

**Heritage Isles
Community Development District**

*Financial Report
September 30, 2012*

Prepared by



HERITAGE ISLES

Community Development District

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**Heritage Isles
Community Development District**

Financial Statements

(Unaudited)

September 30, 2012

Balance Sheet
September 30, 2012

ACCOUNT DESCRIPTION	GENERAL FUND	FITNESS CENTER SPECIAL REVENUE FUND	2008 DEBT SERVICE FUND	TOTAL
ASSETS				
Cash - Checking Account	\$ 813,886	\$ 1,069,912	\$ -	\$ 1,883,798
Cash On Hand/Petty Cash	-	500	-	500
Accounts Receivable	10	859	-	869
Assessments Receivable	778	724	336	1,838
Interest/Dividend Receivables	-	2,137	-	2,137
Due From Other Funds	87,188	956,717	-	1,043,905
Investments:				
Certificates of Deposit - 12 Months	-	142,073	-	142,073
Certificates of Deposit - 18 Months	-	255,745	-	255,745
Certificates of Deposit - 24 Months	-	100,000	-	100,000
Money Market Account	-	243,889	-	243,889
SBA Account	375	-	-	375
SBA Account - Restricted	265	-	-	265
SBA Account Reserves	1,586	-	-	1,586
SBA Account Reserves - Restricted	1,141	-	-	1,141
Reserve Fund	-	-	118,793	118,793
Revenue Fund	-	-	68,341	68,341
Prepaid Items	40	625	-	665
Other Assets-Current	38,190	401,418	-	439,608
TOTAL ASSETS	\$ 943,459	\$ 3,174,599	\$ 187,470	\$ 4,305,528
LIABILITIES				
Accounts Payable	\$ 4,837	\$ -	\$ -	\$ 4,837
Accrued Expenses	11,509	11,772	-	23,281
Accrued Wages Payable	2,197	-	-	2,197
Accrued Taxes Payable	387	-	-	387
Deferred Revenue	778	724	336	1,838
TOTAL LIABILITIES	19,708	12,496	336	32,540
FUND BALANCES				
Nonspendable				
Prepaid Items	40	625	-	665
Deposits	38,190	-	-	38,190
Restricted				
Debt Service	-	-	187,134	187,134
Committed				
Special Revenue	-	551,495	-	551,495
Assigned				
Operating Reserve	206,308	162,709	-	369,017
Reserves - Clubhouse	-	995,000	-	995,000
Reserves - Drainage	100,000	-	-	100,000
Reserves - Fitness Center	-	57,856	-	57,856
Reserves - Gatehouse/Equipment	35,714	-	-	35,714
Reserves - Irrigation/Landscape	100,000	-	-	100,000
Reserves - Legal	-	401,418	-	401,418
Reserves - Parking Lots/Courts	100,000	-	-	100,000
Reserves - Ponds	100,000	-	-	100,000
Reserves - Swimming Pools	-	993,000	-	993,000
Unassigned	243,499	-	-	243,499
TOTAL FUND BALANCES	\$ 923,751	\$ 3,162,103	\$ 187,134	\$ 4,272,988
TOTAL LIABILITIES & FUND BALANCES	\$ 943,459	\$ 3,174,599	\$ 187,470	\$ 4,305,528

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending September 30, 2012

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	(FY 2011) YEAR TO DATE ACTUAL	(FY 2012) YEAR TO DATE ACTUAL	(FY 2012) YEAR TO DATE BUDGET	(FY 2011) SEPTEMBER-11 ACTUAL	(FY 2012) SEPTEMBER-12 ACTUAL	(FY 2012) SEPTEMBER-12 BUDGET
REVENUES							
Interest - Investments	\$ 4,106	\$ 3,749	\$ 2,356	\$ 4,106	\$ 184	\$ 96	\$ 342
Interest - Tax Collector	-	188	357	-	27	13	-
Special Assmnts- Tax Collector	855,341	860,341	854,560	855,341	881	-	-
Special Assmnts- Delinquent	-	569	-	-	-	-	-
Special Assmnts- Discounts	(34,214)	(29,532)	(30,655)	(34,214)	13	-	-
Other Miscellaneous Revenues	-	133	-	-	-	-	-
TOTAL REVENUES	825,233	835,448	826,618	825,233	1,105	109	342
EXPENDITURES							
Administrative							
P/R-Board of Supervisors	24,000	22,400	25,400	24,000	1,200	4,000	2,000
Payroll-Processing Fee	2,400	1,204	2,231	2,400	171	167	200
FICA Taxes	1,836	1,863	2,074	1,836	99	306	153
Workers' Compensation	458	155	285	458	4	28	38
ProfServ-Engineering	10,000	5,521	12,651	10,000	362	1,128	834
ProfServ-Legal Services	25,000	32,646	28,811	25,000	12,783	1,991	2,083
ProfServ-Mgmt Consulting Serv	58,684	53,402	43,684	58,684	3,640	3,640	4,890
ProfServ-Property Appraiser	17,107	15,531	16,096	17,107	(607)	-	-
ProfServ-Recording Secretary	500	625	750	500	-	-	-
ProfServ-Special Assessment	9,991	9,991	9,991	9,991	-	-	-
Auditing Services	14,000	14,000	14,000	14,000	-	-	-
Communication - Telephone	300	204	149	300	10	6	25
Postage and Freight	2,200	2,749	2,454	2,200	276	175	183
Insurance - General Liability	7,176	6,524	5,966	7,176	-	460	598
Printing and Binding	3,030	3,156	3,761	3,030	526	550	253
Legal Advertising	5,000	5,699	3,081	5,000	542	117	-
Miscellaneous Services	500	567	755	500	44	35	42
Misc-Assessmnt Collection Cost	17,107	1,614	16,096	17,107	(14,525)	-	-
Office Supplies	1,000	332	144	1,000	17	11	84
Annual District Filing Fee	175	175	175	175	-	-	-
Total Administrative	200,464	178,358	188,554	200,464	4,542	12,614	11,383
Field							
ProfServ-Field Management	17,600	14,006	19,839	17,600	917	2,022	1,467
Contracts-Guard Services	106,000	100,630	97,824	106,000	8,820	4,160	8,833
Contracts-On-Site Management	6,100	5,815	1,453	6,100	485	-	508
Contracts-Security Camera	20,000	-	30,052	20,000	-	-	-
Contracts-Landscape	165,400	140,913	147,968	165,400	11,733	12,032	13,783
Contracts-Landscape Consultant	12,360	12,360	12,360	12,360	1,030	1,030	1,030
Contracts-Aquatic Control	11,310	10,807	11,310	11,310	943	943	943
Communication - Telephone	2,040	2,217	1,455	2,040	353	50	170
Utility - General	154,056	150,509	160,548	154,056	13,185	15,297	12,838
R&M-General	10,000	8,029	849	10,000	-	-	834
R&M-Gatehouse	5,000	1,199	2,866	5,000	-	528	417
R&M-Irrigation	10,000	15,492	8,972	10,000	1,450	1,926	833
R&M-Landscape Renovations	20,000	18,990	20,817	20,000	5,268	-	1,667
R&M-Mitigation	22,303	9,054	25,497	22,303	3,023	4,048	1,859
R&M-Mulch	15,000	13,300	13,300	15,000	-	-	1,250
R&M-Ponds	2,000	978	1,980	2,000	200	1,980	167
R&M-Sod	20,000	7,725	-	20,000	-	-	1,667
Misc-Holiday Decor	5,600	5,675	6,050	5,600	-	-	-

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending September 30, 2012

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	(FY 2011) YEAR TO DATE ACTUAL	(FY 2012) YEAR TO DATE ACTUAL	(FY 2012) YEAR TO DATE BUDGET	(FY 2011) SEPTEMBER-11 ACTUAL	(FY 2012) SEPTEMBER-12 ACTUAL	(FY 2012) SEPTEMBER-12 BUDGET
Misc-Contingency Reserve	10,000	-	1,949	10,000	-	-	834
	10,000	-	-	10,000	-	-	10,000
Total Field	624,769	517,699	565,089	624,769	47,407	44,016	59,100
TOTAL EXPENDITURES	825,233	696,057	753,543	825,233	51,949	56,630	70,483
Excess (deficiency) of revenues Over (under) expenditures	-	139,391	72,975	-	(50,844)	(56,521)	(70,141)
Net change in fund balance	\$ -	\$ 139,391	\$ 72,975	\$ -	\$ (50,844)	\$ (56,521)	\$ (70,141)
FUND BALANCE, BEGINNING	850,776	711,384	850,776	850,776			
FUND BALANCE, ENDING	\$ 850,776	\$ 850,775	\$ 923,751	\$ 850,776			

HERITAGE ISLES

Community Development District

Fitness Center Special Revenue Fund

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending September 30, 2012

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	(FY 2011) YEAR TO DATE ACTUAL	(FY 2012) YEAR TO DATE ACTUAL	(FY 2012) YEAR TO DATE BUDGET	(FY 2011) SEPTEMBER-11 ACTUAL	(FY 2012) SEPTEMBER-12 ACTUAL	(FY 2012) SEPTEMBER-12 BUDGET
REVENUES							
Interest - Investments	\$ 7,638	\$ 16,697	\$ 10,460	\$ 7,638	\$ 2,637	\$ 194	\$ 637
Beverage	250	698	-	250	-	-	21
Special Assmnts- Tax Collector	795,600	795,600	794,876	795,600	814	-	-
Special Assmnts- Delinquent	-	526	-	-	-	-	-
Special Assmnts- Discounts	(31,824)	(27,309)	(28,514)	(31,824)	12	-	-
Other Miscellaneous Revenues	-	-	139	-	-	-	-
Gate Bar Code/Remotes	840	765	1,360	840	40	40	70
Amenities Revenue	20,000	20,318	21,867	20,000	1,845	1,791	1,668
TOTAL REVENUES	792,504	807,295	800,188	792,504	5,348	2,025	2,396
EXPENDITURES							
Administrative							
ProfServ-Legal Services	100,000	26,123	77,382	100,000	5,201	-	8,333
ProfServ-Property Appraiser	15,912	14,924	14,972	15,912	-	-	-
Accounting Services	18,540	18,540	18,540	18,540	1,545	1,545	1,545
Communication - Telephone	3,360	3,774	2,861	3,360	569	207	280
Postage and Freight	3,000	(3)	591	3,000	(298)	(1)	250
Lease - Copier	3,740	3,213	3,691	3,740	303	416	312
Insurance - General Liability	17,645	16,041	16,717	17,645	-	1,393	1,470
Misc-Bank Charges	300	294	296	300	23	26	25
Misc-Assessmnt Collection Cost	15,912	14,924	14,972	15,912	-	-	-
Office Supplies	3,000	2,346	1,877	3,000	104	95	250
Computer Expense	5,000	4,750	2,108	5,000	320	-	417
Total Administrative	186,409	104,926	154,007	186,409	7,767	3,681	12,882
Operation & Maintenance							
Payroll-Maintenance	52,000	29,305	32,081	52,000	3,300	2,800	4,333
Payroll-Office	16,000	12,390	26,123	16,000	1,460	2,400	1,333
Payroll-Benefits	5,200	132	1	5,200	(315)	-	433
Payroll-Pool Monitors	81,000	41,229	44,366	81,000	5,123	4,000	6,750
Payroll-Processing Fee	3,360	2,252	778	3,360	206	-	280
Payroll Taxes	13,479	10,558	2,003	13,479	1,131	-	1,123
ProfServ-Field Management	17,600	14,006	19,839	17,600	916	2,022	1,467
Contracts-On-Site Management	6,100	5,815	1,453	6,100	485	-	508
Contracts-Pools	22,881	22,836	22,179	22,881	1,897	2,100	1,904
Contracts-Security Alarms	2,500	1,614	8,157	2,500	90	6,372	208
Utility - General	51,600	42,371	43,355	51,600	4,521	2,413	4,300
Utility - Refuse Removal	5,480	5,355	7,158	5,480	465	617	455
R&M-General	40,300	50,247	32,923	40,300	6,077	11,214	3,358
R&M-On-Site Inspections	600	-	-	600	-	-	50
R&M-Pest Control	736	778	774	736	63	66	61
R&M-Pools	27,235	12,560	5,247	27,235	4,797	1,030	2,270
R&M-Fitness Equipment	7,500	5,487	2,817	7,500	214	291	625
R&M-Lights	3,000	6,002	6,439	3,000	2,601	-	250
Advertising	15,000	-	-	15,000	-	-	1,250
Miscellaneous Services	1,000	617	-	1,000	-	-	84
Misc-Access Cards	5,000	1,314	898	5,000	-	-	417
Misc-Holiday Decor	500	-	109	500	-	-	-
Misc-Rec Center Equipment	6,500	2,900	7,363	6,500	-	1,200	542
Misc-Special Events	1	-	500	1	-	500	-
Misc-Licenses & Permits	425	425	480	425	-	-	-
Cleaning Supplies	3,000	1,704	1,200	3,000	-	540	250

HERITAGE ISLES

Community Development District

Fitness Center Special Revenue Fund

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending September 30, 2012

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	(FY 2011) YEAR TO DATE ACTUAL	(FY 2012) YEAR TO DATE ACTUAL	(FY 2012) YEAR TO DATE BUDGET	(FY 2011) SEPTEMBER-11 ACTUAL	(FY 2012) SEPTEMBER-12 ACTUAL	(FY 2012) SEPTEMBER-12 BUDGET
Op Supplies - Clubhouse	3,600	4,014	6,683	3,600	560	240	300
Op Supplies - Uniforms	2,700	1,475	1,469	2,700	-	(49)	225
Supplies - Beverage	150	874	-	150	-	-	13
Capital Improvements - General	8,000	-	9,390	8,000	(3,000)	-	667
Cap Outlay-Clubhouse	62,000	81,718	57,217	62,000	-	-	5,167
Total Operation & Maintenance	464,427	357,978	341,002	464,427	30,591	37,756	38,623
TOTAL EXPENDITURES	650,836	462,904	495,009	650,836	38,358	41,437	51,505
Excess (deficiency) of revenues Over (under) expenditures	141,668	344,391	305,179	141,668	(33,010)	(39,412)	(49,109)
OTHER FINANCING SOURCES (USES)							
Cap'l Contributions-Other	-	11,000	8,000	-	1,050	1,000	-
Operating Transfers-Out	(103,084)	(112,454)	(103,084)	(103,084)	(112,454)	(103,084)	(103,084)
Contribution to (Use of) Fund Balance	38,584	-	-	-	-	-	-
TOTAL FINANCING SOURCES (USES)	(64,500)	(101,454)	(95,084)	(103,084)	(111,404)	(102,084)	(103,084)
Net change in fund balance	\$ 38,584	\$ 242,937	\$ 210,095	\$ 38,584	\$ (144,414)	\$ (141,496)	\$ (152,193)
FUND BALANCE, BEGINNING	2,952,008	2,709,070	2,952,008	2,952,008			
FUND BALANCE, ENDING	\$ 2,990,592	\$ 2,952,007	\$ 3,162,103	\$ 2,990,592			

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending September 30, 2012

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	(FY 2011) YEAR TO DATE ACTUAL	(FY 2012) YEAR TO DATE ACTUAL	(FY 2012) YEAR TO DATE BUDGET	(FY 2011) SEPTEMBER-11 ACTUAL	(FY 2012) SEPTEMBER-12 ACTUAL	(FY 2012) SEPTEMBER-12 BUDGET
REVENUES							
Interest - Investments	\$ 177	\$ 1	\$ -	\$ 177	\$ -	\$ -	\$ 15
Special Assmnts- Tax Collector	368,924	368,924	368,588	368,924	378	-	-
Special Assmnts- Delinquent	-	244	-	-	-	-	-
Special Assmnts- Discounts	(14,757)	(12,663)	(13,222)	(14,757)	6	-	-
TOTAL REVENUES	354,344	356,506	355,366	354,344	384	-	15
EXPENDITURES							
Administrative							
ProfServ-Dissemination Agent	1,000	1,000	1,000	1,000	-	-	-
ProfServ-Property Appraiser	7,378	6,920	6,943	7,378	-	-	-
ProfServ-Trustee	3,000	2,520	2,600	3,000	-	-	-
Misc-Assessmnt Collection Cost	7,378	6,920	6,943	7,378	-	-	-
Total Administrative	18,756	17,360	17,486	18,756	-	-	-
Debt Service							
Principal Debt Retirement	225,000	215,000	225,000	225,000	-	-	-
Interest Expense	116,102	126,228	116,102	116,102	-	-	-
Total Debt Service	341,102	341,228	341,102	341,102	-	-	-
TOTAL EXPENDITURES	359,858	358,588	358,588	359,858	-	-	-
Excess (deficiency) of revenues Over (under) expenditures	(5,514)	(2,082)	(3,222)	(5,514)	384	-	15
OTHER FINANCING SOURCES (USES)							
Contribution to (Use of) Fund Balance	(5,514)	-	-	-	-	-	-
TOTAL FINANCING SOURCES (USES)	(5,514)	-	-	-	-	-	-
Net change in fund balance	\$ (5,514)	\$ (2,082)	\$ (3,222)	\$ (5,514)	\$ 384	\$ -	\$ 15
FUND BALANCE, BEGINNING	190,356	192,438	190,356	190,355			
FUND BALANCE, ENDING	\$ 184,842	\$ 190,356	\$ 187,134	\$ 184,841			

Statement of Net Assets
September 30, 2012

ACCOUNT DESCRIPTION	ENTERPRISE FUNDS
ASSETS	
Current Assets	
Cash - Checking Account	\$ 374,512
Cash On Hand/Petty Cash	1,160
Accounts Receivable	5,970
Inventory:	
Beverage	412
Golf Shop	34,093
Tobacco	123
Investments:	
Reserve Fund	68,792
Prepaid Items	8,965
Prepaid Credit Card	12
Deposits	9,600
Total Current Assets	503,639
Noncurrent Assets	
Fixed Assets	
Land	2,268,000
Buildings	809,062
Accum Depr - Buildings	(330,478)
Infrastructure	3,578,363
Accum Depr - Infrastructure	(2,986,394)
Equipment and Furniture	435,031
Accum Depr - Equip/Furniture	(419,456)
Bond Issuance Cost	83,007
Total Noncurrent Assets	3,437,135
TOTAL ASSETS	\$ 3,940,774
LIABILITIES	
Current Liabilities	
Accounts Payable	\$ 1,137
Accrued Expenses	1,314
Accrued Interest Payable	219,386
Accrued Wages Payable	12,225
Accrued Taxes Payable	6,902
Deposits	5,750
Capital Leases-Current Portion	6,372
Other Current Liabilities	334
Gilt Certificates	5,762
Mature Bonds Payable	462,128
Revenue Bonds Payable-Current	173,298
Mature Interest Payable	912,705
Due To Other Funds	1,043,905
Total Current Liabilities	2,851,218

Statement of Net Assets
September 30, 2012

<u>ACCOUNT DESCRIPTION</u>	<u>ENTERPRISE FUNDS</u>
Long-Term Liabilities	
Bond Prem/Discount	(49,902)
Acc Amort - Bond Prem/Disc	30,790
Capital Leases-Long-Term	8,327
Revenue Bonds Payable-LT	2,984,574
Total Long-Term Liabilities	2,973,789
TOTAL LIABILITIES	5,825,007
NET ASSETS	
Invested in capital assets, net of related debt	(1,097,253)
Reserves - Golf	69,246
Reserves - Other	372,153
Unrestricted/Unreserved	(1,228,379)
TOTAL NET ASSETS	\$ (1,884,233)
TOTAL LIABILITIES & NET ASSETS	\$ 3,940,774

Statement of Revenues, Expenses and Changes in Net Assets
For the Period Ending September 30, 2012

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	(FY 2011) YEAR TO DATE ACTUAL	(FY 2012) YEAR TO DATE ACTUAL	(FY 2012) YEAR TO DATE BUDGET	(FY 2011) SEPTEMBER-11 ACTUAL	(FY 2012) SEPTEMBER-12 ACTUAL	(FY 2012) SEPTEMBER-12 BUDGET
OPERATING REVENUES							
Interest - Investments	\$ 1,000	\$ 695	\$ 391	\$ 1,000	\$ 49	\$ 27	\$ 83
Bartending Services	-	525	-	-	-	-	-
Green Fees	282,000	266,241	228,356	282,000	8,379	6,775	23,500
Cart Fees	465,000	488,135	494,628	465,000	24,816	27,710	38,750
Club Rentals	3,500	3,263	4,025	3,500	194	150	292
Range Balls	45,000	53,491	57,034	45,000	3,283	4,511	3,750
Golf Service	7,200	7,200	7,200	7,200	600	600	600
Lessons	2,000	1,008	850	2,000	13	160	167
Golf Merchandise	65,000	62,309	72,973	65,000	3,976	3,998	5,417
Beverage Cart - Food	16,000	13,485	-	16,000	-	-	1,333
Beverage Cart - Beverage	44,000	33,464	-	44,000	-	-	3,667
Beverage	15,690	20,152	-	15,690	-	-	1,302
Food	29,376	41,371	4,863	29,376	500	494	2,444
Tobacco	2,500	1,522	1,365	2,500	80	49	208
Special Events	30,000	39,933	19,046	30,000	-	-	2,500
Rents or Royalties	13,400	4,825	52,500	13,400	-	4,500	1,113
Other Miscellaneous Revenues	1,000	1,965	4,215	1,000	61	52	83
Recreation Membership	35,000	38,385	28,431	35,000	3,213	2,525	2,913
TOTAL OPERATING REVENUES	1,057,666	1,077,969	975,877	1,057,666	45,164	51,551	88,122
COST OF GOODS SOLD							
COS - Beverage	38,720	22,955	-	38,720	563	-	3,227
COS - Food Sales	8,453	30,634	3,861	8,453	25	366	707
COS - Merchandise	45,593	40,651	55,989	45,593	5,273	1,610	3,799
COS - Tobacco	1,076	939	744	1,076	44	27	90
Total Cost of Goods Sold	93,842	95,179	60,594	93,842	5,905	2,003	7,823
GROSS PROFIT	963,824	982,790	915,283	963,824	39,259	49,548	80,299
OPERATING EXPENSES							
Personnel and Administration							
ProfServ-Arbitrage Rebate	600	1,200	600	600	-	-	-
ProfServ-Dissemination Agent	1,000	1,000	1,000	1,000	-	-	-
ProfServ-Legal Services	30,000	10,385	437	30,000	749	-	2,500
ProfServ-Trustee	-	5,114	-	-	-	-	-
Accounting Services	21,200	21,200	21,200	21,200	1,767	1,767	1,767
Postage and Freight	190	35	10	190	-	-	16
Lease - Copier	3,200	2,442	1,496	3,200	155	-	267
Insurance - General Liability	19,118	17,255	18,363	19,118	1,386	1,463	1,595
Misc-Bank Charges	1,400	1,683	1,350	1,400	129	93	117
Misc-Credit Card Fees	19,767	20,290	17,254	19,767	1,689	885	1,647
Computer Expense	3,000	3,928	1,412	3,000	83	-	250
Total Personnel and Administration	99,475	84,532	63,122	99,475	5,958	4,188	8,159
Operation & Maintenance							
Payroll-Salaries	110,000	126,775	124,608	110,000	12,169	14,692	9,167
Payroll-Hourly	331,202	312,498	259,723	331,202	32,599	28,979	27,591
Payroll-Benefits	12,600	17,552	11,539	12,600	915	632	1,050
Payroll-Processing Fee	18,240	12,610	14,943	18,240	1,336	1,376	1,520
Payroll Taxes	46,934	44,929	37,618	46,934	4,207	4,853	3,906
Unemployment Compensation	-	-	1,519	-	-	-	-
Contracts-Security Camera	10,000	-	-	10,000	-	-	-

Community Development District

Statement of Revenues, Expenses and Changes in Net Assets
For the Period Ending September 30, 2012

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	(FY 2011) YEAR TO DATE ACTUAL	(FY 2012) YEAR TO DATE ACTUAL	(FY 2012) YEAR TO DATE BUDGET	(FY 2011) SEPTEMBER-11 ACTUAL	(FY 2012) SEPTEMBER-12 ACTUAL	(FY 2012) SEPTEMBER-12 BUDGET
Contracts-Aquatic Control	10,590	10,656	10,590	10,590	883	883	883
Contracts-Security Alarms	960	500	537	960	82	40	80
Fuel, Gasoline and Oil	30,000	25,275	22,119	30,000	2,250	(84)	2,500
Communication - Telephone	10,030	9,659	9,573	10,030	957	742	836
Utility - General	2,660	2,277	4,135	2,660	219	547	222
Electricity - General	66,000	60,049	60,320	66,000	5,032	4,497	5,500
Utility - Refuse Removal	10,200	10,230	5,065	10,200	582	297	850
Lease - Carts	62,178	89,861	63,369	62,178	4,944	4,944	5,182
Lease - Golf Course Equipment	15,000	28,613	8,013	15,000	144	859	1,250
Lease - Ice Machines	5,220	5,335	3,180	5,220	265	265	435
Insurance - General Liability	9,860	8,968	8,106	9,860	747	599	822
R&M-General	42,500	60,046	46,121	42,500	12,960	2,692	3,545
R&M-Equipment	-	4,335	-	-	-	-	-
R&M-Fertilizer	35,000	39,779	56,839	35,000	10,692	7,183	2,917
R&M-Irrigation	3,500	8,241	13,708	3,500	2,979	642	292
R&M-Pest Control	1,472	1,037	4,155	1,472	63	66	123
R&M-Signage	1,150	1,114	1,641	1,150	-	-	96
R&M-Trees and Trimming	3,000	-	604	3,000	-	-	250
R&M-Golf Course	20,000	12,709	14,443	20,000	4,972	-	1,667
R&M-Bunkers	10,000	32,054	-	10,000	21,704	-	833
R&M-Sod	5,000	-	-	5,000	-	-	417
Marketing	20,000	5,874	5,353	20,000	150	150	1,667
Misc-Event Expense	-	525	500	-	-	-	-
Misc-Licenses & Permits	9,000	10,118	4,828	9,000	200	251	746
Misc-Property Transition	-	4,675	10,640	-	4,675	-	-
Office Supplies	1,000	1,622	1,844	1,000	245	-	83
Cleaning Supplies	300	202	748	300	-	-	25
Op Supplies - Uniforms	4,287	3,602	1,129	4,287	-	-	357
Op Supplies - Chemicals	49,000	54,220	67,630	49,000	10,137	10,182	4,083
Op Supplies - Hand tools	200	39	941	200	-	45	17
Supplies - Carts	619	-	-	619	-	-	52
Supplies - Golf Operations	850	271	191	850	-	-	71
Supplies - Grounds	2,757	2,159	2,424	2,757	128	-	230
Supplies - Paper	100	-	-	100	-	-	8
Supplies - Sand	2,500	2,077	3,542	2,500	-	509	208
Supplies - Seeds	18,000	17,288	12,766	18,000	-	-	-
Supplies - Power Tools	300	1,108	979	300	680	-	25
Subscriptions and Memberships	700	767	1,189	700	35	-	58
Depreciation Expense	-	272,276	272,276	-	272,276	272,276	-
Amortization Expense	-	13,204	10,649	-	13,204	10,649	-
Reserve	55,249	-	-	55,249	-	-	55,249
Reserve - Golf	69,246	-	-	69,246	-	-	69,246
Total Operation & Maintenance	1,107,404	1,315,129	1,180,117	1,107,404	422,411	368,766	204,059
Debt Service							
Principal Debt Retirement	170,000	-	-	170,000	-	-	-
Interest Expense	266,960	302,780	269,437	266,960	169,300	135,957	-
DS Costs-Miscellaneous	-	1,310	28,588	-	-	-	-
Total Debt Service	436,960	304,090	298,025	436,960	169,300	135,957	-
TOTAL OPERATING EXPENSES	1,643,839	1,703,751	1,541,264	1,643,839	597,669	508,911	212,218
Operating income (loss)	(680,015)	(720,961)	(625,981)	(680,015)	(558,410)	(459,363)	(131,919)

Statement of Revenues, Expenses and Changes in Net Assets
For the Period Ending September 30, 2012

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	(FY 2011) YEAR TO DATE ACTUAL	(FY 2012) YEAR TO DATE ACTUAL	(FY 2012) YEAR TO DATE BUDGET	(FY 2011) SEPTEMBER-11 ACTUAL	(FY 2012) SEPTEMBER-12 ACTUAL	(FY 2012) SEPTEMBER-12 BUDGET
OTHER FINANCING SOURCES (USES)							
Interfund Transfer - In	103,084	112,454	103,084	103,084	112,454	103,084	103,084
Extraordinary Item (Gain)	-	-	114,543	-	-	-	-
Contribution to (Use of) Fund Balance	(576,931)	-	-	-	-	-	-
TOTAL FINANCING SOURCES (USES)	(473,847)	112,454	217,627	103,084	112,454	103,084	103,084
Change in net assets	\$ (576,931)	\$ (608,507)	\$ (408,354)	\$ (576,931)	\$ (445,956)	\$ (356,279)	\$ (28,835)
TOTAL NET ASSETS, BEGINNING	(1,475,879)	(867,373)	(1,475,879)	(1,475,879)			
TOTAL NET ASSETS, ENDING	\$ (2,052,810)	\$ (1,475,880)	\$ (1,884,233)	\$ (2,052,810)			

Statement of Revenues, Expenses and Changes in Net Assets
For the Period Ending September 30, 2012

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	(FY 2011) YEAR TO DATE ACTUAL	(FY 2012) YEAR TO DATE ACTUAL	(FY 2012) YEAR TO DATE BUDGET	(FY 2011) SEPTEMBER-11 ACTUAL	(FY 2012) SEPTEMBER-12 ACTUAL	(FY 2012) SEPTEMBER-12 BUDGET
OPERATING REVENUES							
Interest - Investments	\$ 1,000	\$ 695	\$ 391	\$ 1,000	\$ 49	\$ 27	\$ 83
Green Fees	282,000	266,241	228,356	282,000	8,379	6,775	23,500
Cart Fees	465,000	488,135	494,628	465,000	24,816	27,710	38,750
Club Rentals	3,500	3,263	4,025	3,500	194	150	292
Range Balls	45,000	53,491	57,034	45,000	3,283	4,511	3,750
Golf Service	7,200	7,200	7,200	7,200	600	600	600
Lessons	2,000	1,008	850	2,000	13	160	167
Golf Merchandise	65,000	62,309	72,973	65,000	3,976	3,998	5,417
Beverage Cart - Food	16,000	13,485	-	16,000	-	-	1,333
Beverage Cart - Beverage	44,000	33,464	-	44,000	-	-	3,667
Food	4,900	8,368	4,863	4,900	500	494	408
Tobacco	2,500	1,522	1,365	2,500	80	49	208
Special Events	30,000	39,933	19,046	30,000	-	-	2,500
Other Miscellaneous Revenues	1,000	1,911	4,215	1,000	61	52	83
Recreation Membership	35,000	38,385	28,431	35,000	3,213	2,525	2,913
TOTAL OPERATING REVENUES	1,004,100	1,019,410	923,377	1,004,100	45,164	47,051	83,671
COST OF GOODS SOLD							
COS - Beverage	26,648	11,905	-	26,648	563	-	2,221
COS - Food Sales	2,126	10,709	3,861	2,126	-	366	177
COS - Merchandise	45,593	40,651	55,989	45,593	5,273	1,610	3,799
COS - Tobacco	1,076	939	744	1,076	44	27	90
Total Cost of Goods Sold	75,443	64,204	60,594	75,443	5,880	2,003	6,287
GROSS PROFIT	928,657	955,206	862,783	928,657	39,284	45,048	77,384
OPERATING EXPENSES							
Personnel and Administration							
ProfServ-Arbitrage Rebate	300	600	300	300	-	-	-
ProfServ-Dissemination Agent	500	500	500	500	-	-	-
ProfServ-Legal Services	25,000	6,588	-	25,000	-	-	2,083
ProfServ-Trustee	-	2,557	-	-	-	-	-
Accounting Services	21,200	21,200	21,200	21,200	1,767	1,767	1,767
Postage and Freight	190	35	10	190	-	-	16
Lease - Copier	3,200	2,442	1,496	3,200	195	-	267
Insurance - General Liability	19,118	17,255	18,363	19,118	1,386	1,463	1,595
Misc-Bank Charges	1,400	1,683	1,350	1,400	129	93	117
Misc-Credit Card Fees	18,748	18,696	17,254	18,748	1,085	865	1,562
Computer Expense	3,000	3,928	1,412	3,000	83	-	250
Total Personnel and Administration	92,656	75,484	61,865	92,656	4,605	4,188	7,657
Operation & Maintenance							
Payroll-Salaries	110,000	126,775	124,608	110,000	12,169	14,692	9,167
Payroll-Hourly	308,202	289,877	259,723	308,202	31,074	28,979	25,678
Payroll-Benefits	12,600	17,552	11,539	12,600	915	632	1,050
Payroll-Processing Fee	16,800	11,744	14,806	16,800	1,233	1,376	1,400
Payroll Taxes	43,952	41,935	37,618	43,952	4,146	4,853	3,663
Unemployment Compensation	-	-	1,519	-	-	-	-
Contracts-Security Camera	5,000	-	-	5,000	-	-	-
Contracts-Aquatic Control	10,590	10,656	10,590	10,590	883	883	883
Contracts-Security Alarms	840	410	537	840	82	40	70
Fuel, Gasoline and Oil	30,000	25,275	22,119	30,000	2,250	(84)	2,500
Communication - Telephone	8,500	8,128	8,132	8,500	829	638	708

Statement of Revenues, Expenses and Changes in Net Assets
For the Period Ending September 30, 2012

ACCOUNT DESCRIPTION	ANNUAL	(FY 2011)	(FY 2012)	(FY 2012)	(FY 2011)	(FY 2012)	(FY 2012)
	ADOPTED BUDGET	YEAR TO DATE ACTUAL	YEAR TO DATE ACTUAL	YEAR TO DATE BUDGET	SEPTEMBER-11 ACTUAL	SEPTEMBER-12 ACTUAL	SEPTEMBER-12 BUDGET
Utility - General	1,560	1,139	2,067	1,560	109	274	130
Electricity - General	45,000	45,140	43,086	45,000	3,574	2,884	3,750
Utility - Refuse Removal	4,900	5,220	5,065	4,900	441	297	408
Lease - Carts	62,178	89,861	63,369	62,178	4,944	4,944	5,182
Lease - Golf Course Equipment	15,000	28,613	8,013	15,000	144	859	1,250
Lease - Ice Machines	5,220	5,335	3,180	5,220	265	265	435
R&M-General	40,000	55,052	45,306	40,000	12,478	2,651	3,337
R&M-Fertilizer	35,000	39,779	56,839	35,000	10,692	7,183	2,917
R&M-Irrigation	3,500	8,241	13,708	3,500	2,979	642	292
R&M-Pest Control	736	354	4,155	736	63	66	61
R&M-Signage	1,150	1,114	1,641	1,150	-	-	96
R&M-Trees and Trimming	3,000	-	604	3,000	-	-	250
R&M-Golf Course	20,000	12,709	14,443	20,000	4,972	-	1,667
R&M-Bunkers	10,000	32,054	-	10,000	21,704	-	833
R&M-Sod	5,000	-	-	5,000	-	-	417
Marketing	20,000	5,874	5,353	20,000	150	150	1,667
Misc-Event Expense	-	-	500	-	-	-	-
Misc-Licenses & Permits	7,000	7,492	4,173	7,000	200	251	583
Office Supplies	1,000	1,592	1,844	1,000	245	-	83
Cleaning Supplies	300	202	748	300	-	-	25
Op Supplies - Uniforms	4,287	3,602	1,129	4,287	-	-	357
Op Supplies - Chemicals	49,000	54,220	67,630	49,000	10,137	10,182	4,083
Op Supplies - Hand tools	200	39	941	200	-	45	17
Supplies - Carts	619	-	-	619	-	-	52
Supplies - Golf Operations	850	271	191	850	-	-	71
Supplies - Grounds	2,757	2,159	2,424	2,757	128	-	230
Supplies - Paper	100	-	-	100	-	-	8
Supplies - Sand	2,500	2,077	3,542	2,500	-	509	208
Supplies - Seeds	18,000	17,288	12,786	18,000	-	-	-
Supplies - Power Tools	300	1,108	979	300	680	-	25
Subscriptions and Memberships	700	717	1,189	700	35	-	58
Depreciation Expense	-	272,276	272,276	-	272,276	272,276	-
Amortization Expense	-	13,204	10,649	-	13,204	10,649	-
Reserve	55,249	-	-	55,249	-	-	55,249
Reserve - Golf	69,246	-	-	69,246	-	-	69,246
Total Operation & Maintenance	1,030,836	1,239,083	1,139,021	1,030,836	413,001	366,136	198,106
Debt Service							
Principal Debt Retirement	85,000	-	-	85,000	-	-	-
Interest Expense	133,480	151,390	134,718	133,480	84,650	67,978	-
DS Costs-Miscellaneous	-	1,310	28,588	-	-	-	-
Total Debt Service	218,480	152,700	163,306	218,480	84,650	67,978	-
TOTAL OPERATING EXPENSES	1,341,972	1,467,267	1,364,212	1,341,972	502,256	438,302	205,763
Operating income (loss)	(413,315)	(512,061)	(501,429)	(413,315)	(462,972)	(393,254)	(128,379)
OTHER FINANCING SOURCES (USES)							
Interfund Transfer - In	103,084	112,454	103,084	103,084	112,454	103,084	103,084
Extraordinary Item (Gain)	-	-	114,543	-	-	-	-
TOTAL FINANCING SOURCES (USES)	103,084	112,454	217,627	103,084	112,454	103,084	103,084
Change in net assets	\$ (310,231)	\$ (399,607)	\$ (283,802)	\$ (310,231)	\$ (350,518)	\$ (290,170)	\$ (25,295)

Statement of Revenues, Expenses and Changes in Net Assets
For the Period Ending September 30, 2012

<u>ACCOUNT DESCRIPTION</u>	<u>ANNUAL ADOPTED BUDGET</u>	<u>(FY 2011) YEAR TO DATE ACTUAL</u>	<u>(FY 2012) YEAR TO DATE ACTUAL</u>	<u>(FY 2012) YEAR TO DATE BUDGET</u>	<u>(FY 2011) SEPTEMBER-11 ACTUAL</u>	<u>(FY 2012) SEPTEMBER-12 ACTUAL</u>	<u>(FY 2012) SEPTEMBER-12 BUDGET</u>
TOTAL NET ASSETS, BEGINNING	(1,251,987)	(852,379)	(1,251,987)	(1,251,987)			
TOTAL NET ASSETS, ENDING	<u>\$ (1,562,218)</u>	<u>\$ (1,251,986)</u>	<u>\$ (1,535,789)</u>	<u>\$ (1,562,218)</u>			

Statement of Revenues, Expenses and Changes in Net Assets
For the Period Ending September 30, 2012

ACCOUNT DESCRIPTION	ANNUAL	(FY 2011)	(FY 2012)	(FY 2012)	(FY 2011)	(FY 2012)	(FY 2012)
	ADOPTED BUDGET	YEAR TO DATE ACTUAL	YEAR TO DATE ACTUAL	YEAR TO DATE BUDGET	SEPTEMBER-11 ACTUAL	SEPTEMBER-12 ACTUAL	SEPTEMBER-12 BUDGET
OPERATING REVENUES							
Interest - Investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Bartending Services	-	525	-	-	-	-	-
Beverage	15,690	20,152	-	15,690	-	-	1,302
Food	24,476	33,003	-	24,476	-	-	2,036
Rents or Royalties	13,400	4,825	52,500	13,400	-	4,500	1,113
Other Miscellaneous Revenues	-	54	-	-	-	-	-
TOTAL OPERATING REVENUES	53,566	58,559	52,500	53,566	-	4,500	4,451
COST OF GOODS SOLD							
COS - Beverage	12,072	11,050	-	12,072	-	-	1,006
COS - Food Sales	6,327	19,925	-	6,327	25	-	530
Total Cost of Goods Sold	18,399	30,975	-	18,399	25	-	1,536
GROSS PROFIT	35,167	27,584	52,500	35,167	(25)	4,500	2,915
OPERATING EXPENSES							
Personnel and Administration							
ProfServ-Arbitrage Rebate	300	600	300	300	-	-	-
ProfServ-Dissemination Agent	500	500	500	500	-	-	-
ProfServ-Legal Services	5,000	3,797	437	5,000	749	-	417
ProfServ-Trustee	-	2,557	-	-	-	-	-
Misc-Credit Card Fees	1,019	1,594	-	1,019	604	-	85
Total Personnel and Administration	6,819	9,048	1,237	6,819	1,353	-	502
Operation & Maintenance							
Payroll-Hourly	23,000	22,621	-	23,000	1,524	-	1,913
Payroll-Processing Fee	1,440	865	138	1,440	103	-	120
Payroll Taxes	2,982	2,994	-	2,982	60	-	243
Contracts-Security Camera	5,000	-	-	5,000	-	-	-
Contracts-Security Alarms	120	90	-	120	-	-	10
Communication - Telephone	1,530	1,531	1,441	1,530	128	104	128
Utility - General	1,100	1,138	2,057	1,100	109	274	92
Electricity - General	21,000	14,908	17,235	21,000	1,457	1,613	1,750
Utility - Refuse Removal	5,300	5,010	-	5,300	121	-	442
Insurance - General Liability	9,860	8,968	8,106	9,860	747	599	822
R&M-General	2,500	4,994	815	2,500	482	41	208
R&M-Equipment	-	4,335	-	-	-	-	-
R&M-Pest Control	736	683	-	736	-	-	61
Misc-Event Expense	-	525	-	-	-	-	-
Misc-Licenses & Permits	2,000	2,627	655	2,000	-	-	163
Misc-Property Transition	-	4,675	10,640	-	4,675	-	-
Office Supplies	-	31	-	-	-	-	-
Subscriptions and Memberships	-	50	-	-	-	-	-
Total Operation & Maintenance	76,588	76,045	41,097	76,588	9,406	2,631	5,952
Debt Service							
Principal Debt Retirement	85,000	-	-	85,000	-	-	-
Interest Expense	133,480	151,390	134,718	133,480	84,650	67,978	-
Total Debt Service	218,480	151,390	134,718	218,480	84,650	67,978	-
TOTAL OPERATING EXPENSES	301,867	236,483	177,052	301,867	95,409	70,609	6,454

Statement of Revenues, Expenses and Changes in Net Assets
For the Period Ending September 30, 2012

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	(FY 2011) YEAR TO DATE ACTUAL	(FY 2012) YEAR TO DATE ACTUAL	(FY 2012) YEAR TO DATE BUDGET	(FY 2011) SEPTEMBER-11 ACTUAL	(FY 2012) SEPTEMBER-12 ACTUAL	(FY 2012) SEPTEMBER-12 BUDGET
Operating income (loss)	(266,700)	(208,899)	(124,552)	(266,700)	(95,434)	(66,109)	(3,539)
Change in net assets	\$ (266,700)	\$ (208,899)	\$ (124,552)	\$ (266,700)	\$ (95,434)	\$ (66,109)	\$ (3,539)
TOTAL NET ASSETS, BEGINNING	(223,892)	(14,994)	(223,892)	(223,892)			
TOTAL NET ASSETS, ENDING	\$ (490,592)	\$ (223,893)	\$ (348,444)	\$ (490,592)			

**Heritage Isles
Community Development District**

Supporting Schedules

September 30, 2012

Heritage Isles

Community Development District

Enterprise - Golf Course Fund

Statement of Revenues, Expenses and Changes in Net Assets

Trend Report

For the Period Ending September 30, 2011

Account Description	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Actual Thru	Adopted
	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	9/30/2011	Budget
Operating Revenues														TOTAL
Interest - Investments	\$ 75	\$ 64	\$ 51	\$ 56	\$ 55	\$ 66	\$ 71	\$ 63	\$ 56	\$ 53	\$ 37	\$ 49	\$ 693	\$ 2,914
Green Fees	12,175	16,803	18,526	35,822	46,037	51,660	30,702	15,494	10,004	11,051	9,591	8,379	266,241	370,702
Cart Fees	30,462	37,000	35,475	57,365	68,150	68,636	41,318	32,211	29,792	35,487	27,424	24,816	488,135	520,000
Club Rentals	300	175	244	294	419	592	269	325	125	125	203	194	3,263	3,000
Range Balls	4,356	4,416	4,094	5,288	5,630	6,040	5,474	4,513	3,415	3,777	3,205	3,283	53,491	45,000
Golf Service	600	600	600	600	600	600	600	600	600	600	600	600	7,200	7,200
Lessons	45	37	20	157	581	90	15	20	5	10	15	13	1,008	10,000
Golf Merchandise	4,217	3,595	5,476	5,650	7,353	9,334	6,834	5,054	3,260	4,235	3,325	3,976	62,309	70,491
Beverage Cart - Food	1,598	931	687	1,125	1,654	1,297	1,137	1,502	1,143	1,419	993	-	13,485	14,000
Beverage Cart - Beverage	3,601	2,704	3,220	3,852	5,202	4,351	4,095	2,090	1,647	1,768	943	-	33,464	55,000
Beverage	-	-	-	-	-	-	-	-	-	-	-	-	-	4,500
Food	904	618	374	560	720	792	614	745	754	843	724	500	8,368	400
Tobacco	59	98	181	102	184	259	264	149	65	47	35	80	1,522	2,500
Special Events	8,356	7,435	3,161	725	-	3,090	9,569	7,596	-	-	-	-	39,933	18,000
Other Miscellaneous Revenues	18	50	(22)	42	300	129	22	652	306	202	150	61	1,911	2,000
Recreation Membership	2,050	3,881	5,888	3,779	1,338	2,555	4,769	4,378	1,510	2,394	2,623	3,213	38,385	45,000
Total Operating Revenues	88,816	78,407	77,975	115,437	138,223	149,501	105,953	75,392	52,682	62,001	49,868	45,164	1,019,408	1,170,707
Cost of Goods Sold														
COS - Beverage	1,552	2,010	(228)	1,840	767	585	2,943	(298)	127	612	1,432	563	11,905	23,468
COS - Food Sales	986	1,067	2,350	1,286	752	1,202	277	412	799	375	1,203	-	10,709	5,000
COS - Merchandise	1,237	(207)	1,984	6,280	671	7,946	6,763	4,840	3,162	3,567	(805)	5,273	40,651	38,770
COS - Tobacco	234	(110)	20	137	106	151	134	9	162	29	23	44	939	1,895
Total Cost of Goods Sold	4,009	2,760	4,076	9,543	2,296	9,884	10,107	4,963	4,250	4,593	1,853	5,860	64,204	69,133
Gross Profit	64,807	75,647	73,899	105,894	135,927	139,617	95,846	70,429	48,432	57,418	48,015	39,284	955,204	1,101,574

Prepared by:
Severn Trent Management Services

Community Development District

Statement of Revenues, Expenses and Changes in Net Assets

Trend Report
For the Period Ending September 30, 2011

Account Description	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Actual Thru	Adopted
	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	9/30/2011	Budget
Operating Expenses														
Personnel and Administration														
ProfServ-Arbitrage Rebate	-	-	-	300	-	-	-	-	300	-	-	-	600	300
ProfServ-Dissemination Agent	-	-	-	500	-	-	-	-	-	-	-	-	500	500
ProfServ-Legal Services	-	3,263	-	679	-	1,887	759	-	-	-	-	-	6,588	25,000
ProfServ-Trustee	-	-	-	-	-	2,557	-	-	-	-	-	-	2,557	-
Accounting Services	1,767	1,767	1,767	1,767	1,767	1,767	1,767	1,767	1,767	1,767	1,767	1,767	21,200	21,200
Postage and Freight	-	-	-	-	-	-	-	-	-	35	-	-	35	190
Lease - Copier	176	155	206	363	421	163	153	143	173	169	165	155	2,442	1,602
Insurance - General Liability	1,386	1,386	1,386	2,011	1,386	1,386	1,386	1,386	1,386	1,386	1,386	1,386	17,255	18,141
Printing and Binding	-	-	-	-	-	-	-	-	-	-	-	-	-	150
Misc-Bank Charges	83	116	107	108	153	196	219	140	127	179	123	129	1,883	654
Misc-Credit Card Fees	1,069	1,204	1,460	1,370	2,101	2,465	2,450	1,672	1,387	1,361	1,071	1,085	18,896	18,748
Computer Expense	200	303	316	496	284	28	987	220	316	248	468	83	3,928	3,000
Total Personnel and Administration	4,681	8,194	5,242	7,594	6,092	10,451	7,721	5,328	5,456	5,145	4,980	4,605	75,484	89,485
Operation & Maintenance														
Payroll-Salaries	9,631	9,631	16,162	9,631	9,631	9,631	9,631	9,631	14,394	8,447	8,188	12,169	126,775	128,800
Payroll-Hourly	23,587	24,856	20,822	22,857	23,625	23,031	23,618	20,679	32,398	21,189	22,341	31,074	289,877	337,200
Payroll-Benefits	1,548	1,548	774	1,840	(363)	2,799	5,296	(272)	1,822	216	1,429	915	17,552	22,296
Payroll-Processing Fee	739	775	893	-	841	1,133	1,185	1,285	1,220	1,185	1,256	1,233	11,744	11,650
Payroll Taxes	3,431	3,545	3,660	3,626	3,437	3,375	3,385	3,016	4,533	2,861	2,920	4,146	41,935	54,988
Contract-Security Camera	-	-	-	-	-	-	-	-	-	-	-	-	250	-
Contract-Aquatic Control	915	915	915	850	883	883	883	883	883	883	883	883	10,656	10,986
Contract-Security Alarms	-	79	30	109	-	-	30	26	26	26	-	82	410	1,229
Fuel, Gasoline and Oil	1,847	1,859	1,553	2,270	1,677	1,858	2,689	2,399	1,868	-	5,006	2,250	25,275	17,707
Communication - Telephone	617	762	423	609	907	901	470	763	835	408	615	829	8,128	8,544
Utility - General	170	23	148	9	131	32	122	82	113	97	103	109	1,138	2,133
Electricity - General	3,827	3,247	1,917	6,448	3,153	3,602	3,408	4,072	4,319	3,613	3,861	3,574	45,140	46,000
Utility - Refuse Removal	396	407	409	415	418	421	580	431	481	430	442	441	5,220	4,800
Lease - Carts	38,155	-	5,182	5,234	5,182	5,182	5,182	5,422	5,182	5,016	5,182	4,944	89,861	66,183
Lease - Golf Course Equipment	2,065	2,115	2,060	2,057	2,435	2,170	15,117	-	153	150	147	144	28,613	29,500
Lease - Ice Machines	435	435	435	435	435	435	435	435	720	435	435	265	5,335	5,220
R&M-General	2,749	1,028	1,729	4,397	2,763	7,170	3,607	3,977	5,022	2,357	7,786	12,478	55,052	48,000

Heritage Isles

Enterprise - Golf Course Fund

Community Development District

Statement of Revenues, Expenses and Changes in Net Assets

Trend Report

For the Period Ending September 30, 2011

Account Description	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	TOTAL	
	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual Thru 9/30/2011	Adopted Budget
R&M-Fertilizer	1,475	1,634	-	8,255	1,355	1,872	1,465	6,626	-	-	6,406	10,682	39,779	35,000
R&M-Irrigation	-	199	-	858	-	91	-	752	445	1,840	1,077	2,979	8,241	3,500
R&M-Pest Control	61	61	61	61	61	61	61	65	63	63	(329)	63	354	800
R&M-Signage	-	-	-	-	792	322	-	-	-	-	-	-	1,114	1,150
R&M-Trees and Trimming	-	-	-	-	-	-	-	-	-	-	-	-	-	3,000
R&M-Golf Course	998	703	862	-	-	142	-	693	-	-	4,340	4,972	12,709	5,000
R&M-Bunkers	1,040	10,350	150	150	150	1,240	150	150	150	1,294	1,250	150	32,054	32,500
Marketing	(125)	125	-	-	-	-	-	-	-	-	-	-	5,874	14,000
Misc-Event Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Misc-Property Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	15,000
Misc-Licenses & Permits	754	1,394	379	400	450	828	400	515	800	920	450	200	7,492	5,299
Office Supplies	118	98	89	315	70	296	-	134	194	-	34	245	1,592	1,000
Cleaning Supplies	-	-	-	59	-	-	-	-	142	-	-	-	202	300
Op Supplies - Uniforms	358	358	297	507	179	1,722	138	-	44	-	-	-	3,602	4,287
Op Supplies - Chemicals	7,493	677	687	665	-	7,474	1,740	12,378	5,120	4,736	3,111	10,137	54,220	49,000
Op Supplies - Hand tools	-	-	-	-	-	-	-	-	39	-	-	-	39	200
Supplies - Carts	-	-	-	-	-	-	-	-	-	-	-	-	-	619
Supplies - Golf Operations	-	-	56	-	48	167	-	-	-	-	-	-	271	850
Supplies - Grounds	167	53	176	290	-	300	140	225	153	162	367	128	2,159	2,757
Supplies - Paper	-	-	-	-	-	-	-	-	1,688	-	-	-	-	100
Supplies - Sand	-	-	-	-	-	-	-	-	-	-	389	-	2,077	2,500
Supplies - Seeds	17,288	-	-	-	-	-	-	-	-	-	-	-	17,288	18,000
Supplies - Power Tools	340	-	-	58	-	-	-	30	-	-	-	680	1,108	300
Subscriptions and Memberships	150	210	119	153	-	50	-	-	-	-	-	35	717	400
Depreciation Expense	-	-	-	-	-	-	-	-	-	-	-	272,276	272,276	-
Amortization Expense	-	-	-	-	-	-	-	-	-	-	-	13,204	13,204	-
Reserve	-	-	-	-	-	-	-	-	-	-	-	-	-	55,249
Reserve - Golf	-	-	-	-	-	-	-	-	-	-	-	-	-	69,246
Total Operation & Maintenance	120,229	67,077	59,968	72,358	58,250	77,388	79,732	74,397	82,757	56,228	77,689	413,001	1,239,083	1,124,543

Community Development District

Statement of Revenues, Expenses and Changes in Net Assets

Trend Report
For the Period Ending September 30, 2011

Account Description	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Actual Thru	Adopted	
	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	9/30/2011	Budget	
	TOTAL														
Debt Service															
Principal Debt Retirement	-	-	-	-	-	-	-	-	-	-	-	-	-	-	80,000
Interest Expense	-	-	-	-	-	-	66,740	-	-	-	-	84,650	151,390	-	127,800
DS Costs-Miscellaneous	-	-	-	-	1,310	-	-	-	-	-	-	-	1,310	-	-
Total Debt Service	-	-	-	-	1,310	-	66,740	-	-	-	-	84,650	152,700	-	207,800
Total Operating Expenses	124,910	75,271	65,230	79,952	65,652	87,839	154,193	79,725	88,213	61,373	82,689	502,256	1,467,267	1,421,828	
Operating income (loss)	(60,103)	376	8,669	25,942	70,275	51,778	(58,347)	(9,296)	(99,781)	(3,955)	(34,654)	(462,972)	(512,063)	(320,254)	
Other Financing Sources (Uses)															
Interfund Transfer - In	-	-	-	-	-	-	-	-	-	-	-	112,454	112,454	-	112,454
Total Financing Sources (Uses)	-	-	-	-	-	-	-	-	-	-	-	112,454	112,454	-	112,454
Change in net assets	\$ (60,103)	\$ 376	\$ 8,669	\$ 25,942	\$ 70,275	\$ 51,778	\$ (58,347)	\$ (9,296)	\$ (99,781)	\$ (3,955)	\$ (34,654)	\$ (350,518)	\$ (399,609)	\$ (207,800)	
TOTAL NET ASSETS, BEGINNING (OCT 1, 2010)													(852,379)	(852,379)	
TOTAL NET ASSETS, ENDING													<u>\$ (1,251,988)</u>	<u>\$ (1,060,179)</u>	

**Heritage Isles
Community Development District**

Enterprise - Restaurant Fund

Statement of Revenues, Expenses and Changes in Net Assets

Trend Report
For the Period Ending September 30, 2011

Account Description	Oct Actual	Nov Actual	Dec Actual	Jan Actual	Feb Actual	Mar Actual	Apr Actual	May Actual	Jun Actual	Jul Actual	Aug Actual	Sep Actual	Actual Thru 9/30/2011	Adopted Budget	TOTAL	
Operating Revenues																
Interest - Investments	-	125	150	-	-	-	-	-	-	-	-	-	-	-	-	-
Bartending Services	-	186	1,904	2,072	2,964	3,334	2,479	2,261	1,441	2,038	1,413	-	525	-	-	-
Beverage	-	2,491	1,808	3,242	4,178	4,587	4,611	2,526	2,056	2,956	4,537	-	20,152	-	-	-
Food	-	250	800	1,700	300	-	-	-	1,100	-	-	-	33,003	-	-	-
Rents or Royalties	-	2	15	(9)	(2)	(7)	50	-	(1)	-	6	-	4,825	63,000	-	-
Other Miscellaneous Revenues	-	-	-	-	-	-	-	-	-	-	-	-	54	-	-	-
Total Operating Revenues	250	3,479	4,677	7,255	7,440	7,924	7,140	4,787	4,596	5,054	5,956	-	58,559	63,000	-	-
Cost of Goods Sold																
COS - Beverage	-	-	150	1,380	1,052	3,442	1,240	1,064	1,564	392	766	-	11,050	-	-	-
COS - Food Sales	-	1,031	681	1,721	1,003	1,806	4,547	1,744	3,902	1,192	3,172	25	19,925	-	-	-
Total Cost of Goods Sold	-	1,031	831	3,101	2,055	5,248	5,787	2,808	4,566	1,584	3,938	25	30,975	-	-	-
Gross Profit	250	2,448	3,846	4,154	5,385	2,676	1,353	1,979	30	3,470	2,018	(25)	27,584	63,000	-	-
Operating Expenses																
Personnel and Administration																
ProfServ-Arbitrage Rebate	-	-	-	300	-	-	-	-	300	-	-	-	600	300	-	-
ProfServ-Dissemination Agent	-	-	-	500	-	-	-	-	-	-	-	-	500	500	-	-
ProfServ-Legal Services	-	-	-	-	-	1,887	927	-	-	-	235	749	3,797	10,000	-	-
ProfServ-Trustee	-	-	-	-	-	2,557	-	-	-	-	-	-	2,557	-	-	-
Misc-Credit Card Fees	-	-	74	87	104	104	113	122	123	122	141	604	1,594	-	-	-
Total Personnel and Administration	-	-	74	887	104	4,548	1,040	1,222	423	122	376	1,353	9,048	10,800	-	-
Operation & Maintenance																
Payroll-Hourly	-	779	1,489	2,139	2,585	2,501	2,386	2,514	3,911	1,739	1,043	1,524	22,621	-	-	-
Payroll-Processing Fee	-	11	(7)	-	-	103	102	143	136	135	140	103	865	-	-	-
Payroll Taxes	-	111	231	248	353	326	305	333	505	262	260	60	2,994	-	-	-
Contracts-Security Camera	-	-	-	-	-	-	-	-	-	-	-	-	-	250	-	-
Contracts-Security Alarms	-	-	30	30	-	-	30	-	-	-	-	-	90	180	-	-
Communication - Telephone	127	127	127	128	128	128	128	128	128	127	128	128	1,531	840	-	-

Prepared by:
Severn Trent Management Services

Heritage Isles

Community Development District

Enterprise - Restaurant Fund

Statement of Revenues, Expenses and Changes in Net Assets

Trend Report
For the Period Ending September 30, 2011

Account Description	For the Period Ending September 30, 2011												TOTAL	
	Oct Actual	Nov Actual	Dec Actual	Jan Actual	Feb Actual	Mar Actual	Apr Actual	May Actual	Jun Actual	Jul Actual	Aug Actual	Sep Actual	Actual Thru 9/30/2011	Adopted Budget
Utility - General	170	23	148	9	131	32	122	82	113	97	103	109	1,138	2,300
Electricity - General	1,325	986	1,278	1,402	1,057	1,020	1,112	1,081	1,281	1,360	1,548	1,457	14,908	24,500
Utility - Refuse Removal	427	428	430	449	451	454	383	464	469	469	466	121	5,010	4,932
Insurance - General Liability	747	747	747	747	747	747	747	747	747	747	747	747	8,968	8,300
R&M-General	40	40	158	456	125	155	531	347	1,649	74	937	482	4,994	4,500
R&M-Equipment	-	-	-	-	-	4,335	-	-	-	-	-	-	4,335	-
R&M-Pest Control	61	61	61	61	61	61	61	65	63	63	63	-	663	800
Misc-Event Expense	125	-	150	250	-	-	-	-	-	-	-	-	525	-
Misc-Licenses & Permits	-	985	346	453	140	188	-	-	375	90	50	-	2,627	-
Misc-Property Transition	-	-	-	-	-	-	-	-	-	-	-	4,675	4,675	-
Office Supplies	-	-	-	-	-	31	-	-	-	-	-	-	31	-
Subscriptions and Memberships	-	-	-	-	-	50	-	-	-	-	-	-	50	-
Reserve	-	-	-	-	-	-	-	-	-	-	-	-	-	4,807
Total Operation & Maintenance	3,022	4,298	5,188	6,372	5,778	10,131	5,907	5,904	9,377	5,163	5,485	9,406	76,045	51,409
Debt Service	-	-	-	-	-	-	-	-	-	-	-	-	-	80,000
Principal Debt Retirement	-	-	-	-	-	-	-	-	-	-	-	-	151,390	127,800
Interest Expense	-	-	-	-	-	-	66,740	-	-	-	-	84,650	151,390	127,800
Total Debt Service	-	-	-	-	-	-	66,740	-	-	-	-	84,650	151,390	207,600
Total Operating Expenses	3,022	4,298	5,272	7,259	5,882	14,679	73,687	6,026	9,800	5,265	5,861	95,409	236,483	270,009
Operating Income (loss)	\$ (2,772)	\$ (1,850)	\$ (1,426)	\$ (3,105)	\$ (487)	\$ (12,003)	\$ (72,334)	\$ (4,047)	\$ (9,770)	\$ (1,815)	\$ (3,843)	\$ (85,434)	(208,889)	(207,009)
TOTAL NET ASSETS, BEGINNING (OCT 1, 2010)														(14,983)
TOTAL NET ASSETS, ENDING														\$ (223,892) \$ (223,002)

Prepared by:
Severn Trent Management Services

HERITAGE ISLES

Community Development District

**Non-Ad Valorem Special Assessments
(Hillsborough County Tax Collector - Monthly Collection Distributions)
For the Fiscal Year Ending September 30, 2012**

Date Received	Net Amount Received	Discount / (Penalties) Amount	Collection Costs		Gross Amount Received	ALLOCATION		
			Property Appraiser	Tax Collector		General Fund Assessments	Special Revenue Fund Assessments	Debt Service Fund Assessments
Assessments Levied					\$2,019,862	\$855,338	\$795,600	\$368,924
Allocation %					100%	42%	39%	18%
11/14/11	26,872	1,358	560	560	29,350	12,429	11,561	5,361
11/18/11	45,817	1,989	955	955	49,715	21,052	19,582	9,080
12/07/11	695,014	30,166	14,479	14,479	754,139	319,351	297,047	137,742
12/09/11	490,141	21,250	10,211	10,211	531,813	225,203	209,475	97,135
12/16/11	401,952	17,369	8,374	8,374	436,070	184,660	171,763	79,647
01/06/12	30,909	975	644	644	33,171	14,047	13,066	6,059
02/07/12	25,095	609	523	523	26,749	11,327	10,536	4,886
03/07/12	24,909	302	519	519	26,248	11,115	10,339	4,794
04/05/12	44,385	20	925	925	46,254	19,587	18,219	8,448
05/07/12	28,394	-	597	597	29,587	12,529	11,654	5,404
06/11/12	10,799	(328)	225	225	10,922	4,625	4,302	1,995
07/06/12	45,325	(1,320)	-	-	44,005	18,635	17,333	8,037
TOTAL	\$ 1,869,611	\$ 72,390	\$ 38,011	\$ 38,011	\$ 2,018,024	\$ 854,560	\$ 794,876	\$ 368,588
% COLLECTED					99.9%	99.9%	99.9%	99.9%
TOTAL OUTSTANDING					\$ 1,838	\$ 778	\$ 724	\$ 336

Heritage Isles

Check Register by Fund

For the Period from 09/01/2012 to 09/30/2012

(Sorted by Check No.)

Fund No.	Check Date	Payee	Invoice No.	Invoice Description	G/L Account Name	G/L Account #	Check Amount
GENERAL FUND - 001							
CHECK # 0001052							
001	09/18/12	HERITAGE ISLES CDD	091712-A	TRFR FROM EF TO GF	Due From Other Funds	131000	\$50,856.85
						Check Total	<u>\$50,856.85</u>
CHECK # 001040							
001	09/18/12	HERITAGE ISLES CDD	091712	TRFR FROM SR TO GF	Due From Other Funds	131000	\$64,946.34
						Check Total	<u>\$64,946.34</u>
CHECK # 004288							
001	09/03/12	BRIGHT HOUSE	081312-9187	823413012-0159187 8/21-9/20/12	R&M-Gatehouse	546035-53901	\$219.95
						Check Total	<u>\$219.95</u>
CHECK # 004293							
001	09/03/12	FEDEX	7-991-53521	8/12 POSTAGE	Postage and Freight	541006-51301	\$34.92
						Check Total	<u>\$34.92</u>
CHECK # 004296							
001	09/03/12	LANDSCAPE MAINTENANCE	58620	8/12 LANDSCAPE MAINT	Contracts-Landscape	534050-53901	\$9,023.75
						Check Total	<u>\$9,023.75</u>
CHECK # 004297							
001	09/03/12	LANDSCAPE MAINTENANCE	58620-A	8/12 LANDSCAPE PERFORMANCE	Contracts-Landscape	534050-53901	\$3,007.92
						Check Total	<u>\$3,007.92</u>
CHECK # 004300							
001	09/03/12	SEVERN TRENT ENVIRONMENTAL SER	2062529	8/12 MGMT SERVICES	ProfServ-Mgmt Consulting Serv	531027-51201	\$3,640.33
001	09/03/12	SEVERN TRENT ENVIRONMENTAL SER	2062529	8/12 MGMT SERVICES	Postage and Freight	541006-51301	\$89.30
001	09/03/12	SEVERN TRENT ENVIRONMENTAL SER	2062529	8/12 MGMT SERVICES	Printing and Binding	547001-51301	\$239.10
001	09/03/12	SEVERN TRENT ENVIRONMENTAL SER	2062529	8/12 MGMT SERVICES	Office Supplies	551002-51301	\$16.50
001	09/03/12	SEVERN TRENT ENVIRONMENTAL SER	2062529	8/12 MGMT SERVICES	Communication - Telephone	541003-51301	\$6.00
001	09/03/12	SEVERN TRENT ENVIRONMENTAL SER	2062529	8/12 MGMT SERVICES	Printing and Binding	547001-51301	\$125.00
						Check Total	<u>\$4,116.23</u>
CHECK # 004301							
001	09/03/12	STRALEY & ROBIN	8888	8/12 GEN COUNSEL	ProfServ-Legal Services	531023-51401	\$731.50
						Check Total	<u>\$731.50</u>
CHECK # 004302							
001	09/03/12	THE CONTINENTAL GROUP INC	064390	PAYROLL P/E 4/6/12	ProfServ-Field Management	531016-53901	\$1,064.44
001	09/03/12	THE CONTINENTAL GROUP INC	065397-A	PAYROLL P/E 4/20/12	ProfServ-Field Management	531016-53901	\$1,037.81
001	09/03/12	THE CONTINENTAL GROUP INC	066972-A	PAYROLL P/E 5/18/12	ProfServ-Field Management	531016-53901	\$1,064.44
						Check Total	<u>\$3,166.69</u>

Heritage Isles

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Fund No.	Check Date	Payee	Invoice No.	Invoice Description	G/L Account Name	G/L Account #	Check Amount
CHECK # 004303							
001	09/03/12	TYCO INTEGRATED SECURITY LLC	77182344	8/9/12 DVR REPRS	Misc-Contingency	549900-53901	\$392.00
001	09/03/12	TYCO INTEGRATED SECURITY LLC	72982635	6/12 INSTALLGATE SECURITY SYSTEM	Contracts-Security Camera	534036-53901	\$30,051.96
001	09/03/12	TYCO INTEGRATED SECURITY LLC	74850723	6/28-7/31/12 GATE SERVICE CHARGES	R&M-Gatehouse	546035-53901	\$43.56
001	09/03/12	TYCO INTEGRATED SECURITY LLC	75352501	8/12 GATE SERVICE CHARGES	R&M-Gatehouse	546035-53901	\$39.60
					Check Total		\$30,527.12
CHECK # 004312							
001	09/07/12	CARDNO ENTRIX	0081792	8/12 SHARED PONDS	Contracts-Aquatic Control	534067-53901	\$492.50
					Check Total		\$492.50
CHECK # 004314							
001	09/07/12	FEDEX	7-998-98452	8/12 POSTAGE	Postage and Freight	541006-51301	\$61.72
					Check Total		\$61.72
CHECK # 004318							
001	09/07/12	TAMPA ELECTRIC	082812-4832	1800-0044932 7/24-8/23/12	Utility - General	543001-53901	\$1,943.81
					Check Total		\$1,943.81
CHECK # 004320							
001	09/07/12	THE CONTINENTAL GROUP INC	072336	P/E 8/24/12 PAYROLL	ProfServ-Field Management	531016-53901	\$1,064.44
					Check Total		\$1,064.44
CHECK # 004327							
001	09/07/12	CARDNO ENTRIX	0081791	8/12 CDD PONDS	Contracts-Aquatic Control	534067-53901	\$450.00
					Check Total		\$450.00
CHECK # 004332							
001	09/17/12	CITY OF TAMPA-POLICE	050586	8/12 SECURITY PATROL	Contracts-Guard Services	534020-53901	\$6,160.00
					Check Total		\$6,160.00
CHECK # 004333							
001	09/17/12	FEDEX	2-006-03093	8/12 POSTAGE	Postage and Freight	541006-51301	\$27.47
					Check Total		\$27.47
CHECK # 004341							
001	09/17/12	LANDSCAPE MAINTENANCE	59491	9/12 LANDSCAPE MAINT	Contracts-Landscape	534050-53901	\$9,023.75
001	09/17/12	LANDSCAPE MAINTENANCE	60004	9/12 CAYMAN SOUND IRR	R&M-Irrigation	546041-53901	\$1,168.95
					Check Total		\$10,192.70
CHECK # 004342							
001	09/17/12	LANDSCAPE MAINTENANCE	59491-P	9/12 PERFORMANCE LANDSCAPE MAINT	Contracts-Landscape	534050-53901	\$3,007.92
					Check Total		\$3,007.92
CHECK # 004343							
001	09/17/12	OLM INC	23619	8/20/12 LANDSCAPE INSPECTION	Contracts-Landscape Consultant	534062-53901	\$1,030.00
					Check Total		\$1,030.00
CHECK # 004345							
001	09/17/12	SAM'S CLUB DIRECT	003338	7/19/12 SUPPLIES	R&M-Gatehouse	546035-53901	\$268.88

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CHECK # 004346							
001	09/17/12	T MOBILE	090312	8/8-9/2/12 813-385-4540	Communication - Telephone	541003-53901	\$50.33
							Check Total <u>\$268.88</u>
CHECK # 004349							
001	09/17/12	TYCO INTEGRATED SECURITY LLC	77480661	9/12 MONITORING	R&M-Gatehouse	546035-53901	\$42.37
001	09/17/12	TYCO INTEGRATED SECURITY LLC	77480661	9/12 MONITORING	R&M-Gatehouse	546035-53901	(\$2.77)
							Check Total <u>\$39.60</u>
CHECK # 004351							
001	09/17/12	WILSON MILLER INC	617703	GEN ENGINEERING P/E 8/10/12	ProfServ-Engineering	531013-51501	\$992.75
							Check Total <u>\$992.75</u>
CHECK # 004352							
001	09/17/12	HORNER ENVIRONMENTAL	212147	6/12-7/12 NUISANCE PLANT CONTROL	R&M-Mitigation	546056-53901	\$4,047.75
							Check Total <u>\$4,047.75</u>
CHECK # 004360							
001	09/24/12	BRIGHT HOUSE	091312-9187	823413012-0159187 9/21-10/20/12	R&M-Gatehouse	546035-53910	\$219.95
							Check Total <u>\$219.95</u>
CHECK # 004363							
001	09/24/12	CITY OF TAMPA UTILITIES	091312	WATER SERVICES TO 9/5/12	Utility - General	543001-53901	\$261.35
							Check Total <u>\$261.35</u>
CHECK # 004365							
001	09/24/12	FEDEX	2-012-82941	9/12 POSTAGE	Postage and Freight	541006-51301	\$16.74
							Check Total <u>\$16.74</u>
CHECK # 004373							
001	09/24/12	SEVERN TRENT ENVIRONMENTAL SER 2062905	0912	9/12 MGMT SERVICES	ProfServ-Mgmt Consulting Serv	531027-51201	\$3,640.33
001	09/24/12	SEVERN TRENT ENVIRONMENTAL SER 2062905	0912	9/12 MGMT SERVICES	Postage and Freight	541006-51301	\$70.65
001	09/24/12	SEVERN TRENT ENVIRONMENTAL SER 2062905	0912	9/12 MGMT SERVICES	Printing and Binding	547001-51301	\$549.80
001	09/24/12	SEVERN TRENT ENVIRONMENTAL SER 2062905	0912	9/12 MGMT SERVICES	Office Supplies	551002-51301	\$11.00
001	09/24/12	SEVERN TRENT ENVIRONMENTAL SER 2062905	0912	9/12 MGMT SERVICES	Communication - Telephone	541003-51301	\$5.91
							Check Total <u>\$4,277.69</u>
CHECK # 004378							
001	09/24/12	TYCO INTEGRATED SECURITY LLC	79584527	10/12 GATE MONITORING	Prepaid Items	155000	\$39.60
							Check Total <u>\$39.60</u>
CHECK # 004384							
001	09/27/12	FEDEX	2-020-39745	9/12 POSTAGE	Postage and Freight	541006-51301	\$20.08
							Check Total <u>\$20.08</u>
CHECK # 004387							
001	09/27/12	STRALEY & ROBIN	8984	GEN COUNSEL TO 9/15/12	ProfServ-Legal Services	531023-51401	\$1,990.60
							Check Total <u>\$1,990.60</u>

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Fund No.	Check Date	Payee	Invoice No.	Invoice Description	G/L Account Name	G/L Account #	Check Amount	
CHECK # 004388								
001	09/27/12	TAMPA ELECTRIC	091912	8/15-9/17/12 ELECTRIC	Utility - General	543001-53901	\$13,091.67	
							Check Total	\$13,091.67
CHECK # 004398								
001	09/28/12	WILSON MILLER INC	624198	GEN ENGINEERING TO 9/14/12	ProfServ-Engineering	531013-51501	\$135.00	
							Check Total	\$135.00
Fund Total							\$216,573.82	

FITNESS CENTER SPECIAL REVENUE FUND - 101

CHECK # 001041								
101	09/19/12	HERITAGE ISLES CDD	091912	ANNUAL TRFR FM SPEC REV FND TO GOLF	Operating Transfers-Out	591000-58001	\$103,084.00	
							Check Total	\$103,084.00
CHECK # 004287								
101	09/03/12	AMERICAN CHEMICAL	179776	8/21/12 10 TISSUE DISPENSERS	Op Supplies - Clubhouse	552003-53910	\$180.00	
							Check Total	\$180.00
CHECK # 004289								
101	09/03/12	BUCCANEER LINEN SERVICE	107802	8/27/12 MATS	Op Supplies - Clubhouse	552003-53910	\$56.70	
							Check Total	\$56.70
CHECK # 004295								
101	09/03/12	FRANCOTYP-POSTALIA INC	RI101167342	7/29-10/28/12 POSTAGE SCALE	Postage and Freight	541006-51301	\$170.85	
							Check Total	\$170.85
CHECK # 004298								
101	09/03/12	MILLS PASKERT DIVERS	25283	6/12 HI VS U S BANK	Accounts Receivable	115000	\$3,590.74	
101	09/03/12	MILLS PASKERT DIVERS	25485	7/12 HI VS U S BANK	Accounts Receivable	115000	\$2,894.68	
							Check Total	\$6,485.42
CHECK # 004299								
101	09/03/12	REPUBLIC WASTE SERVICES	0696000293742	9/12 WASTE SERVICES	Utility - Refuse Removal	543020-53910	\$616.99	
							Check Total	\$616.99
CHECK # 004300								
101	09/03/12	SEVERN TRENT ENVIRONMENTAL SER	2062530	8/12 ACCT SERVICES REC FND	Accounting Services	532001-51301	\$1,545.00	
							Check Total	\$1,545.00

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CHECK # 004302							
101	09/03/12	THE CONTINENTAL GROUP INC	064390	PAYROLL P/E 4/6/12	Payroll-Office	512008-53910	\$1,122.75
101	09/03/12	THE CONTINENTAL GROUP INC	064390	PAYROLL P/E 4/6/12	Payroll-Maintenance	512006-53910	\$1,226.00
101	09/03/12	THE CONTINENTAL GROUP INC	064390	PAYROLL P/E 4/6/12	Payroll-Pool Monitors	512030-53910	\$1,193.25
101	09/03/12	THE CONTINENTAL GROUP INC	064390	PAYROLL P/E 4/6/12	ProServ-Field Management	531016-53910	\$1,064.44
101	09/03/12	THE CONTINENTAL GROUP INC	065397-A	PAYROLL P/E 4/20/12	Payroll-Office	512008-53910	\$1,261.35
101	09/03/12	THE CONTINENTAL GROUP INC	065397-A	PAYROLL P/E 4/20/12	Payroll-Maintenance	512006-53910	\$1,408.60
101	09/03/12	THE CONTINENTAL GROUP INC	065397-A	PAYROLL P/E 4/20/12	Payroll-Pool Monitors	512030-53910	\$2,520.66
101	09/03/12	THE CONTINENTAL GROUP INC	065397-A	PAYROLL P/E 4/20/12	ProServ-Field Management	531016-53910	\$1,037.82
101	09/03/12	THE CONTINENTAL GROUP INC	066972-A	PAYROLL P/E 5/18/12	Payroll-Office	512008-53910	\$1,247.50
101	09/03/12	THE CONTINENTAL GROUP INC	066972-A	PAYROLL P/E 5/18/12	Payroll-Maintenance	512006-53910	\$1,408.60
101	09/03/12	THE CONTINENTAL GROUP INC	066972-A	PAYROLL P/E 5/18/12	Payroll-Pool Monitors	512030-53910	\$2,534.85
101	09/03/12	THE CONTINENTAL GROUP INC	066972-A	PAYROLL P/E 5/18/12	ProServ-Field Management	531016-53910	\$1,064.44
					Check Total		\$17,090.26
CHECK # 004304							
101	09/03/12	VELOCITY IQ LLC	27939	7/17/12 REVIEWED MONITOR SYSTEM	R&M-General	546001-53910	\$82.50
					Check Total		\$82.50
CHECK # 004307							
101	09/07/12	ADVANCED ENERGY SOLUTIONS	4792	8/31/12 DIMMER CHECKS/LIGHT REPRS	R&M-Lights	546133-53910	\$2,074.04
					Check Total		\$2,074.04
CHECK # 004309							
101	09/07/12	BUCCANEER LINEN SERVICE	108147	9/3/12 MATS	Op Supplies - Clubhouse	552003-53910	\$59.95
					Check Total		\$59.95
CHECK # 004311							
101	09/07/12	CAPITAL OFFICE PRODUCTS	3754017-0	8/29/12 OFFICE SUPPLIES	Office Supplies	551002-51301	\$488.38
					Check Total		\$488.38
CHECK # 004315							
101	09/07/12	FLORIDA PLAYSTRUCTURES	592	6/29/12 PLAY GROUND WORK BALANCE	Capital Improvements - General	563001-53910	\$2,695.50
					Check Total		\$2,695.50
CHECK # 004316							
101	09/07/12	LEAF	CM3976145	Credit Memo 000239 Crid Insurance 8/12	Lease - Copier	544008-51301	(\$11.79)
101	09/07/12	LEAF	4023386	9/12 COPIER LEASE	Lease - Copier	544008-51301	\$141.63
101	09/07/12	LEAF	4023386	9/12 COPIER LEASE	Lease - Copier	544008-51301	(\$11.79)
					Check Total		\$118.05
CHECK # 004319							
101	09/07/12	THE ANTIGUA GROUP INC	3676972	8/29/12 UNIFORMS	Op Supplies - Uniforms	552028-53910	\$843.77
					Check Total		\$843.77

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CHECK # 004320							
101	09/07/12	THE CONTINENTAL GROUP INC	072336	P/E 8/24/12 PAYROLL	Payroll-Office	512008-53910	\$1,411.99
101	09/07/12	THE CONTINENTAL GROUP INC	072336	P/E 8/24/12 PAYROLL	Payroll-Maintenance	512006-53910	\$1,522.80
101	09/07/12	THE CONTINENTAL GROUP INC	072336	P/E 8/24/12 PAYROLL	Payroll-Pool Monitors	512030-53910	\$2,892.83
101	09/07/12	THE CONTINENTAL GROUP INC	072336	P/E 8/24/12 PAYROLL	ProfServ-Field Management	531016-53910	\$1,064.44
Check Total							\$6,892.06
CHECK # 004321							
101	09/07/12	THE RIGHT EQUIPMENT CO	011624	8/25-9/25/12 COPIER MAINT/COPIES	Lease - Copier	544008-51301	\$85.74
Check Total							\$85.74
CHECK # 004322							
101	09/07/12	TIME SYSTEMS	9993470	9/12 HOSTING/TECH SUPPORT	R&M-General	546001-53910	\$25.00
Check Total							\$25.00
CHECK # 004328							
101	09/17/12	ALL ELECTRONIC SERVICES, INC	9925	9/6/12 INSTALL 5 SECURITY CAMERAS	Contracts-Security Alarms	534090-53910	\$1,550.00
101	09/17/12	ALL ELECTRONIC SERVICES, INC	9924	9/6/12 SECURITY DVR INSTALL	Contracts-Security Alarms	534090-53910	\$1,425.00
101	09/17/12	ALL ELECTRONIC SERVICES, INC	9931	9/10/12 SECURITY CAMERAS POWER SUPPLY	Contracts-Security Alarms	534090-53910	\$730.00
Check Total							\$3,705.00
CHECK # 004330							
101	09/17/12	BRIGHT HOUSE	090112-7014	9/6-10/7/12 823413012-0007014	Communication - Telephone	541003-53910	\$207.11
Check Total							\$207.11
CHECK # 004331							
101	09/17/12	BUCCANEER LINEN SERVICE	108505	9/10/12 MATS	Op Supplies - Clubhouse	552003-53910	\$59.95
Check Total							\$59.95
CHECK # 004334							
101	09/17/12	FINLEY POOLS LLC	090412	9/10 POOL MAINT	Contracts-Pools	534078-53910	\$2,100.00
Check Total							\$2,100.00
CHECK # 004335							
101	09/17/12	FITNESS LOGIC	42959	9/12 EQUIP MAINT	R&M-Fitness Equipment	546115-53910	\$135.00
Check Total							\$135.00
CHECK # 004340							
101	09/17/12	KALOS COATING LLC	3008-B	9/6/12 ROOF CLN 2 GRD HSE/3 BUS STOPS	R&M-General	546001-53910	\$2,750.00
Check Total							\$2,750.00
CHECK # 004345							
101	09/17/12	SAM'S CLUB DIRECT	CM001481	Credit Memo 000231 Dupe payment	R&M-General	546001-53910	(\$613.02)
101	09/17/12	SAM'S CLUB DIRECT	004323	6/1/12 SUPPLIES	R&M-General	546001-53910	\$184.00
101	09/17/12	SAM'S CLUB DIRECT	003338	7/19/12 SUPPLIES	Cleaning Supplies	551003-53910	\$183.65
101	09/17/12	SAM'S CLUB DIRECT	003338	7/19/12 SUPPLIES	Misc-Rec Center Equipment	549049-53910	\$1,199.80
101	09/17/12	SAM'S CLUB DIRECT	003338	7/19/12 SUPPLIES	R&M-General	546001-53910	\$114.37
Check Total							\$1,068.80

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CHECK # 004348							
101	09/17/12	TRULY NOLEN OF AMERICA INC	590038910	8/29/12 PEST CONTROL	R&M-Pest Control	546070-53910	\$66.00
						<u>Check Total</u>	<u>\$66.00</u>
CHECK # 004353							
101	09/19/12	BACK 9 CAFE LLC	091912	9/2/12 LABOR DAY EVENT CONTRIBUTION	Misc-Special Events	549052-53910	\$500.00
						<u>Check Total</u>	<u>\$500.00</u>
CHECK # 004358							
101	09/24/12	AMERICAN CHEMICAL	180217	9/13/12 TISSUE/LINERS/CLNRS	Cleaning Supplies	551003-53910	\$356.53
						<u>Check Total</u>	<u>\$356.53</u>
CHECK # 004361							
101	09/24/12	BUCCANEER LINEN SERVICE	108824	9/17/12 MATS	Op Supplies - Clubhouse	552003-53910	\$59.95
						<u>Check Total</u>	<u>\$59.95</u>
CHECK # 004362							
101	09/24/12	CAPITAL OFFICE PRODUCTS	3771945-0	9/13/12 OFFICE SUPPLIES	Office Supplies	551002-51301	\$95.13
						<u>Check Total</u>	<u>\$95.13</u>
CHECK # 004363							
101	09/24/12	CITY OF TAMPA UTILITIES	091312	WATER SERVICES TO 9/5/12	Utility - General	543001-53910	\$973.02
101	09/24/12	CITY OF TAMPA UTILITIES	091312	WATER SERVICES TO 9/5/12	Utility - General	543001-53910	\$182.50
						<u>Check Total</u>	<u>\$1,155.52</u>
CHECK # 004367							
101	09/24/12	FITNESS LOGIC	43128	9/12/12 EQUIP CABLE REPLACED	R&M-Fitness Equipment	546115-53910	\$156.00
						<u>Check Total</u>	<u>\$156.00</u>
CHECK # 004368							
101	09/24/12	FOOTJOY	CM4514410	Credit Memo 000243 Charge revers 6931970	Op Supplies - Uniforms	552028-53910	(\$28.00)
						<u>Check Total</u>	<u>(\$28.00)</u>
CHECK # 004369							
101	09/24/12	HOME DEPOT CREDIT	5064987	9/2/12 GEN SUPPLIES	R&M-General	546001-53910	\$124.85
						<u>Check Total</u>	<u>\$124.85</u>
CHECK # 004371							
101	09/24/12	KALOS COATING LLC	3009-2	9/18/12 CLN & PAINT 8 LGHT POLES	R&M-General	546001-53910	\$2,300.00
101	09/24/12	KALOS COATING LLC	3009-3	9/18/12 PWR LIFT USE	R&M-General	546001-53910	\$2,000.00
						<u>Check Total</u>	<u>\$4,300.00</u>
CHECK # 004373							
101	09/24/12	SEVERN TRENT ENVIRONMENTAL SER	2062906	9/12 ACCOUNTING SRVS REC FUND	Accounting Services	532001-51301	\$1,545.00
						<u>Check Total</u>	<u>\$1,545.00</u>

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CHECK # 004388							
101	09/27/12	TAMPA ELECTRIC	091912	8/15-9/17/12 ELECTRIC	Utility - General	543001-53910	\$1,075.54
101	09/27/12	TAMPA ELECTRIC	091912	8/15-9/17/12 ELECTRIC	Utility - General	543001-53910	\$182.07
						Check Total	\$1,257.61
CHECK # 004389							
101	09/28/12	BRUCE JONES AIR	092112	9/21/12 OFFICE AC REPLACED	R&M-General	546001-53910	\$3,900.00
						Check Total	\$3,900.00
CHECK # 004390							
101	09/28/12	BUCCANEER LINEN SERVICE	109160	9/24/12 MATS	Op Supplies - Clubhouse	552003-53910	\$59.95
						Check Total	\$59.95
CHECK # 004392							
101	09/28/12	CITY OF TAMPA CASHIERING	928015	7/28 FLSE ALRM PROSHOP & 9/4 CLB HSE	Contracts-Security Alarms	534090-53910	\$40.00
						Check Total	\$40.00
CHECK # 004393							
101	09/28/12	FINLEY POOLS LLC	092512	9/25/12 PUMP REPR	R&M-Pools	546074-53910	\$1,030.00
						Check Total	\$1,030.00
CHECK # 004396							
101	09/28/12	REPUBLIC WASTE SERVICES	0696000299026	10/12 WASTE DISPOSAL	Prepaid Items	155000	\$624.74
						Check Total	\$624.74
CHECK # 004399							
101	09/28/12	COMMERCIAL FIRE &	147125	9/20/12 PREMISYS IP CONTROLLER	Contracts-Security Camera	534036-53910	\$2,626.50
						Check Total	\$2,626.50
						Fund Total	\$170,468.85

ENTERPRISE - GOLF COURSE FUND - 402

CHECK # 0001051							
402	09/03/12	HERITAGE ISLES CDD	081712	7/12 REPLENISHMENT RICK'S CARD	Due From Other Funds	131000	\$225.00
						Check Total	\$225.00
CHECK # 004286							
402	09/03/12	AETNA INSURANCE	90297422	9/12 INSURANCE	Payroll-Benefits	512010-53910	\$404.00
						Check Total	\$404.00
CHECK # 004290							
402	09/03/12	CALLAWAY	923786648	8/13/12 MERCHANDISE	COS - Merchandise	552137-53910	\$128.00
402	09/03/12	CALLAWAY	923786648	8/13/12 MERCHANDISE	COS - Merchandise	552137-53910	(\$2.40)
						Check Total	\$125.60

Heritage Isles

Check Register by Fund

For the Period from 09/01/2012 to 09/30/2012
(Sorted by Check No.)

Fund No.	Check Date	Payee	Invoice No.	Invoice Description	G/L Account Name	G/L Account #	Check Amount
CHECK # 004291							
402	09/03/12	COBRA GOLF INC	X7683	2/9/11 MERCHANDISE	COS - Merchandise	552137-53910	\$210.67
						Check Total	\$210.67
CHECK # 004292							
402	09/03/12	DADE PAPER & BAG CO	631847	8/24/12 CUPS	R&M-General	546001-53910	\$67.06
						Check Total	\$67.06
CHECK # 004294							
402	09/03/12	FOOTJOY	4361528	5/28/12 MERCHANDISE	COS - Merchandise	552137-53910	\$49.50
402	09/03/12	FOOTJOY	4382293	6/6/12 MERCHANDISE	COS - Merchandise	552137-53910	\$99.00
402	09/03/12	FOOTJOY	4530301	8/16/12 MERCHANDISE	COS - Merchandise	552137-53910	\$90.52
402	09/03/12	FOOTJOY	4530301	8/16/12 MERCHANDISE	COS - Merchandise	552137-53910	(\$1.62)
						Check Total	\$237.40
CHECK # 004299							
402	09/03/12	REPUBLIC WASTE SERVICES	069600293742	9/12 WASTE SERVICES	Utility - Refuse Removal	543020-53910	\$108.24
						Check Total	\$108.24
CHECK # 004300							
402	09/03/12	SEVERN TRENT ENVIRONMENTAL SER	2062558	8/12 GOLF ACCT SERVICES	Accounting Services	532001-51301	\$1,766.67
						Check Total	\$1,766.67
CHECK # 004305							
402	09/03/12	VERIZON FLORIDA LLC	081912-7917	8/19-9/18/12 813-907-7917	Communication - Telephone	541003-53910	\$223.77
						Check Total	\$223.77
CHECK # 004306							
402	09/03/12	YAMAHA MOTOR CORP	481748	9/12 GOLF CART LEASES	Lease - Carts	544020-53910	\$4,944.35
						Check Total	\$4,944.35
CHECK # 004308							
402	09/07/12	BEARD EQUIPMENT CO	370583	8/21/12 FILTERS/OIL L INE/FITTINGS/PORT PLATE	R&M-General	546001-53910	\$470.28
						Check Total	\$470.28
CHECK # 004310							
402	09/07/12	CA-RY INDUSTRIES INC	354409	8/22/12 SOIL PROBE	R&M-Golf Course	546120-53910	\$103.00
402	09/07/12	CA-RY INDUSTRIES INC	354442	8/23/12 18" GREEN W/SS	R&M-Signage	546085-53910	\$166.24
						Check Total	\$269.24
CHECK # 004312							
402	09/07/12	CARDNO ENTRIX	0081792	8/12 SHARED PONDS	Contracts-Aquatic Control	534067-53910	\$492.50
						Check Total	\$492.50
CHECK # 004313							
402	09/07/12	DUNDEAL PUBLICATIONS	10610	9/12 ADVERTISEMENT	Marketing	548003-53910	\$150.00
						Check Total	\$150.00

Heritage Isles

Check Register by Fund
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(Sorted by Check No.)

Fund No.	Check Date	Payee	Invoice No.	Invoice Description	G/L Account Name	G/L Account #	Check Amount
CHECK # 004317							
402	09/07/12	LIQUID ED INC	099899	8/21/12 SUPPLIES	Supplies - Grounds	552059-53910	\$92.18
402	09/07/12	LIQUID ED INC	099899	8/21/12 SUPPLIES	R&M-General	546001-53910	\$132.51
					Check Total		\$224.69
CHECK # 004322							
402	09/07/12	TIME SYSTEMS	9993470	9/12 HOSTING/TECH SUPPORT	R&M-General	546001-53910	\$100.00
					Check Total		\$100.00
CHECK # 004323							
402	09/07/12	TITLEIST	0910100	8/22/12 MERCHANDISE	COS - Merchandise	552137-53910	\$1,894.19
402	09/07/12	TITLEIST	0910100	8/22/12 MERCHANDISE	COS - Merchandise	552137-53910	(\$36.66)
					Check Total		\$1,857.53
CHECK # 004324							
402	09/07/12	VERIZON FLORIDA LLC	080412-2192	813-994-2192 8/4-8/3/12	Communication - Telephone	541003-53910	\$124.81
					Check Total		\$124.81
CHECK # 004325							
402	09/07/12	WASTE MANAGEMENT	648672022064	9/12 WASTE SERVICES	Utility - Refuse Removal	543020-53910	\$188.75
					Check Total		\$188.75
CHECK # 004326							
402	09/07/12	CARDNO ENTRIX	0081790	8/12 GOLF COURSE PONDS	Contracts-Aquatic Control	534067-53910	\$390.00
					Check Total		\$390.00
CHECK # 004329							
402	09/17/12	BLAIR WATER	090712	9/7/12 TANK SERVICES	R&M-General	546001-53910	\$49.50
					Check Total		\$49.50
CHECK # 004330							
402	09/17/12	BRIGHT HOUSE	090112-7014	9/8-10/7/12 823413012-0007014	Communication - Telephone	541003-53910	\$207.11
					Check Total		\$207.11
CHECK # 004336							
402	09/17/12	FOSTER & CO INC	1021476	8/28/12 CARBON STEEL FOR SEAL	R&M-General	546001-53910	\$137.69
402	09/17/12	FOSTER & CO INC	828875	8/24/12 CARBON STEEL FOR SEAL	R&M-General	546001-53910	\$27.14
402	09/17/12	FOSTER & CO INC	828778	8/22/12 PLUG & CAP ASSORTMENT	R&M-General	546001-53910	\$145.99
					Check Total		\$310.82
CHECK # 004337							
402	09/17/12	GOLF SPECIALITIES INC	30444	8/27/12 SAND TOPDRESSING	Supplies - Sand	552070-53910	\$508.75
					Check Total		\$508.75
CHECK # 004338							
402	09/17/12	HOME DEPOT CREDIT	0032363	8/7/12 SHOVEL/SPADE/FITTINGS	Op Supplies - Hand tools	552039-53910	\$44.88
402	09/17/12	HOME DEPOT CREDIT	0032363	8/7/12 SHOVEL/SPADE/FITTINGS	R&M-Irrigation	546041-53910	\$4.09
402	09/17/12	HOME DEPOT CREDIT	0073335	8/7/12 CONCRETE MIX	R&M-Irrigation	546041-53910	\$2.98
					Check Total		\$51.95

Heritage Isles

Check Register by Fund

For the Period from 09/01/2012 to 09/30/2012

(Sorted by Check No.)

Fund No.	Check Date	Payee	Invoice No.	Invoice Description	G/L Account Name	G/L Account #	Check Amount
CHECK # 004339	402 09/17/12	HUMMINGBIRD WORLDWIDE LLC	1066	8/12 FERTILIZER APPLICATION	R&M-Fertilizer	546026-53910	\$2,200.00
						Check Total	\$2,200.00
CHECK # 004344	402 09/17/12	PNC BANK N.A.	4162599	10/12 GOLF CRS EQUIP LEASE	Prepaid Items	155000	\$531.00
						Check Total	\$531.00
CHECK # 004345	402 09/17/12	SAM'S CLUB DIRECT	CM001481	Credit Memo 000231 Dupe payment	R&M-General	546001-53910	(\$19.62)
						Check Total	(\$19.62)
CHECK # 004347	402 09/17/12	THE WESLINN CORP	5995	9/12 BIO AMP MICROBES FERTILIZER	R&M-Fertilizer	546026-53910	\$600.00
						Check Total	\$600.00
CHECK # 004348	402 09/17/12	TRULY NOLEN OF AMERICA INC	590038910	8/29/12 PEST CONTROL	R&M-Pest Control	546070-53910	\$66.00
						Check Total	\$66.00
CHECK # 004350	402 09/17/12	WESCOTURF INC	40496060	8/21/12 DI SERVICE TEE	R&M-Fertilizer	546026-53910	\$38.77
						Check Total	\$38.77
CHECK # 004354	402 09/19/12	CITY OF TAMPA	091912	YRLY CITY BUS TX GOLF PORTION	Prepaid Items	155000	\$407.90
						Check Total	\$407.90
CHECK # 004355	402 09/24/12	ACE WELDING SUPPLY	R015787	8/31/12 GASES	R&M-General	546001-53910	\$20.00
						Check Total	\$20.00
CHECK # 004356	402 09/24/12	ADP SCREENING & SELECTION	091712	7/12 EMPLOYEE SCREENING (3)	R&M-General	546001-53910	\$120.00
						Check Total	\$120.00
CHECK # 004357	402 09/24/12	ALL STAR PRO GOLF	226644	9/10/12 MERCHANDISE	COS - Merchandise	552137-53910	\$226.80
						Check Total	\$226.80
CHECK # 004359	402 09/24/12	BEARD EQUIPMENT CO	372058	8/27/12 FITTING/VALVE	R&M-General	546001-53910	\$204.83
			372059	8/27/12 FRT CHARGES FOR 372058	R&M-General	546001-53910	\$6.33
						Check Total	\$211.16
CHECK # 004363	402 09/24/12	CITY OF TAMPA UTILITIES	091312	WATER SERVICES TO 9/5/12	Utility - General	543001-53910	\$273.74
						Check Total	\$273.74

Heritage Isles

Check Register by Fund
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Fund No.	Check Date	Payee	Invoice No.	Invoice Description	G/L Account Name	G/L Account #	Check Amount
CHECK # 004364							
402	09/24/12	DADE PAPER & BAG CO	664537	9/11/12 CUPS/LIDS	R&M-General	546001-53910	\$88.09
							<u>Check Total</u> \$88.09
CHECK # 004366							
402	09/24/12	FIS OUTDOOR	2904194-00	8/20/12 IRR SUPPLIES	R&M-Irrigation	546041-53910	\$598.24
							<u>Check Total</u> \$598.24
CHECK # 004368							
402	09/24/12	FOOTJOY	4563022	9/5/12 MERCHANDISE	COS - Merchandise	552137-53910	\$48.73
402	09/24/12	FOOTJOY	4563022	9/5/12 MERCHANDISE	COS - Merchandise	552137-53910	(\$0.81)
							<u>Check Total</u> \$47.92
CHECK # 004369							
402	09/24/12	HOME DEPOT CREDIT	3065021	8/4/12 IRR PARTS	R&M-Irrigation	546041-53910	\$36.19
402	09/24/12	HOME DEPOT CREDIT	0025738	8/27/12 BRUSHPIPE/STOP RUST	R&M-General	546001-53910	\$77.96
402	09/24/12	HOME DEPOT CREDIT	082412-FCH	8/24/12 FCH CHARGES	R&M-General	546001-53910	\$6.59
							<u>Check Total</u> \$120.74
CHECK # 004370							
402	09/24/12	JOHN DEERE/LESCO	62383254	8/17/12 DIMENSION	R&M-Fertilizer	546026-53910	\$3,744.00
402	09/24/12	JOHN DEERE/LESCO	62383254	8/17/12 DIMENSION	Op Supplies - Chemicals	552035-53910	\$2,496.00
							<u>Check Total</u> \$6,240.00
CHECK # 004372							
402	09/24/12	S&W REFRIGERATION LLC	88144151012	10/12 CART BARN ICE LEASE	Prepaid Items	155000	\$170.00
							<u>Check Total</u> \$170.00
CHECK # 004373							
402	09/24/12	SEVERN TRENT ENVIRONMENTAL SER	2062832	9/12 ACCOUNTING SERS GOLF/PRO	Accounting Services	532001-51301	\$1,766.67
							<u>Check Total</u> \$1,766.67
CHECK # 004374							
402	09/24/12	SOUTHEAST TURF PARTNERS INC	21919	8/22/12 INSIGNIA/ACTINOVATE	Op Supplies - Chemicals	552035-53910	\$4,340.80
							<u>Check Total</u> \$4,340.80
CHECK # 004375							
402	09/24/12	SWISHER HYGIENE FRANCHISEE	8000327791	8/27/12 LINEN SERVICES	R&M-General	546001-53910	\$18.28
							<u>Check Total</u> \$18.28
CHECK # 004376							
402	09/24/12	THE WESLINN CORP	5638	6/12 BIO AMP APPLICATION	R&M-Fertilizer	546026-53910	\$600.00
							<u>Check Total</u> \$600.00
CHECK # 004377							
402	09/24/12	TIME SYSTEMS	9993543	9/13/12 COMPUTER SERVICES	R&M-General	546001-53910	\$90.00
							<u>Check Total</u> \$90.00
CHECK # 004379							
402	09/24/12	VERIZON FLORIDA LLC	090412-2192	9/4-10/3/12 813-994-2192	Communication - Telephone	541003-53910	\$131.81

Heritage Isles

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Fund No.	Check Date	Payee	Invoice No.	Invoice Description	G/L Account Name	G/L Account #	Check Amount
CHECK # 004380							<u>Check Total</u> \$137.67
402	09/24/12	YAMAHA MOTOR CORP	484286	10/12 GOLF CAR LEASES	Prepaid Items	155000	\$4,944.35
							<u>Check Total</u> \$4,944.35
CHECK # 004381							<u>Check Total</u> \$95.00
402	09/24/12	S&W REFRIGERATION LLC	881491-1012	10/12 MAINT BLDG ICE LEASE	Prepaid Items	155000	\$95.00
CHECK # 004382							<u>Check Total</u> \$404.00
402	09/27/12	AETNA INSURANCE	B0379115	10/12 INSURANCE	Prepaid Items	155000	\$404.00
CHECK # 004383							<u>Check Total</u> \$326.86
402	09/27/12	BACK 9 CAFE LLC	091412	8/12 COGS FOOD PROFIT SPLIT	COS - Food Sales	552131-53910	\$326.86
CHECK # 004385							<u>Check Total</u> \$3,345.00
402	09/27/12	HARRELL'S LLC	557846A	8/31/12 CHEMICALS	Op Supplies - Chemicals	552035-53910	\$3,345.00
CHECK # 004386							<u>Check Total</u> \$242.18
402	09/27/12	METLIFE - GROUP BENEFITS	100112	10/12 INSURANCE	Prepaid Items	155000	\$242.18
CHECK # 004388							<u>Check Total</u> \$1,613.30
402	09/27/12	TAMPA ELECTRIC	091912	8/15-9/17/12 ELECTRIC	Electricity - General	543006-53910	\$1,613.30
402	09/27/12	TAMPA ELECTRIC	091912	8/15-9/17/12 ELECTRIC	Electricity - General	543006-53910	\$1,270.23
CHECK # 004391							<u>Check Total</u> \$687.50
402	09/28/12	CA-RY INDUSTRIES INC	345927	8/1/12 CORE COLLECTOR	R&M-General	546001-53910	\$687.50
CHECK # 004392							<u>Check Total</u> \$40.00
402	09/28/12	CITY OF TAMPA CASHIERING	928015	7/28 FLSE ALRM PROSHOP & 9/4 CLB HSE	Contracts-Security Alarms	534090-53910	\$40.00
CHECK # 004394							<u>Check Total</u> (\$194.40)
402	09/28/12	GOLF VENTURES INC	CM40976	Credit Memo 000238 returns 2374	R&M-General	546001-53910	(\$194.40)
402	09/28/12	GOLF VENTURES INC	41389	8/1/12 SEAL CONTROL SHFT	R&M-General	546001-53910	\$37.76
402	09/28/12	GOLF VENTURES INC	43708	9/7/12 5 SEAL KIT MOTORS	R&M-General	546001-53910	\$198.30
402	09/28/12	GOLF VENTURES INC	43488	9/5/12 PARTS	R&M-General	546001-53910	\$470.29
CHECK # 004395							<u>Check Total</u> \$52.95
402	09/28/12	INTERSTATE BATTERY	860094987	9/14/12 SP-22NF	R&M-General	546001-53910	\$52.95
							<u>Check Total</u> \$52.95

Heritage Isles

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(Sorted by Check No.)

Fund No.	Check Date	Payee	Invoice No.	Invoice Description	G/L Account Name	G/L Account #	Check Amount
CHECK # 004396							
402	09/28/12	REPUBLIC WASTE SERVICES	0696000299026	10/12 WASTE DISPOSAL	Prepaid Items	155000	\$109.60
						Check Total	\$109.60
CHECK # 004397							
402	09/28/12	VERIZON FLORIDA LLC	090112-9271	813-882-9271 9/12	Communication - Telephone	541003-53910	\$174.37
						Check Total	\$174.37
						Fund Total	\$46,414.28

ENTERPRISE - RESTAURANT FUND - 403

CHECK # 004299							
403	09/03/12	REPUBLIC WASTE SERVICES	0696000293742	9/12 WASTE SERVICES	Accounts Receivable	115000-53910	\$357.20
						Check Total	\$357.20
CHECK # 004306							
403	09/03/12	YAMAHA MOTOR CORP	481748	9/12 GOLF CART LEASES	Accounts Receivable	115000	\$237.19
						Check Total	\$237.19
CHECK # 004329							
403	09/17/12	BLAIR WATER	090712	9/7/12 TANK SERVICES	R&M-General	546001-53910	\$40.50
						Check Total	\$40.50
CHECK # 004330							
403	09/17/12	BRIGHT HOUSE	090112-7014	9/8-10/7/12 823413012-0007014	Communication - Telephone	541003-53910	\$103.54
						Check Total	\$103.54
CHECK # 004348							
403	09/17/12	TRULY NOLEN OF AMERICA INC	590038910	8/29/12 PEST CONTROL	Accounts Receivable	115000	\$66.00
						Check Total	\$66.00
CHECK # 004354							
403	09/19/12	CITY OF TAMPA	091912-A	YRLY CITY BUS TX REST PORTION	Accounts Receivable	115000	\$345.70
						Check Total	\$345.70
CHECK # 004363							
403	09/24/12	CITY OF TAMPA UTILITIES	091312	WATER SERVICES TO 9/5/12	Utility - General	543001-53910	\$273.74
						Check Total	\$273.74
CHECK # 004372							
403	09/24/12	S&W REFRIGERATION LLC	88144151012	10/12 CART BARN ICE LEASE	Accounts Receivable	115000	\$170.00
						Check Total	\$170.00
CHECK # 004380							
403	09/24/12	YAMAHA MOTOR CORP	484266	10/12 GOLF CAR LEASES	Accounts Receivable	115000	\$237.19
						Check Total	\$237.19

Heritage Isles

Check Register by Fund

For the Period from 09/01/2012 to 09/30/2012

(Sorted by Check No.)

Fund No.	Check Date	Payee	Invoice No.	Invoice Description	G/L Account Name	G/L Account #	Check Amount	
CHECK # 004388								
403	09/27/12	TAMPA ELECTRIC	091912	8/15-9/17/12 ELECTRIC	Electricity - General	543006-53910	\$1,613.30	
							Check Total	\$1,613.30
CHECK # 004396								
403	09/28/12	REPUBLIC WASTE SERVICES	0696000299026	10/12 WASTE DISPOSAL	Accounts Receivable	115000	\$361.70	
							Check Total	\$361.70
							Fund Total	\$3,806.06
							Total Checks Paid	\$437,264.01

**Heritage Isles
Community Development District**

**Cash and Investment Summary
September 30, 2012**

<u>ACCOUNT NAME</u>	<u>MATURITY DATE</u>	<u>BANK NAME</u>	<u>YIELD</u>	<u>BALANCE</u>
GENERAL FUND				
Checking		Branch Banking & Trust	0.15%	813,886
Investments-SBA Account		State Board	0.32%	375
Investments-SBA Account (Restricted)		State Board	0.00%	265
Investments-SBA Reserves		State Board	0.32%	1,586
Investments-SBA Reserves (Restricted)		State Board	0.00%	1,141
		Subtotal		<u>3,367</u>
SPECIAL REVENUE FUND				
Checking		Branch Banking & Trust	0.15%	1,068,912
Checking		Bank United	0.00%	1,000
Certificate of Deposit - 12 Months	2/28/2013	Florida Shores SW	0.70%	142,073
Certificate of Deposit - 18 Months	8/21/2013	First Southern Bank	0.75%	157,150
Certificate of Deposit - 18 Months	11/2/2013	First Southern Bank	0.75%	98,595
Certificate of Deposit - 24 Months	2/28/2014	Florida Shores SW	0.90%	100,000
Money Market		Bank United	0.55%	243,888
		Subtotal		<u>1,811,617</u>
DEBT SERVICE FUND				
Series 2008 Reserve		Bank of New York	0.00%	118,793
Series 2008 Revenue		Bank of New York	0.00%	68,341
		Subtotal		<u>187,134 (1)</u>
ENTERPRISE FUND				
Checking		SunTrust	0.10%	372,680
Checking		Branch Banking & Trust	0.00%	1,832
Series 1999 Reserve		US Bank	0.04%	68,792 (2)
		Subtotal		<u>443,304</u>
		Total		<u><u>3,259,308</u></u>

NOTE 1 - INVESTED IN DREYFUS TREAS PRIME CASH MGMT

NOTE 2 - INVESTED IN US BANK MONEY MARKET

HERITAGE ISLES

Community Development District

**Escrow Account Detail
as of 9/30/12**

Escrow A

<u>Date</u>	<u>Vendor</u>	<u>Invoice#</u>	<u>Amount</u>	<u>Comments</u>
			\$ 250,000	Beginning Balance
4/4/2011	Straley Robin	7485	(1,518)	reimbursed in July
5/18/2011	Mills, Paskert, Divers	22319	(2,570)	reimbursed in July
7/19/2011	Sciafani Williams	8278	(1,384)	reimbursed in July
8/12/2011	Mills, Paskert, Divers	22691	(644)	reimbursed in August
8/12/2011	Straley Robin	7567	(4,755)	reimbursed in August
8/12/2011	Straley Robin	7644	(5,751)	reimbursed in August
8/12/2011	Straley Robin	7710	(2,712)	reimbursed in August
8/12/2011	Mills, Paskert, Divers	22540	(3,105)	reimbursed in August
8/24/2011	Mills, Paskert, Divers	22977	(245)	reimbursed in September
8/19/2011	Straley Robin	7880	(2,640)	reimbursed in October
10/20/2011	Mills, Paskert, Divers	23402	(281)	reimbursed in October
10/20/2011	Mills, Paskert, Divers	23126	(745)	reimbursed in October
10/20/2011	Straley Robin	7903	(1,290)	reimbursed in October
12/29/2011	Mills, Paskert, Divers	23798	(560)	reimbursed in January
12/29/2011	Mills, Paskert, Divers	23521	(455)	reimbursed in January
12/29/2011	Straley Robin	8164	(7,457)	reimbursed in January
12/29/2011	Straley Robin	8082	(4,480)	reimbursed in January
2/2/2012	Straley Robin	8244	(2,229)	reimbursed in February
2/6/2012	Mills Paskert	24003	(280)	reimbursed in February
3/5/2012	Mills Paskert Divers	24091	(245)	reimbursed in March
3/5/2012	Straley Robin	8376	(330)	reimbursed in March
3/5/2012	Straley Robin	8393	(4,177)	reimbursed in March
3/31/2012	Straley Robin	7984	(1,893)	reimbursed in April
3/31/2012	Anthem Reporting	9490/9596	(1,508)	processed by Straley and Robin
4/19/2012	Mills Paskert	24426	(3,430)	reimbursed in April
5/1/2012	Akerman Senterfitt	8669415	(14,389)	processed by Straley and Robin
5/4/2012	Mills Paskert	24639	(2,037)	reimbursed in May
5/4/2012	Straley Robin	8472	(2,916)	reimbursed in May
6/19/2012	Straley Robin	8620	(6,890)	reimbursed in June
8/2/2012	Mills Paskert	24786	(7,463)	reimbursed in August
8/2/2012	Mills Paskert	25081	(6,768)	reimbursed in August
8/2/2012	Straley Robin	8546	(540)	reimbursed in August
8/17/2012	Anthem Reporting	10489	(918)	processed by Straley and Robin
8/23/2012	Straley Robin	8698	(1,932)	reimbursed in August
9/21/2012	Mills Paskert	25283	(3,591)	reimbursed in September
9/21/2012	Mills Paskert	25486	(2,895)	reimbursed in September
			5,967	interest earnings thru period ending 9/30/12
	Escrow A		<u>\$ 150,944</u>	Ending Balance
Escrow B				
4/2/2012			250,000	Beginning Balance
			474	interest earnings thru period ending 9/30/12
	Escrow B		<u>\$ 250,474</u>	Ending Balance
	TOTAL ESCROW		<u>\$ 401,418</u>	Ending Balance

The notes are intended to provide additional information helpful when reviewing the financial statements.

HERITAGE ISLES

Community Development District

**Heritage Isles Back 9 Café
Rental Activity Summary
10/9/2012**

<u>EXHIBIT</u>	<u>POSTING DATE</u>	<u>DESCRIPTION</u>	<u>AMOUNT</u>	<u>GL ACCOUNT DESCRIPTION</u>
"F"	10/1/2011	Oct 11 rent due from Back 9 Café	4,000.00	Rents or Royalties
" "	10/1/2011	Oct 11 rent sales tax due from Back 9 Café	280.00	Accrued Taxes Payable (B/S)
"G"	10/7/2011	Ck# 1050 Back 9 - Oct rent	(4,280.00)	Cash
"K"	11/1/2011	Nov 11 rent due from Back 9 Café	4,000.00	Rents or Royalties
" "	11/1/2011	Nov 11 rent sales tax due from Back 9 Café	280.00	Accrued Taxes Payable (B/S)
"L"	11/7/2011	Ck# 1128 Back 9 - Nov rent	(4,280.00)	Cash
"P"	12/1/2011	Dec 11 rent due from Back 9 Café	4,000.00	Rents or Royalties
" "	12/1/2011	Dec 11 rent sales tax due from Back 9 Café	280.00	Accrued Taxes Payable (B/S)
"Q"	12/7/2011	Ck# 1194 Back 9 - Dec rent	(4,280.00)	Cash
"U"	1/1/2012	Jan 12 rent due from Back 9 Café	4,500.00	Rents or Royalties
" "	1/1/2012	Jan 12 rent sales tax due from Back 9 Café	315.00	Accrued Taxes Payable (B/S)
"V"	1/12/2012	Ck# 1277 H. Isles Back 9 - Jan rent	(4,815.00)	Cash
"Y"	2/1/2012	Feb 12 rent due from Back 9 Café	4,500.00	Rents or Royalties
" "	2/1/2012	Feb 12 rent sales tax due from Back 9 Café	315.00	Accrued Taxes Payable (B/S)
"Z"	2/15/2012	Ck# 1340 H. Isles Back 9 - Feb rent	(4,815.00)	Cash
"B1"	3/1/2012	Mar 12 rent due from Back 9 Café	4,500.00	Rents or Royalties
" "	3/1/2012	Mar 12 rent sales tax due from Back 9 Café	315.00	Accrued Taxes Payable (B/S)
"C1"	3/12/2012	Ck# 1407 H. Isles Back 9 - Mar rent	(4,815.00)	Cash
"D1"	4/1/2012	Apr 12 rent due from Back 9 Café	4,500.00	Rents or Royalties
" "	4/1/2012	Apr 12 rent sales tax due from Back 9 Café	315.00	Accrued Taxes Payable (B/S)
"F1"	4/9/2012	Ck# 1468 H. Isles Back 9 - Apr rent	(4,815.00)	Cash
"H1"	5/1/2012	May 12 rent due from Back 9 Café	4,500.00	Rents or Royalties
" "	5/1/2012	May 12 rent sales tax due from Back 9 Café	315.00	Accrued Taxes Payable (B/S)
"I1"	5/1/2012	Ck# 1519 H. Isles Back 9 - May rent	(4,815.00)	Cash
"J1"	6/1/2012	Jun 12 rent due from Back 9 Café	4,500.00	Rents or Royalties
" "	6/1/2012	Jun 12 rent sales tax due from Back 9 Café	315.00	Accrued Taxes Payable (B/S)
"K1"	6/1/2012	Ck# 1585 H. Isles Back 9 - Jun rent	(4,815.00)	Cash
"L1"	7/1/2012	Jul 12 rent due from Back 9 Café	4,500.00	Rents or Royalties
" "	7/1/2012	Jul 12 rent sales tax due from Back 9 Café	315.00	Accrued Taxes Payable (B/S)
"M1"	7/5/2012	Ck# 1648 H. Isles Back 9 - Jul rent	(4,815.00)	Cash
"N1"	8/1/2012	Aug 12 rent due from Back 9 Café	4,500.00	Rents or Royalties
" "	8/1/2012	Aug 12 rent sales tax due from Back 9 Café	315.00	Accrued Taxes Payable (B/S)
"O1"	8/3/2012	Ck# 1693 H. Isles Back 9 - Aug rent	(4,815.00)	Cash
"P1"	9/1/2012	Sep 12 rent due from Back 9 Café	4,500.00	Rents or Royalties
" "	9/1/2012	Sep 12 rent sales tax due from Back 9 Café	315.00	Accrued Taxes Payable (B/S)
"Q1"	9/5/2012	Ck# 1743 H. Isles Back 9 - Sep rent	(4,815.00)	Cash
"R1"	10/1/2012	Oct 12 rent due from Back 9 Café	4,500.00	Rents or Royalties
" "	10/1/2012	Oct 12 rent sales tax due from Back 9 Café	315.00	Accrued Taxes Payable (B/S)
" "	10/4/2012	Ck# 1804 H. Isles Back 9 - Oct rent	(4,815.00)	Cash
Subtotal Rent Due				
"A"	9/1/2011	Security Deposit	4,000.00	Deposits
"B"	9/30/2011	Ck# 1001 Back 9 - security deposit	(4,000.00)	Cash
"C"	9/23/2011	Sale of food and beverage to Back 9	3,141.33	Inventory
"D"	10/7/2011	Ck# 1049 Back 9 - purch food/bev	(3,141.33)	Cash
"E"	9/30/2011	Sep 11 rental of 1st hospitality cart	237.19	Cash
" "	9/30/2011	Sep 11 rental of ice machine	170.00	Cash
" "	9/30/2011	Sep 11 pest control	63.00	Cash
" "	9/30/2011	Sep 11 refuse removal	344.68	Cash
"F"	10/1/2011	Oct 11 rental of 1st hospitality cart	237.19	Cash
" "	10/1/2011	Oct 11 rental of ice machine	170.00	Cash
" "	10/1/2011	Oct 11 pest control	63.00	Cash
" "	10/1/2011	Oct 11 refuse removal	344.53	Cash
"H"	10/14/2011	Ck# 1088 Back 9 - Sep add'l rent	(814.87)	Cash
"I"	10/14/2011	Ck# 1087 Back 9 - Oct add'l rent	(814.72)	Cash
"J"	9/30/2011	Gray Robinson - liquor license	748.56	Cash
" "	10/17/2011	City of Tampa annual business tax	397.75	Cash
"K"	11/1/2011	Nov 11 rental of 1st hospitality cart	237.19	Cash
" "	11/1/2011	Nov 11 rental of ice machine	170.00	Cash
" "	11/1/2011	Nov 11 pest control	63.00	Cash
" "	11/1/2011	Nov 11 refuse removal	340.06	Cash
"M"	11/16/2011	Ck# 1133 Back 9 - Nov incidentals	(810.25)	Cash
"N"	11/23/2011	Ck# 1162 Back 9 - Nov add'l rent	(1,059.56)	Cash
"W"	1/12/2012	Ck# 1265 H. Isles Back 9 - Nov add'l rent city tax	(86.75)	Cash
"O"	11/30/2011	Fuel reimbursement - Sep-Nov	103.58	Cash
"P"	12/1/2011	Dec 11 rental of 1st hospitality cart	237.19	Cash
" "	12/1/2011	Dec 11 rental of ice machine	170.00	Cash
" "	12/1/2011	Dec 11 pest control	63.00	Cash
" "	12/1/2011	Dec 11 refuse removal	340.50	Cash
" "	12/1/2011	Dec 11 property tax on hospitality cart	146.65	Cash
"R"	12/13/2011	Ck# 1212 H. Isles Back 9 - Dec add'l rent	(957.34)	Cash
"S"	12/20/2011	Ck# 1236 Back 9 Cafe - relm fuel cost	(103.58)	Cash
"V"	2/1/2012	Feb 12 shared cost of POS system (IBS)	200.10	Cash
" "	2/1/2012	Feb 12 rental of 1st hospitality cart	237.19	Cash
" "	2/1/2012	Feb 12 rental of ice machine	170.00	Cash

HERITAGE ISLES

Community Development District

**Heritage Isles Back 9 Café
Rental Activity Summary
10/9/2012**

"	2/1/2012	Feb 12 pest control	63.00	Cash
"	2/1/2012	Feb 12 refuse removal	345.06	Cash
"	2/1/2012	Fuel reim due from Back 9 - Jan	80.16	Cash
"Z"	2/15/2012	Ck# 1344 H. Isles Back 9 - Feb add'l rent	(1,095.51)	Cash
"E"	9/30/2011	Sep 11 shared cost of POS system (IBS)	50.00	Cash
"F"	10/1/2011	Oct 11 shared cost of POS system (IBS)	50.00	Cash
"K"	11/1/2011	Nov 11 shared cost of POS system (IBS)	50.00	Cash
"P"	12/1/2011	Dec 11 shared cost of POS system (IBS)	50.00	Cash
"T"	12/1/2011	Back 9 restaurant cr for Fisher House golf tournament	(500.00)	Cash
"U"	12/29/2011	10/6/11 Gray Robinson - liquor license	313.52	Cash
"	12/29/2011	11/8/11 Gray Robinson - liquor license	123.25	Cash
"	1/1/2012	Fuel reim due from Back 9 - Dec	60.03	Cash
"	1/1/2012	Jan 12 shared cost of POS system (FORE)	209.31	Cash
"	1/1/2012	Jan 12 rental of 1st hospitality cart	237.19	Cash
"	1/1/2012	Jan 12 rental of ice machine	170.00	Cash
"	1/1/2012	Jan 12 pest control	63.00	Cash
"	1/1/2012	Jan 12 refuse removal	346.25	Cash
"X"	1/20/2012	Ck# 1290 H. Isles Back 9 - Jan add'l rent	(992.34)	Cash
"Y"	2/1/2012	Feb 12 shared cost of POS system (FORE)	209.13	Cash
"	2/1/2012	Feb 12 rental of 1st hospitality cart	237.19	Cash
"	2/1/2012	Feb 12 rental of ice machine	170.00	Cash
"	2/1/2012	Feb 12 pest control	63.00	Cash
"	2/1/2012	Feb 12 refuse removal	345.06	Cash
"	2/1/2012	Fuel reim due from Back 9 - Jan	80.16	Cash
"A1"	2/15/2012	Ck# 1344 H. Isles Back 9 - Feb add'l rent	(1,095.51)	Cash
"B1"	3/1/2012	Mar 12 shared cost of POS system (FORE)	209.31	Cash
"	3/1/2012	Mar 12 rental of 1st hospitality cart	237.19	Cash
"	3/1/2012	Mar 12 rental of ice machine	170.00	Cash
"	3/1/2012	Mar 12 pest control	63.00	Cash
"	3/1/2012	Mar 12 refuse removal	343.87	Cash
"	3/1/2012	Mar 12 Food Service License	344.00	Cash
"	3/1/2012	Fuel Reim Due From Back 9 - Feb	69.17	Cash
"E1"	4/4/2012	Ck# 1443 H. Isles Back 9 - Mar add'l rent	(1,675.78)	Cash
"D1"	4/1/2012	Apr 12 shared cost of POS system (FORE)	209.31	Cash
"	4/1/2012	Apr 12 rental of 1st hospitality cart	237.19	Cash
"	4/1/2012	Apr 12 rental of ice machine	170.00	Cash
"	4/1/2012	Apr 12 pest control	63.00	Cash
"	4/1/2012	Apr 12 refuse removal	350.34	Cash
"	4/1/2012	Fuel Reim Due From Back 9 - Mar	95.94	Cash
"G1"	4/27/2012	Ck# 1488 H. Isles Back 9 - Apr add'l rent	(1,125.78)	Cash
"H1"	5/1/2012	May 12 shared cost of POS system (FORE)	209.31	Cash
"	5/1/2012	May 12 rental of 1st hospitality cart	237.19	Cash
"	5/1/2012	May 12 rental of ice machine	170.00	Cash
"	5/1/2012	May 12 pest control	66.00	Cash
"	5/1/2012	Apr 12 pest control adjustment (price incr.)	3.00	Cash
"	5/1/2012	May 12 refuse removal	348.19	Cash
"	5/1/2012	Fuel Reim Due From Back 9 - Apr	104.96	Cash
"I1"	6/6/2012	Ck# 1547 H. Isles Back 9 - May add'l rent	(1,138.65)	Cash
"J1"	6/1/2012	Jun 12 shared cost of POS system (FORE)	209.31	Cash
"	6/1/2012	Jun 12 rental of 1st hospitality cart	237.19	Cash
"	6/1/2012	Jun 12 rental of ice machine	170.00	Cash
"	6/1/2012	Jun 12 pest control	66.00	Cash
"	6/1/2012	Jun 12 refuse removal	348.19	Cash
"	6/1/2012	Jun 12 Suncity bev cart tires	182.00	Cash
"	6/1/2012	Fuel Reim Due From Back 9 - May	66.59	Cash
"K1"	6/19/2012	Ck# 1613 H. Isles Back 9 - Jun add'l rent	(1,279.28)	Cash
"L1"	7/1/2012	Jul 12 shared cost of POS system (FORE)	209.31	Cash
"	7/1/2012	Jul 12 rental of 1st hospitality cart	237.19	Cash
"	7/1/2012	Jul 12 rental of ice machine	170.00	Cash
"	7/1/2012	Jul 12 pest control	66.00	Cash
"	7/1/2012	Jul 12 refuse removal	346.84	Cash
"	7/1/2012	Fuel Reim Due From Back 9 - Jun	50.19	Cash
"	7/1/2012	2012-2013 Business Tax - Restaurant portion	90.00	Cash
"M1"	7/24/2012	Ck# 1676 H. Isles Back 9 - Jul add'l rent	(1,169.53)	Cash
"N1"	8/1/2012	Aug 12 shared cost of POS system (FORE)	209.31	Cash
"	8/1/2012	Aug 12 rental of 1st hospitality cart	237.19	Cash
"	8/1/2012	Aug 12 rental of ice machine	170.00	Cash
"	8/1/2012	Aug 12 pest control	66.00	Cash
"	8/1/2012	Aug 12 refuse removal	343.72	Cash
"	8/1/2012	Fuel Reim Due From Back 9 - Jul	30.96	Cash
"Q1"		Ck# 1726 H. Isles Back 9 - Aug add'l rent	(1,057.18)	Cash
"P1"	9/1/2012	Sep 12 rental of 1st hospitality cart	237.19	Cash
"	9/1/2012	Sep 12 pest control	66.00	Cash
"	9/1/2012	Sep 12 refuse removal	357.20	Cash
"	9/1/2012	Fuel Reim Due From Back 9 - Aug	44.78	Cash
"R1"	10/4/2012	Ck# 1804 H. Isles Back 9 - Sep add'l rent	(705.17)	

Subtotal Other Charges Due (Paid)

HERITAGE ISLES

Community Development District

Heritage Isles Back 9 Café
Rental Activity Summary
10/9/2012

"H1"	5/1/2012	May 12 disposal repairs	287.00	Cash
"	6/1/2012	Jun 12 S&W main dr condensor	3,280.00	Cash
"P1"	9/1/2012	Sep 12 shared cost of POS system (FORE)	209.31	Cash
"	9/1/2012	Sep 12 rental of ice machine	170.00	Cash
"S1"	10/1/2012	Oct 12 City of Tampa business tax - rest portion	345.70	Cash
"	10/1/2012	Oct 12 shared cost of POS system (FORE)	209.31	Cash
"	10/1/2012	Oct 12 rental of 1st hospitality cart	237.19	Cash
"	10/1/2012	Oct 12 rental of ice machine	170.00	Cash
"	10/1/2012	Oct 12 pest control	66.00	Cash
"	10/1/2012	Oct 12 refuse removal	361.70	Cash
		Subtotal Other Charges Due (Outstanding)	<u>5,336.21</u>	
		TOTAL DUE FROM BACK 9	<u>\$ 5,336.21</u>	

Notes to the Financial Statements

Assets

- ▶ The District has 4 CDs invested with Special Revenue Fund monies which are maturing in 2013-2014.
- ▶ The accounts receivable balance includes amounts due from Nassau Pt and Back 9.
- ▶ Assessments receivable reflects FY 2012 assessments not yet received. These assessments are in litigation.
- ▶ The District has prepaid equipment leases, insurance premiums and subsequent month services.
- ▶ Due from other funds (gov'tl) \$1,043,905 = due to other funds (enterprise) \$1,043,905.
- ▶ Other Assets within the Special Revenue Fund represent an escrow accounts held with Straley & Robin as agent.

Liabilities

- Taxes are accrued for the end of the month.
- The District has received a \$4,000 deposit from Back 9 and deposits for future golf events.
- Deferred revenue represents FY 2012 assessments not yet received. These assessments are in litigation.

Fund Balance

- In the Enterprise Fund - Reserves have been shown as designated at the request of the board; however, since the unrestricted net assets are negative, net assets are not available to designate as reserves at this time.

The notes are intended to provide additional information helpful when reviewing the financial statements.

Notes to the Financial Statements

Financial Overview / Highlights

- ▶ Total revenues are currently at 100% of the annual budget. Approximately 99.9% of assessments have been collected.
- ▶ Total expenditures are at approximately 91% of the annual budget. Admin and field expenditures are within budget in total.

Variance Analysis

Account Name	Annual Budget	YTD Actual	% of Budget	Explanation
Expenditures				
<i><u>Administrative</u></i>				
P/R Board of Supervisors	\$24,000	\$25,400	106%	Additional meetings were held throughout the year.
FICA Taxes	\$1,836	\$2,074	113%	ADP payroll taxes
ProfServ-Engineering	\$10,000	\$12,651	127%	Stantec/Wilson Miller provides general engineering svcs.
ProfServ-Legal	\$25,000	\$28,811	115%	Straley & Robin provides general legal svcs.
ProfServ-Recording	\$500	\$750	150%	Additional recording services are provided on request.
Postage and Freight	\$2,200	\$2,454	112%	FedEx and ST costs.
Printing and Binding	\$3,030	\$3,761	124%	ST costs.
Miscellaneous Services	\$500	\$755	151%	Bank fees.
<i><u>Field</u></i>				
ProfServ-Field Management	\$17,600	\$19,839	113%	Management services provided by Continental.
Contracts-Security Camera	\$20,000	\$30,052	150%	New gate entry security system
Utility-General	\$154,056	\$160,548	104%	TECO and City of Tampa Utilities.
R&M-Landscape Renovations	\$20,000	\$20,817	104%	Mulch, plant replacement and annuals.
R&M-Mitigation	\$22,303	\$25,497	114%	Roller chop 120 acres, chemical spray of vegetation.
Misc.-Holiday Décor	\$5,600	\$6,050	108%	Illuminations Holiday Lighting - decorations

The notes are intended to provide additional information helpful when reviewing the financial statements.

Notes to the Financial Statements

Financial Overview / Highlights

- ▶ Total revenues are currently at 101% of the annual budget.
- ▶ Total expenditures are at approximately 76% of the annual budget.

Variance Analysis

Account Name	Annual Budget	YTD Actual	% of Budget	Explanation
Expenditures				
<i>Field</i>				
Payroll-Office	\$16,000	\$26,123	163%	Administrative services.
Payroll-Benefits	\$5,200	\$1	0%	Payroll processed by Continental eff. Jan 1 (formerly ADP)
ProfServ-Field Management	\$17,600	\$19,839	113%	Management services provided by Continental.
Contracts-Security Alarms	\$2,500	\$8,157	326%	Alarm monitoring, annual sprinkler and fire alarm inspections, false alarms, IP controller
Utility-Refuse Removal	\$5,460	\$7,158	131%	Republic (fitness ctr absorbs a slightly higher percentage now that the restaurant allocation has dropped to 33% as per the lease agreement).
R&M-Pest Control	\$736	\$774	105%	The price of Truly Nolen's pest control services had increased slightly since the budget adoption.
R&M-Lights	\$3,000	\$6,439	215%	Light repairs/timer.
Misc.-Rec Center Equipment	\$6,500	\$7,363	113%	Playground renovations and trash receptacle.
Misc.-Special Events	\$1	\$500	50000%	Labor day event.
Misc.-Licenses & Permits	\$425	\$480	113%	Portion of Sesac music license (\$55) and pool permits.
Op Supplies-Clubhouse	\$3,600	\$6,683	186%	Services provided by Buccaneer Linen Svc - clubhouse mats and misc. supplies.
Capital Improvements - General	\$8,000	\$9,390	117%	TV, reconditioned Precor 954 and tennis court resurfacing, treadmill.
Cap Outlay - Clubhouse	\$62,000	\$57,217	92%	Pool slide painting/resurfacing and A/C replacement.
Other Financing Sources (Uses)				
Cap'l Contributions - Other	\$0	\$8,000		Capital contributions of \$250 collected at closing.
Operating Transfers-Out	\$103,084	\$103,084	100%	Transfer to enterprise fund to provide funding for O&M.

Other Miscellaneous Notes

- ▶ As of 9/30/12 the enterprise fund (golf and restaurant) owes the special revenue fund (fitness center) \$974,520.

The notes are intended to provide additional information helpful when reviewing the financial statements.

Notes to the Financial Statements

Financial Overview / Highlights

- ▶ The district has leased the restaurant and will not receive beverage cart revenues.
- ▶ Total operating expenses are at approximately 93% of the annual budget.

Variance Analysis

Account Name	Annual Budget	YTD Actual	% of Budget	Explanation
Revenue				
Rents or Royalties	\$13,400	\$52,500	392%	Restaurant is leased to Back 9.
Other Miscellaneous Revenues	\$1,000	\$4,215	422%	Other revenues including lake ball income.
Expenditures				
<u>Cost of Goods Sold</u>				
COS-Merchandise	\$45,593	\$55,989	123%	Sales are coming in higher than budgeted causing an increase in merchandise cost.
<u>Operations and Maintenance</u>				
Payroll-Salaries	\$110,000	\$124,608	113%	Bonuses paid in December.
Unemployment Compensation	\$0	\$1,519		4/1-6/30/12 Leggett Unemployment
Utility-General	\$2,660	\$4,135	155%	City of Tampa.
Lease-Carts	\$62,178	\$63,369	102%	Golf carts leased from Yamaha. Includes property tax.
R&M-General	\$42,500	\$46,121	109%	Various supplies, employee screenings.
R&M-Fertilizer	\$35,000	\$56,839	162%	Chemical sprays, bioamp, aqua root, aminos, assure, microbes and green pigment.
R&M-Irrigation	\$3,500	\$13,708	392%	Pump, motor, conv assy, lake fill system check and miscellaneous irrigation costs.
R&M-Pest Control	\$1,420	\$4,155	293%	Pest control services provided by Truly Nolen. This also includes Almar turf - Rubigan and Ca-Ry Insignia/Q4.
R&M-Signage	\$1,150	\$1,641	143%	Signs, pvc cap and paint
Misc.-Event Expense	\$0	\$500		\$500 credit to Back 9 for Fisher golf event tournament.
Misc.-Property Transition	\$20,000	\$10,640	53%	
				ST 10/11 replace kitchen/hand sink faucets 541.61
				Suncoast Data - 10/13/11 computer support 522.50
				Suncoast Data - 10/27/11 computer support 797.50
				Howie's Plumbing - 10/19/11 Final Kitchen Garbage 725.00
				Suncoast Data - 10/21/11 Remote Support lbs Kitchen 110.00
				ST - 11/11 Rest Cash Register 300.47
				ST - 11/11 Rest Computer 509.99
				Ecolab - 11/19/11 Refrigeration Equip Repr 737.23
				Ecolab - 11/19/11 Cooler Inspection 202.91
				Ecolab - 11/27/11 Fryer Reprs 433.14
				Ecolab - 11/28/11 Switch 150.42
				Ecolab - 11/30/11 Stove Temp Probe 540.65
				Ecolab - 11/28/11 Mixer Repr 119.98
				Suncoast Data - 10/21/11 Remote Support lbs 137.60
				Ecolab - 12/13/11 Display 173.59
				Ecolab - 12/5/11 Reg Cooler 190.34
				Ecolab - 12/2/11 Drawer 906.46

The notes are intended to provide additional information helpful when reviewing the financial statements.

Notes to the Financial Statements

				Ecolab - 12/9/11 Freezer	620.92
				Ecolab - 12/9/11 Slicer Reprs	571.36
				Ecolab - 12/9/11 Oven Reprs	683.89
				ST - Restaurant computer/software 12/11	1,289.71
				Fore - 1/3/12 Computer Equip	375.00
				CURRENT YEAR	\$ 10,640.27
				Suncoast Data - 8/31/11 Tech Support Mark	\$ 385.00
				Suncoast Data - 8/31/11 Computer Tech	27.50
				Back 9 Café - 8/30/11 Hood/Equip Cleaning & R&L	535.00
				Back 9 Café - 9/28/11 Grease Trap Cln@ FSC Inc	237.50
				Howie's Plumbing - 9/30/11 Kitchen Garbage Disposal	2,389.96
				Comtel - 9/8/11 phone handsets	258.50
				Ecolab - 9/12/11 equipment repairs	841.75
				PRIOR YEAR	\$ 4,675.21
Office Supplies	\$1,000	\$1,844	184%	Envelopes, ink, various supplies.	
Cleaning Supplies	\$300	\$748	249%	Various supplies purchased from ProChem.	
Op Supplies - Chemicals	\$49,000	\$67,630	138%	Various chemicals and organic soil.	
Op Supplies - Hand Tools	\$200	\$941	471%	Home Depot purchases.	
Supplies - Sand	\$2,500	\$3,542	142%	Sand and top dressing.	
Supplies - Power Tools	\$300	\$979	326%	Home Depot and Omega Industrial purchases.	
Subscriptions and Memberships	\$700	\$1,189	170%	FSGA/USGA/PGA annual dues, handicap fees and Sam's Club	
Depreciation Expense	\$0	\$272,276		Annual depreciation is a noncash expense that reduces the value of certain assets over time.	
Amortization Expense	\$0	\$10,649		Amortization is a noncash expense that systematically spreads the bond issuance costs over the life of the bond.	
<u>Debt Service</u>					
Interest Expense	\$266,960	\$269,437	101%	Series 1999 bond interest (payments not made); noncash amortization	
DS Costs-Miscellaneous	\$0	\$28,588		Legal svcs paid by the trustee from series 1999 reserve account to Glenn Rasmussen Fogarty and Clark & Albaugh.	
<u>Other Financing Sources (Uses)</u>					
Extraordinary Item (Gain)	\$0	\$114,543		Gain on tender offer bond payment.	
Interfund Transfer - In	\$103,084	\$103,084	100%	Transfer from special revenue fund to provide funding for O&M.	

Other Miscellaneous Notes

- ▶ The 10/1 and 4/1 debt service payments for the series 1999 bond were not made.
- ▶ In 2/9/12 the tender offer bond payment was made from the BB&T (general fund) account since SunTrust (enterprise fund) would not perform a wire as needed. The enterprise fund reimbursed the general fund on 2/9/12.

The notes are intended to provide additional information helpful when reviewing the financial statements.