

**HERITAGE OAK PARK**  
Community Development District

*Financial Report*

*May 31, 2018*

Prepared by



**Table of Contents**

**FINANCIAL STATEMENTS**

Balance Sheet - All Funds .....	Page 1
Statement of Revenues, Expenditures and Changes in Fund Balance	
General Fund .....	Page 2 - 3
Irrigation Fund .....	Page 4
Debt Service Fund .....	Page 5
Notes to the Financials .....	Page 6 - 8

**SUPPORTING SCHEDULES**

Non-Ad Valorem Special Assessment Report .....	Page 9
Cash Flow Projections .....	Page 10 - 14
Activities Report .....	Page 15
Cash & Investment Report .....	Page 16
Bank Reconciliations .....	Page 17 - 18
Check Register by Fund .....	Page 19 - 21

---

**HERITAGE OAK PARK**  
Community Development District

**Financial Statements**

(Unaudited)

**May 31, 2018**

**Balance Sheet**  
May 31, 2018

ACCOUNT DESCRIPTION	GENERAL FUND	IRRIGATION FUND	SERIES 2008 DEBT SERVICE FUND	TOTAL
<b>ASSETS</b>				
Cash - Checking Account	\$ 403,761	\$ -	\$ -	\$ 403,761
Cash On Hand/Petty Cash	200	-	-	200
Accounts Receivable	7,700	-	-	7,700
Allowance - Doubtful Accounts	(916)	(102)	(310)	(1,328)
Assessments Receivable	916	102	310	1,328
Due From Other Funds	-	-	47,498	47,498
Investments:				
Money Market Account	471,461	-	-	471,461
Prepaid Items	2,388	-	-	2,388
Deposits	8,175	-	-	8,175
<b>TOTAL ASSETS</b>	<b>\$ 893,685</b>	<b>\$ -</b>	<b>\$ 47,498</b>	<b>\$ 941,183</b>
<b>LIABILITIES</b>				
Accounts Payable	\$ 34,152	\$ 205	\$ -	\$ 34,357
Accrued Expenses	120	1,000	-	1,120
Deposits	8,930	-	-	8,930
Deferred Revenue	2,625	-	-	2,625
Due To Other Funds	3,462	44,036	-	47,498
<b>TOTAL LIABILITIES</b>	<b>49,289</b>	<b>45,241</b>	<b>-</b>	<b>94,530</b>
<b>FUND BALANCES</b>				
<b>Nonspendable:</b>				
Prepaid Items	2,388	-	-	2,388
Deposits	8,175	-	-	8,175
<b>Restricted for:</b>				
Debt Service	-	-	47,498	47,498
<b>Assigned to:</b>				
Operating Reserves	127,293	-	-	127,293
Reserves-Recreation Facilities	9,191	-	-	9,191
Reserves -Roads & Streetlights	333,055	-	-	333,055
Reserves - Roof	75,000	-	-	75,000
Reserves - Swimming Pools	21,475	-	-	21,475
<b>Unassigned:</b>	<b>267,819</b>	<b>(45,241)</b>	<b>-</b>	<b>222,578</b>
<b>TOTAL FUND BALANCES</b>	<b>\$ 844,396</b>	<b>\$ (45,241)</b>	<b>\$ 47,498</b>	<b>\$ 846,653</b>
<b>TOTAL LIABILITIES &amp; FUND BALANCES</b>	<b>\$ 893,685</b>	<b>\$ -</b>	<b>\$ 47,498</b>	<b>\$ 941,183</b>

**Statement of Revenues, Expenditures and Changes in Fund Balances**  
For the Period Ending May 31, 2018

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)	YTD ACTUAL AS A % OF ADOPTED BUD	MAY-18 BUDGET	MAY-18 ACTUAL
<b>REVENUES</b>							
Interest - Investments	\$ 5,000	\$ 3,333	\$ 3,335	\$ 2	66.70%	\$ 417	\$ 471
Interlocal Agreement	3,000	1,500	2,250	750	75.00%	-	-
Room Rentals	500	333	407	74	81.40%	42	-
Recreational Activity Fees	41,500	27,667	37,071	9,404	89.33%	3,458	9,805
Special Assmnts- Tax Collector	723,875	717,875	719,286	1,411	99.37%	3,000	7,138
Special Assmnts- Discounts	(28,955)	(28,955)	(26,258)	2,697	90.69%	(600)	-
Other Miscellaneous Revenues	600	400	2,150	1,750	358.33%	50	-
Gate Bar Code/Remotes	1,000	667	646	(21)	64.60%	83	-
<b>TOTAL REVENUES</b>	<b>746,520</b>	<b>722,820</b>	<b>738,887</b>	<b>16,067</b>	<b>98.98%</b>	<b>6,450</b>	<b>17,414</b>
<b>EXPENDITURES</b>							
<b>Administration</b>							
P/R-Board of Supervisors	12,000	8,000	8,600	(600)	71.67%	1,000	2,000
FICA Taxes	918	612	658	(46)	71.68%	77	153
ProfServ-Engineering	1,000	667	-	667	0.00%	83	-
ProfServ-Legal Services	3,000	2,000	2,573	(573)	85.77%	250	551
ProfServ-Mgmt Consulting Serv	60,738	40,492	40,492	-	66.67%	5,062	5,062
ProfServ-Special Assessment	10,169	10,169	10,169	-	100.00%	-	-
Auditing Services	5,750	5,750	5,500	250	95.65%	-	-
Communication/Freight - Gen'l	900	600	559	41	62.11%	75	90
Insurance - General Liability	9,625	9,625	10,910	(1,285)	113.35%	-	-
Legal Advertising	1,100	455	518	(63)	47.09%	-	70
Miscellaneous Services	1,200	800	234	566	19.50%	100	49
Misc-Bank Charges	2,400	1,600	1,261	339	52.54%	200	169
Misc-Assessmnt Collection Cost	14,478	14,183	13,861	322	95.74%	148	143
Office Supplies	360	240	-	240	0.00%	30	-
Annual District Filing Fee	175	175	175	-	100.00%	-	-
<b>Total Administration</b>	<b>123,813</b>	<b>95,368</b>	<b>95,510</b>	<b>(142)</b>	<b>77.14%</b>	<b>7,025</b>	<b>8,287</b>
<b>Other Public Safety</b>							
Contracts-Mgmt Services	7,725	5,150	5,150	-	66.67%	644	644
R&M-Gate	3,000	2,000	2,702	(702)	90.07%	250	710
R&M-Gatehouse	1,200	800	290	510	24.17%	100	88
R&M-Security Cameras	2,000	1,333	100	1,233	5.00%	167	-
<b>Total Other Public Safety</b>	<b>13,925</b>	<b>9,283</b>	<b>8,242</b>	<b>1,041</b>	<b>59.19%</b>	<b>1,161</b>	<b>1,442</b>
<b>Field</b>							
Contracts-Mgmt Services	110,739	73,826	73,826	-	66.67%	9,228	9,228
Contracts-Lake and Wetland	6,120	4,080	4,080	-	66.67%	510	510
Contracts-Landscape	82,016	54,677	55,997	(1,320)	68.28%	6,835	7,000
Utility - General	37,200	24,800	24,167	633	64.97%	3,100	2,897
Utility - Water & Sewer	12,000	8,000	5,065	2,935	42.21%	1,000	1,265
Insurance - General Liability	32,011	32,011	26,941	5,070	84.16%	-	-
R&M-Drainage	10,000	10,000	14,667	(4,667)	146.67%	-	-
R&M-Entry Feature	7,000	120	120	-	1.71%	-	-
R&M-Lake	2,100	1,400	1,611	(211)	76.71%	175	695
R&M-Plant Replacement	3,500	1,951	1,951	-	55.74%	-	-
R&M-Trees and Trimming	6,000	1,750	1,750	-	29.17%	-	-
Misc-Special Projects	10,930	8,430	8,430	-	77.13%	-	-
Misc-Hurricane Expense	-	-	47,162	(47,162)	0.00%	-	(11,263)
Misc-Contingency	5,000	3,333	3,581	(248)	71.62%	417	131
<b>Total Field</b>	<b>324,616</b>	<b>224,378</b>	<b>269,348</b>	<b>(44,970)</b>	<b>82.97%</b>	<b>21,265</b>	<b>10,463</b>

**Statement of Revenues, Expenditures and Changes in Fund Balances**  
For the Period Ending May 31, 2018

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)	YTD ACTUAL AS A % OF ADOPTED BUD	MAY-18 BUDGET	MAY-18 ACTUAL
<b>Road and Street Facilities</b>							
R&M-Parking Lots	250	90	90	-	36.00%	-	-
R&M-Roads & Alleyways	7,000	3,133	3,133	-	44.76%	-	-
R&M-Sidewalks	3,960	-	-	-	0.00%	-	-
R&M-Streetlights	9,500	4,572	4,572	-	48.13%	645	645
Misc-Contingency	3,000	-	-	-	0.00%	-	-
Cap Outlay - Sidewalk Impr	10,000	9,845	9,845	-	98.45%	-	-
Cap Outlay - Streetlight Impr	15,200	-	-	-	0.00%	-	-
Reserve - Roads & Streetlights	5,369	-	-	-	0.00%	-	-
<b>Total Road and Street Facilities</b>	<b>54,279</b>	<b>17,640</b>	<b>17,640</b>	<b>-</b>	<b>32.50%</b>	<b>645</b>	<b>645</b>
<b>Parks and Recreation - General</b>							
Contracts-Mgmt Services	59,307	39,538	39,538	-	66.67%	4,942	4,942
Contracts-Janitorial Services	16,560	11,040	11,803	(763)	71.27%	1,380	1,580
Contracts-Pools	10,800	7,200	7,200	-	66.67%	900	900
Contracts-Pest Control	1,100	1,100	1,048	52	95.27%	-	-
Communication - Telephone	7,320	4,880	4,897	(17)	66.90%	610	665
R&M-Clubhouse	18,000	12,000	18,126	(6,126)	100.70%	1,500	1,558
R&M-Parks	6,600	4,400	9,558	(5,158)	144.82%	550	758
R&M-Pools	6,000	4,000	6,334	(2,334)	105.57%	500	5,206
R&M - Tennis Courts	20,000	13,333	11,286	2,047	56.43%	1,667	5,643
Miscellaneous Services	2,400	1,600	2,113	(513)	88.04%	200	242
Misc-Holiday Decor	500	500	469	31	93.80%	-	-
Misc-Cable TV Expenses	940	627	655	(28)	69.68%	78	82
Office Supplies	2,160	1,440	2,729	(1,289)	126.34%	180	586
Op Supplies - General	2,700	1,800	1,288	512	47.70%	225	269
Cap Outlay - Equipment	5,000	5,000	28,942	(23,942)	578.84%	-	5,520
Cap Outlay-Clubhouse	21,500	21,500	39,914	(18,414)	185.65%	-	-
Reserve - Roof	5,000	-	-	-	0.00%	-	-
Reserve - Swimming Pools	2,500	-	-	-	0.00%	-	-
<b>Total Parks and Recreation - General</b>	<b>188,387</b>	<b>129,958</b>	<b>185,900</b>	<b>(55,942)</b>	<b>98.68%</b>	<b>12,732</b>	<b>27,951</b>
<b>Special Recreation Facilities</b>							
Miscellaneous Services	4,500	3,000	2,043	957	45.40%	375	465
Misc-Event Expense	12,000	8,000	21,979	(13,979)	183.16%	1,000	812
Misc-Social Committee	24,000	16,000	13,779	2,221	57.41%	2,000	1,775
Misc-Trips and Tours	500	333	-	333	0.00%	42	-
Office Supplies	500	333	672	(339)	134.40%	42	9
<b>Total Special Recreation Facilities</b>	<b>41,500</b>	<b>27,666</b>	<b>38,473</b>	<b>(10,807)</b>	<b>92.71%</b>	<b>3,459</b>	<b>3,061</b>
<b>TOTAL EXPENDITURES</b>	<b>746,520</b>	<b>504,293</b>	<b>615,113</b>	<b>(110,820)</b>	<b>82.40%</b>	<b>46,287</b>	<b>51,849</b>
Excess (deficiency) of revenues Over (under) expenditures	-	218,527	123,774	(94,753)	0.00%	(39,837)	(34,435)
Net change in fund balance	\$ -	\$ 218,527	\$ 123,774	\$ (94,753)	0.00%	\$ (39,837)	\$ (34,435)
<b>FUND BALANCE, BEGINNING (OCT 1, 2017)</b>	<b>720,622</b>	<b>720,622</b>	<b>720,622</b>				
<b>FUND BALANCE, ENDING</b>	<b>\$ 720,622</b>	<b>\$ 939,149</b>	<b>\$ 844,396</b>				

**Statement of Revenues, Expenditures and Changes in Fund Balances**  
For the Period Ending May 31, 2018

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)	YTD ACTUAL AS A % OF ADOPTED BUD	MAY-18 BUDGET	MAY-18 ACTUAL
<b>REVENUES</b>							
Interest - Investments	\$ 24	\$ 16	\$ 16	\$ -	66.67%	\$ 2	\$ 2
Special Assmnts- Tax Collector	84,719	83,860	84,182	322	99.37%	1,000	835
Special Assmnts- Discounts	(3,389)	(3,352)	(3,073)	279	90.68%	(37)	-
Other Miscellaneous Revenues	3,500	2,333	-	(2,333)	0.00%	292	-
<b>TOTAL REVENUES</b>	<b>84,854</b>	<b>82,857</b>	<b>81,125</b>	<b>(1,732)</b>	<b>95.61%</b>	<b>1,257</b>	<b>837</b>
<b>EXPENDITURES</b>							
<b>Administration</b>							
Misc-Assessmnt Collection Cost	1,694	1,675	1,622	53	95.75%	19	17
<b>Total Administration</b>	<b>1,694</b>	<b>1,675</b>	<b>1,622</b>	<b>53</b>	<b>95.75%</b>	<b>19</b>	<b>17</b>
<b>Field</b>							
Contracts-Irrigation	45,000	30,000	31,352	(1,352)	69.67%	3,750	3,919
R&M-Irrigation	36,000	24,000	59,690	(35,690)	165.81%	3,000	6,957
R&M-Pumps	2,160	1,620	11,528	(9,908)	533.70%	-	4,998
<b>Total Field</b>	<b>83,160</b>	<b>55,620</b>	<b>102,570</b>	<b>(46,950)</b>	<b>123.34%</b>	<b>6,750</b>	<b>15,874</b>
<b>TOTAL EXPENDITURES</b>	<b>84,854</b>	<b>57,295</b>	<b>104,192</b>	<b>(46,897)</b>	<b>122.79%</b>	<b>6,769</b>	<b>15,891</b>
Excess (deficiency) of revenues Over (under) expenditures	-	25,562	(23,067)	(48,629)	0.00%	(5,512)	(15,054)
Net change in fund balance	\$ -	\$ 25,562	\$ (23,067)	\$ (48,629)	0.00%	\$ (5,512)	\$ (15,054)
<b>FUND BALANCE, BEGINNING (OCT 1, 2017)</b>	<b>(22,174)</b>	<b>(22,174)</b>	<b>(22,174)</b>				
<b>FUND BALANCE, ENDING</b>	<b>\$ (22,174)</b>	<b>\$ 3,388</b>	<b>\$ (45,241)</b>				

**Statement of Revenues, Expenditures and Changes in Fund Balances**  
For the Period Ending May 31, 2018

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)	YTD ACTUAL AS A % OF ADOPTED BUD	MAY-18 BUDGET	MAY-18 ACTUAL
<b>REVENUES</b>							
Interest - Investments	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -
Special Assmnts- Tax Collector	214,897	211,748	213,534	1,786	99.37%	3,149	2,118
Special Assmnts- Discounts	(8,596)	(8,510)	(7,799)	711	90.73%	(86)	-
<b>TOTAL REVENUES</b>	<b>206,301</b>	<b>203,238</b>	<b>205,735</b>	<b>2,497</b>	<b>99.73%</b>	<b>3,063</b>	<b>2,118</b>
<b>EXPENDITURES</b>							
<b>Administration</b>							
Misc-Assessmnt Collection Cost	4,298	4,184	4,105	79	95.51%	115	42
<b>Total Administration</b>	<b>4,298</b>	<b>4,184</b>	<b>4,105</b>	<b>79</b>	<b>95.51%</b>	<b>115</b>	<b>42</b>
<b>Debt Service</b>							
Principal Debt Retirement	179,804	179,804	179,804	-	100.00%	-	-
Interest Expense	24,913	24,913	26,699	(1,786)	107.17%	-	-
<b>Total Debt Service</b>	<b>204,717</b>	<b>204,717</b>	<b>206,503</b>	<b>(1,786)</b>	<b>100.87%</b>	<b>-</b>	<b>-</b>
<b>TOTAL EXPENDITURES</b>	<b>209,015</b>	<b>208,901</b>	<b>210,608</b>	<b>(1,707)</b>	<b>100.76%</b>	<b>115</b>	<b>42</b>
Excess (deficiency) of revenues Over (under) expenditures	(2,714)	(5,663)	(4,873)	790	179.55%	2,948	2,076
<b>OTHER FINANCING SOURCES (USES)</b>							
Contribution to (Use of) Fund Balance	(2,714)	-	-	-	0.00%	-	-
<b>TOTAL FINANCING SOURCES (USES)</b>	<b>(2,714)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>	<b>-</b>	<b>-</b>
Net change in fund balance	\$ (2,714)	\$ (5,663)	\$ (4,873)	\$ 790	179.55%	\$ 2,948	\$ 2,076
<b>FUND BALANCE, BEGINNING (OCT 1, 2017)</b>	<b>52,371</b>	<b>52,370</b>	<b>52,371</b>				
<b>FUND BALANCE, ENDING</b>	<b>\$ 49,657</b>	<b>\$ 46,707</b>	<b>\$ 47,498</b>				



**Notes to the Financial Statements**  
**May 2018**

**Financial Overview / Highlights**

- ▶ Total General Fund revenues are at approximately 99.0% of the Annual Budget.
- ▶ Total General Fund expenditures are at approximately 82.4% of the Annual Budget.

**Balance Sheet**

Account Name	Annual Budget	YTD Actual	Explanation
<b>Assets</b>			
Accounts Receivable		7,700	Sale of Garage for \$12,000 less 25 payments by HOPCA of \$375/qr = (\$2,625) plus (\$500) owed to the district from HOPCA for an invoice paid by the CDD, (\$4,575) owed to the district from Grau
Allowance-Doubtful Accounts		(1,328)	Allowance for assessments uncollected from FY 2013
Assessments Receivable		1,328	Assessments uncollected from FY 2013
Due From Other Funds		47,498	Assessments collected in General Fund - Due from General Fund to Debt Service fund
Prepaid Items		2,388	Entertainment deposits for later this year
Deposits		8,175	Deposits with FPL for sprinkler pumps and street lights.
<b>Liabilities</b>			
Accounts Payable		34,357	Invoices for current month but not paid in current month
Accrued Expenses		1,120	Irrigation maintenance, phone, utilities
Deposits		8,930	Refundable Fitness Room key deposits
Deferred Revenue		2,625	Balance due on Garage
Due to Other Funds		47,498	Due to the General fund from the Irrigation fund and due to Debt Service fund from the General fund

**Variance Analysis**

Account Name	Annual Budget	YTD Actual	% of Budget	Explanation
<b>General Fund 001</b>				
<b>Revenues</b>				
Room Rentals	500	407	81.40%	Rental of Sports Bar and Lounge less Sales Tax paid.
Special Assessments-Tax Collector	723,875	719,286	99.37%	Collections were at 99.1% at this time last year
<b>Expenditures</b>				
<b><u>Administrative</u></b>				
ProfServ-Legal Services	3,000	2,573	85.77%	Legal services for agreements and food service issues
ProfServ-Special Assessment	10,169	10,169	100.00%	Assessment roll preparation fees
Auditing Services	5,750	5,500	95.65%	Audit is final
Insurance-General Liability	9,625	10,910	113.35%	Insurance paid in full for year
<b><u>Public Safety</u></b>				
R&M-Gate	3,000	2,702	90.07%	Gate remotes, entry arm LED lights, new 17' LED gate arm installed, DoorKing IM server subscription, back entrance gate arm bracket, rear exit barrier arm, secure exit gate
<b><u>Field</u></b>				
Contracts-Landscape	82,016	55,997	68.28%	Landscape charges increased slightly more than budgeted
Insurance-General Liability	32,011	26,941	84.16%	Insurance paid in full for year
R&M-Drainage	10,000	14,667	146.67%	Cast iron grinder pump, stones for washout, concrete, remove/replace grates with steel grates
Misc-Special Projects	10,930	8,430	77.13%	Prepare area for bench pads, access control installation, retrofit 14 canlights to LED
Misc-Hurricane Expense	-	47,162	0.00%	New floors from Hurricane Irma damage, lodge ceiling repairs, misc hurricane supplies plus amount being reimbursed from insurance claim (\$11,263)

**Notes to the Financial Statements**  
**May 2018**

**Variance Analysis (continued)**

<u>Account Name</u>	<u>Annual Budget</u>	<u>YTD Actual</u>	<u>% of Budget</u>	<u>Explanation</u>
<b>Expenditures (con't)</b>				
<b><u>Field (con't)</u></b>				
Misc-Contingency	5,000	3,581	71.62%	Misc repairs, replace electrical items, keyless entry for maintenance garage, temp help for maintenance, replaced springs on maintenance barn, blower for gas grill, weather station
<b><u>Road &amp; Street</u></b>				
Cap Outlay - Sidewalk Impr	10,000	9,845	98.45%	Lake sidewalk trip repairs; cut, remove and replace damaged walkway
<b><u>Parks &amp; Recreation</u></b>				
Contracts-Janitorial Services	16,560	11,803	71.27%	Monthly service increased in April
Contracts-Pest Control	1,100	1,048	95.27%	Pest control paid for year
R&M-Clubhouse	18,000	18,126	100.70%	Paint kitchen, install fan, replace electrical items, special kitchen cleaning, frame for lodge, bike rack, access control installation, kitchen keyless entry, 5yr sprinkler inspection, annual sprinkler inspection, backflow certification, install can lights in office, temp help to clean offices, retrofit can lights to LED, replace uplights on trees, lightbulbs, remove/replace tankless water heater, retrofit 18 lights to LED, signs in Lodge, retrofit 12 canlights, Sunsetter awning repair
R&M-Parks	6,600	9,558	144.82%	Motion detector for fitness center, bocce court rake/squeegee, pool gate latch, new handle for gate, 4 new benches, Sunsetter awning repair, access control installation, bocce court sand and labor to help spread, ac repair, sports bar thermostat, bocce balls/court supplies/plaque, replace 2 lights on pergola with LED, fish pond pump, wall tiles, new cabinet, retrofit 12 canlights, stones, bark, nuggets
R&M-Pools	6,000	6,334	105.57%	Chemicals, repipe shower, new grounding bar, new pool light, crank valve installed, DE grid installation
Miscellaneous Services	2,400	2,113	88.04%	Misc supplies for office cleaning and move, signs for bulletin board, internet bridge, employee gift cards, bathroom décor, subscriptions for newspaper and Amazon Prime
Misc-Holiday Decor	500	469	93.80%	Holiday decorations for Lodge
Misc-Cable TV Expenses	940	655	69.68%	Cable service increased in November more than budgeted
Office Supplies	2,160	2,729	126.34%	Office supplies, antivirus protection, Office 365 for Board, copier maint agreement
Cap Outlay - Equipment	5,000	28,942	578.84%	New windows for Lodge and Sports Bar, new rocking chairs, new treadmill and recumbent bike
Cap Outlay - Clubhouse	21,500	39,914	185.65%	New kitchen counters, office renovations draw #1, new office furniture, replace 8 toilets in Clubhouse/Pool
<b><u>Special Recreation Facilities</u></b>				
Misc-Event Expense	12,000	21,979	183.16%	Various event expenses
Office Supplies	500	672	134.40%	Misc office supplies, printer ink, business cards, keyboard tray
<b>Irrigation Fund 002</b>				
<b>Revenues</b>				
Special Assessments-Tax Collector	84,719	84,182	99.37%	Collections were at 99.1% at this time last year
<b>Expenditures</b>				
<b><u>Field</u></b>				
R&M-Irrigation	36,000	59,690	165.81%	Monthly irrigation service, repairs to mainline breaks, replace controller boxes
R&M-Pumps	2,160	11,528	533.70%	Bi-monthly pump maintenance, replace 5hp submersible pump/motor #9, replace 3hp submersible pump

**Notes to the Financial Statements**  
**May 2018**

**Variance Analysis (continued)**

<b>Account Name</b>	<b>Annual Budget</b>	<b>YTD Actual</b>	<b>% of Budget</b>	<b>Explanation</b>
<b>Debt Service Fund 202</b>				
<b>Revenues</b>				
Special Assessments-Tax Collector	214,897	213,534	99.37%	Collections were at 99.1% at this time last year
<b>Expenditures</b>				
Principal Debt Payment	179,804	179,804	100.00%	Next Principal payment to be made next year
Interest Payment	24,913	26,699	107.17%	Next Principal payment to be made next year

**HERITAGE OAK PARK**

Community Development District

**Supporting Schedules**

**May 31, 2018**

**Non-Ad Valorem Special Assessments - Charlotte County Tax Collector  
Monthly Collection Distributions  
For the Fiscal Year Ending September 30, 2018**

Date Received	Net Amount Received	Discount / (Penalties) Amount	Collection Costs	Gross Amount Received	ALLOCATION		
					General Fund Assessments	Irrigation Fund Assessments	Debt Service Fund Assessments
Assessments Levied				\$1,023,490	\$723,873	\$84,719	\$214,897
Allocation %				100%	71%	8%	21%
11/09/17	\$ 28,899	\$ 1,204	\$ 590	\$ 30,693	\$ 21,708	\$ 2,541	\$ 6,444
11/14/17	4,168	174	85	4,427	3,131	366	929
11/21/17	30,360	1,265	620	32,244	22,805	2,669	6,770
11/28/17	123,488	5,145	2,520	131,154	92,760	10,856	27,538
12/07/17	108,206	4,509	2,208	114,922	81,280	9,513	24,130
12/14/17	102,983	4,291	2,102	109,375	77,357	9,054	22,965
12/21/17	138,814	5,784	2,833	147,431	104,272	12,204	30,955
01/11/18	308,787	12,866	6,302	327,955	231,949	27,146	68,859
02/08/18	31,087	961	634	32,683	23,115	2,705	6,862
03/08/18	17,252	352	352	17,956	12,700	1,486	3,770
04/12/18	24,648	249	503	25,400	17,964	2,102	5,333
04/27/18	31,704	320	647	32,671	23,107	2,704	6,860
05/10/18	9,890	-	202	10,092	7,138	835	2,118
<b>TOTAL</b>	<b>\$ 960,284</b>	<b>\$ 37,120</b>	<b>\$ 19,598</b>	<b>\$ 1,017,002</b>	<b>\$ 719,286</b>	<b>\$ 84,182</b>	<b>\$ 213,534</b>
% COLLECTED				99.37%	99.37%	99.37%	99.37%
<b>TOTAL OUTSTANDING</b>				<b>\$ 6,487</b>	<b>\$ 4,588</b>	<b>\$ 537</b>	<b>\$ 1,363</b>

**Cash Flow Projections - Summary by Month**  
Operations & Maintenance  
Fiscal Year 2017 - 2018

<u>Month</u>	<u>Revenue</u>	<u>Expenditures</u>	<u>Variance</u>	<u>Balance</u>
Cash Balance as of May 31, 2018				403,761
Investment - Money Market Account				471,461
Irrigation Fund owes General Fund				44,036
General Fund owes Irrigation fund and Debt Service fund				(47,498)
Adjusted Balance				<u>871,761</u>
June	8,315	53,063	(44,748)	827,012
July	4,095	51,005	(46,909)	780,103
August	3,271	50,465	(47,194)	732,909
September	3,687	110,089	(106,401)	626,508

**Statement of Revenues, Expenditures and Changes in Fund Balances**

*Trend Report*

For the Period Ending May 31, 2018

Account Description	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	TOTAL	
	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Budget	Budget	Budget	Budget	Projected FY2018	Actual Budget
<b>Revenues</b>														
Interest - Investments	\$ 342	\$ 258	\$ 302	\$ 341	\$ 330	\$ 838	\$ 453	\$ 471	\$ 385	\$ 385	\$ 385	\$ 385	\$ 4,875	\$ 5,000
Interlocal Agreement	-	-	750	-	-	750	750	-	-	750	-	-	3,000	3,000
Room Rentals	309	-	-	-	-	98	-	-	-	75	-	-	482	500
Recreational Activity Fees	1,381	4,069	3,125	6,494	6,896	2,514	2,786	9,805	2,500	2,500	3,000	3,000	47,571	41,500
Special Assmnts- Tax Collector	-	140,403	262,909	231,949	23,115	12,700	41,071	7,138	4,590	-	-	-	723,875	723,875
Special Assmnts- Discounts	-	(5,272)	(10,211)	(9,271)	(709)	(312)	(483)	-	-	-	-	-	(26,258)	(28,955)
Other Miscellaneous Revenues	-	-	-	-	-	750	1,400	-	50	50	50	50	2,350	600
Gate Bar Code/Remotes	-	-	-	-	365	140	140	-	-	83	83	-	812	1,000
<b>Total Revenues</b>	<b>2,032</b>	<b>139,458</b>	<b>256,875</b>	<b>229,513</b>	<b>29,997</b>	<b>17,478</b>	<b>46,117</b>	<b>17,414</b>	<b>7,525</b>	<b>3,843</b>	<b>3,019</b>	<b>3,435</b>	<b>756,707</b>	<b>746,520</b>
<b>Expenditures</b>														
<b>Administrative</b>														
P/R-Board of Supervisors	1,000	1,000	1,000	800	800	1,000	1,000	2,000	1,000	1,000	1,000	1,000	12,600	12,000
FICA Taxes	77	77	77	61	61	77	77	153	77	77	77	77	964	918
Prof/Serv-Engineering	-	-	-	-	-	-	-	-	-	-	-	-	440	1,000
Prof/Serv-Legal Services	656	-	-	-	-	866	499	551	-	-	-	978	3,551	3,000
Prof/Serv-Mgmt Consulting Serv	5,062	5,062	5,062	5,062	5,062	5,062	5,062	5,062	5,062	5,062	5,062	5,062	60,738	60,738
Prof/Serv-Special Assessment	-	-	10,169	-	-	-	-	-	-	-	-	-	10,169	10,169
Auditing Services	-	-	-	-	-	-	5,500	-	250	-	-	-	5,750	5,750
Communication/Freight - Gen'l	82	39	52	70	38	114	73	90	75	75	75	75	858	900
Insurance - General Liability	10,910	-	-	-	-	-	-	-	-	-	-	-	10,910	9,625
Legal Advertising	97	267	-	90	-	(90)	83	70	646	-	-	-	1,163	1,100
Miscellaneous Services	25	1	39	24	39	27	32	49	100	100	100	100	634	1,200
Misc-Bank Charges	143	179	110	178	145	164	171	169	175	175	175	175	1,959	2,400
Misc-Assessmnt Collection Cost	-	2,703	5,054	4,454	448	248	812	143	92	-	-	-	13,954	14,478
Office Supplies	-	-	-	-	-	-	-	-	30	30	30	30	120	360
Annual District Filing Fee	175	-	-	-	-	-	-	-	-	-	-	-	175	175
<b>Total Administrative</b>	<b>18,226</b>	<b>9,327</b>	<b>21,562</b>	<b>10,738</b>	<b>6,592</b>	<b>7,467</b>	<b>13,308</b>	<b>8,287</b>	<b>7,506</b>	<b>6,518</b>	<b>6,518</b>	<b>7,936</b>	<b>123,985</b>	<b>123,813</b>
<b>Other Public Safety</b>														
Contractis-Mgmt Services	644	644	644	644	644	644	644	644	644	644	644	644	7,725	7,725
R&M-Gate	-	110	125	864	467	426	-	710	200	200	200	200	3,502	3,000
R&M-Gatehouse	-	-	-	-	-	102	100	88	100	100	100	100	690	1,200
R&M-Security Cameras	-	-	-	100	-	-	-	-	100	100	100	100	500	2,000
<b>Total Other Public Safety</b>	<b>644</b>	<b>754</b>	<b>769</b>	<b>1,608</b>	<b>1,111</b>	<b>1,172</b>	<b>744</b>	<b>1,442</b>	<b>1,044</b>	<b>1,044</b>	<b>1,044</b>	<b>1,044</b>	<b>12,417</b>	<b>13,925</b>

**Statement of Revenues, Expenditures and Changes in Fund Balances**

*Trend Report*

For the Period Ending May 31, 2018

Field	Account Description	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	TOTAL	
		Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Budget	Budget	Budget	Budget	Projected FY2018	Actual Budget
	Contracts-Mgmt Services	9,228	9,228	9,228	9,228	9,228	9,228	9,228	9,228	9,228	9,228	9,228	9,228	110,739	110,739
	Contracts-Lake and Wetland	510	510	510	510	510	510	510	510	510	510	510	510	6,120	6,120
	Contracts-Landscape	7,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000	83,996	82,016
	Utility - General	3,064	2,981	3,151	3,375	3,064	2,764	2,871	2,897	3,100	3,100	3,100	3,100	36,567	37,200
	Utility - Water & Sewer	513	947	178	523	500	450	689	1,265	2,150	550	550	550	8,865	12,000
	Insurance - General Liability	26,941	-	-	-	-	-	-	-	-	-	-	-	26,941	32,011
	R&M-Drainage	-	310	469	-	-	9,258	4,640	-	-	-	-	-	14,667	10,000
	R&M-Entry Feature	-	-	111	9	-	-	-	-	-	-	-	3,500	3,620	7,000
	R&M-Lake	105	685	-	-	127	-	1,951	695	175	175	175	175	2,311	2,100
	R&M-Plant Replacement	-	-	-	-	-	-	-	-	-	-	-	1,549	3,500	3,500
	R&M-Trees and Trimming	-	-	-	-	-	1,750	-	-	-	-	-	4,250	6,000	6,000
	Misc-Special Projects	-	2,130	3,980	-	-	2,310	-	-	-	-	-	2,500	10,930	10,930
	Hurricane Contingency	27,959	16,506	-	-	13,959	-	-	(11,263)	-	-	-	-	47,161	-
	Misc-Contingency	5	825	1,991	17	531	4	77	131	-	-	-	1,550	5,131	5,000
	<b>Total Field</b>	<b>75,324</b>	<b>41,121</b>	<b>26,618</b>	<b>20,662</b>	<b>34,919</b>	<b>33,274</b>	<b>26,966</b>	<b>10,463</b>	<b>22,163</b>	<b>20,563</b>	<b>20,563</b>	<b>33,913</b>	<b>366,548</b>	<b>324,616</b>
	<b>Road and Street Facilities</b>														
	R&M-Parking Lots	-	-	-	-	-	-	90	-	-	-	-	160	250	250
	R&M-Roads & Alleyways	-	-	-	544	602	580	1,407	-	-	-	-	3,867	7,000	7,000
	R&M-Sidewalks	-	-	-	-	-	-	-	-	-	-	-	3,960	3,960	3,960
	R&M-Streetlights	-	-	1,580	-	260	1,970	-	645	-	-	-	5,573	10,145	9,500
	Misc-Contingency	-	117	-	-	-	-	-	-	-	-	-	3,000	3,000	3,000
	Cap Outlay - Sidewalk Impr	-	3,847	-	-	-	-	5,998	-	-	-	-	155	10,000	10,000
	Cap Outlay - Streetlight Impr	-	-	-	-	-	-	-	-	-	-	-	15,200	15,200	15,200
	Reserve - Roads & Streetlights	-	-	-	-	-	-	-	-	-	-	-	-	-	5,369
	<b>Total Road and Street Facilities</b>	<b>-</b>	<b>3,964</b>	<b>1,580</b>	<b>544</b>	<b>862</b>	<b>2,550</b>	<b>7,495</b>	<b>645</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>31,915</b>	<b>49,555</b>	<b>54,279</b>
	<b>Parks and Recreation - General</b>														
	Contracts-Mgmt Services	4,942	4,942	4,942	4,942	4,942	4,942	4,942	4,942	4,942	4,942	4,942	4,942	59,307	59,307
	Contracts-Janitorial Services	1,380	1,380	1,380	1,380	1,380	1,380	1,943	1,580	1,380	1,380	1,380	1,380	17,323	16,560
	Contracts-Pools	900	900	900	900	900	900	900	900	900	900	900	900	10,800	10,800
	Contracts-Pest Control	798	250	-	-	-	-	-	-	-	-	-	-	1,048	1,100
	Communication - Telephone	597	597	597	600	597	620	625	665	620	620	620	620	7,377	7,320
	R&M-Clubhouse	624	1,816	5,454	3,424	1,474	2,694	1,082	1,588	1,500	1,500	1,500	1,500	24,126	18,000
	R&M-Parks	-	2,123	2,539	720	2,068	175	1,174	758	550	550	550	550	11,758	6,600
	R&M-Pools	215	194	-	280	93	253	93	5,206	500	500	500	500	8,334	6,000
	R&M-Tennis Courts	-	-	-	-	-	5,643	-	5,643	-	-	-	12,000	23,286	20,000



**Statement of Revenues, Expenditures and Changes in Fund Balances**  
*Trend Report*

For the Period Ending May 31, 2018

Account Description	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	TOTAL	
	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Budget	Budget	Budget	Budget	Projected FY2018	Actual Budget
Miscellaneous Services	-	209	643	564	176	53	225	242	200	200	200	200	2,912	2,400
Misc-Holiday Decor	-	-	390	78	-	-	-	-	-	-	-	-	469	500
Misc-Cable TV Expenses	76	85	85	82	82	82	82	82	82	82	82	82	982	940
Office Supplies	120	550	145	278	272	432	346	586	180	180	180	180	3,449	2,160
Op Supplies - General	-	380	51	12	218	214	144	269	225	225	225	225	2,188	2,700
Cap Outlay - Equipment	-	-	11,357	-	866	-	11,199	5,520	-	-	-	-	28,942	5,000
Cap Outlay-Clubhouse	7,525	13,918	-	19,409	-	(938)	-	-	-	-	-	-	39,914	21,500
Reserve - Roof	-	-	-	-	-	-	-	-	-	-	-	-	-	5,000
Reserve - Swimming Pools	-	-	-	-	-	-	-	-	-	-	-	-	-	2,500
<b>Total Parks and Recreation - General</b>	<b>17,177</b>	<b>27,344</b>	<b>28,484</b>	<b>32,669</b>	<b>13,068</b>	<b>16,450</b>	<b>22,755</b>	<b>27,951</b>	<b>11,079</b>	<b>11,079</b>	<b>11,079</b>	<b>23,080</b>	<b>242,215</b>	<b>188,387</b>
<b>Special Recreation Facilities</b>														
Miscellaneous Services	96	443	227	209	249	296	59	465	300	300	300	300	3,243	4,500
Misc-Event Expense	34	1,179	861	3,934	3,979	9,706	1,474	812	2,000	2,000	2,000	2,000	29,979	12,000
Misc-Social Committee	-	2,266	288	61	3,745	1,355	4,288	1,775	2,000	2,000	2,000	2,000	21,779	24,000
Misc-Trips and Tours	-	-	-	-	-	-	-	-	-	-	-	400	400	500
Office Supplies	-	20	-	273	302	-	66	9	42	42	42	42	838	500
<b>Total Special Recreation Facilities</b>	<b>130</b>	<b>3,908</b>	<b>1,376</b>	<b>4,477</b>	<b>8,275</b>	<b>11,357</b>	<b>5,887</b>	<b>3,061</b>	<b>4,342</b>	<b>4,342</b>	<b>4,342</b>	<b>4,742</b>	<b>56,239</b>	<b>41,500</b>
<b>Total Expenditures</b>	<b>111,501</b>	<b>86,418</b>	<b>80,388</b>	<b>70,698</b>	<b>64,827</b>	<b>72,270</b>	<b>77,155</b>	<b>51,848</b>	<b>46,133</b>	<b>43,546</b>	<b>43,546</b>	<b>102,630</b>	<b>850,960</b>	<b>746,520</b>
Excess (deficiency) of revenues														
Over (under) expenditures	(109,469)	53,040	176,487	158,815	(34,830)	(54,792)	(31,038)	(34,434)	(38,608)	(39,702)	(40,627)	(99,194)	(94,253)	-
<b>Other Financing Sources (Uses)</b>														
Operating Transfers-Out	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Financing Sources (Uses)</b>														
Net change in fund balance	\$ (109,469)	\$ 53,040	\$ 176,487	\$ 158,815	\$ (34,830)	\$ (54,792)	\$ (31,038)	\$ (34,434)	\$ (38,608)	\$ (39,702)	\$ (40,627)	\$ (99,194)	\$ (94,253)	\$ -

**Statement of Revenues, Expenditures and Changes in Fund Balances**

Trend Report

For the Period Ending May 31, 2018

Account Description	Oct Actual	Nov Actual	Dec Actual	Jan Actual	Feb Actual	Mar Actual	Apr Actual	May Actual	Jun Budget	Jul Budget	Aug Budget	Sep Budget	TOTAL	
													Projected FY 2018	Adopted Budget
<b>Revenues</b>														
Interest - Investments	\$ 2	\$ 1	\$ 2	\$ 1	\$ 1	\$ 4	\$ 2	\$ 2	\$ 2	\$ 2	\$ 2	\$ 2	\$ 23	\$ 24
Special Assmnts- Tax Collector	-	16,432	30,770	27,146	2,705	1,486	4,807	835	538	-	-	-	84,719	84,719
Special Assmnts- Discounts	-	(616)	(1,195)	(1,085)	(84)	(36)	(57)	-	-	-	-	-	(3,073)	(3,389)
Other Miscellaneous Revenues	-	-	-	-	-	-	-	250	250	250	250	250	1,250	3,500
<b>Total Revenues</b>	<b>2</b>	<b>15,817</b>	<b>29,577</b>	<b>26,062</b>	<b>2,622</b>	<b>1,454</b>	<b>4,752</b>	<b>1,087</b>	<b>790</b>	<b>252</b>	<b>252</b>	<b>252</b>	<b>82,919</b>	<b>84,854</b>
<b>Expenditures</b>														
<b>Administrative</b>														
Misc-Assessmnt Collection Cost	-	316	592	521	52	29	95	17	11	-	-	-	1,632	1,694
<b>Total Administrative</b>	-	316	592	521	52	29	95	17	11	-	-	-	1,632	1,694
<b>Field</b>														
Contractis-Irrigation	3,750	3,750	3,750	4,426	3,919	3,919	3,919	3,919	3,919	3,919	3,919	3,919	47,028	45,000
R&M-Irrigation	1,000	9,150	13,489	6,465	4,141	6,414	12,074	6,957	3,000	3,000	3,000	3,000	71,690	36,000
R&M-Pumps	-	-	-	540	5,990	-	-	4,998	-	540	-	540	12,608	2,160
<b>Total Field</b>	<b>4,750</b>	<b>12,900</b>	<b>17,239</b>	<b>11,431</b>	<b>14,050</b>	<b>10,333</b>	<b>15,993</b>	<b>15,874</b>	<b>6,919</b>	<b>7,459</b>	<b>6,919</b>	<b>7,459</b>	<b>131,326</b>	<b>83,160</b>
<b>Total Expenditures</b>	<b>4,750</b>	<b>13,216</b>	<b>17,831</b>	<b>11,952</b>	<b>14,102</b>	<b>10,362</b>	<b>16,088</b>	<b>15,891</b>	<b>6,930</b>	<b>7,459</b>	<b>6,919</b>	<b>7,459</b>	<b>132,958</b>	<b>84,854</b>
Excess (deficiency) of revenues	(4,748)	2,601	11,746	14,110	(11,480)	(8,908)	(11,336)	(14,804)	(6,140)	(7,207)	(6,667)	(7,207)	(50,039)	-
Over (under) expenditures	\$ (4,748)	\$ 2,601	\$ 11,746	\$ 14,110	\$ (11,480)	\$ (8,908)	\$ (11,336)	\$ (14,804)	\$ (6,140)	\$ (7,207)	\$ (6,667)	\$ (7,207)	\$ (50,039)	\$ -

**HERITAGE OAK PARK**  
Community Development District

**Activities Fund Deposits**

Date	Amount	Pool side		Morning Coffee		Joey's Rockin' Piano		Halo ween		HOP Series		Musical Mind Reader		Winter Wonderland		Veterans Day		New Years Eve		Kickin off the New Year		High Tea		Canada Night		Sweet Heart Dance		Cirque de HOP		End of Season Party		Blues Night		Memorial Day			
		Trivia Night	Lunch	Pancake Bfast	Social	Rockin' Piano	HOP Series	Mind Reader	Winter Wonderland	Veterans Day	New Years Eve	Kickin off the New Year	High Tea	Canada Night	Sweet Heart Dance	Cirque de HOP	End of Season Party	Blues Night	Memorial Day																		
10/12/17	Deposit		\$1,022																																		
10/23/17	Deposit		\$399																																		
11/02/17	Deposit	\$35	\$697	\$68					\$224																												
11/22/17	Deposit		\$316																																		
12/05/17	Deposit		\$488	\$128																																	
12/22/17	Deposit	\$18		\$18																																	
12/22/17	Deposit	\$1	\$743	\$80				\$207																													
01/11/18	Deposit		\$1,313					\$621																													
01/11/18	Deposit		\$55																																		
01/24/18	Deposit	\$31	\$1,044	\$8				\$18																													
02/08/18	Deposit	\$6																																			
02/08/18	Deposit		\$1,209	\$48																																	
03/23/18	Deposit		\$949	\$68																																	
04/18/18	Deposit		\$119																																		
04/18/18	Deposit		\$2,667																																		
05/01/18	Deposit	\$18	\$1,620																																		
05/23/18	Deposit		\$1,120																																		
05/23/18	Deposit		\$5,170																																		
05/23/18	Deposit		\$1,286																																		
<b>Total</b>			<b>\$37,071</b>	<b>\$165</b>	<b>\$10,600</b>	<b>\$478</b>	<b>\$25</b>	<b>\$891</b>	<b>\$332</b>	<b>\$7,980</b>	<b>\$1,254</b>	<b>\$2,660</b>	<b>\$100</b>	<b>\$650</b>	<b>\$721</b>	<b>\$324</b>	<b>\$822</b>	<b>\$1,420</b>	<b>\$5,739</b>	<b>\$1,081</b>	<b>\$1,074</b>	<b>\$755.00</b>															
<b>Expenses</b>			<b>(\$35,758)</b>	<b>\$0</b>	<b>(\$8,372)</b>	<b>(\$468)</b>	<b>(\$752)</b>	<b>(\$816)</b>	<b>(\$291)</b>	<b>(\$6,938)</b>	<b>(\$1,120)</b>	<b>(\$3,442)</b>	<b>(\$639)</b>	<b>(\$935)</b>	<b>(\$114)</b>	<b>(\$283)</b>	<b>(\$796)</b>	<b>(\$1,371)</b>	<b>(\$7,084)</b>	<b>(\$787)</b>	<b>(\$920)</b>	<b>(\$630.65)</b>															
<b>Profit (Loss)</b>			<b>\$1,313</b>	<b>\$165</b>	<b>\$2,229</b>	<b>\$10</b>	<b>(\$727)</b>	<b>\$75</b>	<b>\$41</b>	<b>\$1,042</b>	<b>\$134</b>	<b>(\$782)</b>	<b>(\$539)</b>	<b>(\$285)</b>	<b>\$607</b>	<b>\$41</b>	<b>\$26</b>	<b>\$49</b>	<b>\$1,345</b>	<b>\$294</b>	<b>\$154</b>	<b>\$124</b>															
<b>Other Expenses</b>			<b>(\$2,715)</b>																																		
<b>Total Profit / (Loss)</b>			<b>(\$1,401)</b>																																		

	FY 2015	FY 2016	FY 2017	FY 2018
Reserve Balance-Beginning	7,194	9,191	9,191	9191
Revenue	34,756	32,930	39,654	37,071
Expenses	32,759	32,939	35,643	38,473
Profit(Loss)	1,996	(10)	4,011	(1,401)

Notes: Revenue and Expenses are per financial statements  
Expenses also include office supplies for activities department not tied to a specific activity

**Cash and Investment Report**  
May 31, 2018

<u>ACCOUNT NAME</u>	<u>BANK NAME</u>	<u>MATURITY</u>	<u>YIELD</u>	<u>BALANCE</u>
<b>GENERAL FUND</b>				
Operating Checking Account	Regions Bank	N/A	0.00%	\$328,772
Operating Checking Account - MuniNow	SunTrust	N/A	0.10%	\$74,990
			<b>Subtotal</b>	<b>\$403,761</b>
Petty Cash - Property Manager	N/A	N/A	N/A	\$200
Money Market Account	BankUnited	N/A	1.00%	\$367,841 (1)
Money Market Account	Centennial	N/A	0.40%	\$103,620 (2)
			<b>Subtotal</b>	<b>\$471,461</b>
			<b>Total</b>	<b>\$875,423</b>

NOTE 1 - Invested Funds into a Money Market Account with BankUnited at variable rates.

NOTE 2 - Invested Funds into a Money Market Account with Centennial Bank at variable rates.

# Heritage Oak Park CDD

## Bank Reconciliation

**Bank Account No.** 8711 Regions Bank - GF  
**Statement No.** 05-18  
**Statement Date** 5/31/2018

<b>G/L Balance (LCY)</b>	328,771.59	<b>Statement Balance</b>	331,698.89
<b>G/L Balance</b>	328,771.59	<b>Outstanding Deposits</b>	0.00
<b>Positive Adjustments</b>	0.00		
	<hr/>	<b>Subtotal</b>	331,698.89
<b>Subtotal</b>	328,771.59	<b>Outstanding Checks</b>	2,927.30
<b>Negative Adjustments</b>	0.00	<b>Differences</b>	0.00
	<hr/>		
<b>Ending G/L Balance</b>	328,771.59	<b>Ending Balance</b>	328,771.59
<b>Difference</b>	0.00		

Posting Date	Document Type	Document No.	Description	Amount	Cleared Amount	Difference
<b>Outstanding Checks</b>						
1/10/2018	Payment	12004	EDWARD A. CAREY	184.70	0.00	184.70
2/20/2018	Payment	12074	EDWARD A. CAREY	184.70	0.00	184.70
3/20/2018	Payment	12117	EDWARD A. CAREY	184.70	0.00	184.70
5/1/2018	Payment	12181	PAUL J. FALDUTO , JR	184.70	0.00	184.70
5/2/2018	Payment	12192	HELEN MCLEOD	25.00	0.00	25.00
5/10/2018	Payment	12196	70 IN THE SHADE AWNINGS INC	1,215.00	0.00	1,215.00
5/21/2018	Payment	12222	MARION SHERIDAN	25.00	0.00	25.00
5/22/2018	Payment	12224	OLIN E. BELL	184.70	0.00	184.70
5/22/2018	Payment	12225	PAUL J. FALDUTO , JR	184.70	0.00	184.70
5/22/2018	Payment	12226	BRIAN R. BITGOOD	184.70	0.00	184.70
5/22/2018	Payment	12227	EDWARD A. CAREY	184.70	0.00	184.70
5/22/2018	Payment	12228	DONALD A. OPPENHEIM	184.70	0.00	184.70
<b>Total Outstanding Checks.....</b>				<b>2,927.30</b>		<b>2,927.30</b>

# Heritage Oak Park CDD

## Bank Reconciliation

**Bank Account No.** 6400 SunTrust Bank N.A.  
**Statement No.** 05-18  
**Statement Date** 5/31/2018

<b>G/L Balance (LCY)</b>	74,989.65	<b>Statement Balance</b>	74,989.65
<b>G/L Balance</b>	74,989.65	<b>Outstanding Deposits</b>	0.00
<b>Positive Adjustments</b>	0.00		
	<hr/>	<b>Subtotal</b>	74,989.65
<b>Subtotal</b>	74,989.65	<b>Outstanding Checks</b>	0.00
<b>Negative Adjustments</b>	0.00	<b>Differences</b>	0.00
	<hr/>		
<b>Ending G/L Balance</b>	74,989.65	<b>Ending Balance</b>	74,989.65
<b>Difference</b>	0.00		

Posting Date	Document Type	Document No.	Description	Amount	Cleared Amount	Difference
--------------	---------------	--------------	-------------	--------	----------------	------------

**HERITAGE OAK PARK**  
**Community Development District**

**Payment Register by Fund**  
**For the Period from 5/1/2018 to 5/31/2018**  
**(Sorted by Check / ACH No.)**

Fund No.	Check / ACH No.	Date	Payee	Invoice No.	Payment Description	Invoice / GL Description	GL Account #	Amount Paid
001	12185	05/01/18	BRADLEY A-RAY INC	KPARK-041618	CUT & REMOVE WALKWAY	COMMON AREA	564026-54101	\$5,998.00
001	12186	05/01/18	COPIERS PLUS	2018-0504	5/18 MONTHLY BILLING	COPIES	551002-57201	\$25.00
001	12186	05/01/18	COPIERS PLUS	2018-0504	MAINT AGR	MAINT AGREEMENT	551002-57201	\$360.00
001	12187	05/01/18	FEDEX	6-145-72749	SERVICE FOR 4/5/18	Communication/Freight - Gen'l	541001-51301	\$14.86
001	12187	05/01/18	FEDEX	6-093-99236	SERVICE FOR 2/9 THRU 2/12/18	Communication/Freight - Gen'l	541001-51301	\$27.73
001	12188	05/01/18	GREATAMERICA FINANCIAL SVCS	22506063	COPIER LEASE FOR 4/18	Office Supplies	551002-57201	\$189.46
001	12189	05/01/18	INFRAMARK, LLC	29843	RMV/RPL 4 STEEL STRMWTR GRATES	WO 48419	546019-53901	\$4,640.06
001	12191	05/01/18	REGIONS BANK-9343	89343-041318	PURCHASES 3/14/18-4/13/18	Poolside Lunch	549051-57501	\$14.84
001	12191	05/01/18	REGIONS BANK-9343	89343-041318	PURCHASES 3/14/18-4/13/18	Golf Cart Water	549001-53901	\$5.28
001	12191	05/01/18	REGIONS BANK-9343	89343-041318	PURCHASES 3/14/18-4/13/18	water and sewer	543021-53901	\$955.31
001	12191	05/01/18	REGIONS BANK-9343	89343-041318	PURCHASES 3/14/18-4/13/18	Poolside Lunch	549051-57501	\$304.18
001	12191	05/01/18	REGIONS BANK-9343	89343-041318	PURCHASES 3/14/18-4/13/18	Dinner for Entertainment for Heritage Oak Series	549022-57501	\$54.83
001	12191	05/01/18	REGIONS BANK-9343	89343-041318	PURCHASES 3/14/18-4/13/18	End of Season	549022-57501	\$60.87
001	12191	05/01/18	REGIONS BANK-9343	89343-041318	PURCHASES 3/14/18-4/13/18	Coffee Social	549051-57501	\$19.39
001	12191	05/01/18	REGIONS BANK-9343	89343-041318	PURCHASES 3/14/18-4/13/18	End of Season	549051-57501	\$49.38
001	12191	05/01/18	REGIONS BANK-9343	89343-041318	PURCHASES 3/14/18-4/13/18	Poolside Lunch	549051-57501	\$44.20
001	12191	05/01/18	REGIONS BANK-9343	89343-041318	PURCHASES 3/14/18-4/13/18	bathroom decor	549001-57201	\$175.43
001	12191	05/01/18	REGIONS BANK-9343	89343-041318	PURCHASES 3/14/18-4/13/18	Coffee Social	549051-57501	\$27.84
001	12191	05/01/18	REGIONS BANK-9343	89343-041318	PURCHASES 3/14/18-4/13/18	End of Season	549022-57501	\$4.13
001	12191	05/01/18	REGIONS BANK-9343	89343-041318	PURCHASES 3/14/18-4/13/18	Coffee Social	549051-57501	\$14.91
001	12191	05/01/18	REGIONS BANK-9343	89343-041318	PURCHASES 3/14/18-4/13/18	Memorial Day-Flags	549022-57501	\$54.00
001	12191	05/01/18	REGIONS BANK-9343	89343-041318	PURCHASES 3/14/18-4/13/18	Poolside Lunch	549051-57501	\$11.64
001	12191	05/01/18	REGIONS BANK-9343	89343-041318	PURCHASES 3/14/18-4/13/18	office supplies	551002-57501	\$6.18
001	12192	05/02/18	HELEN MCLEOD	042418	KEY REFUND-HELEN MCLEOD	Deposits	220000	\$25.00
001	12193	05/02/18	MICHAEL J. IMBASCIANI	043018	DEPOSIT FOR HALLOWEEN 2018	Prepaid Items	155000	\$400.00
001	12194	05/02/18	MJ PRODUCTIONS INC	041918	NEW YEARS EVE 2018 DEPOSIT	Deposit for NYE	155000	\$1,700.00
001	12196	05/10/18	70 IN THE SHADE AWNINGS INC	KPARK-050413	20 FT XL SUNSETTER AWNING RPR	R&M-Clubhouse	546015-57201	\$1,215.00
001	12197	05/10/18	BUFFALO GRAFFIX	500120	MAY18 ACTIVITES CALENDAR	Miscellaneous Services	549001-57501	\$87.90
001	12198	05/10/18	CHARLOTTE COUNTY UTILITIES	01597-041118	26307-101597 3/12/18-4/9/18	Utility - Water & Sewer	543021-53901	\$485.71
001	12199	05/10/18	COMCAST	55503-042618	5/11-6/10/18 #8535100600755503	Misc-Cable TV Expenses	549039-57201	\$81.78
001	12200	05/10/18	OVERALL OF FT. MYERS	1160241747	CLEANING 5/1-5/31/18	Contracts-Janitorial Services	534026-57201	\$1,580.00
001	12201	05/10/18	DANIEL W. COLMERY	6423	RPR REAR EXIT BARRIER ARM	R&M-Gate	546034-52901	\$210.00
001	12202	05/10/18	ELECTRICAL SOLUTIONS OF SW	5191	RPL LAMP AND PHOTOCELL	R&M-Streetlights	546095-54101	\$295.00
001	12203	05/10/18	FEDEX	6-168-36381	SERVICE FOR 4/23-4/25/18	Communication/Freight - Gen'l	541001-51301	\$58.48
001	12204	05/10/18	LAKE & WETLAND MANAGEMENT	5178	5/18 LAKE MAINTENANCE	Contracts-Lake and Wetland	534021-53901	\$510.00

**GENERAL FUND - 001**

**HERITAGE OAK PARK  
Community Development District**

**Payment Register by Fund  
For the Period from 5/1/2018 to 5/31/2018  
(Sorted by Check / ACH No.)**

Fund No.	Check / ACH No.	Date	Payee	Invoice No.	Payment Description	Invoice / GL Description	GL Account #	Amount Paid
001	12206	05/10/18	MICHAEL DIO GUARDI	413846	REPIPE POOL SHOWER	R&M-Pools	546074-57201	\$325.00
001	12207	05/10/18	SECURITY ALARM CORPORATION	189338	MONITORING 5/8/18 THRU 8/7/18	R&M-Clubhouse	546015-57201	\$84.00
001	12208	05/10/18	TODD PROA	0006204	INSTALL NEW GROUNDING BAR	R&M-Pools	546074-57201	\$410.00
001	12208	05/10/18	TODD PROA	0006334	WHITE CRYSTAL 300W LED-POOL	R&M-Pools	546074-57201	\$692.36
001	12208	05/10/18	TODD PROA	0006258	5/18 MONTHLY POOL CHEM	pool perfect/liquid cover	546074-57201	\$93.04
001	12208	05/10/18	TODD PROA	0006258	5/18 MONTHLY POOL SERVICE	May Maint	534078-57201	\$900.00
001	12208	05/10/18	TODD PROA	0006327	BACKWASHES	R&M-Pools	546074-57201	\$340.00
001	12209	05/10/18	WOTITZKY, WOTITZKY, ROSS	9-JAN-18	01/18 LEGAL SERVICE	ProfServ-Legal Services	531023-51401	\$551.25
001	12210	05/14/18	SAM'S CLUB DIRECT	042018-7166	PURCHASES 03/20-04/19/18	OP Supplies	552001-57201	\$57.59
001	12210	05/14/18	SAM'S CLUB DIRECT	042018-7166	PURCHASES 03/20-04/19/18	End of Season Dance	549022-57501	\$37.31
001	12210	05/14/18	SAM'S CLUB DIRECT	042018-7166	PURCHASES 03/20-04/19/18	Poolside Lunch	549051-57501	\$589.24
001	12210	05/14/18	SAM'S CLUB DIRECT	042018-7166	PURCHASES 03/20-04/19/18	Poolside Lunch	549051-57501	\$285.73
001	12210	05/14/18	SAM'S CLUB DIRECT	042018-7166	PURCHASES 03/20-04/19/18	OP Supplies	552001-57201	\$33.94
001	12210	05/14/18	SAM'S CLUB DIRECT	042018-7166	PURCHASES 03/20-04/19/18	Poolside Lunch	549051-57501	\$387.12
001	12210	05/14/18	SAM'S CLUB DIRECT	042018-7166	PURCHASES 03/20-04/19/18	Poolside Lunch	549051-57501	\$16.02
001	12210	05/14/18	SAM'S CLUB DIRECT	042018-7166	PURCHASES 03/20-04/19/18	kitchen supplies	549001-57501	\$19.92
001	12210	05/14/18	SAM'S CLUB DIRECT	042018-7166	PURCHASES 03/20-04/19/18	Coffee Social	549051-57501	\$20.96
001	12210	05/14/18	SAM'S CLUB DIRECT	042018-7166	PURCHASES 03/20-04/19/18	Coffee Social	549051-57501	\$31.90
001	12210	05/14/18	SAM'S CLUB DIRECT	042018-7166	PURCHASES 03/20-04/19/18	kitchen supplies	549001-57501	\$11.36
001	12211	05/14/18	STAPLES CREDIT PLAN	77190-042718	PURCHASES 4/1/18-4/27/18	Office Supplies	551002-57201	\$40.89
001	12211	05/14/18	STAPLES CREDIT PLAN	77190-042718	PURCHASES 4/1/18-4/27/18	ACT Office Supplies	551002-57501	\$9.40
001	12211	05/14/18	STAPLES CREDIT PLAN	77190-042718	PURCHASES 4/1/18-4/27/18	Wall mount holder	546015-57201	\$47.92
001	12211	05/14/18	STAPLES CREDIT PLAN	77190-042718	PURCHASES 4/1/18-4/27/18	Small brochure holder	546015-57201	\$10.43
001	12211	05/14/18	STAPLES CREDIT PLAN	77190-042718	PURCHASES 4/1/18-4/27/18	soap for auto dispensers	552001-57201	\$83.17
001	12212	05/15/18	CENTURYLINK	78717-041918	4/19/18-5/18/18 #311078717	Communication - Telephone	541003-57201	\$619.27
001	12213	05/15/18	DANIEL W. COLIMERY	6431	SECURE EXIT GATE	R&M-Gate	546034-52901	\$250.00
001	12214	05/15/18	FIT REV	16300	NEW TREADMILL/RECUMBENT BIKE	Cap Outlay-Clubhouse	564061-57201	\$5,519.98
001	12216	05/15/18	SPORTS SURFACES LLC	9625	RESURFACING 2 TENNIS COURTS	commencement check	546442-57201	\$5,643.00
001	12217	05/15/18	SUN COAST MEDIA GROUP, INC	17014-051118	RENEWAL FOR 26 WEEKS 11/29/18	Miscellaneous Services	549001-57201	\$76.59
001	12218	05/15/18	TODD PROA	0006343	CRANK VALVE INSTALLED (2)	R&M-Pools	546074-57201	\$2,485.32
001	12218	05/15/18	TODD PROA	0006342	DE GRID INSTALLATION	R&M-Pools	546074-57201	\$781.80
001	12219	05/21/18	CHARLOTTE COUNTY UTILITIES	01597-051018	26307-101597 4/9/18-5/8/18	Utility - Water & Sewer	543021-53901	\$1,002.89
001	12219	05/21/18	CHARLOTTE COUNTY UTILITIES	80703-051018	26307-080703 04/09/18-05/08/18	Utility - Water & Sewer	543021-53901	\$64.55
001	12220	05/21/18	ERIC THARP	051418	ENTERTAINMENT MEMORIAL DAY	Memorial Day party	549022-57501	\$477.00
001	12221	05/21/18	HOME DEPOT CREDIT SERVICES	16325-050418	PURCHASES 04/13/18-05/03/18	stones/bark nuggets	546066-57201	\$44.95
001	12221	05/21/18	HOME DEPOT CREDIT SERVICES	16325-050418	PURCHASES 04/13/18-05/03/18	weatherproof gfci	546035-52901	\$39.96
001	12221	05/21/18	HOME DEPOT CREDIT SERVICES	16325-050418	PURCHASES 04/13/18-05/03/18	stones/bark nuggets	546066-57201	\$57.88



**HERITAGE OAK PARK  
Community Development District**

**Payment Register by Fund  
For the Period from 5/1/2018 to 5/31/2018  
(Sorted by Check / ACH No.)**

Fund No.	Check / ACH No.	Date	Payee	Invoice No.	Payment Description	Invoice / GL Description	GL Account #	Amount Paid
001	12221	05/21/18	HOME DEPOT CREDIT SERVICES	16325-050418	PURCHASES 04/13/18-05/03/18	caution tape	549900-53901	\$23.97
001	12221	05/21/18	HOME DEPOT CREDIT SERVICES	16325-050418	PURCHASES 04/13/18-05/03/18	stones/stucco	546066-57201	\$59.28
001	12221	05/21/18	HOME DEPOT CREDIT SERVICES	16325-050418	PURCHASES 04/13/18-05/03/18	hoses to refill pool	549900-53901	\$59.64
001	12222	05/21/18	MARION SHERIDAN	051418	KEY REFUND-MARION SHERIDAN	Deposits	220000	\$25.00
001	12223	05/21/18	THE SUN	3575921	NOTICE OF QUALIFYING 5/11/18	candidates	548002-51301	\$70.07
001	DD00022	05/08/18	FPL	4232018-ACH	SERVICE FOR 03/23/18-04/23/18	Utility - General	543001-53901	\$2,870.70
001	DD00023	05/09/18	CHARLOTTE COUNTY UTILITIES	041118-90703-ACH	26307-080703 3/12/18-4/9/18	Utility - Water & Sewer	543021-53901	\$197.54
001	12180	05/01/18	OLIN E. BELL	PAYROLL	May 01, 2018 Payroll Posting			\$184.70
001	12181	05/01/18	PAUL J. FALDUTO, JR	PAYROLL	May 01, 2018 Payroll Posting			\$184.70
001	12182	05/01/18	BRIAN R. BITGOOD	PAYROLL	May 01, 2018 Payroll Posting			\$184.70
001	12183	05/01/18	EDWARD A. CAREY	PAYROLL	May 01, 2018 Payroll Posting			\$184.70
001	12184	05/01/18	DONALD A. OPPENHEIM	PAYROLL	May 01, 2018 Payroll Posting			\$184.70
001	12224	05/22/18	OLIN E. BELL	PAYROLL	May 22, 2018 Payroll Posting			\$184.70
001	12225	05/22/18	PAUL J. FALDUTO, JR	PAYROLL	May 22, 2018 Payroll Posting			\$184.70
001	12226	05/22/18	BRIAN R. BITGOOD	PAYROLL	May 22, 2018 Payroll Posting			\$184.70
001	12227	05/22/18	EDWARD A. CAREY	PAYROLL	May 22, 2018 Payroll Posting			\$184.70
001	12228	05/22/18	DONALD A. OPPENHEIM	PAYROLL	May 22, 2018 Payroll Posting			\$184.70
<b>Fund Total</b>								<b>\$47,001.33</b>

**IRRIGATION FUND - 002**

002	12190	05/01/18	MAINSCAPE	1215641	RPR MAINLINE BREAK @ 1091 LO	R&M-Irrigation	546041-53901	\$4,920.43
002	12195	05/08/18	MAINSCAPE	1212611-A	RPR IRR MAINLINE @ 1321 REDOAK	R&M-Irrigation	546041-53901	\$1,966.95
002	12205	05/10/18	MAINSCAPE	1215722	MAINLINE BEHIND 1382 RED OAK	R&M-Irrigation	546041-53901	\$2,003.00
002	12205	05/10/18	MAINSCAPE	1215965	IRRIGATION MAINT 5/18	Contracts-Irrigation	534073-53901	\$3,919.00
002	12205	05/10/18	MAINSCAPE	1216355	MAINLINE BEHIND 1285 RED OAK	R&M-Irrigation	546041-53901	\$2,285.55
002	12205	05/10/18	MAINSCAPE	1215723	MAINLINE BEHIND 1309 RED OAK	R&M-Irrigation	546041-53901	\$2,015.00
002	12205	05/10/18	MAINSCAPE	1216354	NEW 3HP SUBMERSIBLE PUMP	R&M-Irrigation	546138-53901	\$4,997.69
002	12215	05/15/18	MAINSCAPE	1216536	IRRIGATION SERVICE 04/18	R&M-Irrigation	546041-53901	\$1,948.17
<b>Fund Total</b>								<b>\$24,055.79</b>

**Total Checks Paid** **\$71,057.12**