INFRAMARK
INFRASTRUCTURE MANAGEMENT SERVICES

Heritage Isles Community Development District

August 19, 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 Rodriquez, 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, August 19, 2026, at 6:30 p.m.

The Regular Meeting of the **Heritage Isles Community Development District** will be held on **August 19, 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. **SPECIAL ITEMS**
   A. Public Hearing on the Fiscal Year 2026-2027 Final Budget and Levying the O&M Assessment
      i. Consideration of Resolution 2026-04; Adopting Final Budget for FY 2027
      ii. Consideration of Resolution 2026-05; Levying O&M Assessments
      iii. Consideration of Resolution 2026-06; Enterprise Fund Budget
   B. Consideration of Resolution 2026-07; Goals and Objectives
   C. Consideration of Resolution 2026-08; Setting FY 2027 Annual Meeting Schedule
4. **CONSENT AGENDA**
   A. Approval of the Meeting Minutes (July 15, 2026)
   B. Acceptance of the Financial Reports (June 2026)
   C. Discussion of the Snapshot
5. **STAFF REPORTS**
   A. Golf Director/Community Operations Manager
   B. District Engineer
      i. Discussion of Traffic Calming
   C. District Counsel
   D. Restaurant
   E. District Manager
6. **BOARD OF SUPERVISORS REQUESTS AND COMMENTS**
7. **ADJOURNMENT**

RESOLUTION 2026-04

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, 2026, AND ENDING SEPTEMBER 30, 2027; PROVIDING FOR ANNUAL AND SUPPLEMENTAL APPROPRIATIONS OF THE DISTRICT; REFERENCING THE OPERATIONS AND MAINTENANCE ASSESSMENTS TO BE LEVIED BY THE DISTRICT FOR SAID FISCAL YEAR; AUTHORIZING BUDGET AMENDMENTS; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the District Manager has, prior to the fifteenth (15th) day in June 2026, submitted to the Board of Supervisors of the Heritage Isles Community Development District (the "Board") a proposed budget (the "Proposed Budget") for the fiscal year beginning October 1, 2026, and ending September 30, 2027 ("Fiscal Year 2026-2027") 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 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, the Board set August 19, 2026, 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, 2026, 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 Proposed Budget, a copy of which is on file with the office of the District Treasurer and the District's Local Records Office and is hereby attached to this resolution as Exhibit "A," and hereby approves certain amendments thereto, as shown below.

b. That the 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 (the "Adopted Budget"); 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 and/or revised projections for Fiscal Year 2026-2027.

c. That the Adopted Budget, as amended, shall be maintained in the office of the District Treasurer and the District's Local Records Office and identified as "The Budget for the Heritage Isles Community Development District for the Fiscal Year Ending September 30, 2027 as Adopted by the Board of Supervisors on August 19, 2026."

d. The Adopted Budget shall be posted by the District Manager on the District's official website within thirty (30) days after adoption and shall remain on the website for at least two (2) years.

Section 3. Appropriations

That there be, and hereby is appropriated out of the revenues of the District, for the Fiscal Year 2026-2027, 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 and Budge Amendments

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.

d. Any other budget amendments shall be adopted by the Board by resolution and be consistent with Florida law.

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.

Section 5. Effective Date

This resolution shall take effect immediately upon adoption.

Introduced, passed, and adopted this 19th day of August, 2026.

ATTEST:	**HERITAGE ISLES COMMUNITY DEVELOPMENT DISTRICT**
______________________________	By:____________________________
Assistant Secretary	Chairperson/Vice Chairperson

Exhibit "A": Adopted Budgets for Fiscal Year 2026-2027

Exhibit "A"

Adopted Budgets for Fiscal Year 2026-2027

INFRAMARK
INFRASTRUCTURE MANAGEMENT SERVICES

Heritage Isles
Community Development District

FISCAL YEAR 2027

PROPOSED BUDGET

August 19, 2026

CLEAR PARTNERSHIPS

COLLABORATION LEADERSHIP EXCELLENCE ACCOUNTABILITY RESPECT

Table of Contents

Heritage Isles

Community Development District

Budget Overview

FY 2027

Summary of Revenues Expenditures and Changes in Fund Balance

Fiscal Year 2027 Budget

General Fund 001

ACCOUNT DESCRIPTION	ADOPTED BUDGET FY 2026	ACTUAL THRU 6/30/2026	PROJECTED July- 9/30/2026	TOTAL PROJECTED FY 2026	ANNUAL BUDGET FY 2027
REVENUES					
Interest - Investments	$2,000.00	$42,715.00	$0.00	$42,715.00	$2,000.00
Interest - Tax Collector	$0.00	$1,943.00	$0.00	$1,943.00	$0.00
Special Assmnts- Tax Collector	$1,139,560.00	$1,140,278.00	$0.00	$1,140,278.00	$1,139,560.00
Special Assmnts- Discounts	-$45,582.00	-$41,948.00	$0.00	-$41,948.00	-$45,582.40
TOTAL REVENUES	**$1,095,978.00**	**$1,142,988.00**	**$0.00**	**$1,142,988.00**	**$1,095,977.60**
EXPENDITURES					
Administrative					
P/R-Board of Supervisors	$24,000.00	$15,600.00	$8,400.00	$24,000.00	$24,000.00
Payroll-Processing Fee	$764.00	$0.00	$764.00	$764.00	$764.00
Workers' Compensation	$720.00	$0.00	$720.00	$720.00	$720.00
ProfServ-Engineering	$7,500.00	$10,188.00	$0.00	$10,188.00	$10,000.00
ProfServ-Legal Services	$44,212.00	$532.00	$181.90	$713.90	$25,000.00
ProfServ-Mgmt Consulting	$63,765.00	$52,463.00	$11,302.00	$63,765.00	$65,677.95
ProfServ-Recording Secretary	$1,125.00	$0.00	$1,125.00	$1,125.00	$1,125.00
ProfServ-Special Assessment	$10,600.00	$10,600.00	$0.00	$10,600.00	$10,600.00
ProfServ-Web Site Maintenance	$1,553.00	$1,553.00	$0.00	$1,553.00	$1,599.60
Auditing Services	$8,500.00	$25,100.00	$0.00	$25,100.00	$12,250.00
Postage and Freight	$1,500.00	$696.00	$804.00	$1,500.00	$1,500.00
Insurance - General Liability	$44,074.00	$11,615.00	$0.00	$11,615.00	$11,615.00
Printing and Binding	$100.00	$0.00	$100.00	$100.00	$100.00
Legal Advertising	$3,000.00	$53.00	$2,947.00	$3,000.00	$3,000.00
Misc-Assessment Collection Cost	$22,791.00	$21,967.00	$824.00	$22,791.00	$22,791.20
Annual District Filing Fee	$175.00	$175.00	$0.00	$175.00	$175.00
Total Administrative	**$234,379.00**	**$150,542.00**	**$27,167.90**	**$177,709.90**	**$192,753.75**
Field			$0.00	$0.00	
Contracts-Landscape	$182,105.00	$139,800.00	$47,799.26	$187,599.26	$186,400.08
Contracts-Landscape Consultant	$12,960.00	$9,720.00	$3,323.38	$13,043.38	$13,067.40
Contracts-Aquatic Control	$10,890.00	$8,167.00	$2,723.00	$10,890.00	$10,890.00
Communication - Telephone	$960.00	$636.00	$217.46	$853.46	$801.00
Utility - General	$196,000.00	$149,042.00	$50,959.21	$200,001.21	$196,000.00
R&M-General	$15,000.00	$13,500.00	$1,500.00	$15,000.00	$15,000.00
R&M-Irrigation	$11,000.00	$28,679.00	$0.00	$28,679.00	$11,000.00
R&M-Landscape Renovations	$9,704.00	$34,641.00	$0.00	$34,641.00	$20,000.00
R&M-Mulch	$19,250.00	$22,750.00	$0.00	$22,750.00	$22,750.00
R&M-Ponds	$28,000.00	$1,750.00	$26,250.00	$28,000.00	$28,000.00
R&M-Sidewalks	$0.00	$69,825.00	$0.00	$69,825.00	$0.00
R&M-Tree Trimming	$0.00	$9,920.00	$0.00	$9,920.00	$20,000.00
R&M-Annuals	$0.00	$4,250.00	$0.00	$4,250.00	$0.00
R&M-Sod	$5,000.00	$0.00	$5,000.00	$5,000.00	$5,000.00
Holiday Decoration	$15,000.00	$34,064.00	$0.00	$34,064.00	$0.00
Misc-Contingency	$6,597.00	$9,092.00	$0.00	$9,092.00	$5,995.33

ACCOUNT DESCRIPTION	ADOPTED BUDGET FY 2026	ACTUAL THRU 6/30/2026	PROJECTED July- 9/30/2026	TOTAL PROJECTED FY 2026	ANNUAL BUDGET FY 2027
Reserve - Other	$111,192.00	$91,600.00	$0.00	$91,600.00	$50,000.00
Total Field	**$623,658.00**	**$627,436.00**	**$137,772.32**	**$765,208.32**	**$601,903.81**
Gatehouse					
Security Patrol Services	$120,000.00	$137,930.00	$47,159.89	$185,089.89	$154,000.00
Contracts-Security Camera	$88,808.00	$0.00	$88,808.00	$88,808.00	$88,808.00
R&M-Gatehouse	$20,000.00	$71,926.00	$24,592.35	$96,518.35	$48,031.00
Gate Camera Systems	$6,948.00	$0.00	$6,948.00	$6,948.00	$6,948.00
Internet Services	$2,184.00	$3,455.00	$1,181.31	$4,636.31	$3,533.04
Total Gatehouse	**$237,940.00**	**$213,311.00**	**$168,689.54**	**$382,000.54**	**$301,320.04**
TOTAL EXPENDITURES	**$1,095,977.00**	**$991,289.00**	**$333,629.75**	**$1,324,918.75**	**$1,095,977.60**
Excess (deficiency) of revenues Over (under) expenditures	$1.00	$151,699.00	-$333,629.75	-$181,930.75	$0.00
Net change in fund balance		$151,699.00	-$333,629.75	-$181,930.75	$0.00
FUND BALANCE, BEGINNING	$3,005,476.00	$3,005,476.00	$3,354,000.00	$3,005,476.00	$2,823,545.25
FUND BALANCE, ENDING	**$3,005,476.00**	**$3,157,175.00**	**$3,020,370.25**	**$2,823,545.25**	**$2,823,545.25**

Exhibit "A"
Allocation of Fund Balances

FISCAL YEAR 2026 RESERVE FUND ANALYSIS		
Beginning Fund Balance - Carry Forward Surplus as of 10/1/2025		$3,005,476.00
Less: Forecasted Surplus/(Deficit) as of 9/30/2026		-$181,930.75
Estimated Funds Available - 9/30/2026		**$2,823,545.25**

FISCAL YEAR 2027 RESERVE FUND ANALYSIS		
Beginning Fund Balance - Carry Forward Surplus as of 10/1/2026 (1)		$2,823,545.25
Less: First Quarter Operating Reserve		$273,994.40
Reserves - Other (Prior Year)	610,500.00	
Reserves - Other FY 2023	200,000.00	
Reserves - Other FY 2024	200,000.00	
Reserves - Other FY 2025	(46,016.00)	
Reserves - Other FY 2026	19,592.00	
Reserves - Other FY 2027	50,000.00	$1,034,076.00
Less: Designated Reserves for Capital Projects (2)		$0.00
Less: Forecasted Surplus/(Deficit) as of 9/30/2027		$0.00
Estimated Remaining Undesignated Cash as of 9/30/2027		**$1,515,474.85**

Notes

(1) Represents approximately 3 months of operating expenditures
(2) Ties to Motion to assign fund balance as of 09.30.25 plus 2026 and 2027 activity.

Budget Narrative
Fiscal Year 2027

REVENUES

Interest-Investments
The District earns interest on its operating accounts.

Operations & Maintenance Assessments – On Roll
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. The collection will be provided by the Tax Collector pursuant to Section 197.3632, Florida Statutes, which is the Uniform Collection Methodology.

Developer Contributions
The district will direct bill and collect non-ad valorem assessments on assessable property in order to pay for the debt service expenditures during the fiscal year.

Other Miscellaneous Revenues
Additional revenue sources not otherwise specified by other categories.

Special Assessments-Discounts
Per Section 197.162, Florida Statutes, discounts are allowed for early payment of assessments only when collected by the Tax Collector. The budgeted amount for the fiscal year is calculated at 4% of the anticipated Non-Ad Valorem assessments.

EXPENDITURES

Financial and Administrative

P/R Board of Supervisor Salaries
Chapter 190 of the Florida Statutes allows for members of the Board of Supervisors to be compensated $200 per meeting at which they are in attendance. The amount for the Fiscal Year is based upon four supervisors attending 14 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.

Budget Narrative
Fiscal Year 2027

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.

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.

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

Budget Narrative
Fiscal Year 2027

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.

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.

Budget Narrative
Fiscal Year 2027

<u>Field</u> (continued)

Miscellaneous-Contingency
Any expenditure not budgeted within another category.

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

<u>Gatehouse</u>

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

Contracts-Security Camera
Expenses related to the care and maintenance of the security cameras.

R&M-Gatehouse
Costs to repair and maintain the District's gatehouse.

Gate Camera System
Costs to repair and maintain the District's gate camera system.

Miscellaneous-Internet Services
Frontier provides internet services for the main and 2nd gates.

Summary of Revenues Expenditures and Changes in Fund Balance
Fiscal Year 2027 Budget
Special Revenue Fund

ACCOUNT DESCRIPTION	ADOPTED BUDGET 2026	ACTUAL THRU 6/30/2026	PROJECTED July- 9/30/2026	TOTAL PROJECTED FY 2026	ANNUAL BUDGET FY 2027
REVENUES					
Special Assmnts- Tax Collector	$974,100.00	$974,715.00	$0.00	$974,715.00	$974,099.27
Special Assmnts- Discounts	-$38,964.00	-$35,857.00	$0.00	-$35,857.00	-$19,481.99
Other Miscellaneous Revenues	$150.00	$202,087.00	$0.00	$202,087.00	$150.00
Gate Bar Code/Remotes	$2,000.00	$3,800.00	$0.00	$3,800.00	$2,000.00
Pavilion Rental	$5,000.00	$7,900.00	$0.00	$7,900.00	$5,000.00
Amenities Revenue	$15,000.00	$6,719.00	$2,297.31	$9,016.31	$7,000.00
TOTAL REVENUES	**$957,286.00**	**$1,159,364.00**	**$2,297.31**	**$1,161,661.31**	**$968,767.29**
EXPENDITURES					
Administrative					
ProfServ-Legal Services	$4,000.00	$0.00	$4,000.00	$4,000.00	$4,000.00
ProfServ-Mgmt Consulting	$6,185.00	$0.00	$6,185.00	$6,185.00	$6,185.00
Accounting Services	$19,866.00	$14,900.00	$0.00	$14,900.00	$9,933.00
Communication - Telephone	$16,044.00	$19,849.00	$6,786.61	$26,635.61	$25,603.00
Lease - Copier	$2,336.00	$2,119.00	$724.51	$2,843.51	$2,386.00
Insurance - General Liability	$34,344.00	$43,486.00	$0.00	$43,486.00	$45,660.30
Misc-Licenses & Permits	$120.00	$437.00	$0.00	$437.00	$437.00
Misc-Assessment Collection Cost	$19,482.00	$18,777.00	$705.00	$19,482.00	$38,963.97
Office Supplies	$1,000.00	$892.00	$108.00	$1,000.00	$1,000.00
Computer Expense	$12,666.00	$60,419.00	$0.00	$60,419.00	$12,666.00
Total Administrative	**$116,043.00**	**$160,879.00**	**$18,509.12**	**$179,388.12**	**$146,834.27**
Operation & Maintenance					
Payroll-Maintenance	$45,000.00	$0.00	$45,000.00	$45,000.00	$0.00
Payroll-Office	$60,000.00	$108,429.00	$37,073.15	$145,502.15	$149,000.00
Payroll-Benefits	$16,000.00	$16,930.00	$5,788.57	$22,718.57	$24,000.00
Payroll-Pool Monitors	$215,000.00	$277,753.00	$0.00	$277,753.00	$215,000.00
Payroll-Processing Fee	$11,580.00	$14,513.00	$0.00	$14,513.00	$11,580.00
Workers' Compensation	$9,600.00	$0.00	$9,600.00	$9,600.00	$9,600.00
ProfServ-Field Management	$95,000.00	$30,379.00	$64,621.00	$95,000.00	$95,000.00
Contracts-Pools	$50,880.00	$37,341.00	$13,539.00	$50,880.00	$50,880.00
Contracts-Air Conditioning	$5,000.00	$0.00	$5,000.00	$5,000.00	$5,000.00
Contracts-Security Alarms	$940.00	$0.00	$940.00	$940.00	$940.00
Utility - General	$82,500.00	$51,689.00	$17,673.08	$69,362.08	$85,800.00
Utility - Refuse Removal	$6,300.00	$3,100.00	$1,059.93	$4,159.93	$6,300.00
R&M-General	$65,000.00	$151,008.00	$0.00	$151,008.00	$65,000.00
R&M-Court Maintenance	$27,000.00	$33,146.00	$0.00	$33,146.00	$10,000.00
R&M-Pest Control	$2,528.00	$2,038.00	$696.82	$2,734.82	$3,064.00
R&M-Pools	$25,000.00	$137,234.00	$0.00	$137,234.00	$15,000.00
R&M-Fitness Equipment	$13,000.00	$1,421.00	$11,579.00	$13,000.00	$13,990.00
R&M-Lights	$8,700.00	$2,997.00	$5,703.00	$8,700.00	$3,000.00
Advertising	$5,000.00	$0.00	$5,000.00	$5,000.00	$1,000.00
Miscellaneous Services	$2,200.00	$4,159.00	$0.00	$4,159.00	$8,000.00

ACCOUNT DESCRIPTION	ADOPTED BUDGET 2026	ACTUAL THRU 6/30/2026	PROJECTED July- 9/30/2026	TOTAL PROJECTED FY 2026	ANNUAL BUDGET FY 2027
Misc-Access Cards	$2,000.00	$614.00	$1,386.00	$2,000.00	$1,000.00
Holiday Decoration	$900.00	$1,069.00	$0.00	$1,069.00	$38,500.00
Misc-Rec Center Equipment	$4,000.00	$1,360.00	$2,640.00	$4,000.00	$2,000.00
Special Events	$4,647.00	$33,348.00	$0.00	$33,348.00	$6,500.00
Misc-Licenses & Permits	$2,261.00	$816.00	$1,445.00	$2,261.00	$2,261.00
Safety Equipment	$1,000.00	$0.00	$1,000.00	$1,000.00	$1,000.00
Cleaning Supplies	$17,000.00	$17,588.00	$0.00	$17,588.00	$17,000.00
Op Supplies - Uniforms	$1,000.00	$0.00	$1,000.00	$1,000.00	$1,000.00
Total Operation & Maintenance	**$779,036.00**	**$926,932.00**	**$230,744.54**	**$1,157,676.54**	**$841,415.00**
TOTAL EXPENDITURES	**$895,079.00**	**$1,087,811.00**	**$249,253.65**	**$1,337,064.65**	**$988,249.27**
Excess (deficiency) of revenues Over (under) expenditures	$62,207.00	$71,553.00	-$246,956.35	-$175,403.35	-$19,481.99
Net change in fund balance		$71,553.00	-$246,956.35	-$175,403.35	-$19,481.99
FUND BALANCE, BEGINNING	$1,192,296.00	$1,192,296.00	$1,263,849.00	$1,192,296.00	$1,016,892.65
FUND BALANCE, ENDING	**$1,192,296.00**	**$1,263,849.00**	**$1,016,892.65**	**$1,016,892.65**	**$997,410.67**

Budget Narrative
Fiscal Year 2027

REVENUES

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

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

Gate Bar Code/Remotes
The District charges a fee for each gate remote issued.

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

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

EXPENDITURES

Administrative

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

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

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

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

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

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

Budget Narrative
Fiscal Year 2027

EXPENDITURES

Administrative (continued)

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

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

Operating and Maintenance

Payroll-Maintenance
Payroll for district maintenance personnel services is processed by ADP.

Payroll-Office
Payroll-Office Administrative personnel services processed by ADP.

Payroll-Benefits
Benefits for recreational staff.

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

Payroll-Processing Fee
ADP provides payroll processing for the District's maintenance and pool monitor personnel.

Workers' Compensation
Workers' compensation premium for district employees is paid through ADP.

Professional Services-Field Management
Mr. Unger's field operations management salary is split equally between the special revenue fund and golf fund.

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

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

Contracts-Security Alarms
BCI provides clubhouse and fitness center monitoring and Piper provides fire alarm services.

Utility-General
Services provided by City of Tampa and TECO.

Utility-Refuse Removal
Waste Management provides refuse removal services.

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

R&M-Court Maintenance
Estimated cost to repair and maintain the tennis and basketball courts within the District.

Budget Narrative
Fiscal Year 2027

EXPENDITURES

Operating and Maintenance (continued)

R&M-Pest Control
Ecolab is currently providing pest control services for the community and fitness center buildings.

R&M-Pool
Incidental pool maintenance and ADA required compliance.

R&M-Fitness Equipment
Fitrev provides repair and maintenance services for the District's fitness equipment as needed.

R&M-Lights
Costs to repair various lights within the clubhouse and recreational facilities.

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

Miscellaneous Services
Miscellaneous costs not included within another budgeted line item.

Miscellaneous-Access Cards
The District purchases gate access cards for residents which are distributed for a small fee.

Miscellaneous-Holiday Decoration
Costs associated with Holiday decorations.

Miscellaneous-Rec Center Equipment
Costs to maintain the recreational center equipment (excluding fitness equipment).

Miscellaneous-Special Events
The District occasionally holds special events for the community.

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

Safety Equipment
Safety equipment for clubhouse maintenance.

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

Op Supplies-Uniforms
Uniform purchases for district staff.

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

Budget Narrative
Fiscal Year 2027

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, Expenditures and Changes in Fund Balances

Fiscal Year 2027 Budget

Enterprise- Golf Course Fund

ACCOUNT DESCRIPTION	ADOPTED BUDGET 2026	ACTUAL THRU 6/30/2026	PROJECTED July- 9/30/2026	TOTAL PROJECTED FY 2026	ANNUAL BUDGET FY 2027
REVENUES					
Interests- Investments	$36.00	$4,752.00	-$4,716.00	$36.00	$36.00
Green Fees	$854,000.00	$904,748.00	-$50,748.00	$854,000.00	$854,000.00
Cart Fees	$600,000.00	$311,461.00	$288,539.00	$600,000.00	$600,000.00
Club Rentals	$12,000.00	$14,920.00	-$2,920.00	$12,000.00	$12,000.00
Range Balls	$120,000.00	$98,561.00	$21,439.00	$120,000.00	$12,000.00
Golf Merchandise	$80,000.00	$123,616.00	-$43,616.00	$80,000.00	$80,000.00
Food	$16,000.00	$10,113.00	$5,887.00	$16,000.00	$16,000.00
Tobacco	$2,000.00	$1,589.00	$411.00	$2,000.00	$2,000.00
Special Events	$5,000.00	$0.00	$5,000.00	$5,000.00	$0.00
Other Miscellaneous Revenues	$6,000.00	$210,330.00	-$204,330.00	$6,000.00	$6,000.00
Recreation Membership	$75,000.00	$420,493.00	-$345,493.00	$75,000.00	$75,000.00
TOTAL REVENUES	**$1,770,036.00**	**$2,100,583.00**	**-$330,547.00**	**$1,770,036.00**	**$1,657,036.00**
EXPENDITURES					
Payroll-Benefits	$9,000.00	$10,107.00	$0.00	$10,107.00	$18,800.00
Payroll-General Staff	$420,000.00	$305,393.00	$114,607.00	$420,000.00	$420,000.00
Payroll-Processing Fee	$11,676.00	$17,400.00	$0.00	$17,400.00	$22,000.00
Payroll Taxes	$44,730.00	$31,129.00	$13,601.00	$44,730.00	$44,730.00
ProfServ-Dissemination Agent	$500.00	$0.00	$500.00	$500.00	$0.00
ProfServ-Trustee Fees	$2,600.00	$0.00	$2,600.00	$2,600.00	$0.00
Accounting Services	$22,716.00	$17,037.00	$5,679.00	$22,716.00	$22,716.00
Communication - Telephone	$3,060.00	$1,450.00	$1,610.00	$3,060.00	$3,060.00
Electricity - General	$20,500.00	$16,593.00	$3,907.00	$20,500.00	$20,500.00
Lease - Carts	$78,515.00	$132,734.00	$0.00	$132,734.00	$180,000.00
Lease - Ice Machines	$1,500.00	$1,331.00	$169.00	$1,500.00	$2,000.00
Insurance - General Liability	$19,442.00	$37,248.00	$0.00	$37,248.00	$37,248.00
R&M-General	$1,500.00	$1,533.00	$0.00	$1,533.00	$1,500.00
R&M-Golf Cart	$1,000.00	$17,332.00	$0.00	$17,332.00	$3,000.00
Marketing	$11,774.00	$8,990.00	$2,784.00	$11,774.00	$14,000.00
Misc-Bank Charges	$1,200.00	$2,323.00	$0.00	$2,323.00	$3,000.00
Misc-Credit Card Fees	$38,500.00	$67,299.00	$0.00	$67,299.00	$80,000.00
Office Supplies	$2,000.00	$1,327.00	$673.00	$2,000.00	$2,000.00
Cleaning Supplies	$1,250.00	$5,036.00	$0.00	$5,036.00	$2,000.00
Computer Expense	$4,000.00	$1,474.00	$2,526.00	$4,000.00	$4,000.00
Op Supplies - Uniforms	$500.00	$0.00	$500.00	$500.00	$500.00
Supplies - Golf Operations	$10,000.00	$16,716.00	$0.00	$16,716.00	$20,000.00
Supplies - Range	$9,000.00	$9,793.00	$0.00	$9,793.00	$18,000.00
Subscriptions and Memberships	$2,720.00	$2,530.00	$190.00	$2,720.00	$5,000.00
Total Payroll-Maintenance	**$717,683.00**	**$704,775.00**	**$149,346.00**	**$854,121.00**	**$924,054.00**

ACCOUNT DESCRIPTION	ADOPTED BUDGET 2026	ACTUAL THRU 6/30/2026	PROJECTED July-9/30/2026	TOTAL PROJECTED FY 2026	ANNUAL BUDGET FY 2027
Maintenance					
Payroll-Benefits	$3,700.00	$11,432.00	$0.00	$11,432.00	$20,000.00
Payroll-General Staff	$425,500.00	$428,704.00	$0.00	$428,704.00	$525,000.00
Payroll-Pool Monitors	$92.00	$0.00	$0.00	$0.00	$0.00
Payroll-Processing Fee	$15,000.00	$13,084.00	$1,916.00	$15,000.00	$22,000.00
Payroll Taxes	$45,316.00	$31,383.00	$13,933.00	$45,316.00	$45,316.00
Contracts-Aquatic Control	$10,052.00	$6,701.00	$3,351.00	$10,052.00	$10,052.00
Contracts-Security Alarms	$388.00	$291.00	$97.00	$388.00	$388.00
Fuel, Gasoline and Oil	$45,000.00	$25,989.00	$19,011.00	$45,000.00	$45,000.00
Utility - General	$25,000.00	$2,262.00	$22,738.00	$25,000.00	$25,000.00
Electricity - General	$2,640.00	$23,031.00	$0.00	$23,031.00	$28,000.00
Utility - Refuse Removal	$6,663.00	$12,131.00	$0.00	$12,131.00	$12,000.00
Lease - Golf Course Equipment	$60,462.00	$37,746.00	$22,716.00	$60,462.00	$60,462.00
Lease - Ice Machines	$3,264.00	$2,897.00	$367.00	$3,264.00	$4,100.00
R&M-General	$4,000.00	$552.00	$3,448.00	$4,000.00	$4,000.00
R&M-Buildings	$4,000.00	$1,181.00	$2,819.00	$4,000.00	$4,000.00
R&M-Equipment	$20,000.00	$53,456.00	$0.00	$53,456.00	$80,000.00
R&M-Fertilizer	$65,000.00	$114,354.00	$0.00	$114,354.00	$120,000.00
R&M-Irrigation	$20,000.00	$26,855.00	$0.00	$26,855.00	$30,000.00
R&M-Signage	$1,000.00	$480.00	$520.00	$1,000.00	$1,000.00
R&M-Trees and Trimming	$1,500.00	$0.00	$1,500.00	$1,500.00	$1,500.00
R&M-Golf Course	$6,500.00	$32,258.00	$0.00	$32,258.00	$6,500.00
R&M-Bunkers	$1,500.00	$0.00	$1,500.00	$1,500.00	$1,500.00
R&M - Bridges & Cart Paths	$1,500.00	$0.00	$1,500.00	$1,500.00	$0.00
R&M-Sod	$5,000.00	$0.00	$5,000.00	$5,000.00	$0.00
Misc-Licenses & Permits	$2,500.00	$1,282.00	$1,218.00	$2,500.00	$2,500.00
Office Supplies	$500.00	$15.00	$485.00	$500.00	$500.00
Cleaning Supplies	$1,000.00	$970.00	$30.00	$1,000.00	$2,000.00
Op Supplies - Chemicals	$130,000.00	$148,007.00	$0.00	$148,007.00	$208,000.00
Op Supplies - Hand tools	$3,000.00	$394.00	$2,606.00	$3,000.00	$3,000.00
Supplies - Misc.	$4,999.00	$6,590.00	$0.00	$6,590.00	$8,000.00
Supplies - Sand	$6,000.00	$16,272.00	$0.00	$16,272.00	$6,000.00
Supplies - Seeds	$5,000.00	$2,010.00	$2,990.00	$5,000.00	$5,000.00
Supplies - Power Tools	$3,200.00	$1,095.00	$2,105.00	$3,200.00	$3,200.00
Total Maintenance	**$929,276.00**	**$1,001,422.00**	**$109,850.00**	**$1,111,272.00**	**$1,284,018.00**
Operation & Maintenance					
COS - Food Sales	$10,000.00	$16,681.00	$0.00	$16,681.00	$16,000.00
COS - Merchandise	$52,000.00	$104,742.00	$0.00	$104,742.00	$100,000.00
COS - Tobacco	$1,400.00	$0.00	$1,400.00	$1,400.00	$1,400.00
Total Construction In Progress	**$63,400.00**	**$121,423.00**	**$1,400.00**	**$122,823.00**	**$117,400.00**
Debt Service					
Interest Expense	$1,420.00	$0.00	$1,420.00	$1,420.00	$1,420.00
Principal Debt Retirement	$40,000.00	$0.00	$40,000.00	$40,000.00	$40,000.00
Total Debt Service	**$41,420.00**	**$0.00**	**$40,000.00**	**$40,000.00**	**$40,000.00**
TOTAL EXPENDITURES	**$1,751,779.00**	**$1,827,620.00**	**$300,596.00**	**$2,128,216.00**	**$2,365,472.00**
Excess (deficiency) of revenues Over (under) expenditures	$18,257.00	$272,963.00	-$631,143.00	-$358,180.00	-$708,436.00

ACCOUNT DESCRIPTION	ADOPTED BUDGET 2026	ACTUAL THRU 6/30/2026	PROJECTED July- 9/30/2026	TOTAL PROJECTED FY 2026	ANNUAL BUDGET FY 2027
	$18,257.00	$272,963.00	$0.00	$0.00	-$708,436.00
Net change in fund balance	$18,257.00	$272,963.00	-$631,143.00	-$358,180.00	-$708,436.00
BEGINNING FUND BALANCE	-$53,489.00	-$53,489.00	$0.00	-$53,489.00	-$411,669.00
ENDING FUND BALANCE	**-$35,232.00**	**$219,474.00**	**-$631,143.00**	**-$411,669.00**	**-$1,120,105.00**

Budget Narrative
Fiscal Year 2027

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.

Budget Narrative
Fiscal Year 2027

OPERATING EXPENSES

Financial and Administrative

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

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

Miscellaneous-Bank Charges
Truist charges the district monthly bank fees.

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

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

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

Operating Expenses

Payroll-Benefits
United HealthCare dental and vision insurance.

Payroll-General Staff
Payroll for Director of Golf and hourly personnel.

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

Payroll-Taxes
These costs include FICA, Medicare and Workers Comp.

Professional Services-Dissemination
Dissemination services for the series 1999 bond.

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

Communication-Telephone
Communication services are provided by Graybar and Frontier.

Electricity-General
Electricity services are provided by TECO.

Budget Narrative
Fiscal Year 2027

Operating Expenses (continued)

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

Lease-Ice Machines
S&W leases ice machines at the maintenance building.

R&M-General
This line item will capture general repair and maintenance costs throughout the golf course facility.

R&M-Golf Cart
Costs associated with the repair and maintenance of the golf carts.

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

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

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

Op Supplies-Uniforms
Uniform services.

Supplies-Golf Operations
All costs associated with the supplies needed for golf operations.

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

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

Maintenance

Payroll-Benefits
United HealthCare dental and vision insurance.

Payroll-General Staff
Payroll for Director of Golf and hourly personnel.

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

Payroll-Taxes
These costs include FICA, Medicare and Workers Comp.

Contracts-Aquatic Control
Solitude currently provides aquatic services for the District's golf course.

Budget Narrative
Fiscal Year 2027

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.

Budget Narrative
Fiscal Year 2027

<u>Maintenance</u> (continued)

R&M-Sod
Replacement of sod throughout the year.

Miscellaneous-Licenses & Permits
Includes city and county business tax and a contingency.

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

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

Op Supplies-Chemicals
Costs for chemicals required for operation will be recorded here.

Op Supplies-Hand Tools
This category is to record the purchase of any hand tools needed for the operation and maintenance of the golf course.

Supplies-Misc.
All costs associated with the supplies needed for golf operations.

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

Supplies-Seeds
All seed supply products purchased for the golf course.

Supplies-Power Tools
All power tool supply products purchased for the golf course.

<u>Debt Service</u>

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.

<u>Other Financing Sources</u>

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, Expenditures and Changes in Fund Balances
Fiscal Year 2027 Budget
Enterprise- Restaurant Fund

ACCOUNT DESCRIPTION	ADOPTED BUDGET 2026	ACTUAL THRU 6/30/2026	PROJECTED July- 9/30/2026	TOTAL PROJECTED FY 2026	ANNUAL BUDGET FY 2027
REVENUES					
Rents or Royalties	$72,359.00	$99,463.00	-$27,104.00	$72,359.00	$72,359.00
TOTAL REVENUES	**$72,359.00**	**$99,463.00**	**-$27,104.00**	**$72,359.00**	**$72,359.00**
EXPENDITURES					
Financial and Administrative					
ProfServ-Dissemination Agent	$500.00	$0.00	$0.00	$0.00	$500.00
ProfServ-Legal Services	$6,500.00	$300.00	$6,200.00	$6,500.00	$6,500.00
Insurance - General Liability	$3,200.00	$1,903.00	$1,297.00	$3,200.00	$3,200.00
Total Financial and Administrativ	**$10,200.00**	**$2,203.00**	**$7,497.00**	**$9,700.00**	**$10,200.00**
Operation & Maintenance					
Communication - Telephone	$1,032.00	$195.00	$837.00	$1,032.00	$500.00
Utility - General	$3,360.00	$2,262.00	$1,098.00	$3,360.00	$40,000.00
Electricity - General	$20,000.00	$16,593.00	$3,407.00	$20,000.00	$20,000.00
Utility - Refuse Removal	$3,650.00	$2,559.00	$1,091.00	$3,650.00	$5,100.00
Rentals & Leases	$1,040.00	$733.00	$307.00	$1,040.00	$1,200.00
Insurance - General Liability	$6,278.00	$5,119.00	$0.00	$5,119.00	$5,119.00
R&M-General	$4,428.00	$3,549.00	$879.00	$4,428.00	$6,400.00
Misc-Licenses & Permits	$750.00	$90.00	$660.00	$750.00	$200.00
Total Operation & Maintenance	**$40,538.00**	**$31,100.00**	**$8,279.00**	**$39,379.00**	**$78,519.00**
Debt Service					
Principal Debt Retirement	$40,000.00	$0.00	$40,000.00	$40,000.00	$40,000.00
Interest Expense	$1,420.00	$0.00	$1,420.00	$1,420.00	$1,420.00
Total Debt Service	**$41,420.00**	**$0.00**	**$41,420.00**	**$41,420.00**	**$41,420.00**
TOTAL EXPENDITURES	**$92,158.00**	**$33,303.00**	**$57,196.00**	**$90,499.00**	**$130,139.00**
Excess (deficiency) of revenues Over (under) expenditures	-$19,799.00	$66,160.00	-$84,300.00	-$18,140.00	-$57,780.00
OTHER FINANCING SOURCES (USES)					
Contribution to (Use of) Fund Balance	$0.00	$0.00	$0.00	$0.00	$0.00
TOTAL OTHER SOURCES (USES	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**
Net change in fund balance	-$19,799.00	$66,160.00	-$84,300.00	-$18,140.00	-$57,780.00
BEGINNING FUND BALANCE	-$903,253.00	-$903,253.00	$0.00	-$903,253.00	-$921,393.00
ENDING FUND BALANCE	**-$923,052.00**	**-$837,093.00**	**-$84,300.00**	**-$921,393.00**	**-$979,173.00**

Budget Narrative
Fiscal Year 2027

REVENUES

Rents or Royalties
The restaurant facility is leased to Bayscape Enterprises.

EXPENDITURES

Financial and Administrative

Professional Services-Dissemination Agent
Dissemination services for the series 1999 bond.

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

Operation and Maintenance

Communication-Telephone
Graybar serves as a communications provider.

Utility-General
Water and sewer services are provided by City of Tampa.

Electricity-General
Electricity services are provided by TECO.

Utility-Refuse Removal
Waste Management provides refuse removal services.

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

Insurance-General Liability
Allocated insurance costs.

R&M-General
This line item will capture repair and maintenance costs throughout the restaurant facility.

Miscellaneous-Licenses & Permits
The cost associated with maintaining the liquor license.

Debt Service

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

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

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

Heritage Isles

Community Development District

Supporting Budget Schedule

FY 2027

Comparison of Assessment Rates
Fiscal Year 2027 vs. Fiscal Year 2026

*** last year they had 101 H17 / O19**

Product	General Fund 001 FY 2027	General Fund 001 FY 2026	General Fund 001 Percent Change	Special Revenue Fund 101 FY 2027	Special Revenue Fund 101 FY 2026	Special Revenue Fund 101 Percent Change	Total Assessments per Unit FY 2027	Total Assessments per Unit FY 2026	Total Assessments per Unit Percent Change	Units
TH	$511.82	$511.82	0.00%	$955.00	$955.00	0.00%	$1,466.82	$1,466.82	0.00%	154
40 x 110	$1,039.48	$1,039.48	0.00%	$955.00	$955.00	0.00%	$1,994.48	$1,994.48	0.00%	192
50 x 110	$1,171.42	$1,171.42	0.00%	$955.00	$955.00	0.00%	$2,126.42	$2,126.42	0.00%	411
65 x 110	$1,197.78	$1,197.78	0.00%	$955.00	$955.00	0.00%	$2,152.78	$2,152.78	0.00%	94
75 x 110	$1,416.78	$1,416.78	0.00%	$955.00	$955.00	0.00%	$2,371.78	$2,371.78	0.00%	83
90 x 130	$1,738.64	$1,738.64	0.00%	$955.00	$955.00	0.00%	$2,693.64	$2,693.64	0.00%	86
										1,020

ASSESSMENT INCREASE ANALYSIS

Assessment Increase $0.00

Product	Per Product	Per Unit O&M % Increase	Per Unit O&M $ Increase
TH	$0.00	0%	$0.00
40 x 110	$0.00	0%	$0.00
50 x 110	$0.00	0%	$0.00
65 x 110	$0.00	0%	$0.00
75 x 110	$0.00	0%	$0.00
90 x 130	$0.00	0%	$0.00
Total	$0.00	*Collection costs included*	

ASSESSMENT TREND ANALYSIS - GENERAL FUND

FY 2027	FY 2026	FY 2025	FY 2024	FY 2023	FY 2022
$511.82	$511.82	$ 511.82	$ 511.82	$ 511.82	$ 511.82
$1,039.48	$1,039.48	$ 1,039.48	$1,039.48	$ 1,039.48	$ 1,039.48
$1,171.42	$1,171.42	$ 1,171.42	$1,171.42	$ 1,171.42	$ 1,171.42
$1,197.78	$1,197.78	$ 1,197.78	$1,197.78	$ 1,197.78	$ 1,197.78
$1,416.78	$1,416.78	$ 1,416.78	$1,416.78	$ 1,416.78	$ 1,416.78
$1,738.64	$1,738.64	$ 1,738.64	$1,738.64	$ 1,738.64	$ 1,738.64

RESOLUTION 2026-05

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE HERITAGE ISLES COMMUNITY DEVELOPMENT DISTRICT MAKING A DETERMINATION OF BENEFIT AND IMPOSING SPECIAL ASSESSMENTS FOR FISCAL YEAR 2026-2027; PROVIDING FOR THE COLLECTION AND ENFORCEMENT OF SPECIAL ASSESSMENTS, INCLUDING BUT NOT LIMITED TO PENALTIES AND INTEREST THEREON; CERTIFYING AN ASSESSMENT ROLL; PROVIDING FOR AMENDMENTS TO THE ASSESSMENT ROLL; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Heritage Isles Community Development District ("**District**") is a local unit of special-purpose government established pursuant to Chapter 190, *Florida Statutes,* for the purpose of providing, operating, and maintaining infrastructure improvements, facilities and services to the lands within the District; and

WHEREAS, the District is located in Hillsborough County, Florida ("**County**"); and

WHEREAS, the District has constructed or acquired various infrastructure improvements and provides certain services in accordance with the District's adopted capital improvement plan and Chapter 190, *Florida Statutes*; and

WHEREAS, the Board of Supervisors ("**Board**") of the District hereby determines to undertake various operations and maintenance and other activities described in the District's budget (**"Adopted Budget**") for the fiscal year beginning October 1, 2026, and ending September 30, 2027 (**"Fiscal Year 2026-2027"**), attached hereto as **Exhibit "A**" and incorporated by reference herein; and

WHEREAS, the District must obtain sufficient funds to provide for the operation and maintenance of the services and facilities provided by the District as described in the Adopted Budget; and

WHEREAS, the provision of such services, facilities, and operations is a benefit to lands within the District; and

WHEREAS, Chapter 190, *Florida Statutes*, provides that the District may impose special assessments on benefitted lands within the District; and

WHEREAS, it is in the best interests of the District to proceed with the imposition of the special assessments for operations and maintenance in the amount set forth in the Adopted Budget; and

WHEREAS, Chapter 197, *Florida Statutes*, provides a mechanism pursuant to which such special assessments may be placed on the tax roll and collected by the local tax collector ("**Uniform Method**"), and the District has previously authorized the use of the Uniform Method by, among other things, entering into agreements with the Property Appraiser and Tax Collector of the County for that purpose; and

WHEREAS, it is in the best interests of the District to adopt the assessment roll of the Heritage Isles Community Development District ("**Assessment Roll**") on file with District management and to certify the portion of the Assessment Roll related to certain developed property ("**Tax Roll Property**") to the County Tax Collector pursuant to the Uniform Method and to directly collect the portion of the Assessment Roll relating to the remaining property ("**Direct Collect Property**"), all as set forth in the Assessment Roll; and

WHEREAS, it is in the best interests of the District to permit the District Manager to amend the Assessment Roll adopted herein, including that portion certified to the County Tax Collector by this Resolution, as the Property Appraiser updates the property roll for the County, for such time as authorized by Florida law.

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

SECTION 1. BENEFIT & ALLOCATION FINDINGS. The provision of the services, facilities, and operations as described in **Exhibit "A"** confers a special and peculiar benefit to the lands within the District, which benefit exceeds or equals the cost of the assessments. The allocation of the assessments to the specially benefitted lands is shown in **Exhibit "A"** and the Assessment Roll and is hereby found to be fair and reasonable.

SECTION 2. ASSESSMENT IMPOSITION. Pursuant to Chapter 190, *Florida Statutes*, and using the procedures authorized by Florida law for the levy and collection of special assessments, a special assessment for operation and maintenance is hereby imposed and levied on benefitted lands within the District and in accordance with **Exhibit "A"** and the Assessment Roll. The lien of the special assessments for operations and maintenance imposed and levied by this Resolution shall be effective upon passage of this Resolution. Moreover, pursuant to Section 197.3632(4), *Florida Statutes*, the lien amount shall serve as the "maximum rate" authorized by law for operation and maintenance assessments.

SECTION 3. COLLECTION AND ENFORCEMENT; PENALTIES; INTEREST.

A. **Tax Roll Assessments.** The operations and maintenance special assessments imposed on the Tax Roll Property shall be collected at the same time and in the same manner as County taxes in accordance with the Uniform Method, as set forth in **Exhibit "A"** and the Assessment Roll.

B. **Direct Bill Assessments.** The operations and maintenance special assessments imposed on the Direct Collect Property, if any, shall be collected directly by the District in accordance with Florida law, as set forth in **Exhibit "A"** and the Assessment Roll.

C. **Future Collection Methods.** The decision to collect special assessments by any particular method – e.g., on the tax roll or by direct bill – does not mean that such method will be used to collect special assessments in future years, and the District reserves the right in its sole discretion to select collection methods in any given year, regardless of past practices.

SECTION 4. ASSESSMENT ROLL. The Assessment Roll is hereby certified for collection. That portion of the Assessment Roll which includes the Tax Roll Property is hereby certified to the County Tax Collector and shall be collected by the County Tax Collector in the same manner and time as County taxes. The proceeds therefrom shall be paid to the District.

SECTION 5. ASSESSMENT ROLL AMENDMENT. The District Manager shall keep apprised of all updates made to the County property roll by the Property Appraiser after the date of this Resolution, and shall amend the Assessment Roll in accordance with any such updates, for such time as authorized by Florida law, to the County property roll. After any amendment of the Assessment Roll, the District Manager shall file the updates in the District records.

SECTION 6. SEVERABILITY. The invalidity or unenforceability of any one or more provisions of this Resolution shall not affect the validity or enforceability of the remaining portions of this Resolution, or any part thereof.

SECTION 7. EFFECTIVE DATE. This Resolution shall take effect upon the passage and adoption of this Resolution by the Board.

PASSED AND ADOPTED THIS 19TH DAY OF AUGUST 2026.

ATTEST:

HERITAGE ISLES COMMUNITY DEVELOPMENT DISTRICT

____
Assistant Secretary

By:______________________________

Its:______________________________

Exhibit A: Adopted Budget for Fiscal Year 2026-2027

Exhibit "A"

Adopted Budget for Fiscal Year 2026-2027

RESOLUTION 2026-06

A RESOLUTION OF THE HERITAGE ISLES COMMUNITY DEVELOPMENT DISTRICT (THE "DISTRICT") ADOPTING THE FISCAL YEAR 2026-2027 ENTERPRISE FUND BUDGET BEGINNING OCTOBER 1, 2026, AND ENDING SEPTEMBER 30, 2027; 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, 2026, submitted to the Board of Supervisors (the "Board") a proposed 2026-2027 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 2026-2027 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, the Board previously set August 19, 2026, 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 2026-2027 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 19, 2026.

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 2026-2027 Enterprise Fund Budget, a copy of which is on file with the office of the District Treasurer and the District's Local Records Office, and is hereby attached to this resolution, and hereby approves certain amendments thereto, as shown below.

b. That the proposed Fiscal Year 2026-2027 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's Local Records Office, and identified as "The Enterprise Fund Budget for the Heritage Isles Community Development District for the Fiscal Year Ending September 30, 2027, as Adopted by the Board of Supervisors on August 19, 2026".

Introduced, passed, and adopted this 19th day of August, 2026.

ATTEST:

HERITAGE ISLES COMMUNITY DEVELOPMENT DISTRICT

____
Assistant Secretary

By:________________________
Chair, Board of Supervisors

Exhibit "A": Adopted Enterprise Fun Budget for Fiscal Year 2026-2027

Exhibit "A"

Adopted Enterprise Fund Budget for Fiscal Year 2026-2027

RESOLUTION 2026-07

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE HERITAGE ISLES COMMUNITY DEVELOPMENT DISTRICT ADOPTING GOALS, OBJECTIVES, AND PERFORMANCE MEASURES AND STANDARDS; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Heritage Isles Community Development District (the "District") is a local unit of special-purpose government created and existing pursuant to Chapter 190, *Florida Statutes*; and

WHEREAS, effective July 1, 2024, the Florida Legislature adopted House Bill 7013, codified as Chapter 2024-136, Laws of Florida ("HB 7013") and creating Section 189.0694, Florida Statutes; and

WHEREAS, pursuant to HB 7013 and Section 189.0694, Florida Statutes, beginning October 1, 2024, the District shall establish goals and objectives for the District and create performance measures and standards to evaluate the District's achievement of those goals and objectives; and

WHEREAS, the District Manager has prepared the attached goals, objectives, and performance measures and standards and presented them to the Board of the District; and

WHEREAS, the District's Board of Supervisors ("Board") finds that it is in the best interests of the District to adopt by resolution the attached goals, objectives and performance measures and standards.

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

SECTION 1. The recitals so stated are true and correct and by this reference are incorporated into and form a material part of this Resolution.

SECTION 2. The District Board of Supervisors hereby adopts the goals, objectives and performance measures and standards as provided in **Exhibit A.** The District Manager shall take all actions to comply with Section 189.0694, Florida Statutes, and shall prepare an annual report regarding the District's success or failure in achieving the adopted goals and objectives for consideration by the Board of the District.

SECTION 3. If any provision of this resolution is held to be illegal or invalid, the other provisions shall remain in full force and effect.

SECTION 4. This resolution shall become effective upon its passage and shall remain in effect unless rescinded or repealed.

PASSED AND ADOPTED this 19 day of August 2026.

ATTEST:	**HERITAGE ISLES COMMUNITY DEVELOPMENT DISTRICT**
______________________________	______________________________
Secretary/Assistant Secretary	Chair, Board of Supervisors

Exhibit A: Performance Measures/Standards and Annual Reporting

INFRAMARK®
An azuria Water Solutions Company

Memorandum

To: Board of Supervisors

From: Mark Vega

Date: August 19, 2026

RE: HB7013 – Special Districts Performance Measures and Standards

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To enhance accountability and transparency, new regulations were established for all special districts, by the Florida Legislature, during its 2024 legislative session. Starting on October 1, 2024, or by the end of the first full fiscal year after its creation (whichever comes later), each special district must establish goals and objectives for each program and activity, as well as develop performance measures and standards to assess the achievement of these goals and objectives. Additionally, by December 1 each year (initial report due on December 1, 2026), each special district is required to publish an annual report on its website, detailing the goals and objectives achieved, the performance measures and standards used, and any goals or objectives that were not achieved.

District Management has identified the following key categories to focus on for Fiscal Year 2027 and develop statutorily compliant goals for each:

- Community Communication and Engagement
- Infrastructure and Facilities Maintenance
- Financial Transparency and Accountability

Additionally, special districts must provide an annual reporting form to share with the public that reflects whether the goals and objectives were met for the year. District Management has streamlined these requirements into a single document that meets both the statutory requirements for goal/objective setting and annual reporting.

The proposed goals/objectives and the annual reporting form are attached as exhibit A to this memo. District Management recommends that the Board of Supervisors adopt these goals and objectives to maintain compliance with HB7013 and further enhance its commitment to the accountability and transparency of the District.

Exhibit A:

Goals, Objectives, and Annual Reporting Form

Heritage Isles Community Development District ("District")
Performance Measures/Standards & Annual Reporting Form

October 1, 2026 – September 30, 2027

1. Community Communication and Engagement

Goal 1.1: Public Meetings Compliance

Objective: Hold at least ten regular Board of Supervisor ("Board") meetings per year to conduct District-related business and discuss community needs.
Measurement: Number of public Board meetings held annually as evidenced by meeting minutes and legal advertisements.
Standard: A minimum of four Board meetings were held during the fiscal year.
Achieved: Yes ☐ No ☐

Goal 1.2: Notice of Meetings Compliance

Objective: Provide public notice of each meeting in accordance with Florida Statutes, using at least two communication methods.
Measurement: Timeliness and method of meeting notices as evidenced by posting to the District's website, publishing in local newspaper of general circulation, and or via electronic communication.
Standard: 100% of meetings were advertised in accordance with Florida Statutes on at least two mediums (e.g., newspaper, District website, electronic communications).
Achieved: Yes ☐ No ☐

Goal 1.3: Access to Records Compliance

Objective: Ensure that meeting minutes and other public records are readily available and easily accessible to the public by completing monthly District website checks.
Measurement: Monthly website reviews will be completed to ensure meeting minutes and other public records are up to date as evidenced by District Management's records.
Standard: 100% of monthly website checks were completed by District Management or third party vendor.
Achieved: Yes ☐ No ☐

2. Infrastructure and Facilities Maintenance

Goal 2.1: Field Management and/or District Management Site Inspections Objective: Field manager and/or district manager will conduct inspections per District Management services agreement to ensure safety and proper functioning of the District's infrastructure.
Measurement: Field manager and/or district manager visits were successfully completed per management agreement as evidenced by field manager and/or district manager's reports, notes or other record keeping method.
Standard: 100% of site visits were successfully completed as described within District Management services agreement
Achieved: Yes ☐ No ☐

Goal 2.2: District Infrastructure and Facilities Inspections

Objective: District Engineer will conduct an annual inspection of the District's infrastructure and related systems.
Measurement: A minimum of one inspection completed per year as evidenced by district engineer's report related to District's infrastructure and related systems.
Standard: Minimum of one inspection was completed in the fiscal year by the District's engineer.
Achieved: Yes ☐ No ☐

3. Financial Transparency and Accountability

Goal 3.1: Annual Budget Preparation

Objective: Prepare and approve the annual proposed budget by June 15 and final budget was adopted by September 30 each year.

Measurement: Proposed budget was approved by the Board before June 15 and final budget was adopted by September 30 as evidenced by meeting minutes and budget documents listed on the District's website and/or within District records.

Standard: 100% of budget approval & adoption were completed by the statutory deadlines and posted to the District's website.

Achieved: Yes ☐ No ☐

Goal 3.2: Financial Reports

Objective: Publish to the District's website the most recent versions of the following documents: Florida Auditor General link (https://flauditor.gov/) to obtain current and past Annual audit, current fiscal year budget with any amendments, and most recent financials within the latest agenda package.

Measurement: Florida Auditor General link (https://flauditor.gov/) to the Annual audit, previous years' budgets, and financials are accessible to the public as evidenced by corresponding documents on the District's website.

Standard: District's website contains 100% of the following information: Department of Financial Services link to obtain Annual audit, most recent adopted/amended fiscal year budget, and most recent agenda package with updated financials.

Achieved: Yes ☐ No ☐

Goal 3.3: Annual Financial Audit

Objective: Conduct an annual independent financial audit per statutory requirements and publish the Florida Auditor General link (https://flauditor.gov/) to the results to the District's website for public inspection, and transmit to the State of Florida.

Measurement: Timeliness of audit completion and publication as evidenced by meeting minutes showing Board approval and annual audit is available on the District's website and transmitted to the State of Florida.

Standard: Audit was completed by an independent auditing firm per statutory requirements and results were posted to the District's website and transmitted to the State of Florida.

Achieved: Yes ☐ No ☐

SIGNATURES:
Chair/Vice Chair: ______________________________ Date: _____________________
Printed Name: _________________________________
Heritage Isles Community Development District

District Manager: ______________________________ Date: _____________________
Printed Name: _________________________________
Heritage Isles Community Development District

RESOLUTION 2026-08

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE HERITAGE ISLES COMMUNITY DEVELOPMENT DISTRICT ADOPTING THE ANNUAL MEETING SCHEDULE FOR FISCAL YEAR 2027; AND PROVIDING FOR AN EFFECTIVE DATE

WHEREAS, the Heritage Isles Community Development District ("District") is a local unit of special-purpose government created and existing pursuant to Chapter 190, Florida Statutes, and situated entirely within Hillsborough County, Florida; and

WHEREAS, the District is required by Section 189.015, *Florida Statutes*, to file quarterly, semi-annually, or annually a schedule (including date, time, and location) of its regular meetings with local governing authorities; and

WHEREAS, further, in accordance with the above-referenced statute, the District shall also publish quarterly, semi-annually, or annually the District's regular meeting schedule in a newspaper of general paid circulation in the county in which the District is located; and

WHEREAS, the Board desires to adopt the Fiscal Year 2027 annual meeting schedule as attached in **Exhibit A**.

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

SECTION 1. The Fiscal Year 2027 annual meeting schedule attached hereto and incorporated by reference herein as **Exhibit A** is hereby approved and shall be published in accordance with the requirements of Florida law and also provided to applicable governing authorities.

SECTION 2. This Resolution shall become effective immediately upon its adoption.

PASSED AND ADOPTED this 19 day of August 2026.

ATTEST:	**HERITAGE ISLES COMMUNITY DEVELOPMENT DISTRICT**
______________________________	______________________________
Secretary / Assistant Secretary	Chairperson, Board of Supervisors

Exhibit A: Fiscal Year 2027 Annual Meeting Schedule

Exhibit A

BOARD OF SUPERVISORS MEETING DATES
HERITAGE ISLES COMMUNITY DEVELOPMENT DISTRICT
FISCAL YEAR 2027

The Board of Supervisors of the Heritage Isles Community Development District will hold their Regular meetings for Fiscal Year 2027 at 6:30 p.m. at the Heritage Isles Clubhouse Library, 10630 Plantation Bay Drive, Tampa, Florida 33647, on the third Wednesday of the month as follows:

October 21, 2026
November 18, 2026
December 16, 2026
January 20, 2027
February 17, 2027
March 17, 2027
April 21, 2027
May 19, 2027
June 16, 2027
July 21, 2027
August 18, 2027
September 15, 2027

In addition to the regular meetings listed above, the Board will conduct Workshops at 6:30 p.m. at the Heritage Isles Clubhouse Library, 10630 Plantation Bay Drive, Tampa, Florida 33647, on the first Wednesday of the months as follows:

October 7, 2026
November 4, 2026
December 2, 2026
January 6, 2027
February 3, 2027
March 3, 2027
April 7, 2027
May 5, 2027
June 2, 2027
July 7, 2027
August 4, 2027
September 1, 2027

The meetings are open to the public and will be conducted in accordance with the provision of Florida Law for Community Development Districts. The meetings may be continued to a date, time, and place to be specified on the record at the meeting. A copy of the agenda for these meetings may be obtained from the District Manager, Inframark, or by calling (813) 873-7300.

There may be occasions when one or more Supervisors or staff will participate by speaker telephone. Pursuant to provisions of the Americans with Disabilities Act, any person requiring special accommodations at this meeting because of a disability or physical impairment should contact the District

Office at (813) 873-7300 at least 48 hours prior to the meeting. If you are hearing or speech impaired, please contact the Florida Relay Service by dialing 7-1-1, or 1-800-955-8771 (TTY) / 1-800-955-8770 (Voice), for aid in contacting the District Office.

A person who decides to appeal any decision made at the meeting with respect to any matter considered at the meeting is advised that person will need a record of the proceedings and that accordingly, the person may need to ensure that a verbatim record of the proceedings is made, including the testimony and evidence upon which such appeal is to be based.

Mark Vega
District Manager
Inframark

MINUTES OF MEETING
HERITAGE ISLES
COMMUNITY DEVELOPMENT DISTRICT

The regular meeting of the Board of Supervisors of the Heritage Isles Community Development District was held on Wednesday, July 15, at 6:36 p.m. at the Heritage Isles Clubhouse Library, 10630 Plantation Bay Drive, Tampa, Florida.

Present and constituting a quorum were:

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

Also, present were:

Mark Vega	District Manager
Rich Unger	Community Manager

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

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

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

SECOND ORDER OF BUSINESS **Public Comments**

A Nassau Point resident requested that the District review the pond located between the townhomes and the 13th tee box.

Another Nassau Point resident thanked the Board for its assistance in providing parking spaces during the pavement project.

THIRD ORDER OF BUSINESS **Consent Agenda**

A. Approval of the Meeting Minutes (June 17, 2026)

B. Acceptance of the Financial Reports (May 2026)

C. Discussion of the Snapshot

D. Approval of FY2025 Audit

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

FOURTH ORDER OF BUSINESS **Staff Reports**

A. Golf Director/Community Operations Managers

A-Quality was replacing the buckets on the splash pad. Warranty work on the slide was expected to be completed the following week. The July 4th community event was well received. Installation of the awning was scheduled for the following week.

B. District Counsel

i. Presentation of 2026 CDD Legislative Summary

Mr. Vega reviewed the 2026 CDD Legislative Summary with the Board.

C. District Engineer

i. Consideration of Traffic Proposal

The Board discussed ensued regarding revisions to the scope of services for the proposed traffic study.

D. Restaurant

None.

E. District Manager

Mr. Vega confirmed that a quorum would be present for the August 19th, 2026 Budget Meeting.

FIFTH ORDER OF BUSINESS **Supervisor Requests**

None.

SIXTH ORDER OF BUSINESS **Adjournment**

> On MOTION by Mr. Sorensen, seconded by Mr. Stark, with all in favor, the meeting was adjourned at 9:46 PM

______________________________ ______________________________

Secretary/Assistant Secretary Chairman/Vice Chairman

Heritage Isles Community Development District

Financial Report

June 30, 2026

Table of Contents

Heritage Isles
Community Development District

Financial Statements

(Unaudited)

June 30, 2026

Balance Sheet
June 30, 2026

ACCOUNT DESCRIPTION	GENERAL FUND	SPECIAL REVENUE FUND	ENTERPRISE - GOLF COURSE FUND	ENTERPRISE - RESTAURANT FUND	TOTAL
ASSETS					
Cash - Checking Account	$ 1,719,114	$ 17,387	$ 468,106	$ -	$ 2,204,607
Cash On Hand/Petty Cash	-	72	580	-	652
Cash Restricted for Customer Deposits	-	-	15,950	-	15,950
Accounts Receivable	-	-	36,190	32,302	68,492
Lease Receivable	-	-	-	60,258	60,258
Lease Receivable - Non-Current	-	-	-	139,894	139,894
Due From Other Funds	1,090,462	1,226,843	-	-	2,317,305
Inventory:					
Food	-	-	334	-	334
Golf Shop	-	-	90,587	-	90,587
Tobacco	-	-	570	-	570
Investments:					
Money Market Account	325,877	-	-	-	325,877
Reserve Fund	-	-	486	-	486
Prepaid Items	-	-	160	638	798
Prepaid Insurance	6,632	-	-	-	6,632
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	**$ 3,160,950**	**$ 1,244,302**	**$ 3,924,906**	**$ 233,092**	**$ 8,563,250**
LIABILITIES					
Accounts Payable	$ -	$ 42,048	$ 14,018	$ 208	$ 56,274
Accrued Expenses	2,979	581	-	-	3,560
Equipment Lease Payable	-	-	323,381	-	323,381
Accrued Interest Payable	-	-	636,705	-	636,705
Sales Tax Payable	-	-	-	1,675	1,675
Deposits	-	-	950	15,000	15,950
Other Current Liabilities	796	-	254	-	1,050
Gift Certificates	-	-	26,505	-	26,505
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	-	-	1,452,889	864,416	2,317,305
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	**3,775**	**42,629**	**3,705,432**	**1,070,185**	**4,822,021**

Balance Sheet
June 30, 2026

ACCOUNT DESCRIPTION	GENERAL FUND	SPECIAL REVENUE FUND	ENTERPRISE - GOLF COURSE FUND	ENTERPRISE - RESTAURANT FUND	TOTAL
FUND BALANCES / NET ASSETS					
Fund Balances					
Nonspendable:					
Prepaid Items	-	-	-	-	-
Prepaid Insurance	6,632	-	-	-	6,632
Deposits	18,925	-	-	-	18,925
Prepaid	-	-	-	-	-
Assigned to:					
Operating Reserves	223,994	-	-	-	223,994
Reserves - Other	964,484	-	-	-	964,484
Unassigned:	1,943,140	1,201,673	-	-	3,144,813
Net Assets					
Invested in capital assets,					
net of related debt	-	-	2,020,635	-	2,020,635
Reserves - Golf	-	-	69,246	-	69,246
Reserves - Other	-	-	372,153	-	372,153
Unrestricted/Unreserved	-	-	(2,242,560)	(837,093)	(3,079,653)
TOTAL FUND BALANCES / NET ASSETS	**$ 3,157,175**	**$ 1,201,673**	**$ 219,474**	**$ (837,093)**	**$ 3,741,229**
TOTAL LIABILITIES & FUND BALANCES / NET ASSETS	**$ 3,160,950**	**$ 1,244,302**	**$ 3,924,906**	**$ 233,092**	**$ 8,563,250**

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending June 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
REVENUES					
Interest - Investments	$ 2,000	$ 1,500	$ 42,715	$ 41,215	2135.75%
Interest - Tax Collector	-	-	1,943	1,943	0.00%
Special Assmnts- Tax Collector	1,139,560	1,139,560	1,140,278	718	100.06%
Special Assmnts- Discounts	(45,582)	(45,582)	(41,948)	3,634	92.03%
TOTAL REVENUES	**1,095,978**	**1,095,478**	**1,142,988**	**47,510**	**104.29%**
EXPENDITURES					
Administration					
P/R-Board of Supervisors	24,000	18,000	15,600	2,400	65.00%
Payroll-Processing Fee	764	573	-	573	0.00%
Workers' Compensation	720	540	-	540	0.00%
ProfServ-Engineering	7,500	5,625	10,188	(4,563)	135.84%
ProfServ-Legal Services	44,212	33,159	532	32,627	1.20%
ProfServ-Mgmt Consulting	63,765	47,824	52,463	(4,639)	82.28%
ProfServ-Recording Secretary	1,125	844	-	844	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	25,100	(16,600)	295.29%
Postage and Freight	1,500	1,125	696	429	46.40%
Insurance - General Liability	44,074	44,074	11,615	32,459	26.35%
Printing and Binding	100	75	-	75	0.00%
Legal Advertising	3,000	2,250	53	2,197	1.77%
Misc-Assessment Collection Cost	22,791	22,791	21,967	824	96.38%
Annual District Filing Fee	175	175	175	-	100.00%
Total Administration	234,379	197,708	150,542	47,166	64.23%
Field					
Contracts-Landscape	182,105	136,579	139,800	(3,221)	76.77%
Contracts-Landscape Consultant	12,960	9,720	9,720	-	75.00%
Contracts-Aquatic Control	10,890	8,168	8,167	1	75.00%
Communication - Telephone	960	720	636	84	66.25%
Utility - General	196,000	147,000	149,042	(2,042)	76.04%
R&M-General	15,000	11,250	13,500	(2,250)	90.00%
R&M-Irrigation	11,000	8,250	28,679	(20,429)	260.72%
R&M-Landscape Renovations	9,704	7,278	34,641	(27,363)	356.98%
R&M-Mulch	19,250	14,438	22,750	(8,312)	118.18%
R&M-Ponds	28,000	21,000	1,750	19,250	6.25%
R&M-Sidewalks	-	-	69,825	(69,825)	0.00%
R&M-Tree Trimming Services	-	-	9,920	(9,920)	0.00%
R&M-Annuals	-	-	4,250	(4,250)	0.00%
R&M-Sod	5,000	3,750	-	3,750	0.00%
Holiday Decoration	15,000	15,000	34,064	(19,064)	227.09%

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending June 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
Misc-Contingency	6,597	4,948	9,092	(4,144)	137.82%
Reserve - Other	111,192	111,192	91,600	19,592	82.38%
Total Field	623,658	499,293	627,436	(128,143)	100.61%
Gatehouse					
Security Patrol Services	120,000	90,000	137,930	(47,930)	114.94%
Contracts-Security System	88,808	66,606	-	66,606	0.00%
R&M-Gatehouse	20,000	15,000	71,926	(56,926)	359.63%
Gate Camera Systems	6,948	5,211	-	5,211	0.00%
Internet Services	2,184	1,638	3,455	(1,817)	158.20%
Total Gatehouse	237,940	178,455	213,311	(34,856)	89.65%
TOTAL EXPENDITURES	**1,095,977**	**875,456**	**991,289**	**(115,833)**	**90.45%**
Excess (deficiency) of revenues Over (under) expenditures	1	220,022	151,699	(68,323)	15169900.00%
OTHER FINANCING SOURCES (USES)					
Contribution to (Use of) Fund Balance	1	-	-	-	0.00%
TOTAL FINANCING SOURCES (USES)	**1**	**-**	**-**	**-**	**0.00%**
Net change in fund balance	$ 1	$ 220,022	$ 151,699	$ (68,323)	15169900.00%
FUND BALANCE, BEGINNING (OCT 1, 2025)	**3,005,476**	**3,005,476**	**3,005,476**		
FUND BALANCE, ENDING	**$ 3,005,477**	**$ 3,225,498**	**$ 3,157,175**		

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending June 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
REVENUES					
Interest - Investments	$ -	$ -	$ -	$ -	0.00%
Special Assmnts- Tax Collector	974,100	974,100	974,715	615	100.06%
Special Assmnts- Discounts	(38,964)	(38,964)	(35,857)	3,107	92.03%
Other Miscellaneous Revenues	150	113	202,087	201,974	134724.67%
Gate Bar Code/Remotes	2,000	1,500	3,800	2,300	190.00%
Pavilion Rental	5,000	3,750	7,900	4,150	158.00%
Amenities Revenue	15,000	11,250	6,719	(4,531)	44.79%
TOTAL REVENUES	**957,286**	**951,749**	**1,159,364**	**207,615**	**121.11%**
EXPENDITURES					
Administration					
ProfServ-Legal Services	4,000	3,000	-	3,000	0.00%
ProfServ-Mgmt Consulting	6,185	4,639	-	4,639	0.00%
Accounting Services	19,866	14,900	14,900	-	75.00%
Communication - Telephone	16,044	12,033	19,849	(7,816)	123.72%
Lease - Copier	2,336	1,752	2,119	(367)	90.71%
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	18,777	705	96.38%
Office Supplies	1,000	750	892	(142)	89.20%
Computer Expense	12,666	9,500	60,419	(50,919)	477.02%
Total Administration	116,043	100,520	160,879	(60,359)	138.64%
Operation & Maintenance					
Payroll-Maintenance	45,000	33,750	-	33,750	0.00%
Payroll-Office	60,000	45,000	108,429	(63,429)	180.72%
Payroll-Benefits	16,000	12,000	16,930	(4,930)	105.81%
Payroll-Pool Monitors	215,000	161,250	277,753	(116,503)	129.19%
Payroll-Processing Fee	11,580	8,685	14,513	(5,828)	125.33%
Workers' Compensation	9,600	7,200	-	7,200	0.00%
ProfServ-Field Management	95,000	71,250	30,379	40,871	31.98%
Contracts-Pools	50,880	38,160	37,341	819	73.39%
Contracts-Air Conditioning	5,000	3,750	-	3,750	0.00%
Contracts-Security Alarms	940	705	-	705	0.00%
Utility - General	82,500	61,875	51,689	10,186	62.65%
Utility - Refuse Removal	6,300	4,725	3,100	1,625	49.21%
R&M-General	65,000	48,750	151,008	(102,258)	232.32%
R&M-Court Maintenance	27,000	20,250	33,146	(12,896)	122.76%
R&M-Pest Control	2,528	1,896	2,038	(142)	80.62%
R&M-Pools	25,000	18,750	137,234	(118,484)	548.94%
R&M-Fitness Equipment	13,000	9,750	1,421	8,329	10.93%
R&M-Lights	8,700	6,525	2,997	3,528	34.45%
Advertising	5,000	3,750	-	3,750	0.00%
Miscellaneous Services	2,200	1,650	4,159	(2,509)	189.05%

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending June 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
Misc-Access Cards	2,000	1,500	614	886	30.70%
Holiday Decoration	900	675	1,069	(394)	118.78%
Misc-Rec Center Equipment	4,000	3,000	1,360	1,640	34.00%
Special Events	4,647	3,485	33,348	(29,863)	717.62%
Misc-Licenses & Permits	2,261	1,696	816	880	36.09%
Safety Equipment	1,000	750	-	750	0.00%
Cleaning Supplies	17,000	12,750	17,588	(4,838)	103.46%
Op Supplies - Uniforms	1,000	750	-	750	0.00%
Total Operation & Maintenance	779,036	584,277	926,932	(342,655)	118.98%
TOTAL EXPENDITURES	**895,079**	**684,797**	**1,087,811**	**(403,014)**	**121.53%**
Excess (deficiency) of revenues Over (under) expenditures	62,207	266,952	71,553	(195,399)	115.02%
OTHER FINANCING SOURCES (USES)					
Capt'l Contributions-Other	-	-	6,250	6,250	0.00%
Contribution to (Use of) Fund Balance	62,207	-	-	-	0.00%
TOTAL FINANCING SOURCES (USES)	**62,207**	**-**	**6,250**	**6,250**	**10.05%**
Net change in fund balance	$ 62,207	$ 266,952	$ 77,803	$ (189,149)	125.07%
FUND BALANCE, BEGINNING (OCT 1, 2025)	**1,123,870**	**1,123,868**	**1,123,870**		
FUND BALANCE, ENDING	**$ 1,186,077**	**$ 1,390,820**	**$ 1,201,673**		

Statement of Revenues, Expenses and Changes in Net Assets

For the Period Ending June 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
OPERATING REVENUES					
Interest - Investments	$ 36	$ 27	$ 4,752	$ 4,725	13200.00%
Green Fees	854,000	640,500	904,748	264,248	105.94%
Cart Fees	600,000	450,000	311,461	(138,539)	51.91%
Club Rentals	12,000	9,000	14,920	5,920	124.33%
Range Balls	120,000	90,000	98,561	8,561	82.13%
Golf Merchandise	80,000	60,000	123,616	63,616	154.52%
Food	16,000	12,000	10,113	(1,887)	63.21%
Tobacco	2,000	1,500	1,589	89	79.45%
Special Events	5,000	3,750	-	(3,750)	0.00%
Other Miscellaneous Revenues	6,000	4,500	210,330	205,830	3505.50%
Recreation Membership	75,000	56,250	420,493	364,243	560.66%
TOTAL OPERATING REVENUES	**1,770,036**	**1,327,527**	**2,100,583**	**773,056**	**118.67%**
OPERATING EXPENSES					
Personnel and Administration					
Payroll-Benefits	9,000	6,750	10,107	(3,357)	112.30%
Payroll-General Staff	420,000	315,000	305,393	9,607	72.71%
Payroll-Processing Fee	11,676	8,757	17,400	(8,643)	149.02%
Payroll Taxes	44,730	33,548	31,129	2,419	69.59%
ProfServ-Dissemination Agent	500	-	-	-	0.00%
ProfServ-Trustee Fees	2,600	-	-	-	0.00%
Accounting Services	22,716	17,037	17,037	-	75.00%
Communication - Telephone	3,060	2,295	1,450	845	47.39%
Electricity - General	20,500	15,375	16,593	(1,218)	80.94%
Lease - Carts	78,515	58,886	132,734	(73,848)	169.06%
Lease - Ice Machines	1,500	1,125	1,331	(206)	88.73%
Insurance - General Liability	19,442	19,442	37,248	(17,806)	191.59%
R&M-General	1,500	1,125	1,533	(408)	102.20%
R&M-Golf Cart	1,000	750	17,332	(16,582)	1733.20%
Marketing	11,774	8,830	8,990	(160)	76.35%
Misc-Bank Charges	1,200	900	2,323	(1,423)	193.58%
Misc-Credit Card Fees	38,500	28,875	67,299	(38,424)	174.80%
Office Supplies	2,000	1,500	1,327	173	66.35%
Cleaning Supplies	1,250	938	5,036	(4,098)	402.88%
Computer Expense	4,000	3,000	1,474	1,526	36.85%
Op Supplies - Uniforms	500	375	-	375	0.00%
Supplies - Golf Operations	10,000	7,500	16,716	(9,216)	167.16%
Supplies - Range	9,000	6,750	9,793	(3,043)	108.81%
Subscriptions and Memberships	2,720	2,040	2,530	(490)	93.01%
Total Personnel and Administration	717,683	540,798	704,775	(163,977)	98.20%
Maintenance					
Payroll-Benefits	3,700	2,775	11,432	(8,657)	308.97%
Payroll-General Staff	425,500	319,125	428,704	(109,579)	100.75%

Statement of Revenues, Expenses and Changes in Net Assets
For the Period Ending June 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
Payroll-Pool Monitors	92	69	-	69	0.00%
Payroll-Processing Fee	15,000	11,250	13,084	(1,834)	87.23%
Payroll Taxes	45,316	33,987	31,383	2,604	69.25%
Contracts-Aquatic Control	10,052	7,539	6,701	838	66.66%
Contracts-Security Alarms	388	291	291	-	75.00%
Fuel, Gasoline and Oil	45,000	33,750	25,989	7,761	57.75%
Utility - General	25,000	18,750	2,262	16,488	9.05%
Electricity - General	2,640	1,980	23,031	(21,051)	872.39%
Utility - Refuse Removal	6,663	4,997	12,131	(7,134)	182.07%
Lease - Golf Course Equipment	60,462	45,347	37,746	7,601	62.43%
Lease - Ice Machines	3,264	2,448	2,897	(449)	88.76%
R&M-General	4,000	3,000	552	2,448	13.80%
R&M-Buildings	4,000	3,000	1,181	1,819	29.53%
R&M-Equipment	20,000	15,000	53,456	(38,456)	267.28%
R&M-Fertilizer	65,000	48,750	114,354	(65,604)	175.93%
R&M-Irrigation	20,000	15,000	26,855	(11,855)	134.28%
R&M-Signage	1,000	750	480	270	48.00%
R&M-Trees and Trimming	1,500	1,125	-	1,125	0.00%
R&M-Golf Course	6,500	4,875	32,258	(27,383)	496.28%
R&M-Bunkers	1,500	1,125	-	1,125	0.00%
R&M - Bridges & Cart Paths	1,500	1,125	-	1,125	0.00%
R&M-Sod	5,000	3,750	-	3,750	0.00%
Misc-Licenses & Permits	2,500	2,500	1,282	1,218	51.28%
Office Supplies	500	375	15	360	3.00%
Cleaning Supplies	1,000	750	970	(220)	97.00%
Op Supplies - Chemicals	130,000	97,500	148,007	(50,507)	113.85%
Op Supplies - Hand tools	3,000	2,250	394	1,856	13.13%
Supplies - Misc.	4,999	3,750	6,590	(2,840)	131.83%
Supplies - Sand	6,000	4,500	16,272	(11,772)	271.20%
Supplies - Seeds	5,000	3,750	2,010	1,740	40.20%
Supplies - Power Tools	3,200	2,400	1,095	1,305	34.22%
Total Maintenance	929,276	697,583	1,001,422	(303,839)	107.76%
Operation & Maintenance					
COS - Food Sales	10,000	7,500	16,681	(9,181)	166.81%
COS - Merchandise	52,000	39,000	104,742	(65,742)	201.43%
COS - Tobacco	1,400	1,050	-	1,050	0.00%
Total Operation & Maintenance	63,400	47,550	121,423	(73,873)	191.52%
Debt Service					
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**	**1,327,351**	**1,827,620**	**(500,269)**	**104.33%**

Statement of Revenues, Expenses and Changes in Net Assets
For the Period Ending June 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
Operating income (loss)	18,257	176	272,963	272,787	1495.11%
Change in net assets	$ 18,257	$ 176	$ 272,963	$ 272,787	1495.11%
TOTAL NET ASSETS, BEGINNING (OCT 1, 2025)	**(53,489)**	**(53,489)**	**(53,489)**		
TOTAL NET ASSETS, ENDING	**$ (35,232)**	**$ (53,313)**	**$ 219,474**		

Statement of Revenues, Expenses and Changes in Net Assets
For the Period Ending June 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
OPERATING REVENUES					
Interest - Investments	$ -	$ -	$ -	$ -	0.00%
Rents or Royalties	72,359	54,269	99,463	45,194	137.46%
TOTAL OPERATING REVENUES	**72,359**	**54,269**	**99,463**	**45,194**	**137.46%**
OPERATING EXPENSES					
Personnel and Administration					
ProfServ-Dissemination Agent	500	-	-	-	0.00%
ProfServ-Legal Services	6,500	4,875	300	4,575	4.62%
Insurance - General Liability	3,200	3,200	1,903	1,297	59.47%
Total Personnel and Administration	10,200	8,075	2,203	5,872	21.60%
Operation & Maintenance					
Communication - Telephone	1,032	774	195	579	18.90%
Utility - General	3,360	2,520	2,262	258	67.32%
Electricity - General	20,000	15,000	16,593	(1,593)	82.97%
Utility - Refuse Removal	3,650	2,738	2,559	179	70.11%
Rentals & Leases	1,040	780	733	47	70.48%
Insurance - General Liability	6,278	4,708	5,119	(411)	81.54%
R&M-General	4,428	3,321	3,549	(228)	80.15%
Misc-Licenses & Permits	750	750	90	660	12.00%
Total Operation & Maintenance	40,538	30,591	31,100	(509)	76.72%
Debt Service					
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**	**80,086**	**33,303**	**46,783**	**36.14%**
Operating income (loss)	(19,799)	(25,817)	66,160	91,977	-334.16%
Change in net assets	$ (19,799)	$ (25,817)	$ 66,160	$ 91,977	-334.16%
TOTAL NET ASSETS, BEGINNING (OCT 1, 2025)	**(903,253)**	**(903,254)**	**(903,253)**		
TOTAL NET ASSETS, ENDING	**$ (923,052)**	**$ (929,071)**	**$ (837,093)**		

Heritage Isles
Community Development District

Supporting Schedules

June 30, 2026

Non-Ad Valorem Special Assessments

(Hillsborough County Tax Collector - Monthly Collection Distributions)
For the Fiscal Year Ending September 30, 2026

					ALLOCATION	
DATE RECEIVED	NET AMOUNT RECEIVED	DISCOUNT/ (PENALTIES) AMOUNT	TAX COLLECTOR	GROSS AMOUNT RECEIVED	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
05/07/26	22,946	666	468	24,080	12,982	11,097
06/05/26	4,974	(148)	102	4,928	2,657	2,271
06/17/26	33,506	(996)	684	33,194	17,896	15,298
TOTAL	**$ 1,996,444**	**$ 77,805**	**$ 40,744**	**$ 2,114,993**	**$ 1,140,278**	**$ 974,715**

% COLLECTED	100%	100%	100%
TOTAL OUTSTANDING	**$ (1,334)**	**$ (718)**	**$ (615)**

HERITAGE ISLES COMMUNITY DEVELOPMENT DISTRICT

Payment Register by Fund

For the Period from 06/01/2026 to 6/30/2026

(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

Fund No.	Check / ACH No.	Date	Payee	Invoice No.	Payment Description	Invoice / GL Description	G/L Account #	Amount Paid
######	101257	06/01/26	BERGER, TOOMBS, ELAM & FRANK	376549	AUDIT FYE 9/30/25 - FINAL	Auditing Services	532002-51301	$12,850.00
######	101259	06/01/26	JUNIPER LANDSCAPING OF FLORIDA LLC	396014	IRRIGATION REPAIRS 4/30/26	R&M-Irrigation	546041-53901	$1,250.57
######	101264	06/01/26	ENVERA	768583	GATE MONITORING 6/1/26 -6/30/26	R&M-Gatehouse	546035-53904	$3,303.52
######	101264	06/01/26	ENVERA	768585	Sandy Pointe Gate Monitoring 6/1/26-6/30/26	R&M-Gatehouse	546035-53904	$1,118.11
######	101268	06/12/26	FEDEX	9.225-37765	FEDEX CHARGES	Postage and Freight	541006-51301	$36.09
######	101268	06/12/26	FEDEX	9.225-37765	Credit Memo 000872	FEDEX CHARGES	541006-51301	($36.09)
######	101268	06/12/26	FEDEX	9-303-04909	FEDEX CHARGES 5/19/26	Postage and Freight	541006-51301	$15.59
######	101275	06/12/26	SOLITUDE LAKE MANAGEMENT	PSI269527	JUN 26 POND MAINTENANCE	Contracts-Aquatic Control	534067-53901	$907.46
######	101279	06/12/26	INFRAMARK LLC	180920	Management Fees - JUN2026	Management Services General Fund	532027-51301	$5,829.17
######	101283	06/12/26	GODWIN BROTHERS INC.	4193	12x17 Pad for Bike Rack	R&M-General	546001-53901	$2,700.00
######	101286	06/16/26	FEDEX	9-313-43524	FEDEX CHARGES 5/26/26	Postage and Freight	541006-51301	$15.77
######	101295	06/16/26	CITY OF TAMPA	3930867	TPD Extra Duty 5/04/26 -5/30/26	Security Patrol Services	531116-53904	$12,800.00
######	101296	06/16/26	STANTEC CONSULTING SERVICES INC	2570349	Engineering Services	ProfServ-Engineering	531013-51501	$1,737.50
######	101298	06/16/26	ENVERA	769674	GATE MONITORING 7/1/26 -7/31/26	R&M-Gatehouse	546035-53904	$5,795.11
######	101298	06/16/26	ENVERA	769676	Sandy Pointe Gate Monitoring 7/1/26-7/31/26	R&M-Gatehouse	546035-53904	$1,118.11
######	101301	06/16/26	BUSINESS OSBSERVER	26-01767H	LEGAL ADVERTISING	Legal Advertising	548002-51301	$52.50
######	101302	06/30/26	LABOR FINDERS	37-94-2837	JUNE 2026 PAYROLL	JUNE 2026 PAYROLL	512012-51902	$1,917.60
######	1702	06/16/26	GODWIN BROTHERS INC.	4204	SIDEWALK / SPRINKLER REPAIRS	Reserve - Other	568114-53901	$45,100.00
######	1706	06/26/26	EGIS INSURANCE AND RISK ADVISORS, LLC	32587	Workers Comp Renewal	Prepaid Insurance	155100-53901	$6,632.00
######	300292	06/15/26	FRONTIER - ACH	060126-1182-ACH	SVC PRD 6/1/26-6/30/26	Internet Services	549031-53904	$150.98
######	300293	06/15/26	FRONTIER - ACH	060126-9271-ACH	SVC PRD 6/1/26-6/30/26	Internet Services	549031-53904	$275.67
######	300301	06/26/26	TECO - ACH	060526-3730-ACH	SVC PRD 4/16/26-5/14/26	Utility - General	543001-53901	$18,243.86
######	300302	06/26/26	FRONTIER - ACH	060326-1088-ACH	SVC PRD 6/3/26-7/2/26	Internet Services	549031-53904	$140.98
######	300307	06/26/26	VALLEY BANK	053126-1520-ACH	MAY PURCHASES	Holiday Decoration	549027-53910	$13.96
######	300311	06/25/26	CITY OF TAMPA UTILITIES - ACH	061126-3409-ACH	SERVICE THRU 6/6/26	Utility - General	543001-53901	$77.28
######	300312	06/25/26	CITY OF TAMPA UTILITIES - ACH	061126-3410-ACH	SERVICE THRU 6/11/26	Utility - General	543001-53901	$63.58
######	300313	06/25/26	CITY OF TAMPA UTILITIES - ACH	061126-3411-ACH	SERVICE THRU 6/8/26	Utility - General	543001-53901	$31.63
######	300314	06/25/26	CITY OF TAMPA UTILITIES - ACH	061126-3412-ACH	SERVICE THRU 6/8/26	Utility - General	543001-53901	$40.76
######	300315	06/25/26	CITY OF TAMPA UTILITIES - ACH	061126-7421-ACH	SERVICE THRU 6/8/26	Utility - General	543001-53901	$16.80
######	300317	06/25/26	CITY OF TAMPA UTILITIES - ACH	061126-4568-ACH	ACCT 2064568	Utility - General	543001-53901	$283.93
######	DD2402	06/26/26	T-MOBILE - ACH - 6570	460544896-239	Services 5/3/26-6/02/26	Communication - Telephone	541003-53901	$79.77
							Fund Total	**$122,562.21**

SPECIAL REVENUE FUND - 101

Fund No.	Check / ACH No.	Date	Payee	Invoice No.	Payment Description	Invoice / GL Description	G/L Account #	Amount Paid
######	101260	06/01/26	10-S TENNIS SUPPLY	175762	Court Maint	R&M-Court Maintenance	546017-53910	$500.40
######	101271	06/12/26	CINTAS CORP. #074	4270689691	Supplies 5/29/26	Cleaning Supplies	551003-53910	$433.70
######	101279	06/12/26	INFRAMARK LLC	180920	Management Fees - JUN2026	Accounting Services	532001-51301	$1,655.50
######	101279	06/12/26	INFRAMARK LLC	180920	Management Fees - JUN2026	Miscellaneous Services	549001-53910	$255.00
######	101284	06/12/26	ECOLAB	3966687	Pest Control 5/27/26	R&M-Pest Control	546070-53910	$260.42
######	101287	06/16/26	APPLIED INNOVATION	3179561	LEASE COPIER COPY FEES JUN26	Lease - Copier	544008-51301	$134.64
######	101288	06/16/26	DADE PAPER & BAG LLC	41991731	Cups	Cleaning Supplies	551003-53910	$415.80
######	101289	06/16/26	MIDWEST ALARM COMPANY, INC.	445513	Security Alarm - Billed Annually	R&M-General	546001-53910	$420.00
######	101291	06/16/26	COMPLETE I.T.	20140	Mood Mix Monthly Subscription JUN26	Computer Expense	551004-51301	$59.95
######	101291	06/16/26	COMPLETE I.T.	20145	BRIVO ONAIR TIER 2 READER JUN26	Computer Expense	551004-51301	$183.50
######	101291	06/16/26	COMPLETE I.T.	20131	EAGLE EYE IP CLOUD JUN26	Computer Expense	551004-51301	$1,380.00
######	101291	06/16/26	COMPLETE I.T.	20144	DIGITAL SIGNAGE LICENSE JUN26	Computer Expense	551004-51301	$59.85
######	101291	06/16/26	COMPLETE I.T.	20127	GOOGLE EMAILS & MICROSOFT LICENSE JUN26	Computer Expense	551004-51301	$466.75
######	101291	06/16/26	COMPLETE I.T.	20336	Replacement Drive in Fitness Center UNVR	Computer Expense	551004-51301	$779.99
######	101293	06/16/26	A-QUALITY POOL	982329	Pool Service JUN26	R&M-Pools	546074-53910	$741.36
######	101293	06/16/26	A-QUALITY POOL	982329	Pool Service JUN26	Contracts-Pools	534078-53910	$4,100.00
######	101294	06/16/26	W.B. MASON CO., INC.	262317833	Office Supplies 5/14/26	Office Supplies	551002-51301	$120.96
######	101297	06/16/26	QFC CLEANING & SUPPLY CO	15-17723	MAINT CLEANING SUPPLIES 6/10/26	Cleaning Supplies	551003-53910	$397.00
######	101304	06/30/26	CINTAS CORP. #074	4272316715	Supplies 6/11/26	Cleaning Supplies	551003-53910	$420.10
######	1700	06/12/26	BIG SUN FENCING & BIG SUN PRODUCTS	SB-2012	PVC FENCING	R&M-General	546001-53910	$3,219.00
######	1703	06/16/26	SANDERFORD SOUND INC	061026	DEPOSIT FOR BAND ON 07/04/26	Special Events	549052-53910	$3,100.00
######	1705	06/26/26	BUCCANEER LINEN SERVICE	496211-1	SHORT PAY DO TO CM TAKEN TWICE	Cleaning Supplies	551003-53910	$129.35
######	300291	06/01/26	SPECTRUMVoIP - ACH	861416-ACH	SVC PRD JUN 2026	Communication - Telephone	541003-51301	$72.97
######	300297	06/15/26	CHARTER COMMUNICATIONS - ACH	2046817060126-ACH	SVC PRD 6/1-6/30/26	Communication - Telephone	541003-51301	$115.38
######	300298	06/15/26	GRAYBAR FINANCIAL SERVICES - ACH	20368946	LEASE	Communication - Telephone	541003-51301	$279.25
######	300301	06/26/26	TECO - ACH	060526-3730-ACH	SVC PRD 4/16/26-5/14/26	Utility - General	543001-53910	$1,459.39

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HERITAGE ISLES COMMUNITY DEVELOPMENT DISTRICT

Payment Register by Fund

For the Period from 06/01/2026 to 6/30/2026

(Sorted by Check / ACH No.)

Fund No.	Check / ACH No.	Date	Payee	Invoice No.	Payment Description	Invoice / GL Description	G/L Account #	Amount Paid
######	300301	06/26/26	TECO - ACH	060526-3730-ACH	SVC PRD 4/16/26-5/14/26	Utility - General	543001-53910	$5,005.88
######	300303	06/22/26	CHARTER COMMUNICATIONS - ACH	0013353060226	SVC PRD 6/1/26-7/1/26	Communication - Telephone	541003-51301	$1,369.66
######	300304	06/15/26	CHARTER COMMUNICATIONS - ACH	2320719052726-ACH	SVC PRD 5/27-6/26/26	Communication - Telephone	541003-51301	$119.99
######	300305	06/24/26	CHARTER COMMUNICATIONS - ACH	2321360060726-ACH	SVC PRD 6/7/26-7/6/26	Communication - Telephone	541003-51301	$125.37
######	300307	06/26/26	VALLEY BANK	053126-1520-ACH	MAY PURCHASES	R&M-General	546001-53910	$249.35
######	300307	06/26/26	VALLEY BANK	053126-1520-ACH	MAY PURCHASES	Holiday Decoration	549027-53910	$73.96
######	300307	06/26/26	VALLEY BANK	053126-1520-ACH	MAY PURCHASES	Holiday Decoration	549027-53910	$37.58
######	300307	06/26/26	VALLEY BANK	053126-1520-ACH	MAY PURCHASES	R&M-General	546001-53910	$314.43
######	300307	06/26/26	VALLEY BANK	053126-1520-ACH	MAY PURCHASES	Holiday Decoration	549027-53910	$75.96
######	300307	06/26/26	VALLEY BANK	053126-1520-ACH	MAY PURCHASES	Holiday Decoration	549027-53910	$19.34
######	300307	06/26/26	VALLEY BANK	053126-1520-ACH	MAY PURCHASES	R&M-General	546001-53910	$72.32
######	300307	06/26/26	VALLEY BANK	053126-1520-ACH	MAY PURCHASES	R&M-Pools	546074-53910	$600.93
######	300307	06/26/26	VALLEY BANK	053126-1520-ACH	MAY PURCHASES	R&M-Pools	546074-53910	$32.24
######	300307	06/26/26	VALLEY BANK	053126-1520-ACH	MAY PURCHASES	R&M-General	546001-53910	$21.48
######	300307	06/26/26	VALLEY BANK	053126-1520-ACH	MAY PURCHASES	Holiday Decoration	549027-53910	$41.39
######	300307	06/26/26	VALLEY BANK	053126-1520-ACH	MAY PURCHASES	Holiday Decoration	549027-53910	$111.65
######	300307	06/26/26	VALLEY BANK	053126-1520-ACH	MAY PURCHASES	Holiday Decoration	549027-53910	$25.08
######	300307	06/26/26	VALLEY BANK	053126-1520-ACH	MAY PURCHASES	R&M-General	546001-53910	$131.84
######	300307	06/26/26	VALLEY BANK	053126-1520-ACH	MAY PURCHASES	Office Supplies	551002-51301	$42.78
######	300307	06/26/26	VALLEY BANK	053126-1520-ACH	MAY PURCHASES	R&M-Pools	546074-53910	$64.16
######	300307	06/26/26	VALLEY BANK	053126-1520-ACH	MAY PURCHASES	Holiday Decoration	549027-53910	$37.62
######	300307	06/26/26	VALLEY BANK	053126-1520-ACH	MAY PURCHASES	Holiday Decoration	549027-53910	$21.49
######	300307	06/26/26	VALLEY BANK	053126-1520-ACH	MAY PURCHASES	Holiday Decoration	549027-53910	$51.56
######	300307	06/26/26	VALLEY BANK	053126-1520-ACH	MAY PURCHASES	Holiday Decoration	549027-53910	$44.93
######	300309	06/12/26	ALLSTATE BENEFITS	00012045650-ACH	BENEFITS	Payroll-Benefits	512010-53910	$2,602.19
######	300316	06/25/26	CITY OF TAMPA UTILITIES - ACH	061126-7422-ACH	SVC THRU 6/6/26	Utility - General	543001-53910	$313.41
######	300318	06/25/26	CITY OF TAMPA UTILITIES - ACH	061126-2783-ACH	ACCT 2082783	Utility - General	543001-53910	$86.41
######	DD2397	06/05/26	CHARTER COMMUNICATIONS - ACH	226197101052126	Service Date 5/21/26-6/20/26	Communication - Telephone	541003-51301	$305.12
######	DD2400	06/04/26	CARD SERVICES CENTER-6570 ACH	060426-0506-ACH	APRIL / MAY PURCHASES	R&M-General	546001-53910	$37.55
######	DD2400	06/04/26	CARD SERVICES CENTER-6570 ACH	060426-0506-ACH	APRIL / MAY PURCHASES	R&M-General	546001-53901	$45.09
######	DD2400	06/04/26	CARD SERVICES CENTER-6570 ACH	060426-0506-ACH	APRIL / MAY PURCHASES	R&M-General	546001-53910	$19.29
######	DD2400	06/04/26	CARD SERVICES CENTER-6570 ACH	060426-0506-ACH	APRIL / MAY PURCHASES	Payroll-Benefits	512010-53910	$83.80
######	DD2400	06/04/26	CARD SERVICES CENTER-6570 ACH	060426-0506-ACH	APRIL / MAY PURCHASES	R&M-General	546001-53910	$51.50
######	DD2403	06/10/26	ADP, LLC - ACH 6570	2192150-ACH	PAYROLL MAY 2026	Payroll-Processing Fee	512080-53910	$1,383.06
######	DD482	06/22/26	GREATAMERICA FINANCIAL SERV CORP - ACH	42113637	LEASE COPIER JUN26	Lease - Copier	544008-51301	$137.09
######	DD488	06/16/26	COLONIAL LIFE	56184420514955-ACH	BENEFITS	Payroll-Benefits	512010-53910	$72.24
							Fund Total	**$34,988.00**

ENTERPRISE - GOLF COURSE FUND - 402

######	101253A	06/01/26	GOLF AGRONOMICS SUPPLY	0765537-IN	Green/Command 331	Supplies - Sand	552070-51902	$1,401.93
######	101253A	06/01/26	GOLF AGRONOMICS SUPPLY	0766111-IN	Top Dressing Sand	Supplies - Sand	552070-51902	$1,053.51
######	101254	06/01/26	TITLEIST	923108635	MERCHANDISE 5/12/26	COS - Merchandise	552137-53910	$1,809.60
######	101255	06/01/26	LABOR FINDERS	37-94-2781	MAY 2026 PAYROLL	Payroll-General Staff	512012-51902	$958.80
######	101255	06/01/26	LABOR FINDERS	37-94-2794	MAY 2026 PAYROLL	Payroll-General Staff	512012-51902	$1,066.68
######	101256	06/01/26	BRIDGESTONE GOLF INC	INV-1003355772	MERCHANDISE 5/14/26	COS - Merchandise	552137-53910	$841.28
######	101258	06/01/26	CINTAS CORP. #074	4268544455	Supplies 5/7/26	Cleaning Supplies	551003-51304	$420.10
######	101258	06/01/26	CINTAS CORP. #074	4269291677	Cleaning Supplies 5/14/25	Cleaning Supplies	551003-51304	$420.10
######	101258	06/01/26	CINTAS CORP. #074	4270030811	Supplies 5/21/26	Cleaning Supplies	551003-51304	$420.10
######	101261	06/01/26	WESCOTURF INC	41347656	Equipment 5/7/26	R&M-Irrigation	546041-51902	$943.06
######	101262	06/01/26	S&W REFRIGERATION, LLC	92892	MAY26 LEASE Maintenance Shop -466PM	Lease - Ice Machines	544023-51304	$133.13
######	101263	06/01/26	BAYSCAPE ENTERPRISES LLC	2102	Special Event 5/17/26	COS - Food Sales	552131-53910	$2,786.58
######	101265	06/08/26	OSTEEN TURF SALES LLC	468	Fertilizer 5/29/26	Op Supplies - Chemicals	552035-51902	$5,677.18
######	101266	06/08/26	WESCOTURF INC	41352347	Equipment 5/28/26	R&M-Equipment	546022-51902	$100.91
######	101267	06/08/26	LIQUID ED INC	159997	Fertilizer and Supplies 5/26/26	R&M-Equipment	546022-51902	$570.05
######	101267	06/08/26	LIQUID ED INC	159997	Fertilizer and Supplies 5/26/26	R&M-Golf Course	546120-51902	$856.95
######	101269	06/12/26	LABOR FINDERS	37-94-2808	MAY 2026 PAYROLL	Payroll-General Staff	512012-51902	$946.83
######	101269	06/12/26	LABOR FINDERS	37-94-2822	JUNE 2026 PAYROLL	Payroll-General Staff	512012-51902	$5,267.43
######	101270	06/12/26	MOMAR INC	PSI675767	Hot Line Defoamer - 1 DZ QT/CS	Op Supplies - Chemicals	552035-51902	$583.12
######	101272	06/12/26	HARRELL'S LLC	INV02100365 B	Maxtima Fungicide 26 OZ QTY 8	Op Supplies - Chemicals	552035-51902	$1,913.60
######	101273	06/12/26	CUSTOM APPLICATION SERVICES	10584	CONTRACT SERVICE PESTICIDE 6/1/25	Op Supplies - Chemicals	552035-51902	$4,950.00
######	101274	06/12/26	THE WESLINN CORP	8788	Bio-Amp Monthly Supplies 6/1/26	R&M-Fertilizer	546026-51902	$600.00
######	101275	06/12/26	SOLITUDE LAKE MANAGEMENT	PSI269527	JUN 26 POND MAINTENANCE	Contracts-Aquatic Control	534067-51902	$837.66

HERITAGE ISLES COMMUNITY DEVELOPMENT DISTRICT

Payment Register by Fund

For the Period from 06/01/2026 to 6/30/2026

(Sorted by Check / ACH No.)

Fund No.	Check / ACH No.	Date	Payee	Invoice No.	Payment Description	Invoice / GL Description	G/L Account #	Amount Paid
######	101276	06/12/26	LYNCH FUEL COMPANY, LLC	17301527	FUEL DELIVERY DIESEL 6/5/26	Fuel, Gasoline and Oil	540004-51902	$1,418.95
######	101276	06/12/26	LYNCH FUEL COMPANY, LLC	17301533	FUEL DELIVERY GAS 6/8/26	Fuel, Gasoline and Oil	540004-51902	$2,088.61
######	101277	06/12/26	RICH MILLER LANDSCAPE SERVICE , INC	5056	APSA-80 2.5g Bottle QTY 2	R&M-Fertilizer	546026-51902	$530.00
######	101278	06/12/26	DE LAGE LANDEN FINANCIAL SERVICES, INC	67124228	MAY 26 Installment	Lease - Carts	544020-51304	$11,418.66
######	101279	06/12/26	INFRAMARK LLC	180920	Management Fees - JUN2026	Accounting Services	532001-51301	$1,893.00
######	101280	06/12/26	BLAIR WATER	FC 9960	4 Week Service (2 Tanks)	R&M-General	546001-51304	$115.00
######	101281	06/12/26	GOLF AGRONOMICS SUPPLY	0767895-IN	50# Bag USGA Sand	Supplies - Sand	552070-51902	$10,800.00
######	101282	06/12/26	TRIGON TURF SCIENCES, LLC	012555	SUPPLIES (FERTILIZER) 1 OF 3	R&M-Fertilizer	546026-51902	$6,855.00
######	101285	06/12/26	GENESIS TURFGRASS INC	ARINV-032483	Fish Shit (20L) QTY 2	R&M-Fertilizer	546026-51902	$998.00
######	101290	06/16/26	HARRELL'S LLC	INV02100368 A	Briskway 1 Gallon	R&M-Fertilizer	546026-51902	$5,944.00
######	101299	06/16/26	CLUB CAR LLC	546227	CONNECT RENTAL JUN26	Lease - Carts	544020-51304	$3,572.00
######	101299	06/16/26	CLUB CAR LLC	544098	GOLF CART REPAIRS	R&M-Golf Cart	546122-51304	$740.99
######	101299	06/16/26	CLUB CAR LLC	541273	GOLF CART REPAIRS	R&M-Golf Cart	546122-51304	$9,192.37
######	101300	06/16/26	SOUTHEAST TURF MAINTENANCE	2559-D	DRILL/FILL AERIFICATION	R&M-Golf Course	546120-51902	$14,300.00
######	101303	06/30/26	R & R PRODUCTS INC	CD3156291	EQUIPMENT	R&M-Equipment	546022-51902	$671.40
######	101305	06/30/26	HARRELL'S LLC	INV02100365 C	Navicon Intrinsic Fungicide	Op Supplies - Chemicals	552035-51902	$3,463.20
######	101306	06/30/26	WESCOTURF INC	41355775	Equipment 6/11/26	R&M-Equipment	546022-51902	$1,001.69
######	1701	06/16/26	DE LAGE LANDEN FINANCIAL SERVICES, INC	68666981	JUN 26 Installment	Lease - Carts	544020-51304	$11,418.66
######	1704	06/24/26	C & L EQUIPMENT CO	061901	TORO MULTI PRO	R&M-Equipment	546022-51902	$3,000.00
######	300294	06/15/26	WELLS FARGO BANK-ACH	5038927094-ACH	LEASE GOLF CARTS	Lease - Golf Course Equipment	544022-51902	$244.20
######	300295	06/15/26	WELLS FARGO BANK-ACH	5038927093-ACH	LEASE GOLF CARTS	Lease - Golf Course Equipment	544022-51902	$753.51
######	300296	06/15/26	HOME DEPOT CREDIT-ACH	052526-4356	MAY/JUN PURCHASES	R&M-Golf Course	546120-51902	$154.02
######	300296	06/15/26	HOME DEPOT CREDIT-ACH	052526-4356	MAY/JUN PURCHASES	Supplies - Misc.	552061-51902	$120.30
######	300299	06/26/26	WASTE MANAGEMENT - ACH	0254480-2206-8-ACH	TRASH REMOVAL 6/1/26-6/30/26	Utility - Refuse Removal	543020-51902	$1,407.15
######	300300	06/26/26	WASTE MANAGEMENT - ACH	0254088-2206-9-ACH	TRASH REMOVAL 6/1/26-6/30/26	Utility - Refuse Removal	543020-51902	$666.96
######	300301	06/26/26	TECO - ACH	060526-3730-ACH	SVC PRD 4/16/26-5/14/26	Electricity - General	543006-51304	$2,310.71
######	300301	06/26/26	TECO - ACH	060526-3730-ACH	SVC PRD 4/16/26-5/14/26	Electricity - General	543006-51902	$3,892.18
######	300307	06/26/26	VALLEY BANK	053126-1520-ACH	MAY PURCHASES	R&M-Golf Cart	546122-51304	$36.75
######	300308	06/01/26	BEAM BENEFITS - ACH	FL00732-202606	PAYROLL BENEFITS	Payroll-Benefits	512010-51902	$318.95
######	300309	06/12/26	ALLSTATE BENEFITS	00012045650-ACH	BENEFITS	Payroll-Benefits	512010-51304	$2,602.19
######	300309	06/12/26	ALLSTATE BENEFITS	00012045650-ACH	BENEFITS	Payroll-Benefits	512010-51902	$2,602.19
######	300316	06/25/26	CITY OF TAMPA UTILITIES - ACH	061126-7422-ACH	SVC THRU 6/6/26	Utility - General	543001-51902	$496.24
######	DD2400	06/04/26	CARD SERVICES CENTER-6570 ACH	060426-0506-ACH	APRIL / MAY PURCHASES	Supplies - Golf Operations	552057-51304	$40.55
######	DD2400	06/04/26	CARD SERVICES CENTER-6570 ACH	060426-0506-ACH	APRIL / MAY PURCHASES	Marketing	548003-51304	$700.00
######	DD2400	06/04/26	CARD SERVICES CENTER-6570 ACH	060426-0506-ACH	APRIL / MAY PURCHASES	Supplies - Golf Operations	552057-51304	$54.98
######	DD2400	06/04/26	CARD SERVICES CENTER-6570 ACH	060426-0506-ACH	APRIL / MAY PURCHASES	Supplies - Golf Operations	552057-51304	$554.40
######	DD2400	06/04/26	CARD SERVICES CENTER-6570 ACH	060426-0506-ACH	APRIL / MAY PURCHASES	COS - Merchandise	552137-51304	$2,016.00
######	DD2400	06/04/26	CARD SERVICES CENTER-6570 ACH	060426-0506-ACH	APRIL / MAY PURCHASES	Marketing	548003-51304	$370.00
######	DD2400	06/04/26	CARD SERVICES CENTER-6570 ACH	060426-0506-ACH	APRIL / MAY PURCHASES	Supplies - Golf Operations	552057-51304	$31.37
######	DD2403	06/10/26	ADP, LLC - ACH 6570	2192150-ACH	PAYROLL MAY 2026	Payroll-Processing Fee	512080-51304	$1,383.07
######	DD2403	06/10/26	ADP, LLC - ACH 6570	2192150-ACH	PAYROLL MAY 2026	Payroll-Processing Fee	512080-51902	$1,383.07
######	DD486	06/15/26	HUNTINGTON NATIONAL BANK - ACH	2687213-ACH	TORO TURF EQUIP 5/24/26	Lease - Golf Course Equipment	544022-51902	$2,698.13
######	DD487	06/19/26	SAM'S CLUB DIRECT - ACH	052026-6704-ACH	APRIL / MAY PURCHASES	COS - Food Sales	552131-51304	$186.14
######	DD487	06/19/26	SAM'S CLUB DIRECT - ACH	052026-6704-ACH	APRIL / MAY PURCHASES	COS - Food Sales	552131-51304	$307.72
######	DD487	06/19/26	SAM'S CLUB DIRECT - ACH	052026-6704-ACH	APRIL / MAY PURCHASES	COS - Food Sales	552131-51304	$2.27
######	DD488	06/16/26	COLONIAL LIFE	56184420514955-ACH	BENEFITS	Payroll-Benefits	512010-51304	$72.25
######	DD488	06/16/26	COLONIAL LIFE	56184420514955-ACH	BENEFITS	Payroll-Benefits	512010-51902	$72.25
							Fund Total	**$149,457.68**

ENTERPRISE - RESTAURANT FUND - 403

Fund No.	Check / ACH No.	Date	Payee	Invoice No.	Payment Description	Invoice / GL Description	G/L Account #	Amount Paid
######	300301	06/26/26	TECO - ACH	060526-3730-ACH	SVC PRD 4/16/26-5/14/26	Electricity - General	543006-53910	$2,310.71
######	300316	06/25/26	CITY OF TAMPA UTILITIES - ACH	061126-7422-ACH	SVC THRU 6/6/26	Utility - General	543001-53910	$496.24
							Fund Total	**$2,806.95**

Total Checks Paid	**$309,814.84**

HERITAGE ISLES
COMMUNITY DEVELOPMENT DISTRICT

Financial Snapshot
July 31, 2026

- **Current Cash Balances:**
  - Truist Operating-001: $723,823.39
  - Valley Operating-001: $803,297.31
  - Truist Operating-402: $357,049.03
  - BankUnited MM-001: $325,876.75
  - Valley Operating-402: $111,057.46
  - Valley Operating-101: $11,845.59
  - South State-101: $5,541.86
- **Assessment collections:**
  - We received a tax distribution of $33,506 on 6/17/26.
  - We are 100% collected on the tax roll.
- **Expenses:**
  - Current GF expenses make up 90% of the annual budget through the end of June 2026.
  - Total expenses for the first 9 months are approximately $880,259.This puts your average monthly burn rate of approximately $110,143 per month.