

*Heritage Isles
Community Development
District*

June 17, 2026

Agenda Package

2005 PAN AM CIRCLE, SUITE 300
TAMPA, FL 33706

CLEAR PARTNERSHIPS



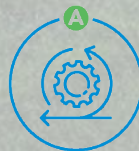
COLLABORATION



LEADERSHIP



EXCELLENCE



ACCOUNTABILITY



RESPECT

Heritage Isles Community Development District

Board of Supervisors

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

District Staff

Mark Vega, District Manager
David Jackson, District Counsel
Tonja Stewart, District Engineer
Rich Unger, Golf Dir. & Community Manager
Misty Brodsky, Assistant Manager
Jason Liggett, Field Service Manager
Christian Haller, District Accountant
Diana Kapatsyna, District Admin

Regular Meeting Agenda

Wednesday, June 17, 2026, at 6:30 p.m.

The Regular Meeting of the **Heritage Isles Community Development District** will be held on **June 17, 2026 at 6:30 p.m. at the Heritage Isles Clubhouse Library, 10630 Plantation Bay Drive, Tampa, Florida 33647.**

THE REGULAR MEETING OF BOARD OF SUPERVISORS

1. CALL TO ORDER/ROLL CALL

2. PUBLIC COMMENTS

(Each individual has the opportunity to comment and is limited to three (3) minutes for such comment)

3. CONSENT AGENDA

- A. Approval of the Meeting Minutes (May 20, 2026)
- B. Acceptance of the Financial Reports (April 2026)
- C. Discussion of the Snapshot

4. STAFF REPORTS

- A. District Counsel
- B. District Engineer
- C. Golf Director/Community Operations Manager
- D. Restaurant
- E. District Manager

5. BOARD OF SUPERVISORS REQUESTS AND COMMENTS

6. ADJOURNMENT

1 **MINUTES OF MEETING**
2 **HERITAGE ISLES**
3 **COMMUNITY DEVELOPMENT DISTRICT**
4

5 The regular meeting of the Board of Supervisors of the Heritage Isles Community
6 Development District was held on Wednesday, May 20, at 6:40 p.m. at the Heritage Isles
7 Clubhouse Library, 10630 Plantation Bay Drive, Tampa, Florida.

8
9 Present and constituting a quorum were:

10
11 Dan Barravecchio Chairman
12 Stephen Stark Vice Chairperson
13 Elizabeth Rodriquez Assistant Secretary
14 Said Iravani Assistant Secretary
15 Ron Sorensen Assistant Secretary
16

17 Also, present were:

18
19 Mark Vega District Manager
20 Rich Unger Community Manager
21 Misty Brodsky Assistant Manager
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23 *The following is a summary of the discussions and actions taken.*
24

25
26 **FIRST ORDER OF BUSINESS** **Call to Order and Roll Call**

27 Mr. Vega called the meeting to order, and a quorum was established.
28

29 **SECOND ORDER OF BUSINESS** **Audience Comments**

30 A resident provided comment regarding the use of e-bikes withing the community.
31

32 **THIRD ORDER OF BUSINESS** **Business Administration**

33 **A. Approval of the Meeting Minutes (April 15, 2026)**

34 **B. Acceptance of the Financial Reports (March 2026)**

35

On MOTION by Mr. Sorensen seconded by Mr. Barravecchio, with all 36 in favor, the Business Administration was approved as presented. 5-0

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38 **FOURTH ORDER OF BUSINESS** **Staff Reports**

39 **A. Golf Director/Community Operations Managers**
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The Golf Director/Community Operations Manager reported that a lightning detection system had been installed. It was further reported that, due to drought conditions, a ban on fireworks had been implemented and the planned fireworks event may need to be rescheduled.

Supervisor Ms. Rodriguez departed the meeting at 7:50 p.m.

Discussion ensued regarding proposals from Zambelli Fireworks and the Tribute to Journey Band.

On MOTION by Mr. Barravecchio seconded by Ms. Rodriquez, with all in favor, the proposal from Zambelli Fireworks in an amount of \$20,000 was approved. 4-0

On MOTION by Mr. Barravecchio seconded by Ms. Rodriquez, with all in favor, the Tribute to Journey Band proposal in an amount of \$6,200 was approved. 4-0

Supervisor Ms. Rodriguez returned to the meeting at 8:00 p.m.

Discussion ensued regarding the speed tables within the community.

Supervisor Ms. Rodriguez departed the meeting at 8:23 p.m.

B. District Engineer

None.

C. District Attorney

None.

D. Restaurant

None.

E. District Manager

i. Consideration of Resolution 2026-03; Approving Proposed Budget and Setting Public Hearing

On MOTION by Mr. Sorensen seconded by Mr. Barravecchio, with all in favor, the Resolution 2026-03; Approving Proposed Budget and Setting Public Hearing was approved as presented. 4-0

74 **ii. Announcing the Number of Qualified Registered Voters in the District**

75 Mr. Vega announced that the District had 2,156 qualified registered voters.

76

77 **iii. Consideration of Audit Engagement Letter FY 2026-2028**

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79 On MOTION by Mr. Sorensen seconded by Mr. Iravani, with all in
80 favor, the Audit Engagement Letter FY 2026-2028 was approved as
81 presented. 4-0

82

83 **iv. Reminder of Form 1 Submission Requirements**

84 Mr. Vega reviewed the State filing requirements and deadlines associated with

85 Form 1 and discussed compliance requirements with the Board.

86

87

88 **FIFTH ORDER OF BUSINESS**

Supervisor Requests

89 None.

90

91 **SIXTH ORDER OF BUSINESS**

Adjournment

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93 On MOTION by Mr. Barravecchio seconded by Mr. Sorensen, with all
94 in favor, the meeting was adjourned at 9:54PM

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99 _____
Secretary/Assistant Secretary

_____ Chairman/Vice Chairman

*Heritage Isles
Community
Development
District*

Financial Report

April 30, 2026

CLEAR PARTNERSHIPS



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**Heritage Isles
Community Development District**

Financial Statements

(Unaudited)

April 30, 2026

HERITAGE ISLES

Community Development District

Governmental and Enterprise Funds**Balance Sheet**
April 30, 2026

ACCOUNT DESCRIPTION	GENERAL FUND	SPECIAL REVENUE FUND	ENTERPRISE - GOLF COURSE FUND	ENTERPRISE - RESTAURANT FUND	TOTAL
ASSETS					
Cash - Checking Account	\$ 1,707,533	\$ 17,318	\$ 790,702	\$ -	\$ 2,515,553
Cash On Hand/Petty Cash	-	72	580	-	652
Cash Restricted for Customer Deposits	-	-	15,950	-	15,950
Accounts Receivable	-	-	35,390	32,302	67,692
Lease Receivable	-	-	-	60,258	60,258
Lease Receivable - Non-Current	-	-	-	139,894	139,894
Due From Other Funds	1,336,194	1,351,873	-	-	2,688,067
Inventory:					
Food	-	-	334	-	334
Golf Shop	-	-	90,587	-	90,587
Tobacco	-	-	570	-	570
Investments:					
Money Market Account	324,075	-	-	-	324,075
Reserve Fund	-	-	482	-	482
Prepaid Items	-	-	160	638	798
Deposits	18,865	-	13,820	-	32,685
Fixed Assets					
Land	-	-	2,268,000	-	2,268,000
Buildings	-	-	820,110	-	820,110
Accum Depr - Buildings	-	-	(692,121)	-	(692,121)
Infrastructure	-	-	3,573,785	-	3,573,785
Accum Depr - Infrastructure	-	-	(3,573,785)	-	(3,573,785)
Equipment and Furniture	-	-	1,112,398	-	1,112,398
Accum Depr - Equip/Furniture	-	-	(635,787)	-	(635,787)
Right to Use Lease Asset	-	-	544,273	-	544,273
A/A Right to Use Leased Asset	-	-	(118,750)	-	(118,750)
TOTAL ASSETS	\$ 3,386,667	\$ 1,369,263	\$ 4,246,698	\$ 233,092	\$ 9,235,720
LIABILITIES					
Accounts Payable	\$ 35,682	\$ 9,561	\$ -	\$ 208	\$ 45,451
Accrued Expenses	-	581	379	-	960
Equipment Lease Payable	-	-	323,381	-	323,381
Accrued Interest Payable	-	-	636,705	-	636,705
Sales Tax Payable	-	-	-	1,253	1,253
Deposits	-	-	950	15,000	15,950
Other Current Liabilities	796	-	254	-	1,050
Gift Certificates	-	-	25,824	-	25,824
Mature Bonds Payable	-	-	635,000	-	635,000
Mature Interest Payable	-	-	503,374	-	503,374
Lease Payable - Current Portion	-	-	112,356	-	112,356
Due To Other Funds	-	-	1,808,916	879,151	2,688,067

Balance Sheet
April 30, 2026

<u>ACCOUNT DESCRIPTION</u>	<u>GENERAL FUND</u>	<u>SPECIAL REVENUE FUND</u>	<u>ENTERPRISE - GOLF COURSE FUND</u>	<u>ENTERPRISE - RESTAURANT FUND</u>	<u>TOTAL</u>
Bond Prem/Discount	-	-	(51,832)	-	(51,832)
Acc Amort - Bond Prem/Disc	-	-	51,832	-	51,832
Deferred inflows - Leases	-	-	-	188,886	188,886
TOTAL LIABILITIES	36,478	10,142	4,047,139	1,084,498	5,178,257
FUND BALANCES / NET ASSETS					
<i>Fund Balances</i>					
Nonspendable:					
Prepaid Items	-	-	-	-	-
Deposits	18,925	-	-	-	18,925
Prepaid	-	-	-	-	-
Assigned to:					
Operating Reserves	223,994	-	-	-	223,994
Reserves - Other	964,484	-	-	-	964,484
Unassigned:	2,142,786	1,359,121	-	-	3,501,907
<i>Net Assets</i>					
Invested in capital assets, net of related debt	-	-	2,021,316	-	2,021,316
Reserves - Golf	-	-	69,246	-	69,246
Reserves - Other	-	-	372,153	-	372,153
Unrestricted/Unreserved	-	-	(2,263,156)	(851,406)	(3,114,562)
TOTAL FUND BALANCES / NET ASSETS	\$ 3,350,189	\$ 1,359,121	\$ 199,559	\$ (851,406)	\$ 4,057,463
TOTAL LIABILITIES & FUND BALANCES / NET ASSETS	\$ 3,386,667	\$ 1,369,263	\$ 4,246,698	\$ 233,092	\$ 9,235,720

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending April 30, 2026

<u>ACCOUNT DESCRIPTION</u>	<u>ANNUAL ADOPTED BUDGET</u>	<u>YEAR TO DATE BUDGET</u>	<u>YEAR TO DATE ACTUAL</u>	<u>VARIANCE (\$) FAV(UNFAV)</u>	<u>YTD ACTUAL AS A % OF ADOPTED BUD</u>
REVENUES					
Interest - Investments	\$ 2,000	\$ 1,166	\$ 33,349	\$ 32,183	1667.45%
Interest - Tax Collector	-	-	1,943	1,943	0.00%
Special Assmnts- Tax Collector	1,139,560	1,139,560	1,106,742	(32,818)	97.12%
Special Assmnts- Discounts	(45,582)	(45,582)	(42,206)	3,376	92.59%
TOTAL REVENUES	1,095,978	1,095,144	1,099,828	4,684	100.35%
EXPENDITURES					
Administration					
P/R-Board of Supervisors	24,000	14,000	6,400	7,600	26.67%
Payroll-Processing Fee	764	446	-	446	0.00%
Workers' Compensation	720	420	-	420	0.00%
ProfServ-Engineering	7,500	4,375	7,885	(3,510)	105.13%
ProfServ-Legal Services	44,212	25,790	532	25,258	1.20%
ProfServ-Mgmt Consulting	63,765	37,196	40,804	(3,608)	63.99%
ProfServ-Recording Secretary	1,125	656	-	656	0.00%
ProfServ-Special Assessment	10,600	10,600	10,600	-	100.00%
ProfServ-Web Site Maintenance	1,553	1,553	1,553	-	100.00%
Auditing Services	8,500	8,500	12,250	(3,750)	144.12%
Postage and Freight	1,500	875	537	338	35.80%
Insurance - General Liability	44,074	44,074	11,615	32,459	26.35%
Printing and Binding	100	58	-	58	0.00%
Legal Advertising	3,000	1,750	-	1,750	0.00%
Misc-Assessment Collection Cost	22,791	22,791	21,291	1,500	93.42%
Annual District Filing Fee	175	175	175	-	100.00%
Total Administration	234,379	173,259	113,642	59,617	48.49%
Field					
Contracts-Landscape	182,105	106,228	93,200	13,028	51.18%
Contracts-Landscape Consultant	12,960	7,560	7,560	-	58.33%
Contracts-Aquatic Control	10,890	6,353	6,352	1	58.33%
Communication - Telephone	960	560	477	83	49.69%
Utility - General	196,000	114,333	111,301	3,032	56.79%
R&M-General	15,000	8,750	10,800	(2,050)	72.00%
R&M-Irrigation	11,000	6,417	27,428	(21,011)	249.35%
R&M-Landscape Renovations	9,704	5,661	48,811	(43,150)	503.00%
R&M-Mulch	19,250	11,229	22,750	(11,521)	118.18%
R&M-Ponds	28,000	16,333	1,750	14,583	6.25%
R&M-Sidewalks	-	-	116,325	(116,325)	0.00%
R&M-Sod	5,000	2,917	-	2,917	0.00%
Holiday Decoration	15,000	15,000	34,050	(19,050)	227.00%
Misc-Contingency	6,597	3,848	9,092	(5,244)	137.82%
Reserve - Other	111,192	111,192	-	111,192	0.00%
Total Field	623,658	416,381	489,896	(73,515)	78.55%

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending April 30, 2026

<u>ACCOUNT DESCRIPTION</u>	<u>ANNUAL ADOPTED BUDGET</u>	<u>YEAR TO DATE BUDGET</u>	<u>YEAR TO DATE ACTUAL</u>	<u>VARIANCE (\$) FAV(UNFAV)</u>	<u>YTD ACTUAL AS A % OF ADOPTED BUD</u>
<u>Gatehouse</u>					
Security Patrol Services	120,000	70,000	95,580	(25,580)	79.65%
Contracts-Security System	88,808	51,805	-	51,805	0.00%
R&M-Gatehouse	20,000	11,667	53,678	(42,011)	268.39%
Gate Camera Systems	6,948	4,053	-	4,053	0.00%
Internet Services	2,184	1,274	2,319	(1,045)	106.18%
Total Gatehouse	237,940	138,799	151,577	(12,778)	63.70%
TOTAL EXPENDITURES	1,095,977	728,439	755,115	(26,676)	68.90%
Excess (deficiency) of revenues Over (under) expenditures	1	366,705	344,713	(21,992)	34471300.00%
<u>OTHER FINANCING SOURCES (USES)</u>					
Contribution to (Use of) Fund Balance	1	-	-	-	0.00%
TOTAL FINANCING SOURCES (USES)	1	-	-	-	0.00%
Net change in fund balance	\$ 1	\$ 366,705	\$ 344,713	\$ (21,992)	34471300.00%
FUND BALANCE, BEGINNING (OCT 1, 2025)	3,005,476	3,005,476	3,005,476		
FUND BALANCE, ENDING	\$ 3,005,477	\$ 3,372,181	\$ 3,350,189		

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending April 30, 2026

<u>ACCOUNT DESCRIPTION</u>	<u>ANNUAL ADOPTED BUDGET</u>	<u>YEAR TO DATE BUDGET</u>	<u>YEAR TO DATE ACTUAL</u>	<u>VARIANCE (\$) FAV(UNFAV)</u>	<u>YTD ACTUAL AS A % OF ADOPTED BUD</u>
REVENUES					
Interest - Investments	\$ -	\$ -	\$ -	\$ -	0.00%
Special Assmnts- Tax Collector	974,100	974,100	946,048	(28,052)	97.12%
Special Assmnts- Discounts	(38,964)	(38,964)	(36,078)	2,886	92.59%
Other Miscellaneous Revenues	150	88	202,087	201,999	134724.67%
Gate Bar Code/Remotes	2,000	1,167	2,580	1,413	129.00%
Pavilion Rental	5,000	2,917	5,275	2,358	105.50%
Amenities Revenue	15,000	8,750	3,671	(5,079)	24.47%
TOTAL REVENUES	957,286	948,058	1,123,583	175,525	117.37%

EXPENDITURES

Administration

ProfServ-Legal Services	4,000	2,333	-	2,333	0.00%
ProfServ-Mgmt Consulting	6,185	3,608	-	3,608	0.00%
Accounting Services	19,866	11,589	11,589	-	58.34%
Communication - Telephone	16,044	9,359	15,379	(6,020)	95.86%
Lease - Copier	2,336	1,363	1,427	(64)	61.09%
Insurance - General Liability	34,344	34,344	43,486	(9,142)	126.62%
Misc-Licenses & Permits	120	120	437	(317)	364.17%
Misc-Assessment Collection Cost	19,482	19,482	18,199	1,283	93.41%
Office Supplies	1,000	583	524	59	52.40%
Computer Expense	12,666	7,389	50,279	(42,890)	396.96%
Total Administration	116,043	90,170	141,320	(51,150)	121.78%

Operation & Maintenance

Payroll-Maintenance	45,000	26,250	-	26,250	0.00%
Payroll-Office	60,000	35,000	85,339	(50,339)	142.23%
Payroll-Benefits	16,000	9,333	13,168	(3,835)	82.30%
Payroll-Pool Monitors	215,000	125,417	216,741	(91,324)	100.81%
Payroll-Processing Fee	11,580	6,755	12,030	(5,275)	103.89%
Workers' Compensation	9,600	5,600	-	5,600	0.00%
ProfServ-Field Management	95,000	55,417	19,485	35,932	20.51%
Contracts-Pools	50,880	29,680	28,400	1,280	55.82%
Contracts-Air Conditioning	5,000	2,917	-	2,917	0.00%
Contracts-Security Alarms	940	548	-	548	0.00%
Utility - General	82,500	48,125	38,162	9,963	46.26%
Utility - Refuse Removal	6,300	3,675	3,100	575	49.21%
R&M-General	65,000	37,917	133,820	(95,903)	205.88%
R&M-Court Maintenance	27,000	15,750	32,645	(16,895)	120.91%
R&M-Pest Control	2,528	1,475	1,519	(44)	60.09%
R&M-Pools	25,000	14,583	135,759	(121,176)	543.04%
R&M-Fitness Equipment	13,000	7,583	1,256	6,327	9.66%
R&M-Lights	8,700	5,075	2,997	2,078	34.45%
Advertising	5,000	2,917	-	2,917	0.00%
Miscellaneous Services	2,200	1,283	3,649	(2,366)	165.86%

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending April 30, 2026

<u>ACCOUNT DESCRIPTION</u>	<u>ANNUAL ADOPTED BUDGET</u>	<u>YEAR TO DATE BUDGET</u>	<u>YEAR TO DATE ACTUAL</u>	<u>VARIANCE (\$) FAV(UNFAV)</u>	<u>YTD ACTUAL AS A % OF ADOPTED BUD</u>
Misc-Access Cards	2,000	1,167	614	553	30.70%
Holiday Decoration	900	525	528	(3)	58.67%
Misc-Rec Center Equipment	4,000	2,333	1,190	1,143	29.75%
Special Events	4,647	2,711	6,268	(3,557)	134.88%
Misc-Licenses & Permits	2,261	1,319	140	1,179	6.19%
Safety Equipment	1,000	583	-	583	0.00%
Cleaning Supplies	17,000	9,917	15,702	(5,785)	92.36%
Op Supplies - Uniforms	1,000	583	-	583	0.00%
Total Operation & Maintenance	779,036	454,438	752,512	(298,074)	96.60%
TOTAL EXPENDITURES	895,079	544,608	893,832	(349,224)	99.86%
Excess (deficiency) of revenues Over (under) expenditures	62,207	403,450	229,751	(173,699)	369.33%
OTHER FINANCING SOURCES (USES)					
Capt'l Contributions-Other	-	-	5,500	5,500	0.00%
Contribution to (Use of) Fund Balance	62,207	-	-	-	0.00%
TOTAL FINANCING SOURCES (USES)	62,207	-	5,500	5,500	8.84%
Net change in fund balance	\$ 62,207	\$ 403,450	\$ 235,251	\$ (168,199)	378.17%
FUND BALANCE, BEGINNING (OCT 1, 2025)	1,123,870	1,123,868	1,123,870		
FUND BALANCE, ENDING	\$ 1,186,077	\$ 1,527,318	\$ 1,359,121		

Statement of Revenues, Expenses and Changes in Net Assets
For the Period Ending April 30, 2026

<u>ACCOUNT DESCRIPTION</u>	<u>ANNUAL ADOPTED BUDGET</u>	<u>YEAR TO DATE BUDGET</u>	<u>YEAR TO DATE ACTUAL</u>	<u>VARIANCE (\$) FAV(UNFAV)</u>	<u>YTD ACTUAL AS A % OF ADOPTED BUD</u>
<u>OPERATING REVENUES</u>					
Interest - Investments	\$ 36	\$ 21	\$ 3,446	\$ 3,425	9572.22%
Green Fees	854,000	498,167	681,224	183,057	79.77%
Cart Fees	600,000	350,000	248,612	(101,388)	41.44%
Club Rentals	12,000	7,000	10,760	3,760	89.67%
Range Balls	120,000	70,000	76,251	6,251	63.54%
Golf Merchandise	80,000	46,667	94,293	47,626	117.87%
Food	16,000	9,333	8,158	(1,175)	50.99%
Tobacco	2,000	1,167	1,490	323	74.50%
Special Events	5,000	2,917	-	(2,917)	0.00%
Other Miscellaneous Revenues	6,000	3,500	199,249	195,749	3320.82%
Recreation Membership	75,000	43,750	328,555	284,805	438.07%
TOTAL OPERATING REVENUES	1,770,036	1,032,522	1,652,038	619,516	93.33%

OPERATING EXPENSES

Personnel and Administration

Payroll-Benefits	9,000	5,250	8,815	(3,565)	97.94%
Payroll-General Staff	420,000	245,000	236,864	8,136	56.40%
Payroll-Processing Fee	11,676	6,811	12,044	(5,233)	103.15%
Payroll Taxes	44,730	26,093	25,076	1,017	56.06%
ProfServ-Dissemination Agent	500	-	-	-	0.00%
ProfServ-Trustee Fees	2,600	-	-	-	0.00%
Accounting Services	22,716	13,251	13,251	-	58.33%
Communication - Telephone	3,060	1,785	1,450	335	47.39%
Electricity - General	20,500	11,958	11,932	26	58.20%
Lease - Carts	78,515	45,800	102,753	(56,953)	130.87%
Lease - Ice Machines	1,500	875	1,065	(190)	71.00%
Insurance - General Liability	19,442	19,442	37,248	(17,806)	191.59%
R&M-General	1,500	875	1,363	(488)	90.87%
R&M-Golf Cart	1,000	583	7,361	(6,778)	736.10%
Marketing	11,774	6,868	7,220	(352)	61.32%
Misc-Bank Charges	1,200	700	1,792	(1,092)	149.33%
Misc-Credit Card Fees	38,500	22,458	48,092	(25,634)	124.91%
Office Supplies	2,000	1,167	1,033	134	51.65%
Cleaning Supplies	1,250	729	2,022	(1,293)	161.76%
Computer Expense	4,000	2,333	1,474	859	36.85%
Op Supplies - Uniforms	500	292	-	292	0.00%
Supplies - Golf Operations	10,000	5,833	8,059	(2,226)	80.59%
Supplies - Range	9,000	5,250	9,627	(4,377)	106.97%
Subscriptions and Memberships	2,720	1,587	2,530	(943)	93.01%
Total Personnel and Administration	717,683	424,940	541,071	(116,131)	75.39%

Maintenance

Payroll-Benefits	3,700	2,158	9,409	(7,251)	254.30%
Payroll-General Staff	425,500	248,208	332,349	(84,141)	78.11%

Statement of Revenues, Expenses and Changes in Net Assets
For the Period Ending April 30, 2026

<u>ACCOUNT DESCRIPTION</u>	<u>ANNUAL ADOPTED BUDGET</u>	<u>YEAR TO DATE BUDGET</u>	<u>YEAR TO DATE ACTUAL</u>	<u>VARIANCE (\$) FAV(UNFAV)</u>	<u>YTD ACTUAL AS A % OF ADOPTED BUD</u>
Payroll-Pool Monitors	92	54	-	54	0.00%
Payroll-Processing Fee	15,000	8,750	11,701	(2,951)	78.01%
Payroll Taxes	45,316	26,434	25,206	1,228	55.62%
Contracts-Aquatic Control	10,052	5,864	5,026	838	50.00%
Contracts-Security Alarms	388	226	194	32	50.00%
Fuel, Gasoline and Oil	45,000	26,250	17,437	8,813	38.75%
Utility - General	25,000	14,583	1,493	13,090	5.97%
Electricity - General	2,640	1,540	16,086	(14,546)	609.32%
Utility - Refuse Removal	6,663	3,887	7,723	(3,836)	115.91%
Lease - Golf Course Equipment	60,462	35,270	31,355	3,915	51.86%
Lease - Ice Machines	3,264	1,904	2,317	(413)	70.99%
R&M-General	4,000	2,333	107	2,226	2.68%
R&M-Buildings	4,000	2,333	1,181	1,152	29.53%
R&M-Equipment	20,000	11,667	45,938	(34,271)	229.69%
R&M-Fertilizer	65,000	37,917	81,147	(43,230)	124.84%
R&M-Irrigation	20,000	11,667	23,375	(11,708)	116.88%
R&M-Signage	1,000	583	480	103	48.00%
R&M-Trees and Trimming	1,500	875	-	875	0.00%
R&M-Golf Course	6,500	3,792	5,570	(1,778)	85.69%
R&M-Bunkers	1,500	875	-	875	0.00%
R&M - Bridges & Cart Paths	1,500	875	-	875	0.00%
R&M-Sod	5,000	2,917	-	2,917	0.00%
Misc-Licenses & Permits	2,500	1,250	1,257	(7)	50.28%
Office Supplies	500	292	15	277	3.00%
Cleaning Supplies	1,000	583	898	(315)	89.80%
Op Supplies - Chemicals	130,000	75,833	121,203	(45,370)	93.23%
Op Supplies - Hand tools	3,000	1,750	375	1,375	12.50%
Supplies - Misc.	4,999	2,917	5,600	(2,683)	112.02%
Supplies - Sand	6,000	3,500	2,577	923	42.95%
Supplies - Seeds	5,000	2,917	2,010	907	40.20%
Supplies - Power Tools	3,200	1,867	852	1,015	26.63%
Total Maintenance	929,276	541,871	752,881	(211,010)	81.02%
<u>Operation & Maintenance</u>					
COS - Food Sales	10,000	5,833	11,014	(5,181)	110.14%
COS - Merchandise	52,000	30,333	94,024	(63,691)	180.82%
COS - Tobacco	1,400	817	-	817	0.00%
Total Operation & Maintenance	63,400	36,983	105,038	(68,055)	165.68%
<u>Debt Service</u>					
Principal Debt Retirement	40,000	40,000	-	40,000	0.00%
Interest Expense	1,420	1,420	-	1,420	0.00%
Total Debt Service	41,420	41,420	-	41,420	0.00%
TOTAL OPERATING EXPENSES	1,751,779	1,045,214	1,398,990	(353,776)	79.86%

Statement of Revenues, Expenses and Changes in Net Assets
For the Period Ending April 30, 2026

<u>ACCOUNT DESCRIPTION</u>	<u>ANNUAL ADOPTED BUDGET</u>	<u>YEAR TO DATE BUDGET</u>	<u>YEAR TO DATE ACTUAL</u>	<u>VARIANCE (\$) FAV(UNFAV)</u>	<u>YTD ACTUAL AS A % OF ADOPTED BUD</u>
Operating income (loss)	<u>18,257</u>	<u>(12,692)</u>	<u>253,048</u>	<u>265,740</u>	<u>1386.03%</u>
Change in net assets	<u>\$ 18,257</u>	<u>\$ (12,692)</u>	<u>\$ 253,048</u>	<u>\$ 265,740</u>	<u>1386.03%</u>
TOTAL NET ASSETS, BEGINNING (OCT 1, 2025)	(53,489)	(53,489)	(53,489)		
TOTAL NET ASSETS, ENDING	<u>\$ (35,232)</u>	<u>\$ (66,181)</u>	<u>\$ 199,559</u>		

Statement of Revenues, Expenses and Changes in Net Assets
For the Period Ending April 30, 2026

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)	YTD ACTUAL AS A % OF ADOPTED BUD
<u>OPERATING REVENUES</u>					
Interest - Investments	\$ -	\$ -	\$ -	\$ -	0.00%
Rents or Royalties	72,359	42,209	79,338	37,129	109.64%
TOTAL OPERATING REVENUES	72,359	42,209	79,338	37,129	109.64%
<u>OPERATING EXPENSES</u>					
<u>Personnel and Administration</u>					
ProfServ-Dissemination Agent	500	-	-	-	0.00%
ProfServ-Legal Services	6,500	3,792	300	3,492	4.62%
Insurance - General Liability	3,200	3,200	1,903	1,297	59.47%
Total Personnel and Administration	10,200	6,992	2,203	4,789	21.60%
<u>Operation & Maintenance</u>					
Communication - Telephone	1,032	602	195	407	18.90%
Utility - General	3,360	1,960	1,493	467	44.43%
Electricity - General	20,000	11,667	11,932	(265)	59.66%
Utility - Refuse Removal	3,650	2,129	2,559	(430)	70.11%
Rentals & Leases	1,040	607	733	(126)	70.48%
Insurance - General Liability	6,278	3,662	5,119	(1,457)	81.54%
R&M-General	4,428	2,583	3,166	(583)	71.50%
Misc-Licenses & Permits	750	750	90	660	12.00%
Total Operation & Maintenance	40,538	23,960	25,287	(1,327)	62.38%
<u>Debt Service</u>					
Principal Debt Retirement	40,000	40,000	-	40,000	0.00%
Interest Expense	1,420	1,420	-	1,420	0.00%
Total Debt Service	41,420	41,420	-	41,420	0.00%
TOTAL OPERATING EXPENSES	92,158	72,372	27,490	44,882	29.83%
Operating income (loss)	(19,799)	(30,163)	51,848	82,011	-261.87%
Change in net assets	\$ (19,799)	\$ (30,163)	\$ 51,848	\$ 82,011	-261.87%
TOTAL NET ASSETS, BEGINNING (OCT 1, 2025)	(903,254)	(903,254)	(903,254)		
TOTAL NET ASSETS, ENDING	\$ (923,053)	\$ (933,417)	\$ (851,406)		

**Heritage Isles
Community Development District**

Supporting Schedules

April 30, 2026

HERITAGE ISLES

Community Development District

Non-Ad Valorem Special Assessments
 (Hillsborough County Tax Collector - Monthly Collection Distributions)
 For the Fiscal Year Ending September 30, 2026

DATE RECEIVED	NET AMOUNT RECEIVED	DISCOUNT/ (PENALTIES) AMOUNT	TAX COLLECTOR	GROSS AMOUNT RECEIVED	ALLOCATION	
					GENERAL FUND ASSESSMENTS	SPECIAL REVENUE FUND ASSESSMENTS
Assessments Levied				\$ 2,113,659	\$ 1,139,559	\$ 974,100
Allocation %				100%	54%	46%
11/07/25	36,106	1,893	737	38,736	20,884	17,852
11/14/25	76,494	3,252	1,561	81,307	43,836	37,471
11/21/25	75,469	3,209	1,540	80,218	43,249	36,969
12/03/25	159,028	6,749	3,245	169,022	91,127	77,896
12/05/25	1,370,755	58,281	27,975	1,457,011	785,533	671,477
12/19/25	65,952	2,394	1,346	69,692	37,574	32,118
01/06/26	46,317	1,446	945	48,709	26,261	22,448
02/04/26	39,559	841	807	41,207	22,216	18,991
03/10/26	19,918	198	406	20,523	11,065	9,458
04/07/26	45,420	20	927	46,366	24,998	21,368
TOTAL	\$ 1,935,017	\$ 78,283	\$ 39,490	\$ 2,052,791	\$ 1,106,742	\$ 946,048

% COLLECTED	97%	97%	97%
TOTAL OUTSTANDING	\$ 60,868	\$ 32,818	\$ 28,052

HERITAGE ISLES COMMUNITY DEVELOPMENT DISTRICT

Payment Register by Fund

For the Period from 04/01/2026 to 4/30/2026

(Sorted by Check / ACH No.)

Fund No.	Check / ACH No.	Date	Payee	Invoice No.	Payment Description	Invoice / GL Description	G/L Account #	Amount Paid
GENERAL FUND - 001								
001	101135	04/02/26	INFRAMARK LLC	173919	POSTAGE 3/13/26	Postage and Freight	541006-51301	\$7.40
001	101139	04/13/26	OLM INC	47041	LANDSCAPE INSPECTION MAR26	Contracts-Landscape Consultant	534062-53901	\$1,080.00
001	101143	04/13/26	STANTEC CONSULTING SERVICES INC	2545318	Engineering Services thru 31326	ProfServ-Engineering	531013-51501	\$470.00
001	101147	04/13/26	ENVERA	106373	Service Call and Trip Charge 3/2/26	R&M-Gatehouse	546035-53904	\$245.00
001	101147	04/13/26	ENVERA	766316	GATE MONITORING 4/1/26 -4/30/26	R&M-Gatehouse	546035-53904	\$5,795.11
001	101147	04/13/26	ENVERA	766318	Sandy Pointe Gate Monitoring 4/1/26-4/30/26	R&M-Gatehouse	546035-53904	\$1,118.11
001	101151	04/13/26	INFRAMARK LLC	175370	APR 26 Management Services	Management Services General Fund	532027-51301	\$5,829.17
001	101159	04/13/26	SOLITUDE LAKE MANAGEMENT	PSI241243	MAR 26 POND MAINTENANCE	Contracts-Aquatic Control	534067-53901	\$907.46
001	101163	04/13/26	FEDEX	9-199-21602	FEDEX CHARGES	Postage and Freight	541006-51301	\$17.00
001	101163	04/13/26	FEDEX	9-207-54045	FEDEX CHARGES	Postage and Freight	541006-51301	\$14.54
001	101170	04/16/26	PERSSON,COHEN, MOONEY,	6885	Legal Service Through 2/17/26	ProfServ-Legal Services	531023-51401	\$133.00
001	101176	04/16/26	SOLITUDE LAKE MANAGEMENT	PSI252424	APR 26 POND MAINTENANCE	Contracts-Aquatic Control	534067-53901	\$907.46
001	101188	04/30/26	ENVERA	767488	GATE MONITORING 5/1/26 -5/31/26	R&M-Gatehouse	546035-53904	\$5,795.11
001	101188	04/30/26	ENVERA	767490	Sandy Pointe Gate Monitoring 5/1/26-5/31/26	R&M-Gatehouse	546035-53904	\$1,118.11
001	1693	04/13/26	CITY OF TAMPA	3728826	TPD Extra Duty 02/3/26 -01/3/26	Security Patrol Services	531116-53904	\$10,400.00
001	1694	04/13/26	GODWIN BROTHERS INC.	4147	Sidewalk Repairs Along Hole 5 with #5 Rebar	R&M-General	546001-53910	\$8,700.00
001	1694	04/13/26	GODWIN BROTHERS INC.	4148	Sidewalk Repairs	R&M-General	546001-53901	\$15,000.00
001	1697	04/21/26	ADVANCED ARBORIST LLC	3691	Remove one Tree in Wetland	R&M-Landscape Renovations	546051-53901	\$14,450.00
001	300244	04/10/26	FRONTIER - ACH	040126-9271-ACH	SVC PRD APRIL 2026	Internet Services	549031-53904	\$275.67
001	300252	04/27/26	FRONTIER - ACH	040326-1088-ACH	SVC PRD 4/3-5/2/26	Internet Services	549031-53904	\$140.98
001	300253	04/27/26	FRONTIER - ACH	040126-1182-ACH	SVC PRD APRIL 2026	Internet Services	549031-53904	\$150.98
001	300254	04/27/26	VALLEY BANK	033126-1520-ACH	MARCH PURCHASES	R&M-Gatehouse	546035-53904	\$1,934.11
001	300260	04/21/26	TECO - ACH	040726-ACH	SVC PRD 2/21/26-3/23/26	Utility - General	543001-53901	\$18,279.04
001	DD2393	04/21/26	T-MOBILE - ACH	460544896-237	Services 3/3/26-4/02/26	Communication - Telephone	541003-53901	\$79.77
001	DD475	04/27/26	CITY OF TAMPA UTILITIES - ACH	041326-ACH	SVC THRU 4/7/26	Utility - General	543001-53901	\$577.12
Fund Total								\$93,425.14

SPECIAL REVENUE FUND - 101

101	101132	04/02/26	10-S TENNIS SUPPLY	173673	TENNIS / PICKLEBALL CRT SURFACING	R&M-Court Maintenance	546017-53910	\$908.00
101	101144	04/13/26	ALL AMERICAN FLAG	17583	5x8 FT US 100% Heavy Weight Flag	R&M-General	546001-53910	\$155.00
101	101151	04/13/26	INFRAMARK LLC	175370	APR 26 Management Services	Accounting Services	532001-51301	\$1,655.50
101	101151	04/13/26	INFRAMARK LLC	175370	APR 26 Management Services	Miscellaneous Services	549001-53910	\$255.00
101	101158	04/13/26	A-QUALITY POOL	980883	Pool Service MAR 26	R&M-Pools	546074-53910	\$741.36
101	101158	04/13/26	A-QUALITY POOL	980883	Pool Service MAR 26	Contracts-Pools	534078-53910	\$4,100.00
101	101162	04/13/26	10-S TENNIS SUPPLY	174218	COURT MAINT	R&M-Court Maintenance	546017-53910	\$1,885.00
101	101166	04/13/26	APPLIED INNOVATION	3117038	LEASE COPIER COPY FEES MAR26	Lease - Copier	544008-51301	\$106.04
101	101166	04/13/26	APPLIED INNOVATION	3084581	LEASE COPIER COPY FEES FEB25	Lease - Copier	544008-51301	\$47.03
101	101167	04/16/26	FITREV INC	38360	FITNESS EQUIP REPAIRS 4/10/26	R&M-Fitness Equipment	546115-53910	\$95.00
101	101169	04/16/26	CARD QUEST INC	133568	200 ACCESS CARDS & DTC100	Misc-Access Cards	549002-53910	\$613.50
101	101175	04/16/26	A-QUALITY POOL	981351	Pool Service APR 26	R&M-Pools	546074-53910	\$741.36
101	101175	04/16/26	A-QUALITY POOL	981351	Pool Service APR 26	Contracts-Pools	534078-53910	\$4,100.00
101	1692	04/13/26	BUCCANEER LINEN SERVICE	450812CM	Credit Memo 000685	Op Supplies - Clubhouse	552003-53910	(\$129.35)
101	1692	04/13/26	BUCCANEER LINEN SERVICE	493227	MATS & TOWELS 3/2/26	Cleaning Supplies	551003-53910	\$137.75
101	1692	04/13/26	BUCCANEER LINEN SERVICE	493971	MATS & TOWELS	Cleaning Supplies	551003-51304	\$137.75
101	1692	04/13/26	BUCCANEER LINEN SERVICE	494714	MATS & TOWELS 3/16/26	Cleaning Supplies	551003-51304	\$143.25
101	1692	04/13/26	BUCCANEER LINEN SERVICE	495477	MATS & TOWELS 3/23/26	Cleaning Supplies	551003-51304	\$143.25
101	1692	04/13/26	BUCCANEER LINEN SERVICE	496211	MATS & TOWELS 3/30/26	Cleaning Supplies	551003-53910	\$143.25
101	1695	04/20/26	LUIS ROBERTO CASTILLO	041026-LC	TENNIS COURT LINES	R&M-Court Maintenance	546017-53910	\$8,750.00
101	300246	04/01/26	SPECTRUM/VOIP - ACH	816432-ACH	SVC PRD APRIL 2026	Communication - Telephone	541003-51301	\$73.01
101	300247	04/10/26	GRAYBAR FINANCIAL SERVICES - ACH	20054742-ACH	LEASE	Communication - Telephone	541003-51301	\$279.25
101	300249	04/20/26	CHARTER COMMUNICATIONS - ACH	2046817040126-ACH	SVC PRD 4/1-4/30/26	Communication - Telephone	541003-51301	\$105.37
101	300250	04/14/26	CHARTER COMMUNICATIONS - ACH	2320719032726-ACH	SVC PRD 3/27/26-4/26/26	Communication - Telephone	541003-51301	\$119.99
101	300251	04/20/26	CHARTER COMMUNICATIONS - ACH	0013353040226	SVC PRD 4/2/26-5/1/26	Communication - Telephone	541003-51301	\$1,369.66
101	300254	04/27/26	VALLEY BANK	033126-1520-ACH	MARCH PURCHASES	R&M-General	546001-53910	\$221.37
101	300254	04/27/26	VALLEY BANK	033126-1520-ACH	MARCH PURCHASES	R&M-General	546001-53910	\$107.33
101	300254	04/27/26	VALLEY BANK	033126-1520-ACH	MARCH PURCHASES	R&M-General	546001-53910	\$113.65
101	300254	04/27/26	VALLEY BANK	033126-1520-ACH	MARCH PURCHASES	R&M-General	546001-53910	\$329.40
101	300254	04/27/26	VALLEY BANK	033126-1520-ACH	MARCH PURCHASES	R&M-General	546001-53910	\$141.32
101	300254	04/27/26	VALLEY BANK	033126-1520-ACH	MARCH PURCHASES	R&M-General	546001-53910	\$51.70
101	300260	04/21/26	TECO - ACH	040726-ACH	SVC PRD 2/21/26-3/23/26	Utility - General	543001-53910	\$1,221.85
101	300260	04/21/26	TECO - ACH	040726-ACH	SVC PRD 2/21/26-3/23/26	Utility - General	543001-53910	\$4,706.09
101	300261	04/24/26	CHARTER COMMUNICATIONS - ACH	2321360040726-ACH	SVC PRD 4/7/26-5/6/26	Communication - Telephone	541003-51301	\$125.37
101	DD2390	04/06/26	CARD SERVICES CENTER ACH	031026-0506-ACH	FEB / MAR PURCH	R&M-General	546001-53910	\$11.69
101	DD2390	04/06/26	CARD SERVICES CENTER ACH	031026-0506-ACH	FEB / MAR PURCH	R&M-General	546001-53910	\$98.85
101	DD2390	04/06/26	CARD SERVICES CENTER ACH	031026-0506-ACH	FEB / MAR PURCH	R&M-General	546001-53910	\$53.73
101	DD2391	04/01/26	CHARTER COMMUNICATIONS - ACH	226197101032126-ACH	SVC PRD 3/21-4/20/26	Communication - Telephone	541003-51301	\$305.12
101	DD2392	04/10/26	ADP, LLC - ACH 6570	2187453-ACH	PAYROLL 3/1/26-3/31/26	Payroll-Processing Fee	512080-53910	\$1,266.55
101	DD466	04/22/26	GREATAMERICA FINANCIAL SERV CORP - ACH	41614964-ACH	LEASE COPIER MAR26	Lease - Copier	544008-51301	\$137.09

HERITAGE ISLES COMMUNITY DEVELOPMENT DISTRICT

Payment Register by Fund

For the Period from 04/01/2026 to 4/30/2026

(Sorted by Check / ACH No.)

Fund No.	Check / ACH No.	Date	Payee	Invoice No.	Payment Description	Invoice / GL Description	GL Account #	Amount Paid
101	DD472	04/02/26	BEAM BENEFITS - ACH	FL00732-202604	BEAM BENEFITS APR 2026	Payroll-Benefits	512010-53910	\$172.24
101	DD473	04/30/26	ALLSTATE BENEFITS	00011809300-ACH	BENEFITS	Payroll-Benefits	512010-53910	\$3,147.81
101	DD474	04/29/26	COLONIAL LIFE	56184420305964-ACH	BENEFITS	Payroll-Benefits	512010-53910	\$72.25
101	DD475	04/27/26	CITY OF TAMPA UTILITIES - ACH	041326-ACH	SVC THRU 4/7/26	Utility - General	543001-53910	\$409.82
Fund Total								\$39,369.20

ENTERPRISE - GOLF COURSE FUND - 402

402	101128	04/02/26	WESCOTURF INC	41334353	EQUIPMENT 3/6/26	R&M-Irrigation	546041-51902	\$282.22
402	101128	04/02/26	WESCOTURF INC	41334936	EQUIPMENT 3/10/26	R&M-Irrigation	546041-51902	\$642.33
402	101128	04/02/26	WESCOTURF INC	41334937	EQUIPMENT 3/10/26	R&M-Equipment	546022-51902	\$145.35
402	101128	04/02/26	WESCOTURF INC	41335644	EQUIPMENT 3/12/26	R&M-Equipment	546022-51902	\$660.00
402	101128	04/02/26	WESCOTURF INC	41336264	EQUIPMENT 3/16/26	R&M-Equipment	546022-51902	\$423.22
402	101128	04/02/26	WESCOTURF INC	41337946	EQUIP MAINT 3/24/26	R&M-Irrigation	546041-51902	\$2,784.63
402	101128	04/02/26	WESCOTURF INC	41337945	EQUIPMENT 3/24/26	R&M-Equipment	546022-51902	\$1,705.07
402	101129	04/02/26	LYNCH FUEL COMPANY, LLC	16966734-1	FUEL DELIVERY 12/16/25	Fuel, Gasoline and Oil	540004-51902	\$601.87
402	101129	04/02/26	LYNCH FUEL COMPANY, LLC	17145233	FUEL DELIVERY 3/18/26	Fuel, Gasoline and Oil	540004-51902	\$1,226.18
402	101130	04/02/26	HARRELL'S LLC	INV02100367A	Harrell's ProtectMAX Cyazo	Op Supplies - Chemicals	552035-51902	\$3,615.48
402	101131	04/02/26	M & W HYDRAULICS INC	108874	EQUIPMENT 3/12/26	R&M-Equipment	546022-51902	\$42.31
402	101131	04/02/26	M & W HYDRAULICS INC	109012	Parts Assembly & 5/8 100 R16 Hose	R&M-Equipment	546022-51902	\$203.48
402	101133	04/02/26	LABOR FINDERS	37-94-2597	MAR2026 PAYROLL	Payroll-General Staff	512012-51902	\$958.80
402	101133	04/02/26	LABOR FINDERS	37-94-2634	MAR 2026 PAYROLL	Payroll-General Staff	512012-51902	\$958.80
402	101134	04/02/26	MOMAR INC	PSI664896	Erase Cleaner 1/5 GL Pail	Supplies - Misc.	552061-51902	\$517.76
402	101134	04/02/26	MOMAR INC	PSI665972	EDGER - 4/1 GL	Op Supplies - Chemicals	552035-51902	\$636.45
402	101136	04/02/26	LIQUID ED INC	159203	EQUIPMENT 3/3/26	R&M-Equipment	546022-51902	\$645.30
402	101136	04/02/26	LIQUID ED INC	159411	EQUIPMENT 3/24/26	R&M-Equipment	546022-51902	\$582.30
402	101136	04/02/26	LIQUID ED INC	159411	EQUIPMENT 3/24/26	Supplies - Misc.	552061-51902	\$754.20
402	101137	04/02/26	GRAINGER	9790760293	Electronic Drum Pump 3/1/26	Supplies - Power Tools	552075-51902	\$852.29
402	101138	04/02/26	TRIGON TURF SCIENCES, LLC	011307	SUPPLIES (FERTILIZER) 3 OF 3	R&M-Fertilizer	546026-51902	\$4,101.67
402	101138	04/02/26	TRIGON TURF SCIENCES, LLC	011862	SUPPLIES (FERTILIZER)	R&M-Golf Course	546120-51902	\$1,695.00
402	101140	04/13/26	WILSON SPORTING GOODS	4555717604	Infinite ZT RH 35 inch	COS - Merchandise	552137-53910	\$228.47
402	101141	04/13/26	EASY PICKER GOLF	0228790-IN	Token Butterfly Gach Exclusive	Supplies - Range	552065-51304	\$537.04
402	101142	04/13/26	S&W REFRIGERATION, LLC	91286-22	MAR26 Cart Barn Lease - 468PM	Lease - Ice Machines	544023-51902	\$289.68
402	101142	04/13/26	S&W REFRIGERATION, LLC	91286-25	MAR26 LEASE Maintenance Shop -466PM	Lease - Ice Machines	544023-51304	\$133.13
402	101148	04/13/26	LYNCH FUEL COMPANY, LLC	17145234	Fuel Delivery 3/4/26	Fuel, Gasoline and Oil	540004-51902	\$1,473.63
402	101149	04/13/26	DE LAGE LANDEN FINANCIAL SERVICES, INC	63975390	MAR 26 Installment	Lease - Carts	544020-51304	\$11,286.98
402	101151	04/13/26	INFRAMARK LLC	175370	APR 26 Management Services	Accounting Services	532001-51301	\$1,893.00
402	101152	04/13/26	INTERSTATE BATTERY	70199937	MT-24 qty 2 & SP-35 qty 1	R&M-Equipment	546022-51902	\$386.41
402	101154	04/13/26	CALLAWAY	941948935	MERCHANDISE 2/11/26	COS - Merchandise	552137-53910	\$266.29
402	101154	04/13/26	CALLAWAY	942122505	MERCHANDISE 3/10/26	COS - Merchandise	552137-53910	\$278.40
402	101154	04/13/26	CALLAWAY	942128047	MERCHANDISE 3/11/26	COS - Merchandise	552137-53910	\$266.44
402	101155	04/13/26	THE WESLINN CORP	8779	Bio-Amp Monthly Supplies 4/1/26	R&M-Fertilizer	546026-51902	\$600.00
402	101159	04/13/26	SOLITUDE LAKE MANAGEMENT	PSI241243	MAR 26 POND MAINTENANCE	Contracts-Aquatic Control	534067-51902	\$837.66
402	101160	04/13/26	EGIS INSURANCE AND RISK ADVISORS, LLC	31324	STORAGE TANK RENEW POLICY	Insurance - General Liability	545002-51301	\$672.66
402	101165	04/13/26	LABOR FINDERS	37-94-2616	PAYROLL MAR 2026	Payroll-General Staff	512012-51902	\$958.80
402	101165	04/13/26	LABOR FINDERS	37-94-2647	PAYROLL MAR 2026	Payroll-General Staff	512012-51902	\$958.80
402	101165	04/13/26	LABOR FINDERS	37-94-2661	PAYROLL MAR 2026	Payroll-General Staff	512012-51902	\$383.52
402	101168	04/16/26	WESCOTURF INC	41339945	EQUIPMENT 4/2/26	R&M-Equipment	546022-51902	\$27.24
402	101168	04/16/26	WESCOTURF INC	41341081	EQUIPMENT 4/7/26	R&M-Equipment	546022-51902	\$62.57
402	101168	04/16/26	WESCOTURF INC	41340902	EQUIPMENT 4/7/26	R&M-Equipment	546022-51902	\$8.06
402	101171	04/16/26	BAYSCAPE ENTERPRISES LLC	2080	Special Event 4/8/26	COS - Food Sales	552131-53910	\$1,952.64
402	101172	04/16/26	DE LAGE LANDEN FINANCIAL SERVICES, INC	65556047	APR 26 Installment	Lease - Carts	544020-51304	\$11,286.98
402	101173	04/16/26	HARRELL'S LLC	INV02100367B	Harrell's ProtectMAX	Op Supplies - Chemicals	552035-51902	\$5,734.00
402	101173	04/16/26	HARRELL'S LLC	INV02100367C	Harrell's Iron, Mn & Mg 250 Gal x 2	R&M-Fertilizer	546026-51902	\$8,795.92
402	101174	04/16/26	OSTEEN TURF SALES LLC	466	Fertilizer 3/26/26	Op Supplies - Chemicals	552035-51902	\$7,495.90
402	101176	04/16/26	SOLITUDE LAKE MANAGEMENT	PSI252424	APR 26 POND MAINTENANCE	Contracts-Aquatic Control	534067-51902	\$837.66
402	101177	04/16/26	BLAIR WATER	040326	4 Week Service (2 Tanks)	R&M-General	546001-51304	\$55.00
402	101178	04/16/26	TRIGON TURF SCIENCES, LLC	011306	SUPPLIES (FERTILIZER) 2 OF 3	R&M-Fertilizer	546026-51902	\$4,101.67
402	101180	04/16/26	LABOR FINDERS	37-94-2678	PAYROLL APR 2026	Payroll-General Staff	512012-51902	\$575.28
402	101181	04/16/26	BRIDGESTONE GOLF INC	INV-1003345781	MERCHANDISE 4/3/26	COS - Merchandise	552137-53910	\$72.60
402	101181	04/16/26	BRIDGESTONE GOLF INC	INV-1003344378	MERCHANDISE 3/28/26	COS - Merchandise	552137-53910	\$193.81
402	101182	04/16/26	TURF SOLUTIONS OF FLORIDA INC.	10440	FERTILIZER 4/1/26	R&M-Fertilizer	546026-51902	\$2,787.50
402	101183	04/22/26	LABOR FINDERS	37-94-2696	PAYROLL APR 2026	Payroll-General Staff	512012-51902	\$958.80
402	101184	04/29/26	HARRELL'S LLC	INV02165600	POLYON FERTILIZER	R&M-Fertilizer	546026-51902	\$4,483.80
402	101185	04/29/26	LYNCH FUEL COMPANY, LLC	17192381	FUEL DELIVERY	Fuel, Gasoline and Oil	540004-51902	\$1,117.02
402	101186	04/29/26	LIQUID ED INC	159623	Fertilizer	R&M-Equipment	546022-51902	\$1,571.95
402	101186	04/29/26	LIQUID ED INC	159623	Fertilizer	R&M-Equipment	546022-51902	\$141.90
402	101187	04/30/26	WESCOTURF INC	41343350	Equipment 4/17/26	R&M-Equipment	546022-51902	\$778.83
402	101187	04/30/26	WESCOTURF INC	41344277	EQUIPMENT 4/22/26	R&M-Irrigation	546041-51902	\$276.34
402	101189	04/30/26	LABOR FINDERS	37-94-2714	PAYROLL APR 2026	Payroll-General Staff	512012-51902	\$1,102.64
402	101190	04/30/26	MOMAR INC	PSI670013	Hot Line Defoamer - 1 DZ QT/CS	Op Supplies - Chemicals	552035-51902	\$566.98

HERITAGE ISLES COMMUNITY DEVELOPMENT DISTRICT

Payment Register by Fund

For the Period from 04/01/2026 to 4/30/2026

(Sorted by Check / ACH No.)

Fund No.	Check / ACH No.	Date	Payee	Invoice No.	Payment Description	Invoice / GL Description	G/L Account #	Amount Paid
402	101191	04/30/26	HARRELL'S LLC	INV02100367E	Harrell's ProtectMAX	R&M-Fertilizer	546026-51902	\$4,686.24
402	101191	04/30/26	HARRELL'S LLC	INV02100377	Harrell's ProtectMAX	Op Supplies - Chemicals	552035-51902	\$915.60
402	101191	04/30/26	HARRELL'S LLC	INV02100367D	Harrell's Max Tall Turf	R&M-Fertilizer	546026-51902	\$9,200.00
402	101192	04/30/26	M & W HYDRAULICS INC	109767	Parts	R&M-Equipment	546022-51902	\$622.61
402	101193	04/30/26	GRAINGER	9879573831	RED PASS PLUS ANNUAL MEMBERSHIP FEE	Supplies - Power Tools	552075-51902	\$129.00
402	101194	04/30/26	PASCO TURF & TRACTOR LLC	567184	Parts 4/14/26	R&M-Equipment	546022-51902	\$58.94
402	1688	04/01/26	CALLAWAY	942169570	MERCHANDISE 3/18/26	COS - Merchandise	552137-53910	\$4,685.82
402	1688	04/01/26	CALLAWAY	942184466	MERCHANDISE 3/19/26	COS - Merchandise	552137-53910	\$495.00
402	1688	04/01/26	CALLAWAY	CM942211591	Credit Memo 000858	COS - Merchandise	552137-53910	(\$554.00)
402	1692	04/13/26	BUCCANEER LINEN SERVICE	493227	MATS & TOWELS 3/2/26	Office Supplies	551002-51304	\$49.00
402	1692	04/13/26	BUCCANEER LINEN SERVICE	493971	MATS & TOWELS	Office Supplies	551002-51304	\$49.00
402	1692	04/13/26	BUCCANEER LINEN SERVICE	494714	MATS & TOWELS 3/16/26	Cleaning Supplies	551003-51304	\$49.00
402	1692	04/13/26	BUCCANEER LINEN SERVICE	495477	MATS & TOWELS 3/23/26	Office Supplies	551002-51304	\$49.00
402	1692	04/13/26	BUCCANEER LINEN SERVICE	496211	MATS & TOWELS 3/30/26	Cleaning Supplies	551003-51304	\$49.00
402	1696	04/20/26	APRIL SIMS - JONES	041026-ASJ	REFUND OF GREEN FEES TO GO BACK TO THE CHARITY	Green Fees	347041	\$4,364.00
402	300243	04/10/26	HOME DEPOT CREDIT-ACH	032526-4356-ACH	FEB/MARCH PURCHASES	Op Supplies - Hand tools	552039-51902	\$130.81
402	300243	04/10/26	HOME DEPOT CREDIT-ACH	032526-4356-ACH	FEB/MARCH PURCHASES	Cleaning Supplies	551003-51902	\$108.76
402	300243	04/10/26	HOME DEPOT CREDIT-ACH	032526-4356-ACH	FEB/MARCH PURCHASES	R&M-Irrigation	546041-51902	\$14.94
402	300243	04/10/26	HOME DEPOT CREDIT-ACH	032526-4356-ACH	FEB/MARCH PURCHASES	Cleaning Supplies	551003-51304	\$180.22
402	300243	04/10/26	HOME DEPOT CREDIT-ACH	032526-4356-ACH	FEB/MARCH PURCHASES	R&M-Golf Course	546120-51902	\$587.48
402	300254	04/27/26	VALLEY BANK	033126-1520-ACH	MARCH PURCHASES	Marketing	546003-51304	\$370.00
402	300254	04/27/26	VALLEY BANK	033126-1520-ACH	MARCH PURCHASES	R&M-General	546001-51301	\$967.68
402	300255	04/24/26	WASTE MANAGEMENT - ACH	0238695-2206-2-ACH	TRASH REMOVAL 4/1/26-4/30/26	Utility - Refuse Removal	543020-51902	\$1,254.62
402	300256	04/24/26	WASTE MANAGEMENT - ACH	0238292-2206-8-ACH	TRASH REMOVAL 4/1/26-4/30/26	Utility - Refuse Removal	543020-51902	\$600.81
402	300258	04/27/26	WELLS FARGO BANK-ACH	5038214114	TORO LEASE 3/31/26	Lease - Golf Course Equipment	544022-51902	\$753.51
402	300259	04/27/26	WELLS FARGO BANK-ACH	5038214115-ACH	LEASE GOLF CARTS 3/31/26	Lease - Golf Course Equipment	544022-51902	\$244.20
402	300260	04/21/26	TECO - ACH	040726-ACH	SVC PRD 2/21/26-3/23/26	Electricity - General	543006-51304	\$1,934.58
402	300260	04/21/26	TECO - ACH	040726-ACH	SVC PRD 2/21/26-3/23/26	Electricity - General	543006-51902	\$2,695.96
402	DD2390	04/06/26	CARD SERVICES CENTER ACH	031026-0506-ACH	FEB / MAR PURCH	Supplies - Golf Operations	552057-51304	\$139.98
402	DD2390	04/06/26	CARD SERVICES CENTER ACH	031026-0506-ACH	FEB / MAR PURCH	Supplies - Golf Operations	552057-51304	\$140.40
402	DD2390	04/06/26	CARD SERVICES CENTER ACH	031026-0506-ACH	FEB / MAR PURCH	Supplies - Golf Operations	552057-51304	\$46.00
402	DD2390	04/06/26	CARD SERVICES CENTER ACH	031026-0506-ACH	FEB / MAR PURCH	Supplies - Golf Operations	552057-51304	\$31.37
402	DD2390	04/06/26	CARD SERVICES CENTER ACH	031026-0506-ACH	FEB / MAR PURCH	Supplies - Golf Operations	552057-51304	\$19.40
402	DD2392	04/10/26	ADP, LLC - ACH 6570	2187453-ACH	PAYROLL 3/1/26-3/31/26	Payroll-Processing Fee	512080-51304	\$1,266.54
402	DD2392	04/10/26	ADP, LLC - ACH 6570	2187453-ACH	PAYROLL 3/1/26-3/31/26	Payroll-Processing Fee	512080-51902	\$1,266.55
402	DD467	04/13/26	SAM'S CLUB DIRECT - EFT	032026-6704-EFT	FEB/MAR PURCHASES	COS - Food Sales	552131-53910	\$624.54
402	DD469	04/15/26	HUNTINGTON NATIONAL BANK - ACH	2556161-ACH	TORO TURF EQUIPO 3/24/26	Lease - Golf Course Equipment	544022-51902	\$2,698.13
402	DD472	04/02/26	BEAM BENEFITS - ACH	FL00732-202604	BEAM BENEFITS APR 2026	Payroll-Benefits	512010-51902	\$172.23
402	DD473	04/30/26	ALLSTATE BENEFITS	00011809300-ACH	BENEFITS	Payroll-Benefits	512010-51304	\$3,147.81
402	DD473	04/30/26	ALLSTATE BENEFITS	00011809300-ACH	BENEFITS	Payroll-Benefits	512010-51902	\$3,147.81
402	DD474	04/29/26	COLONIAL LIFE	56184420305964-ACH	BENEFITS	Payroll-Benefits	512010-51304	\$72.24
402	DD474	04/29/26	COLONIAL LIFE	56184420305964-ACH	BENEFITS	Payroll-Benefits	512010-51902	\$72.25
Fund Total								\$146,007.73

ENTERPRISE - RESTAURANT FUND - 403

403	101157	04/13/26	VISTASERV	L504269	CORNER UNIT (0204) MAR2026	Rentals & Leases	544025-53910	\$89.99
403	101179	04/16/26	GRAY ROBINSON P.A.	11356154	Liquor License Update 4/7/26	ProfServ-Legal Services	531023-51301	\$300.00
403	300260	04/21/26	TECO - ACH	040726-ACH	SVC PRD 2/21/26-3/23/26	Electricity - General	543006-53910	\$1,934.58
Fund Total								\$2,324.57

Total Checks Paid	\$283,126.64
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HERITAGE ISLES COMMUNITY DEVELOPMENT DISTRICT

Financial Snapshot June 3, 2026

- **Current Cash Balances:**
 - Valley Operating: \$984,767.01
 - Truist Operating: \$930,755.53
 - BankUnited MM: \$324,075.34
- **Assessment collections:**
 - We received a tax distribution of \$45,419.50 on 4/07/26.
 - We received a tax distribution of \$22,945.84 on 5/07/26.
 - We are 98% collected on the tax roll.
- **Expenses:**
 - Current GF expenses make up 69% of the annual budget through the end of April 2026.
 - Total expenses for the first 7 months are approximately \$755,155. This puts your average monthly burn rate of approximately \$107,873 per month.
 - May financials will be distributed to the board by June 20th.

CONTRACT FOR PROFESSIONAL SERVICES

PROJECT: **HERITAGE ISLES TRAFFIC CALMING** | TAMPA, FLORIDA

THIS AGREEMENT made and entered into this ____ day of _____, 2026 by and between **RAYSOR TRANSPORTATION CONSULTING, LLC**, hereinafter referred to as “ENGINEER”, and **HERITAGE ISLES COMMUNITY DEVELOPMENT DISTRICT, C/O INFRAMARK**, hereinafter referred to as “CLIENT”, is for the services described under this AGREEMENT. This AGREEMENT shall remain in effect until the referenced services are completed, unless sooner terminated or extended by mutual agreement in writing.

(1) PROJECT DESCRIPTION

This AGREEMENT is for the performance of professional traffic engineering services in response to a request for the implementation of traffic calming devices within the Heritage Isles development, located in the City of Tampa, Florida. Specifically, the traffic calming request included (a) the implementation of multi-way stop control at the intersection of Grand Isle Drive & Plantation Bay Drive, and (b) the implementation of speed control devices for the roadways listed below.

Sandy Pointe / Grand Isle Drive / Plantation Bay Drive / Lucaya Drive / Coral Key Avenue

Traffic calming devices should only be installed following an engineering study that evaluates traffic volumes, operating speeds, roadway characteristics, emergency response needs, and other site-specific conditions to confirm that the proposed measures are warranted, appropriately located and designed, and will effectively improve safety without creating unintended adverse impacts. The Scope of Services herein provides for the referenced engineering study.

It is noted that on occasion jurisdictional authorities may require supplemental data and analyses through the course of their reviews, in which case those services would be provided either (a) as additional services under this AGREEMENT, or (b) under a separate AGREEMENT; both options being subject to further CLIENT approval.

(2) SCOPE OF SERVICES

TASK 1.0: **ENGINEERING STUDY**

ENGINEER shall prepare an engineering study to evaluate the traffic calming device requests referenced above. The study will rely upon the data to be collected under TASK 2.0; and will result in recommendations regarding traffic calming needs, type of devices to be installed, and installation locations. A report will be prepared to document the engineering study.

TASK 2.0: **DATA COLLECTION**

- ❖ ENGINEER shall conduct traffic counts within the Heritage Isles development as needed to support the engineering study.
- ❖ ENGINEER shall conduct vehicular speed observations within the Heritage Isles development as needed to support the engineering study.
- ❖ ENGINEER shall perform site visits as needed to identify roadway characteristics and other pertinent data.

TASK 3.0: **ADDITIONAL SERVICES**

ENGINEER shall attend and participate in meetings and hearings, or perform other additional services not included in the above TASKS, as requested and authorized by CLIENT.



(3) SCHEDULE

Completion of the services identified herein typically requires approximately 4 to 6 weeks from the latter receipt of (a) Notice to Proceed via an authorized AGREEMENT, or (b) all necessary project data.

(4) FEES

The compensation to be paid the ENGINEER for providing the services described herein shall be as follows:

TASK 1.0: ENGINEERING STUDY	\$ 12,000 (LUMP SUM)
TASK 2.0: DATA COLLECTION (± 30 LOCATIONS)	\$ 14,800 (LUMP SUM)
TASK 3.0: ADDITIONAL SERVICES	TIME & MATERIALS

TASK 3.0 services shall be provided on a time and materials basis pursuant to the attached "2026 Schedule of Hourly Rates", as requested and authorized by CLIENT. Invoices will be issued monthly based on services rendered, and are payable upon receipt. Any unpaid balance remaining 30 days after the issuance of a given invoice shall bear interest at the rate of 1.5% per month. CLIENT agrees to and shall pay to the ENGINEER all costs and expenses of collection including but not limited to attorney's fees and court costs. Such costs shall be added to the account and bear interest at the rate set forth above.

IN WITNESS WHEREOF, this AGREEMENT is accepted on the date first above written, subject to the terms and conditions above stated; whereby execution of this AGREEMENT by both parties also constitutes the issuance of Notice to Proceed to ENGINEER by CLIENT.

RAYSOR TRANSPORTATION CONSULTING, LLC
19046 Bruce B. Downs Boulevard, #308
Tampa, Florida 33647
[ENB No. 27789]

HERITAGE ISLES COMMUNITY DEVELOPMENT DISTRICT
C/O INFRAMARK
2005 Pan Am Circle, Suite 300
Tampa, Florida 336074

SIGNED: *Michael Raysor*

SIGNED: _____

NAME: Michael D. Raysor, P.E.

NAME: _____

TITLE: President

TITLE: _____

DATE: June 10, 2026

DATE: _____

2026 SCHEDULE OF HOURLY RATES

<u>RATE CATEGORY</u>	<u>HOURLY RATE</u>
(1) Chief Engineer.....	\$ 275.00
(2) Principal Engineer.....	\$ 230.00
(3) Senior Engineer.....	\$ 200.00
(4) Engineer.....	\$ 170.00
(5) Junior Engineer.....	\$ 140.00
(6) Technician.....	\$ 110.00
(7) Clerical.....	\$ 80.00

REIMBURSABLE CHARGES

- (8) Extraordinary expenses will be charged at cost times 1.05.
- (9) Mileage will be charged at \$0.725 per mile.

CONDITIONS

- [1] Litigation services rates are twice (2x) the rates identified above, which are defined to include the following, without limitation: (a) court appearances, (b) mediation, (c) arbitration, (d) administrative hearings, (e) depositions, (f) preparation for the foregoing, and (g) any other services determined by our office to constitute litigation services; regardless of whether or not expert witness testimony is provided.
- [2] Court appearances, depositions, and administrative hearings will be charged for a minimum of four hours per day, regardless of actual appearance time.
- [3] “Local” travel time will be charged at the above hourly rates from our office (whether main or remote) to the given destination. “Non-local” travel time will be charged on a point-to-point basis.
- [4] The rates and fees described herein include all direct and indirect costs. Indirect costs include, but are not limited to, overhead, profit, and payroll taxes. The rates and fees also include normal operating expenses and overhead including, but not limited to photographs, photocopying costs, computer hardware/software expenses, research services and publication sources, office supplies and drawing materials, phone services, both local and long distance, office space, and letterhead/stationery. Extraordinary expenses are those expenses which are not common in the daily operation and/or preparation of the consulting services described herein, which include air travel, hotels and/or out-of-town restaurants and exhibits for court preparation, and are not included in the hourly fees listed above.