Tree Pruning	12
Tree Fertilization	2
Palm Fertilization	4
Debris Disposal	52

A. FIRST YEAR LANDSCAPE MAINTENANCE TOTAL \$ 171,105.00

Owner may purchase materials tax exempt, however bid amounts must include and identify sales tax.

Scott A. Carlson	Landscape Maintenance Professionals, Inc.	April 8, 2024
Contractor Signature	Company Name	Date

**EXHIBIT "B" (CONTINUED)
HERITAGE ISLES COMMUNITY DEVELOPMENT DISTRICT**

CATEGORY B

SEASONAL COLOR/PERENNIAL MAINTENANCE ITEMIZED BID FORM

SEASONAL COLOR MAINTENANCE	FREQUENCY (PER YEAR)	UNIT PRICE	TOTAL
Deadheading	24	\$87.50	\$2,100.00
Pruning	12	\$55.00	\$660.00
Insect/Disease Control	20	\$27.50	\$550.00
Watering	As needed	\$27.50	\$275.00
Fertilization	12	\$125.00	\$1,500.00

Seasonal Color Maintenance Subtotal **\$5,500.00**

PERENNIAL MAINTENANCE	FREQUENCY (PER YEAR)	UNIT PRICE	TOTAL
Deadheading	32	\$100.00	\$3,200.00
Cut Back	1	\$62.50	\$62.50
Insect/Disease Control	52	\$30.00	\$1,560.00
Fertilization	2	\$175.00	\$350.00
Mulching	1	\$350.00	\$350.00

Perennial Maintenance Subtotal **\$ 5,500.00**

CATEGORY B. FIRST YEAR SEASONAL COLOR /PERENNIAL MAINTENANCE TOTAL **\$ 11,000.00**

Owner may purchase materials tax exempt, however bid amounts must include and identify sales tax.

Scott A. Carlson	Landscape Maintenance Professionals, Inc.	April 8, 2024
Contractor Signature	Company Name	Date

EXHIBIT "B" (CONTINUED)
HERITAGE ISLES COMMUNITY DEVELOPMENT DISTRICT
SUPPLEMENTAL PRICING FORM

1. Pinebark mini-nuggets -(cost/yard, spread on site) Qty. 375 CubicYards	\$65.00
2. 4" Annual Flowers with anticipated 4x per year with quantity of 1,600	\$2.75
3. Grade A pinestraw (cost/bale, spread on site)	\$9.00
4. St. Augustine sod laid, non-site ready (cost/square foot)	\$1.75
5. Palm pruning as described in the Service Description and Specifications – Exhibit "A" – yearly cost.	\$9,000.00
6. Additional Labor with truck and hand tools (cost/man hour)	\$35.00
7. Additional labor with truck and small power equipment (e.g., edger, blower, etc.) (cost/man hour)	\$35.00
8. Additional labor with truck and light power equipment (e.g., 36" and 52" walk mower) (cost/man hour)	\$35.00
9. Additional labor with truck and heavy power equipment: a. 72" bush hog with operator (cost/man hour) b. 600 gallon minimum watering truck with operator (cost/man hour)	a. \$45.00 b. \$60.00
10. Cost per hour: a. General Laborer b. Supervisor and truck c. Irrigation Technician with truck d. General repair and maintenance person that shall be required to perform these and other general maintenance task, e.g., replacement of light bulbs, pressure washing, general painting of signs and hardware. Price should include individual having transportation and supplying all tools and equipment needed to perform these tasks.	a.\$35.00 b.\$45.00 c.\$65.00 d.\$35.00

The prices above shall be commensurate with the contract term.

Owner may purchase materials tax exempt, however bid amounts must include and identify sales tax.

Scott A. Carlson	Landscape Maintenance Professionals, Inc.	April 8, 2024
Contractor Signature	Company Name	Date

EXHIBIT "C"
HERITAGE ISLES COMMUNITY DEVELOPMENT DISTRICT
MONTHLY LANDSCAPE MAINTENANCE INSPECTION GRADE SHEET

A. LANDSCAPE MAINTENANCE	VALUE	DEDUCTION	REASON FOR DEDUCTION
TURF	5		
TURF FERTILITY	15		
TURF EDGING	5		
WEED CONTROL – TURF AREAS	10		
TURF INSECT/DISEASE CONTROL	10		
PLANT FERTILITY	5		
WEED CONTROL – BED AREAS	10		
PLANT INSECT/DISEASE CONTROL	10		
PRUNING	10		
CLEANLINESS	10		
MULCHING	5		
WATER/IRRIGATION MANAGEMENT	15		
CARRYOVERS	5		

B. SEASONAL COLOR/PERENNIAL MAINTENANCE	VALUE	DEDUCTION	REASON FOR DEDUCTION
VIGOR/APPEARANCE	10		
INSECT/DISEASE CONTROL	10		
DEADHEADING/PRUNING	10		
MAXIMUM VALUE	145		



Date _____ Score: _____ *Performance Payment*TM % _____

Contractor Signature: _____

Inspector Signature: _____

Property Representative Signature: _____

EXHIBIT "D"
HERITAGE ISLES COMMUNITY DEVELOPMENT DISTRICT
WEEKLY MAINTENANCE WORKSHEET

- 1) Date of maintenance visit: _____
- 2) Supervisor: _____
- 3) Watering man-hours: _____
- 4) Listing of problems and locations:
 - a) Insect and plants: _____

 - b) Disease and plants: _____

 - c) Nutrient problems and plants _____

 - d) Dry plants: _____

 - e) Wet plants: _____

 - f) Amount of mulch applied: _____
 - g) Amount of mulch needed or applied over designated amount: _____
 - h) Dead plants removed: _____

 - i) Tree service work needed: _____

 - j) Irrigation damage and repairs: _____

- 5) Extra work performed:
 - a) Number of men: _____
 - b) Their title(s): _____
 - c) Hours per man: _____
 - d) Description of work performed: _____

General Notes:

Please list any items the District Manager and/or Community Administrator and/or Consultant need to know or any extra work that is to be performed outside of the grounds maintenance contract scope. Also, give an estimate of time to perform the work: _____

EXHIBIT "E"
HERITAGE ISLES COMMUNITY DEVELOPMENT DISTRICT
BOUNDARY DESCRIPTIONS OF AREAS TO BE MAINTAINED

(Information to be furnished by Owner.)

EXHIBIT "F"

**HERITAGE ISLES COMMUNITY DEVELOPMENT DISTRICT
IRRIGATION CONTROLLERS**

(Information to be furnished by Owner.)

EXHIBIT "G"

HERITAGE ISLES COMMUNITY DEVELOPMENT DISTRICT

SITE MAP

(To be furnished by Owner)

HERITAGE ISLES
Community Development District

Annual Operating Budget

Fiscal Year 2025

Preliminary Budget

Prepared by:



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Heritage Isles
Community Development District

Budget Overview
Fiscal Year 2025

Summary of Revenues, Expenditures and Changes in Fund Balances
Fiscal Year 2025 Budget

ACCOUNT DESCRIPTION	ACTUAL	ADOPTED	ACTUAL	PROJECTED	TOTAL	ANNUAL
	FY 2023	BUDGET FY 2024	THRU 1/31/2024	February- 9/30/2024	PROJECTED FY 2024	BUDGET FY 2025
REVENUES						
Interest - Investments	\$ 77,044	\$ 2,000	\$ 22,011	\$ -	\$ 22,011	\$ 2,000
Misc. Service Revenue	-	-	20,153	-	20,153	-
Interest - Tax Collector	2,093	-	2,093	-	2,093	-
Special Assmnts- Tax Collector	1,139,560	1,139,559	1,060,566	78,993	1,139,559	1,139,559
Special Assmnts- Discounts	(42,532)	(45,582)	(42,270)	(3,312)	(45,582)	(45,582)
Other Miscellaneous Revenues	2,528	-	-	-	-	-
TOTAL REVENUES	1,178,693	1,095,977	1,062,553	75,681	1,138,234	1,095,977
EXPENDITURES						
<i>Administrative</i>						
P/R-Board of Supervisors	11,664	24,000	6,600	-	-	24,000
Payroll-Processing Fee	318	764	-	764	764	764
Workers' Compensation	587	720	-	720	720	720
ProfServ-Engineering	9,837	10,000	-	10,000	10,000	7,500
ProfServ-Legal Services	24,559	75,826	4,207	71,619	75,826	75,826
ProfServ-Mgmt Consulting	61,295	61,908	20,636	41,272	61,908	61,908
ProfServ-Recording Secretary	-	1,125	510	615	1,125	1,125
ProfServ-Special Assessment	10,600	10,600	10,600	-	10,600	10,600
ProfServ-Web Site Maintenance	1,553	2,000	1,553	447	2,000	1,553
Accounting Services	3,513	-	5,204	-	5,204	-
Auditing Services	-	8,500	8,500	-	8,500	8,500
Postage and Freight	1,105	1,500	231	1,269	1,500	1,500
Insurance - General Liability	10,847	11,931	5,268	6,663	11,931	14,317
Printing and Binding	1	100	-	100	100	100
Legal Advertising	3,536	3,000	-	3,000	3,000	3,000
Miscellaneous Services	4,733	4,000	844	3,156	4,000	-
Misc-Assessment Collection Cost	13,251	22,791	20,366	2,425	22,791	22,791
Annual District Filing Fee	175	175	175	-	175	175
Total Administrative	157,574	238,940	84,694	142,050	220,144	234,379
<i>Field</i>						
Contracts-Landscape	168,095	168,950	52,425	116,525	168,950	182,105
Contracts-Landscape Consultant	12,960	12,960	4,320	8,640	12,960	12,960
Contracts-Aquatic Control	14,898	10,890	3,630	7,260	10,890	10,890
Communication - Telephone	708	960	-	960	960	960
Utility - General	197,446	196,000	19,952	176,048	196,000	196,000
R&M-General	1,408	15,000	15,243	-	15,243	15,000
R&M-Irrigation	9,349	11,000	6,169	4,831	11,000	11,000
R&M-Landscape Renovations	30,109	50,000	37,682	12,318	50,000	9,704
R&M-Mulch	23,450	19,250	-	19,250	19,250	19,250
R&M-Ponds	-	28,000	-	28,000	28,000	28,000

Summary of Revenues, Expenditures and Changes in Fund Balances
Fiscal Year 2025 Budget

ACCOUNT DESCRIPTION	ACTUAL	ADOPTED	ACTUAL	PROJECTED	TOTAL	ANNUAL
	FY 2023	BUDGET FY 2024	THRU 1/31/2024	February- 9/30/2024	PROJECTED FY 2024	BUDGET FY 2025
R&M-Emergency & Disaster Relief	1,190	-	-	-	-	-
R&M-Sod	-	5,000	-	5,000	5,000	5,000
Holiday Decoration	25,925	15,000	24,900	-	24,900	15,000
Reserve - Other	-	200,000	-	200,000	200,000	200,000
Total Field	485,814	739,607	165,321	584,429	749,750	712,466
Gatehouse						
Contracts-Guard Services	149,250	125,748	42,604	83,144	125,748	126,948
R&M-Buildings	-	-	8,240	-	8,240	-
Internet Services	2,048	2,184	728	1,456	2,184	2,184
Total Gatehouse	250,487	147,932	51,572	104,600	156,172	149,132
Operation & Maintenance						
Contracts-Landscape	-	-	3,438	-	3,438	-
R&M-General	-	-	10,960	-	10,960	-
R&M-Pest Control	-	-	4,399	-	4,399	-
R&M-Trees and Trimming	10,185	-	-	-	-	-
Misc-Contingency	129	-	-	-	-	-
Total Operation & Maintenance	10,314	-	18,797	-	18,797	-
TOTAL EXPENDITURES	904,189	1,126,479	320,384	831,079	1,144,863	1,095,977
Excess (deficiency) of revenues						
Over (under) expenditures	274,504	(30,502)	742,169	(755,398)	(6,629)	-
OTHER FINANCING SOURCES (USES)						
Contribution to (Use of) Fund Balance	-	(30,502)	-	-	-	-
TOTAL OTHER SOURCES (USES)	-	(30,502)	-	-	-	-
Net change in fund balance	274,504	(30,502)	742,169	(755,398)	(6,629)	-
FUND BALANCE, BEGINNING	2,614,931	2,889,435	2,889,435	-	2,889,435	2,882,806
FUND BALANCE, ENDING	\$ 2,889,435	\$ 2,858,933	\$ 3,631,604	\$ (755,398)	\$ 2,882,806	\$ 2,882,806

HERITAGE ISLES

Community Development District

General Fund

Exhibit "A"
Allocation of Fund Balances

AVAILABLE FUNDS

	<u>Amount</u>
Beginning Fund Balance - Fiscal Year 2025	\$ 2,882,806
Net Change in Fund Balance - Fiscal Year 2025	-
Reserves - Fiscal Year 2025 Additions	200,000
Total Funds Available (Estimated) - 9/30/2025	3,082,806

ALLOCATION OF AVAILABLE FUNDS

Nonspendable Fund Balance

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

Assigned Fund Balance

Operating Reserve - First Quarter Operating Capital		230,566 ⁽¹⁾
Reserves - Other (Prior Year)	610,500 ⁽²⁾	
Reserves - Other FY 2024	200,000 ⁽³⁾	
Reserves - Other FY 2025	<u>200,000 ⁽⁴⁾</u>	1,010,500
	Subtotal	<u>1,241,066</u>

Total Allocation of Available Funds	1,259,991
--	------------------

Total Unassigned (undesignated) Cash	\$ <u>1,822,815</u>
---	----------------------------

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 2025

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.

HERITAGE ISLES

Community Development District

*General Fund***Budget Narrative**
Fiscal Year 2025**EXPENDITURES****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.

HERITAGE ISLES

Community Development District

*General Fund***Budget Narrative**
Fiscal Year 2025**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.

HERITAGE ISLES

Community Development District

General Fund

Budget Narrative
Fiscal Year 2025

EXPENDITURES

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 2nd gates.

HERITAGE ISLES

Community Development District

Special Revenue Fund

Summary of Revenues, Expenditures and Changes in Fund Balances Fiscal Year 2025 Budget

ACCOUNT DESCRIPTION	ACTUAL	ADOPTED	ACTUAL	PROJECTED	TOTAL	ANNUAL
	FY 2023	BUDGET FY 2024	THRU 01/31/24	February- 9/30/2024	PROJECTED FY 2024	BUDGET FY 2025
REVENUES						
Special Assmnts- Tax Collector	\$ 974,101	\$ 974,100	\$ 906,577	\$ 67,523	\$ 974,100	974,100
Special Assmnts- Discounts	(36,356)	(38,964)	(36,132)	(2,832)	(38,964)	(38,964)
Other Miscellaneous Revenues	150	150	-	150	150	150
Gate Bar Code/Remotes	1,920	2,000	100	1,900	2,000	2,000
Pavilion Rental	8,775	5,000	4,000	1,000	5,000	5,000
Amenities Revenue	17,841	15,000	8,546	6,454	15,000	15,000
TOTAL REVENUES	966,431	957,286	883,091	74,195	957,286	957,286
EXPENDITURES						
<i>Administrative</i>						
ProfServ-Legal Services	-	4,000	-	4,000	4,000	4,000
ProfServ-Mgmt Consulting	-	6,185	5,159	1,026	6,185	6,185
Accounting Services	18,030	19,866	3,311	16,555	19,866	19,866
Communication - Telephone	16,673	16,044	6,171	9,873	16,044	16,044
Lease - Copier	2,500	2,336	907	1,429	2,336	2,336
Insurance - General Liability	28,384	31,222	11,317	19,905	31,222	31,222
Misc-Licenses & Permits	120	120	66	54	120	120
Misc-Assessment Collection Cost	11,327	19,482	17,409	2,073	19,482	19,482
Office Supplies	1,126	1,000	529	471	1,000	1,000
Computer Expense	13,010	15,788	3,541	12,247	15,788	15,788
Total Administrative	91,170	116,043	48,410	67,633	116,043	116,043
<i>Maintenance</i>						
Cleaning Supplies	600	-	-	-	-	-
Total Maintenance	600	-	-	-	-	-
<i>Field</i>						
R&M-Irrigation	477	-	-	-	-	-
Total Field	477	-	-	-	-	-
<i>Operation & Maintenance</i>						
Payroll-Maintenance	33,756	45,000	11,051	33,949	45,000	45,000
Payroll-Office	23,739	60,000	13,496	46,504	60,000	60,000
Payroll-Benefits	5,800	16,000	648	15,352	16,000	16,000
Payroll-Pool Monitors	231,227	215,000	67,098	147,902	215,000	215,000
Payroll-Processing Fee	12,776	11,580	5,566	6,014	11,580	11,580
Workers' Compensation	4,501	9,600	1,214	8,386	9,600	9,600
ProfServ-Field Management	72,659	95,000	20,545	74,455	95,000	95,000
Contracts-Pools	44,903	50,880	16,000	34,880	50,880	50,880
Contracts-Air Conditioning	5,000	5,000	-	5,000	5,000	5,000
Contracts-Security Alarms	940	940	-	940	940	940
Utility - General	86,476	82,500	30,686	51,814	82,500	82,500
Utility - Refuse Removal	7,141	6,300	2,246	4,054	6,300	6,300

HERITAGE ISLES

Community Development District

Special Revenue Fund

Summary of Revenues, Expenditures and Changes in Fund Balances
Fiscal Year 2025 Budget

ACCOUNT DESCRIPTION	ACTUAL	ADOPTED	ACTUAL	PROJECTED	TOTAL	ANNUAL
	FY 2023	BUDGET FY 2024	THRU 01/31/24	February- 9/30/2024	PROJECTED FY 2024	BUDGET FY 2025
R&M-General	85,117	65,000	46,203	18,797	65,000	65,000
R&M-Court Maintenance	388	27,000	-	27,000	27,000	27,000
R&M-Pest Control	2,317	2,528	1,103	1,425	2,528	2,528
R&M-Pools	39,598	25,000	14,916	10,084	25,000	25,000
R&M-Fitness Equipment	4,997	13,000	11,489	1,511	13,000	13,000
R&M-Lights	32,785	8,700	5,207	3,493	8,700	8,700
R&M-Emergency & Disaster Relief	225	-	-	-	-	-
Advertising	-	5,000	-	5,000	5,000	5,000
Miscellaneous Services	-	2,200	-	2,200	2,200	2,200
Misc-Access Cards	1,805	2,000	-	2,000	2,000	2,000
Holiday Decoration	2,258	900	71	829	900	900
Misc-Rec Center Equipment	3,451	4,000	480	3,520	4,000	4,000
Special Events	29,116	4,647	3,025	1,622	4,647	4,647
Misc-Licenses & Permits	2,082	2,261	120	2,141	2,261	2,261
Safety Equipment	-	1,000	-	1,000	1,000	1,000
Cleaning Supplies	27,119	17,000	8,464	8,536	17,000	17,000
Op Supplies - Uniforms	2,514	1,000	-	1,000	1,000	1,000
Total Operation & Maintenance	762,690	779,036	259,628	519,408	779,036	779,036
TOTAL EXPENDITURES	854,937	895,079	308,038	587,041	895,079	895,079
Excess (deficiency) of revenues						
Over (under) expenditures	111,494	62,207	575,053	(512,846)	62,207	62,207
Net change in fund balance	111,494	-	575,053	(512,846)	62,207	-
FUND BALANCE, BEGINNING	1,536,172	1,647,666	1,647,666	-	1,647,666	1,709,873
FUND BALANCE, ENDING	\$ 1,647,666	\$ 1,647,666	\$ 2,222,719	\$ (512,846)	\$ 1,709,873	\$ 1,709,873

HERITAGE ISLES

Community Development District

Special Revenue Fund

Exhibit "B"
Allocation of Fund Balances

FinanceRox!

	<u>Amount</u>
Beginning Fund Balance - Fiscal Year 2025	\$ 1,709,873
Net Change in Fund Balance - Fiscal Year 2025	-
Reserves - Fiscal Year 2025 Additions	-
Total Funds Available (Estimated) - 9/30/2025	1,709,873

ALLOCATION OF AVAILABLE FUNDS

<i>Assigned Fund Balance</i>	
Operating Reserve - First Quarter Operating Capital	223,770 ⁽¹⁾
Total Allocation of Available Funds	223,770

Total Unassigned (undesignated) Fund Balance	\$ 1,486,103 ⁽²⁾
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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.

HERITAGE ISLES

Community Development District

*Special Revenue Fund***Budget Narrative**
Fiscal Year 2025**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.

HERITAGE ISLES

Community Development District

*Special Revenue Fund***Budget Narrative**
Fiscal Year 2025**EXPENDITURES****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 2025**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

Budget Narrative
Fiscal Year 2025

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.

HERITAGE ISLES

Community Development District

Enterprise- Golf Course Fund

Summary of Revenues, Expenses and Changes in Net Assets Fiscal Year 2025 Budget

ACCOUNT DESCRIPTION	ACTUAL	ADOPTED	ACTUAL	PROJECTED	TOTAL	ANNUAL
	FY 2023	BUDGET FY 2024	THRU 01/31/24	February- 9/30/2024	PROJECTED FY 2024	BUDGET FY 2025
OPERATING REVENUES						
Interest - Investments	\$ 54	\$ 36	\$ 15,369	\$ -	\$ 15,369	\$ 36
Green Fees	993,656	854,000	290,075	563,925	854,000	854,000
Cart Fees	556,919	600,000	197,182	402,818	600,000	600,000
Club Rentals	14,310	12,000	5,335	6,665	12,000	12,000
Range Balls	189,717	120,000	65,066	54,934	120,000	120,000
Golf Merchandise	145,407	80,000	47,416	32,584	80,000	80,000
Food	13,011	16,000	5,451	10,549	16,000	16,000
Tobacco	3,180	2,000	931	1,069	2,000	2,000
Special Events	-	5,000	-	5,000	5,000	5,000
Other Miscellaneous Revenues	39,237	6,000	71,181	-	71,181	6,000
Recreation Membership	169,962	75,000	104,936	-	104,936	75,000
TOTAL OPERATING REVENUES	2,125,453	1,770,036	802,942	1,077,544	1,880,486	1,770,036

OPERATING EXPENSES						
Payroll-Maintenance	\$ 15	\$ -	\$ -	-	-	-
Payroll-Benefits	423	9,000	6,847	2,153	9,000	9,000
Payroll-General Staff	389,965	420,000	132,922	287,078	420,000	420,000
Payroll-Processing Fee	12,778	11,676	5,567	6,109	11,676	11,676
Payroll Taxes	35,242	44,730	11,800	32,930	44,730	44,730
ProfServ-Dissemination Agent	-	500	-	500	500	500
ProfServ-Trustee Fees	-	2,600	-	2,600	2,600	2,600
Accounting Services	20,617	22,716	7,572	15,144	22,716	22,716
Communication - Telephone	3,065	3,060	692	2,368	3,060	3,060
Electricity - General	18,653	20,500	2,099	18,401	20,500	20,500
Utility - Refuse Removal	105	-	427	-	427	-
Lease - Carts	98,886	78,515	27,441	51,074	78,515	78,515
Lease - Ice Machines	2,463	1,500	2,706	-	2,706	1,500
Insurance - General Liability	14,741	16,216	7,801	8,415	16,216	16,216
R&M-General	940	1,500	580	920	1,500	1,500
R&M-Equipment	1,379	-	5,671	-	5,671	-
R&M-Golf Cart	3,736	1,000	819	181	1,000	1,000
Marketing	10,525	15,000	3,110	11,890	15,000	15,000
Misc-Bank Charges	2,189	1,200	222	978	1,200	1,200
Misc-Credit Card Fees	52,001	38,500	17,278	21,222	38,500	38,500
Office Supplies	728	2,000	-	2,000	2,000	2,000
Cleaning Supplies	851	1,250	1,946	-	1,946	1,250
Computer Expense	-	4,000	-	4,000	4,000	4,000
Op Supplies - Uniforms	2,852	500	-	500	500	500
Op Supplies - Hand tools	16	-	-	-	-	-
Supplies - Golf Operations	16,853	10,000	5,069	4,931	10,000	10,000
Supplies - Range	25,604	9,000	19,096	-	19,096	9,000
Supplies - Power Tools	-	-	2,509	-	2,509	-
Subscriptions and Memberships	1,604	2,720	367	2,353	2,720	2,720
Total Payroll-Maintenance	716,231	717,683	262,541	475,747	738,288	717,683

HERITAGE ISLES

Community Development District

Enterprise- Golf Course Fund

Summary of Revenues, Expenses and Changes in Net Assets Fiscal Year 2025 Budget

ACCOUNT DESCRIPTION	ACTUAL FY 2023	ADOPTED BUDGET FY 2024	ACTUAL	PROJECTED	TOTAL	ANNUAL
			THRU 01/31/24	February- 9/30/2024	PROJECTED FY 2024	BUDGET FY 2025
Maintenance						
Payroll-Benefits	814	3,700	2,558	1,142	3,700	3,700
Payroll-General Staff	442,293	425,500	131,488	294,012	425,500	425,500
Payroll-Pool Monitors	104	92	88	4	92	92
Payroll-Processing Fee	12,776	15,000	5,567	9,433	15,000	15,000
Payroll Taxes	33,312	45,316	11,847	33,469	45,316	45,316
Contracts-Aquatic Control	13,752	10,052	3,351	6,701	10,052	10,052
Contracts-Security Alarms	388	388	97	291	388	388
Fuel, Gasoline and Oil	35,060	45,000	9,953	35,047	45,000	45,000
Utility - General	875	2,640	286	2,354	2,640	2,640
Electricity - General	26,725	25,000	2,897	22,103	25,000	25,000
Utility - Refuse Removal	7,776	6,663	3,124	3,539	6,663	6,663
Lease - Golf Course Equipment	61,272	60,462	7,385	53,077	60,462	60,462
Lease - Ice Machines	2,448	3,264	-	3,264	3,264	3,264
R&M-General	8,506	4,000	3,017	983	4,000	4,000
R&M-Buildings	8,350	4,000	-	4,000	4,000	4,000
R&M-Equipment	216,194	20,000	14,254	5,746	20,000	20,000
R&M-Fertilizer	97,251	65,000	31,615	33,385	65,000	65,000
R&M-Irrigation	52,025	20,000	4,086	15,914	20,000	20,000
R&M-Mitigation	353	-	-	-	-	-
R&M-Signage	190	1,000	629	371	1,000	1,000
R&M-Trees and Trimming	14,821	1,500	-	1,500	1,500	1,500
R&M-Golf Course	27,232	6,500	2,882	3,618	6,500	6,500
R&M-Bunkers	113	1,500	-	1,500	1,500	1,500
R&M - Bridges & Cart Paths	-	1,500	-	1,500	1,500	1,500
R&M-Sod	-	5,000	-	5,000	5,000	5,000
Misc-Licenses & Permits	985	2,500	-	2,500	2,500	2,500
Office Supplies	-	500	-	500	500	500
Op Supplies - Uniforms	2,072	-	-	-	-	-
Cleaning Supplies	1,058	1,000	229	771	1,000	1,000
Op Supplies - Chemicals	178,615	130,000	52,022	77,978	130,000	130,000
Op Supplies - Hand tools	1,280	3,000	-	3,000	3,000	3,000
Supplies - Grounds	1,695	-	461	-	461	-
Supplies - Misc.	4,921	4,999	1,405	3,594	4,999	4,999
Supplies - Sand	15,272	6,000	2,117	3,883	6,000	6,000
Supplies - Seeds	-	5,000	3,015	1,985	5,000	5,000
Supplies - Power Tools	1,213	3,200	1,307	1,893	3,200	3,200
Total Maintenance	1,269,741	929,276	295,680	634,057	929,737	929,276

HERITAGE ISLES

Community Development District

Enterprise- Golf Course Fund

Summary of Revenues, Expenses and Changes in Net Assets
Fiscal Year 2025 Budget

ACCOUNT DESCRIPTION	ACTUAL FY 2023	ADOPTED BUDGET FY 2024	ACTUAL THRU 01/31/24	PROJECTED February- 9/30/2024	TOTAL PROJECTED FY 2024	ANNUAL BUDGET FY 2025
Field						
Electricity - General	2,746	-	-	-	-	-
Total Field	2,746	-	-	-	-	-
Operation & Maintenance						
Payroll-Maintenance	74	-	88	-	88	-
Contracts-Security Alarms	-	-	840	-	840	-
Electricity - General	2,250	-	-	-	-	-
Misc-Rec Center Equipment	-	-	10,134	-	10,134	-
COS - Food Sales	17,913	10,000	5,099	10,000	15,099	10,000
COS - Merchandise	104,567	52,000	28,438	52,000	80,438	52,000
COS - Tobacco	2,385	1,400	15	1,400	1,415	1,400
Total Construction In Progress	127,189	63,400	44,614	63,400	108,014	63,400
Debt Service						
Principal Debt Retirement	-	-	-	-	-	-
Interest Expense	-	40,000	-	-	-	40,000
Principal Debt Retirement	1,420	1,420	1,420	-	1,420	1,420
Total Debt Service	1,420	41,420	1,420	-	1,420	1,420
TOTAL OPERATING EXPENSES	2,117,327	1,751,779	604,255	1,173,204	1,777,459	1,711,779
Operating income (loss)	8,126	18,257	198,687	(95,660)	103,027	58,257
OTHER FINANCING SOURCES (USES)						
Interfund Transfer - In	-	-	-	-	-	-
Comp/Loss-Gen'l Capt'l Assets	-	-	-	-	-	-
TOTAL OTHER SOURCES (USES)	-	-	-	-	-	-
Change in net assets	8,126	18,257	198,687	(95,660)	103,027	58,257
TOTAL NET ASSETS, BEGINNING	305,023	523,696	523,696	-	523,696	626,723
TOTAL NET ASSETS, ENDING	\$ 313,149	\$ 541,953	\$ 722,383	\$ (95,660)	\$ 626,723	\$ 684,980

HERITAGE ISLES

Community Development District

Enterprise – Golf Course Fund

Budget Narrative
Fiscal Year 2025**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 2025**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 2025**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&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 2025**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.

HERITAGE ISLES

Community Development District

Enterprise- Restaurant Fund

Summary of Revenues, Expenses and Changes in Net Assets Fiscal Year 2025 Budget

ACCOUNT DESCRIPTION	ACTUAL FY 2023	ADOPTED BUDGET FY 2024	ACTUAL THRU 01/31/24	PROJECTED February- 9/30/2024	TOTAL PROJECTED FY 2024	ANNUAL BUDGET FY 2025
OPERATING REVENUES						
Rents or Royalties	\$ 106,615	\$ 72,359	\$ 33,615	\$ 38,744	\$ 72,359	72,359
Other Miscellaneous Revenues					-	
TOTAL OPERATING REVENUES	106,615	72,359	33,615	38,744	72,359	72,359
OPERATING EXPENSES						
<i>Financial and Administrative</i>						
ProfServ-Dissemination Agent	-	500	-	500	500	500
ProfServ-Legal Services	360	6,500	-	6,500	6,500	6,500
Insurance - General Liability	-	3,200	2,890	310	3,200	3,200
Total Financial and Administrative	360	10,200	2,890	7,310	10,200	10,200
<i>Operation & Maintenance</i>						
Communication - Telephone	968	1,032	-	1,032	1,032	1,032
Utility - General	875	3,360	286	3,074	3,360	3,360
Electricity - General	20,133	20,000	4,198	15,802	20,000	20,000
Utility - Refuse Removal	4,187	3,650	1,317	2,333	3,650	3,650
Rentals & Leases	1,040	1,040	320	720	1,040	1,040
Insurance - General Liability	5,188	5,707	-	5,707	5,707	5,707
R&M-General	18,609	4,999	3,450	1,549	4,999	4,999
Misc-Licenses & Permits	696	750	-	750	750	750
Total Operation & Maintenance	51,696	40,538	9,571	30,967	40,538	40,538
<i>Debt Service</i>						
Principal Debt Retirement	-	40,000	-	40,000	40,000	40,000
Interest Expense	1,420	1,420	1,420	-	1,420	1,420
Total Debt Service	1,420	41,420	1,420	40,000	41,420	41,420
TOTAL OPERATING EXPENSES	53,476	92,158	13,881	78,277	92,158	92,158
Operating income (loss)	53,139	(19,799)	19,734	(39,533)	(19,799)	(19,799)
OTHER FINANCING SOURCES (USES)						
Contribution to (Use of) Fund Balance	-	-	-	-	-	-
TOTAL OTHER SOURCES (USES)	-	-	-	-	-	-
Change in net assets	53,139	(19,799)	19,734	(39,533)	(19,799)	(19,799)
TOTAL NET ASSETS, BEGINNING	(865,280)	(812,140)	(812,140)	-	(812,140)	(831,939)
TOTAL NET ASSETS, ENDING	\$ (812,140)	\$ (831,939)	\$ (792,406)	\$ (39,533)	\$ (831,939)	\$ (851,738)

Budget Narrative
Fiscal Year 2025

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 Schedule
Fiscal Year 2025

**Comparison of Assessment Rates
Fiscal Year 2025 vs. Fiscal Year 2024**

Product	General Fund 001			Special Revenue Fund 101			Total Assessments per Unit			Units
	FY 2025	FY 2024	Percent Change	FY 2025	FY 2024	Percent Change	FY 2025	FY 2024	Percent Change	
TH	\$511.82	\$511.82	0%	\$955.00	\$955.00	0%	\$1,466.82	\$1,466.82	0%	154
40 x 110	\$1,039.48	\$1,039.48	0%	\$955.00	\$955.00	0%	\$1,994.48	\$1,994.48	0%	192
50 x 110	\$1,171.42	\$1,171.42	0%	\$955.00	\$955.00	0%	\$2,126.42	\$2,126.42	0%	411
65 x 110	\$1,197.78	\$1,197.78	0%	\$955.00	\$955.00	0%	\$2,152.78	\$2,152.78	0%	94
75 x 110	\$1,416.78	\$1,416.78	0%	\$955.00	\$955.00	0%	\$2,371.78	\$2,371.78	0%	83
90 x 130	\$1,738.64	\$1,738.64	0%	\$955.00	\$955.00	0%	\$2,693.64	\$2,693.64	0%	86
										1,020

RESOLUTION 2024-02

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 2025 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 2025, 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 2025 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 21, 2024

Time: 6:30 P.M.

Place: Heritage Isles Clubhouse
10630 Plantation Bay Drive
Tampa, Florida 33647

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

Adopted this 17th day of April 2024

Chairperson

Mark Vega, Secretary