

**Heritage Isles
Community Development
District**

October 16, 2019

AGENDA PACKAGE

Inframark, Infrastructure Management Services

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October 9, 2019

Board of Supervisors

Heritage Isles Community Development District

Dear Board Members:

The regular meeting of the Board of Supervisors of the Heritage Isles Community Development District will be held on **Wednesday, October 16, 2019 at 6:30 P.M.** at the Heritage Isles Clubhouse, 10630 Plantation Bay Drive, Tampa, Florida 33647. Following is the advance agenda for the meeting:

1. Roll Call
2. Audience Comments (*Limited to 3 minutes*)
3. Consent Agenda
 - A. Approval of the September 18, 2019 Minutes
 - B. Financial Report – August 2019
 - C. Audit Renewal Engagement Letter with Berger, Toombs, Elam, for 2019 Audit
4. Staff Reports
 - A. Golf Director/ Community Operations Manager
 - B. Attorney
 - C. Engineer
 - D. Restaurant
 - E. District Manager
5. Supervisor Requests
6. Audience Comments (Limited to 3 Minutes)
7. Adjournment

The balance of the agenda is routine in nature and staff will give their reports at the meeting. I look forward to seeing you at the meeting and if you have any questions, please contact me.

Sincerely,

Mark Vega/mm
District Manager

Third Order of Business

3A.

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

A regular meeting of the Board of Supervisors of the Heritage Isles Community Development District was held on Wednesday, September 18, 2019 at 6:30 P.M. at the Heritage Isles Clubhouse Library, 10630 Plantation Bay Drive, Tampa, Florida.

Present and constituting a quorum were:

Dan Barravecchio	Chairman
Stephen Stark	Vice Chairman
Roy Bollinger (via phone)	Assistant Secretary
Cindy Bollinger	Supervisor
Don Neubauer	Supervisor

Also present were:

Mark Vega	District Manager
Rich Unger	Golf/Community Operations Manager

Residents

The following is a summary of the minutes and actions taken at the September 18, 2019 Heritage Isles Board of Supervisors meeting.

FIRST ORDER OF BUSINESS

Roll Call

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

On MOTION by Mr. Barravecchio seconded by Mr. Neubauer with all in favor allowing Mr. Roy Bollinger to participate in today's meeting via telephone was approved. 3/0

SECOND ORDER OF BUSINESS

Audience Comments

Eddy, from the restaurant, addressed the Board regarding his request for an extension on the due date for the restaurant rent payment this month due to unplanned circumstances.

The record will reflect Dr. Stark joined the meeting.

Board consensus was to approve the request made by Eddy to waive the late fee on the restaurant rent payment for October.

THIRD ORDER OF BUSINESS

Consent Agenda

A. Approval of the August 21, 2019 Minutes

B. Financial Report – July 2019**C. Proposed FY 2020 Meeting Schedule**

On MOTION by Mr. Barravecchio seconded by Mrs. Bollinger with all in favor the consent agenda, items A, B and C, was approved. 5/0

FOURTH ORDER OF BUSINESS**Continuation of Public Hearing to Adopt District Rules****A. Policies and Rules which include: Access Cards, Applications and Acknowledgements**

On MOTION by Dr. Stark seconded by Mrs. Bollinger with all in favor the public comment portion of the public hearing on District Rules was opened at 7:02 P.M. 5/0

Mr. Vega referred to the rules documents included in today's agenda package. They have been reviewed by District Counsel.

Audience members were encouraged to comment on the rules at this time; there were none.

On MOTION by Mr. Neubauer seconded by Mr. Bollinger with all in favor the public comment portion of the public hearing on District Rules was closed. 5/0

On MOTION by Mr. Barravecchio seconded by Mr. Neubauer with all in favor the District's policies and rules were approved as presented. 5/0

Mr. Vega noted the approved District policies and rules will be included on the District's new website. A note will be included in the Newsletter indicating that copies of the rules are also available via request to Mr. Unger.

Mr. Bollinger noted all the District employees also need a copy of the rules.

FIFTH ORDER OF BUSINESS**Staff Reports****A. Golf Director/Community Operations Manager**

Mr. Unger discussed the following:

- Golf revenue through September, we are within \$1,000 of last year.
- We did parts of three greens with sod last week; #12, 15 and 3. Greens are looking better.
- Cart paths, work starting on September 1st; will run into October.
- Tennis courts are being hand watered.
- Pool slide, painting all the rust areas started. Will look good when it's all done.
- The Access Card System is supposed to go on line tomorrow.
- The equipment lease for the new golf maintenance; the equipment is set to be delivered by December 31st.

On MOTION by Mr. Neubauer seconded by Mr. Barravecchio with all in favor the Westco Turf lease at \$3,732.43 per month was approved. 5/0

Weeds at the ponds were discussed.

B. Attorney

The Board discussed the road issue with regard to the City of Tampa. The goal is to get the City of Tampa to layout the plat procedure and how they want the District to do it.

C. Engineer

None.

D. Restaurant

None.

E. District Manager

On MOTION by Mr. Neubauer seconded by Mrs. Bollinger with all in favor transferring 10% of funds to Golf was approved. 5/0

Mr. Vega noted the website will be up by October and he will work with Mr. Unger on what amenities they want listed.

112 **SIXTH ORDER OF BUSINESS** **Supervisor Requests**
113 None.

114
115 **SEVENTH ORDER OF BUSINESS** **Audience Comments**
116 None.

117
118 **EIGHTH ORDER OF BUSINESS** **Adjournment**
119

120 On MOTION by Mr. Neubauer seconded by Mrs. Bollinger with
121 all in favor the meeting adjourned.

122
123
124
125 _____
Chairman/Vice Chair

3B.

**Heritage Isles
Community Development District**

Financial Report

August 31, 2019

HERITAGE ISLES
Community Development District

Table of Contents

FINANCIAL STATEMENTS

Balance Sheet	Page 1
Statement of Revenues, Expenditures and Changes in Fund Balance	
General Fund	Page 2 - 3
General Fund Gatehouse	Page 4
Special Revenue Fund	Page 5 - 6
Debt Service Fund	Page 7
Statement of Net Assets	Page 8 - 9
Statement of Revenues, Expenditures and Changes in Fund Balance	
Golf, Pro Shop	Page 10 - 12
Restaurant	Page 13

SUPPORTING SCHEDULES

Special Assessments - Collection Schedule	Page 14
Check Register	Page 15 - 29

**Heritage Isles
Community Development District**

Financial Statements

(Unaudited)

August 31, 2019

Balance Sheet

August 31, 2019

ACCOUNT DESCRIPTION	GENERAL FUND	GENERAL FUND GATEHOUSE	SPECIAL REVENUE FUND	SERIES 2008 DEBT SERVICE FUND	TOTAL
ASSETS					
Cash - Checking Account	\$ 394,889	\$ -	\$ 123,594	\$ -	\$ 518,483
Cash On Hand/Petty Cash	-	-	500	-	500
Due From Other Funds	933,958	27,026	1,207,560	-	2,168,544
Investments:					
Money Market Account	201,558	-	-	-	201,558
Interest Account	-	-	-	2	2
Reserve Fund	-	-	-	500	500
Revenue Fund	-	-	-	236	236
Prepaid Items	2,166	-	1,714	-	3,880
Deposits	34,680	-	-	-	34,680
TOTAL ASSETS	\$ 1,567,251	\$ 27,026	\$ 1,333,368	\$ 738	\$ 2,928,383
LIABILITIES					
Accounts Payable	\$ 24,418	\$ 1,365	\$ 10,586	\$ -	\$ 36,369
TOTAL LIABILITIES	24,418	1,365	10,586	-	36,369
FUND BALANCES					
Nonspendable:					
Prepaid Items	2,166	-	1,714	-	3,880
Deposits	34,680	-	-	-	34,680
Restricted for:					
Debt Service	-	-	-	738	738
Special Revenue	-	-	1,116,243	-	1,116,243
Assigned to:					
Operating Reserves	173,349	-	204,825	-	378,174
Unassigned:	1,332,638	25,661	-	-	1,358,299
TOTAL FUND BALANCES	\$ 1,542,833	\$ 25,661	\$ 1,322,782	\$ 738	\$ 2,892,014
TOTAL LIABILITIES & FUND BALANCES	\$ 1,567,251	\$ 27,026	\$ 1,333,368	\$ 738	\$ 2,928,383

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending August 31, 2019

ACCOUNT DESCRIPTION	(FY 2018) Y-T-D ACTUAL	(FY 2019) Y-T-D ACTUAL	(FY 2019) Y-T-D BUDGET (Amended)	(FY 2018) AUG-18 ACTUAL	(FY 2019) AUG-19 ACTUAL	(FY 2019) AUG-19 BUDGET (Amended)
REVENUES						
Interest - Investments	\$ 251	\$ 1,847	\$ 253	\$ 19	\$ 86	\$ 23
Interest - Tax Collector	313	604	-	-	37	-
Special Assmnts- Tax Collector	843,145	843,145	843,145	-	-	-
Special Assmnts- Discounts	(31,226)	(30,973)	(33,726)	-	-	-
TOTAL REVENUES	812,483	814,623	809,672	19	123	23
EXPENDITURES						
Administration						
P/R-Board of Supervisors	19,400	19,800	22,000	2,200	1,400	2,000
Payroll-Processing Fee	574	637	704	65	64	64
ProfServ-Engineering	5,254	10,850	5,500	1,950	4,905	500
ProfServ-Legal Services	13,319	19,056	11,000	3,030	2,679	1,000
ProfServ-Mgmt Consulting Serv	55,062	52,962	52,965	5,265	4,815	4,815
ProfServ-Recording Secretary	-	150	1,034	-	-	94
ProfServ-Special Assessment	10,291	10,291	9,438	-	-	858
ProfServ-Trustee Fees	2,640	5,140	2,640	-	2,500	-
ProfServ-Web Site Maintenance	-	398	-	-	-	-
Auditing Services	14,000	14,000	14,000	-	-	-
Postage and Freight	2,414	2,192	2,288	956	982	208
Insurance - General Liability	5,941	8,530	6,347	500	735	577
Printing and Binding	1,164	783	1,650	102	19	150
Legal Advertising	2,050	2,447	2,013	-	-	183
Miscellaneous Services	908	611	968	92	58	88
Misc-Assessmnt Collection Cost	16,239	16,243	16,863	-	-	-
Office Supplies	111	-	275	-	-	25
Annual District Filing Fee	225	175	175	-	-	-
Total Administration	149,592	164,265	149,860	14,160	18,157	10,562
Field						
ProfServ-Field Management	14,253	-	-	-	-	-
Contracts-Guard Services	98,326	-	-	11,000	-	-
Contracts-Security Camera	15,692	-	-	5,317	-	-
Contracts-Landscape	151,824	152,671	152,669	13,879	13,879	13,879
Contracts-Landscape Consultant	11,880	11,880	11,880	1,080	1,080	1,080
Contracts-Aquatic Control	9,598	37,988	9,603	873	873	873
Communication - Telephone	4,848	1,346	9,020	118	99	820
Utility - General	148,421	150,818	151,250	14,077	13,576	13,750
R&M-General	7,003	14,620	3,663	665	500	333
R&M-Gatehouse	5,458	-	-	344	-	-
R&M-Irrigation	9,074	9,183	14,663	(10,692)	1,357	1,333
R&M-Landscape Renovations	30,653	20,312	45,837	2,240	469	4,167
R&M-Mitigation	-	-	1,837	-	-	167
R&M-Mulch	11,700	23,400	12,397	-	-	1,127

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending August 31, 2019

ACCOUNT DESCRIPTION	(FY 2018) Y-T-D ACTUAL	(FY 2019) Y-T-D ACTUAL	(FY 2019) Y-T-D BUDGET	(FY 2018) AUG-18 ACTUAL	(FY 2019) AUG-19 ACTUAL	(FY 2019) AUG-19 BUDGET
			(Amended)			(Amended)
R&M-Ponds	5,987	5,673	18,337	-	-	1,667
R&M-Sod	-	2,168	4,587	-	(633)	417
Misc-Holiday Decor	10,000	12,967	12,000	-	-	-
Misc-Contingency	524	6,973	41,833	-	-	3,803
Total Field	535,241	449,999	489,576	38,901	31,200	43,416
TOTAL EXPENDITURES	684,833	614,264	639,436	53,061	49,357	53,978
Excess (deficiency) of revenues						
Over (under) expenditures	127,650	200,359	170,236	(53,042)	(49,234)	(53,955)
OTHER FINANCING SOURCES (USES)						
Operating Transfers-Out	-	(106,441)	-	-	2,500	-
Contribution to (Use of) Fund Balance	-	-	170,236	-	-	-
TOTAL FINANCING SOURCES (USES)	-	(106,441)	170,236	-	2,500	-
Net change in fund balance	\$ 127,650	\$ 93,918	\$ 170,236	\$ (53,042)	\$ (46,734)	\$ (53,955)
FUND BALANCE, BEGINNING	1,372,972	1,448,915	1,448,915			
FUND BALANCE, ENDING	\$ 1,500,622	\$ 1,542,833	\$ 1,619,151			

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending August 31, 2019

ACCOUNT DESCRIPTION	(FY 2018) Y-T-D ACTUAL	(FY 2019) Y-T-D ACTUAL	(FY 2019) Y-T-D BUDGET (Amended)	(FY 2018) AUG-18 ACTUAL	(FY 2019) AUG-19 ACTUAL	(FY 2019) AUG-19 BUDGET (Amended)
REVENUES						
Interest - Investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special Assmnts- Tax Collector	-	153,000	153,000	-	-	-
Special Assmnts- Discounts	-	(5,620)	(6,120)	-	-	-
Gate Bar Code/Remotes	-	-	917	-	-	83
TOTAL REVENUES	-	147,380	147,797	-	-	83
EXPENDITURES						
Administration						
Misc-Assessmnt Collection Cost	-	2,948	3,060	-	-	-
Total Administration	-	2,948	3,060	-	-	-
Gatehouse						
Contracts-Guard Services	-	113,825	63,238	-	12,548	5,749
Misc-Internet Services	-	4,946	2,467	-	402	224
Capital Outlay	-	-	77,569	-	-	-
Total Gatehouse	-	118,771	143,274	-	12,950	5,973
TOTAL EXPENDITURES	-	121,719	146,334	-	12,950	5,973
Excess (deficiency) of revenues						
Over (under) expenditures	-	25,661	1,463	-	(12,950)	(5,890)
OTHER FINANCING SOURCES (USES)						
Contribution to (Use of) Fund Balance	-	-	1,463	-	-	-
TOTAL FINANCING SOURCES (USES)	-	-	1,463	-	-	-
Net change in fund balance	\$ -	\$ 25,661	\$ 1,463	\$ -	\$ (12,950)	\$ (5,890)
FUND BALANCE, BEGINNING	-	-	-			
FUND BALANCE, ENDING	\$ -	\$ 25,661	\$ 1,463			

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending August 31, 2019

ACCOUNT DESCRIPTION	(FY 2018) Y-T-D ACTUAL	(FY 2019) Y-T-D ACTUAL	(FY 2019) Y-T-D BUDGET (Amended)	(FY 2018) AUG-18 ACTUAL	(FY 2019) AUG-19 ACTUAL	(FY 2019) AUG-19 BUDGET (Amended)
REVENUES						
Interest - Investments	\$ 1	\$ -	\$ -	\$ -	\$ -	\$ -
Special Assmnts- Tax Collector	974,100	974,100	974,100	-	-	-
Special Assmnts- Discounts	(36,076)	(35,784)	(38,964)	-	-	-
Other Miscellaneous Revenues	150	650	-	-	-	-
Gate Bar Code/Remotes	1,855	2,500	1,375	140	210	125
Pavilion Rental	9,100	8,210	5,500	1,425	225	500
Insurance Reimbursements	4,688	-	-	-	-	-
Amenities Revenue	10,532	14,480	11,000	1,212	1,161	1,000
TOTAL REVENUES	964,350	964,156	953,011	2,777	1,596	1,625
EXPENDITURES						
Administration						
ProfServ-Legal Services	-	-	3,663	-	-	333
Accounting Services	17,505	17,505	17,501	1,591	1,591	1,591
Communication - Telephone	11,327	9,113	8,195	1,422	1,009	745
Postage and Freight	-	-	275	-	-	25
Lease - Copier	2,088	2,052	2,200	229	157	200
Insurance - General Liability	19,804	19,622	21,780	1,800	1,784	1,980
Misc-Bank Charges	226	-	275	-	-	25
Misc-Assessmnt Collection Cost	18,760	18,767	19,482	-	-	-
Office Supplies	337	837	1,837	70	-	167
Computer Expense	7,370	33,771	8,250	966	938	750
Total Administration	77,417	101,667	83,458	6,078	5,479	5,816
Operation & Maintenance						
Payroll-Maintenance	59,780	57,131	66,000	4,218	3,075	6,000
Payroll-Office	40,579	33,019	38,500	3,406	4,360	3,500
Payroll-Pool Monitors	110,357	156,293	118,613	12,050	25,079	10,783
Payroll-Processing Fee	9,853	9,755	9,075	933	882	825
Workers' Compensation	4,298	4,051	4,594	514	541	418
Unemployment Compensation	-	607	-	-	-	-
ProfServ-Field Management	36,585	51,936	43,417	4,141	6,428	3,947
Contracts-Pools	32,064	34,650	34,650	3,150	3,150	3,150
Contracts-Air Conditioning	-	-	6,600	-	-	-
Contracts-Security Alarms	940	940	748	-	-	68
Utility - General	54,867	58,691	55,550	5,163	4,187	5,050
Utility - Refuse Removal	3,169	3,526	3,190	287	291	290
Rental-Fitness Equipment	35,607	-	-	-	-	-
R&M-General	85,186	33,414	77,913	5,319	4,725	7,083
R&M-Court Maintenance	113	52,609	27,500	34	-	2,500
R&M-Pest Control	1,987	1,746	1,650	311	161	150
R&M-Pools	89,311	41,300	22,913	71	2,661	2,083
R&M-Fitness Equipment	1,204	4,877	1,100	324	1,253	100

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending August 31, 2019

ACCOUNT DESCRIPTION	(FY 2018) Y-T-D ACTUAL	(FY 2019) Y-T-D ACTUAL	(FY 2019) Y-T-D BUDGET (Amended)	(FY 2018) AUG-18 ACTUAL	(FY 2019) AUG-19 ACTUAL	(FY 2019) AUG-19 BUDGET (Amended)
R&M-Lights	4,862	9,994	7,337	791	-	667
Advertising	-	-	4,587	-	-	417
Miscellaneous Services	1,669	2,512	3,212	-	67	292
Misc-Access Cards	1,684	1,788	1,837	-	540	167
Misc-Holiday Decor	1,015	-	913	-	-	83
Misc-Rec Center Equipment	275	7,710	1,837	-	-	167
Misc-Special Events	-	1,193	462	-	-	42
Misc-Bad Debt	180	-	-	-	-	-
Misc-Licenses & Permits	610	2,573	1,100	-	-	100
Safety Equipment	-	-	913	-	-	83
Cleaning Supplies	13,657	16,991	9,163	1,658	1,690	833
Op Supplies - Uniforms	802	758	2,200	-	-	200
Cap Outlay-Clubhouse	7,301	8,002	-	-	-	-
Operating Loan Repayment	124,154	124,154	124,157	11,287	11,287	11,287
Total Operation & Maintenance	722,109	720,220	669,731	53,657	70,377	60,285
TOTAL EXPENDITURES	799,526	821,887	753,189	59,735	75,856	66,101
Excess (deficiency) of revenues Over (under) expenditures	164,824	142,269	199,822	(56,958)	(74,260)	(64,476)
OTHER FINANCING SOURCES (USES)						
Capt'l Contributions-Other	24,500	22,084	-	2,000	2,834	-
Contribution to (Use of) Fund Balance	-	-	199,822	-	-	-
TOTAL FINANCING SOURCES (USES)	24,500	22,084	199,822	2,000	2,834	-
Net change in fund balance	\$ 189,324	\$ 164,353	\$ 199,822	\$ (54,958)	\$ (71,426)	\$ (64,476)
FUND BALANCE, BEGINNING	1,153,495	1,158,429	1,158,426			
FUND BALANCE, ENDING	\$ 1,342,819	\$ 1,322,782	\$ 1,358,248			

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending August 31, 2019

ACCOUNT DESCRIPTION	(FY 2018) Y-T-D ACTUAL	(FY 2019) Y-T-D ACTUAL	(FY 2019) Y-T-D BUDGET (Amended)	(FY 2018) AUG-18 ACTUAL	(FY 2019) AUG-19 ACTUAL	(FY 2019) AUG-19 BUDGET (Amended)
REVENUES						
Interest - Investments	\$ 3,585	\$ 5,856	\$ -	\$ 299	\$ 16	\$ -
Special Assmnts- Tax Collector	368,924	368,924	368,924	-	-	-
Special Assmnts- Discounts	(13,663)	(13,552)	(14,757)	-	-	-
TOTAL REVENUES	358,846	361,228	354,167	299	16	-
EXPENDITURES						
Administration						
Misc-Assessmnt Collection Cost	7,105	7,108	7,378	-	-	-
Total Administration	7,105	7,108	7,378	-	-	-
Debt Service						
Principal Debt Retirement	300,000	635,000	315,000	-	-	-
Interest Expense	44,039	32,421	29,909	-	-	-
Total Debt Service	344,039	667,421	344,909	-	-	-
TOTAL EXPENDITURES	351,144	674,529	352,287	-	-	-
Excess (deficiency) of revenues						
Over (under) expenditures	7,702	(313,301)	1,880	299	16	-
OTHER FINANCING SOURCES (USES)						
Interfund Transfer - In	-	106,441	-	-	(2,500)	-
Contribution to (Use of) Fund Balance	-	-	1,880	-	-	-
TOTAL FINANCING SOURCES (USES)	-	106,441	1,880	-	(2,500)	-
Net change in fund balance	\$ 7,702	\$ (206,860)	\$ 1,880	\$ 299	\$ (2,484)	\$ -
FUND BALANCE, BEGINNING	197,266	207,598	207,598			
FUND BALANCE, ENDING	\$ 204,968	\$ 738	\$ 209,478			

Balance Sheet

August 31, 2019

ACCOUNT DESCRIPTION	TOTAL
<u>ASSETS</u>	
Cash - Checking Account	\$ 88,148
Cash On Hand/Petty Cash	580
Accounts Receivable	561
Inventory:	
Food	221
Golf Shop	38,284
Tobacco	266
Investments:	
Reserve Fund	1,041
Prepaid Items	2,926
Deposits	4,050
Fixed Assets	
Land	2,268,000
Buildings	820,110
Accum Depr - Buildings	(496,710)
Infrastructure	3,578,363
Accum Depr - Infrastructure	(3,578,363)
Equipment and Furniture	575,662
Accum Depr - Equip/Furniture	(415,660)
TOTAL ASSETS	\$ 2,887,479
<u>LIABILITIES</u>	
Accounts Payable	\$ 33,880
Accrued Interest Payable	158,370
Accrued Taxes Payable	5,309
Deposits	15,500
Capital Leases-Current Portion	986
Other Current Liabilities	67
Gift Certificates	13,610
Mature Bonds Payable	285,000
Revenue Bonds Payable-Current	60,000
Mature Interest Payable	434,414
Due To Other Funds	2,168,544
Bond Prem/Discount	(51,832)
Acc Amort - Bond Prem/Disc	49,902
Capital Leases-Long-Term	23,896
Revenue Bonds Payable-LT	290,000
TOTAL LIABILITIES	3,487,646

Balance Sheet

August 31, 2019

ACCOUNT DESCRIPTION	TOTAL
<u>NET ASSETS</u>	
<i>Net Assets</i>	
Invested in capital assets, net of related debt	1,645,359
Reserves - Golf	69,246
Reserves - Other	372,153
Unrestricted/Unreserved	(2,686,925)
TOTAL NET ASSETS	\$ (600,167)
TOTAL LIABILITIES & NET ASSETS	\$ 2,887,479

Statement of Revenues, Expenses and Changes in Net Assets
For the Period Ending August 31, 2019

ACCOUNT DESCRIPTION	(FY 2018) Y-T-D ACTUAL	(FY 2019) Y-T-D ACTUAL	(FY 2019) Y-T-D BUDGET (Amended)	(FY 2018) AUG-18 ACTUAL	(FY 2019) AUG-19 ACTUAL	(FY 2019) AUG-19 BUDGET (Amended)
OPERATING REVENUES						
Interest - Investments	\$ 1,410	\$ 2,650	\$ 913	\$ 70	\$ 146	\$ 83
Green Fees	233,257	291,025	234,531	12,219	13,588	21,321
Cart Fees	521,668	558,408	504,163	35,124	31,786	45,833
Club Rentals	5,705	6,515	6,875	245	370	625
Range Balls	56,564	74,514	45,837	9,606	13,059	4,167
Lessons	1,656	-	5,500	-	-	500
Golf Merchandise	72,594	82,001	68,750	5,847	4,721	6,250
Food	6,988	10,657	4,587	761	550	417
Tobacco	1,734	1,912	1,837	111	136	167
Special Events	21,523	-	9,163	-	-	833
Other Miscellaneous Revenues	20,385	6,473	7,337	537	771	667
Insurance Reimbursements	-	91,418	-	-	-	-
Recreation Membership	71,945	98,338	55,000	3,680	4,837	5,000
TOTAL OPERATING REVENUES	1,015,429	1,223,911	944,493	68,200	69,964	85,863
COST OF GOODS SOLD						
COS - Food Sales	4,824	6,591	2,937	310	49	267
COS - Merchandise	48,124	53,647	58,663	3,605	3,282	5,333
COS - Tobacco	1,402	1,334	1,287	-	113	117
Total Cost of Goods Sold	54,350	61,572	62,887	3,915	3,444	5,717
GROSS PROFIT	961,079	1,162,339	881,606	64,285	66,520	80,146
OPERATING EXPENSES						
Financial and Administrative						
ProfServ-Arbitrage Rebate	-	-	300	-	-	-
ProfServ-Legal Services	-	-	1,837	-	-	167
Accounting Services	20,016	20,016	20,020	1,820	1,820	1,820
Insurance - General Liability	15,969	13,560	18,183	1,391	1,123	1,653
Printing and Binding	-	-	187	-	-	17
Misc-Bank Charges	1,384	1,361	1,375	115	109	125
Misc-Credit Card Fees	20,281	24,544	17,732	1,852	2,076	1,612
Computer Expense	4,410	-	5,500	-	-	500
Total Financial and Administrative	62,060	59,481	65,134	5,178	5,128	5,894
Operating Expenses						
Payroll-Benefits	1,399	1,021	2,475	92	95	225
Payroll-General Staff	155,137	159,240	128,337	10,572	18,809	11,667
Payroll-Processing Fee	11,838	9,755	13,662	933	882	1,242
Payroll Taxes	15,630	19,655	12,705	1,244	1,874	1,155
Contracts-Security Alarms	526	-	-	-	-	-
Communication - Telephone	5,281	3,918	5,500	390	306	500
Electricity - General	13,173	15,404	10,087	1,504	1,546	917
Lease - Carts	64,588	68,970	67,154	5,592	5,771	5,813

Statement of Revenues, Expenses and Changes in Net Assets
For the Period Ending August 31, 2019

ACCOUNT DESCRIPTION	(FY 2018) Y-T-D ACTUAL	(FY 2019) Y-T-D ACTUAL	(FY 2019) Y-T-D BUDGET	(FY 2018) AUG-18 ACTUAL	(FY 2019) AUG-19 ACTUAL	(FY 2019) AUG-19 BUDGET
			(Amended)			(Amended)
Lease - Ice Machines	1,103	1,375	1,045	125	125	95
R&M-General	1,236	2,853	462	-	565	42
R&M-Buildings	1,400	-	2,750	-	-	250
R&M-Golf Cart	361	1,759	187	-	446	17
Marketing	17,381	8,793	18,337	2,365	370	1,667
Misc-Bad Debt	1,447	-	-	-	-	-
Office Supplies	963	868	737	87	-	67
Cleaning Supplies	1,149	1,057	781	247	60	71
Op Supplies - Uniforms	173	841	275	-	-	25
Supplies - Golf Operations	5,118	10,095	9,163	159	18	833
Supplies - Range	8,569	8,312	13,750	-	-	1,250
Subscriptions and Memberships	1,480	3,228	462	-	1,995	42
Total Operating Expenses	307,952	317,144	287,869	23,310	32,862	25,878
<u>Maintenance</u>						
Payroll-Benefits	461	790	1,243	124	40	113
Payroll-General Staff	243,495	265,231	238,337	22,783	38,284	21,667
Payroll-Processing Fee	9,132	9,757	7,700	133	882	700
Payroll Taxes	22,286	28,051	21,087	2,270	3,247	1,917
Contracts-Aquatic Control	8,860	8,860	8,855	805	805	805
Contracts-Security Alarms	391	616	330	90	100	30
Fuel, Gasoline and Oil	25,595	22,258	16,962	4,569	1,349	1,542
Utility - General	2,157	2,406	2,013	195	262	183
Electricity - General	19,506	15,287	24,750	988	1,026	2,250
Utility - Refuse Removal	6,223	6,677	5,500	813	391	500
Lease - Golf Course Equipment	85,923	76,927	84,843	8,022	6,907	7,713
Lease - Ice Machines	3,328	2,992	2,992	272	272	272
Insurance-Fire	-	91,166	-	-	-	-
R&M-General	5,183	2,217	10,087	295	20	917
R&M-Buildings	2,569	-	1,925	-	-	175
R&M-Equipment	15,142	16,070	11,913	1,222	1,451	1,083
R&M-Fertilizer	37,130	38,186	41,250	4,181	2,773	3,750
R&M-Irrigation	39,153	4,945	9,163	(17,777)	485	833
R&M-Signage	-	600	1,837	-	-	167
R&M-Trees and Trimming	-	2,200	1,837	-	-	167
R&M-Golf Course	3,403	8,176	5,500	12	277	500
R&M-Bunkers	-	3,000	2,288	-	-	208
R&M - Bridges & Cart Paths	-	-	1,375	-	-	125
R&M-Sod	-	-	1,375	-	-	125
Misc-Licenses & Permits	4,246	545	4,500	-	-	-
Office Supplies	561	129	462	288	-	42
Cleaning Supplies	654	659	458	64	-	42
Op Supplies - Uniforms	-	-	462	-	-	42
Op Supplies - Chemicals	82,834	117,662	64,163	15,531	17,341	5,833
Op Supplies - Hand tools	700	4,319	1,837	169	862	167

Statement of Revenues, Expenses and Changes in Net Assets
For the Period Ending August 31, 2019

ACCOUNT DESCRIPTION	(FY 2018) Y-T-D ACTUAL	(FY 2019) Y-T-D ACTUAL	(FY 2019) Y-T-D BUDGET	(FY 2018) AUG-18 ACTUAL	(FY 2019) AUG-19 ACTUAL	(FY 2019) AUG-19 BUDGET
			(Amended)			(Amended)
Supplies - Misc.	6,302	6,516	6,413	648	1,727	583
Supplies - Sand	3,372	3,154	2,288	615	-	208
Supplies - Seeds	330	3,444	2,500	-	-	-
Supplies - Power Tools	5,460	689	1,375	660	-	125
Total Maintenance	634,396	743,529	587,620	46,972	78,501	52,784
<u>Debt Service</u>						
Principal Debt Retirement	-	-	27,500	-	-	-
Interest Expense	7,189	6,212	13,401	-	-	-
Total Debt Service	7,189	6,212	40,901	-	-	-
TOTAL OPERATING EXPENSES	1,011,597	1,126,366	981,524	75,460	116,491	84,556
Operating income (loss)	(50,518)	35,973	(99,918)	(11,175)	(49,971)	(4,410)
Change in net assets	\$ (50,518)	\$ 35,973	\$ (99,918)	\$ (11,175)	\$ (49,971)	\$ (4,410)
TOTAL NET ASSETS, BEGINNING	258,775	224,459	224,459			
TOTAL NET ASSETS, ENDING	\$ 208,257	\$ 260,432	\$ 124,541			

Statement of Revenues, Expenses and Changes in Net Assets
For the Period Ending August 31, 2019

ACCOUNT DESCRIPTION	(FY 2018) Y-T-D ACTUAL	(FY 2019) Y-T-D ACTUAL	(FY 2019) Y-T-D BUDGET (Amended)	(FY 2018) AUG-18 ACTUAL	(FY 2019) AUG-19 ACTUAL	(FY 2019) AUG-19 BUDGET (Amended)
OPERATING REVENUES						
Interest - Investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Rents or Royalties	32,200	54,700	54,700	-	5,000	5,000
TOTAL OPERATING REVENUES	32,200	54,700	54,700	-	5,000	5,000
OPERATING EXPENSES						
Financial and Administrative						
ProfServ-Arbitrage Rebate	-	-	300	-	-	-
Total Financial and Administrative	-	-	300	-	-	-
Legal Counsel						
ProfServ-Legal Services	3,267	-	5,962	-	-	542
Total Legal Counsel	3,267	-	5,962	-	-	542
Operation & Maintenance						
Communication - Telephone	1,046	2,065	1,144	153	189	104
Utility - General	2,157	2,406	2,013	195	262	183
Electricity - General	14,267	15,404	13,013	1,504	1,546	1,183
Rentals & Leases	960	960	957	80	80	87
Insurance - General Liability	4,771	4,776	5,445	362	434	495
R&M-General	13,189	8,037	24,541	167	171	2,231
Misc-Bad Debt	4,617	-	-	-	-	-
Misc-Licenses & Permits	1,494	696	1,500	-	-	-
Total Operation & Maintenance	42,501	34,344	48,613	2,461	2,682	4,283
Debt Service						
Principal Debt Retirement	-	-	27,500	-	-	-
Interest Expense	7,189	6,212	13,401	-	-	-
Total Debt Service	7,189	6,212	40,901	-	-	-
TOTAL OPERATING EXPENSES	52,957	40,556	95,776	2,461	2,682	4,825
Operating income (loss)	(20,757)	14,144	(41,076)	(2,461)	2,318	175
Change in net assets	\$ (20,757)	\$ 14,144	\$ (41,076)	\$ (2,461)	\$ 2,318	\$ 175
TOTAL NET ASSETS, BEGINNING	(836,365)	(885,335)	(885,336)			
TOTAL NET ASSETS, ENDING	\$ (857,122)	\$ (871,191)	\$ (926,412)			

**Heritage Isles
Community Development District**

Supporting Schedules

August 31, 2019

Non-Ad Valorem Special Assessments
(Hillsborough County Tax Collector - Monthly Collection Distributions)
For the Fiscal Year Ending September 30, 2019

					ALLOCATION			
DATE	NET AMOUNT	DISCOUNT/	TAX	GROSS	GENERAL	GATEHOUSE	SPECIAL REVENUE	DEBT SERVICE
RECEIVED	RECEIVED	(PENALTIES)	COLLECTOR	AMOUNT	FUND	FUND	FUND	FUND
		AMOUNT		RECEIVED	ASSESSMENTS	ASSESSMENTS	ASSESSMENTS	ASSESSMENTS
Assessments Budgeted				\$2,339,168	\$843,145	\$153,000	\$974,100	\$368,924
Allocation % Roll				100%	36%	7%	42%	16%
11/07/18	21,988	1,184	449	23,622	8,514	1,545	9,837	3,725
11/16/18	132,049	5,614	2,695	140,358	50,592	9,181	58,449	22,137
11/21/18	97,529	4,147	1,990	103,666	37,366	6,781	43,170	16,350
12/06/18	1,687,707	71,757	34,443	1,793,907	646,607	117,336	747,037	282,927
12/11/18	35,158	1,360	718	37,235	13,421	2,435	15,506	5,873
01/07/19	57,863	1,826	1,181	60,870	21,940	3,981	25,348	9,600
02/06/19	46,867	993	956	48,816	17,596	3,193	20,329	7,699
03/07/19	25,812	266	527	26,605	9,590	1,740	11,079	4,196
04/22/19	56,078	43	1,144	57,265	20,641	3,746	23,847	9,032
05/10/19	9,286	(133)	190	9,343	3,368	611	3,891	1,474
06/07/19	4,606	(137)	94	4,563	1,645	298	1,900	720
06/14/19	33,231	(991)	678	32,918	11,865	2,153	13,708	5,192
TOTAL	\$ 2,208,174	\$ 85,929	\$ 45,065	\$ 2,339,168	\$ 843,145	\$ 153,000	\$ 974,100	\$ 368,924
% COLLECTED				100%	100%	100%	100%	100%
TOTAL OUTSTANDING				\$ -	\$ -	\$ -	\$ -	\$ -

HERITAGE ISLES
Community Development District

Payment Register by Bank Account

For the Period from 8/1/19 to 8/31/2019

(Sorted by Check / ACH No.)

Date	Payee Type	Payee	Invoice No.	Payment Description	Invoice / GL Description	G/L Account #	Amount Paid
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SUNTRUST BANK - GOLF/PRO SHOP - (ACCT#XXXXX0167)

CHECK # 0001196

08/22/19	Vendor	HERITAGE ISLES CDD	081919	XFER EF TO GF	Due From Other Funds	131000	\$80,000.00
Check Total							\$80,000.00
Account Total							\$80,000.00

CENTERSTATE - FITNESS CENTER 101 CHECKING - (ACCT#XXXXX1926)

ACH #DD034

08/14/19	Vendor	CENTERSTATE BANK OF FLORIDA - ACH	073019-0201 ACH	8/14/19 CLB HSE LOAN PY	Operating Loan Repayment	101-571011-53901	\$11,286.73
ACH Total							\$11,286.73
Account Total							\$11,286.73

BB&T - GF - (ACCT#XXXXX6570)

CHECK # 012882

08/01/19	Vendor	ADT SECURITY	709509758	BURGLAR ALARM MONITORING 8/1/19-10/31/19	Contracts-Security Alarms	402-534090-51902	\$60.10
08/01/19	Vendor	ADT SECURITY	709509758	BURGLAR ALARM MONITORING 8/1/19-10/31/19	Prepaid Items	402-155000-53910	\$30.05
Check Total							\$90.15

CHECK # 012883

08/01/19	Vendor	BRIDGESTONE GOLF INC	1002837046	MERCHANDISE	COS - Merchandise	402-552137-53910	\$1,094.40
Check Total							\$1,094.40

CHECK # 012884

08/01/19	Vendor	BUCCANEER LINEN SERVICE	265069	TWLS/MATS	Cleaning Supplies	101-551003-53910	\$70.00
08/01/19	Vendor	BUCCANEER LINEN SERVICE	265069	TWLS/MATS	Cleaning Supplies	402-551003-51304	\$15.00
Check Total							\$85.00

HERITAGE ISLES**Community Development District****Payment Register by Bank Account**

For the Period from 8/1/19 to 8/31/2019

(Sorted by Check / ACH No.)

Date	Payee Type	Payee	Invoice No.	Payment Description	Invoice / GL Description	G/L Account #	Amount Paid
CHECK # 012885							
08/01/19	Vendor	CITY OF TAMPA	878160	9/27/16 FALSE ALARMS	Contracts-Guard Services	402-534020-51902	\$40.00
08/01/19	Vendor	CITY OF TAMPA	1103232	3/2/17 FALSE ALARM	Contracts-Guard Services	402-534020-51902	\$40.00
08/01/19	Vendor	CITY OF TAMPA	1551897	2/28/18 FALSE ALARMS	Contracts-Guard Services	402-534020-51902	\$40.00
Check Total							\$120.00
CHECK # 012886							
08/01/19	Vendor	COMPLETE I.T.	4042	7/23 GOOGLE FOR BUSINESS	Computer Expense	101-551004-51301	\$377.05
08/01/19	Vendor	COMPLETE I.T.	4035A	CARD ACCESS SYSTEM-GYM, POOL, CLB HSE	Cap Outlay-Clubhouse	101-564061-53910	\$8,001.58
Check Total							\$8,378.63
CHECK # 012887							
08/01/19	Vendor	ECOLAB EQUIPMENT CARE	7393510	7/24/19 PEST CONTROL	R&M-Pest Control	101-546070-53910	\$160.68
Check Total							\$160.68
CHECK # 012888							
08/01/19	Vendor	FEDEX	6-613-67871	SRVCS THRU 07/16/19	Postage and Freight	001-541006-51301	\$16.50
Check Total							\$16.50
CHECK # 012889							
08/01/19	Vendor	GLOBAL GOLF SALES	290996	MERCHANDISE & GOLF SUPPLIES	MERCHANDISE	402-552137-53910	\$90.00
08/01/19	Vendor	GLOBAL GOLF SALES	290996	MERCHANDISE & GOLF SUPPLIES	Supplies - Golf Operations	402-552057-51304	\$52.53
08/01/19	Vendor	GLOBAL GOLF SALES	290996	MERCHANDISE & GOLF SUPPLIES	Supplies - Range	402-552065-51304	\$75.00
08/01/19	Vendor	GLOBAL GOLF SALES	292417	25 CART KEYS	R&M-Golf Cart	402-546122-51304	\$55.19
Check Total							\$272.72
CHECK # 012890							
08/01/19	Vendor	LABOR FINDERS (BRANDON)	25-79-1328	7/1-7/3/19 TEMP LABOR	Payroll-General Staff	402-512012-51902	\$744.41
Check Total							\$744.41
CHECK # 012891							
08/01/19	Vendor	QFC CLEANING & SUPPLY CO	15-10006	CLEANING SUPPLIES	Cleaning Supplies	101-551003-53910	\$959.54
Check Total							\$959.54
CHECK # 012892							
08/01/19	Vendor	STAPLES	8055036157	OFFICE SUPPLIES	Office Supplies	101-551002-51301	\$5.86
08/01/19	Vendor	STAPLES	8055036157	OFFICE SUPPLIES	Office Supplies	402-551002-51304	\$7.43
Check Total							\$13.29

HERITAGE ISLES

Community Development District

Payment Register by Bank Account

For the Period from 8/1/19 to 8/31/2019

(Sorted by Check / ACH No.)

Date	Payee Type	Payee	Invoice No.	Payment Description	Invoice / GL Description	G/L Account #	Amount Paid
CHECK # 012893							
08/01/19	Vendor	TIMES PUBLISHING COMPANY	798758	RULE OF DEV NOTICE	108440	001-548002-51301	\$301.50
Check Total							\$301.50
CHECK # 012894							
08/01/19	Vendor	UHS PREMIUM BILLING	185015605051	AUG 2019 HLTH INSURANCES	Payroll-Benefits	402-512010-51304	\$95.19
08/01/19	Vendor	UHS PREMIUM BILLING	185015605051	AUG 2019 HLTH INSURANCES	Payroll-Benefits	402-512010-51902	\$206.48
Check Total							\$301.67
CHECK # 012895							
08/01/19	Vendor	VISTASERV	L307989	7/18-8/15/19 RENTAL	Rentals & Leases	403-544025-53910	\$79.99
Check Total							\$79.99
CHECK # 012896							
08/06/19	Vendor	FEDEX	6-627-94505	JULY POSTAGE	Postage and Freight	001-541006-51301	\$50.08
08/06/19	Vendor	FEDEX	6-613-67870	SRVCS THRU 07/16/19	Postage and Freight	001-541006-51301	\$14.49
Check Total							\$64.57
CHECK # 012897							
08/06/19	Vendor	OSTEEN TURF SALES LLC	109	CHEMICAL	Op Supplies - Chemicals	402-552035-51902	\$3,100.00
Check Total							\$3,100.00
CHECK # 012898							
08/06/19	Vendor	ROCKMOUNT RESEARCH	1247123	TOOL PARTS	Supplies - Power Tools	402-552075-51902	\$209.01
Check Total							\$209.01
CHECK # 012899							
08/08/19	Vendor	A-QUALITY POOL	944874	AUG POOL MAINT/JULY ENZYME TREATMENT	Contracts-Pools	101-534078-53910	\$3,150.00
08/08/19	Vendor	A-QUALITY POOL	944874	AUG POOL MAINT/JULY ENZYME TREATMENT	R&M-Pools	101-546074-53910	\$170.00
Check Total							\$3,320.00
CHECK # 012900							
08/08/19	Vendor	BRIGHT HOUSE NETWORKS	046386801072319	7/21-08/20/19 00504638-01	Misc.-Internet Services	002-549031-53904	\$229.28
Check Total							\$229.28
CHECK # 012901							
08/08/19	Vendor	BUCCANEER LINEN SERVICE	265628	MATS/TWLS	Cleaning Supplies	402-551003-51304	\$15.00
08/08/19	Vendor	BUCCANEER LINEN SERVICE	265628	MATS/TWLS	Cleaning Supplies	101-551003-53910	\$72.00
Check Total							\$87.00

HERITAGE ISLES

Community Development District

Payment Register by Bank Account

For the Period from 8/1/19 to 8/31/2019

(Sorted by Check / ACH No.)

Date	Payee Type	Payee	Invoice No.	Payment Description	Invoice / GL Description	G/L Account #	Amount Paid
CHECK # 012902							
08/08/19	Vendor	BURR & FORMAN LLP	1101277	JUNE CITY ROADS MATTER	ProfServ-Legal Services	001-531023-51401	\$1,400.00
Check Total							\$1,400.00
CHECK # 012903							
08/08/19	Vendor	COMPLETE I.T.	4080	BACKUP SERVICES	Computer Expense	101-551004-51301	\$372.99
08/08/19	Vendor	COMPLETE I.T.	4081	CAMERA RECORDINGS	Contracts-Security Camera	001-534036-53901	\$479.20
08/08/19	Vendor	COMPLETE I.T.	4097	AUG MTHLY AUDIO SERVICES	Miscellaneous Services	101-549001-53910	\$59.95
Check Total							\$912.14
CHECK # 012904							
08/08/19	Vendor	DADE PAPER & BAG LLC	13846958	CUPS/STRAWS/WRAPPERS	Supplies - Golf Operations	402-552057-51304	\$252.54
08/08/19	Vendor	DADE PAPER & BAG LLC	13876386	CUPS/TWLS/ISSUE	Supplies - Misc.	402-552061-51902	\$318.24
Check Total							\$570.78
CHECK # 012905							
08/08/19	Vendor	FITREV INC	18966	CYBEX TREADMILL DRIVE MOTOR	R&M-Fitness Equipment	101-546115-53910	\$1,493.97
08/08/19	Vendor	FITREV INC	18967	QUARTERLY EQYUP MAINT	R&M-Fitness Equipment	101-546115-53910	\$165.00
Check Total							\$1,658.97
CHECK # 012906							
08/08/19	Vendor	HEDRICK AIR, LLC	11164	A/C REPR	R&M-General	403-546001-53910	\$135.00
08/08/19	Vendor	HEDRICK AIR, LLC	11165	AIR HANDLER MOTOR INSTALL	KITCHEN	403-546001-53910	\$900.00
Check Total							\$1,035.00
CHECK # 012907							
08/08/19	Vendor	LANDSCAPE MAINTENANCE	145456	AUG LANDSCAPE MAINT	Contracts-Landscape	001-534050-53901	\$3,368.91
08/08/19	Vendor	LANDSCAPE MAINTENANCE	145456	AUG LANDSCAPE MAINT	Contracts-Landscape	001-534050-53901	\$10,510.26
Check Total							\$13,879.17
CHECK # 012908							
08/08/19	Vendor	LIQUID ED INC	133422	WTR COOLERS/BALL WSHR/ROPE/TWLS	Supplies - Misc.	402-552061-51902	\$612.74
Check Total							\$612.74
CHECK # 012909							
08/08/19	Vendor	MERCER WebDesign.com	56	JULY WEBSITE MAINT	R&M-General	101-546001-53910	\$33.33
Check Total							\$33.33

HERITAGE ISLES
Community Development District

Payment Register by Bank Account

For the Period from 8/1/19 to 8/31/2019

(Sorted by Check / ACH No.)

Date	Payee Type	Payee	Invoice No.	Payment Description	Invoice / GL Description	G/L Account #	Amount Paid
CHECK # 012910							
08/08/19	Vendor	MICHAEL E SMITH	20012	POOL SHOWER REPR	R&M-General	101-546001-53910	\$300.60
Check Total							\$300.60
CHECK # 012911							
08/08/19	Vendor	OLM INC	35039	7/24/19 LANDSCAPE INSPECTION	Contracts-Landscape Consultant	001-534062-53901	\$1,080.00
Check Total							\$1,080.00
CHECK # 012912							
08/08/19	Vendor	PASCO TURF & TRACTOR LLC	326343	SPRINGS	R&M-Equipment	402-546022-51902	\$15.38
Check Total							\$15.38
CHECK # 012913							
08/08/19	Vendor	SECURITY SERVICES OF TAMPA, INC.	0000153054	LOCK REPRS	R&M-General	403-546001-53910	\$108.00
08/08/19	Vendor	SECURITY SERVICES OF TAMPA, INC.	0000153054	LOCK REPRS	R&M-General	402-546001-51304	\$38.00
Check Total							\$146.00
CHECK # 012914							
08/08/19	Vendor	SITEONE LANDSCAPE SUPPLY	93109939-001	FUNGICIDE	Op Supplies - Chemicals	402-552035-51902	\$3,005.16
Check Total							\$3,005.16
CHECK # 012915							
08/08/19	Vendor	SOLITUDE LAKE MANAGEMENT	PI-A00288395	AUG AQUATIC MAINT	Contracts-Aquatic Control	001-534067-53901	\$872.56
08/08/19	Vendor	SOLITUDE LAKE MANAGEMENT	PI-A00288395	AUG AQUATIC MAINT	Contracts-Aquatic Control	402-534067-51902	\$805.44
Check Total							\$1,678.00
CHECK # 012916							
08/08/19	Vendor	TARA SOLUTIONS LLC	2250	PLANT FERTILIZER	R&M-Fertilizer	402-546026-51902	\$580.00
Check Total							\$580.00
CHECK # 012917							
08/08/19	Vendor	TRIGON TURF SCIENCES, LLC	219368C	FERTILIZERS	R&M-Fertilizer	402-546026-51902	\$786.67
Check Total							\$786.67
CHECK # 012918							
08/13/19	Vendor	ACE WELDING SUPPLY	R030520	GASES	R&M-Equipment	402-546022-51902	\$20.00
Check Total							\$20.00

HERITAGE ISLES**Community Development District****Payment Register by Bank Account**

For the Period from 8/1/19 to 8/31/2019

(Sorted by Check / ACH No.)

Date	Payee Type	Payee	Invoice No.	Payment Description	Invoice / GL Description	G/L Account #	Amount Paid
CHECK # 012919							
08/13/19	Vendor	MOMAR INC	PIS297375	WASP & HORNET SPRAY	Supplies - Misc.	402-552061-51902	\$384.08
Check Total							\$384.08
CHECK # 012920							
08/13/19	Vendor	OSTEEN TURF SALES LLC	110	1 CASE NEOCIDE	Op Supplies - Chemicals	402-552035-51902	\$700.00
Check Total							\$700.00
CHECK # 012921							
08/13/19	Vendor	R & R PRODUCTS INC	CD2367150	ALLOY SHATTER TINE	Supplies - Power Tools	402-552075-51902	\$283.48
Check Total							\$283.48
CHECK # 012922							
08/13/19	Vendor	ROCKMOUNT RESEARCH	1246497	CARBIDE PT TREE	Op Supplies - Hand tools	402-552039-51902	\$160.43
Check Total							\$160.43
CHECK # 012923							
08/13/19	Vendor	SOUTHEAST TURF PARTNERS INC	46754	PLANTS	Op Supplies - Chemicals	402-552035-51902	\$569.50
08/13/19	Vendor	SOUTHEAST TURF PARTNERS INC	46796	ROADSIDE HERBICIDE	Op Supplies - Chemicals	402-552035-51902	\$700.00
Check Total							\$1,269.50
CHECK # 012924							
08/13/19	Vendor	WESCOTURF INC	48834383	RPR REELMASTER	R&M-Equipment	402-546022-51902	\$250.14
08/13/19	Vendor	WESCOTURF INC	40907636	BLADE	R&M-Equipment	402-546022-51902	\$248.12
Check Total							\$498.26
CHECK # 012925							
08/15/19	Vendor	BLAIR WATER	080219	AUG TANK SERVICE	R&M-General	402-546001-51304	\$50.00
Check Total							\$50.00
CHECK # 012926							
08/15/19	Vendor	COMPLETE I.T.	4120	TECH LABOR	Computer Expense	101-551004-51301	\$125.00
08/15/19	Vendor	COMPLETE I.T.	4126	TECH LABOR	Computer Expense	101-551004-51301	\$62.50
Check Total							\$187.50
CHECK # 012927							
08/15/19	Vendor	FEDEX	2187-5333-7	SRVCS THRU 08/13/19	Postage and Freight	001-541006-51301	\$16.53
Check Total							\$16.53

HERITAGE ISLES

Community Development District

Payment Register by Bank Account

For the Period from 8/1/19 to 8/31/2019

(Sorted by Check / ACH No.)

Date	Payee Type	Payee	Invoice No.	Payment Description	Invoice / GL Description	G/L Account #	Amount Paid
CHECK # 012928							
08/15/19	Vendor	FOSTER & CO INC	107203	Turbo Hand Soap	R&M-General	402-546001-51902	\$143.75
Check Total							\$143.75
CHECK # 012929							
08/15/19	Vendor	HERITAGE-CRYSTAL CLEAN	15794641	30 GL DRUM MOUNT	Utility - Refuse Removal	402-543020-51902	\$391.51
Check Total							\$391.51
CHECK # 012930							
08/15/19	Vendor	LANDSCAPE MAINTENANCE	145743	MAIN LINE BREAK REPR	R&M-Irrigation	001-546041-53901	\$247.19
08/15/19	Vendor	LANDSCAPE MAINTENANCE	145637	REPLACED CONTROLLER/PARTS	R&M-Irrigation	001-546041-53901	\$816.92
08/15/19	Vendor	LANDSCAPE MAINTENANCE	145636	REPLACED CONTROLLER	R&M-Irrigation	001-546041-53901	\$484.04
Check Total							\$1,548.15
CHECK # 012931							
08/15/19	Vendor	SUN CITY GOLF CARS INC	039145	CART REPRS	R&M-Golf Cart	402-546122-51304	\$31.00
Check Total							\$31.00
CHECK # 012932							
08/15/19	Vendor	THE RIGHT EQUIPMENT CO	AR4128	7/25-8/24/19 COPIER LEASE/COPIES	Lease - Copier	101-544008-51301	\$42.54
Check Total							\$42.54
CHECK # 012933							
08/15/19	Vendor	TIMES PUBLISHING COMPANY	800127-2	2019/2020 BUDGET NOTICE 2ND RUN	108440	001-548002-51301	\$714.00
Check Total							\$714.00
CHECK # 012934							
08/15/19	Vendor	TRIGON TURF SCIENCES, LLC	219368A	FERTILIZERS	R&M-Fertilizer	402-546026-51902	\$786.67
Check Total							\$786.67
CHECK # 012935							
08/20/19	Vendor	CITY OF TAMPA	2287064	07/10/19-08/12/19 SECURITY	Contracts-Guard Services	001-534020-53901	\$10,704.00
Check Total							\$10,704.00

HERITAGE ISLES

Community Development District

Payment Register by Bank Account

For the Period from 8/1/19 to 8/31/2019

(Sorted by Check / ACH No.)

Date	Payee Type	Payee	Invoice No.	Payment Description	Invoice / GL Description	G/L Account #	Amount Paid
CHECK # 012936							
08/22/19	Vendor	BUCCANEER LINEN SERVICE	266750	TWLS/MATS	Cleaning Supplies	101-551003-53910	\$72.00
08/22/19	Vendor	BUCCANEER LINEN SERVICE	266750	TWLS/MATS	Cleaning Supplies	402-551003-51304	\$15.00
08/22/19	Vendor	BUCCANEER LINEN SERVICE	266192	TWLS/MATS	Cleaning Supplies	402-551003-51304	\$15.00
08/22/19	Vendor	BUCCANEER LINEN SERVICE	266192	TWLS/MATS	Cleaning Supplies	101-551003-53910	\$70.00
Check Total							\$172.00
CHECK # 012937							
08/22/19	Vendor	CARD QUEST INC	109060	200 PROX CARDS	Misc-Access Cards	101-549002-53910	\$540.00
Check Total							\$540.00
CHECK # 012938							
08/22/19	Vendor	FEDEX	6-711-89001	AUG POSTAGE	Postage and Freight	001-541006-51301	\$16.53
Check Total							\$16.53
CHECK # 012939							
08/22/19	Vendor	GALLUS GOLF LLC	4590	MOBILE APP ANNUAL LICENSE FEE	Subscriptions and Memberships	402-554001-51304	\$1,995.00
Check Total							\$1,995.00
CHECK # 012940							
08/22/19	Vendor	LABOR FINDERS (BRANDON)	25-79-1424	7/31/19 TEMP LABOR/ 8/1/19 TEMP LABOR	R&M-General	101-546001-53910	\$309.22
Check Total							\$309.22
CHECK # 012941							
08/22/19	Vendor	LANDSCAPE MAINTENANCE	145964	PLANTING PALM COVE	R&M-Landscape Renovations	001-546051-53901	\$468.75
Check Total							\$468.75
CHECK # 012942							
08/22/19	Vendor	SUN CITY GOLF CARS INC	039093	GOLF CART REPRS	R&M-Golf Cart	402-546122-51304	\$31.20
Check Total							\$31.20
CHECK # 012943							
08/27/19	Vendor	ANTHONY VICTOR IANAZONE	0063	LOCK-IN GOLF GRIPS	COS - Merchandise	402-552137-53910	\$120.00
Check Total							\$120.00
CHECK # 012944							
08/27/19	Vendor	FLORIDA U.C. FUND	80266-071919	REEMPLOY TX JEMISON	Unemployment Compensation	101-525001-53910	\$312.68
Check Total							\$312.68

HERITAGE ISLES**Community Development District****Payment Register by Bank Account**

For the Period from 8/1/19 to 8/31/2019

(Sorted by Check / ACH No.)

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CHECK # 012945							
08/27/19	Vendor	GOLF SCORECARDS, INC	49241	GOLF SCORECARDS	Supplies - Golf Operations	402-552057-51304	\$1,195.00
Check Total							\$1,195.00
CHECK # 012946							
08/27/19	Vendor	HEDRICK AIR, LLC	11219	CK AIR DUCTS FOR SMELL	R&M-General	402-546001-51304	\$50.00
Check Total							\$50.00
CHECK # 012947							
08/27/19	Vendor	INFRAMARK, LLC	43675	AUG 2019 MGMNT SERVICES	ProfServ-Mgmt Consulting Serv	001-531027-51201	\$4,814.75
08/27/19	Vendor	INFRAMARK, LLC	43675	AUG 2019 MGMNT SERVICES	Accounting Services	101-532001-51301	\$1,591.33
08/27/19	Vendor	INFRAMARK, LLC	43675	AUG 2019 MGMNT SERVICES	Accounting Services	402-532001-51301	\$1,819.67
08/27/19	Vendor	INFRAMARK, LLC	43675	AUG 2019 MGMNT SERVICES	Postage and Freight	001-541006-51301	\$60.95
08/27/19	Vendor	INFRAMARK, LLC	43675	AUG 2019 MGMNT SERVICES	Printing and Binding	001-547001-51301	\$18.75
08/27/19	Vendor	INFRAMARK, LLC	43675	AUG 2019 MGMNT SERVICES	7/16/19 MAILING OF NOTICES	001-541006-51301	\$871.09
Check Total							\$9,176.54
CHECK # 012948							
08/27/19	Vendor	LEAF	9679240	AUG COPIER LEASE	Lease - Copier	101-544008-51301	\$129.84
Check Total							\$129.84
CHECK # 012949							
08/28/19	Vendor	BRIDGESTONE GOLF INC	1002844772	GOLF BALLS	COS - Merchandise	402-552137-53910	\$1,094.40
08/28/19	Vendor	BRIDGESTONE GOLF INC	1002844475	GOLF BALLS	COS - Merchandise	402-552137-53910	\$996.85
Check Total							\$2,091.25
CHECK # 012950							
08/28/19	Vendor	BUCCANEER LINEN SERVICE	267316	TOWELS & MAT	Cleaning Supplies	402-551003-51304	\$15.00
08/28/19	Vendor	BUCCANEER LINEN SERVICE	267316	TOWELS & MAT	Cleaning Supplies	101-551003-53910	\$70.00
Check Total							\$85.00
CHECK # 012951							
08/28/19	Vendor	FIS OUTDOOR	4600036-00	IRRIGATION SUPPLIES	R&M-Irrigation	402-546041-51902	\$485.46
Check Total							\$485.46
CHECK # 012952							
08/28/19	Vendor	LANDSCAPE MAINTENANCE	144289	PODOCARPUS 15 GAL, IRR MODIFICATION	R&M-Irrigation	001-546041-53901	\$925.00
Check Total							\$925.00

HERITAGE ISLES

Community Development District

Payment Register by Bank Account

For the Period from 8/1/19 to 8/31/2019

(Sorted by Check / ACH No.)

Date	Payee Type	Payee	Invoice No.	Payment Description	Invoice / GL Description	G/L Account #	Amount Paid
CHECK # 012953							
08/28/19	Vendor	QFC CLEANING & SUPPLY CO	15-10092	SUPPLIES	Cleaning Supplies	101-551003-53910	\$1,314.42
Check Total							\$1,314.42
CHECK # 012954							
08/28/19	Vendor	ROCKMOUNT RESEARCH	1247507	TOOL PARTS	Op Supplies - Hand tools	402-552039-51902	\$211.35
Check Total							\$211.35
CHECK # 012955							
08/28/19	Vendor	SECURITY SERVICES OF TAMPA, INC.	0000154620	RPLCD SCHLAGE DEADBOLT	R&M-General	101-546001-53910	\$343.00
08/28/19	Vendor	SECURITY SERVICES OF TAMPA, INC.	0000154175.	RESET LOCK	R&M-General	101-546001-53910	\$195.60
Check Total							\$538.60
CHECK # 012956							
08/28/19	Vendor	VISTASERV	L310463	8/15-9/12/19 DISHWASHER LEASE	Rentals & Leases	403-544025-53910	\$79.99
Check Total							\$79.99
ACH #DD579							
08/04/19	Vendor	CARD SERVICES CENTER ACH	071019-0976 ACH	CC PURCH THRU 07/10/19	Subscriptions and Memberships	402-554001-51304	\$536.00
08/04/19	Vendor	CARD SERVICES CENTER ACH	071019-0976 ACH	CC PURCH THRU 07/10/19	Supplies - Golf Operations	402-552057-51304	\$75.08
08/04/19	Vendor	CARD SERVICES CENTER ACH	071019-0976 ACH	CC PURCH THRU 07/10/19	R&M-General	101-546001-53910	\$66.86
08/04/19	Vendor	CARD SERVICES CENTER ACH	071019-0976 ACH	CC PURCH THRU 07/10/19	R&M-Pools	101-546074-53910	\$140.51
08/04/19	Vendor	CARD SERVICES CENTER ACH	071019-0976 ACH	CC PURCH THRU 07/10/19	Marketing	402-548003-51304	\$370.00
08/04/19	Vendor	CARD SERVICES CENTER ACH	071019-0976 ACH	CC PURCH THRU 07/10/19	R&M-General	101-546001-53910	\$13.88
08/04/19	Vendor	CARD SERVICES CENTER ACH	071019-0976 ACH	CC PURCH THRU 07/10/19	R&M-General	101-546001-53910	\$60.40
08/04/19	Vendor	CARD SERVICES CENTER ACH	071019-0976 ACH	CC PURCH THRU 07/10/19	Office Supplies	101-551002-51301	\$38.08
08/04/19	Vendor	CARD SERVICES CENTER ACH	071019-0976 ACH	CC PURCH THRU 07/10/19	R&M-General	101-546001-53910	\$10.64
08/04/19	Vendor	CARD SERVICES CENTER ACH	071019-0976 ACH	CC PURCH THRU 07/10/19	R&M-General	101-546001-53910	\$175.92
08/04/19	Vendor	CARD SERVICES CENTER ACH	071019-0976 ACH	CC PURCH THRU 07/10/19	R&M-General	101-546001-53910	\$41.96
08/04/19	Vendor	CARD SERVICES CENTER ACH	071019-0976 ACH	CC PURCH THRU 07/10/19	R&M-General	101-546001-53910	\$21.77
08/04/19	Vendor	CARD SERVICES CENTER ACH	071019-0976 ACH	CC PURCH THRU 07/10/19	R&M-General	101-546001-53910	\$18.09
08/04/19	Vendor	CARD SERVICES CENTER ACH	071019-0976 ACH	CC PURCH THRU 07/10/19	Supplies - Golf Operations	402-552057-51304	\$24.00
08/04/19	Vendor	CARD SERVICES CENTER ACH	071019-0976 ACH	CC PURCH THRU 07/10/19	R&M-Pools	101-546074-53910	\$125.55
08/04/19	Vendor	CARD SERVICES CENTER ACH	071019-0976 ACH	CC PURCH THRU 07/10/19	R&M-General	101-546001-53910	\$75.86
08/04/19	Vendor	CARD SERVICES CENTER ACH	071019-0976 ACH	CC PURCH THRU 07/10/19	Cleaning Supplies	101-551003-53910	\$19.13
08/04/19	Vendor	CARD SERVICES CENTER ACH	071019-0976 ACH	CC PURCH THRU 07/10/19	R&M-Golf Cart	402-546122-51304	\$18.41

HERITAGE ISLES**Community Development District****Payment Register by Bank Account**

For the Period from 8/1/19 to 8/31/2019

(Sorted by Check / ACH No.)

Date	Payee Type	Payee	Invoice No.	Payment Description	Invoice / GL Description	G/L Account #	Amount Paid
08/04/19	Vendor	CARD SERVICES CENTER ACH	071019-0976 ACH	CC PURCH THRU 07/10/19	R&M-General	101-546001-53910	\$261.55
08/04/19	Vendor	CARD SERVICES CENTER ACH	071019-0976 ACH	CC PURCH THRU 07/10/19	R&M-General	101-546001-53910	\$9.60
ACH Total							\$2,103.29
ACH #DD585							
08/01/19	Vendor	KUBOTA LEASING-ACH	004087924 ACH	AUG 2019 TRACTOR,FTLOADR,BACKH	Lease - Carts	402-544020-51304	\$142.21
08/01/19	Vendor	KUBOTA LEASING-ACH	004087924 ACH	AUG 2019 TRACTOR,FTLOADR,BACKH	Capital Leases-Current Portion	225000	\$371.11
ACH Total							\$513.32
ACH #DD586							
08/15/19	Vendor	WASTE MANAGEMENT - ACH	9557356-2206-5 ACH	AUGUST 2019 TRASH PICKUP	Utility - Refuse Removal	402-543020-51902	\$336.15
ACH Total							\$336.15
ACH #DD587							
08/15/19	Vendor	WASTE MANAGEMENT - ACH	9558302-2206-8 ACH	AUG WASTE 12-92334-73004 8YD ACH	Utility - Refuse Removal	101-543020-53910	\$290.90
08/15/19	Vendor	WASTE MANAGEMENT - ACH	9558302-2206-8 ACH	AUG WASTE 12-92334-73004 8YD ACH	Utility - Refuse Removal	402-543020-51902	\$55.21
08/15/19	Vendor	WASTE MANAGEMENT - ACH	9558302-2206-8 ACH	AUG WASTE 12-92334-73004 8YD ACH	Utility - Refuse Removal	403-543020-53910	\$170.52
ACH Total							\$516.63
ACH #DD588							
08/01/19	Vendor	YAMAHA MOTOR FINANCE - ACH	678441 ACH	AUG GOLF CART LEASE ACH	Lease - Carts	402-544020-51304	\$190.00
ACH Total							\$190.00
ACH #DD589							
08/01/19	Vendor	YAMAHA MOTOR FINANCE - ACH	678440 ACH	AUG GOLF CART LEASE ACH	LEASE	402-544020-51304	\$5,402.00
ACH Total							\$5,402.00
ACH #DD590							
08/01/19	Vendor	TCF EQUIPMENT FINANCE-ACH	6091861 ACH	AUG 2019 EQUIP LEASE	Lease - Golf Course Equipment	402-544022-51902	\$3,045.96
ACH Total							\$3,045.96
ACH #DD591							
08/02/19	Vendor	ADP, LLC - ACH	539572775 ACH	EZ LABOR PE 7/26/19	Payroll-Processing Fee	101-512080-53910	\$131.66
08/02/19	Vendor	ADP, LLC - ACH	539572775 ACH	EZ LABOR PE 7/26/19	Payroll-Processing Fee	402-512080-51304	\$131.66
08/02/19	Vendor	ADP, LLC - ACH	539572775 ACH	EZ LABOR PE 7/26/19	Payroll-Processing Fee	402-512080-51902	\$131.68
ACH Total							\$395.00

HERITAGE ISLES

Community Development District

Payment Register by Bank Account

For the Period from 8/1/19 to 8/31/2019

(Sorted by Check / ACH No.)

Date	Payee Type	Payee	Invoice No.	Payment Description	Invoice / GL Description	G/L Account #	Amount Paid
ACH #DD593							
08/07/19	Vendor	SAM'S CLUB DIRECT - ACH	072019-6704	JULY PURCHASES	Supplies - Golf Operations	402-552057-51304	\$19.74
08/07/19	Vendor	SAM'S CLUB DIRECT - ACH	072019-6704	JULY PURCHASES	COS - Food Sales	402-552131-53910	\$227.00
08/07/19	Vendor	SAM'S CLUB DIRECT - ACH	072019-6704	LATE FEE WAIVED 8/7-PRIOR TO PAYMENT	COS - Food Sales	402-552131-53910	(\$2.85)
ACH Total							\$243.89
ACH #DD594							
08/16/19	Vendor	HOME DEPOT CREDIT-ACH	072519-5277 ACH		Cleaning Supplies	402-551003-51902	\$60.52
08/16/19	Vendor	HOME DEPOT CREDIT-ACH	072519-5277 ACH		R&M-Golf Course	402-546120-51902	\$30.26
08/16/19	Vendor	HOME DEPOT CREDIT-ACH	072519-5277 ACH		Cleaning Supplies	402-551003-51902	\$110.64
08/16/19	Vendor	HOME DEPOT CREDIT-ACH	072519-5277 ACH		R&M-Golf Course	402-546120-51902	\$122.80
ACH Total							\$324.22
ACH #DD595							
08/10/19	Vendor	ADP RESOURCE-ACH	1820613 ADP	JULY 2019 PAYROLL SRV 8CY	Payroll-Processing Fee	402-512080-51304	\$747.65
08/10/19	Vendor	ADP RESOURCE-ACH	1820613 ADP	JULY 2019 PAYROLL SRV 8CY	Payroll-Processing Fee	402-512080-51902	\$747.65
08/10/19	Vendor	ADP RESOURCE-ACH	1820613 ADP	JULY 2019 PAYROLL SRV 8CY	Payroll-Processing Fee	101-512080-53910	\$747.66
ACH Total							\$2,242.96
ACH #DD596							
08/10/19	Vendor	ADP RESOURCE-ACH	1819552 ACH	JULY 2019 PAYROLL SRV 5DH	Payroll-Processing Fee	001-512080-51301	\$63.65
ACH Total							\$63.65
ACH #DD597							
08/19/19	Vendor	TECO - ACH	080519-3730 ACH	6/14-7/15/19 UTILITY SRVCS	Utility - General	001-543001-53901	\$13,438.16
08/19/19	Vendor	TECO - ACH	080519-3730 ACH	6/14-7/15/19 UTILITY SRVCS	Utility - General	101-543001-53910	\$1,056.96
08/19/19	Vendor	TECO - ACH	080519-3730 ACH	6/14-7/15/19 UTILITY SRVCS	Electricity - General	403-543006-53910	\$1,585.46
08/19/19	Vendor	TECO - ACH	080519-3730 ACH	6/14-7/15/19 UTILITY SRVCS	Electricity - General	402-543006-51304	\$1,585.46
08/19/19	Vendor	TECO - ACH	080519-3730 ACH	6/14-7/15/19 UTILITY SRVCS	Utility - General	101-543001-53910	\$3,214.27
08/19/19	Vendor	TECO - ACH	080519-3730 ACH	6/14-7/15/19 UTILITY SRVCS	Electricity - General	402-543006-51902	\$1,436.87
ACH Total							\$22,317.18
ACH #DD598							
08/26/19	Vendor	FRONTIER - ACH	080119-9271 ACH	8/1-8/31/19 8139829271	Communication - Telephone	402-541003-51902	\$117.50
ACH Total							\$117.50

HERITAGE ISLES

Community Development District

Payment Register by Bank Account

For the Period from 8/1/19 to 8/31/2019

(Sorted by Check / ACH No.)

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ACH #DD599							
08/26/19	Vendor	FRONTIER - ACH	080119-1182 ACH	8/1/19-8/31/19 2nd Guard Shack 1182	Misc.-Internet Services	002-549031-53904	\$106.83
ACH Total							\$106.83
ACH #DD600							
08/26/19	Vendor	FRONTIER - ACH	080319-1088 ACH	8/3/19-9/2/19 Main Guard Shack 1088	Misc.-Internet Services	002-549031-53904	\$65.98
ACH Total							\$65.98
ACH #DD601							
08/28/19	Vendor	CARD SERVICE CENTER #3669-ACH	080219-3669 ACH	PURCH THRU 08/02/19	R&M-General	001-546001-53901	\$13.14
ACH Total							\$13.14
ACH #DD602							
08/27/19	Vendor	CITY OF TAMPA UTILITIES - ACH	081319 ACH	SRVC THRU 08/02/19	Utility - General	101-543001-53910	\$169.80
08/27/19	Vendor	CITY OF TAMPA UTILITIES - ACH	081319 ACH	SRVC THRU 08/02/19	Utility - General	101-543001-53910	\$308.24
08/27/19	Vendor	CITY OF TAMPA UTILITIES - ACH	081319 ACH	SRVC THRU 08/02/19	Utility - General	403-543001-53910	\$462.36
08/27/19	Vendor	CITY OF TAMPA UTILITIES - ACH	081319 ACH	SRVC THRU 08/02/19	Utility - General	402-543001-51902	\$462.36
08/27/19	Vendor	CITY OF TAMPA UTILITIES - ACH	081319 ACH	SRVC THRU 08/02/19	Utility - General	001-543001-53901	\$182.05
ACH Total							\$1,584.81
ACH #DD603							
08/07/19	Vendor	SAM'S CLUB DIRECT - ACH	052019-6704 ACH	CC PURCH THRU 05/20/19	Supplies - Golf Operations	402-552057-51304	\$15.22
08/07/19	Vendor	SAM'S CLUB DIRECT - ACH	052019-6704 ACH	CC PURCH THRU 05/20/19	COS - Food Sales	402-552131-53910	\$174.98
ACH Total							\$190.20
ACH #DD604							
08/13/19	Vendor	BRIGHT HOUSE NETWORKS	046386901073119 ACH	7/30-8/29 Tv/Phn/Int 3869 Ch	Communication - Telephone	101-541003-51301	\$339.14
ACH Total							\$339.14
ACH #DD605							
08/13/19	Vendor	BRIGHT HOUSE NETWORKS	076495701073019 ACH	7/29-8/28/19 GYM 4957 TV/PHN	Communication - Telephone	101-541003-51301	\$188.87
ACH Total							\$188.87
ACH #DD606							
08/23/19	Vendor	BRIGHT HOUSE NETWORKS	046486101080919	8/8-9/7/19 Tv, Internet Svc 4861-01	0050464861-01	101-541003-51301	\$292.68
ACH Total							\$292.68

HERITAGE ISLES

Community Development District

Payment Register by Bank Account

For the Period from 8/1/19 to 8/31/2019

(Sorted by Check / ACH No.)

Date	Payee Type	Payee	Invoice No.	Payment Description	Invoice / GL Description	G/L Account #	Amount Paid
ACH #DD608							
08/30/19	Vendor	TCF EQUIPMENT FINANCE-ACH	6138562 ACH	AUG TORO EQUIP LEAS #101&102	Lease - Golf Course Equipment	402-544022-51902	\$3,861.44
ACH Total							\$3,861.44
ACH #DD609							
08/28/19	Vendor	CARD SERVICES CENTER ACH	080919-0976 ACH	7/11-8/9/19 CC PURCHASES	1. LOWES	101-546001-53910	\$156.93
08/28/19	Vendor	CARD SERVICES CENTER ACH	080919-0976 ACH	7/11-8/9/19 CC PURCHASES	2.LOWES	101-546001-53910	\$42.34
08/28/19	Vendor	CARD SERVICES CENTER ACH	080919-0976 ACH	7/11-8/9/19 CC PURCHASES	3.WM SUPERCENTER	402-552061-51902	\$149.00
08/28/19	Vendor	CARD SERVICES CENTER ACH	080919-0976 ACH	7/11-8/9/19 CC PURCHASES	4.GLASS DOCTOR	101-546001-53910	\$878.80
08/28/19	Vendor	CARD SERVICES CENTER ACH	080919-0976 ACH	7/11-8/9/19 CC PURCHASES	5.BADGES OF HONOR	402-552057-51304	\$5.35
08/28/19	Vendor	CARD SERVICES CENTER ACH	080919-0976 ACH	7/11-8/9/19 CC PURCHASES	6.YELP	402-548003-51304	\$370.00
08/28/19	Vendor	CARD SERVICES CENTER ACH	080919-0976 ACH	7/11-8/9/19 CC PURCHASES	7.AMAZON	101-546001-53910	\$118.88
08/28/19	Vendor	CARD SERVICES CENTER ACH	080919-0976 ACH	7/11-8/9/19 CC PURCHASES	8.HOME DEPOT	101-546001-53910	\$146.53
08/28/19	Vendor	CARD SERVICES CENTER ACH	080919-0976 ACH	7/11-8/9/19 CC PURCHASES	9.HOME DEPOT	101-546001-53910	\$173.32
08/28/19	Vendor	CARD SERVICES CENTER ACH	080919-0976 ACH	7/11-8/9/19 CC PURCHASES	10.SMARTSIGN	101-546074-53910	\$119.55
08/28/19	Vendor	CARD SERVICES CENTER ACH	080919-0976 ACH	7/11-8/9/19 CC PURCHASES	11.HOME DEPOT	101-546001-53901	\$4.04
08/28/19	Vendor	CARD SERVICES CENTER ACH	080919-0976 ACH	7/11-8/9/19 CC PURCHASES	12.ETRAILER	101-546001-53910	\$55.32
08/28/19	Vendor	CARD SERVICES CENTER ACH	080919-0976 ACH	7/11-8/9/19 CC PURCHASES	13.HOME DEPOT	101-551003-53910	\$91.41
08/28/19	Vendor	CARD SERVICES CENTER ACH	080919-0976 ACH	7/11-8/9/19 CC PURCHASES	14.BAYSCAPE BISTRO	101-549001-53910	\$7.34
08/28/19	Vendor	CARD SERVICES CENTER ACH	080919-0976 ACH	7/11-8/9/19 CC PURCHASES	15.LOWES	101-546001-53910	\$334.86
08/28/19	Vendor	CARD SERVICES CENTER ACH	080919-0976 ACH	7/11-8/9/19 CC PURCHASES	13.HOME DEPOT	101-546001-53910	\$304.29
ACH Total							\$2,957.96
ACH #DD612							
08/15/19	Vendor	S&W REFRIGERATION, LLC-ACH	466LS-0819 ACH	Aug 2019 Maint Shop Ice Mach	Lease - Ice Machines	402-544023-51304	\$125.00
ACH Total							\$125.00
ACH #DD613							
08/15/19	Vendor	S&W REFRIGERATION, LLC-ACH	0468LS-0819 ACH	AUG Pro Shop Ice Machine Lease	Lease - Ice Machines	402-544023-51902	\$272.00
ACH Total							\$272.00
ACH #DD614							
08/28/19	Vendor	CARD SERVICES CENTER ACH	082819-0976 ACH	PREPAY PER RICH	Prepaid Items	155000	\$1,422.70
ACH Total							\$1,422.70

HERITAGE ISLES
Community Development District

Payment Register by Bank Account

For the Period from 8/1/19 to 8/31/2019

(Sorted by Check / ACH No.)

Date	Payee Type	Payee	Invoice No.	Payment Description	Invoice / GL Description	G/L Account #	Amount Paid
ACH #DD615							
08/28/19	Vendor	T MOBILE - ACH	44896-080319 ACH	7/3-8/2/19 SERVICE	Communication - Telephone	001-541003-53901	\$99.28
ACH Total							\$99.28
ACH #DD628							
08/15/19	Vendor	KUBOTA LEASING-ACH	004139947 ACH	9/15/19 UV CART LEASE	Lease - Carts	402-544020-51304	\$36.07
08/15/19	Vendor	KUBOTA LEASING-ACH	004139947 ACH	9/15/19 UV CART LEASE	Capital Leases-Current Portion	225000	\$260.77
ACH Total							\$296.84
ACH #DD637							
08/30/19	Vendor	ADP, LLC - ACH	541217045 ACH	EZ LABOR PE 8/23/19	Payroll-Processing Fee	101-512080-53910	\$133.33
08/30/19	Vendor	ADP, LLC - ACH	541217045 ACH	EZ LABOR PE 8/23/19	Payroll-Processing Fee	402-512080-51304	\$133.33
08/30/19	Vendor	ADP, LLC - ACH	541217045 ACH	EZ LABOR PE 8/23/19	Payroll-Processing Fee	402-512080-51902	\$133.34
ACH Total							\$400.00
Account Total							\$135,530.13

BANK UNITED - MMA - (ACCT#XXXXX6692)

CHECK # 454							
08/08/19	Vendor	HERITAGE ISLES CDD	080519	TRNFR TO BB&T CK	Due From Other Funds	131000	\$100,000.00
Check Total							\$100,000.00
Account Total							\$100,000.00

Total Amount Paid	\$326,816.86
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3C



**Berger, Toombs, Elam,
Gaines & Frank**

Certified Public Accountants PL

600 Citrus Avenue
Suite 200
Fort Pierce, Florida 34950

772/461-6120 // 461-1155
FAX: 772/468-9278

September 10, 2019

Heritage Isles Community Development District
c/o Inframark Infrastructure Management Services
210 North University Drive, Suite 702
Coral Springs, FL 33071

The Objective and Scope of the Audit of the Financial Statements

You have requested that we audit the financial statements of Heritage Isles Community Development District, which comprise governmental activities, a discretely presented component unit and each major fund for the General Fund as of and for the year ended September 30, 2019 which collectively comprise the basic financial statements. We are pleased to confirm our acceptance and our understanding of this audit engagement by means of this letter for the year ending September 30, 2019 and thereafter for two annual renewals if mutually agreed by Heritage Isles Community Development District and Berger, Toombs, Elam, Gaines, & Frank, Certified Public Accountants, PL.

Our audit will be conducted with the objective of expressing an opinion on the financial statements.

The Responsibility of the Auditor

We will conduct the audit in accordance with auditing standards generally accepted in the United States of America and "Government Auditing Standards" issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

Because of the inherent limitations of an audit, together with the inherent limitations of internal control, an unavoidable risk that some material misstatements may not be detected exists, even though the audit is properly planned and performed in accordance with generally accepted auditing standards. Also, an audit is not designed to detect errors or fraud that are immaterial to the financial statements.

Fort Pierce / Stuart



Heritage Isles Community Development District
September 10, 2019
Page 2

In making our risk assessments, we consider internal control relevant to Heritage Isles Community Development District's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. However, we will communicate to you in writing concerning any significant deficiencies or material weaknesses in internal control relevant to the audit of the financial statements that we have identified during the audit.

We will also communicate to the Board any fraud involving senior management and fraud that causes a material misstatement of the financial statements that becomes known to us during the audit, and any instances of noncompliance with laws and regulations that we become aware of during the audit.

The funds that you have told us are maintained by Heritage Isles Community Development District and that are to be included as part of our audit are listed below:

1. General Fund
2. Fitness Center Fund
3. Debt Service Fund 2008

Heritage Isles Community Development District
September 10, 2019
Page 3

The Responsibilities of Management and Identification of the Applicable Financial Reporting Framework

Our audit will be conducted on the basis that management acknowledges and understands that it has responsibility:

1. For the preparation and fair presentations of the financial statements in accordance with accounting principles generally accepted in the United States of America;
2. To evaluate subsequent events through the date the financial statements are issued or available to be issued, and to disclose the date through which subsequent events were evaluated in the financial statements. Management also agrees that it will not evaluate subsequent events earlier than the date of the management representation letter referred to below;
3. For the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error; and
4. To provide us with:
 - a. Access to all information of which management is aware that is relevant to the preparation and fair presentation of the financial statements such as records, documentation and other matters;
 - b. Additional information that we may request from management for the purpose of the audit; and
 - c. Unrestricted access to persons within the entity from whom we determine it necessary to obtain audit evidence.

As part of our audit process, we will request from management written confirmation concerning representations made to us in connection with the audit, including among other items:

1. That management has fulfilled its responsibilities as set out in the terms of this letter; and
2. That it believes the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

Heritage Isles Community Development District
September 10, 2019
Page 4

Management is responsible for identifying and ensuring that Heritage Isles Community Development District complies with the laws and regulations applicable to its activities, and for informing us about all known material violations of such laws or regulations. In addition, management is responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the entity involving management, employees who have significant roles in internal control, and others where the fraud could have a material effect on the financial statements or compliance. Management is also responsible for informing us of its knowledge of any allegations of fraud, or suspected fraud affecting the entity received in communications from employees, former employees, analysts, regulators, short sellers, or others.

The Board is responsible for informing us of its views about the risks of fraud within the entity, and its knowledge of any fraud, or suspected fraud affecting the entity.

Heritage Isles Community Development District agrees that it will not associate us with any public or private securities offering without first obtaining our consent. Therefore, Heritage Isles Community Development District agrees to contact us before it includes our reports or otherwise makes reference to us, in any public or private securities offering.

Because Berger, Toombs, Elam, Gaines & Frank will rely on Heritage Isles Community Development District and its management and Board of Supervisors to discharge the foregoing responsibilities, Heritage Isles Community Development District holds harmless and releases Berger, Toombs, Elam, Gaines & Frank, its partners, and employees from all claims, liabilities, losses and costs arising in circumstances where there has been a known misrepresentation by a member of Heritage Isles Community Development District's management, which has caused, in any respect, Berger, Toombs, Elam, Gaines & Frank's breach of contract or negligence. This provision shall survive the termination of this arrangement for services.

Records and Assistance

If circumstances arise relating to the condition of the Heritage Isles Community Development District's records, the availability of appropriate audit evidence, or indications of a significant risk of material misstatement of the financial statements, because of error, fraudulent financial reporting, or misappropriation of assets, which, in our professional judgment, prevent us from completing the audit or forming an opinion, we retain the unilateral right to take any course of action permitted by professional standards, including: declining to express an opinion, issuing a report, or withdrawing from engagement.

During the course of our engagement, we may accumulate records containing data that should be reflected in the Heritage Isles Community Development District's books and records. The District will determine that all such data, if necessary, will be so reflected. Accordingly, the District will not expect us to maintain copies of such records in our possession.

Heritage Isles Community Development District
September 10, 2019
Page 5

The assistance to be supplied, including the preparation of schedules and analyses of accounts, will be discussed and coordinated with an Inframark accountant. The timely and accurate completion of this work is an essential condition to our completion of the audit and issuance of our audit report.

Other Relevant Information

In accordance with Government Auditing Standards, a copy of our most recent peer review report has been provided to you, for your information.

Fees, Costs, and Access to Workpapers

Our fees for the services described above are based upon the value of the services performed and the time required by the individuals assigned to the engagement, plus direct expenses. Invoices for fees will be submitted in sufficient detail to demonstrate compliance with the terms of this engagement. Billings are due upon submission. Our fee for the services described in this letter for the year ending September 30, 2019, will not exceed \$14,000, unless the scope of the engagement is changed, the assistance which Heritage Isles Community Development District has agreed to furnish is not provided, or unexpected conditions are encountered, in which case, we will discuss the situation with you before proceeding. All other provisions of this letter will survive any fee adjustment. The two annual renewals must be mutually agreed and approved by the Board of Supervisors.

In the event we are requested or authorized by Heritage Isles Community Development District or are required by government regulation, subpoena, or other legal process to produce our documents or our personnel as witnesses with respect to our engagement for Heritage Isles Community Development District, Heritage Isles Community Development District will, so long as we are not a party to the proceeding in which the information is sought, reimburse us for our professional time and expenses, as well as the fees and expenses of our counsel, incurred in responding to such requests.

The audit documentation for this engagement is the property of Berger, Toombs, Elam, Gaines, & Frank and constitutes confidential information. However, you acknowledge and grant your assent that representatives of the cognizant or oversight agency or their designee, other government audit staffs, and the U.S. Government Accountability Office shall have access to the audit documentation upon their request and that we shall maintain the audit documentation for a period of at least three years after the date of the report, or for a longer period if we are requested to do so by the cognizant or oversight agency. Access to requested documentation will be provided under the supervision of Berger, Toombs, Elam, Gaines, & Frank audit personnel and at a location designated by our Firm.

Heritage Isles Community Development District
September 10, 2019
Page 6

Information Security – Miscellaneous Terms

Berger, Toombs, Elam, Gaines & Frank is committed to the safe and confidential treatment of Heritage Isles Community Development District's proprietary information. Berger, Toombs, Elam, Gaines & Frank is required to maintain the confidential treatment of client information in accordance with relevant industry professional standards which govern the provision of services described herein. Heritage Isles Community Development District agrees that it will not provide Berger, Toombs, Elam, Gaines & Frank with any unencrypted electronic confidential or proprietary information, and the parties agree to utilize commercially reasonable measures to maintain the confidentiality of Heritage Isles Community Development District's information, including the use of collaborate sites to ensure the safe transfer of data between the parties.

If any term or provision of this arrangement letter is determined to be invalid or unenforceable, such term or provision will be deemed stricken and all other terms and provisions will remain in full force and effect.

Reporting

We will issue a written report upon completion of our audit of Heritage Isles Community Development District's financial statements. Our report will be addressed to the Board of Heritage Isles Community Development District. We cannot provide assurance that an unmodified opinion will be expressed. Circumstances may arise in which it is necessary for us to modify our opinion, add an emphasis-of-matter or other-matter paragraph(s), or withdraw from the engagement.

In addition to our report on Heritage Isles Community Development District's financial statements, we will also issue the following types of reports:

- Reports on internal control and compliance with laws, regulations, and the provisions of contracts or grant agreements. We will report on any internal control findings and/or noncompliance which could have a material effect on the financial statements;
- Management letter required by the Auditor General, State of Florida; and
- Attestation reports required by the Auditor General, State of Florida.

This letter constitutes the complete and exclusive statement of agreement between Berger, Toombs, Elam, Gaines & Frank and Heritage Isles Community Development District, superseding all proposals, oral or written, and all other communication, with respect to the terms of the engagement between the parties.



Heritage Isles Community Development District
September 10, 2019
Page 7

Please sign and return the attached copy of this letter to indicate your acknowledgement of, and agreement with, the arrangements for our audit of the financial statements including our respective responsibilities.

*Berger Toombs Elam
Gaines & Frank*

Berger, Toombs, Elam, Gaines & Frank
J. W. GAINES, CPA

Confirmed on behalf of the addressee:

_____, _____



Judson B. Baggett
MBA, CPA, CVA, Partner
Marci Reutimann
CPA, Partner

6815 Dairy Road
Zephyrhills, FL 33542
(813) 788-2155
(813) 782-8606

System Review Report

To the Directors

November 2, 2016

Berger, Toombs, Elam, Gaines & Frank, CPAs PL
and the Peer Review Committee of the Florida Institute of Certified Public Accountants

We have reviewed the system of quality control for the accounting and auditing practice of Berger, Toombs, Elam, Gaines & Frank, CPAs PL (the firm), in effect for the year ended May 31, 2016. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants. As a part of our peer review, we considered reviews by regulatory entities, if applicable, in determining the nature and extent of our procedures. The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Our responsibility is to express an opinion on the design of the system of quality control, and the firm's compliance therewith based on our review. The nature, objectives, scope, limitations of, and the procedures performed in a System Review are described in the standards at www.aicpa.org/prsummary.

As required by the standards, engagements selected for review included engagements performed under *Government Auditing Standards and audits of employee benefit plans*.

In our opinion, the system of quality control for the accounting and auditing practice of Berger, Toombs, Elam, Gaines & Frank, CPAs PL in effect for the year ended May 31, 2016 has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)*, or *fail*. Berger, Toombs, Elam, Gaines & Frank, CPAs PL, has received a peer review rating of *pass*.

Baggett, Reutimann & Assoc.

Baggett, Reutimann & Associates, CPAs, PA

(BERGER_REPORT16)

**ADDENDUM TO ENGAGEMENT LETTER BETWEEN BERGER, TOOMBS,
ELAM, GAINES AND FRANK AND HERITAGE ISLES COMMUNITY
DEVELOPMENT DISTRICT
(DATED SEPTEMBER 10, 2019)**

Public Records. Auditor shall, pursuant to and in accordance with Section 119.0701, Florida Statutes, comply with the public records laws of the State of Florida, and specifically shall:

- a. Keep and maintain public records required by the District to perform the services or work set forth in this Agreement; and
- b. Upon the request of the District's custodian of public records, provide the District with a copy of the requested records or allow the records to be inspected or copied within a reasonable time at a cost that does not exceed the cost provided in Chapter 119, Florida Statutes, or as otherwise provided by law; and
- c. Ensure that public records that are exempt or confidential and exempt from public records disclosure requirements are not disclosed except as authorized by law for the duration of the contract term and following completion of the Agreement if the Auditor does not transfer the records to the District; and
- d. Upon completion of the Agreement, transfer, at no cost to the District, all public records in possession of the Auditor or keep and maintain public records required by the District to perform the service or work provided for in this Agreement. If the Auditor transfers all public records to the District upon completion of the Agreement, the Auditor shall destroy any duplicate public records that are exempt or confidential and exempt from public disclosure requirements. If the Auditor keeps and maintains public records upon completion of the Agreement, the Auditor shall meet all applicable requirements for retaining public records. All records stored electronically must be provided to the District, upon request from the District's custodian of public records, in a format that is compatible with the information technology systems of the District.

Auditor acknowledges that any requests to inspect or copy public records relating to this Agreement must be made directly to the District pursuant to Section 119.0701(3), Florida Statutes. If notified by the District of a public records request for records not in the possession of the District but in possession of the Auditor, the Auditor shall provide such records to the District or allow the records to be inspected or copied within a reasonable time. Auditor acknowledges that should Auditor fail to provide the public records to the District within a reasonable time, Auditor may be subject to penalties pursuant to Section 119.10, Florida Statutes.

IF THE AUDITOR HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, FLORIDA STATUTES, TO THE AUDITOR'S DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS AGREEMENT/CONTRACT, THE AUDITOR MAY CONTACT THE CUSTODIAN OF PUBLIC RECORDS FOR THE DISTRICT AT:

**INFRAMARK
INFRASTRUCTURE MANAGEMENT SERVICES
210 NORTH UNIVERSITY DRIVE, SUITE 702
CORAL SPRINGS, FL 33071
TELEPHONE: 954-603-0033
EMAIL: _____**

Auditor: J.W. Gaines

District: Heritage Isles CDD

By: _____

By: _____

Title: Director

Title: _____

Date: September 10, 2019

Date: _____