

**Heritage Isles
Community Development District**

Financial Report

August 31, 2015

Prepared by



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**Heritage Isles
Community Development District**

Financial Statements

(Unaudited)

August 31, 2015

Balance Sheet
August 31, 2015

ACCOUNT DESCRIPTION	GENERAL FUND	FITNESS CENTER SPECIAL REVENUE FUND	2008 DEBT SERVICE FUND	TOTAL
ASSETS				
Cash - Checking Account	\$ 929,740	\$ 9,495	\$ -	\$ 939,235
Cash On Hand/Petty Cash	-	500	-	500
Accounts Receivable	13	332	-	345
Due From Other Funds	299,883	1,574,817	-	1,874,700
Investments:				
Money Market Account	-	6,111	-	6,111
SBA Account	60	-	-	60
SBA Account Reserves	109	-	-	109
Reserve Fund	-	-	118,793	118,793
Revenue Fund	-	-	63,553	63,553
Prepaid Items	1,341	10,241	-	11,582
Other Assets-Current	-	348,243	-	348,243
Deposits	38,190	-	-	38,190
TOTAL ASSETS	\$ 1,269,336	\$ 1,949,739	\$ 182,346	\$ 3,401,421
LIABILITIES				
Accounts Payable	\$ 16,768	\$ 10,062	\$ -	\$ 26,830
Accrued Expenses	9,749	17,363	-	27,112
TOTAL LIABILITIES	26,517	27,425	-	53,942
FUND BALANCES				
Nonspendable:				
Prepaid Items	1,341	10,241	-	11,582
Deposits	38,190	-	-	38,190
Restricted for:				
Debt Service	-	-	182,346	182,346
Special Revenue	-	870,919	-	870,919
Assigned to:				
Operating Reserves	205,852	652,911	-	858,763
Reserves - Clubhouse	-	15,000	-	15,000
Reserves - Drainage	110,000	-	-	110,000
Reserves - Fitness Center	-	10,000	-	10,000
Reserves - Gatehouse/Equipment	27,544	-	-	27,544
Reserves- Irrigation/Landscape	110,000	-	-	110,000

Balance Sheet
August 31, 2015

ACCOUNT DESCRIPTION	GENERAL FUND	FITNESS CENTER SPECIAL REVENUE FUND	2008 DEBT SERVICE FUND	TOTAL
Reserves - Legal	-	348,243	-	348,243
Reserves - Monuments/Signage	-	5,000	-	5,000
Reserves - Parking Lots/Courts	10,000	-	-	10,000
Reserves - Ponds	110,000	-	-	110,000
Reserves - Swimming Pools	-	10,000	-	10,000
Unassigned:	629,892	-	-	629,892
TOTAL FUND BALANCES	\$ 1,242,819	\$ 1,922,314	\$ 182,346	\$ 3,347,479
TOTAL LIABILITIES & FUND BALANCES	\$ 1,269,336	\$ 1,949,739	\$ 182,346	\$ 3,401,421

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending August 31, 2015

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	(FY 2014) YEAR TO DATE ACTUAL	(FY 2015) YEAR TO DATE ACTUAL	(FY 2015) YEAR TO DATE BUDGET	(FY 2014) AUG-14 ACTUAL	(FY 2015) AUG-15 ACTUAL	(FY 2015) AUG-15 BUDGET
REVENUES							
Interest - Investments	\$ 1,686	\$ 1,441	\$ 1,358	\$ 1,546	\$ 120	\$ 61	\$ 141
Interest - Tax Collector	-	48	42	-	-	-	-
Special Assmnts- Tax Collector	843,145	842,184	843,144	843,145	-	-	-
Special Assmnts- Discounts	(33,726)	(30,385)	(30,031)	(33,726)	-	-	-
Other Miscellaneous Revenues	-	-	169	-	-	-	-
TOTAL REVENUES	811,105	813,288	814,682	810,965	120	61	141
EXPENDITURES							
Administration							
P/R-Board of Supervisors	24,000	21,200	18,000	22,000	4,200	2,000	2,000
Payroll-Processing Fee	2,280	1,956	2,358	2,090	204	267	190
FICA Taxes	1,836	1,627	1,377	1,683	321	153	153
Workers' Compensation	737	487	519	676	74	57	61
ProfServ-Dissemination Agent	1,000	-	-	1,000	-	-	-
ProfServ-Engineering	11,000	413	9,486	10,083	345	-	917
ProfServ-Legal Services	25,000	16,670	11,054	22,917	322	1,788	2,083
ProfServ-Mgmt Consulting Serv	51,000	46,750	46,750	46,750	4,250	4,250	4,250
ProfServ-Property Appraiser	16,863	15,949	16,262	16,863	-	-	-
ProfServ-Recording Secretary	1,250	750	125	1,250	125	125	125
ProfServ-Special Assessment	9,991	9,991	9,991	9,991	-	-	-
ProfServ-Trustee Fees	2,640	2,400	2,640	2,640	-	-	-
Auditing Services	14,000	14,000	14,000	14,000	-	-	-
Communication - Telephone	-	6	-	-	-	-	-
Postage and Freight	3,000	2,283	2,886	2,750	160	1,058	250
Insurance - General Liability	8,136	6,818	6,876	7,458	579	563	678
Printing and Binding	4,800	2,566	2,565	4,400	179	566	400
Legal Advertising	3,000	982	935	2,750	630	-	250
Miscellaneous Services	800	683	775	733	145	59	67
Misc-Assessmnt Collection Cost	16,863	15,949	16,262	16,863	-	-	-
Office Supplies	200	48	-	183	-	-	17
Annual District Filing Fee	175	175	175	175	-	-	-
Total Administration	198,571	161,703	163,036	187,255	11,534	10,886	11,441
Field							
ProfServ-Field Management	34,240	30,021	36,983	31,387	2,700	3,447	2,853
Contracts-Guard Services	110,000	94,833	90,096	100,833	6,500	5,160	9,167
Contracts-Security Camera	4,667	4,278	4,278	4,278	389	389	389
Contracts-Landscape	169,000	134,623	126,475	154,917	12,238	12,332	14,083
Contracts-Landscape Consultant	12,360	11,330	11,330	11,330	1,030	1,030	1,030
Contracts-Aquatic Control	10,471	9,893	9,598	9,598	873	873	873
Communication - Telephone	1,100	948	1,162	1,008	86	157	92
Utility - General	170,000	150,197	147,637	155,837	14,879	13,161	14,167
R&M-General	10,000	2,790	14,967	9,166	542	491	833

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending August 31, 2015

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	(FY 2014) YEAR TO DATE ACTUAL	(FY 2015) YEAR TO DATE ACTUAL	(FY 2015) YEAR TO DATE BUDGET	(FY 2014) AUG-14 ACTUAL	(FY 2015) AUG-15 ACTUAL	(FY 2015) AUG-15 BUDGET
R&M-Gatehouse	5,000	2,652	2,419	4,583	220	220	417
R&M-Irrigation	10,000	7,709	4,952	9,167	-	223	833
R&M-Landscape Renovations	40,000	57,269	40,698	36,667	16,013	450	3,333
R&M-Mitigation	2,000	-	-	1,833	-	-	167
R&M-Mulch	15,000	-	-	13,750	-	-	1,250
R&M-Ponds	8,000	405	500	7,337	-	-	667
R&M-Sod	8,000	-	-	7,337	-	-	667
Misc-Holiday Decor	10,000	8,734	11,745	10,000	-	-	-
Misc-Contingency	5,000	599	531	4,583	-	-	417
Total Field	624,838	516,281	503,371	573,611	55,470	37,933	51,238
TOTAL EXPENDITURES	823,409	677,984	666,407	760,866	67,004	48,819	62,679
Excess (deficiency) of revenues Over (under) expenditures	(12,304)	135,304	148,275	50,099	(66,884)	(48,758)	(62,538)
OTHER FINANCING SOURCES (USES)							
Contribution to (Use of) Fund Balance	(12,304)	-	-	-	-	-	-
TOTAL FINANCING SOURCES (USES)	(12,304)	-	-	-	-	-	-
Net change in fund balance	\$ (12,304)	\$ 135,304	\$ 148,275	\$ 50,099	\$ (66,884)	\$ (48,758)	\$ (62,538)
FUND BALANCE, BEGINNING	1,094,544	1,016,280	1,094,544	1,094,544			
FUND BALANCE, ENDING	\$ 1,082,240	\$ 1,151,584	\$ 1,242,819	\$ 1,144,643			

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending August 31, 2015

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	(FY 2014) YEAR TO DATE ACTUAL	(FY 2015) YEAR TO DATE ACTUAL	(FY 2015) YEAR TO DATE BUDGET	(FY 2014) AUG-14 ACTUAL	(FY 2015) AUG-15 ACTUAL	(FY 2015) AUG-15 BUDGET
REVENUES							
Interest - Investments	\$ 3,862	\$ 3,656	\$ 2,345	\$ 3,540	\$ 274	\$ 16	\$ 322
Special Assmnts- Tax Collector	795,600	794,693	795,600	795,600	-	-	-
Special Assmnts- Discounts	(31,824)	(28,672)	(28,337)	(31,824)	-	-	-
Gate Bar Code/Remotes	1,000	2,035	2,342	917	240	950	83
Pavilion Rental	1,250	3,413	2,988	1,146	800	75	104
Amenities Revenue	31,392	27,876	24,726	28,776	2,616	1,716	2,616
TOTAL REVENUES	801,280	803,001	799,664	798,155	3,930	2,757	3,125

EXPENDITURES

Administration

ProfServ-Legal Services	40,000	6,751	6,754	36,667	-	-	3,333
ProfServ-Property Appraiser	15,912	15,050	15,345	15,912	-	-	-
Accounting Services	18,540	16,995	16,995	16,995	1,545	1,545	1,545
Communication - Telephone	2,496	2,472	4,710	2,288	208	1,383	208
Postage and Freight	400	-	207	367	-	35	33
Lease - Copier	3,000	1,026	1,537	2,750	126	101	250
Insurance - General Liability	18,490	15,408	16,534	16,949	1,401	1,680	1,541
Misc-Bank Charges	400	351	396	367	27	24	33
Misc-Assessmnt Collection Cost	15,912	15,050	15,345	15,912	-	-	-
Office Supplies	2,000	1,087	1,081	1,833	158	17	167
Computer Expense	5,000	1,022	650	4,583	30	-	417
Total Administration	122,150	75,212	79,554	114,623	3,495	4,785	7,527

Operation & Maintenance

Payroll-Maintenance	40,000	30,845	19,384	36,663	2,400	1,523	3,333
Payroll-Office	40,000	31,976	35,573	36,663	2,600	3,122	3,333
Payroll-Pool Monitors	120,000	90,464	120,663	110,000	6,000	12,925	10,000
ProfServ-Field Management	34,240	30,021	36,983	31,387	2,700	3,447	2,853
Contracts-Pools	31,600	22,775	28,700	28,700	2,900	2,900	2,900
Contracts-Security Alarms	360	1,526	1,080	330	156	-	30
Utility - General	50,000	38,044	47,649	45,833	1,464	8,364	4,167
Utility - Refuse Removal	3,180	2,863	3,054	2,915	260	530	265
Rental-Fitness Equipment	-	-	14,152	-	-	4,451	-
R&M-General	39,000	18,396	27,141	35,750	2,433	2,660	3,250
R&M-Pest Control	832	733	711	763	63	67	69
R&M-Pools	27,500	20,214	8,116	25,208	139	-	2,292
R&M-Fitness Equipment	6,000	3,337	1,251	5,500	229	-	500
R&M-Lights	9,000	6,577	5,129	8,250	190	-	750
Advertising	15,000	-	-	13,750	-	-	1,250
Miscellaneous Services	1,000	778	3,301	916	15	-	83
Misc-Access Cards	3,500	-	1,902	3,208	-	657	292
Misc-Holiday Decor	1,000	70	59	1,000	-	-	-
Misc-Rec Center Equipment	4,000	1,775	19,644	3,667	290	3,910	333

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending August 31, 2015

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	(FY 2014) YEAR TO DATE ACTUAL	(FY 2015) YEAR TO DATE ACTUAL	(FY 2015) YEAR TO DATE BUDGET	(FY 2014) AUG-14 ACTUAL	(FY 2015) AUG-15 ACTUAL	(FY 2015) AUG-15 BUDGET
Misc-Special Events	5,000	544	889	4,583	-	33	417
Misc-Bad Debt	-	53	-	-	-	-	-
Misc-Licenses & Permits	480	482	1,106	480	-	-	-
Safety Equipment	1,000	612	391	917	-	-	83
Cleaning Supplies	7,000	1,908	4,283	6,417	339	776	583
Op Supplies - Clubhouse	7,000	3,831	4,116	6,417	760	453	583
Op Supplies - Uniforms	2,700	124	1,097	2,475	-	63	225
Improvements - Building	100	71,225	-	100	19,650	-	-
Impr-Clubhouse	2,000,000	42,346	-	1,833,334	1,378	-	166,667
Cap Outlay - Signage	-	29,740	-	-	-	-	-
Capital Outlay	-	115,872	12,455	-	-	-	-
Cap Outlay - Fitness Center	-	-	1,312,283	-	-	(3,504)	-
Cap Outlay-Clubhouse	-	-	76,594	-	-	180	-
Reserve - Clubhouse	15,000	-	-	-	-	-	-
Reserve - Fitness Center	10,000	-	-	-	-	-	-
Reserve - Monuments/Signage	5,000	-	-	-	-	-	-
Reserve - Swimming Pools	10,000	-	-	-	-	-	-
Total Operation & Maintenance	2,489,492	567,131	1,787,706	2,245,226	43,966	42,557	204,258
TOTAL EXPENDITURES	2,611,642	642,343	1,867,260	2,359,849	47,461	47,342	211,785
Excess (deficiency) of revenues Over (under) expenditures	(1,810,362)	160,658	(1,067,596)	(1,561,694)	(43,531)	(44,585)	(208,660)
OTHER FINANCING SOURCES (USES)							
Capt'l Contributions-Other	-	13,250	16,500	-	1,250	1,500	-
Operating Transfers-Out	(108,119)	-	-	-	-	-	-
Contribution to (Use of) Fund Balance	(1,918,481)	-	-	-	-	-	-
TOTAL FINANCING SOURCES (USES)	(2,026,600)	13,250	16,500	-	1,250	1,500	-
Net change in fund balance	\$ (1,918,481)	\$ 173,908	\$ (1,051,096)	\$ (1,561,694)	\$ (42,281)	\$ (43,085)	\$ (208,660)
FUND BALANCE, BEGINNING	2,973,410	3,072,060	2,973,410	2,973,410			
FUND BALANCE, ENDING	\$ 1,054,929	\$ 3,245,968	\$ 1,922,314	\$ 1,411,716			

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending August 31, 2015

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	(FY 2014) YEAR TO DATE ACTUAL	(FY 2015) YEAR TO DATE ACTUAL	(FY 2015) YEAR TO DATE BUDGET	(FY 2014) AUG-14 ACTUAL	(FY 2015) AUG-15 ACTUAL	(FY 2015) AUG-15 BUDGET
REVENUES							
Interest - Investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special Assmnts- Tax Collector	368,924	368,503	368,924	368,924	-	-	-
Special Assmnts- Discounts	(14,757)	(13,295)	(13,140)	(14,757)	-	-	-
TOTAL REVENUES	354,167	355,208	355,784	354,167	-	-	-
EXPENDITURES							
Administration							
ProfServ-Property Appraiser	7,378	6,979	7,116	7,378	-	-	-
Misc-Assessmnt Collection Cost	7,378	6,979	7,116	7,378	-	-	-
Total Administration	14,756	13,958	14,232	14,756	-	-	-
Debt Service							
Principal Debt Retirement	260,000	250,000	260,000	260,000	-	-	-
Interest Expense	82,661	94,436	82,661	82,661	-	-	-
Total Debt Service	342,661	344,436	342,661	342,661	-	-	-
TOTAL EXPENDITURES	357,417	358,394	356,893	357,417	-	-	-
Excess (deficiency) of revenues Over (under) expenditures	(3,250)	(3,186)	(1,109)	(3,250)	-	-	-
OTHER FINANCING SOURCES (USES)							
Contribution to (Use of) Fund Balance	(3,250)	-	-	-	-	-	-
TOTAL FINANCING SOURCES (USES)	(3,250)	-	-	-	-	-	-
Net change in fund balance	\$ (3,250)	\$ (3,186)	\$ (1,109)	\$ (3,250)	\$ -	\$ -	\$ -
FUND BALANCE, BEGINNING	183,455	186,198	183,455	183,455			
FUND BALANCE, ENDING	\$ 180,205	\$ 183,012	\$ 182,346	\$ 180,205			

Statement of Net Assets
August 31, 2015

<u>ACCOUNT DESCRIPTION</u>	<u>ENTERPRISE FUNDS</u>
<u>ASSETS</u>	
Current Assets	
Cash - Checking Account	\$ 63,648
Cash On Hand/Petty Cash	1,660
Accounts Receivable	2,991
Golf Shop	40,596
Tobacco	306
Investments:	
Reserve Fund	1,009
Prepaid Items	11,121
Deposits	7,350
Total Current Assets	128,681
Noncurrent Assets	
Fixed Assets	
Land	2,268,000
Buildings	820,110
Accum Depr - Buildings	(384,416)
Infrastructure	3,578,363
Accum Depr - Infrastructure	(3,463,509)
Equipment and Furniture	453,910
Accum Depr - Equip/Furniture	(433,615)
Total Noncurrent Assets	2,838,843
TOTAL ASSETS	\$ 2,967,524
<u>LIABILITIES</u>	
Current Liabilities	
Accounts Payable	\$ 17,008
Accrued Expenses	20,977
Accrued Interest Payable	42,242
Accrued Taxes Payable	4,263
Deposits	500
Gift Certificates	8,404
Mature Bonds Payable	40,000
Revenue Bonds Payable-Current	45,000
Mature Interest Payable	304,659
Due To Other Funds	1,874,700
Total Current Liabilities	2,357,753
Long-Term Liabilities	
Bond Prem/Discount	(51,832)
Acc Amort - Bond Prem/Disc	49,902
Revenue Bonds Payable-LT	550,000
Total Long-Term Liabilities	548,070
TOTAL LIABILITIES	2,905,823

Statement of Net Assets
August 31, 2015

<u>ACCOUNT DESCRIPTION</u>	<u>ENTERPRISE FUNDS</u>
<u>NET ASSETS</u>	
Invested in capital assets, net of related debt	1,901,114
Reserves - Golf	69,246
Reserves - Other	372,153
Unrestricted/Unreserved	(2,280,812)
TOTAL NET ASSETS	\$ 61,701
TOTAL LIABILITIES & NET ASSETS	\$ 2,967,524

Statement of Revenues, Expenses and Changes in Net Assets
For the Period Ending August 31, 2015

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	(FY 2014) YEAR TO DATE ACTUAL	(FY 2015) YEAR TO DATE ACTUAL	(FY 2015) YEAR TO DATE BUDGET	(FY 2014) AUG-14 ACTUAL	(FY 2015) AUG-15 ACTUAL	(FY 2015) AUG-15 BUDGET
OPERATING REVENUES							
Interest - Investments	\$ 300	\$ 161	\$ 61	\$ 275	\$ 9	\$ 2	\$ 25
Green Fees	235,000	210,116	217,802	215,413	8,824	8,294	19,583
Cart Fees	545,000	459,492	482,642	499,587	30,078	31,230	45,417
Club Rentals	4,500	3,240	2,450	4,125	-	105	375
Range Balls	65,000	59,623	60,330	59,583	5,020	5,177	5,417
Golf Service	7,200	6,600	6,820	6,600	600	600	600
Lessons	3,000	3,649	6,826	2,750	10	2,612	250
Golf Merchandise	65,000	64,293	74,847	59,583	4,594	4,590	5,417
Beverage Cart - Food	-	703	140	-	232	-	-
Beverage Cart - Beverage	-	5,580	1,480	-	1,372	-	-
Beverage	-	28,886	11,023	-	6,742	-	-
Food	4,000	56,640	18,969	3,667	14,810	467	333
Tobacco	1,500	1,741	1,599	1,375	119	161	125
Special Events	20,000	9,666	13,732	18,337	-	-	1,667
Rents or Royalties	45,600	13,555	30,188	41,800	-	12,000	3,800
Other Miscellaneous Revenues	1,000	3,299	20,715	917	294	98	83
Recreation Membership	35,000	33,159	38,177	32,087	1,983	774	2,917
TOTAL OPERATING REVENUES	1,032,100	960,403	987,801	946,099	74,687	66,110	86,009
COST OF GOODS SOLD							
COS - Beverage	-	19,411	5,731	-	4,187	-	-
COS - Food Sales	3,500	39,841	10,744	3,208	7,903	306	292
COS - Merchandise	46,500	52,915	54,070	42,625	7,125	1,967	3,875
COS - Tobacco	1,250	1,131	1,267	1,146	276	139	104
Total Cost of Goods Sold	51,250	113,298	71,812	46,979	19,491	2,412	4,271
GROSS PROFIT	980,850	847,105	915,989	899,120	55,196	63,698	81,738
OPERATING EXPENSES							
Personnel and Administration							
ProfServ-Arbitrage Rebate	600	600	600	600	-	-	-
ProfServ-Dissemination Agent	1,000	1,000	1,000	1,000	-	-	-
ProfServ-Legal Services	15,000	3,721	6,213	13,750	-	2,365	1,250
ProfServ-Trustee Fees	5,157	-	-	5,157	-	-	-
Accounting Services	21,200	19,433	19,433	19,433	1,767	1,767	1,767
Postage and Freight	60	-	-	55	-	-	5
Insurance - General Liability	20,339	17,019	16,587	18,644	1,471	1,453	1,695
Printing and Binding	620	612	467	568	25	37	52
Misc-Bank Charges	1,400	1,377	1,350	1,283	123	106	117
Misc-Credit Card Fees	17,900	18,896	19,013	16,408	1,680	1,007	1,492
Computer Expense	1,500	925	450	1,375	-	-	125
Total Personnel and Administration	84,776	63,583	65,113	78,273	5,066	6,735	6,503

Statement of Revenues, Expenses and Changes in Net Assets
For the Period Ending August 31, 2015

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	(FY 2014) YEAR TO DATE ACTUAL	(FY 2015) YEAR TO DATE ACTUAL	(FY 2015) YEAR TO DATE BUDGET	(FY 2014) AUG-14 ACTUAL	(FY 2015) AUG-15 ACTUAL	(FY 2015) AUG-15 BUDGET
Operation & Maintenance							
Payroll-Salaries	165,200	151,572	162,323	151,437	18,865	17,665	13,767
Payroll-Hourly	276,000	308,229	297,442	253,000	49,579	30,784	23,000
Payroll-Benefits	18,000	16,505	6,274	16,500	1,799	360	1,500
Payroll-Processing Fee	15,200	15,763	15,338	13,937	2,008	1,319	1,267
Payroll Taxes	47,300	45,713	49,846	43,358	6,880	4,998	3,942
Contracts-Aquatic Control	9,665	8,937	8,860	8,860	805	805	805
Contracts-Security Alarms	352	176	385	323	-	60	29
Fuel, Gasoline and Oil	25,000	17,686	17,133	22,913	2,854	2,638	2,083
Communication - Telephone	11,548	10,086	9,467	10,586	741	656	962
Utility - General	6,000	7,265	9,924	5,500	431	1,409	500
Utility - Cable TV Billing	-	799	141	-	454	-	-
Electricity - General	56,000	48,548	52,875	51,326	4,161	4,558	4,666
Utility - Refuse Removal	3,060	2,843	4,089	2,805	266	761	255
Lease - Carts	68,440	61,072	63,898	62,737	5,370	5,397	5,703
Lease - Golf Course Equipment	6,861	705	7,234	6,289	79	3,046	572
Lease - Ice Machines	2,772	2,541	3,359	2,541	231	367	231
Insurance - General Liability	7,710	6,425	5,868	7,068	584	533	643
R&M-General	27,000	22,164	27,528	24,750	1,662	1,414	2,250
R&M-Buildings	1,000	343	5,140	917	-	-	83
R&M-Equipment	30,000	29,640	38,557	27,500	2,038	1,142	2,500
R&M-Fertilizer	60,000	47,654	46,818	55,000	150	2,594	5,000
R&M-Irrigation	15,000	15,332	7,140	13,750	3,860	-	1,250
R&M-Pest Control	832	733	708	763	63	65	69
R&M-Signage	2,000	1,058	-	1,833	-	-	167
R&M-Trees and Trimming	2,500	990	350	2,292	-	-	208
R&M-Golf Course	14,000	1,702	2,742	12,833	-	-	1,167
R&M-Golf Cart	2,000	-	-	1,833	-	-	167
R&M-Bunkers	10,000	1,470	-	9,167	-	-	833
R&M - Bridges & Cart Paths	8,000	2,135	163	7,333	-	-	667
R&M-Sod	1,000	7,500	-	917	-	-	83
Marketing	15,000	19,747	17,910	13,750	4,550	150	1,250
Promotions	-	525	340	-	80	-	-
Misc-Special Events	-	1,800	1,950	-	-	-	-
Misc-Bad Debt	-	5,466	-	-	-	-	-
Misc-Licenses & Permits	3,505	3,017	3,800	3,295	-	-	1,140
Office Supplies	2,000	1,995	2,293	1,833	403	122	167
Cleaning Supplies	1,000	783	894	917	202	81	83
Op Supplies - Propane	-	3,133	345	-	757	-	-
Op Supplies - Uniforms	2,500	4,069	945	2,292	-	-	208
Op Supplies - Chemicals	55,000	69,548	61,315	50,413	7,535	5,295	4,583
Op Supplies - Hand tools	1,000	1,180	579	917	-	119	83
Supplies - Kitchen	-	2,629	374	-	1,837	-	-
Supplies - Golf Operations	500	1,761	999	458	-	95	42
Supplies - Grounds	3,000	2,903	4,404	2,750	-	196	250
Supplies - Range	3,500	7,140	8,658	3,208	2,712	-	292
Supplies - Sand	7,000	-	2,594	7,000	-	-	-
Supplies - Seeds	16,000	18,688	18,076	16,000	-	-	-

Statement of Revenues, Expenses and Changes in Net Assets
For the Period Ending August 31, 2015

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	(FY 2014) YEAR TO DATE ACTUAL	(FY 2015) YEAR TO DATE ACTUAL	(FY 2015) YEAR TO DATE BUDGET	(FY 2014) AUG-14 ACTUAL	(FY 2015) AUG-15 ACTUAL	(FY 2015) AUG-15 BUDGET
Supplies - Power Tools	2,000	1,624	1,206	1,833	-	564	167
Subscriptions and Memberships	1,500	1,153	1,493	1,375	-	-	125
Total Operation & Maintenance	1,005,945	982,747	971,777	924,109	120,956	87,193	82,759
Debt Service							
Principal Debt Retirement	45,000	-	-	45,000	-	-	-
Interest Expense	40,648	21,478	19,525	40,648	-	-	-
DS Costs-Miscellaneous	-	995	-	-	-	-	-
Total Debt Service	85,648	22,473	19,525	85,648	-	-	-
TOTAL OPERATING EXPENSES	1,176,369	1,068,803	1,056,415	1,088,030	126,022	93,928	89,262
Operating income (loss)	(195,519)	(221,698)	(140,426)	(188,910)	(70,826)	(30,230)	(7,524)
OTHER FINANCING SOURCES (USES)							
Interfund Transfer - In	108,119	-	-	-	-	-	-
Extraordinary Item (Gain)	-	7,500	-	-	-	-	-
Contribution to (Use of) Fund Balance	(87,400)	-	-	-	-	-	-
TOTAL FINANCING SOURCES (USES)	20,719	7,500	-	-	-	-	-
Change in net assets	\$ (87,400)	\$ (214,198)	\$ (140,426)	\$ (188,910)	\$ (70,826)	\$ (30,230)	\$ (7,524)
TOTAL NET ASSETS, BEGINNING	202,127	705,322	202,127	202,127			
TOTAL NET ASSETS, ENDING	\$ 114,727	\$ 491,124	\$ 61,701	\$ 13,217			

Statement of Revenues, Expenses and Changes in Net Assets
For the Period Ending August 31, 2015

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	(FY 2014) YEAR TO DATE ACTUAL	(FY 2015) YEAR TO DATE ACTUAL	(FY 2015) YEAR TO DATE BUDGET	(FY 2014) AUG-14 ACTUAL	(FY 2015) AUG-15 ACTUAL	(FY 2015) AUG-15 BUDGET
OPERATING REVENUES							
Interest - Investments	\$ 300	\$ 161	\$ 61	\$ 275	\$ 9	\$ 2	\$ 25
Green Fees	235,000	210,116	217,802	215,413	8,824	8,294	19,583
Cart Fees	545,000	459,492	482,642	499,587	30,078	31,230	45,417
Club Rentals	4,500	3,240	2,450	4,125	-	105	375
Range Balls	65,000	59,623	60,330	59,583	5,020	5,177	5,417
Golf Service	7,200	6,600	6,820	6,600	600	600	600
Lessons	3,000	3,649	6,826	2,750	10	2,612	250
Golf Merchandise	65,000	64,293	74,847	59,583	4,594	4,590	5,417
Food	4,000	5,020	4,870	3,667	455	467	333
Tobacco	1,500	1,741	1,599	1,375	119	161	125
Special Events	20,000	9,666	13,732	18,337	-	-	1,667
Other Miscellaneous Revenues	1,000	2,606	3,155	917	171	98	83
Recreation Membership	35,000	33,159	38,177	32,087	1,983	774	2,917
TOTAL OPERATING REVENUES	986,500	859,366	913,311	904,299	51,863	54,110	82,209
COST OF GOODS SOLD							
COS - Food Sales	3,500	2,076	3,056	3,208	-	306	292
COS - Merchandise	46,500	52,915	54,070	42,625	7,125	1,967	3,875
COS - Tobacco	1,250	1,131	1,267	1,146	276	139	104
Total Cost of Goods Sold	51,250	56,122	58,393	46,979	7,401	2,412	4,271
GROSS PROFIT	935,250	803,244	854,918	857,320	44,462	51,698	77,938
OPERATING EXPENSES							
Personnel and Administration							
ProfServ-Arbitrage Rebate	300	300	300	300	-	-	-
ProfServ-Dissemination Agent	500	500	500	500	-	-	-
ProfServ-Legal Services	10,000	3,327	1,345	9,167	-	1,345	833
ProfServ-Trustee Fees	2,600	-	-	2,600	-	-	-
Accounting Services	21,200	19,433	19,433	19,433	1,767	1,767	1,767
Postage and Freight	60	-	-	55	-	-	5
Insurance - General Liability	20,339	17,019	16,587	18,644	1,471	1,453	1,695
Printing and Binding	620	612	467	568	25	37	52
Misc-Bank Charges	1,400	1,377	1,350	1,283	123	106	117
Misc-Credit Card Fees	17,900	17,151	17,990	16,408	1,129	1,007	1,492
Computer Expense	1,500	925	450	1,375	-	-	125
Total Personnel and Administration	76,419	60,644	58,422	70,333	4,515	5,715	6,086
Operation & Maintenance							
Payroll-Salaries	165,200	151,572	147,323	151,437	18,865	17,665	13,767
Payroll-Hourly	276,000	264,888	286,651	253,000	32,450	30,784	23,000
Payroll-Benefits	18,000	16,505	6,274	16,500	1,799	360	1,500
Payroll-Processing Fee	15,200	14,165	14,953	13,937	1,521	1,319	1,267
Payroll Taxes	47,300	39,897	48,396	43,358	4,964	4,998	3,942
Contracts-Aquatic Control	9,665	8,937	8,860	8,860	805	805	805
Contracts-Security Alarms	352	176	385	323	-	60	29
Fuel, Gasoline and Oil	25,000	17,686	17,133	22,913	2,854	2,638	2,083

Statement of Revenues, Expenses and Changes in Net Assets
For the Period Ending August 31, 2015

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	(FY 2014) YEAR TO DATE ACTUAL	(FY 2015) YEAR TO DATE ACTUAL	(FY 2015) YEAR TO DATE BUDGET	(FY 2014) AUG-14 ACTUAL	(FY 2015) AUG-15 ACTUAL	(FY 2015) AUG-15 BUDGET
Communication - Telephone	10,248	8,944	8,499	9,394	638	626	854
Utility - General	3,000	3,632	4,962	2,750	216	704	250
Electricity - General	40,000	34,417	38,134	36,663	2,754	3,173	3,333
Utility - Refuse Removal	3,060	2,843	4,089	2,805	266	761	255
Lease - Carts	68,440	61,072	63,898	62,737	5,370	5,397	5,703
Lease - Golf Course Equipment	6,861	705	7,234	6,289	79	3,046	572
Lease - Ice Machines	2,772	2,541	3,359	2,541	231	367	231
R&M-General	12,000	10,440	10,036	11,000	488	427	1,000
R&M-Buildings	1,000	343	5,140	917	-	-	83
R&M-Equipment	30,000	29,640	38,557	27,500	2,038	1,142	2,500
R&M-Fertilizer	60,000	47,654	46,818	55,000	150	2,594	5,000
R&M-Irrigation	15,000	15,332	7,140	13,750	3,860	-	1,250
R&M-Pest Control	832	733	708	763	63	65	69
R&M-Signage	2,000	1,058	-	1,833	-	-	167
R&M-Trees and Trimming	2,500	990	350	2,292	-	-	208
R&M-Golf Course	14,000	1,702	2,742	12,833	-	-	1,167
R&M-Golf Cart	2,000	-	-	1,833	-	-	167
R&M-Bunkers	10,000	1,470	-	9,167	-	-	833
R&M - Bridges & Cart Paths	8,000	2,135	163	7,333	-	-	667
R&M-Sod	1,000	7,500	-	917	-	-	83
Marketing	15,000	19,013	17,910	13,750	4,350	150	1,250
Misc-Bad Debt	-	37	-	-	-	-	-
Misc-Licenses & Permits	2,520	990	1,001	2,310	-	-	210
Office Supplies	2,000	1,650	2,293	1,833	293	122	167
Cleaning Supplies	1,000	783	894	917	202	81	83
Op Supplies - Uniforms	2,500	3,625	945	2,292	-	-	208
Op Supplies - Chemicals	55,000	69,548	61,315	50,413	7,535	5,295	4,583
Op Supplies - Hand tools	1,000	1,180	579	917	-	119	83
Supplies - Golf Operations	500	1,761	999	458	-	95	42
Supplies - Grounds	3,000	2,903	4,404	2,750	-	196	250
Supplies - Range	3,500	7,140	8,658	3,208	2,712	-	292
Supplies - Sand	7,000	-	2,594	7,000	-	-	-
Supplies - Seeds	16,000	18,688	18,076	16,000	-	-	-
Supplies - Power Tools	2,000	1,624	1,206	1,833	-	564	167
Subscriptions and Memberships	1,500	1,153	1,493	1,375	-	-	125
Total Operation & Maintenance	961,950	877,072	894,171	883,701	94,503	83,553	78,245
Debt Service							
Principal Debt Retirement	22,500	-	-	22,500	-	-	-
Interest Expense	20,324	10,739	9,763	20,324	-	-	-
DS Costs-Miscellaneous	-	995	-	-	-	-	-
Total Debt Service	42,824	11,734	9,763	42,824	-	-	-
TOTAL OPERATING EXPENSES	1,081,193	949,450	962,356	996,858	99,018	89,268	84,331
Operating income (loss)	(145,943)	(146,206)	(107,438)	(139,538)	(54,556)	(37,570)	(6,393)

Statement of Revenues, Expenses and Changes in Net Assets
For the Period Ending August 31, 2015

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	<i>(FY 2014)</i> YEAR TO DATE ACTUAL	<i>(FY 2015)</i> YEAR TO DATE ACTUAL	<i>(FY 2015)</i> YEAR TO DATE BUDGET	<i>(FY 2014)</i> AUG-14 ACTUAL	<i>(FY 2015)</i> AUG-15 ACTUAL	<i>(FY 2015)</i> AUG-15 BUDGET
OTHER FINANCING SOURCES (USES)							
Interfund Transfer - In	108,119	-	-	-	-	-	-
Extraordinary Item (Gain)	-	7,500	-	-	-	-	-
TOTAL FINANCING SOURCES (USES)	108,119	7,500	-	-	-	-	-
Change in net assets	\$ (37,824)	\$ (138,706)	\$ (107,438)	\$ (139,538)	\$ (54,556)	\$ (37,570)	\$ (6,393)
TOTAL NET ASSETS, BEGINNING	734,580	1,139,579	734,580	734,580			
TOTAL NET ASSETS, ENDING	\$ 696,756	\$ 1,000,873	\$ 627,142	\$ 595,042			

Statement of Revenues, Expenses and Changes in Net Assets
For the Period Ending August 31, 2015

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	(FY 2014) YEAR TO DATE ACTUAL	(FY 2015) YEAR TO DATE ACTUAL	(FY 2015) YEAR TO DATE BUDGET	(FY 2014) AUG-14 ACTUAL	(FY 2015) AUG-15 ACTUAL	(FY 2015) AUG-15 BUDGET
OPERATING REVENUES							
Interest - Investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Beverage Cart - Food	-	703	140	-	232	-	-
Beverage Cart - Beverage	-	5,580	1,480	-	1,372	-	-
Beverage	-	28,886	11,023	-	6,742	-	-
Food	-	51,620	14,099	-	14,355	-	-
Rents or Royalties	45,600	13,555	30,188	41,800	-	12,000	3,800
Other Miscellaneous Revenues	-	693	17,560	-	123	-	-
TOTAL OPERATING REVENUES	45,600	101,037	74,490	41,800	22,824	12,000	3,800
COST OF GOODS SOLD							
COS - Beverage	-	19,411	5,731	-	4,187	-	-
COS - Food Sales	-	37,765	7,688	-	7,903	-	-
Total Cost of Goods Sold	-	57,176	13,419	-	12,090	-	-
GROSS PROFIT	45,600	43,861	61,071	41,800	10,734	12,000	3,800
OPERATING EXPENSES							
Personnel and Administration							
ProfServ-Arbitrage Rebate	300	300	300	300	-	-	-
ProfServ-Dissemination Agent	500	500	500	500	-	-	-
ProfServ-Legal Services	5,000	394	4,868	4,583	-	1,020	417
ProfServ-Trustee Fees	2,557	-	-	2,557	-	-	-
Misc-Credit Card Fees	-	1,745	1,023	-	550	-	-
Total Personnel and Administration	8,357	2,939	6,691	7,940	550	1,020	417
Operation & Maintenance							
Payroll-Salaries	-	-	15,000	-	-	-	-
Payroll-Hourly	-	43,341	10,791	-	17,129	-	-
Payroll-Processing Fee	-	1,598	385	-	488	-	-
Payroll Taxes	-	5,816	1,450	-	1,916	-	-
Communication - Telephone	1,300	1,142	967	1,192	103	30	108
Utility - General	3,000	3,632	4,962	2,750	216	704	250
Utility - Cable TV Billing	-	799	141	-	454	-	-
Electricity - General	16,000	14,132	14,741	14,663	1,407	1,384	1,333
Insurance - General Liability	7,710	6,425	5,868	7,068	584	533	643
R&M-General	15,000	11,724	17,491	13,750	1,175	987	1,250
Marketing	-	735	-	-	200	-	-
Promotions	-	525	340	-	80	-	-
Misc-Special Events	-	1,800	1,950	-	-	-	-
Misc-Bad Debt	-	5,429	-	-	-	-	-
Misc-Licenses & Permits	985	2,027	2,799	985	-	-	930
Office Supplies	-	345	-	-	109	-	-
Op Supplies - Propane	-	3,133	345	-	757	-	-
Op Supplies - Uniforms	-	444	-	-	-	-	-
Supplies - Kitchen	-	2,629	374	-	1,837	-	-
Total Operation & Maintenance	43,995	105,676	77,604	40,408	26,455	3,638	4,514

Statement of Revenues, Expenses and Changes in Net Assets
For the Period Ending August 31, 2015

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	(FY 2014) YEAR TO DATE ACTUAL	(FY 2015) YEAR TO DATE ACTUAL	(FY 2015) YEAR TO DATE BUDGET	(FY 2014) AUG-14 ACTUAL	(FY 2015) AUG-15 ACTUAL	(FY 2015) AUG-15 BUDGET
Debt Service							
Principal Debt Retirement	22,500	-	-	22,500	-	-	-
Interest Expense	20,324	10,739	9,763	20,324	-	-	-
Total Debt Service	<u>42,824</u>	<u>10,739</u>	<u>9,763</u>	<u>42,824</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL OPERATING EXPENSES	95,176	119,354	94,058	91,172	27,005	4,658	4,931
Operating income (loss)	<u>(49,576)</u>	<u>(75,493)</u>	<u>(32,987)</u>	<u>(49,372)</u>	<u>(16,271)</u>	<u>7,342</u>	<u>(1,131)</u>
Change in net assets	\$ (49,576)	\$ (75,493)	\$ (32,987)	\$ (49,372)	\$ (16,271)	\$ 7,342	\$ (1,131)
TOTAL NET ASSETS, BEGINNING	(532,454)	(434,256)	(532,454)	(532,453)			
TOTAL NET ASSETS, ENDING	\$ (582,030)	\$ (509,749)	\$ (565,441)	\$ (581,825)			

**Heritage Isles
Community Development District**

Supporting Schedules

August 31, 2015

Statement of Revenues, Expenses and Changes in Net Assets
For the Period Ending September 30, 2014

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 9/30/2014	Adopted Budget
Operating Revenues														
Interest - Investments	\$ 18	\$ 15	\$ 14	\$ 16	\$ 12	\$ 15	\$ 19	\$ 17	\$ 13	\$ 14	\$ 9	\$ 8	\$ 168	\$ 300
Green Fees	8,248	11,693	17,035	23,216	36,660	44,761	27,728	10,467	12,181	9,302	8,824	4,431	214,547	282,000
Cart Fees	34,470	39,137	45,576	45,072	63,190	66,168	45,820	30,879	28,863	30,240	30,078	22,314	481,806	465,000
Club Rentals	275	275	375	75	840	595	665	140	-	-	-	-	3,240	3,500
Range Balls	4,859	4,534	5,248	4,601	6,040	7,634	6,331	5,301	5,353	4,702	5,020	4,041	63,664	58,000
Golf Service	600	600	600	600	600	600	600	600	600	600	600	600	7,200	7,200
Lessons	342	210	30	508	391	268	430	714	-	748	10	10	3,659	800
Golf Merchandise	4,938	5,145	4,111	5,294	7,686	10,193	5,771	4,939	6,026	5,596	4,594	6,352	70,646	65,000
Food	438	311	399	347	314	712	659	501	444	440	455	323	5,343	4,000
Tobacco	179	154	84	78	228	318	139	157	139	149	119	107	1,848	1,500
Special Events	3,014	2,352	-	-	-	-	-	4,300	-	-	-	-	9,666	30,000
Other Miscellaneous Revenues	22	259	1,256	140	109	219	87	298	108	(64)	171	415	3,022	1,000
Recreation Membership	1,336	6,693	2,425	4,543	3,613	2,971	1,742	4,868	1,658	1,329	1,983	7,413	40,572	35,000
Total Operating Revenues	58,739	71,378	77,153	84,490	119,683	134,454	89,991	63,181	55,385	53,056	51,863	46,014	905,381	953,300
Cost of Goods Sold														
COS - Food Sales	301	-	468	232	200	453	423	-	-	-	-	-	2,076	(3,500)
COS - Merchandise	3,655	2,491	7,270	(5,911)	2,082	17,241	5,552	(720)	10,835	3,294	7,125	8,466	61,381	(45,593)
COS - Tobacco	95	64	51	51	161	213	98	(13)	230	(94)	276	(177)	953	(1,100)
Total Cost of Goods Sold	4,051	2,555	7,789	(5,628)	2,443	17,907	6,073	(733)	11,065	3,200	7,401	8,289	64,410	(50,193)
Gross Profit	54,688	68,823	69,364	90,118	117,240	116,547	83,918	63,914	44,320	49,856	44,462	37,725	840,971	1,003,493
Operating Expenses														
<i>Personnel and Administration</i>														
ProfServ-Arbitrage Rebate	-	-	-	-	300	-	-	-	-	-	-	-	300	300
ProfServ-Dissemination Agent	-	-	-	500	-	-	-	-	-	-	-	-	500	500
ProfServ-Legal Services	-	-	-	-	2,942	-	-	-	385	-	-	-	3,327	20,000
ProfServ-Trustee Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	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	-	-	-	-	-	-	-	-	-	-	-	-	-	60
Insurance - General Liability	1,471	1,471	1,471	1,700	2,084	1,471	1,471	1,471	1,471	1,471	1,471	1,471	18,490	20,757
Printing and Binding	-	102	41	41	42	84	36	77	-	165	25	33	645	500
Misc-Bank Charges	88	85	192	102	122	119	126	179	105	134	123	128	1,505	1,400
Misc-Credit Card Fees	996	1,079	1,243	1,664	1,594	2,168	2,482	1,821	1,242	1,733	1,129	1,079	18,230	18,500
Computer Expense	-	-	-	-	60	-	865	-	-	-	-	180	1,105	3,000
Total Personnel and Administration	4,322	4,504	4,714	5,774	8,911	5,609	6,747	5,315	4,970	5,270	4,515	4,658	65,302	88,774

Statement of Revenues, Expenses and Changes in Net Assets
For the Period Ending September 30, 2014

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 9/30/2014	Adopted Budget
Operation & Maintenance														
Payroll-Salaries	10,063	9,988	21,988	11,852	11,852	11,877	17,802	12,315	12,377	12,594	18,865	12,577	164,149	138,600
Payroll-Hourly	22,996	22,628	22,566	24,395	22,192	22,898	31,852	19,265	21,452	22,195	32,450	22,385	287,273	304,500
Payroll-Benefits	1,640	1,640	1,640	1,640	1,959	1,414	1,621	1,379	445	1,327	1,799	1,631	18,136	18,000
Payroll-Processing Fee	1,000	1,681	1,294	2,353	294	1,238	1,065	1,288	1,431	1,000	1,521	1,100	15,265	16,800
Payroll Taxes	3,394	3,162	4,334	2,732	3,123	3,660	2,592	5,018	3,567	3,349	4,964	4,164	44,061	41,696
Unemployment Compensation	-	-	-	-	-	-	-	-	-	-	-	-	-	2,000
Contracts-Security Camera	-	-	-	-	-	-	-	-	-	-	-	-	-	5,000
Contracts-Aquatic Control	883	-	1,611	805	805	805	805	805	805	805	805	805	9,742	10,590
Contracts-Security Alarms	-	-	86	-	90	-	-	-	-	-	-	130	306	350
Fuel, Gasoline and Oi	29	(85)	2,681	2,722	(54)	3,378	2,535	(27)	3,652	-	2,854	5,428	23,113	30,000
Communication - Telephone	430	848	1,071	638	853	853	1,066	645	1,065	838	638	1,259	10,203	9,660
Utility - Genera	315	207	232	207	236	351	1,210	224	220	216	216	216	3,848	1,700
Electricity - Genera	2,630	1,469	5,437	2,550	3,108	2,769	2,740	3,446	4,043	3,472	2,754	3,669	38,086	45,000
Utility - Refuse Remova	332	182	252	252	252	252	252	252	280	271	266	271	3,114	5,160
Lease - Carts	4,944	4,944	8,458	5,370	5,370	5,370	5,370	5,372	5,370	5,133	5,370	5,370	66,442	63,340
Lease - Golf Course Equipment	68	65	61	58	54	51	48	46	93	82	79	31	735	16,824
Lease - Ice Machines	231	231	231	231	231	231	231	231	231	231	231	231	2,772	2,772
R&M-General	110	661	3,774	375	252	1,532	1,004	769	894	582	488	955	11,395	12,000
R&M-Buildings	-	57	-	-	23	-	263	-	-	-	-	-	343	2,500
R&M-Equipment	1,321	4,443	4,938	1,977	2,435	2,722	1,314	210	4,875	3,366	2,038	8,149	37,789	20,000
R&M-Fertilizer	600	3,868	5,200	2,861	3,455	11,495	-	2,800	11,368	5,857	150	7,816	55,470	50,000
R&M-Irrigation	-	1,212	30	4,682	686	1,182	-	-	2,327	1,354	3,860	1,860	17,192	12,000
R&M-Pest Control	66	72	70	69	69	69	63	69	58	63	63	63	796	832
R&M-Signage	-	838	-	-	220	-	-	-	-	-	-	-	1,058	2,000
R&M-Trees and Trimming	-	-	-	-	990	-	-	-	-	-	-	996	1,985	1,500
R&M-Golf Course	54	856	-	501	232	12	47	-	-	-	-	-	1,702	14,000
R&M-Golf Cart	-	-	-	-	-	-	-	-	-	-	-	-	-	2,000
R&M-Bunkers	-	-	-	-	-	-	-	1,470	-	-	-	-	1,470	10,000
R&M - Bridges & Cart Paths	-	-	-	-	-	-	1,431	704	-	-	-	-	2,135	8,000
R&M-Sod	3,750	3,750	-	-	-	-	-	-	-	-	-	-	7,500	1,000
Marketing	2,045	1,650	1,250	150	650	2,500	1,614	300	1,754	2,750	4,350	1,550	20,563	20,000
Misc-Bad Debt	37	-	-	-	-	-	-	-	-	-	-	-	37	-
Misc-Licenses & Permits	575	167	224	-	-	-	-	-	25	-	-	-	990	2,520
Office Supplies	91	272	78	70	-	444	79	-	73	250	293	193	1,843	2,000
Cleaning Supplies	-	89	20	160	82	55	44	33	66	33	202	142	925	1,000
Op Supplies - Uniforms	1,135	-	734	160	161	-	-	-	-	1,435	-	-	3,625	2,500
Op Supplies - Chemicals	398	2,085	5,659	7,635	1,537	9,670	5,505	3,321	20,463	5,739	7,535	16,245	85,793	60,000
Op Supplies - Hand tools	297	555	70	-	-	-	206	-	52	-	-	322	1,502	1,000
Supplies - Golf Operations	-	-	195	-	-	1,110	-	178	-	278	-	-	1,761	850
Supplies - Grounds	882	135	444	196	339	337	227	142	-	201	-	718	3,621	2,757

Statement of Revenues, Expenses and Changes in Net Assets
For the Period Ending September 30, 2014

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	TOTAL	
													Actual Thru 9/30/2014	Adopted Budget
Supplies - Range	-	-	-	-	-	2,772	74	-	1,582	-	2,712	-	7,140	3,500
Supplies - Sand	-	-	-	-	-	-	-	-	-	-	-	2,292	2,292	7,000
Supplies - Seeds	-	-	18,334	354	-	-	-	-	-	-	-	-	18,688	18,000
Supplies - Power Tools	-	-	-	-	-	-	1,044	-	-	580	-	-	1,624	3,000
Subscriptions and Memberships	-	150	9	-	215	-	360	401	-	18	-	-	1,153	1,500
Depreciation Expense	-	-	-	-	-	-	-	-	-	-	-	274,494	274,494	-
Reserve - Golf	-	-	-	-	-	-	-	-	-	-	-	-	-	1
Total Operation & Maintenance	60,316	67,820	112,971	74,995	61,711	89,047	82,464	60,656	98,568	74,019	94,503	375,062	1,252,131	973,452
<u>Debt Service</u>														
Principal Debt Retirement	-	-	-	-	-	-	-	-	-	-	-	-	-	20,000
Interest Expense	-	-	-	-	-	-	10,739	-	-	-	-	21,650	32,389	22,188
DS Costs-Miscellaneous	-	-	995	-	-	-	-	-	-	-	-	-	995	-
Total Debt Service	-	-	995	-	-	-	10,739	-	-	-	-	21,650	33,384	42,188
Total Operating Expenses	64,638	72,324	118,680	80,769	70,622	94,656	99,950	65,971	103,538	79,289	99,018	401,370	1,350,817	1,104,414
Operating income (loss)	(9,950)	(3,501)	(49,316)	9,349	46,618	21,891	(16,032)	(2,057)	(59,218)	(29,433)	(54,556)	(363,645)	(509,846)	(100,921)
<u>Other Financing Sources (Uses)</u>														
Interfund Transfer - In	-	-	-	-	-	-	-	-	-	-	-	97,345	97,345	97,345
Extraordinary Item (Gain)	-	-	-	-	-	7,500	-	-	-	-	-	-	7,500	-
Total Financing Sources (Uses)	-	-	-	-	-	7,500	-	-	-	-	-	97,345	104,845	97,345
Change in net assets	\$ (9,950)	\$ (3,501)	\$ (49,316)	\$ 9,349	\$ 46,618	\$ 29,391	\$ (16,032)	\$ (2,057)	\$ (59,218)	\$ (29,433)	\$ (54,556)	\$ (266,300)	\$ (405,001)	\$ (3,576)

Statement of Revenues, Expenses and Changes in Net Assets
For the Period Ending September 30, 2014

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 9/30/2014	Adopted Budget	
Operating Revenues															
Interest - Investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Beverage Cart - Food	-	-	-	-	-	-	-	145	149	177	232	71	774	-	
Beverage Cart - Beverage	-	-	-	-	-	-	-	1,560	1,290	1,358	1,372	705	6,284	-	
Beverage	-	-	-	-	-	-	-	5,587	7,723	8,834	6,742	8,212	37,097	-	
Food	-	-	-	-	-	-	-	9,395	14,169	13,701	14,355	11,154	62,774	-	
Rents or Royalties	-	-	-	-	3,800	3,800	3,800	900	1,255	-	-	616	14,171	37,500	
Other Miscellaneous Revenues	-	-	-	-	-	-	-	(39)	418	191	123	11,738	12,431	-	
Total Operating Revenues	-	-	-	-	3,800	3,800	3,800	17,548	25,004	24,261	22,824	32,496	133,531	37,500	
Cost of Goods Sold															
COS - Beverage	-	-	-	-	-	-	-	4,199	5,955	5,069	4,187	1,756	21,166	-	
COS - Food Sales	-	-	-	-	-	-	-	8,923	4,817	16,122	7,903	8,813	46,578	-	
COS - Merchandise	-	-	-	-	-	-	-	-	-	-	-	439	439	-	
Total Cost of Goods Sold	-	-	-	-	-	-	-	13,122	10,772	21,191	12,090	11,008	68,183	-	
Gross Profit	-	-	-	-	3,800	3,800	3,800	4,426	14,232	3,070	10,734	21,488	65,348	37,500	
Operating Expenses															
Personnel and Administration															
ProfServ-Arbitrage Rebate	-	-	-	-	300	-	-	-	-	-	-	-	300	300	
ProfServ-Dissemination Agent	-	-	-	500	-	-	-	-	-	-	-	-	500	500	
ProfServ-Legal Services	-	-	-	105	-	-	-	-	-	289	-	3,575	3,969	5,000	
ProfServ-Trustee Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	2,557	
Misc-Credit Card Fees	-	-	-	-	-	-	-	28	379	788	550	463	2,208	-	
Total Personnel and Administration	-	-	-	605	300	-	-	28	379	1,077	550	4,038	6,977	8,357	
Operation & Maintenance															
Payroll-Hourly	-	-	-	-	-	-	-	4,580	11,764	9,869	17,129	10,012	53,353	-	
Payroll-Processing Fee	-	-	-	-	-	-	-	-	810	300	488	408	2,006	-	
Payroll Taxes	-	-	-	-	-	-	-	671	1,539	1,690	1,916	1,516	7,332	-	
Contracts-Security Camera	-	-	-	-	-	-	-	-	-	-	-	-	-	5,000	
Communication - Telephone	104	104	104	104	104	104	104	104	104	104	103	103	1,245	1,530	
Utility - Genera	315	207	232	207	236	351	1,210	224	220	216	216	216	3,848	2,000	
Utility - Cable TV Billing	-	-	-	-	-	-	-	-	344	-	454	282	1,081	-	
Electricity - Genera	1,124	1,257	1,248	1,164	1,621	1,186	1,173	1,260	1,364	1,328	1,407	1,354	15,485	21,000	
Insurance - General Liability	584	584	584	584	584	584	584	584	584	584	584	584	7,010	10,292	
R&M-General	414	2,220	649	963	1,979	713	740	941	1,215	716	1,175	1,571	13,295	2,500	

Statement of Revenues, Expenses and Changes in Net Assets
For the Period Ending September 30, 2014

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	TOTAL	
													Actual Thru 9/30/2014	Adopted Budget
Marketing	-	-	-	-	-	-	-	-	230	305	200	200	935	-
Promotions	-	-	-	-	-	-	-	190	50	205	80	65	590	-
Misc-Special Events	-	-	-	-	-	-	-	450	600	750	-	-	1,800	-
Misc-Bad Debt	-	5,429	-	-	-	-	-	-	-	-	-	-	5,429	-
Misc-Licenses & Permits	1,970	-	57	-	-	-	-	-	-	-	-	-	2,027	985
Office Supplies	-	-	-	-	-	-	-	-	82	154	109	-	345	-
Op Supplies - Propane	-	-	-	-	-	-	-	794	797	784	757	1,335	4,468	-
Op Supplies - Uniforms	-	-	-	-	-	-	-	-	444	-	-	-	444	-
Supplies - Kitchen	-	-	-	-	-	-	-	-	346	446	1,837	855	3,484	-
Total Operation & Maintenance	4,511	9,801	2,874	3,022	4,524	2,938	3,811	9,798	20,493	17,451	26,455	18,501	124,177	43,307
<u>Debt Service</u>														
Principal Debt Retirement	-	-	-	-	-	-	-	-	-	-	-	-	-	20,000
Interest Expense	-	-	-	-	-	-	10,739	-	-	-	-	21,651	32,390	22,188
Total Debt Service	-	-	-	-	-	-	10,739	-	-	-	-	21,651	32,390	42,188
Total Operating Expenses	4,511	9,801	2,874	3,627	4,824	2,938	14,550	9,826	20,872	18,528	27,005	44,190	163,544	93,852
Operating income (loss)	\$ (4,511)	\$ (9,801)	\$ (2,874)	\$ (3,627)	\$ (1,024)	\$ 862	\$ (10,750)	\$ (5,400)	\$ (6,640)	\$ (15,458)	\$ (16,271)	\$ (22,702)	(98,196)	(56,352)

HERITAGE ISLES

Community Development District

Non-Ad Valorem Special Assessments
 (Hillsborough County Tax Collector - Monthly Collection Distributions)
 For the Fiscal Year Ending September 30, 2015

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					\$2,007,669	\$843,145	\$795,600	\$368,924
Allocation %					100%	42%	40%	18%
11/18/14	12,099	604	252	252	\$13,207	5,546	5,234	2,427
11/20/14	87,023	3,777	1,813	1,813	\$94,426	39,655	37,419	17,351
11/28/14	407,505	17,603	8,490	8,490	\$442,087	185,660	175,190	81,237
12/03/14	883,814	38,360	18,413	18,413	\$958,999	402,744	380,033	176,223
12/19/14	247,359	10,624	5,153	5,153	\$268,290	112,672	106,318	49,300
01/06/15	49,708	1,593	1,036	1,036	\$53,373	22,415	21,151	9,808
02/12/15	27,722	624	578	578	\$29,500	12,389	11,690	5,421
03/05/15	32,254	350	672	672	\$33,948	14,257	13,453	6,238
04/06/15	43,788	19	912	912	\$45,631	19,163	18,083	8,385
05/05/15	10,226	(310)	213	213	\$10,342	4,343	4,098	1,900
06/08/15	8,323	(253)	173	173	\$8,417	3,535	3,335	1,547
06/10/15	48,893	(1,483)	1,019	1,019	\$49,447	20,766	19,595	9,086
TOTAL	\$ 1,858,713	\$ 71,508	\$ 38,723	\$ 38,723	\$2,007,669	\$ 843,144	\$ 795,600	\$ 368,924
% COLLECTED					100%	100%	100%	100%
TOTAL OUTSTANDING					\$ 0	\$ 0	\$ 0	\$ 0

Heritage Isles
Community Development District

Check Register by Fund
For the Period from 8/1/15 to 8/31/15
(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 # 0001135								
001	08/19/15	HERITAGE ISLES CDD	081715-A	TRFR EF TO GF	Due From Other Funds	131000	\$37,000.00	
							Check Total	<u>\$37,000.00</u>
CHECK # 001075								
001	08/19/15	HERITAGE ISLES CDD	081715	TRFR SR TO GF	Due From Other Funds	131000	\$269,000.00	
							Check Total	<u>\$269,000.00</u>
CHECK # 008282								
001	08/04/15	FIRSTSERVICE	10236727	7/11-7/24/15 PAYROLL	ProfServ-Field Management	531016-53901	\$1,359.90	
							Check Total	<u>\$1,359.90</u>
CHECK # 008285								
001	08/04/15	LANDSCAPE MAINTENANCE	98264	PALM TREE TRIMMING	R&M-Landscape Renovations	546051-53901	\$6,463.80	
001	08/04/15	LANDSCAPE MAINTENANCE	98287	7/10/15 IRR REPRS FROM CONSTRUCTION	Accounts Receivable	115000	\$222.98	
							Check Total	<u>\$6,686.78</u>
CHECK # 008287								
001	08/04/15	SEVERN TRENT ENVIRONMENTAL SER	2080087	JULY MGMNT SERVICES	ProfServ-Mgmt Consulting Serv	531027-51201	\$4,250.00	
001	08/04/15	SEVERN TRENT ENVIRONMENTAL SER	2080087	JULY MGMNT SERVICES	Postage and Freight	541006-51301	\$61.07	
001	08/04/15	SEVERN TRENT ENVIRONMENTAL SER	2080087	JULY MGMNT SERVICES	Printing and Binding	547001-51301	\$367.90	
							Check Total	<u>\$4,678.97</u>
CHECK # 008289								
001	08/04/15	TAMPA ELECTRIC	072115	1361-1204810 6/17-7/17/15	Utility - General	543001-53901	\$181.03	
							Check Total	<u>\$181.03</u>
CHECK # 008290								
001	08/04/15	TIMES PUBLISHING COMPANY	158237-1	7/17/15 BUDGET PUBLIC HRING NOTICE	Legal Advertising	548002-51301	\$432.40	
001	08/04/15	TIMES PUBLISHING COMPANY	158237-2	7/24/15 BUDGET PUBLIC HRING NOTICE	Legal Advertising	548002-51301	\$428.40	
							Check Total	<u>\$860.80</u>
CHECK # 008303								
001	08/10/15	FEDEX	5-108-85166	JULY POSTAGE	Postage and Freight	541006-51301	\$12.76	
							Check Total	<u>\$12.76</u>
CHECK # 008304								
001	08/10/15	FIRSTSERVICE	10214929	APRIL MEDICAL INSURANCE J. BROWNE	ProfServ-Field Management	531016-53901	\$242.50	
001	08/10/15	FIRSTSERVICE	10233193	JULY MEDICAL INSURANCE J. BROWNE	ProfServ-Field Management	531016-53901	\$242.50	
							Check Total	<u>\$485.00</u>
CHECK # 008308								
001	08/10/15	OLM INC	28756	12/22/14 LANDSCAPE INSPECTION	Contracts-Landscape Consultant	534062-53901	\$1,030.00	
							Check Total	<u>\$1,030.00</u>

Heritage Isles
Community Development District

Check Register by Fund
For the Period from 8/1/15 to 8/31/15
(Sorted by Check No.)

Fund No.	Check Date	Payee	Invoice No.	Invoice Description	G/L Account Name	G/L Account #	Check Amount	
CHECK # 008309								
001	08/10/15	STRALEY & ROBIN	12384	6/25-7/14/15 GEN COUNSEL	ProfServ-Legal Services	531023-51401	\$1,660.00	
							Check Total	<u>\$1,660.00</u>
CHECK # 008313								
001	08/10/15	FIRSTSERVICE	10226904	PAYROLL 5/30-6/12/15	ProfServ-Field Management	531016-53901	\$1,359.90	
							Check Total	<u>\$1,359.90</u>
CHECK # 008333								
001	08/14/15	FEDEX	5-115-83342	JULY POSTAGE	Postage and Freight	541006-51301	\$12.76	
							Check Total	<u>\$12.76</u>
CHECK # 008334								
001	08/14/15	OLM INC	28716	7/24/15 LANDSCAPE INSPECTION	Contracts-Landscape Consultant	534062-53901	\$1,030.00	
							Check Total	<u>\$1,030.00</u>
CHECK # 008335								
001	08/14/15	T MOBILE	080215	7/3-8/2/15 813-385-4540	Communication - Telephone	541003-53901	\$157.29	
							Check Total	<u>\$157.29</u>
CHECK # 008341								
001	08/19/15	CITY OF TAMPA UTILITIES	081315	WATER SERVICE TO 8/6/15	Utility - General	543001-53901	\$291.75	
							Check Total	<u>\$291.75</u>
CHECK # 008342								
001	08/19/15	FEDEX	5-123-03016	AUG POSTAGE	Postage and Freight	541006-51301	\$25.53	
							Check Total	<u>\$25.53</u>
CHECK # 008344								
001	08/19/15	FIRSTSERVICE	10239651	7/25-8/7/15 PAYROLL	ProfServ-Field Management	531016-53901	\$1,359.90	
							Check Total	<u>\$1,359.90</u>
CHECK # 008345								
001	08/19/15	LAKEMASTERS	15-06039	AUG AQUATIC WEED CONTROL	Contracts-Aquatic Control	534067-53901	\$872.56	
							Check Total	<u>\$872.56</u>
CHECK # 008346								
001	08/19/15	LANDSCAPE MAINTENANCE	98455	AUG LANDSCAPE MAINT BASE PAY	Contracts-Landscape	534050-53901	\$9,248.75	
							Check Total	<u>\$9,248.75</u>
CHECK # 008347								
001	08/19/15	LANDSCAPE MAINTENANCE	98455	AUG LANDSCAPE MAINT PERFORMANCE	Contracts-Landscape	534050-53901	\$3,082.92	
							Check Total	<u>\$3,082.92</u>
CHECK # 008354								
001	08/21/15	CITY OF TAMPA UTILITIES	081315-001=2	0300934-001=2 SRV TO 8/6/15	Utility - General	543001-53901	\$1.65	
							Check Total	<u>\$1.65</u>

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Fund No.	Check Date	Payee	Invoice No.	Invoice Description	G/L Account Name	G/L Account #	Check Amount
CHECK # 008359							
001	08/27/15	BRIGHT HOUSE	046386801081515	8/21-9/20/15 GATE	R&M-Gatehouse	546035-53901	\$219.95
							Check Total
							<u>\$219.95</u>
CHECK # 008365							
001	08/27/15	CITY OF TAMPA-POLICE	459720	JULY SECURITY PATROL	Contracts-Guard Services	534020-53901	\$6,160.00
							Check Total
							<u>\$6,160.00</u>
CHECK # 008367							
001	08/27/15	FEDEX	5-130-46015	AUG POSTAGE	Postage and Freight	541006-51301	\$42.95
							Check Total
							<u>\$42.95</u>
CHECK # 008368							
001	08/27/15	FIRSTSERVICE	10241714	AUG MEDICAL INSURANCE	ProfServ-Field Management	531016-53901	\$242.50
							Check Total
							<u>\$242.50</u>
CHECK # 008380							
001	08/27/15	SEVERN TRENT ENVIRONMENTAL SER	2080309	JULY PUBLIC HEARING NOTICES MAILED	Postage and Freight	541006-51301	\$898.20
							Check Total
							<u>\$898.20</u>
CHECK # 008383							
001	08/27/15	YOWELL'S ROOFING CO	3463	8/13/15 GRD SHACK ROOF REPRS	R&M-General	546001-53901	\$490.88
							Check Total
							<u>\$490.88</u>
CHECK # 008385							
001	08/27/15	VERIZON FLORIDA LLC	081815-5609	813-991-5609 FC 7/18-8/19/15	Communication - Telephone	541003-53901	\$301.88
							Check Total
							<u>\$301.88</u>
							Fund Total
							<u>\$348,754.61</u>

FITNESS CENTER SPECIAL REVENUE FUND - 101

CHECK # 008280							
101	08/04/15	BUCCANEER LINEN SERVICE	165240	7/27/15 TWL/MATS	Op Supplies - Clubhouse	552003-53910	\$58.00
							Check Total
							<u>\$58.00</u>
CHECK # 008281							
101	08/04/15	CROSSVILLE TILE & STONE	523423	PO FC 012 BATHROOM TILE	Impr-Clubhouse	562100-53910	\$6,342.59
							Check Total
							<u>\$6,342.59</u>

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Fund No.	Check Date	Payee	Invoice No.	Invoice Description	G/L Account Name	G/L Account #	Check Amount	
CHECK # 008282								
101	08/04/15	FIRSTSERVICE	10236727	7/11-7/24/15 PAYROLL	ProfServ-Field Management	531016-53910	\$1,359.90	
101	08/04/15	FIRSTSERVICE	10236727	7/11-7/24/15 PAYROLL	Payroll-Office	512008-53910	\$1,551.24	
101	08/04/15	FIRSTSERVICE	10236727	7/11-7/24/15 PAYROLL	Payroll-Maintenance	512006-53910	\$761.40	
101	08/04/15	FIRSTSERVICE	10236727	7/11-7/24/15 PAYROLL	Payroll-Pool Monitors	512030-53910	\$6,133.54	
							Check Total	<u>\$9,806.08</u>
CHECK # 008283								
101	08/04/15	FITNESS LOGIC	62267	JULY EQUIP MAINT	R&M-Fitness Equipment	546115-53910	\$135.00	
							Check Total	<u>\$135.00</u>
CHECK # 008286								
101	08/04/15	QFC CLEANING & SUPPLY CO	15-05158	7/22/15 CLEANING SUPPLIES/TRSH CAN	Impr-Clubhouse	562100-53910	\$106.11	
101	08/04/15	QFC CLEANING & SUPPLY CO	15-05158	7/22/15 CLEANING SUPPLIES/TRSH CAN	Cleaning Supplies	551003-53910	\$255.39	
							Check Total	<u>\$361.50</u>
CHECK # 008287								
101	08/04/15	SEVERN TRENT ENVIRONMENTAL SER	2080088	JULY REC FND ACCOUNTING SRVS	Accounting Services	532001-51301	\$1,545.00	
							Check Total	<u>\$1,545.00</u>
CHECK # 008288								
101	08/04/15	SUNCOAST DATA SRVS INC	6196	FC WORKSTATION SETUP	Misc-Rec Center Equipment	549049-53910	\$540.00	
							Check Total	<u>\$540.00</u>
CHECK # 008304								
101	08/10/15	FIRSTSERVICE	10214929	APRIL MEDICAL INSURANCE J. BROWNE	ProfServ-Field Management	531016-53910	\$242.50	
101	08/10/15	FIRSTSERVICE	10233193	JULY MEDICAL INSURANCE J. BROWNE	ProfServ-Field Management	531016-53910	\$242.50	
101	08/10/15	FIRSTSERVICE	10227619	5/4/15 COURIER SERVICES	Postage and Freight	541006-51301	\$21.15	
101	08/10/15	FIRSTSERVICE	10210662	FEB POSTAGE/ENVELOPES	Postage and Freight	541006-51301	\$13.80	
101	08/10/15	FIRSTSERVICE	10210662	FEB POSTAGE/ENVELOPES	Office Supplies	551002-51301	\$7.50	
							Check Total	<u>\$527.45</u>
CHECK # 008306								
101	08/10/15	HOME DEPOT CREDIT	1028358	7/2/15 FC & GEN SUPPLIES	R&M-General	546001-53910	\$158.98	
101	08/10/15	HOME DEPOT CREDIT	9133422	RYOBI LITHIUM BATTERIES	R&M-General	546001-53910	\$99.00	
							Check Total	<u>\$257.98</u>
CHECK # 008307								
101	08/10/15	LEAF	5853876	AUG COPIER LEASE	Lease - Copier	544008-51301	\$129.84	
							Check Total	<u>\$129.84</u>
CHECK # 008309								
101	08/10/15	STRALEY & ROBIN	12385	6/16-7/14/15 CLB HSE CONSTRUCT. PROJECT	Cap Outlay-Clubhouse	564061-53910	\$180.00	
							Check Total	<u>\$180.00</u>

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Fund No.	Check Date	Payee	Invoice No.	Invoice Description	G/L Account Name	G/L Account #	Check Amount
CHECK # 008310							
101	08/10/15	THE RIGHT EQUIPMENT CO	017482	7/25-8/25/15 COPIER MAINT/COPIES	Lease - Copier	544008-51301	\$81.78
							Check Total
							<u>\$81.78</u>
CHECK # 008311							
101	08/10/15	VERIZON FLORIDA LLC	072215-FC	813-907-7388 FC PHONE LINES 7/22-8/21/15	Communication - Telephone	541003-51301	\$1,521.14
							Check Total
							<u>\$1,521.14</u>
CHECK # 008312							
101	08/10/15	WASTE MANAGEMENT	917048322064	AUG WASTE @10880 CROSS CRK 2206-8	Utility - Refuse Removal	543020-53910	\$135.15
							Check Total
							<u>\$135.15</u>
CHECK # 008313							
101	08/10/15	FIRSTSERVICE	10226904	PAYROLL 5/30-6/12/15	ProfServ-Field Management	531016-53910	\$1,359.90
101	08/10/15	FIRSTSERVICE	10226904	PAYROLL 5/30-6/12/15	Payroll-Office	512008-53910	\$1,561.00
101	08/10/15	FIRSTSERVICE	10226904	PAYROLL 5/30-6/12/15	Payroll-Maintenance	512006-53910	\$761.40
101	08/10/15	FIRSTSERVICE	10226904	PAYROLL 5/30-6/12/15	Payroll-Pool Monitors	512030-53910	\$6,303.83
							Check Total
							<u>\$9,986.13</u>
CHECK # 008329							
101	08/14/15	BUCCANEER LINEN SERVICE	165656	8/3/15 MATS/TWLS	Op Supplies - Clubhouse	552003-53910	\$58.00
101	08/14/15	BUCCANEER LINEN SERVICE	166088	8/10/15 MATS/TWLS	Op Supplies - Clubhouse	552003-53910	\$58.00
							Check Total
							<u>\$116.00</u>
CHECK # 008330							
101	08/14/15	CARD QUEST INC	90718	7/30/15 SMART RIBBON	Misc-Access Cards	549002-53910	\$77.15
101	08/14/15	CARD QUEST INC	90702	7/29/15 200 PROX CARDS	Misc-Access Cards	549002-53910	\$580.00
							Check Total
							<u>\$657.15</u>
CHECK # 008337							
101	08/14/15	THE ANTIGUA GROUP INC	004211794	7/6/15 2 LEADER JACKETS UNIFORMS	Op Supplies - Uniforms	552028-53910	\$62.77
							Check Total
							<u>\$62.77</u>
CHECK # 008338							
101	08/14/15	TIME SYSTEMS	9998140	AUG HOSTING/TECH SUPPORT	R&M-General	546001-53910	\$25.00
							Check Total
							<u>\$25.00</u>
CHECK # 008340							
101	08/14/15	TRULY NOLEN OF AMERICA INC	590094676	7/24/15 PEST CONTROL	R&M-Pest Control	546070-53910	\$67.00
							Check Total
							<u>\$67.00</u>
CHECK # 008341							
101	08/19/15	CITY OF TAMPA UTILITIES	081315	WATER SERVICE TO 8/6/15	Utility - General	543001-53910	\$1,111.22
101	08/19/15	CITY OF TAMPA UTILITIES	081315	WATER SERVICE TO 8/6/15	Utility - General	543001-53910	\$469.58
							Check Total
							<u>\$1,580.80</u>

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Fund No.	Check Date	Payee	Invoice No.	Invoice Description	G/L Account Name	G/L Account #	Check Amount
CHECK # 008343							
101	08/19/15	FINLEY POOLS LLC	AUG 2015	AUG POOL SERVICES	Contracts-Pools	534078-53910	\$2,900.00
							Check Total
							\$2,900.00
CHECK # 008344							
101	08/19/15	FIRSTSERVICE	10239651	7/25-8/7/15 PAYROLL	ProfServ-Field Management	531016-53910	\$1,359.90
101	08/19/15	FIRSTSERVICE	10239651	7/25-8/7/15 PAYROLL	Payroll-Office	512008-53910	\$1,561.00
101	08/19/15	FIRSTSERVICE	10239651	7/25-8/7/15 PAYROLL	Payroll-Maintenance	512006-53910	\$761.40
101	08/19/15	FIRSTSERVICE	10239651	7/25-8/7/15 PAYROLL	Payroll-Pool Monitors	512030-53910	\$6,621.36
							Check Total
							\$10,303.66
CHECK # 008349							
101	08/19/15	TAMPA ELECTRIC	052015-FC	1261-1710970 FC 4/29-5/10/15	Utility - General	543001-53910	\$202.97
101	08/19/15	TAMPA ELECTRIC	052015-FC-A	1261-1710970 FC ONE TIME START FEE	Utility - General	543001-53910	\$75.00
101	08/19/15	TAMPA ELECTRIC	061815-FC	1261-1710970 FC 5/10-6/10/15	Utility - General	543001-53910	\$744.73
101	08/19/15	TAMPA ELECTRIC	072915-FC	1261-1710970 FC 6/10-7/10/15	Utility - General	543001-53910	\$650.09
							Check Total
							\$1,672.79
CHECK # 008352							
101	08/19/15	WASTE MANAGEMENT	91636422206-4	JULY WASTE @10630 PLANT 2206-2	Utility - Refuse Removal	543020-53910	\$265.00
							Check Total
							\$265.00
CHECK # 008353							
101	08/19/15	WASTE MANAGEMENT	917048422062	AUG WASTE @10630 PLAN 2206-2	Utility - Refuse Removal	543020-53910	\$265.00
							Check Total
							\$265.00
CHECK # 008355							
101	08/21/15	LEASING INNOVATIONS INC	1509121	SEPT FC GYM EQUIP LEASE	Prepaid Items	155000	\$4,451.00
							Check Total
							\$4,451.00
CHECK # 008356							
101	08/21/15	TELSOUTH COMMUNICATIONS INC	62850	POOL CONJUNCTION BOX SEARCH	R&M-General	546001-53910	\$595.00
							Check Total
							\$595.00
CHECK # 008357							
101	08/26/15	ALL ELECTRONIC SERVICES, INC	10643-DEP	8/24/15 DEPOSIT ON EMERGE 5000 CONTROLLER	Misc-Rec Center Equipment	549049-53910	\$2,375.00
							Check Total
							\$2,375.00
CHECK # 008360							
101	08/27/15	BRUCE JONES AIR	081115	8/11/15 LADIES/MENS ROOM A/C REPRS	R&M-General	546001-53910	\$85.00
							Check Total
							\$85.00
CHECK # 008361							
101	08/27/15	BUCCANEER LINEN SERVICE	166503	8/17/15 MATS/TWLS	Op Supplies - Clubhouse	552003-53910	\$58.00
							Check Total
							\$58.00

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CHECK # 008364								
101	08/27/15	CITY OF TAMPA -ORACLE BOX	455451	8/3/15 2 FALSE ALARMS	R&M-General	546001-53901	\$80.00	
							Check Total	<u>\$80.00</u>
CHECK # 008368								
101	08/27/15	FIRSTSERVICE	10241714	AUG MEDICAL INSURANCE	ProfServ-Field Management	531016-53910	\$242.50	
							Check Total	<u>\$242.50</u>
CHECK # 008379								
101	08/27/15	SAM'S CLUB DIRECT	082115	8/21/15 CLN/OFFOCE/FIT CTR SUPPLIES	R&M-General	546001-53910	\$338.31	
101	08/27/15	SAM'S CLUB DIRECT	082115	8/21/15 CLN/OFFOCE/FIT CTR SUPPLIES	Cleaning Supplies	551003-53910	\$62.05	
101	08/27/15	SAM'S CLUB DIRECT	082115	8/21/15 CLN/OFFOCE/FIT CTR SUPPLIES	Office Supplies	551002-53910	\$9.98	
							Check Total	<u>\$410.34</u>
CHECK # 008390								
101	08/28/15	TAMPA ELECTRIC	081815-0970	7/10-8/10/15 FC 1261-1710970	Utility - General	543001-53910	\$899.42	
							Check Total	<u>\$899.42</u>
							Fund Total	<u>\$58,719.07</u>

ENTERPRISE - GOLF COURSE FUND - 402

CHECK # 0001134								
402	08/10/15	HERITAGE ISLES CDD	080415	GOLF COPIES REIMB FITNESS CTR	Printing and Binding	547001-51301	\$44.45	
							Check Total	<u>\$44.45</u>
CHECK # 008278								
402	08/04/15	ADT SECURITY	555825679	8/1-9/30/15 ALARM MONITORING 295874705	Contracts-Security Alarms	534090-53910	\$60.10	
402	08/04/15	ADT SECURITY	555825679-A	10/1-10/31/15 ALARM MONITORING	Prepaid Items	155000	\$30.05	
							Check Total	<u>\$90.15</u>
CHECK # 008279								
402	08/04/15	BRIDGESTONE GOLF INC	1002398218	7/16/15 MERCHANDISE	COS - Merchandise	552137-53910	\$315.00	
402	08/04/15	BRIDGESTONE GOLF INC	1002398218	7/16/15 MERCHANDISE	COS - Merchandise	552137-53910	(\$18.36)	
							Check Total	<u>\$296.64</u>
CHECK # 008280								
402	08/04/15	BUCCANEER LINEN SERVICE	165240	7/27/15 TWL/MATS	Cleaning Supplies	551003-53910	\$16.25	
							Check Total	<u>\$16.25</u>
CHECK # 008284								
402	08/04/15	GOLFNOW LLC	5100091973	JULY MARKETING	Marketing	548003-53910	\$200.00	
							Check Total	<u>\$200.00</u>

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CHECK # 008287								
402	08/04/15	SEVERN TRENT ENVIRONMENTAL SER	2080112	JULY GOLF ACCOUNTING SERVICES	Accounting Services	532001-51301	\$1,766.67	
							Check Total	<u>\$1,766.67</u>
CHECK # 008291								
402	08/04/15	VERIZON FLORIDA LLC	071915-7917	813-907-7917 7/19-8/18/15	Communication - Telephone	541003-53910	\$200.67	
							Check Total	<u>\$200.67</u>
CHECK # 008302								
402	08/10/15	BRADSHAW, RICK	080315	AUG MEDICAL BENEFITS	Payroll-Benefits	512010-53910	\$60.97	
							Check Total	<u>\$60.97</u>
CHECK # 008306								
402	08/10/15	HOME DEPOT CREDIT	5564107	GOLF CLEANING SUPPLIES	Office Supplies	551002-53910	\$69.68	
							Check Total	<u>\$69.68</u>
CHECK # 008312								
402	08/10/15	WASTE MANAGEMENT	917048322064	AUG WASTE @10880 CROSS CRK 2206-8	Utility - Refuse Removal	543020-53910	\$23.71	
							Check Total	<u>\$23.71</u>
CHECK # 008327								
402	08/14/15	BLAIR WATER	080715	8/7/15 TANK SERVICE	R&M-General	546001-53910	\$49.50	
							Check Total	<u>\$49.50</u>
CHECK # 008328								
402	08/14/15	BRADSHAW, RICK	080315-A	SEPT MEDICAL INSURANCE	Prepaid Items	155000	\$452.51	
							Check Total	<u>\$452.51</u>
CHECK # 008329								
402	08/14/15	BUCCANEER LINEN SERVICE	165656	8/3/15 MATS/TWLS	Cleaning Supplies	551003-53910	\$16.25	
402	08/14/15	BUCCANEER LINEN SERVICE	166088	8/10/15 MATS/TWLS	Cleaning Supplies	551003-53910	\$16.25	
							Check Total	<u>\$32.50</u>
CHECK # 008331								
402	08/14/15	COBRA GOLF INC	G747687	7/28/15 MERCHANDISE	COS - Merchandise	552137-53910	\$187.20	
							Check Total	<u>\$187.20</u>
CHECK # 008332								
402	08/14/15	DUNNDEAL PUBLICATIONS	12198	AUG MARKETING	Marketing	548003-53910	\$150.00	
							Check Total	<u>\$150.00</u>
CHECK # 008338								
402	08/14/15	TIME SYSTEMS	9998140	AUG HOSTING/TECH SUPPORT	R&M-General	546001-53910	\$100.00	
							Check Total	<u>\$100.00</u>

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CHECK # 008339							
402	08/14/15	TITLEIST	900749519	5/14/15 MERCHANDISE	COS - Merchandise	552137-53910	\$395.60
402	08/14/15	TITLEIST	900749519	5/14/15 MERCHANDISE	COS - Merchandise	552137-53910	(\$7.56)
402	08/14/15	TITLEIST	CM300015944	Credit Memo 000358 RETURN	COS - Merchandise	552137-53910	(\$216.00)
402	08/14/15	TITLEIST	CM300015943	Credit Memo 000359 RETURNS	COS - Merchandise	552137-53910	(\$3,108.00)
402	08/14/15	TITLEIST	900740768	5/13/15 MERCHANDISE	COS - Merchandise	552137-53910	\$415.49
402	08/14/15	TITLEIST	900740768	5/13/15 MERCHANDISE	COS - Merchandise	552137-53910	(\$7.80)
402	08/14/15	TITLEIST	900740807	5/13/15 MERCHANDISE	COS - Merchandise	552137-53910	\$79.57
402	08/14/15	TITLEIST	900740807	5/13/15 MERCHANDISE	COS - Merchandise	552137-53910	(\$1.44)
402	08/14/15	TITLEIST	900885764	6/8/15 UNIFORMS	Op Supplies - Uniforms	552028-53910	\$236.70
402	08/14/15	TITLEIST	900981049	6/24/15 MERCHANDISE	COS - Merchandise	552137-53910	\$1,922.61
402	08/14/15	TITLEIST	900981049	6/24/15 MERCHANDISE	COS - Merchandise	552137-53910	(\$35.76)
402	08/14/15	TITLEIST	900981050	6/24/15 MERCHANDISE	COS - Merchandise	552137-53910	\$259.56
402	08/14/15	TITLEIST	900981050	6/24/15 MERCHANDISE	COS - Merchandise	552137-53910	(\$4.80)
402	08/14/15	TITLEIST	901065171	7/13/15 UNIFORM	Op Supplies - Uniforms	552028-53910	\$38.27
402	08/14/15	TITLEIST	901128932	7/24/15 MERCHANDISE	COS - Merchandise	552137-53910	\$710.54
402	08/14/15	TITLEIST	901128932	7/24/15 MERCHANDISE	COS - Merchandise	552137-53910	(\$48.93)
Check Total							\$628.05
CHECK # 008340							
402	08/14/15	TRULY NOLEN OF AMERICA INC	590094676	7/24/15 PEST CONTROL	R&M-Pest Control	546070-53910	\$66.00
Check Total							\$66.00
CHECK # 008341							
402	08/19/15	CITY OF TAMPA UTILITIES	081315	WATER SERVICE TO 8/6/15	Utility - General	543001-53910	\$704.37
Check Total							\$704.37
CHECK # 008345							
402	08/19/15	LAKEMASTERS	15-06039	AUG AQUATIC WEED CONTROL	Contracts-Aquatic Control	534067-53910	\$805.44
Check Total							\$805.44
CHECK # 008348							
402	08/19/15	S&W REFRIGERATION LLC	468LS-0915	SEPT CART BARN ICE LEASE 468LS	Prepaid Items	155000	\$272.00
Check Total							\$272.00
CHECK # 008350							
402	08/19/15	HOOSIERS GRILLE	080615	JULY 2015 PROFIT/COGS SPLIT	COS - Food Sales	552131-53910	\$328.63
Check Total							\$328.63
CHECK # 008351							
402	08/19/15	HOOSIERS GRILLE	080615-A	JUNE 2015 PROFIT/COGS SPLIT	COS - Food Sales	552131-53910	\$341.81
Check Total							\$341.81

Heritage Isles
Community Development District

Check Register by Fund
For the Period from 8/1/15 to 8/31/15
(Sorted by Check No.)

Fund No.	Check Date	Payee	Invoice No.	Invoice Description	G/L Account Name	G/L Account #	Check Amount
CHECK # 008352							
402	08/19/15	WASTE MANAGEMENT	91636422206-4	JULY WASTE @10630 PLANT 2206-2	Utility - Refuse Removal	543020-53910	\$46.50
							Check Total
							<u>\$46.50</u>
CHECK # 008353							
402	08/19/15	WASTE MANAGEMENT	917048422062	AUG WASTE @10630 PLAN 2206-2	Utility - Refuse Removal	543020-53910	\$46.50
							Check Total
							<u>\$46.50</u>
CHECK # 008358							
402	08/27/15	ALMAR TURF PRODUCTS INC	12258	7/23/15 FERTILIZERS	R&M-Fertilizer	546026-53910	\$1,473.90
							Check Total
							<u>\$1,473.90</u>
CHECK # 008361							
402	08/27/15	BUCCANEER LINEN SERVICE	166503	8/17/15 MATS/TWLS	Cleaning Supplies	551003-53910	\$16.25
							Check Total
							<u>\$16.25</u>
CHECK # 008362							
402	08/27/15	CA-RY INDUSTRIES INC	361322	7/9/15 WEEDAR	Op Supplies - Chemicals	552035-53910	\$395.00
							Check Total
							<u>\$395.00</u>
CHECK # 008363							
402	08/27/15	CITRUS SEVEN	5643	7/30/15 FLOW SENSOR	R&M-Fertilizer	546026-53910	\$785.00
							Check Total
							<u>\$785.00</u>
CHECK # 008366							
402	08/27/15	DADE PAPER & BAG CO	527426	7/23/15 CUPS/TWLS/TISSUE	Supplies - Grounds	552059-53910	\$195.91
							Check Total
							<u>\$195.91</u>
CHECK # 008369							
402	08/27/15	FIS OUTDOOR	3589675-00	7/27/15 PIPES	R&M-Fertilizer	546026-53910	\$335.23
							Check Total
							<u>\$335.23</u>
CHECK # 008370							
402	08/27/15	INTERSTATE BATTERY	30024458	7/29/15 EQUIP REPR SUPPLIES	R&M-Equipment	546022-53910	\$234.80
							Check Total
							<u>\$234.80</u>
CHECK # 008371							
402	08/27/15	LIQUID ED INC	113938	7/20/15 OPERATING SUPPLIES	R&M-Equipment	546022-53910	\$374.58
402	08/27/15	LIQUID ED INC	114099	8/4/15 24 RAKE HANDLES	Supplies - Golf Operations	552057-53910	\$94.80
402	08/27/15	LIQUID ED INC	114316	8/13/15 START GENERATOR/FILTERS/MISC	R&M-Equipment	546022-53910	\$430.34
							Check Total
							<u>\$899.72</u>
CHECK # 008372							
402	08/27/15	M & W HYDRAULICS INC	12390	6/30/15 GOLF MAINT PARTS	R&M-Equipment	546022-53910	\$89.82
							Check Total
							<u>\$89.82</u>

Heritage Isles
Community Development District

Check Register by Fund
For the Period from 8/1/15 to 8/31/15
(Sorted by Check No.)

Fund No.	Check Date	Payee	Invoice No.	Invoice Description	G/L Account Name	G/L Account #	Check Amount
CHECK # 008373							
402	08/27/15	METLIFE - GROUP BENEFITS	SEPT 2015	SEPT INSURANCE	Prepaid Items	155000	\$308.36
							Check Total
							<u>\$308.36</u>
CHECK # 008374							
402	08/27/15	O'STEEN TURF SALES LLC	0022	8/6/15 1 CS NEOCULE	Op Supplies - Chemicals	552035-53910	\$700.00
							Check Total
							<u>\$700.00</u>
CHECK # 008375							
402	08/27/15	PASCO TURF & TRACTOR LLC	190837	7/23/15 OIL FILTER	R&M-Equipment	546022-53910	\$11.99
							Check Total
							<u>\$11.99</u>
CHECK # 008376							
402	08/27/15	PORT CONSOLIDATED	1348455	7/14/15 GASOHOL	Fuel, Gasoline and Oil	540004-53910	\$2,638.38
							Check Total
							<u>\$2,638.38</u>
CHECK # 008377							
402	08/27/15	PRECISION SMALL ENGINE	529535	8/4/15 WATER PUMP HONDA	Supplies - Power Tools	552075-53910	\$564.44
							Check Total
							<u>\$564.44</u>
CHECK # 008378							
402	08/27/15	S&W REFRIGERATION LLC	468LS-0915-FCH	AUG LATE FEE	Lease - Carts	544020-53910	\$27.20
							Check Total
							<u>\$27.20</u>
CHECK # 008382							
402	08/27/15	YAMAHA MOTOR CORP	559425	SEPT 76 GOLF CART LEASE	Prepaid Items	155000	\$5,370.00
							Check Total
							<u>\$5,370.00</u>
CHECK # 008384							
402	08/27/15	VERIZON FLORIDA LLC	080415-2192	813-994-2192 8/4-9/3/15	Communication - Telephone	541003-53910	\$150.09
							Check Total
							<u>\$150.09</u>
CHECK # 008386							
402	08/27/15	WASTE MANAGEMENT	9167333-2206-	7/1-7/15/15 WASTE @10880 CC 2206-5	Utility - Refuse Removal	543020-53910	\$19.72
							Check Total
							<u>\$19.72</u>
CHECK # 008387							
402	08/27/15	WASTE MANAGEMENT	9166522-2206-5	JUNE WASTE @10880 CC 2206-1	Utility - Refuse Removal	543020-53910	\$143.00
							Check Total
							<u>\$143.00</u>
CHECK # 008388							
402	08/27/15	WASTE MANAGEMENT	91732782206-5	JULY 10880 CC 2206-1	Utility - Refuse Removal	543020-53910	\$268.40
							Check Total
							<u>\$268.40</u>
CHECK # 008389							
402	08/28/15	MILLENNIUM INDUSTRIAL	5200	7/10/15 TOW STRAP	Op Supplies - Hand tools	552039-53910	\$119.37
							Check Total
							<u>\$119.37</u>

Heritage Isles
Community Development District

Check Register by Fund
For the Period from 8/1/15 to 8/31/15
(Sorted by Check No.)

Fund No.	Check Date	Payee	Invoice No.	Invoice Description	G/L Account Name	G/L Account #	Check Amount	
CHECK # 008391								
402	08/28/15	VERIZON FLORIDA LLC	070115-9271	JULY 813-982-9271	Communication - Telephone	541003-53910	\$215.79	
							Check Total	<u>\$215.79</u>
							Fund Total	<u>\$21,942.57</u>
<hr/>								
<u>ENTERPRISE - RESTAURANT FUND - 403</u>								
CHECK # 008312								
403	08/10/15	WASTE MANAGEMENT	917048322064	AUG WASTE @10880 CROSS CRK 2206-8	R&M-General	546001-53910	\$78.25	
							Check Total	<u>\$78.25</u>
CHECK # 008327								
403	08/14/15	BLAIR WATER	080715	8/7/15 TANK SERVICE	R&M-General	546001-53910	\$40.50	
							Check Total	<u>\$40.50</u>
CHECK # 008340								
403	08/14/15	TRULY NOLEN OF AMERICA INC	590094676	7/24/15 PEST CONTROL	R&M-General	546001-53910	\$67.00	
							Check Total	<u>\$67.00</u>
CHECK # 008341								
403	08/19/15	CITY OF TAMPA UTILITIES	081315	WATER SERVICE TO 8/6/15	Utility - General	543001-53910	\$704.37	
							Check Total	<u>\$704.37</u>
CHECK # 008352								
403	08/19/15	WASTE MANAGEMENT	91636422206-4	JULY WASTE @10630 PLANT 2206-2	R&M-General	546001-53910	\$153.43	
							Check Total	<u>\$153.43</u>
CHECK # 008353								
403	08/19/15	WASTE MANAGEMENT	917048422062	AUG WASTE @10630 PLAN 2206-2	R&M-General	546001-53910	\$153.45	
							Check Total	<u>\$153.45</u>
							Fund Total	<u>\$1,197.00</u>

Total Checks Paid	\$430,613.25
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Cash and Investment Report
August 31, 2015

<u>ACCOUNT NAME</u>	<u>MATURITY</u>	<u>BANK NAME</u>	<u>YIELD</u>	<u>BALANCE</u>
GENERAL FUND				
Checking		Branch Banking & Trust	0.10%	<u>929,740</u>
			Subtotal	<u>929,740</u>
SPECIAL REVENUE FUND				
Checking		Branch Banking & Trust	0.10%	9,495
Money Market		Stonegate	0.30%	<u>6,111 (2)</u>
			Subtotal	<u>15,606</u>
DEBT SERVICE FUND				
Series 2008 Reserve		Bank of New York	0.00%	118,793
Series 2008 Revenue		Bank of New York	0.00%	<u>63,553</u>
			Subtotal	<u>182,346 (1)</u>
ENTERPRISE FUND				
Checking		SunTrust	0.07%	57,362 (2)
Checking		Branch Banking & Trust	0.00%	6,287
Series 1999 Reserve		US Bank	0.02%	<u>1,009 (3)</u>
			Subtotal	<u>64,657</u>
			Total	<u><u>1,192,349</u></u>

NOTE 1 - INVESTED IN DREYFUS TREAS PRIME CASH MGMT AND CASH

NOTE 2 - PRIOR MONTH INTEREST RATE REFLECTED ABOVE

NOTE 3 - INVESTED IN US BANK MONEY MARKET

Escrow Account Detail
as of 8/31/15

<u>DATE</u>	<u>VENDOR</u>	<u>INVOICE#</u>	<u>AMOUNT</u>	<u>COMMENTS</u>
ESCROW A			\$ 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	Sclafani 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
11/14/2012	Anthem Reporting	11121	(876)	processed by Straley and Robin
11/27/2012	Straley Robin	8985	(780)	reimbursed in November
11/27/2012	Mills Paskert	25826	(4,773)	reimbursed in November
11/28/2012	Anthem Reporting	11132	(933)	processed by Straley and Robin
12/13/2012	Straley Robin	8889	(2,460)	reimbursed in December
12/18/2012	Straley Robin	9076	(6,210)	reimbursed in December
12/18/2012	Straley Robin	8803	(400)	reimbursed in December

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

Escrow Account Detail
as of 8/31/15

<u>DATE</u>	<u>VENDOR</u>	<u>INVOICE#</u>	<u>AMOUNT</u>	<u>COMMENTS</u>
12/18/2012	Mills Paskert	26142	(8,266)	reimbursed in December
3/7/2013	Akerman	8768559	(3,700)	processed by Straley and Robin
4/5/2013	Straley Robin	9376	(1,620)	reimbursed in April
4/5/2013	Mills Paskert	25707	(826)	reimbursed in April
4/5/2013	Straley Robin	9250	(320)	reimbursed in April
4/5/2013	Straley Robin	9217	(6,897)	reimbursed in April
4/5/2013	Mills Paskert	26366	(1,009)	reimbursed in April
4/5/2013	Mills Paskert	26594	(622)	reimbursed in April
4/16/2013	Straley Robin	9467	(1,369)	reimbursed in April
4/16/2013	Mills Paskert	27014	(3,838)	reimbursed in April
8/9/2013	Mills Paskert	27577	(98)	reimbursed in April
1/28/2014	Mills Paskert	28915	(1,115)	reimbursed in February
1/28/2014	Straley Robin	10492	(60)	reimbursed in February
2/25/2014	Mills Paskert	28550	(228)	reimbursed in March
3/21/2014	Straley Robin	10635	(780)	reimbursed in March
8/5/2014	Straley Robin	11036	(150)	reimbursed in August
8/5/2014	Mills Paskert	30155	(228)	reimbursed in August
8/5/2014	Mills Paskert	29585	(100)	reimbursed in August
2/9/2015	Straley Robin	11623	(150)	reimbursed in February
2/9/2015	Straley Robin	11752	(570)	reimbursed in February
3/16/2015	Straley Robin	11898	(720)	reimbursed in March
3/24/2015	Michael Musetta	111194	(641)	processed by Straley and Robin
4/10/2015	Straley Robin	11995	(930)	reimbursed in April
6/4/2015	Mills Paskert	31907	(1,853)	reimbursed in June
6/23/2015	Mills Paskert	31726	(1,758)	reimbursed in July
6/23/2015	Mills Paskert	32473	(132)	reimbursed in July
			6,588	interest earnings
		Escrow A	<u><u>\$ 97,156</u></u>	Ending Balance
ESCROW B				
4/2/2012			250,000	Beginning Balance
12/27/2013	Straley Robin	10342	(810)	reimbursed in Dec
			1,897	interest earnings
		Escrow B	<u><u>\$ 251,087</u></u>	Ending Balance
		TOTAL ESCROW	<u><u>\$ 348,243</u></u>	Ending Balance

Note: Aug statements are not yet available as of this report date.

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

Capital Outlay - Fitness Center
as of 8/31/15

DATE	VENDOR	AMOUNT	PROFESSIONAL SERVICES			CONSTRUCTION
			ARCHITECT	LEGAL	ENGINEER	
04/26/13	JAH Architects	\$2,500	\$2,500			
06/24/13	JAH Architects	\$2,580	\$2,580			
06/24/13	JAH Architects	\$2,795	\$2,795			
07/22/13	JAH Architects	\$2,338	\$2,338			
07/31/13	JAH Architects	\$538	\$538			
07/31/13	American Surveying Inc	\$9,600	\$9,600			
09/30/13	JAH Architects	\$1,250	\$1,250			
Total FY 2013		\$21,600	\$21,600		\$0	\$0
10/31/13	JAH Architects	\$350	\$350			
03/13/14	Straley Robin	\$4,703		\$4,703		
03/31/14	Straley Robin	\$3,792		\$3,792		
04/30/14	Fleischman Garcia Architects	\$10,000	\$10,000			
04/30/14	Fleischman Garcia Architects	\$15,575	\$15,575			
04/30/14	American Surveying Inc	\$125			\$125	
05/20/14	Beltram Edge Tool Supply Inc	\$2,748	\$2,748			
06/10/14	City of Tampa (Utility Permit)	\$320				\$320
07/28/14	Stantec	\$860			\$860	
07/31/14	Faulkner Engineering Services	\$2,445			\$2,445	
08/28/14	City of Tampa (Permit Drawing)	\$1,428			\$1,428	
09/10/18	City Of Tampa	\$3,731				\$3,731
09/18/18	City Of Tampa Water Dept	\$14,108				\$14,108
09/19/18	Stantec Consulting Services Inc	\$5,640			\$5,640	
09/19/18	Stantec Consulting Services Inc	\$540			\$540	
09/19/18	Stantec Consulting Services Inc	\$4,800			\$4,800	
09/19/18	Stantec Consulting Services Inc	\$982			\$982	
09/25/18	City Of Tampa	\$425				\$425
09/25/18	Fleischman Garcia Architects	\$29	\$29			
09/30/14	Fleischman Garcia Architects	\$56,539	\$56,539			
Total FY 2014		\$129,140	\$85,241	\$8,495	\$16,820	\$18,584
10/10/14	City of Tampa (Review Fee)	\$1,784				\$1,784
11/17/14	Tampa Electric	\$10,461				\$10,461
12/03/14	Beltram Edge Tool Supply	\$3,350				\$3,350
12/12/14	City of Tampa	\$2,829				\$2,829
12/17/14	City of Tampa	\$16,311				\$16,311
12/22/14	Landscape Maint	\$146				\$146
12/31/14	US Assure Ins	\$1,985				\$1,985
12/31/14	Creative Contractors (pay app #1)	\$71,330				\$71,330
12/31/14	Landscape Maint	\$78				\$78
01/09/15	Florida Forest Products Llc	\$11,338				\$11,338
01/23/15	U S Assure Ins Srv Of Florida	\$1,408				\$1,408
01/30/15	Straley & Robin	\$150		\$150		
02/09/15	Creative Contractors (pay app #2)	\$108,766				\$108,766
02/13/15	Cemex Construction Materials	\$1,381				\$1,381
02/13/15	Cemex Construction Materials	\$9,610				\$9,610
02/13/15	U S Assure Ins Srv Of Florida	\$1,408				\$1,408
02/19/15	Florida Forest Products	\$11,338				\$11,338
02/28/15	Stantec	\$372			\$372	
02/28/15	Stantec	\$5,671			\$5,671	
02/28/15	Straley & Robin	\$360		\$360		
03/20/15	Creative Contractors (pay app #3)	\$142,879				\$142,879
03/20/15	U S Assure Ins Srv Of Florida	\$1,408				\$1,408
03/24/15	HD Supply Waterworks	\$2,446				\$2,446
03/31/15	Fleischman Garcia Architects	\$521	\$521			
03/31/15	Fleischman Garcia Architects	\$41,476	\$41,476			
03/31/15	Creative Contractors (pay app #4)	\$292,512				\$292,512
04/09/15	U S Assure Ins Srv Of Florida	\$1,408				\$1,408

Capital Outlay - Fitness Center
as of 8/31/15

DATE	VENDOR	AMOUNT	PROFESSIONAL SERVICES			CONSTRUCTION
			ARCHITECT	LEGAL	ENGINEER	
04/16/15	All Electronics	\$12,585				\$12,585
04/20/15	Fleischman Garcia Architects	\$30,457	\$30,457			
04/24/15	Gator Gypsum	\$14,872				\$14,872
04/30/15	Creative Contractors (pay app #5)	\$233,737				\$233,737
04/30/15	Stantec	\$1,684			\$1,684	
04/30/15	Rochester Insulated Glass	\$12,313				\$12,313
04/30/15	HD Supply Waterworks	\$2,988				\$2,988
04/30/15	Cemex Construction Materials	\$2,234				\$2,234
04/30/15	Electric Supply	\$13,613				\$13,613
04/30/15	Straley & Robin	\$1,300		\$1,300		
05/13/15	City of Tampa	(\$3,731)				(\$3,731)
05/21/15	All Electronics	\$13,185				\$13,185
05/21/15	Telsouth Communications	\$10,353				\$10,353
05/22/15	Harold Hart & Associates	\$400				\$400
05/31/15	Electric Supply	\$434				\$434
05/31/15	Fleischman Garcia Architects	\$4,928	\$4,928			
05/31/15	HAJOCA Corp (Hughes)	\$42				\$42
05/31/15	Severn Trent	\$277				\$277
06/04/15	HAJOCA Corp (Hughes)	\$5,558				\$5,558
06/12/15	Cisco Central FL	\$9,180				\$9,180
06/12/15	Cisco Central FL	\$12,260				\$12,260
06/12/15	Pinnacle Door & Hardware	\$2,440				\$2,440
06/12/15	Pinnacle Door & Hardware	\$5,323				\$5,323
06/12/15	Pinnacle Door & Hardware	\$7,227				\$7,227
06/17/15	Pinnacle Door & Hardware	(\$160)				(\$160)
06/17/15	Creative Contractors Inc	\$139,648				\$139,648
06/23/15	Spec Building Materials Corp.	(\$522)				(\$522)
06/24/15	Spec Building Materials Corp.	\$3,111				\$3,111
06/24/15	Spec Building Materials Corp.	\$260				\$260
06/24/15	Spec Building Materials Corp.	\$9,247				\$9,247
06/24/15	Spec Building Materials Corp.	\$120				\$120
06/26/15	Straley & Robin	\$1,055		\$1,055		
06/30/15	Straley & Robin	\$3,571		\$3,571		
07/14/15	Affordable Security	\$1,571				\$1,571
07/29/15	Electric Supply	\$348				\$348
07/29/15	HAJOCA Corp (Hughes)	\$709				\$709
07/29/15	YKK Ap America	\$14,103				\$14,103
07/31/15	Crossville Tile & Stone	\$6,343				\$6,343
08/17/15	Ck# 1004812 US Assure Invs-refur	(\$3,504)				(\$3,504)
Total FY 2015		\$1,312,283	\$77,381	\$6,436	\$7,727	\$1,220,738
Outstanding PO	Trane	\$13,831				\$13,831
Outstanding		\$13,831	\$0	\$0	\$0	\$13,831
GRAND TOTAL		\$1,476,854	\$184,223	\$14,931	\$24,547	\$1,253,153

Notes to the Financial Statements
August 31, 2015

Assets

- ▶ The accounts receivable balance includes amounts due from Hoosiers Grille and Nassau Pt.
- ▶ The District has prepaid equipment leases, insurance premiums and subsequent month services.
- ▶ Due from other funds (gov'tl) \$1,874,700 = due to other funds (enterprise) \$1,874,700.
- ▶ Other Assets within the Special Revenue Fund represent escrow accounts held with Straley & Robin as agent.

Liabilities

- Taxes are accrued for the end of the month.
- The deposit from Hoosier's Grill has been applied to amounts due.

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.
- ▶ Total expenditures are at approximately 80% of the annual budget.

Variance Analysis

Account Name	Annual Budget	YTD Actual	% of Budget	Explanation
Revenue				
Other Miscellaneous Revenues		\$169		State board Fund B final distribution (interest earned on Fund B from 2007 thru 2015)
Expenditures				
<i>Admin</i>				
Payroll-Processing Fee	\$2,280	\$2,358	103%	ADP provides payroll processing services.
Postage and Freight	\$3,000	\$2,886	96%	FedEx and ST
Miscellaneous Services	\$800	\$775	97%	Includes monthly bank services and deposit slip orders.
<i>Field</i>				
ProfServ-Field Management	\$34,240	\$36,983	108%	Field management services provided by First Service Residential including bonus and insurance.
Communication-Telephone	\$1,100	\$1,162	106%	Includes cell phone service for rover and maintenance personnel, phone equipment and data plan.
R&M-General	\$10,000	\$14,967	150%	Various repair costs including roof repairs (hallway, guardhouse, child rec center and garage), flood lights (playground and guardhouse) and signs.
R&M-Landscape Renovations	\$40,000	\$40,698	102%	Plants, material, pine bark rocks for walkway, pool drainage, mulch and palm tree trimming.
Misc.-Holiday Décor	\$10,000	\$11,745	117%	Holiday lighting provided by Illuminations Holiday Lighting and holiday supplies purchased from Sam's Club.

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 99% of the annual budget.
- ▶ Total expenditures are at approximately 71% of the annual budget.

Variance Analysis

Account Name	Annual Budget	YTD Actual	% of Budget	Explanation
Expenditures				
<i>Admin</i>				
Communication-Telephone	\$2,496	\$4,710	189%	Employee phone reimbursements, Bright House and Verizon FL TV, phone and internet services for clubhouse and fitness center.
Misc.-Bank Charges	\$400	\$396	99%	BB&T and Bank United monthly fees. The Bank United account has been closed.
<i>Field</i>				
Payroll - Pool Monitors	\$120,000	\$120,663	101%	Seasonal cost is based on district's need.
Payroll - Field Management	\$34,240	\$36,983	108%	Field management services provided by First Service Residential.
Contracts-Security Alarms	\$360	\$1,080	300%	Building security and fire alarm monitoring services provided by All Electronics and Piper Fire Protection.
Utility-General	\$50,000	\$47,649	95%	TECO and City of Tampa Utilities.
Utility-Refuse Removal	\$3,180	\$3,054	96%	Monthly refuse removal services are provided by Waste Mgmt. An additional service was provided at the end of May. A portion of account 2206-2 is recorded here.
Rental-Fitness Equipment	\$0	\$14,152		The district has entered into a new agreement with Leasing Innovation to lease their fitness equipment.
Miscellaneous Services	\$1,000	\$3,301	330%	Carpet/tile cleaning, internal pipe inspection, Sam's club annual fee, mileage, Home Depot svc chg. and fire alarm panel service.
Misc.-Rec Center Equip	\$4,000	\$19,644	491%	Includes umbrella bases, furniture, various repairs, TVs, a Dell workstation, 2 refrigerators, tables and chairs, heart start equipment.
Misc.-License and Permits	\$480	\$1,106	230%	Fire inspection, Sesac music license, backflow test and pool permits.
Impr-Clubhouse	\$2,000,000	\$0	0%	Reclassified capital costs of new fitness center building to 'Cap Outlay-Fitness Center'
Capital Outlay		\$12,455		Water heater, server
Cap Outlay - Fitness Center		\$1,312,283		New fitness center building. An insurance refund was received in August.
Cap Outlay-Clubhouse		\$76,594		Permit fees, generator study and architect services for clubhouse renovation.

Other Miscellaneous Notes

- ▶ As of 8/31/15 the enterprise fund (golf and restaurant) owes the special revenue fund (fitness center) \$1,718,973.50. This includes payment of a tender offer to reduce the series 1999 recreational bonds.

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

Notes to the Financial Statements

Financial Overview / Highlights

► Total operation and maintenance expenses are at approximately 89% of the annual budget.

Variance Analysis

Account Name	Annual Budget	YTD Actual	% of Budget	Explanation
Operating Revenues				
Beverage Cart - Food	\$0	\$140		Food and non-alcoholic beverages served from the beverage cart during the District's operation of the restaurant in October.
Beverage Cart - Beverage	\$0	\$1,480		Alcoholic beverages served from the beverage cart during the District's operation of the restaurant in October.
Beverage	\$0	\$11,023		Alcoholic beverages served from inside the restaurant during the District's operation of the restaurant in October.
Other Miscellaneous Revenue	\$1,000	\$20,715	2072%	Includes late fees assessed Hoosiers, settlement with Heritage Hospitality, lake ball revenue and sales tax collection allowance.
Expenditures				
<u>Cost of Goods Sold</u>				
COS - Beverage	\$0	\$5,731		Alcoholic beverages served by the restaurant and beverage cart.
COS - Food Sales	\$3,500	\$10,744	307%	Food costs were high in October as a result of having to operate the restaurant. The district currently sells snack items in the pro shop.
COS - Merchandise	\$46,500	\$54,070	116%	Both merchandise costs and sales are over budget.
COS - Tobacco	\$1,250	\$1,267	101%	Cost of tobacco products sold from the pro shop. Both costs and revenues are slightly higher than budget.
<u>Personnel and Administration</u>				
Misc.-Bank Charges	\$1,400	\$1,350	96%	Monthly bank services provided by SunTrust.
Misc.-Credit Card Fees	\$17,900	\$19,013	106%	Sales and credit card usage are higher than budgeted.
<u>Operations and Maintenance</u>				
Payroll Salaries	\$165,200	\$162,323	98%	ADP provides payroll services. Includes additional management compensation for operation of the restaurant and December bonuses.
Payroll-Hourly	\$276,000	\$297,442	108%	Over budget partially due to restaurant operations.
Payroll-Processing Fee	\$15,200	\$15,338	101%	Payroll processing services provided by ADP. Cost varies based on # of active employees within the month.
Payroll Taxes	\$47,300	\$49,846	105%	Payroll taxes and workers compensation.
Contracts-Security Alarms	\$352	\$385	109%	ADT provides monitoring services for the maintenance building and bills quarterly.
Utility-General	\$6,000	\$9,924	165%	City of Tampa provides water utilities.
Utility-Cable TV		\$141		DirecTV services while the district operated the restaurant.
Electricity-General	\$56,000	\$52,875	94%	TECO provides electric utilities.
Utility-Refuse Removal	\$3,060	\$4,089	134%	Services provided by Waste Management.
Lease-Carts	\$68,440	\$63,898	93%	Golf cart fleet leased from Yamaha. Includes property tax.
Lease-Golf Course Equipment	\$6,861	\$7,234	105%	TCF golf maintenance equip lease \$3,045.96/month
Lease-Ice Machines	\$2,772	\$3,359	121%	Includes lease and servicing of machines.
R&M-General	\$27,000	\$27,528	102%	Various general maintenance costs to run the golf and restaurant.
R&M-Buildings	\$1,000	\$5,140	514%	Various building costs.
R&M-Equipment	\$30,000	\$38,557	129%	Various parts and repairs

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

Notes to the Financial Statements

Marketing	\$15,000	\$17,910	119%	Dunndead, Golfnow, Golf Coast and Google Ads. Google Ad services were suspended in March.
Promotions	\$0	\$340		Promotional coupons issued during Trivia events
Misc.-Special Events	\$0	\$1,950		Trivia events
Misc.-License & Permits	\$3,505	\$3,800	108%	Liquor license and city/county business taxes.
Office Supplies	\$2,000	\$2,293	115%	Score cards and various office supplies.
Op Supplies-Propane	\$0	\$345		Propane purchased from Suburban Propane during the district's operation of the restaurant.
Op Supplies-Chemical	\$55,000	\$61,315	111%	Various chemicals and pesticides.
Supplies-Kitchen	\$0	\$374		Restaurant linen service provided by AlSCO during the district's operation of the restaurant.
Supplies-Golf Operations	\$500	\$999	200%	Cyclone fast twist and steering knuckle
Supplies-Grounds	\$3,000	\$4,404	147%	Various supplies purchased from Liquid Ed, Momar and Home Depot
Supplies-Range	\$3,500	\$8,658	247%	Plastic baskets and floating range balls.
Supplies-Seeds	\$16,000	\$18,076	113%	Partee South/Poa Trivialis Seeds
Subscriptions and Memberships	\$1,500	\$1,493	100%	USGA, FSGA, handicap fees
<i>Debt Service</i>				
Interest Expense	\$40,648	\$19,525	48%	Debt service payment has been accrued (payment was not made).

Other Miscellaneous Notes

- ▶ Settlement from Heritage Hospitality has been received.
- ▶ The 10/1 and 4/1 debt service payments for the series 1999 bond were not made.
- ▶ In December 2012, the district tendered \$2,975,000 recreational bonds for \$743,750.
- ▶ In February 2012, the district tendered \$140,000 recreational bonds for \$21,000.
- ▶ In March 2014, the district tendered \$10,000 recreational bonds for \$2,500.

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