

# Heritage Isles Community Development District

## Board of Supervisors

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

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

Agenda  
 Wednesday, August 17, 2022  
 6:30P.M.

## ***Regular Meeting***

1. Roll Call
2. Audience Comments (*Limited to 3 Minutes*)
3. Consent Agenda
  - A. Acceptance of the Financial Report-June 2022 Page 2 - 31
4. Staff Reports
  - A. Golf Director/Community Operations Manager
  - B. Attorney
  - C. Engineer
  - D. Restaurant
  - E. District Manager
    - i. Public Hearing for Adoption of the Fiscal Year 2023 Budget Page 32 - 61
      - a. Consideration of Resolution 2022-05, Adopting Fiscal Year 2023 Budget Page 62
      - b. Consideration of Resolution 2022-06, Adopting Levy of Fiscal Year 2023 Assessments Page 65
      - c. Consideration of Resolution 2022-07, Adopting Fiscal Year 2023 Enterprise Fund Budget Page 67
5. Supervisor Requests
6. Adjournment

**Next regular meeting scheduled for September 21, 2022**

**District Office:**  
 2654 Cypress Ridge Boulevard, Suite 101  
 Wesley Chapel, Florida  
 813-991-1116

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

**Heritage Isles  
Community Development District**

*Financial Report*

*June 30, 2022*

**HERITAGE ISLES**  
Community Development District

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**Heritage Isles  
Community Development District**

**Financial Statements**

**(Unaudited)**

**June 30, 2022**

## Balance Sheet

June 30, 2022

ACCOUNT DESCRIPTION	GENERAL FUND	SPECIAL REVENUE FUND	TOTAL
<b>ASSETS</b>			
Cash - Checking Account	\$ 438,183	\$ 46,518	\$ 484,701
Cash On Hand/Petty Cash	-	72	72
Due From Other Funds	73,432	1,653,541	1,726,974
Investments:			
Money Market Account	1,914,920	-	1,914,920
Prepaid Items	2,662	15,228	17,890
Deposits	18,925	-	18,925
<b>TOTAL ASSETS</b>	<b>\$ 2,448,122</b>	<b>\$ 1,715,359</b>	<b>\$ 4,163,482</b>
<b>LIABILITIES</b>			
Accounts Payable	\$ 20,477	\$ 12,036	\$ 32,513
<b>TOTAL LIABILITIES</b>	<b>20,477</b>	<b>12,036</b>	<b>32,513</b>
<b>FUND BALANCES</b>			
<b>Nonspendable:</b>			
Prepaid Items	2,662	15,228	17,890
Deposits	18,925	-	18,925
<b>Restricted for:</b>			
Special Revenue	-	1,383,176	1,383,176
<b>Assigned to:</b>			
Operating Reserves	273,788	185,619	459,407
Reserves - Other	410,500	119,300	529,800
<b>Unassigned:</b>	<b>1,721,770</b>	<b>-</b>	<b>1,721,770</b>
<b>TOTAL FUND BALANCES</b>	<b>\$ 2,427,645</b>	<b>\$ 1,703,323</b>	<b>\$ 4,130,969</b>
<b>TOTAL LIABILITIES &amp; FUND BALANCES</b>	<b>\$ 2,448,122</b>	<b>\$ 1,715,359</b>	<b>\$ 4,163,482</b>

**Statement of Revenues, Expenditures and Changes in Fund Balances**  
For the Period Ending June 30, 2022

ACCOUNT DESCRIPTION	(FY 2021) Y-T-D ACTUAL	(FY 2022) Y-T-D ACTUAL	(FY 2022) Y-T-D BUDGET	(FY 2021) JUN-21 ACTUAL	(FY 2022) JUN-22 ACTUAL	(FY 2022) JUN-22 BUDGET
<b>REVENUES</b>						
Interest - Investments	\$ 1,610	\$ 2,150	\$ 934	\$ 247	\$ 422	\$ 104
Interest - Tax Collector	295	1,136	-	-	694	-
Special Assmnts- Tax Collector	1,139,560	1,139,560	1,139,559	17,687	12,471	-
Special Assmnts- Discounts	(42,035)	(42,774)	(45,583)	531	-	-
<b>TOTAL REVENUES</b>	<b>1,099,430</b>	<b>1,100,072</b>	<b>1,094,910</b>	<b>18,465</b>	<b>13,587</b>	<b>104</b>
<b>EXPENDITURES</b>						
<b>Administration</b>						
P/R-Board of Supervisors	13,600	18,800	18,000	3,600	2,800	2,000
Payroll-Processing Fee	382	382	573	64	64	64
Workers' Compensation	713	1,290	540	362	273	60
ProfServ-Engineering	6,113	3,046	7,500	380	-	833
ProfServ-Legal Services	34,014	11,472	52,500	1,310	2,400	5,833
ProfServ-Mgmt Consulting	43,333	44,632	44,633	4,815	4,959	4,959
ProfServ-Recording Secretary	-	-	844	-	-	94
ProfServ-Special Assessment	10,291	10,291	10,291	-	-	-
ProfServ-Web Site Maintenance	1,553	1,553	2,000	-	-	-
Auditing Services	14,000	8,500	14,000	-	-	-
Postage and Freight	838	1,901	1,125	132	82	125
Insurance - General Liability	8,638	8,433	9,747	910	887	1,083
Printing and Binding	26	2	900	2	-	100
Legal Advertising	-	2,244	2,250	-	-	250
Miscellaneous Services	610	1,214	795	49	307	88
Misc-Assessment Collection Cost	21,953	21,948	22,791	364	257	-
Annual District Filing Fee	175	175	175	-	-	-
<b>Total Administration</b>	<b>156,239</b>	<b>135,883</b>	<b>188,664</b>	<b>11,988</b>	<b>12,029</b>	<b>15,489</b>
<b>Field</b>						
Contracts-Landscape	124,913	125,121	124,913	13,879	14,087	13,879
Contracts-Landscape Consultant	9,720	9,720	9,720	1,080	1,080	1,080
Contracts-Aquatic Control	7,853	7,993	7,853	873	907	873
Communication - Telephone	738	785	720	79	79	80
Utility - General	121,895	140,138	123,750	13,772	16,875	13,750
Lease - Carts	2,672	2,562	1,856	297	-	206
R&M-General	1,738	2,825	11,250	-	-	1,250
R&M-Irrigation	12,896	4,940	8,250	2,913	-	917
R&M-Landscape Renovations	29,939	46,224	37,500	974	3,739	4,167
R&M-Mulch	13,500	-	8,775	-	-	975

**Statement of Revenues, Expenditures and Changes in Fund Balances**  
For the Period Ending June 30, 2022

ACCOUNT DESCRIPTION	(FY 2021) Y-T-D ACTUAL	(FY 2022) Y-T-D ACTUAL	(FY 2022) Y-T-D BUDGET	(FY 2021) JUN-21 ACTUAL	(FY 2022) JUN-22 ACTUAL	(FY 2022) JUN-22 BUDGET
R&M-Ponds	615	-	21,000	-	-	2,333
R&M-Sod	6,549	-	3,750	-	-	417
Holiday Decoration	13,600	13,600	15,000	-	-	-
Misc-Contingency	2,300	1,000	7,500	-	-	833
Reserve - Other	-	5,811	200,000	-	-	-
<b>Total Field</b>	<b>348,928</b>	<b>360,719</b>	<b>581,837</b>	<b>33,867</b>	<b>36,767</b>	<b>40,760</b>
<b>Gatehouse</b>						
Contracts-Guard Services	96,514	105,803	100,433	10,487	11,191	11,159
R&M-Gatehouse	-	-	15,000	-	-	1,667
Internet Services	1,548	1,548	1,548	172	172	172
<b>Total Gatehouse</b>	<b>98,062</b>	<b>107,351</b>	<b>116,981</b>	<b>10,659</b>	<b>11,363</b>	<b>12,998</b>
<b>TOTAL EXPENDITURES</b>	<b>603,229</b>	<b>603,953</b>	<b>887,482</b>	<b>56,514</b>	<b>60,159</b>	<b>69,247</b>
Excess (deficiency) of revenues						
Over (under) expenditures	496,201	496,119	207,428	(38,049)	(46,572)	(69,143)
<b>OTHER FINANCING SOURCES (USES)</b>						
Contribution to (Use of) Fund Balance	-	-	207,428	-	-	-
<b>TOTAL FINANCING SOURCES (USES)</b>	<b>-</b>	<b>-</b>	<b>207,428</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net change in fund balance	\$ 496,201	\$ 496,119	\$ 207,428	\$ (38,049)	\$ (46,572)	\$ (69,143)
<b>FUND BALANCE, BEGINNING</b>	<b>1,988,957</b>	<b>2,281,501</b>	<b>2,281,501</b>			
<b>FUND BALANCE, ENDING</b>	<b>\$ 2,485,158</b>	<b>\$ 2,777,620</b>	<b>\$ 2,488,929</b>			

**Statement of Revenues, Expenditures and Changes in Fund Balances**  
For the Period Ending June 30, 2022

ACCOUNT DESCRIPTION	(FY 2021) Y-T-D ACTUAL	(FY 2022) Y-T-D ACTUAL	(FY 2022) Y-T-D BUDGET	(FY 2021) JUN-21 ACTUAL	(FY 2022) JUN-22 ACTUAL	(FY 2022) JUN-22 BUDGET
<b>REVENUES</b>						
Special Assmnts- Tax Collector	\$ 974,101	\$ 974,101	\$ 974,100	\$ 15,119	\$ 10,661	\$ -
Special Assmnts- Discounts	(36,002)	(36,563)	(38,964)	384	-	-
Other Miscellaneous Revenues	372	18	-	-	-	-
Gate Bar Code/Remotes	1,565	1,968	1,500	380	560	167
Pavilion Rental	2,875	4,150	3,750	1,750	1,625	417
Insurance Reimbursements	23,363	-	-	-	-	-
Amenities Revenue	14,801	10,956	11,250	3,465	664	1,250
<b>TOTAL REVENUES</b>	<b>981,075</b>	<b>954,630</b>	<b>951,636</b>	<b>21,098</b>	<b>13,510</b>	<b>1,834</b>
<b>EXPENDITURES</b>						
<b>Administration</b>						
ProfServ-Legal Services	-	-	3,000	-	-	333
Accounting Services	14,322	14,322	14,322	1,591	1,591	1,591
Communication - Telephone	11,990	11,472	11,914	1,316	1,300	1,324
Lease - Copier	1,695	2,381	1,688	148	295	188
Insurance - General Liability	17,597	18,555	19,357	1,955	2,062	2,151
Misc-Assessment Collection Cost	18,696	18,761	19,482	242	220	-
Office Supplies	744	843	750	69	81	83
Computer Expense	18,593	11,379	11,841	1,356	514	1,316
<b>Total Administration</b>	<b>83,637</b>	<b>77,713</b>	<b>82,354</b>	<b>6,677</b>	<b>6,063</b>	<b>6,986</b>
<b>Operation &amp; Maintenance</b>						
Payroll-Maintenance	27,685	28,352	33,750	3,729	4,338	3,750
Payroll-Office	29,922	32,254	33,750	4,933	5,805	3,750
Payroll-Benefits	2,163	11,001	3,750	946	1,158	417
Payroll-Pool Monitors	136,397	144,454	138,750	23,863	26,915	15,417
Payroll-Processing Fee	8,689	9,309	8,685	1,077	1,094	965
Workers' Compensation	5,132	5,226	7,493	559	881	833
ProfServ-Field Management	45,469	58,346	43,500	7,432	7,155	4,833
Contracts-Pools	28,350	29,150	28,350	3,150	3,250	3,150
Contracts-Air Conditioning	1,800	-	3,750	-	-	417
Contracts-Security Alarms	940	825	705	420	-	78
Utility - General	53,609	59,372	48,750	5,747	6,748	5,417
Utility - Refuse Removal	3,015	4,243	3,223	358	456	358
R&M-General	32,950	33,805	48,750	1,734	2,862	5,417
R&M-Court Maintenance	4,257	1,207	20,250	-	-	2,250
R&M-Pest Control	2,022	1,599	1,541	171	186	171
R&M-Pools	18,567	52,340	18,750	2,651	2,385	2,083
R&M-Fitness Equipment	3,529	1,365	2,250	-	-	250
R&M-Lights	1,297	6,691	6,525	-	470	725
Advertising	-	1,200	3,750	-	-	417
Miscellaneous Services	-	67	1,650	-	-	183



**Statement of Revenues, Expenditures and Changes in Fund Balances**  
For the Period Ending June 30, 2022

ACCOUNT DESCRIPTION	(FY 2021) Y-T-D ACTUAL	(FY 2022) Y-T-D ACTUAL	(FY 2022) Y-T-D BUDGET	(FY 2021) JUN-21 ACTUAL	(FY 2022) JUN-22 ACTUAL	(FY 2022) JUN-22 BUDGET
Misc-Access Cards	1,269	1,211	1,500	119	-	167
Holiday Decoration	895	1,069	675	-	-	75
Misc-Rec Center Equipment	1,040	1,969	3,000	320	160	333
Special Events	20,733	17,076	450	20,500	12,830	50
Misc-Licenses & Permits	1,682	1,503	1,397	120	120	155
Safety Equipment	-	-	750	-	-	83
Cleaning Supplies	15,882	16,535	12,750	1,276	2,716	1,417
Op Supplies - Uniforms	-	-	750	-	-	83
Capital Outlay	34,763	-	-	-	-	-
Operating Loan Repayment	101,581	-	-	11,287	-	-
<b>Total Operation &amp; Maintenance</b>	<b>583,638</b>	<b>520,169</b>	<b>479,194</b>	<b>90,392</b>	<b>79,529</b>	<b>53,244</b>
<b>TOTAL EXPENDITURES</b>	<b>667,275</b>	<b>597,882</b>	<b>561,548</b>	<b>97,069</b>	<b>85,592</b>	<b>60,230</b>
Excess (deficiency) of revenues Over (under) expenditures	313,800	356,748	390,088	(75,971)	(72,082)	(58,396)
<b>OTHER FINANCING SOURCES (USES)</b>						
Capt'l Contributions-Other	18,750	18,430	-	2,000	2,500	-
Contribution to (Use of) Fund Balance	-	-	390,088	-	-	-
<b>TOTAL FINANCING SOURCES (USES)</b>	<b>18,750</b>	<b>18,430</b>	<b>390,088</b>	<b>2,000</b>	<b>2,500</b>	<b>-</b>
Net change in fund balance	\$ 332,550	\$ 375,178	\$ 390,088	\$ (73,971)	\$ (69,582)	\$ (58,396)
<b>FUND BALANCE, BEGINNING</b>	<b>1,159,883</b>	<b>1,328,145</b>	<b>1,328,147</b>			
<b>FUND BALANCE, ENDING</b>	<b>\$ 1,492,433</b>	<b>\$ 1,703,323</b>	<b>\$ 1,718,235</b>			

## Balance Sheet

June 30, 2022

ACCOUNT DESCRIPTION	TOTAL
<b>ASSETS</b>	
Cash - Checking Account	\$ 237,696
Cash On Hand/Petty Cash	580
Accounts Receivable	13,325
Inventory:	
Food	484
Golf Shop	34,311
Tobacco	786
Investments:	
Reserve Fund	1,054
Prepaid Items	4,868
Deposits	13,820
Fixed Assets	
Land	2,268,000
Buildings	820,110
Accum Depr - Buildings	(580,931)
Infrastructure	3,569,207
Accum Depr - Infrastructure	(3,569,207)
Equipment and Furniture	617,123
Accum Depr - Equip/Furniture	(456,744)
<b>TOTAL ASSETS</b>	<b>\$ 2,974,482</b>
<b>LIABILITIES</b>	
Accounts Payable	\$ 33,102
Accrued Interest Payable	336,630
Accrued Taxes Payable	11,552
Deposits	15,950
Capital Leases-Current Portion	1,121
Other Current Liabilities	254
Gift Certificates	31,153
Mature Bonds Payable	410,000
Revenue Bonds Payable-Current	70,000
Mature Interest Payable	482,073
Due To Other Funds	1,726,974
Bond Prem/Discount	(51,832)
Acc Amort - Bond Prem/Disc	49,902
Capital Leases-Long-Term	511
Revenue Bonds Payable-LT	155,000
<b>TOTAL LIABILITIES</b>	<b>3,272,390</b>

## Balance Sheet

June 30, 2022

ACCOUNT DESCRIPTION	TOTAL
<b>NET ASSETS</b>	
<i>Net Assets</i>	
Invested in capital assets, net of related debt	1,519,377
Reserves - Golf	69,246
Reserves - Other	372,153
Unrestricted/Unreserved	(2,258,684)
<b>TOTAL NET ASSETS</b>	<b>\$ (297,908)</b>
<b>TOTAL LIABILITIES &amp; NET ASSETS</b>	<b>\$ 2,974,482</b>

**Statement of Revenues, Expenses and Changes in Net Assets**  
For the Period Ending June 30, 2022

ACCOUNT DESCRIPTION	(FY 2021) Y-T-D ACTUAL	(FY 2022) Y-T-D ACTUAL	(FY 2022) Y-T-D BUDGET	(FY 2021) JUN-21 ACTUAL	(FY 2022) JUN-22 ACTUAL	(FY 2022) JUN-22 BUDGET
<b>OPERATING REVENUES</b>						
Interest - Investments	\$ 22	\$ 28	\$ 75	\$ 2	\$ 4	\$ 8
Green Fees	411,635	652,556	225,000	32,187	64,408	25,000
Cart Fees	574,058	450,049	450,000	49,005	31,388	50,000
Club Rentals	9,595	9,386	4,500	887	1,060	500
Range Balls	100,822	88,665	82,500	6,388	7,699	9,167
Golf Merchandise	79,438	101,377	60,000	8,614	10,292	6,667
Food	13,211	14,489	7,500	1,230	1,186	833
Tobacco	1,972	2,360	1,125	248	176	125
Special Events	-	233	3,750	-	-	417
Sale of Surplus Equipment	500	-	-	500	-	-
Other Miscellaneous Revenues	5,435	10,187	4,500	101	658	500
Recreation Membership	50,760	126,725	56,250	13,017	15,928	6,250
<b>TOTAL OPERATING REVENUES</b>	<b>1,247,448</b>	<b>1,456,055</b>	<b>895,200</b>	<b>112,179</b>	<b>132,799</b>	<b>99,467</b>
<b>COST OF GOODS SOLD</b>						
COS - Food Sales	9,664	13,327	6,375	334	4,652	708
COS - Merchandise	51,160	74,182	39,000	4,866	6,302	4,333
COS - Tobacco	887	1,648	1,050	(125)	-	117
<b>Total Cost of Goods Sold</b>	<b>61,711</b>	<b>89,157</b>	<b>46,425</b>	<b>5,075</b>	<b>10,954</b>	<b>5,158</b>
<b>GROSS PROFIT</b>	<b>1,185,737</b>	<b>1,366,898</b>	<b>848,775</b>	<b>107,104</b>	<b>121,845</b>	<b>94,309</b>
<b>OPERATING EXPENSES</b>						
<b>Financial and Administrative</b>						
ProfServ-Legal Services	-	-	1,500	-	-	167
Accounting Services	16,377	16,377	16,377	1,820	1,820	1,820
Insurance - General Liability	13,449	7,016	14,976	2,006	674	1,664
Misc-Bank Charges	1,055	1,028	1,125	104	84	125
Misc-Credit Card Fees	27,509	30,774	22,500	3,197	3,658	2,500
<b>Total Financial and Administrative</b>	<b>58,390</b>	<b>55,195</b>	<b>56,478</b>	<b>7,127</b>	<b>6,236</b>	<b>6,276</b>
<b>Operating Expenses</b>						
Payroll-Benefits	687	1,561	6,750	(705)	(405)	750
Payroll-General Staff	155,457	206,933	142,500	25,384	32,909	15,833
Payroll-Processing Fee	8,688	9,310	8,757	1,077	1,094	973
Payroll Taxes	16,515	25,712	15,176	2,310	3,346	1,686
Communication - Telephone	2,931	2,354	2,899	361	248	322
Electricity - General	12,630	15,264	12,600	1,548	1,935	1,400
Lease - Carts	68,389	61,086	78,442	(2,103)	6,686	8,716
Lease - Ice Machines	1,125	1,125	1,125	125	125	125
R&M-General	604	505	1,125	-	110	125
R&M-Golf Cart	2,409	804	750	1,125	-	83
Marketing	10,239	8,993	11,250	1,040	770	1,250
Office Supplies	2,460	710	1,500	90	66	167

**Statement of Revenues, Expenses and Changes in Net Assets**  
For the Period Ending June 30, 2022

ACCOUNT DESCRIPTION	(FY 2021) Y-T-D ACTUAL	(FY 2022) Y-T-D ACTUAL	(FY 2022) Y-T-D BUDGET	(FY 2021) JUN-21 ACTUAL	(FY 2022) JUN-22 ACTUAL	(FY 2022) JUN-22 BUDGET
Cleaning Supplies	708	742	938	60	45	104
Computer Expense	-	-	1,500	-	-	167
Op Supplies - Uniforms	142	212	375	-	-	42
Supplies - Golf Operations	36,842	5,227	7,500	726	1,017	833
Supplies - Range	12,995	14,391	6,750	-	1,192	750
Subscriptions and Memberships	1,320	1,127	2,040	-	203	227
<b>Total Operating Expenses</b>	<b>334,141</b>	<b>356,056</b>	<b>301,977</b>	<b>31,038</b>	<b>49,341</b>	<b>33,553</b>
<b><u>Maintenance</u></b>						
Payroll-Benefits	3,097	3,179	2,775	(30)	26	308
Payroll-General Staff	205,018	215,683	210,000	34,738	38,794	23,333
Payroll-Processing Fee	8,687	9,309	8,667	1,077	1,094	963
Payroll Taxes	17,802	25,610	22,365	3,228	3,565	2,485
Contracts-Aquatic Control	7,249	7,378	7,249	805	838	805
Contracts-Security Alarms	270	270	271	-	-	30
Fuel, Gasoline and Oil	20,250	27,145	20,250	3,163	4,869	2,250
Utility - General	1,631	406	1,980	35	50	220
Electricity - General	20,425	20,375	18,750	3,125	3,013	2,083
Utility - Refuse Removal	5,493	5,228	4,997	472	500	555
Lease - Golf Course Equipment	68,198	75,958	71,955	4,044	7,662	7,995
Lease - Ice Machines	2,448	2,448	2,448	272	272	272
R&M-General	2,654	1,684	3,000	25	383	333
R&M-Buildings	6,559	2,099	3,000	-	-	333
R&M-Equipment	13,377	10,386	15,000	2,291	1,150	1,667
R&M-Fertilizer	50,562	55,384	48,750	11,285	3,073	5,417
R&M-Irrigation	5,828	14,018	15,000	1,363	316	1,667
R&M-Signage	183	19	750	-	-	83
R&M-Trees and Trimming	15,400	5,100	1,125	-	-	125
R&M-Golf Course	3,877	2,842	4,875	-	-	542
R&M-Bunkers	-	-	1,125	-	-	125
R&M - Bridges & Cart Paths	11,685	18,100	1,125	-	400	125
R&M-Sod	5,376	-	3,750	-	-	417
Misc-Licenses & Permits	1,089	1,004	2,500	-	-	-
Office Supplies	-	225	375	-	-	42
Cleaning Supplies	806	2,396	525	189	-	58
Op Supplies - Chemicals	137,637	142,148	97,500	15,530	34,134	10,833
Op Supplies - Hand tools	308	530	2,250	135	430	250
Supplies - Misc.	2,463	3,074	3,750	358	-	417
Supplies - Sand	169	4,075	4,500	-	-	500
Supplies - Seeds	2,520	6,320	1,875	-	-	208
Supplies - Power Tools	1,021	-	2,400	400	-	267
Capital Outlay	8,720	-	-	-	-	-
<b>Total Maintenance</b>	<b>630,802</b>	<b>662,393</b>	<b>584,882</b>	<b>82,505</b>	<b>100,569</b>	<b>64,708</b>

**Statement of Revenues, Expenses and Changes in Net Assets**  
For the Period Ending June 30, 2022

ACCOUNT DESCRIPTION	(FY 2021) Y-T-D ACTUAL	(FY 2022) Y-T-D ACTUAL	(FY 2022) Y-T-D BUDGET	(FY 2021) JUN-21 ACTUAL	(FY 2022) JUN-22 ACTUAL	(FY 2022) JUN-22 BUDGET
<b>Debt Service</b>						
Principal Debt Retirement	-	-	35,000	-	-	-
Interest Expense	4,571	2,752	6,745	-	-	-
<b>Total Debt Service</b>	4,571	2,752	41,745	-	-	-
<b>TOTAL OPERATING EXPENSES</b>	<b>1,027,904</b>	<b>1,076,396</b>	<b>985,082</b>	<b>120,670</b>	<b>156,146</b>	<b>104,537</b>
Operating income (loss)	157,833	290,502	(136,307)	(13,566)	(34,301)	(10,228)
Change in net assets	\$ 157,833	\$ 290,502	\$ (136,307)	\$ (13,566)	\$ (34,301)	\$ (10,228)
<b>TOTAL NET ASSETS, BEGINNING</b>	<b>259,704</b>	<b>305,052</b>	<b>305,052</b>			
<b>TOTAL NET ASSETS, ENDING</b>	<b>\$ 417,537</b>	<b>\$ 595,554</b>	<b>\$ 168,745</b>			

**Statement of Revenues, Expenses and Changes in Net Assets**  
For the Period Ending June 30, 2022

ACCOUNT DESCRIPTION	(FY 2021) Y-T-D ACTUAL	(FY 2022) Y-T-D ACTUAL	(FY 2022) Y-T-D BUDGET	(FY 2021) JUN-21 ACTUAL	(FY 2022) JUN-22 ACTUAL	(FY 2022) JUN-22 BUDGET
<b>OPERATING REVENUES</b>						
Rents or Royalties	\$ 57,248	\$ 54,116	\$ 51,770	\$ 10,763	\$ 5,780	\$ 5,780
<b>TOTAL OPERATING REVENUES</b>	<b>57,248</b>	<b>54,116</b>	<b>51,770</b>	<b>10,763</b>	<b>5,780</b>	<b>5,780</b>
<b>OPERATING EXPENSES</b>						
<b>Financial and Administrative</b>						
ProfServ-Legal Services	-	-	4,875	-	-	542
<b>Total Financial and Administrative</b>	<b>-</b>	<b>-</b>	<b>4,875</b>	<b>-</b>	<b>-</b>	<b>542</b>
<b>Operation &amp; Maintenance</b>						
Communication - Telephone	1,828	926	1,829	203	86	203
Utility - General	1,582	408	2,520	35	50	280
Electricity - General	12,630	15,164	12,938	1,548	1,935	1,438
Utility - Refuse Removal	2,067	2,488	1,890	510	267	210
Rentals & Leases	720	720	780	80	80	87
Insurance - General Liability	5,226	3,596	5,749	581	400	639
R&M-General	6,763	6,076	3,750	590	1,553	417
Misc-Licenses & Permits	592	765	750	-	-	-
<b>Total Operation &amp; Maintenance</b>	<b>31,408</b>	<b>30,143</b>	<b>30,206</b>	<b>3,547</b>	<b>4,371</b>	<b>3,274</b>
<b>Debt Service</b>						
Principal Debt Retirement	-	-	35,000	-	-	-
Interest Expense	4,571	2,752	6,745	-	-	-
<b>Total Debt Service</b>	<b>4,571</b>	<b>2,752</b>	<b>41,745</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL OPERATING EXPENSES</b>	<b>35,979</b>	<b>32,895</b>	<b>76,826</b>	<b>3,547</b>	<b>4,371</b>	<b>3,816</b>
Operating income (loss)	21,269	21,221	(25,056)	7,216	1,409	1,964
Change in net assets	\$ 21,269	\$ 21,221	\$ (25,056)	\$ 7,216	\$ 1,409	\$ 1,964
<b>TOTAL NET ASSETS, BEGINNING</b>	<b>(912,540)</b>	<b>(914,683)</b>	<b>(914,684)</b>			
<b>TOTAL NET ASSETS, ENDING</b>	<b>\$ (891,271)</b>	<b>\$ (893,462)</b>	<b>\$ (939,740)</b>			

**Heritage Isles  
Community Development District**

**Supporting Schedules**

**June 30, 2022**



# HERITAGE ISLES

Community Development District

## Non-Ad Valorem Special Assessments (Hillsborough County Tax Collector - Monthly Collection Distributions) For the Fiscal Year Ending September 30, 2022

DATE RECEIVED	NET AMOUNT RECEIVED	DISCOUNT/ (PENALTIES) AMOUNT	TAX COLLECTOR	GROSS AMOUNT RECEIVED	ALLOCATION	
					GENERAL FUND ASSESSMENTS	SPECIAL REVENUE FUND ASSESSMENTS
Assessments Budgeted				\$ 2,113,659	\$ 1,139,559	\$ 974,100
Allocation %	Roll			100%	54%	46%
11/04/21	\$ 29,807	\$ 1,584	\$ 608	\$ 31,999	\$ 17,252	\$ 14,747
11/07/21	\$ 125,601	\$ 5,340	\$ 2,563	\$ 133,505	\$ 71,978	\$ 61,527
11/24/21	\$ 246,928	\$ 10,499	\$ 5,039	\$ 262,467	\$ 141,506	\$ 120,960
12/01/21	\$ 1,107,709	\$ 47,097	\$ 22,606	\$ 1,177,412	\$ 634,790	\$ 542,622
12/07/21	\$ 235,508	\$ 10,013	\$ 4,806	\$ 250,328	\$ 134,962	\$ 115,366
12/13/21	\$ 56,305	\$ 2,232	\$ 1,149	\$ 59,686	\$ 32,179	\$ 27,507
01/05/22	\$ 52,204	\$ 1,631	\$ 1,065	\$ 54,901	\$ 29,599	\$ 25,302
02/04/22	\$ 29,296	\$ 631	\$ 598	\$ 30,525	\$ 16,457	\$ 14,068
03/04/22	\$ 22,749	\$ 290	\$ 464	\$ 23,503	\$ 12,672	\$ 10,832
04/05/22	\$ 50,315	\$ 20	\$ 1,027	\$ 51,362	\$ 27,691	\$ 23,671
05/04/22	\$ 14,537	\$ -	\$ 305	\$ 14,842	\$ 8,002	\$ 6,840
06/09/22	\$ 2,323	\$ -	\$ 49	\$ 2,372	\$ 1,279	\$ 1,093
06/16/22	\$ 20,332	\$ -	\$ 428	\$ 20,760	\$ 11,193	\$ 9,567
<b>TOTAL</b>	<b>\$ 1,993,615</b>	<b>\$ 79,337</b>	<b>\$ 40,709</b>	<b>\$ 2,113,661</b>	<b>\$ 1,139,560</b>	<b>\$ 974,101</b>

% COLLECTED 100% 100% 100%

<b>TOTAL OUTSTANDING</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
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# HERITAGE ISLES COMMUNITY DEVELOPMENT DISTRICT

## Payment Register by Bank Account

For the Period from 6/1/22 to 6/30/22

(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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### TRUIST (SUNTRUST) - GOLF/PRO SHOP - (ACCT#XXXXX0167)

#### CHECK # 0001219

06/10/22	Vendor	HERITAGE ISLES CDD	060122-7	TXFR FROM EF TO GF	Due From Other Funds	131000	\$266,548.71
<b>Check Total</b>							<u>\$266,548.71</u>

#### CHECK # 0001220

06/24/22	Vendor	HERITAGE ISLES CDD	062222-5	TXFR FROM EF TO GF	Due From Other Funds	131000	\$213,068.49
<b>Check Total</b>							<u>\$213,068.49</u>

**Account Total** \$479,617.20

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

#### CHECK # 3020

06/10/22	Vendor	HERITAGE ISLES CDD	060122-6	TXFR FROM SR TO GF	Due From Other Funds	131000	\$121,558.01
<b>Check Total</b>							<u>\$121,558.01</u>

#### CHECK # 3021

06/24/22	Vendor	HERITAGE ISLES CDD	062222-4	TXFR FROM SR TO GF	Due From Other Funds	131000	\$136,905.21
<b>Check Total</b>							<u>\$136,905.21</u>

**Account Total** \$258,463.22

### TRUIST (BB&T) GF - (ACCT#XXXXX6570)

#### CHECK # 015235

06/01/22	Vendor	ADVANCED ENERGY SOLUTIONS	10496	INSTALL EMRGNCY LGHTS;RPR POOL LGHT & LGHTS ON PAL	R&M-Lights	101-546133-53910	\$1,595.72
<b>Check Total</b>							<u>\$1,595.72</u>

#### CHECK # 015236

06/01/22	Vendor	A-QUALITY POOL	961210	INSTALL & PROVIDE CONTROLLER FOR KIDDIE POOL WWIF	R&M-Pools	101-546074-53910	\$2,649.00
06/01/22	Vendor	A-QUALITY POOL	961209	PROVIDE & INSTALL SAND FILTER	R&M-Pools	101-546074-53910	\$1,388.90

**Check Total** \$4,037.90

# HERITAGE ISLES COMMUNITY DEVELOPMENT DISTRICT

## Payment Register by Bank Account

For the Period from 6/1/22 to 6/30/22

(Sorted by Check / ACH No.)

Date	Payee Type	Payee	Invoice No.	Payment Description	Invoice / GL Description	G/L Account #	Amount Paid
<b>CHECK # 015237</b>							
06/01/22	Vendor	BRIDGESTONE GOLF INC	INV-1003064491	GOLF BALLS	COS - Merchandise	402-552137-53910	\$1,299.62
<b>Check Total</b>							<u>\$1,299.62</u>
<b>CHECK # 015238</b>							
06/01/22	Vendor	CARD QUEST INC	119720	250 LANYARDS	Misc-Access Cards	101-549002-53910	\$71.11
<b>Check Total</b>							<u>\$71.11</u>
<b>CHECK # 015239</b>							
06/01/22	Vendor	EASY PICKER GOLF	0171684-IN	BALLWASHER BRUSH;SPIRAL W/COIL BRUSH;BALL WASHER S	Supplies - Range	402-552065-51304	\$883.74
<b>Check Total</b>							<u>\$883.74</u>
<b>CHECK # 015240</b>							
06/01/22	Vendor	ECOLAB EQUIPMENT CARE	6831286	5/2022 PEST & RODENT CONTROL	R&M-Pest Control	101-546070-53910	\$185.81
<b>Check Total</b>							<u>\$185.81</u>
<b>CHECK # 015241</b>							
06/01/22	Vendor	LANDSCAPE MAINTENANCE	167348	5/2022 LANDSCAPE MAINT	Contracts-Landscape	001-534050-53901	\$10,510.26
06/01/22	Vendor	LANDSCAPE MAINTENANCE	167348	5/2022 LANDSCAPE MAINT	Contracts-Landscape	001-534050-53901	\$3,368.91
06/01/22	Vendor	LANDSCAPE MAINTENANCE	167348	5/2022 LANDSCAPE MAINT	FUEL SURCHARGE	001-546051-53901	\$208.19
<b>Check Total</b>							<u>\$14,087.36</u>
<b>CHECK # 015242</b>							
06/01/22	Vendor	M & W HYDRAULICS INC	72557	WH08U & WIRE HOSES	R&M-Equipment	402-546022-51902	\$109.87
<b>Check Total</b>							<u>\$109.87</u>
<b>CHECK # 015243</b>							
06/01/22	Vendor	SECURITY SERVICES OF TAMPA, INC.	0000215822	BACK DOOR SCHLAGE LOCK	R&M-General	101-546001-53910	\$1,212.75
<b>Check Total</b>							<u>\$1,212.75</u>
<b>CHECK # 015244</b>							
06/01/22	Vendor	TITLEIST	913320825	GOLF BALLS	COS - Merchandise	402-552137-53910	\$834.30
<b>Check Total</b>							<u>\$834.30</u>
<b>CHECK # 015245</b>							
06/02/22	Vendor	A-QUALITY POOL	961254	ACID STENNER FEEDER RPR-KIDDIE POOL	R&M-Pools	101-546074-53910	\$390.00
<b>Check Total</b>							<u>\$390.00</u>
<b>CHECK # 015246</b>							
06/02/22	Vendor	BCI INTEGRATED SOLUTIONS	310078	RPLC HEAT DETECTOR	R&M-General	101-546001-53910	\$438.61
<b>Check Total</b>							<u>\$438.61</u>

# HERITAGE ISLES COMMUNITY DEVELOPMENT DISTRICT

## Payment Register by Bank Account

For the Period from 6/1/22 to 6/30/22

(Sorted by Check / ACH No.)

Date	Payee Type	Payee	Invoice No.	Payment Description	Invoice / GL Description	G/L Account #	Amount Paid
<b>CHECK # 015247</b>							
06/02/22	Vendor	BRIDGESTONE GOLF INC	INV-1003085612	GOLF BALLS	COS - Merchandise	402-552137-53910	\$948.84
06/02/22	Vendor	BRIDGESTONE GOLF INC	INV-1003085340	GOLF BALLS	COS - Merchandise	402-552137-53910	\$844.04
<b>Check Total</b>							<b>\$1,792.88</b>
<b>CHECK # 015248</b>							
06/02/22	Vendor	FLORIDA DEPT OF HEALTH	29-BID-5899534	29-60-02339 YRLY WTR ACTIVITY POOL PERMIT	Misc-Licenses & Permits	101-549066-53910	\$150.00
<b>Check Total</b>							<b>\$150.00</b>
<b>CHECK # 015249</b>							
06/02/22	Vendor	FLORIDA DEPT OF HEALTH	29-60-02340 2022	29-60-02340 YRLY COMPETITION POOL PERMIT	Misc-Licenses & Permits	101-549066-53910	\$275.00
<b>Check Total</b>							<b>\$275.00</b>
<b>CHECK # 015250</b>							
06/02/22	Vendor	HEDRICK AIR, LLC	12901	RPLCD EVAPORATOR COIL IN KITCHEN	R&M-General	101-546001-53910	\$1,400.00
<b>Check Total</b>							<b>\$1,400.00</b>
<b>CHECK # 015251</b>							
06/02/22	Vendor	LANDSCAPE MAINTENANCE	167760	IRRIG RPRS	R&M-Irrigation	001-546041-53901	\$187.60
06/02/22	Vendor	LANDSCAPE MAINTENANCE	167758	05/11/22 IRRIG RPRS	R&M-Irrigation	001-546041-53901	\$474.65
06/02/22	Vendor	LANDSCAPE MAINTENANCE	167759	05/11/22 RPLCD 2 DAMAGED 10" ROUND VLV BOXES	R&M-Irrigation	001-546041-53901	\$135.40
<b>Check Total</b>							<b>\$797.65</b>
<b>CHECK # 015252</b>							
06/02/22	Vendor	OSTEEN TURF SALES LLC	412	CHEMICALS	Op Supplies - Chemicals	402-552035-51902	\$6,663.68
<b>Check Total</b>							<b>\$6,663.68</b>
<b>CHECK # 015253</b>							
06/02/22	Vendor	SONGS I LIKE LLC	050322	07/2/22 BAND - 50% DEPOSIT	Misc-Special Events	101-549052-53910	\$3,250.00
<b>Check Total</b>							<b>\$3,250.00</b>
<b>CHECK # 015254</b>							
06/02/22	Vendor	SPECTRUMVoIP	IN528030 ACH	06/01/22-06/30/22 8139077388	Communication - Telephone	101-541003-51301	\$42.87
<b>Check Total</b>							<b>\$42.87</b>
<b>CHECK # 015255</b>							
06/02/22	Vendor	ST. CLOUD WELDING	22089	REPAIR TO MANWAY	R&M-Pools	101-546074-53910	\$9,185.00
<b>Check Total</b>							<b>\$9,185.00</b>
<b>CHECK # 015256</b>							
06/06/22	Vendor	BERGER, TOOMBS, ELAM & FRANK	358732	FYE 09/30/21 AUDIT	Auditing Services	001-532002-51301	\$8,500.00
<b>Check Total</b>							<b>\$8,500.00</b>

# HERITAGE ISLES COMMUNITY DEVELOPMENT DISTRICT

## Payment Register by Bank Account

For the Period from 6/1/22 to 6/30/22

(Sorted by Check / ACH No.)

Date	Payee Type	Payee	Invoice No.	Payment Description	Invoice / GL Description	G/L Account #	Amount Paid
<b>CHECK # 015257</b>							
06/06/22	Vendor	BRIDGESTONE GOLF INC	INV-1003085339	GLOVES	COS - Merchandise	402-552137-53910	\$270.47
<b>Check Total</b>							<u>\$270.47</u>
<b>CHECK # 015258</b>							
06/06/22	Vendor	HERITAGE ISLES CDD	060122-5	TAX COLLECTIONS-SPECIAL REV (REC FEES)	Due From Other Funds	131000	\$30,084.72
<b>Check Total</b>							<u>\$30,084.72</u>
<b>CHECK # 015259</b>							
06/10/22	Vendor	FEDEX	7-773-12960	SRVCS THRU 05/31/22	Postage and Freight	001-541006-51301	\$12.50
<b>Check Total</b>							<u>\$12.50</u>
<b>CHECK # 015260</b>							
06/10/22	Vendor	VISTASERV	L393794	05/26-06/23/22 CORNER UNIT DISHWASHER LEASE	Rentals & Leases	403-544025-53910	\$79.99
<b>Check Total</b>							<u>\$79.99</u>
<b>CHECK # 015261</b>							
06/16/22	Vendor	A-QUALITY POOL	960832	MAY POOL SRVC/RPRS	Contracts-Pools	101-534078-53910	\$3,250.00
06/16/22	Vendor	A-QUALITY POOL	960832	MAY POOL SRVC/RPRS	R&M-Pools	101-546074-53910	\$1,086.24
06/16/22	Vendor	A-QUALITY POOL	960970	INTALL 6 LATERALS ON SAND FILTER	R&M-Pools	101-546074-53910	\$206.96
06/16/22	Vendor	A-QUALITY POOL	961340	JUNE POOL SRVC/RPRS	Contracts-Pools	101-534078-53910	\$3,250.00
06/16/22	Vendor	A-QUALITY POOL	961340	JUNE POOL SRVC/RPRS	R&M-Pools	101-546074-53910	\$1,171.24
<b>Check Total</b>							<u>\$8,964.44</u>
<b>CHECK # 015262</b>							
06/16/22	Vendor	BAYSCAPE ENTERPRISES LLC	1559	TACO BAR FOR GOLF SCRAMBLE	COS - Food Sales	402-552131-53910	\$2,386.02
<b>Check Total</b>							<u>\$2,386.02</u>
<b>CHECK # 015263</b>							
06/16/22	Vendor	BLAIR WATER	060322	2 BOTTLES WATER & 4 WKS SRVC (MAY & JUNE)	R&M-General	402-546001-51304	\$110.00
<b>Check Total</b>							<u>\$110.00</u>
<b>CHECK # 015264</b>							
06/16/22	Vendor	BUCCANEER LINEN SERVICE	351387	MATS & TOWELS	Cleaning Supplies	402-551003-51304	\$15.00
06/16/22	Vendor	BUCCANEER LINEN SERVICE	351387	MATS & TOWELS	Cleaning Supplies	101-551003-53910	\$104.85
<b>Check Total</b>							<u>\$119.85</u>
<b>CHECK # 015265</b>							
06/16/22	Vendor	CATANIA CONSULTING SRVCS, LLC	205	05/09 & 05/23 DISINFECTANT SPRAY	Misc-Rec Center Equipment	101-549049-53910	\$160.00
<b>Check Total</b>							<u>\$160.00</u>

# HERITAGE ISLES COMMUNITY DEVELOPMENT DISTRICT

## Payment Register by Bank Account

For the Period from 6/1/22 to 6/30/22

(Sorted by Check / ACH No.)

Date	Payee Type	Payee	Invoice No.	Payment Description	Invoice / GL Description	G/L Account #	Amount Paid
<b>CHECK # 015266</b>							
06/16/22	Vendor	COBRA GOLF INC	G2877166	GOLF MERCHANDISE	COS - Merchandise	402-552137-53910	\$855.00
06/16/22	Vendor	COBRA GOLF INC	G2905881	GOLF MERCHANDISE	COS - Merchandise	402-552137-53910	\$152.00
06/16/22	Vendor	COBRA GOLF INC	G2929922	GOLF MERCHANDISE	COS - Merchandise	402-552137-53910	\$102.00
<b>Check Total</b>							<b>\$1,109.00</b>
<b>CHECK # 015267</b>							
06/16/22	Vendor	COMPLETE I.T.	8769	JUNE GOOGLE BUSINESS EMAILS & CLOUD BACKUP	Computer Expense	101-551004-51301	\$365.05
06/16/22	Vendor	COMPLETE I.T.	8774	06/01 EAGLE EYE IP CLOUD RECORDING	Contracts-Guard Services	001-534020-53904	\$479.20
06/16/22	Vendor	COMPLETE I.T.	8788	06/01 MOOD MIX MUSIC	Misc-Licenses & Permits	101-549066-53910	\$59.95
06/16/22	Vendor	COMPLETE I.T.	8795	JUNE BRIVO READER, DATA PLAN & MOBILE PASSES	Computer Expense	101-551004-51301	\$149.00
06/16/22	Vendor	COMPLETE I.T.	8794	JUNE DIGITAL SIGNAGE LICENSE	Computer Expense	101-551004-51301	\$59.85
<b>Check Total</b>							<b>\$1,113.05</b>
<b>CHECK # 015268</b>							
06/16/22	Vendor	DON MICHAEL CIGAR CLASSIC	60781	CIGARS	COS - Tobacco	402-552146-53910	\$500.38
<b>Check Total</b>							<b>\$500.38</b>
<b>CHECK # 015269</b>							
06/16/22	Vendor	FEDEX	7-779-98833	SRVCS THRU 06/07/22	Postage and Freight	001-541006-51301	\$27.21
<b>Check Total</b>							<b>\$27.21</b>
<b>CHECK # 015270</b>							
06/16/22	Vendor	HEDRICK AIR, LLC	12908	TOPPED OFF REFRIGERANT	R&M-General	403-546001-53910	\$330.00
06/16/22	Vendor	HEDRICK AIR, LLC	12924	INSTALLED NEW PRO 1 THERMOSTAT	R&M-General	403-546001-53910	\$250.00
<b>Check Total</b>							<b>\$580.00</b>
<b>CHECK # 015271</b>							
06/16/22	Vendor	HERITAGE ISLES CDD	060922-3	TAX COLLECTIONS - SPECIAL REV(REC FEES)	Due From Other Funds	131000	\$1,103.33
<b>Check Total</b>							<b>\$1,103.33</b>
<b>CHECK # 015272</b>							
06/16/22	Vendor	LANDSCAPE MAINTENANCE	167999	6/2022 LANDSCAPE MAINT	Contracts-Landscape	001-534050-53901	\$10,510.26
06/16/22	Vendor	LANDSCAPE MAINTENANCE	167999	6/2022 LANDSCAPE MAINT	Contracts-Landscape	001-534050-53901	\$3,368.91
06/16/22	Vendor	LANDSCAPE MAINTENANCE	167999	6/2022 LANDSCAPE MAINT	FUELD SURCHARGE	001-534050-53901	\$208.19
06/16/22	Vendor	LANDSCAPE MAINTENANCE	168216	05/26/22 IRRIG RPRS	R&M-Irrigation	001-546041-53901	\$446.25
06/16/22	Vendor	LANDSCAPE MAINTENANCE	168219	05/31/22 IRRIG RPRS	R&M-Irrigation	001-546041-53901	\$90.00
<b>Check Total</b>							<b>\$14,623.61</b>

# HERITAGE ISLES COMMUNITY DEVELOPMENT DISTRICT

## Payment Register by Bank Account

For the Period from 6/1/22 to 6/30/22

(Sorted by Check / ACH No.)

Date	Payee Type	Payee	Invoice No.	Payment Description	Invoice / GL Description	G/L Account #	Amount Paid
<b>CHECK # 015273</b>							
06/16/22	Vendor	LIQUID ED INC	146296	SUPPLIES	R&M-Equipment	402-546022-51902	\$796.58
<b>Check Total</b>							<u>\$796.58</u>
<b>CHECK # 015274</b>							
06/16/22	Vendor	MAIN MECHANICAL	145297	AC REFRIGERANT/RPR	R&M-General	403-546001-53910	\$228.75
<b>Check Total</b>							<u>\$228.75</u>
<b>CHECK # 015275</b>							
06/16/22	Vendor	NAVAJO MANUFACTURING CO., INC.	7770914	SUNGLASSES	COS - Merchandise	402-552137-53910	\$236.47
<b>Check Total</b>							<u>\$236.47</u>
<b>CHECK # 015276</b>							
06/16/22	Vendor	OLM INC	39575	5/2022 LANDSCAPE INSPECTION	Contracts-Landscape Consultant	001-534062-53901	\$1,080.00
<b>Check Total</b>							<u>\$1,080.00</u>
<b>CHECK # 015277</b>							
06/16/22	Vendor	PIPER FIRE PROTECTION	107754	ANNUAL ALARM INSPECTIONS	R&M-General	101-546001-53910	\$226.00
<b>Check Total</b>							<u>\$226.00</u>
<b>CHECK # 015278</b>							
06/16/22	Vendor	QFC CLEANING & SUPPLY CO	15-14168	LINERS;TWLS;WIPES;SOAP;HW TWLS;TP;URINAL SCRNS;LIN	Cleaning Supplies	101-551003-53910	\$1,156.00
<b>Check Total</b>							<u>\$1,156.00</u>
<b>CHECK # 015279</b>							
06/16/22	Vendor	SOLITUDE LAKE MANAGEMENT	PI-A00828474	6/2022 LAKE & POND MNGT	Contracts-Aquatic Control	001-534067-53901	\$872.56
06/16/22	Vendor	SOLITUDE LAKE MANAGEMENT	PI-A00828474	6/2022 LAKE & POND MNGT	Contracts-Aquatic Control	402-534067-51902	\$872.56
<b>Check Total</b>							<u>\$1,745.12</u>
<b>CHECK # 015280</b>							
06/16/22	Vendor	STANTEC CONSULTING SERVICES INC	1931301	GEN CONSULTING PE 05/27/22	ProfServ-Engineering	001-531013-51501	\$1,040.00
<b>Check Total</b>							<u>\$1,040.00</u>
<b>CHECK # 015281</b>							
06/16/22	Vendor	THE WESLINN CORP	8442	5/2022 BIOAMP FERTILIZER	R&M-Fertilizer	402-546026-51902	\$600.00
<b>Check Total</b>							<u>\$600.00</u>
<b>CHECK # 015282</b>							
06/16/22	Vendor	THOMAS P. PAPE	1115	DECALS	Supplies - Golf Operations	402-552057-51304	\$51.00
06/16/22	Vendor	THOMAS P. PAPE	1114	SCRAMBLE TOURNEY PLAQUES & SPECIAL CNTEST PLAQUE	Supplies - Golf Operations	402-552057-51304	\$614.00
<b>Check Total</b>							<u>\$665.00</u>

# HERITAGE ISLES COMMUNITY DEVELOPMENT DISTRICT

## Payment Register by Bank Account

For the Period from 6/1/22 to 6/30/22

(Sorted by Check / ACH No.)

Date	Payee Type	Payee	Invoice No.	Payment Description	Invoice / GL Description	G/L Account #	Amount Paid
<b>CHECK # 015283</b>							
06/16/22	Vendor	TITLEIST	913396372	GOLF BALLS	COS - Merchandise	402-552137-53910	\$1,381.11
06/16/22	Vendor	TITLEIST	913403422	GOLF BALLS	COS - Merchandise	402-552137-53910	\$1,593.08
06/16/22	Vendor	TITLEIST	913403421	GOLF BALLS	COS - Merchandise	402-552137-53910	\$1,381.11
<b>Check Total</b>							<b>\$4,355.30</b>
<b>CHECK # 015284</b>							
06/16/22	Vendor	TRIGON TURF SCIENCES, LLC	252303C	FERTILIZER	R&M-Fertilizer	402-546026-51902	\$2,472.84
<b>Check Total</b>							<b>\$2,472.84</b>
<b>CHECK # 015285</b>							
06/16/22	Vendor	W.B. MASON CO., INC.	228948899	SCISSORS;TAPE;PENS	Office Supplies	101-551002-51301	\$97.59
<b>Check Total</b>							<b>\$97.59</b>
<b>CHECK # 015286</b>							
06/21/22	Vendor	ACE WELDING SUPPLY	R034923	GAS	R&M-Equipment	402-546022-51902	\$20.00
<b>Check Total</b>							<b>\$20.00</b>
<b>CHECK # 015287</b>							
06/21/22	Vendor	BRIDGESTONE GOLF INC	INV-1003089971	GOLF MERCHANDISE	COS - Merchandise	402-552137-53910	\$117.60
06/21/22	Vendor	BRIDGESTONE GOLF INC	INV-1003091081	GOLF MERCHANDISE	COS - Merchandise	402-552137-53910	\$172.74
06/21/22	Vendor	BRIDGESTONE GOLF INC	INV-1003092861	GOLF BALLS	COS - Merchandise	402-552137-53910	\$209.45
<b>Check Total</b>							<b>\$499.79</b>
<b>CHECK # 015288</b>							
06/21/22	Vendor	CITY OF TAMPA	878929	05/10/22-06/10/22 SECURITY	Contracts-Guard Services	001-534020-53904	\$10,712.00
<b>Check Total</b>							<b>\$10,712.00</b>
<b>CHECK # 015289</b>							
06/21/22	Vendor	CUSTOM APPLICATION SERVICES	10312	PESTICIDE APPLICATION	Op Supplies - Chemicals	402-552035-51902	\$3,900.00
<b>Check Total</b>							<b>\$3,900.00</b>
<b>CHECK # 015290</b>							
06/21/22	Vendor	FEDEX	7-786-74119	SRVCS THRU 06/14/22	Postage and Freight	001-541006-51301	\$12.15
<b>Check Total</b>							<b>\$12.15</b>
<b>CHECK # 015291</b>							
06/21/22	Vendor	HARRELL'S LLC	INV01545643	CHEMICALS	Op Supplies - Chemicals	402-552035-51902	\$3,460.00
06/21/22	Vendor	HARRELL'S LLC	INV01554440	CHEMICALS	Op Supplies - Chemicals	402-552035-51902	\$5,140.60
06/21/22	Vendor	HARRELL'S LLC	INV01554442	CHEMICALS	Op Supplies - Chemicals	402-552035-51902	\$7,831.90
<b>Check Total</b>							<b>\$16,432.50</b>



# HERITAGE ISLES COMMUNITY DEVELOPMENT DISTRICT

## Payment Register by Bank Account

For the Period from 6/1/22 to 6/30/22

(Sorted by Check / ACH No.)

Date	Payee Type	Payee	Invoice No.	Payment Description	Invoice / GL Description	G/L Account #	Amount Paid
<b>CHECK # 015292</b>							
06/21/22	Vendor	HERITAGE ISLES CDD	061622-6	TAX COLLECTSION-SPEC REV (REC FEES)	Due From Other Funds	131000	\$9,140.71
<b>Check Total</b>							<u>\$9,140.71</u>
<b>CHECK # 015294</b>							
06/21/22	Vendor	LANDSCAPE MAINTENANCE	168382	PROVIDE & INSTALL PLANTS @ FLAG POLE BED	R&M-Landscape Renovations	001-546051-53901	\$216.00
06/21/22	Vendor	LANDSCAPE MAINTENANCE	168409	SUMMER ANNUALS WITH MULCH	R&M-Landscape Renovations	001-546051-53901	\$3,347.50
<b>Check Total</b>							<u>\$3,563.50</u>
<b>CHECK # 015295</b>							
06/21/22	Vendor	LIQUID ED INC	146297	SUPPLIES	R&M-Equipment	402-546022-51902	\$540.40
<b>Check Total</b>							<u>\$540.40</u>
<b>CHECK # 015296</b>							
06/21/22	Vendor	MILLENNIUM INDUSTRIAL	6436	SOCKET SET;RATCHETS	Op Supplies - Hand tools	402-552039-51902	\$429.77
<b>Check Total</b>							<u>\$429.77</u>
<b>CHECK # 015297</b>							
06/21/22	Vendor	PORT CONSOLIDATED	3131298	FUEL	Fuel, Gasoline and Oil	402-540004-51902	\$4,572.71
<b>Check Total</b>							<u>\$4,572.71</u>
<b>CHECK # 015298</b>							
06/21/22	Vendor	S&W REFRIGERATION, LLC	468PM-0722	JULY 2022 MAINT SHOP ICE MACHINE	Prepaid Items	155000	\$272.00
06/21/22	Vendor	S&W REFRIGERATION, LLC	466PM-0722	JULY 2022 MAINT SHOP ICE MACHINE	Prepaid Items	155000	\$125.00
<b>Check Total</b>							<u>\$397.00</u>
<b>CHECK # 015299</b>							
06/21/22	Vendor	WESCOTURF INC	41077353	IRRIG SUPPLIES	R&M-Irrigation	402-546041-51902	\$316.20
06/21/22	Vendor	WESCOTURF INC	41078348	BLADES	R&M-Equipment	402-546022-51902	\$187.36
<b>Check Total</b>							<u>\$503.56</u>
<b>CHECK # 015300</b>							
06/23/22	Vendor	BAYSCAPE ENTERPRISES LLC	061022	KITCHEN EQUIPMENT REPAIRS	R&M-General	403-546001-53910	\$803.00
<b>Check Total</b>							<u>\$803.00</u>
<b>CHECK # 015301</b>							
06/23/22	Vendor	DON COX	061022	FUEL REIMBURSEMENT	Fuel, Gasoline and Oil	402-540004-51902	\$296.30
<b>Check Total</b>							<u>\$296.30</u>
<b>CHECK # 015302</b>							
06/23/22	Vendor	HEDRICK AIR, LLC	12932	SRVC CALL. FALLED PUMP SENSOR	R&M-General	403-546001-53910	\$50.00
<b>Check Total</b>							<u>\$50.00</u>

# HERITAGE ISLES COMMUNITY DEVELOPMENT DISTRICT

## Payment Register by Bank Account

For the Period from 6/1/22 to 6/30/22

(Sorted by Check / ACH No.)

Date	Payee Type	Payee	Invoice No.	Payment Description	Invoice / GL Description	G/L Account #	Amount Paid
<b>CHECK # 015303</b>							
06/23/22	Vendor	INTERSTATE BATTERY	2434	BATTERY	R&M-Equipment	402-546022-51902	\$53.96
06/23/22	Vendor	INTERSTATE BATTERY	2434	wrong amount processed	R&M-Equipment	402-546022-51902	(\$0.01)
<b>Check Total</b>							<b>\$53.95</b>
<b>CHECK # 015304</b>							
06/23/22	Vendor	RYCO ENTERPRISES INC.	8431	DEPOSIT/CART PATH REPAIRS	R&M - Bridges & Cart Paths	402-546466-51902	\$10,000.00
<b>Check Total</b>							<b>\$10,000.00</b>
<b>CHECK # 015305</b>							
06/23/22	Vendor	THOMAS P. PAPE	1118	JULY 2nd & CAR SHOW SIGNS	Misc-Special Events	101-549052-53910	\$490.00
<b>Check Total</b>							<b>\$490.00</b>
<b>CHECK # 015306</b>							
06/24/22	Vendor	BUCCANEER LINEN SERVICE	352074	MATS & TOWELS	Cleaning Supplies	402-551003-51304	\$15.00
06/24/22	Vendor	BUCCANEER LINEN SERVICE	352074	MATS & TOWELS	Cleaning Supplies	101-551003-53910	\$104.85
<b>Check Total</b>							<b>\$119.85</b>
<b>CHECK # 015307</b>							
06/24/22	Vendor	HOLLAND FIBERGLASS & RESTORATION LLC	5605	SLIDE REPAIR	R&M-Pools	101-546074-53910	\$1,214.00
<b>Check Total</b>							<b>\$1,214.00</b>
<b>CHECK # 015308</b>							
06/24/22	Vendor	INFRAMARK, LLC	79028	JUNE MNGT SRVCS	Accounting Services	101-532001-51301	\$1,591.33
06/24/22	Vendor	INFRAMARK, LLC	79028	JUNE MNGT SRVCS	Accounting Services	402-532001-51301	\$1,819.67
06/24/22	Vendor	INFRAMARK, LLC	79028	JUNE MNGT SRVCS	Postage and Freight	001-541006-51301	\$30.21
06/24/22	Vendor	INFRAMARK, LLC	79028	JUNE MNGT SRVCS	record storage fee	001-549001-51301	\$255.00
06/24/22	Vendor	INFRAMARK, LLC	79028	JUNE MNGT SRVCS	ProfServ-Mgmt Consulting Serv	001-531027-51201	\$4,959.16
<b>Check Total</b>							<b>\$8,655.37</b>
<b>CHECK # 015309</b>							
06/24/22	Vendor	LANDSCAPE MAINTENANCE	168481	REMOVE DEAD PALM TREE	R&M-Landscape Renovations	001-546051-53901	\$175.00
<b>Check Total</b>							<b>\$175.00</b>
<b>CHECK # 015310</b>							
06/24/22	Vendor	LOWERY CORPORATION	1953812	04/01/22-04/30/22 COPIES	Lease - Copier	101-544008-51301	\$32.81
06/24/22	Vendor	LOWERY CORPORATION	1891036	01/01/22-01/31/22 COPIES	Lease - Copier	101-544008-51301	\$29.19
<b>Check Total</b>							<b>\$62.00</b>

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Date	Payee Type	Payee	Invoice No.	Payment Description	Invoice / GL Description	G/L Account #	Amount Paid
<b>CHECK # 015311</b>							
06/24/22	Vendor	R & R PRODUCTS INC	CD2688928	DISPOSABLE TEE TOWELS	R&M-General	402-546001-51902	\$124.40
06/24/22	Vendor	R & R PRODUCTS INC	CD2689001	ROPE	R&M-General	402-546001-51902	\$259.00
<b>Check Total</b>							<b>\$383.40</b>
<b>CHECK # 015312</b>							
06/30/22	Vendor	FEDEX	7-794-34799	SRVCS THRU 06/21/22	Postage and Freight	001-541006-51301	\$12.35
<b>Check Total</b>							<b>\$12.35</b>
<b>CHECK # 015313</b>							
06/30/22	Vendor	OSTEEN TURF SALES LLC	413	CHEMICALS	Op Supplies - Chemicals	402-552035-51902	\$4,280.80
<b>Check Total</b>							<b>\$4,280.80</b>
<b>CHECK # 015314</b>							
06/30/22	Vendor	SONGS I LIKE LLC	062822 - BALANCE	07/2/22 BAND - BALANCE	Misc-Special Events	101-549052-53910	\$3,250.00
<b>Check Total</b>							<b>\$3,250.00</b>
<b>CHECK # 015315</b>							
06/30/22	Vendor	ZAMBELLI FIREWORKS	722022-9012 BALANCE	1 DISPLAY OF FIREWORKS - BALANCE PAYMENT	Misc-Special Events	101-549052-53910	\$9,000.00
<b>Check Total</b>							<b>\$9,000.00</b>
<b>ACH #DD1513</b>							
06/10/22	Vendor	CARD SERVICES CENTER ACH	051022-0506 ACH	CC PURCH THRU 05/10/22	R&M-General	101-546001-53910	\$230.90
06/10/22	Vendor	CARD SERVICES CENTER ACH	051022-0506 ACH	CC PURCH THRU 05/10/22	Cleaning Supplies	101-551003-53910	\$434.93
06/10/22	Vendor	CARD SERVICES CENTER ACH	051022-0506 ACH	CC PURCH THRU 05/10/22	R&M-General	001-546001-53910	\$959.94
06/10/22	Vendor	CARD SERVICES CENTER ACH	051022-0506 ACH	CC PURCH THRU 05/10/22	R&M-Signage	402-546085-51902	\$19.30
06/10/22	Vendor	CARD SERVICES CENTER ACH	051022-0506 ACH	CC PURCH THRU 05/10/22	Supplies - Golf Operations	402-552057-51304	\$60.09
06/10/22	Vendor	CARD SERVICES CENTER ACH	051022-0506 ACH	CC PURCH THRU 05/10/22	Marketing	402-548003-51304	\$370.00
06/10/22	Vendor	CARD SERVICES CENTER ACH	051022-0506 ACH	CC PURCH THRU 05/10/22	Supplies - Golf Operations	402-552057-51304	\$341.50
06/10/22	Vendor	CARD SERVICES CENTER ACH	051022-0506 ACH	CC PURCH THRU 05/10/22	Marketing	402-548003-51304	\$400.00
06/10/22	Vendor	CARD SERVICES CENTER ACH	051022-0506 ACH	CC PURCH THRU 05/10/22	R&M-General	101-546001-53910	\$56.41
06/10/22	Vendor	CARD SERVICES CENTER ACH	051022-0506 ACH	CC PURCH THRU 05/10/22	Supplies - Golf Operations	402-552057-51304	\$257.84
06/10/22	Vendor	CARD SERVICES CENTER ACH	051022-0506 ACH	CC PURCH THRU 05/10/22	R&M-General	101-546001-53910	\$107.96
06/10/22	Vendor	CARD SERVICES CENTER ACH	051022-0506 ACH	CC PURCH THRU 05/10/22	Supplies - Misc.	402-552061-51902	\$80.09

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06/10/22	Vendor	CARD SERVICES CENTER ACH	051022-0506 ACH	CC PURCH THRU 05/10/22	R&M-General	001-546001-53910	\$1,825.00
06/10/22	Vendor	CARD SERVICES CENTER ACH	051022-0506 ACH	CC PURCH THRU 05/10/22	R&M-General	101-546001-53910	\$77.99
06/10/22	Vendor	CARD SERVICES CENTER ACH	051022-0506 ACH	CC PURCH THRU 05/10/22	R&M-General	101-546001-53910	\$40.84
06/10/22	Vendor	CARD SERVICES CENTER ACH	051022-0506 ACH	CC PURCH THRU 05/10/22	Supplies - Golf Operations	402-552057-51304	\$12.61
06/10/22	Vendor	CARD SERVICES CENTER ACH	051022-0506 ACH	CC PURCH THRU 05/10/22	R&M-General	101-546001-53910	\$91.10
06/10/22	Vendor	CARD SERVICES CENTER ACH	051022-0506 ACH	CC PURCH THRU 05/10/22	R&M-Golf Cart	402-546122-51304	\$303.00
06/10/22	Vendor	CARD SERVICES CENTER ACH	051022-0506 ACH	CC PURCH THRU 05/10/22	R&M-Golf Cart	402-546122-51304	\$348.00
<b>ACH Total</b>							<b>\$6,017.50</b>
<b>ACH #DD1514</b>							
06/10/22	Vendor	KUBOTA LEASING-ACH	005411339 ACH	MAY 2022 TRACTOR/FTLOADR/BACKHOE	Lease - Carts	402-544020-51304	\$136.61
06/10/22	Vendor	KUBOTA LEASING-ACH	005411339 ACH	MAY 2022 TRACTOR/FTLOADR/BACKHOE	Capital Leases-Current Portion	225000	\$376.71
<b>ACH Total</b>							<b>\$513.32</b>
<b>ACH #DD1515</b>							
06/10/22	Vendor	TCF NATIONAL BANK - ACH	7689488	5/2022 TORO TURF EQUIP Lease #102	Lease - Golf Course Equipment	402-544022-51902	\$2,931.50
<b>ACH Total</b>							<b>\$2,931.50</b>
<b>ACH #DD1516</b>							
06/10/22	Vendor	UHS PREMIUM BILLING - ACH	185025173011 ACH	06/01/22-06/30/22 HEALTHCARE	Payroll-Benefits	402-512010-51304	\$2,271.56
06/10/22	Vendor	UHS PREMIUM BILLING - ACH	185025173011 ACH	06/01/22-06/30/22 HEALTHCARE	Payroll-Benefits	402-512010-51902	\$819.35
06/10/22	Vendor	UHS PREMIUM BILLING - ACH	185025173011 ACH	06/01/22-06/30/22 HEALTHCARE	Payroll-Benefits	101-512010-53910	\$1,621.35
<b>ACH Total</b>							<b>\$4,712.26</b>
<b>ACH #DD1517</b>							
06/10/22	Vendor	YAMAHA MOTOR FINANCE - ACH	773993 ACH	JUNE BEV CART LEASE (19111803)	Lease - Carts	402-544020-51304	\$334.74
<b>ACH Total</b>							<b>\$334.74</b>
<b>ACH #DD1518</b>							
06/10/22	Vendor	YAMAHA MOTOR FINANCE - ACH	774058 ACH	June 74-DrEv Golf Car Lease (20113102)	Lease - Carts	402-544020-51304	\$6,049.50
<b>ACH Total</b>							<b>\$6,049.50</b>
<b>ACH #DD1522</b>							
06/20/22	Vendor	ADP RESOURCE-ACH	2018930 ADP	MAY 2022 PAYROLL 5DH	Payroll-Processing Fee	001-512080-51301	\$63.65
<b>ACH Total</b>							<b>\$63.65</b>
<b>ACH #DD1523</b>							
06/20/22	Vendor	ADP RESOURCE-ACH	2019513 ACH	5/2022 PAYROLL 8CY	Payroll-Processing Fee	402-512080-51304	\$929.41
06/20/22	Vendor	ADP RESOURCE-ACH	2019513 ACH	5/2022 PAYROLL 8CY	Payroll-Processing Fee	402-512080-51902	\$929.42
06/20/22	Vendor	ADP RESOURCE-ACH	2019513 ACH	5/2022 PAYROLL 8CY	Payroll-Processing Fee	101-512080-53910	\$929.42
<b>ACH Total</b>							<b>\$2,788.25</b>

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<b>ACH #DD1524</b>							
06/20/22	Vendor	FRONTIER - ACH	060122-1182 ACH	06/01/22-06/30/22 2ND GUARD SHACK 1182	Misc.-Internet Services	001-549031-53904	\$90.98
<b>ACH Total</b>							<u>\$90.98</u>
<b>ACH #DD1525</b>							
06/20/22	Vendor	FRONTIER - ACH	060122-9271 ACH	LOCAL SERVICE 6/1-6/30/22	Communication - Telephone	402-541003-51304	\$161.47
<b>ACH Total</b>							<u>\$161.47</u>
<b>ACH #DD1526</b>							
06/20/22	Vendor	GRAYBAR FINANCIAL SERVICES	13287703 ACH	MAY PHONE LEASE 100-6774461-001	Communication - Telephone	101-541003-51301	\$86.47
06/20/22	Vendor	GRAYBAR FINANCIAL SERVICES	13287703 ACH	MAY PHONE LEASE 100-6774461-001	Communication - Telephone	402-541003-51304	\$86.53
06/20/22	Vendor	GRAYBAR FINANCIAL SERVICES	13287703 ACH	MAY PHONE LEASE 100-6774461-001	Communication - Telephone	403-541003-53910	\$86.45
<b>ACH Total</b>							<u>\$259.45</u>
<b>ACH #DD1527</b>							
06/20/22	Vendor	GREATAMERICA FINANCIAL SERVICES CORP	31753620 ACH	MONTHLY LEASE COPIER C3830i	Lease - Copier	101-544008-51301	\$137.09
<b>ACH Total</b>							<u>\$137.09</u>
<b>ACH #DD1528</b>							
06/20/22	Vendor	SAM'S CLUB DIRECT	05/20/22-6704 ACH	SAMS CC PURCH THRU 05/20/22	sam's club	402-552131-53910	\$704.73
<b>ACH Total</b>							<u>\$704.73</u>
<b>ACH #DD1529</b>							
06/20/22	Vendor	TCF NATIONAL BANK - ACH	7716805 ACH	06/15 TORO TURF EQUIPMENT LEASE#103	Lease - Golf Course Equipment	402-544022-51902	\$3,732.43
<b>ACH Total</b>							<u>\$3,732.43</u>
<b>ACH #DD1530</b>							
06/20/22	Vendor	T-MOBILE - ACH	060222-4896 ACH	05/03/22-06/02/22 460544896	460544896	001-541003-53901	\$78.68
<b>ACH Total</b>							<u>\$78.68</u>
<b>ACH #DD1531</b>							
06/20/22	Vendor	WASTE MANAGEMENT - ACH	9838112-2206-3 ACH	JUNE WASTE 12-92334-73004 8 YRD	Utility - Refuse Removal	402-543020-51902	\$86.56
06/20/22	Vendor	WASTE MANAGEMENT - ACH	9838112-2206-3 ACH	JUNE WASTE 12-92334-73004 8 YRD	Utility - Refuse Removal	403-543020-53910	\$267.30
06/20/22	Vendor	WASTE MANAGEMENT - ACH	9838112-2206-3 ACH	JUNE WASTE 12-92334-73004 8 YRD	Utility - Refuse Removal	101-543020-53910	\$455.89
<b>ACH Total</b>							<u>\$809.75</u>

# HERITAGE ISLES COMMUNITY DEVELOPMENT DISTRICT

## Payment Register by Bank Account

For the Period from 6/1/22 to 6/30/22

(Sorted by Check / ACH No.)

Date	Payee Type	Payee	Invoice No.	Payment Description	Invoice / GL Description	G/L Account #	Amount Paid
<b>ACH #DD1532</b>							
06/20/22	Vendor	TECO - ACH	060622-3730 ACH	04/14/22-05/13/22 UTILITIES	Utility - General	101-543001-53910	\$1,173.61
06/20/22	Vendor	TECO - ACH	060622-3730 ACH	04/14/22-05/13/22 UTILITIES	Electricity - General	403-543006-53910	\$1,760.41
06/20/22	Vendor	TECO - ACH	060622-3730 ACH	04/14/22-05/13/22 UTILITIES	Electricity - General	402-543006-51304	\$1,760.42
06/20/22	Vendor	TECO - ACH	060622-3730 ACH	04/14/22-05/13/22 UTILITIES	Utility - General	101-543001-53910	\$3,976.78
06/20/22	Vendor	TECO - ACH	060622-3730 ACH	04/14/22-05/13/22 UTILITIES	Electricity - General	402-543006-51902	\$2,796.38
06/20/22	Vendor	TECO - ACH	060622-3730 ACH	04/14/22-05/13/22 UTILITIES	Utility - General	001-543001-53901	\$16,448.92
<b>ACH Total</b>							<b>\$27,916.52</b>
<b>ACH #DD1533</b>							
06/20/22	Vendor	WASTE MANAGEMENT - ACH	9837519-2206-0 ACH	06/01/22-06/31/22 WASTE 4 YD DUMPSTER	Utility - Refuse Removal	402-543020-51902	\$413.83
<b>ACH Total</b>							<b>\$413.83</b>
<b>ACH #DD1536</b>							
06/30/22	Vendor	CHARTER COMMUNICATIONS - ACH	046486401060322 ACH	SERVICE 06/02-07/01/22	Communication - Telephone	101-541003-51301	\$1,171.09
<b>ACH Total</b>							<b>\$1,171.09</b>
<b>ACH #DD1537</b>							
06/30/22	Vendor	FRONTIER - ACH	060322-1088 ACH	06/03/22-07/02/22 INTERNET SVC	Misc.-Internet Services	001-549031-53904	\$80.98
<b>ACH Total</b>							<b>\$80.98</b>
<b>ACH #DD1538</b>							
06/30/22	Vendor	HOME DEPOT CREDIT-ACH	4514920 ACH	HOME DEPOT CC PURCH THRU 05/22/22	R&M-Irrigation	402-546041-51902	\$11.50
06/30/22	Vendor	HOME DEPOT CREDIT-ACH	4514920 ACH	HOME DEPOT CC PURCH THRU 05/22/22	R&M-Irrigation	402-546041-51902	\$38.65
06/30/22	Vendor	HOME DEPOT CREDIT-ACH	4514920 ACH	HOME DEPOT CC PURCH THRU 05/22/22	Cleaning Supplies	402-551003-51902	\$56.49
<b>ACH Total</b>							<b>\$106.64</b>
<b>ACH #DD1539</b>							
06/30/22	Vendor	WELLS FARGO BANK-ACH	5020379962 ACH	06/25/22-07/24/22 MULTI PRO 1750 TORO	Lease - Golf Course Equipment	402-544022-51902	\$753.51
<b>ACH Total</b>							<b>\$753.51</b>
<b>ACH #DD1540</b>							
06/20/22	Vendor	COLONIAL LIFE	56184420505287 ACH	5/10/22 - 6/8/22 LIFE INS	Payroll-Benefits	402-512010-51304	\$80.20
06/20/22	Vendor	COLONIAL LIFE	56184420505287 ACH	5/10/22 - 6/8/22 LIFE INS	Payroll-Benefits	402-512010-51902	\$189.49
06/20/22	Vendor	COLONIAL LIFE	56184420505287 ACH	5/10/22 - 6/8/22 LIFE INS	Payroll-Benefits	101-512010-53910	\$85.15
<b>ACH Total</b>							<b>\$354.84</b>

# HERITAGE ISLES COMMUNITY DEVELOPMENT DISTRICT

## Payment Register by Bank Account

For the Period from 6/1/22 to 6/30/22

(Sorted by Check / ACH No.)

Date	Payee Type	Payee	Invoice No.	Payment Description	Invoice / GL Description	G/L Account #	Amount Paid
<b>ACH #DD1541</b>							
06/20/22	Vendor	COLONIAL LIFE	561844207455 ACH	4/10/22 - 5/8/22 LIFE INS	Payroll-Benefits	402-512010-51304	\$53.49
06/20/22	Vendor	COLONIAL LIFE	561844207455 ACH	4/10/22 - 5/8/22 LIFE INS	Payroll-Benefits	402-512010-51902	\$126.38
06/20/22	Vendor	COLONIAL LIFE	561844207455 ACH	4/10/22 - 5/8/22 LIFE INS	Payroll-Benefits	101-512010-53910	\$56.79
<b>ACH Total</b>							<b>\$236.66</b>
<b>ACH #DD1542</b>							
06/20/22	Vendor	WELLS FARGO BANK-ACH	5020879968 ACH	06/25/22-07/24/22 Z MASTER TORO LEASE(001)	Lease - Golf Course Equipment	402-544022-51902	\$244.20
<b>ACH Total</b>							<b>\$244.20</b>
<b>ACH #DD1551</b>							
06/20/22	Vendor	CITY OF TAMPA UTILITIES - ACH	061322 ACH	SRVC TO 06/13/22	Utility - General	101-543001-53910	\$1,084.67
06/20/22	Vendor	CITY OF TAMPA UTILITIES - ACH	061322 ACH	SRVC TO 06/13/22	Utility - General	101-543001-53910	\$33.32
06/20/22	Vendor	CITY OF TAMPA UTILITIES - ACH	061322 ACH	SRVC TO 06/13/22	Utility - General	403-543001-53910	\$49.97
06/20/22	Vendor	CITY OF TAMPA UTILITIES - ACH	061322 ACH	SRVC TO 06/13/22	Utility - General	402-543001-51902	\$49.97
06/20/22	Vendor	CITY OF TAMPA UTILITIES - ACH	061322 ACH	SRVC TO 06/13/22	Utility - General	001-543001-53901	\$313.64
<b>ACH Total</b>							<b>\$1,531.57</b>
<b>ACH #DD1552</b>							
06/20/22	Vendor	YAMAHA MOTOR FINANCE - ACH	774059 ACH	JUNE 74-Dr2Ev Golf Car Lease (20113102)	Lease - Carts	402-544020-51304	\$165.00
<b>ACH Total</b>							<b>\$165.00</b>
<b>Account Total</b>							<b>\$285,078.34</b>

<b>Total Amount Paid</b>	<b>\$1,023,158.76</b>
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**HERITAGE ISLES**  
**Community Development District**

***Annual Operating and Debt Service Budget***  
**Fiscal Year Budget 2023**

**Modified Tentative Budget**  
(Printed 8/3/2022 at 9:30am)

Prepared by:





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**HERITAGE ISLES**  
**Community Development District**

**Operating Budget**  
**Fiscal Year Budget 2023**

**Summary of Revenues, Expenditures and Changes in Fund Balances**  
Fiscal Year 2023 Modified Tentative Budget

ACCOUNT DESCRIPTION	ACTUAL FY 2021	ADOPTED BUDGET FY 2022	ACTUAL THRU JUN 2022	PROJECTED JUL - SEP 2022	TOTAL PROJECTED FY 2022	ANNUAL BUDGET FY 2023
<b>REVENUES</b>						
Interest - Investments	\$ 1,610	\$ 1,246	\$ 2,150	\$ 717	\$ 2,867	\$ 2,000
Special Assmnts- Tax Collector	1,139,560	1,139,559	1,139,560	-	1,139,560	1,139,559
Special Assmnts- Discounts	(42,035)	(45,583)	(42,774)	-	(42,774)	(45,583)
<b>TOTAL REVENUES</b>	<b>1,099,430</b>	<b>1,095,222</b>	<b>1,100,072</b>	<b>717</b>	<b>1,100,789</b>	<b>1,095,976</b>
<b>EXPENDITURES</b>						
<i>Administrative</i>						
P/R-Board of Supervisors	13,600	24,000	18,800	5,200	24,000	24,000
Payroll-Processing Fee	382	764	382	191	573	764
Workers' Compensation	713	720	1,290	156	1,446	1,100
ProfServ-Engineering	6,113	10,000	3,046	6,954	10,000	10,000
ProfServ-Legal Services	34,014	70,000	11,472	17,500	28,972	75,826
ProfServ-Mgmt Consulting	43,333	59,510	44,632	14,878	59,510	61,295
ProfServ-Recording Secretary	-	1,125	-	1,125	1,125	1,125
ProfServ-Special Assessment	10,291	10,291	10,291	-	10,291	10,600
ProfServ-Web Site Maintenance	1,553	2,000	1,553	447	2,000	2,000
Auditing Services	14,000	14,000	8,500	-	8,500	8,500
Postage and Freight	838	1,500	1,901	634	2,535	1,500
Insurance - General Liability	8,638	12,996	8,433	3,249	11,682	11,171
Printing and Binding	26	1,200	2	1,198	1,200	1,200
Legal Advertising	-	3,000	2,244	756	3,000	3,000
Miscellaneous Services	610	1,060	1,214	195	1,409	1,060
Misc-Assessment Collection Cost	21,953	22,791	21,948	-	21,948	11,396
Annual District Filing Fee	175	175	175	-	175	175
<b>Total Administrative</b>	<b>156,239</b>	<b>235,132</b>	<b>135,883</b>	<b>52,483</b>	<b>188,366</b>	<b>224,711</b>
<i>Field</i>						
Contracts-Landscape	124,913	166,550	125,121	41,637	166,758	171,547
Contracts-Landscape Consultant	9,720	12,960	9,720	3,240	12,960	12,960
Contracts-Aquatic Control	7,853	10,471	7,993	2,722	10,715	10,471
Communication - Telephone	738	960	785	236	1,021	960
Utility - General	121,895	165,000	140,138	46,713	186,851	167,000
Lease - Carts	2,672	2,475	2,562	-	2,562	3,200
R&M-General	1,738	15,000	2,825	3,750	6,575	15,000
R&M-Irrigation	12,896	11,000	4,940	6,060	11,000	11,000
R&M-Landscape Renovations	29,939	50,000	46,224	3,776	50,000	50,000
R&M-Mulch	13,500	11,700	-	11,700	11,700	11,700
R&M-Ponds	615	28,000	-	28,000	28,000	28,000
R&M-Sod	6,549	5,000	-	5,000	5,000	5,000
Holiday Decoration	13,600	15,000	13,600	1,400	15,000	15,000
Misc-Contingency	2,300	10,000	1,000	9,000	10,000	10,340
Reserve - Other	-	200,000	5,811	-	5,811	200,000
<b>Total Field</b>	<b>348,928</b>	<b>704,116</b>	<b>360,719</b>	<b>163,234</b>	<b>523,953</b>	<b>712,177</b>

**Summary of Revenues, Expenditures and Changes in Fund Balances**  
Fiscal Year 2023 Modified Tentative Budget

ACCOUNT DESCRIPTION	ACTUAL FY 2021	ADOPTED BUDGET FY 2022	ACTUAL THRU JUN 2022	PROJECTED JUL - SEP 2022	TOTAL PROJECTED FY 2022	ANNUAL BUDGET FY 2023
<b>Gatehouse</b>						
Contracts-Guard Services	96,514	133,910	105,803	31,437	137,240	136,587
R&M-Gatehouse	-	20,000	-	-	-	20,000
Internet Services	1,548	2,064	1,548	516	2,064	2,500
<b>Total Gatehouse</b>	<b>98,062</b>	<b>155,974</b>	<b>107,351</b>	<b>31,953</b>	<b>139,304</b>	<b>159,087</b>
<b>TOTAL EXPENDITURES</b>	<b>603,229</b>	<b>1,095,222</b>	<b>603,953</b>	<b>247,670</b>	<b>851,623</b>	<b>1,095,976</b>
Excess (deficiency) of revenues						
Over (under) expenditures	496,201	-	496,119	(246,953)	249,166	-
<b>OTHER FINANCING SOURCES (USES)</b>						
Contribution to (Use of) Fund Balance	-	-	-	-	-	-
<b>TOTAL OTHER SOURCES (USES)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net change in fund balance	496,201	-	496,119	(246,953)	249,166	-
<b>FUND BALANCE, BEGINNING</b>	<b>1,988,957</b>	<b>2,281,501</b>	<b>2,281,501</b>	<b>-</b>	<b>2,281,501</b>	<b>2,530,667</b>
<b>FUND BALANCE, ENDING</b>	<b>\$ 2,485,158</b>	<b>\$ 2,281,501</b>	<b>\$ 2,777,620</b>	<b>\$ (246,953)</b>	<b>\$ 2,530,667</b>	<b>\$ 2,530,667</b>

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

**AVAILABLE FUNDS**

	<u>Amount</u>
Beginning Fund Balance - Fiscal Year 2023	\$ 2,530,667
Net Change in Fund Balance - Fiscal Year 2023	-
Reserves - Fiscal Year 2023 Additions	200,000
<b>Total Funds Available (Estimated) - 9/30/2023</b>	<b>2,730,667</b>

**ALLOCATION OF AVAILABLE FUNDS*****Nonspendable Fund Balance***

Deposits	18,925
Subtotal	18,925

***Assigned Fund Balance***

Operating Reserve - First Quarter Operating Capital		223,994 <sup>(1)</sup>
Reserves - Other (Prior Year)	410,500 <sup>(2)</sup>	
Reserves - Other (FY 2022)	200,000 <sup>(3)</sup>	
Reserves - Other (FY 2023)	200,000 <sup>(4)</sup>	810,500
	Subtotal	1,034,494

<b>Total Allocation of Available Funds</b>	<b>1,053,419</b>
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<b>Total Unassigned (undesignated) Cash</b>	<b>\$ 1,677,248</b>
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**Notes**

- (1) Represents approximately 3 months of operating expenditures  
 (2) Board assigned prior year fund balance (as of 9/30/21) by motion  
 (3) Budgeted reserves in FY 2022  
 (4) Proposed budgeted reserves in FY 2023

**Budget Narrative**  
**Fiscal Year 2023**

**REVENUES**

**Interest-Investments**

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

**Special Assessments-Tax Collector**

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

**Special Assessments-Discounts**

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

**EXPENDITURES**

**Administrative**

**P/R Board of Supervisor Salaries**

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

**Payroll-Processing Fee**

ADP provides payroll processing services.

**Workers' Compensation**

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

**Professional Services-Engineering**

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

**Professional Services-Legal Services**

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

**Professional Services-Management Consulting Services**

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

**Professional Services-Recording Services**

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

**Budget Narrative**  
**Fiscal Year 2023**
**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 2023**

**EXPENDITURES**

**Administrative** (continued)

**Miscellaneous-Assessment Collection Fee**

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

**Annual District Filing Fee**

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

**Field**

**Contracts-Landscape**

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

**Contracts-Landscape Consultant**

OLM provides landscape consulting services for the District.

**Contracts-Aquatic Control**

Solitude provides aquatic maintenance services throughout the District.

**Communication-Telephone**

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

**Utility-General**

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

**Lease-Carts**

The District leases a utility vehicle.

**R&M-General**

Routine expenditures to maintain the District's grounds.

**R&M-Irrigation**

Expenditures incurred to maintain the irrigation system throughout the District.

**R&M-Landscape Renovations**

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

**R&M-Mulch**

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



**Budget Narrative**  
**Fiscal Year 2023**

**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 2<sup>nd</sup> gates.

**Summary of Revenues, Expenditures and Changes in Fund Balances**  
Fiscal Year 2023 Modified Tentative Budget

ACCOUNT DESCRIPTION	ACTUAL FY 2021	ADOPTED BUDGET FY 2022	ACTUAL THRU JUN 2022	PROJECTED JUL - SEP 2022	TOTAL PROJECTED FY 2022	ANNUAL BUDGET FY 2023
<b>REVENUES</b>						
Special Assmnts- Tax Collector	\$ 974,101	\$ 974,100	\$ 974,101	\$ -	\$ 974,101	\$ 974,100
Special Assmnts- Discounts	(36,002)	(38,964)	(36,563)	-	(36,563)	(38,964)
Gate Bar Code/Remotes	1,565	2,000	1,968	32	2,000	2,000
Pavilion Rental	2,875	5,000	4,150	850	5,000	5,000
Amenities Revenue	14,801	15,000	10,956	4,044	15,000	15,000
<b>TOTAL REVENUES</b>	<b>981,075</b>	<b>957,136</b>	<b>954,630</b>	<b>4,926</b>	<b>959,556</b>	<b>957,136</b>
<b>EXPENDITURES</b>						
<i><b>Administrative</b></i>						
ProfServ-Legal Services	-	4,000	-	4,000	4,000	4,000
Accounting Services	14,322	19,096	14,322	4,774	19,096	19,669
Communication - Telephone	11,990	15,886	11,472	4,414	15,886	15,886
Lease - Copier	1,695	2,250	2,381	794	3,175	2,250
Insurance - General Liability	17,597	25,809	18,555	6,452	25,007	28,495
Misc-Assessment Collection Cost	18,696	19,482	18,761	-	18,761	19,482
Office Supplies	744	1,000	843	157	1,000	1,000
Computer Expense	18,593	15,788	11,379	4,409	15,788	15,788
<b>Total Administrative</b>	<b>83,637</b>	<b>103,311</b>	<b>77,713</b>	<b>25,000</b>	<b>102,713</b>	<b>106,570</b>
<i><b>Operation &amp; Maintenance</b></i>						
Payroll-Maintenance	27,685	45,000	28,352	16,648	45,000	45,000
Payroll-Office	29,922	45,000	32,254	12,746	45,000	45,000
Payroll-Benefits	2,163	5,000	11,001	3,667	14,668	5,000
Payroll-Pool Monitors	136,397	185,000	144,454	40,546	185,000	185,000
Payroll-Processing Fee	8,689	11,580	9,309	2,271	11,580	11,580
Workers' Compensation	5,132	9,990	5,226	4,764	9,990	9,990
ProfServ-Field Management	45,469	58,000	58,346	19,449	77,795	58,000
Contracts-Pools	28,350	37,800	29,150	8,650	37,800	37,800
Contracts-Air Conditioning	1,800	5,000	-	5,000	5,000	5,000
Contracts-Security Alarms	940	940	825	115	940	940
Utility - General	53,609	65,000	59,372	5,628	65,000	65,000
Utility - Refuse Removal	3,015	4,297	4,243	54	4,297	4,297
R&M-General	32,950	65,000	33,805	31,195	65,000	65,000
R&M-Court Maintenance	4,257	27,000	1,207	25,793	27,000	27,000
R&M-Pest Control	2,022	2,055	1,599	456	2,055	2,055
R&M-Pools	18,567	25,000	52,340	3,900	56,240	25,000
R&M-Fitness Equipment	3,529	3,000	1,365	1,635	3,000	3,000
R&M-Lights	1,297	8,700	6,691	2,009	8,700	8,700
Advertising	-	5,000	1,200	3,800	5,000	5,000
Miscellaneous Services	-	2,200	67	2,133	2,200	2,200
Misc-Access Cards	1,269	2,000	1,211	789	2,000	2,000
Holiday Decoration	895	900	1,069	-	1,069	900

**Summary of Revenues, Expenditures and Changes in Fund Balances**  
Fiscal Year 2023 Modified Tentative Budget

ACCOUNT DESCRIPTION	ACTUAL FY 2021	ADOPTED BUDGET FY 2022	ACTUAL THRU JUN 2022	PROJECTED JUL - SEP 2022	TOTAL PROJECTED FY 2022	ANNUAL BUDGET FY 2023
Misc-Rec Center Equipment	1,040	4,000	1,969	2,031	4,000	4,000
Special Events	20,733	600	17,076	-	17,076	1,200
Misc-Licenses & Permits	1,682	1,863	1,503	360	1,863	1,863
Safety Equipment	-	1,000	-	1,000	1,000	1,000
Cleaning Supplies	15,882	17,000	16,535	465	17,000	17,000
Op Supplies - Uniforms	-	1,000	-	1,000	1,000	1,000
Capital Outlay	34,763	-	-	-	-	-
Operating Loan Repayment	101,581	-	-	-	-	-
<b>Total Operation &amp; Maintenance</b>	<b>583,638</b>	<b>638,925</b>	<b>520,169</b>	<b>196,104</b>	<b>716,273</b>	<b>639,525</b>
<b>TOTAL EXPENDITURES</b>	<b>667,275</b>	<b>742,236</b>	<b>597,882</b>	<b>221,104</b>	<b>818,986</b>	<b>746,095</b>
Excess (deficiency) of revenues						
Over (under) expenditures	313,800	214,900	356,748	(216,178)	140,570	211,041
<b>OTHER FINANCING SOURCES (USES)</b>						
Capt'l Contributions-Other	18,750	-	18,430	-	18,430	-
Operating Transfers-Out	-	(130,179)	-	-	-	(129,202)
Contribution to (Use of) Fund Balance	-	84,721	-	-	-	81,839
<b>TOTAL OTHER SOURCES (USES)</b>	<b>18,750</b>	<b>(45,458)</b>	<b>18,430</b>	<b>-</b>	<b>18,430</b>	<b>(47,364)</b>
Net change in fund balance	332,550	84,721	375,178	(216,178)	159,000	81,839
<b>FUND BALANCE, BEGINNING</b>	<b>1,159,883</b>	<b>1,328,146</b>	<b>1,328,146</b>	<b>-</b>	<b>1,328,146</b>	<b>1,487,146</b>
<b>FUND BALANCE, ENDING</b>	<b>\$ 1,492,433</b>	<b>\$ 1,412,867</b>	<b>\$ 1,703,324</b>	<b>\$ (216,178)</b>	<b>\$ 1,487,146</b>	<b>\$ 1,568,985</b>

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

**AVAILABLE FUNDS**

	<u>Amount</u>
Beginning Fund Balance - Fiscal Year 2023	\$ 1,487,145
Net Change in Fund Balance - Fiscal Year 2023	81,839
Reserves - Fiscal Year 2023 Additions	-
<b>Total Fund Balance (Estimated) - 9/30/2022</b>	<b>1,568,984</b>

**ALLOCATION OF AVAILABLE FUNDS**

<b><i>Assigned Fund Balance</i></b>	
Operating Reserve - First Quarter Operating Capital	186,524 <sup>(1)</sup>
<b>Total Allocation of Available Funds</b>	<b>186,524</b>

<b>Total Unassigned (undesignated) Fund Balance</b>	<b>\$ 1,382,460 <sup>(2)</sup></b>
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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 2023**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 2023

### 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.

**HERITAGE ISLES**

Community Development District

*Special Revenue Fund***Budget Narrative**  
Fiscal Year 2023**EXPENDITURES****Operating and Maintenance** (continued)**R&M-Court Maintenance**

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

**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 2023

### EXPENDITURES

#### Other Financing Uses

##### **Operating Transfer Out**

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



**Summary of Revenues, Expenses and Changes in Net Assets**  
Fiscal Year 2023 Modified Tentative Budget

ACCOUNT DESCRIPTION	ACTUAL FY 2021	ADOPTED BUDGET FY 2022	ACTUAL THRU JUN 2022	PROJECTED JUL - SEP 2022	TOTAL PROJECTED FY 2022	ANNUAL BUDGET FY 2023
<b>OPERATING REVENUES</b>						
Interest - Investments	\$ 22	\$ 100	\$ 28	\$ 9	\$ 37	\$ 36
Green Fees	411,635	300,000	652,556	217,519	870,075	500,000
Cart Fees	574,058	600,000	450,049	149,951	600,000	600,000
Club Rentals	9,595	6,000	9,386	3,129	12,515	12,000
Range Balls	100,822	110,000	88,665	29,555	118,220	120,000
Golf Merchandise	79,438	80,000	101,377	33,792	135,169	80,000
Food	13,211	10,000	14,489	4,830	19,319	16,000
Tobacco	1,972	1,500	2,360	787	3,147	2,000
Special Events	-	5,000	233	4,767	5,000	5,000
Other Miscellaneous Revenues	5,435	6,000	10,187	3,396	13,583	6,000
Recreation Membership	50,760	75,000	126,725	42,242	168,967	75,000
<b>TOTAL OPERATING REVENUES</b>	<b>1,247,448</b>	<b>1,193,600</b>	<b>1,456,055</b>	<b>489,976</b>	<b>1,946,031</b>	<b>1,416,036</b>
<b>COST OF GOODS SOLD</b>						
COS - Food Sales	9,664	8,500	13,327	-	13,327	10,000
COS - Merchandise	51,160	52,000	74,182	-	74,182	52,000
COS - Tobacco	887	1,400	1,648	-	1,648	1,400
<b>Total Cost of Goods Sold</b>	<b>61,711</b>	<b>61,900</b>	<b>89,157</b>	<b>-</b>	<b>89,157</b>	<b>63,400</b>
<b>GROSS PROFIT</b>	<b>1,185,737</b>	<b>1,131,700</b>	<b>1,366,898</b>	<b>489,976</b>	<b>1,856,874</b>	<b>1,352,636</b>
<b>OPERATING EXPENSES</b>						
<i>Financial and Administrative</i>						
ProfServ-Dissemination Agent	-	500	-	500	500	500
ProfServ-Legal Services	-	2,000	-	2,000	2,000	2,000
ProfServ-Trustee Fees	-	2,600	-	2,600	2,600	2,600
Accounting Services	16,377	21,836	16,377	5,459	21,836	22,491
Insurance - General Liability	13,449	19,968	7,016	4,992	12,008	9,117
Misc-Bank Charges	1,055	1,500	1,028	343	1,371	1,200
Misc-Credit Card Fees	27,509	30,000	30,774	10,258	41,032	30,000
Computer Expense	-	2,000	-	2,000	2,000	2,000
<b>Total Financial and Administrative</b>	<b>58,390</b>	<b>80,404</b>	<b>55,195</b>	<b>28,152</b>	<b>83,347</b>	<b>69,908</b>
<i>Operating Expenses</i>						
Payroll-Benefits	687	9,000	1,561	7,439	9,000	9,000
Payroll-General Staff	155,457	190,000	206,933	68,978	275,911	190,000
Payroll-Processing Fee	8,688	11,676	9,310	2,366	11,676	11,676
Payroll Taxes	16,515	20,235	25,712	8,571	34,283	20,235
Communication - Telephone	2,931	3,865	2,354	1,511	3,865	3,865
Electricity - General	12,630	16,800	15,264	5,088	20,352	16,800
Lease - Carts	68,389	104,590	61,086	43,504	104,590	104,590
Lease - Ice Machines	1,125	1,500	1,125	375	1,500	1,500

## Summary of Revenues, Expenses and Changes in Net Assets

Fiscal Year 2023 Modified Tentative Budget

ACCOUNT DESCRIPTION	ACTUAL FY 2021	ADOPTED BUDGET FY 2022	ACTUAL	PROJECTED	TOTAL	ANNUAL
			THRU JUN 2022	JUL - SEP 2022	PROJECTED FY 2022	BUDGET FY 2023
R&M-General	604	1,500	505	995	1,500	1,500
R&M-Golf Cart	2,409	1,000	804	196	1,000	1,000
Marketing	10,239	15,000	8,993	6,007	15,000	15,000
Office Supplies	2,460	2,000	710	1,290	2,000	2,000
Cleaning Supplies	708	1,250	742	508	1,250	1,250
Op Supplies - Uniforms	142	500	212	288	500	500
Supplies - Golf Operations	36,842	10,000	5,227	4,773	10,000	10,000
Supplies - Range	12,995	9,000	14,391	4,797	19,188	9,000
Subscriptions and Memberships	1,320	2,720	1,127	1,593	2,720	2,720
<b>Total Operating Expenses</b>	<b>334,141</b>	<b>400,636</b>	<b>356,056</b>	<b>158,278</b>	<b>514,334</b>	<b>400,636</b>
<b>Maintenance</b>						
Payroll-Benefits	3,097	3,700	3,179	521	3,700	3,700
Payroll-General Staff	205,018	280,000	215,683	64,317	280,000	280,000
Payroll-Processing Fee	8,687	11,556	9,309	2,247	11,556	11,556
Payroll Taxes	17,802	29,820	25,610	4,210	29,820	29,820
Contracts-Aquatic Control	7,249	9,665	7,378	2,287	9,665	9,665
Contracts-Security Alarms	270	361	270	270	540	361
Fuel, Gasoline and Oil	20,250	27,000	27,145	9,048	36,193	25,000
Utility - General	1,631	2,640	406	2,234	2,640	2,640
Electricity - General	20,425	25,000	20,375	4,625	25,000	25,000
Utility - Refuse Removal	5,493	6,663	5,228	1,435	6,663	6,663
Lease - Golf Course Equipment	68,198	95,940	75,958	19,982	95,940	95,940
Lease - Ice Machines	2,448	3,264	2,448	816	3,264	3,264
R&M-General	2,654	4,000	1,684	2,316	4,000	4,000
R&M-Buildings	6,559	4,000	2,099	1,901	4,000	4,000
R&M-Equipment	13,377	20,000	10,386	9,614	20,000	20,000
R&M-Fertilizer	50,562	65,000	55,384	9,616	65,000	65,000
R&M-Irrigation	5,828	20,000	14,018	5,982	20,000	20,000
R&M-Signage	183	1,000	19	981	1,000	1,000
R&M-Trees and Trimming	15,400	1,500	5,100	-	5,100	1,500
R&M-Golf Course	3,877	6,500	2,842	3,658	6,500	6,500
R&M-Bunkers	-	1,500	-	1,500	1,500	1,500
R&M - Bridges & Cart Paths	11,685	1,500	18,100	-	18,100	1,500
R&M-Sod	5,376	5,000	-	5,000	5,000	5,000
Misc-Licenses & Permits	1,089	2,500	1,004	1,496	2,500	2,500
Office Supplies	-	500	225	275	500	500
Cleaning Supplies	806	700	2,396	799	3,195	1,000

**Summary of Revenues, Expenses and Changes in Net Assets**  
Fiscal Year 2023 Modified Tentative Budget

ACCOUNT DESCRIPTION	ACTUAL FY 2021	ADOPTED BUDGET FY 2022	ACTUAL THRU JUN 2022	PROJECTED JUL - SEP 2022	TOTAL PROJECTED FY 2022	ANNUAL BUDGET FY 2023
Op Supplies - Chemicals	137,637	130,000	142,148	47,383	189,531	130,000
Op Supplies - Hand tools	308	3,000	530	2,470	3,000	3,000
Supplies - Misc.	2,463	4,999	3,074	1,925	4,999	4,999
Supplies - Sand	169	6,000	4,075	1,925	6,000	6,000
Supplies - Seeds	2,520	2,500	6,320	2,107	8,427	5,000
Supplies - Power Tools	1,021	3,200	-	3,200	3,200	3,200
<b>Total Maintenance</b>	<b>630,802</b>	<b>779,008</b>	<b>662,393</b>	<b>214,139</b>	<b>876,532</b>	<b>779,808</b>
<b>Debt Service</b>						
Principal Debt Retirement	-	35,000	-	35,000	35,000	37,500
Interest Expense	4,571	6,745	2,752	3,993	6,745	4,171
<b>Total Debt Service</b>	<b>4,571</b>	<b>41,745</b>	<b>2,752</b>	<b>38,993</b>	<b>41,745</b>	<b>41,671</b>
<b>TOTAL OPERATING EXPENSES</b>	<b>1,027,904</b>	<b>1,301,793</b>	<b>1,076,396</b>	<b>439,562</b>	<b>1,515,958</b>	<b>1,292,023</b>
Operating income (loss)	157,833	(170,093)	290,502	50,413	340,915	60,613
<b>OTHER FINANCING SOURCES (USES)</b>						
Interfund Transfer - In	-	130,179	-	-	-	129,202
Contribution to (Use of) Fund Balance	-	-	-	-	-	-
<b>TOTAL OTHER SOURCES (USES)</b>	<b>-</b>	<b>130,179</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>129,202</b>
Change in net assets	157,833	(39,914)	290,502	50,413	340,915	189,815
<b>TOTAL NET ASSETS, BEGINNING</b>	<b>259,704</b>	<b>305,052</b>	<b>305,052</b>	<b>-</b>	<b>305,052</b>	<b>645,967</b>
<b>TOTAL NET ASSETS, ENDING</b>	<b>\$ 417,537</b>	<b>\$ 265,138</b>	<b>\$ 595,554</b>	<b>\$ 50,413</b>	<b>\$ 645,967</b>	<b>\$ 835,782</b>

1999 Recreational Revenue Bond  
Amortization Schedule

Year	*Principal	Interest	Balance	Annual Total
10/02/22	\$75,000	\$5,503	\$80,000	\$86,005
04/01/23		\$2,840	\$80,000	
10/02/23	\$80,000	\$2,840	\$0	\$85,680
Totals	\$155,000	\$11,183		\$171,685

\* 7.1% Coupon

**HERITAGE ISLES**  
**Community Development District**

**Enterprise Golf Course Fund**

**Budget Narrative**  
**Fiscal Year 2023**

**REVENUES**

**Interest-Investments**

The District earns interest on available operating funds.

**Green Fees**

Revenue received for golf rounds played.

**Cart Fees**

Revenue received for golf cart rentals.

**Club Rentals**

Revenue received for the rental of golf clubs.

**Range Balls**

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

**Golf Merchandise**

The District sells various golf merchandise in the pro shop.

**Food**

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

**Tobacco**

The District sells tobacco in the pro shop.

**Special Events**

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

**Other Miscellaneous Revenue**

Other revenues not included within another budgeted revenue line item.

**Recreation Membership**

Revenue received for seasonal pass sales.

**OPERATION & MAINTENANCE**

**COS-Food Sales**

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

**COS-Merchandise**

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

**COS-Tobacco**

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

**HERITAGE ISLES****Community Development District****Enterprise Golf Course Fund****Budget Narrative**  
Fiscal Year 2023**OPERATING EXPENSES****Personnel and Administration****Professional Services-Dissemination**

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 golf course may be recorded here. Legal expenditures have been allocated across all funds (excluding Debt Service).

**Professional Services-Trustee**

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

**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**

SunTrust 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.

**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.

**Communication-Telephone**

Communication services are provided by Graybar and Frontier.

**Electricity-General**

Electricity services are provided by TECO.

**Lease-Carts**

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

**HERITAGE ISLES**  
**Community Development District**

**Enterprise Golf Course Fund**

**Budget Narrative**  
**Fiscal Year 2023**

**Operating Expenses** (continued)

**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.

**EXPENDITURES**

**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 2023****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.

**R&M-Sod**

Replacement of sod throughout the year.



**HERITAGE ISLES**  
**Community Development District**

**Enterprise Golf Course Fund**

**Budget Narrative**  
**Fiscal Year 2023**

**Maintenance** (continued)

**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.

**EXPENDITURES**

**Debt Service**

**Principal Debt Retirement**

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

**Interest Expense**

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

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

**Other Financing Sources**

**Interfund Transfer In**

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

**Summary of Revenues, Expenses and Changes in Net Assets**  
Fiscal Year 2023 Modified Tentative Budget

ACCOUNT DESCRIPTION	ACTUAL FY 2021	ADOPTED BUDGET FY 2022	ACTUAL THRU JUN 2022	PROJECTED JUL - SEP 2022	TOTAL PROJECTED FY 2022	ANNUAL BUDGET FY 2023
<b>OPERATING REVENUES</b>						
Rents or Royalties	\$ 57,248	\$ 69,109	\$ 54,116	\$ 14,993	\$ 69,109	\$ 72,109
<b>TOTAL OPERATING REVENUES</b>	<b>57,248</b>	<b>69,109</b>	<b>54,116</b>	<b>14,993</b>	<b>69,109</b>	<b>72,109</b>
<b>OPERATING EXPENSES</b>						
<i>Personnel and Administration</i>						
ProfServ-Dissemination Agent	-	500	-	500	500	500
ProfServ-Legal Services	-	6,500	-	6,500	6,500	6,500
<b>Total Personnel and Administration</b>	<b>-</b>	<b>7,000</b>	<b>-</b>	<b>7,000</b>	<b>7,000</b>	<b>7,000</b>
<i>Operation &amp; Maintenance</i>						
Communication - Telephone	1,828	2,438	926	259	1,185	2,438
Utility - General	1,582	3,360	408	150	558	3,360
Electricity - General	12,630	17,250	15,164	5,055	20,219	17,250
Utility - Refuse Removal	2,067	2,520	2,488	801	3,289	2,520
Rentals & Leases	720	1,040	720	320	1,040	1,040
Insurance - General Liability	5,226	7,665	3,596	1,916	5,512	5,315
R&M-General	6,763	4,999	6,076	2,025	8,101	4,999
Misc-Licenses & Permits	592	750	765	-	765	750
<b>Total Operation &amp; Maintenance</b>	<b>31,408</b>	<b>40,022</b>	<b>30,143</b>	<b>10,527</b>	<b>40,670</b>	<b>37,672</b>
<i>Debt Service</i>						
Principal Debt Retirement	-	35,000	-	35,000	35,000	37,500
Interest Expense	4,571	6,745	2,752	3,993	6,745	4,171
<b>Total Debt Service</b>	<b>4,571</b>	<b>41,745</b>	<b>2,752</b>	<b>38,993</b>	<b>41,745</b>	<b>41,671</b>
<b>TOTAL OPERATING EXPENSES</b>	<b>35,979</b>	<b>88,767</b>	<b>32,895</b>	<b>56,520</b>	<b>89,415</b>	<b>86,343</b>
Operating income (loss)	21,269	(19,658)	21,221	(41,527)	(20,306)	(14,234)
<b>OTHER FINANCING SOURCES (USES)</b>						
Contribution to (Use of) Fund Balance	-	-	-	-	-	-
<b>TOTAL OTHER SOURCES (USES)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Change in net assets	21,269	(19,658)	21,221	(41,527)	(20,306)	(14,234)
<b>TOTAL NET ASSETS, BEGINNING</b>	<b>(912,540)</b>	<b>(914,683)</b>	<b>(914,683)</b>	<b>-</b>	<b>(914,683)</b>	<b>(934,989)</b>
<b>TOTAL NET ASSETS, ENDING</b>	<b>\$ (891,271)</b>	<b>\$ (934,341)</b>	<b>\$ (893,462)</b>	<b>\$ (41,527)</b>	<b>\$ (934,989)</b>	<b>\$ (949,222)</b>

**HERITAGE ISLES**

Community Development District

Enterprise - Restaurant Fund

**Budget Narrative**  
Fiscal Year 2023**REVENUES****Rents or Royalties**

The restaurant facility is leased to Bayscape Enterprises.

**EXPENDITURES****Administrative****Professional Services-Dissemination Agent**

Dissemination services for the series 1999 bond.

**Professional Services-Legal Services**

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

**Operation and Maintenance****Communication-Telephone**

Graybar serves as a communications provider.

**Utility-General**

Water and sewer services are provided by City of Tampa.

**Electricity-General**

Electricity services are provided by TECO.

**Utility-Refuse Removal**

Waste Management provides refuse removal services.

**Rentals & Leases**

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

**Insurance-General Liability**

Allocated insurance costs.

**R&M-General**

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

**Miscellaneous-Licenses & Permits**

The cost associated with maintaining the liquor license.

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

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

**Interest Expense**

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

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

**HERITAGE ISLES**  
**Community Development District**

**Supporting Budget Schedules**  
**Fiscal Year Budget 2023**

## Community Development District

**Comparison of Assessment Rates  
Fiscal Year 2023 vs. Fiscal Year 2022**

Product	General Fund 001			Special Revenue Fund 101			Total Assessments per Unit			Units
	FY 2023	FY 2022	Percent Change	FY 2023	FY 2022	Percent Change	FY 2023	FY 2022	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
										<b>1,020</b>

## RESOLUTION 2022-05

**A RESOLUTION OF THE HERITAGE ISLES COMMUNITY DEVELOPMENT DISTRICT (THE "DISTRICT") PROVIDING FOR THE ADOPTION OF THE BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2022, AND ENDING SEPTEMBER 30, 2023; PROVIDING FOR ANNUAL AND SUPPLEMENTAL APPROPRIATIONS OF THE DISTRICT; AND REFERENCING THE OPERATIONS AND MAINTENANCE ASSESSMENTS TO BE LEVIED BY THE DISTRICT FOR SAID FISCAL YEAR; PROVIDING FOR AN EFFECTIVE DATE.**

WHEREAS, the District Manager has, prior to the fifteenth (15th) day in June 2022, submitted to the Board of Supervisors (the "Board") a proposed budget for the next ensuing budget year along with an explanatory and complete financial plan for each fund of the District, pursuant to the provisions of Section 190.008(2)(a), Florida Statutes; and

WHEREAS, at least sixty (60) days prior to the adoption of the proposed annual budget and any proposed long-term financial plan or program of the District for future operations (the "Proposed Budget"), the District did file a copy of the Proposed Budget with the general purpose local governing authorities having jurisdiction over the area included in the District pursuant to the provisions of Section 190.008(2)(b), Florida Statutes; and

WHEREAS, on **April 20, 2022**, the Board set August 17, 2022, as the date for a public hearing thereon and caused notice of such public hearing to be given by publication pursuant to Section 190.008(2)(a) Florida Statutes; and

WHEREAS, Section 190.008(2)(a), Florida Statutes requires that, prior to October 1 of each year, the District Board by passage of the Annual Appropriation Resolution shall adopt a budget for the ensuing fiscal year and appropriate such sums of money as the Board deems necessary to defray all expenditures of the District during the ensuing fiscal year; and

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

WHEREAS, Florida Statutes provides that the Annual Appropriation Resolution shall also fix the Operations and Maintenance Assessments upon each piece of property within the boundaries of the District benefited, specifically and peculiarly, by the operations and maintenance and/or capital improvement programs of the District, such levy representing the amount of District assessments necessary to provide for payment during the ensuing budget year of all properly authorized expenditures to be incurred by the District, including principal and interest of special revenue, capital improvement and/or benefit assessment bonds, in order for the District to exercise its various general and special powers to implement its single and specialized infrastructure provision purpose; and

WHEREAS, the Board finds and determines that the non-ad valorem special assessments it imposes and levies by this Resolution for operations and maintenance on the parcels of property involved will constitute a mechanism by which the property owners lawfully and validly will reimburse the District for those certain special and peculiar benefits the District has determined are received by, and flow to, the parcels of property from the systems, facilities and services being provided, and that the special and peculiar benefits are apportioned in a manner that is fair and reasonable in accordance with applicable assessment methodology and related case law; and

WHEREAS, the Chair of the Board may designate the District Manager or other person to certify the non-ad valorem assessment roll to the Tax Collector in and for Hillsborough County (the "Tax Collector") on compatible electronic medium tied to the property identification number no later than August 31, 2022, so that the Tax Collector may merge that roll with others into the collection roll from which the November tax notice is to be printed and mailed; and

WHEREAS, the proceeds from the collections of these imposed and levied non-ad valorem assessments shall be paid to the District; and

WHEREAS, the Tax Collector, under the direct supervision of the Florida Department of Revenue performs the state work in preparing, mailing out, collecting and enforcing against delinquency the non-ad valorem assessments of the District using the Uniform Collection Methodology for non-ad valorem assessments; and

WHEREAS, if the Property Appraiser and the Tax Collector have adopted a different technological procedure for certifying and merging the rolls, then that procedure must be worked out and negotiated with Board approval through the auspices of the District Manager before there are any deviations from the provisions of Section 197.3632, Fla. Stat., and Rule 12D-18, Florida Administrative Code.

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

**Section 1.** The provisions of the whereas clauses are true and correct and are incorporated herein as dispositive.

**Section 2. Budget**

- a. That the Board has reviewed the District Manager's Proposed Budget, a copy of which is on file with the office of the District Treasurer and the office of the Recording Secretary, and is hereby attached to this resolution, and hereby approves certain amendments thereto, as shown below.
- b. That the District Manager's Proposed Budget, as amended by the Board, is adopted hereby in accordance with the provisions of Section 190.008(2)(a), Florida Statutes, and incorporated herein by reference; provided, however, that the comparative figures contained in the adopted budget may be revised subsequently as deemed necessary by the District Manager to reflect actual revenues and expenditures for the Fiscal Year 2021/2022 and/or revised projections for Fiscal Year 2022/2023.
- c. That the adopted budget, as amended, shall be maintained in the office of the District Treasurer and the District Recording Secretary and identified as "The Budget for the Heritage Isles Community Development District for the Fiscal Year Ending September 30, 2023 as Adopted by the Board of Supervisors on August 17, 2022".

**Section 3. Appropriations**

That there be, and hereby is appropriated out of the revenues of the District, for the Fiscal Year beginning October 1, 2022, and ending September 30, 2023, the sum of \_\_\_\_\_ (\$\_\_\_\_\_) to be raised by the applicable imposition and levy by the Board of applicable non-ad valorem special assessments and otherwise, which sum is deemed by the Board to be necessary to defray all expenditures of the District during said budget year, to be divided and appropriated in the following fashion:

TOTAL GENERAL FUND	\$
SPECIAL REVENUE FUND	\$
DEBT SERVICE FUND	\$
ENTERPRISE FUNDS	\$
Total All Funds	\$

#### **Section 4. Supplemental Appropriations**

The Board may authorize by resolution supplemental appropriations or revenue changes for any lawful purpose from funds on hand or estimated to be received within the fiscal year as follows:

- a. Board may authorize a transfer of the unexpended balance or portion thereof of any appropriation item.
- b. Board may authorize an appropriation from the unappropriated balance of any fund.
- c. Board may increase any revenue or income budget account to reflect receipt of any additional unbudgeted monies and make the corresponding change to appropriations or the unappropriated balance.

The District Manager and Treasurer shall have the power within a given fund to authorize the transfer of any unexpended balance of any appropriation item or any portion thereof, provided such transfers do not exceed Ten Thousand Dollars (\$10,000) or have the effect of causing more than ten percent (10%) of the total appropriation of a given program or project to be transferred, previously approved transfers included. Such transfer shall not have the effect of causing a more than Ten Thousand Dollars (\$10,000) or ten percent (10%) increase, previously approved transfers included, to the original budget appropriation for the receiving program. Transfers within a program or project may be approved by the applicable designee and the District Manager or Treasurer. The District Manager or Treasurer must establish administrative procedures, which require information on the request forms proving that such transfer requests comply with this section.

Introduced, considered favorably, and adopted this 17<sup>th</sup> day of August, 2022.

Heritage Isles Community Development District

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Attest:

\_\_\_\_\_  
Mark Vega  
Secretary



**A RESOLUTION OF THE HERITAGE ISLES COMMUNITY DEVELOPMENT DISTRICT PROVIDING FOR THE LEVY AND IMPOSITION OF NON-AD VALOREM MAINTENANCE SPECIAL ASSESSMENT FOR THE DISTRICT FOR FISCAL YEAR 2022/2023; PROVIDING FOR COLLECTION AND ENFORCEMENT OF SAID ASSESSMENTS; AND PROVIDING FOR AN EFFECTIVE DATE.**

Preamble

Whereas, certain improvements exist within the Heritage Isles Community Development District (the “District”) and certain costs of operation, repairs and maintenance of said improvements are being incurred; and

WHEREAS, the Board of Supervisors of the Heritage Isles Community Development District (the “Board”) find that the District's total General Fund operation assessments, taking into consideration other revenue sources during Fiscal Year 2022/2023, will amount to \$\_\_\_\_\_; and

WHEREAS, the Board finds the District’s total Special Revenue Fund assessments, taking into consideration other revenue sources during Fiscal Year 2022/2023, will amount to \$\_\_\_\_\_; and

WHEREAS, the Board finds the District’s Debt Service Fund Assessment during Fiscal Year 2022/2023 will amount to \$\_\_\_\_\_; and

WHEREAS, the Board finds that the Debt Service Fund relates to systems and facilities which provide special benefits peculiar to certain property within the District based on the applicable assessment methodology; and

WHEREAS, the Board finds that the non-ad valorem special assessments it levies and imposes by this resolution for maintenance on the parcels of property involved will reimburse the District for certain special and peculiar benefits received by the property flowing from the maintenance of the systems, facilities and services apportioned in a manner that is fair and reasonable, in accordance with the applicable assessment methodology; and

WHEREAS, the Board understands that this resolution levies only the maintenance assessments for 2022/2023, the Chair of the District, or the designee of the District Manager, shall certify a total non-ad valorem assessment roll in a timely manner to the Tax Collector in and for Hillsborough County for collection to include all assessments levied and approved by the District on the property including those for debt service as well as for special maintenance assessments.

**NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF  
SUPERVISORS OF THE HERITAGE ISLES COMMUNITY  
DEVELOPMENT DISTRICT OF HILLSBOROUGH COUNTY,  
FLORIDA;**

Section 1. All the whereas clauses are incorporated herein and are dispositive.

Section 2. A special assessment for maintenance as provided for in Section 190.021(3), Florida Statutes (hereinafter referred to as “assessment”) is hereby levied on the platted lots within the District.

Section 3. That the collection and enforcement of the aforesaid assessments on platted lots shall be by the Tax Collector serving as agent of the State of Florida in Hillsborough County (Tax Collector) and shall be at the same time and in like manner as ad valorem taxes and subject to all ad valorem tax collection and enforcement procedures which attend the use of the official annual tax notice.

Section 4. The levy and imposition of the maintenance special assessments on platted lots included in the District will be combined with the debt service non-ad valorem assessments which were levied and certified as a total amount on the non-ad valorem assessment roll to the Hillsborough County Tax Collector by the designee of the Chair of the Board on compatible medium no later than August 31, 2022, which shall then be collected by the Tax Collector on the tax notice along with other non-ad valorem assessments from other local governments and with all applicable property taxes to each platted parcel of property.

Section 5. The proceeds therefrom shall be paid to the District.

Section 6. The Chair of the Board designates the District Manager to perform the certification duties.

Section 7. Be it further resolved, that a copy of this Resolution be transmitted to the proper public officials so that its purpose and effect may be carried out in accordance with law.

PASSED AND ADOPTED this 17<sup>th</sup> day of August 2022.

Heritage Isles Community  
Development District

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Mark Vega  
Secretary

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Dan Barravecchio  
Chairman

**RESOLUTION 2022-07**

**A RESOLUTION OF THE HERITAGE ISLES COMMUNITY DEVELOPMENT DISTRICT (THE “DISTRICT”) ADOPTING THE FISCAL YEAR 2022/2023 ENTERPRISE FUND BUDGET BEGINNING OCTOBER 1, 2022, AND ENDING SEPTEMBER 30, 2023; PROVIDING FOR AN EFFECTIVE DATE.**

WHEREAS, Hillsborough County Ordinance No. 97-12 established the Heritage Isles Community Development District (the “District”) pursuant to Chapter 190, Florida Statutes; and

WHEREAS, the District was authorized to have all powers as set forth in Chapter 190, Florida Statutes;

WHEREAS, pursuant to said authority, the District has constructed a recreation facility, restaurant and golf course from the proceeds of its recreational revenue bond; and

WHEREAS, the District Manager has, prior to the fifteenth (15th) day in June, 2022, submitted to the Board of Supervisors (the "Board") a proposed 2022/2023 Fiscal Year Enterprise Fund Budget for the next ensuing budget year along with an explanatory and complete financial plan for the enterprise fund budget of the District, pursuant to the provisions of Section 190.008(2)(a), Florida Statutes; and

WHEREAS, at least sixty (60) days prior to the adoption of the proposed budget, the District filed a copy of the 2022/2023 Enterprise Fund Budget with the general-purpose local government having jurisdiction over the area included in the District pursuant to the provisions of Section 190.008(2)(b), Florida Statutes; and

WHEREAS, on April 20, 2022, the Board previously set August 17, 2022, as the date for a public hearing thereon and caused notice of such public hearing to be given by publication pursuant to Section 190.008(2)(a) Florida Statutes; and

WHEREAS, the District Manager has prepared a proposed Fiscal Year 2022/2023 Enterprise Fund Budget, whereby the budget shall project the cash receipts and disbursements anticipated during a given time period; and.

WHEREAS, notice of public hearing concerning the proposed budget was duly published as required by law; and

WHEREAS, the public hearing was held on August 17, 2022.

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

**Section 1.** The provisions of the whereas clauses are true and correct and are incorporated herein.

## **Section 2. Budget**

- a. That the Board has reviewed the proposed Fiscal Year 2022/2023 Enterprise Fund Budget, a copy of which is on file with the office of the District Treasurer and the office of the Recording Secretary, and is hereby attached to this resolution, and hereby approves certain amendments thereto, as shown below.
- b. That the proposed Fiscal Year 2022/2023 Enterprise Fund Budget attached as **Exhibit “A”** hereto, as amended by the Board, is adopted hereby in accordance with the provisions of Section 190.008(2)(a), Florida Statutes, and incorporated herein by reference; provided, however, that the comparative figures contained in the adopted budget may be revised subsequently as deemed necessary by the District Manager to reflect actual revenues and expenditures.
- c. That the adopted budget, as amended, shall be maintained in the office of the District Treasurer and the District Recording Secretary and identified as "The Enterprise Fund Budget for the Heritage Isles Community Development District for the Fiscal Year Ending September 30, 2023, as Adopted by the Board of Supervisors on August 17, 2022”.

Introduced, considered favorably, and adopted this 17th day of August 2022.

**Attest:**

**Heritage Isles  
Community Development District**

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Mark Vega  
Secretary

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Dan Barravecchio  
Chairman of the Board of Supervisors