

Heritage Plantation  
Community Development District

Financial Statements  
(Unaudited)

September 30, 2014

Prepared by  
Rizzetta & Company, Inc.  
District Manager

**Heritage Plantation Community Development District**

Balance Sheet  
As of 9/30/2014  
(In Whole Numbers)

	General Fund	Debt Service Fund	Capital Projects Fund	Total Governmental Funds	General Fixed Assets Account Group	General Long-Term Debt Account Group
<b>Assets</b>						
Cash In Bank	479	0	0	479	0	0
Investments	0	288,272	108,270	396,542	0	0
Accounts Receivable	1,002,599	9,827,764	17,224	10,847,587	0	0
Allowance For Doubtful Accounts	(1,002,599)	(9,827,764)	(17,224)	(10,847,587)	0	0
Prepaid Expenses	900	0	0	900	0	0
Deposits	1,954	0	0	1,954	0	0
Due From Other Funds	0	0	0	0	0	0
Amount To Be Provided Debt Service	0	0	0	0	0	11,360,000
Fixed Assets	0	0	0	0	10,058,500	0
<b>Total Assets</b>	<b>3,333</b>	<b>288,272</b>	<b>108,270</b>	<b>399,875</b>	<b>10,058,500</b>	<b>11,360,000</b>
<b>Liabilities</b>						
Accounts Payable	113,686	0	0	113,686	0	0
Accrued Expenses Payable	0	0	0	0	0	0
Due To Other Funds	0	0	0	0	0	0
Debt Service Obligations - Current	0	9,750,507	0	9,750,507	0	0
Revenue Bonds Payable - Long Term	52,999	0	0	52,999	0	11,360,000
<b>Total Liabilities</b>	<b>166,685</b>	<b>9,750,507</b>	<b>0</b>	<b>9,917,192</b>	<b>0</b>	<b>11,360,000</b>
<b>Fund Equity &amp; Other Credits</b>						
Beginning Fund Balance	(90,547)	(1,944,291)	108,250	(1,926,588)	10,058,500	0
Net Change in Fund Balance	(72,805)	(7,517,944)	20	(7,590,729)	0	0
<b>Total Fund Equity &amp; Other Credits</b>	<b>(163,352)</b>	<b>(9,462,235)</b>	<b>108,270</b>	<b>(9,517,317)</b>	<b>10,058,500</b>	<b>0</b>
<b>Total Liabilities &amp; Fund Equity</b>	<b>3,333</b>	<b>288,272</b>	<b>108,270</b>	<b>399,875</b>	<b>10,058,500</b>	<b>11,360,000</b>

See Notes to Unaudited Financial Statements

## Heritage Plantation Community Development District

### Statement of Revenues and Expenditures

001 - General Fund

From 10/1/2013 Through 9/30/2014

(In Whole Numbers)

	Annual Budget	YTD Budget	YTD Actual	YTD Variance	Percent Annual Budget Remaining
<b>Revenues</b>					
Special Assessments					
Tax Roll	0	0	3,296	3,296	0.00%
Off Roll	0	0	1,298	1,298	0.00%
Contributions & Donations From Private Sources					
Developer Contribution	18,495	18,495	0	(18,495)	100.00%
Developer Contributions - Capital Improvement Credit	35,127	35,127	0	(35,127)	100.00%
Developer Contributions - Sanitary Sewer Costs	474,918	474,918	0	(474,918)	100.00%
Developer Contributions - Assumption of District Obligations	49,963	49,963	0	(49,963)	100.00%
<b>Total Revenues</b>	<b>578,503</b>	<b>578,503</b>	<b>4,594</b>	<b>(573,909)</b>	<b>99.21%</b>
<b>Expenditures</b>					
Financial & Administrative					
District Management	15,000	15,000	15,000	0	0.00%
Disclosure Report	5,000	5,000	5,000	0	0.00%
Tax Collector/Property Appraiser Fees	0	0	146	(146)	0.00%
Financial Consulting Services-District Collection Fees	3,500	3,500	3,500	0	0.00%
Assessment Roll	100	100	0	100	100.00%
Auditing Services	4,600	4,600	4,600	0	0.00%
Arbitrage Rebate Calculation	1,000	1,000	0	1,000	100.00%
Travel	500	500	0	500	100.00%
Public Officials Liability Insurance	5,000	5,000	4,685	315	6.29%
Legal Advertising	1,200	1,200	884	316	26.35%
Bank Fees	500	500	301	199	39.84%
Dues, Licenses & Fees	175	175	428	(253)	(144.57)%
Note Closing Costs	0	0	7,045	(7,045)	0.00%
Legal Counsel					
District Counsel	0	0	27,653	(27,653)	0.00%
Debt Service					
Interest	0	0	734	(734)	0.00%
Electric Utility Services					
Street Lights	6,000	6,000	3,424	2,576	42.93%
Water-Sewer Combination Services					
Utility Services - Waste Water Collection System Lease	360,000	360,000	0	360,000	100.00%
Utility Services - Waste Water Treatment Plant Lease	44,000	44,000	0	44,000	100.00%
Utility Services - Waste Water Treatment Plant Operation	87,700	87,700	0	87,700	100.00%
Other Physical Environment					
General Liability Insurance	2,500	2,500	0	2,500	100.00%
Landscape Maintenance	0	0	2,500	(2,500)	0.00%
Irrigation Repairs	50,000	50,000	0	50,000	100.00%
Road & Street Facilities					

## Heritage Plantation Community Development District

### Statement of Revenues and Expenditures

001 - General Fund

From 10/1/2013 Through 9/30/2014

(In Whole Numbers)

	Annual Budget	YTD Budget	YTD Actual	YTD Variance	Percent Annual Budget Remaining
Roadway Repair & Maintenance	50,000	50,000	0	50,000	100.00%
Total Expenditures	636,775	636,775	75,899	560,876	88.08%
Excess of Revenues Over (Under) Expenditures	(58,272)	(58,272)	(71,305)	(13,033)	(22.36)%
Other Financing Sources (Uses)					
Release of Capital Projects Funds	108,235	108,235	0	(108,235)	100.00%
Outstanding Payables from FY11-12	(27,578)	(27,578)	0	27,578	100.00%
Outstanding Payables from FY12-13	(22,385)	(22,385)	0	22,385	100.00%
FL Rural Water Association Contribution	0	0	(1,500)	(1,500)	0.00%
Total Other Financing Sources (Uses)	58,272	58,272	(1,500)	(59,772)	102.57%
Excess of Rev/Other Sources Over (Under) Exp/Other Uses	0	0	(72,805)	(72,805)	0.00%
Fund Balance, Beginning of Period	0	0	(90,547)	(90,547)	0.00%
Fund Balance, End of Period	0	0	(163,352)	(163,352)	0.00%

**Heritage Plantation Community Development District**

Statement of Revenues and Expenditures

200 - Debt Service Fund

From 10/1/2013 Through 9/30/2014

(In Whole Numbers)

	<u>Annual Budget</u>	<u>Current Period Actual</u>	<u>Budget To Actual Variance</u>	<u>Budget Percent Remaining</u>
<b>Revenues</b>				
Interest Earnings				
Interest Earnings	0	78	78	0.00%
Special Assessments				
Tax Roll	0	1,886	1,886	0.00%
Off Roll	62,928	4,416	(58,512)	(92.98)%
<b>Total Revenues</b>	<u>62,928</u>	<u>6,381</u>	<u>(56,547)</u>	<u>(89.86)%</u>
<b>Expenditures</b>				
Financial & Administrative				
Trustees Fees	0	6,070	(6,070)	0.00%
Legal Counsel				
Trustee Counsel	0	169,809	(169,809)	0.00%
Debt Service				
Interest	62,928	593,446	(530,518)	(843.05)%
Principal	0	6,755,000	(6,755,000)	0.00%
<b>Total Expenditures</b>	<u>62,928</u>	<u>7,524,325</u>	<u>(7,461,397)</u>	<u>(11,857.04)%</u>
Excess of Revenues Over (Under) Expenditures	0	(7,517,944)	(7,517,944)	0.00%
Excess of Rev./Other Sources Over (Under) Expend./Other Uses	0	(7,517,944)	(7,517,944)	0.00%
Fund Balance, Beginning of Period	0	(1,944,291)	(1,944,291)	0.00%
Fund Balance, End of Period	<u>0</u>	<u>(9,462,235)</u>	<u>(9,462,235)</u>	<u>0.00%</u>

**Heritage Plantation Community Development District**

Statement of Revenues and Expenditures

300 - Capital Projects Fund

From 10/1/2013 Through 9/30/2014

(In Whole Numbers)

	<u>Annual Budget</u>	<u>Current Period Actual</u>	<u>Budget To Actual Variance</u>	<u>Budget Percent Remaining</u>
Revenues				
Interest Earnings				
Interest Earnings	<u>0</u>	<u>20</u>	<u>20</u>	<u>0.00%</u>
Total Revenues	<u>0</u>	<u>20</u>	<u>20</u>	<u>0.00%</u>
Excess of Revenues Over (Under) Expenditures	<u>0</u>	<u>20</u>	<u>20</u>	<u>0.00%</u>
Other Financing Sources (Uses)				
Release of Capital Projects Funds	(108,235)	0	108,235	(100.00)%
Prior Year	<u>108,235</u>	<u>0</u>	<u>(108,235)</u>	<u>(100.00)%</u>
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0.00%</u>
Excess of Rev./Other Sources Over (Under) Expend./Other Uses	<u>0</u>	<u>20</u>	<u>20</u>	<u>0.00%</u>
Fund Balance, Beginning of Period	0	108,250	108,250	0.00%
Fund Balance, End of Period	<u>0</u>	<u>108,270</u>	<u>108,270</u>	<u>0.00%</u>

**Heritage Plantation CDD**  
**Investment Summary**  
**September 30, 2014**

<u>Account</u>	<u>Investment</u>	<u>Balance as of</u> <u>September 30, 2014</u>
US Bank Series 2006 Revenue	US Bank Money Market Account-Managed	\$ 158,612
US Bank Series 2006 Reserve A	US Bank Money Market Account-Managed	111,935
US Bank Series 2006 Reserve B	US Bank Money Market Account-Managed	17,725
	<b>Total Debt Service Fund Investments</b>	<b>\$ 288,272</b>
US Bank Series 2006 Construction	US Bank Money Market Account-Managed	\$ 85,078
US Bank Series 2006 Deferred Cost	US Bank Money Market Account-Managed	23,192
	<b>Total Capital Project Fund Investments</b>	<b>\$ 108,270</b>

**Heritage Plantation Community Development District**

Summary A/R Ledger

001 - General Fund

From 9/1/2014 Through 9/30/2014

Invoice Date	Customer Name	Invoice Number	Current Balance
10/1/2009	Southeastern Consulting & Dev.	ORA-2009HP-R	98,640.00
10/1/2010	Southeastern Consulting & Dev.	220-11-01	172,673.29
10/1/2011	Okaloosa County Tax Collector	FY11-12	46,922.41
11/1/2011	Southeastern Consulting & Dev.	220-12-01	176,405.22
10/1/2012	Southeastern Consulting & Dev.	220-13-99	237,836.54
10/5/2012	Barton E S & S & Spigelmire C	220-13-01	324.47
10/5/2012	Blackburn, Ken & Lauren	220-13-02	324.47
10/5/2012	Breitenfield, James C & Gail L	220-13-03	324.47
10/5/2012	Breitenfield, Mark D & Emily S	220-13-04	324.47
10/5/2012	Chapman, Michael & Vickie M	220-13-05	324.47
10/5/2012	David, Robert A	220-13-06	324.47
10/5/2012	Dingle, Phillip S	220-13-21	648.94
10/5/2012	Gibson, Michael O et al	220-13-22	162.23
10/5/2012	Gillyard, Glenn W & Nancy	220-13-07	324.47
10/5/2012	Harrison, Gary L & Lisa T	220-13-09	324.47
10/5/2012	Horizon Sheepcliff LLC	220-13-24	1,297.88
10/5/2012	Howell, Warren L	220-13-10	324.47
10/5/2012	HP HOA Acquisitions LLC	220-13-25	1,622.35
10/5/2012	Keefe, Lawrence & Lynn M	220-13-26	1,946.82
10/5/2012	M & W Perdue Ltd	220-13-11	324.47
10/5/2012	Maison Development LLC	220-13-27	973.41
10/5/2012	Miller, Chantell M	220-13-12	324.47
10/5/2012	Owens, Samuel H & Amanda B	220-13-13	324.47
10/5/2012	Phoenix Realty Partners Inc (Boca Raton)	220-13-29	648.94
10/5/2012	Phoenix Realty Partners, Inc (Boynton Beach)	220-13-28	648.94
10/5/2012	Reed, Susan H Trust	220-13-15	324.47
10/5/2012	Riggs Cledus Warren Trust	220-13-30	648.94
10/5/2012	Roman, Calvin T., Jr & Tammie	220-13-16	324.47
10/5/2012	Shanklin, Thomas E & Myra L	220-13-17	324.47
10/5/2012	Southland Investment Holdings	220-13-31	648.94
10/5/2012	Turner Heritage Homes Inc	220-13-32	648.94
2/7/2013	Phoenix Realty Partners, Inc (Boynton Beach)	220-13-18R	324.47
11/8/2013	Barton E S & S & Spigelmire C	220-14-01	324.47
11/8/2013	Blackburn, Ken & Lauren	220-14-02	324.47
11/8/2013	Breitenfield, James C & Gail L	220-14-03	324.47
11/8/2013	Breitenfield, Mark D & Emily S	220-14-04	324.47
11/8/2013	Chapman, Michael & Vickie M	220-14-05	324.47
11/8/2013	David, Robert A	220-14-06	324.47
11/8/2013	Dingle, Phillip S	220-14-21	648.94
11/8/2013	Gibson, Michael O et al	220-14-22	648.94
11/8/2013	Gillyard, Glenn W & Nancy	220-14-07	324.47
11/8/2013	Hardy, John L Revocable Trust	220-14-23	648.94
11/8/2013	Hardy, Lewis & Janet H	220-14-08	324.47
11/8/2013	Harrison, Gary L & Lisa T	220-14-09	324.47
11/8/2013	Highland Land Company, LLC	220-14-17	324.47
11/8/2013	Highland Land Company, LLC	220-14-25	1,622.35
11/8/2013	Highland Land Company, LLC	220-14-32	648.94



**Heritage Plantation Community Development District**

Summary A/R Ledger

001 - General Fund

From 9/1/2014 Through 9/30/2014

<u>Invoice Date</u>	<u>Customer Name</u>	<u>Invoice Number</u>	<u>Current Balance</u>
11/8/2013	Horizon Sheepcliff LLC	220-14-24	1,297.88
11/8/2013	Howell, Warren L	220-14-10	324.47
11/8/2013	Keefe, Lawrence & Lynn M	220-14-26	1,946.82
11/8/2013	M & W Perdue Ltd	220-14-11	324.47
11/8/2013	Maison Development LLC	220-14-27	973.41
11/8/2013	Miller, Chantell M	220-14-12	324.47
11/8/2013	Owens, Samuel H & Amanda B	220-14-13	324.47
11/8/2013	Phoenix Realty Partners Inc (Boca Raton)	220-14-18	324.47
11/8/2013	Phoenix Realty Partners Inc (Boca Raton)	220-14-29	648.94
11/8/2013	Phoenix Realty Partners, Inc (Boynton Beach)	220-14-28	648.94
11/8/2013	Radford, Carol & Michael	220-14-14	324.47
11/8/2013	Reed, Susan H Trust	220-14-15	324.47
11/8/2013	Riggs Cledus Warren Trust	220-14-30	648.94
11/8/2013	Roman, Calvin T., Jr & Tammie	220-14-16	324.47
11/8/2013	Smith, George L & Marian K	220-14-19	324.47
11/8/2013	Southeastern Consulting & Dev.	220-14-99	237,836.54
11/8/2013	Southland Investment Holdings	220-14-31	648.94
		<b>Total 001 - General Fund</b>	<b>1,002,598.76</b>

**Heritage Plantation Community Development District**

Summary A/R Ledger

200 - Debt Service Fund

From 9/1/2014 Through 9/30/2014

Invoice Date	Customer Name	Invoice Number	Current Balance
10/1/2009	Southeastern Consulting & Dev.	ORA-2009HP-R	605,097.60
10/1/2011	Okaloosa County Tax Collector	FY11-12	27,427.71
10/1/2011	Southeastern Consulting & Dev.	220-11-99	605,097.60
10/1/2011	Southeastern Consulting & Dev.	220-12-99	605,097.60
10/1/2012	Southeastern Consulting & Dev.	220-13-99	605,097.60
10/5/2012	Barton E S & S & Spigelmire C	220-13-01	1,104.00
10/5/2012	Blackburn, Ken & Lauren	220-13-02	1,104.00
10/5/2012	Breitenfield, James C & Gail L	220-13-03	1,104.00
10/5/2012	Breitenfield, Mark D & Emily S	220-13-04	1,104.00
10/5/2012	Chapman, Michael & Vickie M	220-13-05	1,104.00
10/5/2012	David, Robert A	220-13-06	1,104.00
10/5/2012	Dingle, Phillip S	220-13-21	2,208.00
10/5/2012	Gibson, Michael O et al	220-13-22	552.00
10/5/2012	Gillyard, Glenn W & Nancy	220-13-07	1,104.00
10/5/2012	Harrison, Gary L & Lisa T	220-13-09	1,104.00
10/5/2012	Horizon Sheepcliff LLC	220-13-24	4,416.00
10/5/2012	Howell, Warren L	220-13-10	1,104.00
10/5/2012	HP HOA Acquisitions LLC	220-13-25	5,520.00
10/5/2012	Keefe, Lawrence & Lynn M	220-13-26	6,624.00
10/5/2012	M & W Perdue Ltd	220-13-11	1,104.00
10/5/2012	Maison Development LLC	220-13-27	3,312.00
10/5/2012	Miller, Chantell M	220-13-12	1,104.00
10/5/2012	Owens, Samuel H & Amanda B	220-13-13	1,104.00
10/5/2012	Phoenix Realty Partners Inc (Boca Raton)	220-13-29	2,208.00
10/5/2012	Phoenix Realty Partners, Inc (Boynton Beach)	220-13-28	2,208.00
10/5/2012	Reed, Susan H Trust	220-13-15	1,104.00
10/5/2012	Riggs Cledus Warren Trust	220-13-30	2,208.00
10/5/2012	Roman, Calvin T., Jr & Tammie	220-13-16	1,104.00
10/5/2012	Shanklin, Thomas E & Myra L	220-13-17	1,104.00
10/5/2012	Southland Investment Holdings	220-13-31	2,208.00
10/5/2012	Turner Heritage Homes Inc	220-13-32	2,208.00
2/7/2013	Phoenix Realty Partners, Inc (Boynton Beach)	220-13-18R	1,104.00
11/8/2013	Barton E S & S & Spigelmire C	220-14-01	1,104.00
11/8/2013	Blackburn, Ken & Lauren	220-14-02	1,104.00
11/8/2013	Breitenfield, James C & Gail L	220-14-03	1,104.00
11/8/2013	Breitenfield, Mark D & Emily S	220-14-04	1,104.00
11/8/2013	Chapman, Michael & Vickie M	220-14-05	1,104.00
11/8/2013	David, Robert A	220-14-06	1,104.00
11/8/2013	Dingle, Phillip S	220-14-21	2,208.00
11/8/2013	Gibson, Michael O et al	220-14-22	2,208.00
11/8/2013	Gillyard, Glenn W & Nancy	220-14-07	1,104.00
11/8/2013	Hardy, John L Revocable Trust	220-14-23	2,208.00
11/8/2013	Hardy, Lewis & Janet H	220-14-08	1,104.00
11/8/2013	Harrison, Gary L & Lisa T	220-14-09	1,104.00
11/8/2013	Highland Land Company, LLC	220-14-17	1,104.00
11/8/2013	Highland Land Company, LLC	220-14-25	5,520.00
11/8/2013	Highland Land Company, LLC	220-14-32	2,208.00

**Heritage Plantation Community Development District**

Summary A/R Ledger

200 - Debt Service Fund

From 9/1/2014 Through 9/30/2014

<u>Invoice Date</u>	<u>Customer Name</u>	<u>Invoice Number</u>	<u>Current Balance</u>
11/8/2013	Horizon Sheepcliff LLC	220-14-24	4,416.00
11/8/2013	Howell, Warren L	220-14-10	1,104.00
11/8/2013	Keefe, Lawrence & Lynn M	220-14-26	6,624.00
11/8/2013	M & W Perdue Ltd	220-14-11	1,104.00
11/8/2013	Maison Development LLC	220-14-27	3,312.00
11/8/2013	Miller, Chantell M	220-14-12	1,104.00
11/8/2013	Owens, Samuel H & Amanda B	220-14-13	1,104.00
11/8/2013	Phoenix Realty Partners Inc (Boca Raton)	220-14-18	1,104.00
11/8/2013	Phoenix Realty Partners Inc (Boca Raton)	220-14-29	2,208.00
11/8/2013	Phoenix Realty Partners, Inc (Boynton Beach)	220-14-28	2,208.00
11/8/2013	Radford, Carol & Michael	220-14-14	1,104.00
11/8/2013	Reed, Susan H Trust	220-14-15	1,104.00
11/8/2013	Riggs Cledus Warren Trust	220-14-30	2,208.00
11/8/2013	Roman, Calvin T., Jr & Tammie	220-14-16	1,104.00
11/8/2013	Smith, George L & Marian K	220-14-19	1,104.00
11/8/2013	Southeastern Consulting & Dev.	220-14-99	7,270,097.60
11/8/2013	Southland Investment Holdings	220-14-31	<u>2,208.00</u>
		Total 200 - Debt Service Fund	9,827,763.71

**Heritage Plantation Community Development District**

Summary A/R Ledger

300 - Capital Projects Fund

From 9/1/2014 Through 9/30/2014

<u>Invoice Date</u>	<u>Customer Name</u>	<u>Invoice Number</u>	<u>Current Balance</u>
12/31/2008	Southeastern Consulting & Dev.	OMR1208-1	12,831.00
2/28/2009	Southeastern Consulting & Dev.	OMR0209-1	150.00
3/31/2009	Southeastern Consulting & Dev.	OMR0309-1	225.00
4/30/2009	Southeastern Consulting & Dev.	OM0409-1	480.00
5/31/2009	Southeastern Consulting & Dev.	OM0509-1	324.30
9/30/2009	Southeastern Consulting & Dev.	OMR0909-1	1,305.00
11/30/2009	Southeastern Consulting & Dev.	OMR1109-1	450.00
12/31/2009	Southeastern Consulting & Dev.	OMR1209-2	225.00
3/31/2010	Southeastern Consulting & Dev.	OMR0310-1	240.00
6/30/2010	Southeastern Consulting & Dev.	OMR0610-1	525.00
9/30/2010	Southeastern Consulting & Dev.	OMR0910-1	468.75
		Total 300 - Capital Projects Fund	17,224.05
			<hr/>
Report Balance			10,847,586.52
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**Heritage Plantation Community Development District**

Summary A/P Ledger

001 - General Fund

From 9/1/2014 Through 9/30/2014

<u>Vendor Name</u>	<u>Invoice Date</u>	<u>Invoice Number</u>	<u>Invoice Description</u>	<u>Current Balance</u>
CHELCO	9/27/2011	20968493	Street Lights Heritage Plantation Blvd 09/11	646.38
CHELCO	10/25/2011	21027488	Street Lights Heritage Plantation Blvd 10/11	678.32
CHELCO	11/29/2011	21088470	Street Lights Heritage Plantation Blvd 11/11	663.05
CHELCO	12/28/2011	21143464	Street Lights Heritage Plantation Blvd 12/11	666.26
CHELCO	3/27/2012	21321779	3101 Heritage Plant Blvd Major Lift Sta 03/12 - Final Bill	15,796.73
CHELCO	6/25/2014	9000050272 07/14	Street Lights	238.77
Gustin, Cothorn & Tucker, Inc.	8/31/2011	E06137-Z	Engineering Services 08/11	2,800.00
Gustin, Cothorn & Tucker, Inc.	9/30/2012	E06137-AA	Engineering Services 08/11-09/11	562.50
Gustin, Cothorn & Tucker, Inc.	11/30/2012	E06137-BB	Engineering Services 11/12	3,000.00
Gustin, Cothorn & Tucker, Inc.	1/30/2013	E06137-CC	Engineering Services 12/12 & 01/13	875.00
Gustin, Cothorn & Tucker, Inc.	4/30/2013	E06137-DD	Engineering Services 03/13 & 04/13	437.50
Hopping Green & Sams	3/23/2011	57962	Project Construction	546.00
Hopping Green & Sams	6/7/2011	59403	Florida Freedom Legal Ad 05/11	983.08
Hopping Green & Sams	6/16/2011	59560	General/Monthly Legal Services 05/11	2,795.72
Hopping Green & Sams	6/16/2011	59561	Foreclosure - SE C&D Co. Legal Services 05/11	5,621.54
Hopping Green & Sams	6/16/2011	59562	Bankruptcy - SE C&D Co. Legal Services 05/11	250.00
Hopping Green & Sams	7/21/2011	60043	General/Monthly Legal Services 06/11	2,781.53
Hopping Green & Sams	7/21/2011	60044	Foreclosure - SE C&D Co. Legal Services 06/11	62.50
Hopping Green & Sams	7/21/2011	60045	Bankruptcy - SE C&D Co. Legal Services 06/11	997.50
Hopping Green & Sams	8/17/2011	60661	General/Monthly Legal Services 07/11	2,339.10
Hopping Green & Sams	8/17/2011	60662	Foreclosure - SE C&D Co. Legal Services 07/11	52.25
Hopping Green & Sams	8/17/2011	60663	Bankruptcy - SE C&D Co. Legal Services 07/11	1,276.14
Hopping Green & Sams	9/15/2011	61066	General/Monthly Legal Services 08/11	2,369.28
Hopping Green & Sams	9/15/2011	61067	Foreclosure - SE C&D Co. Legal Services 08/11	12.53
Hopping Green & Sams	9/15/2011	61068	Bankruptcy - SE C&D Co. Legal Services 08/11	3,572.39
Hopping Green & Sams	10/24/2011	61708	General/Monthly Legal Services 09/11	658.64
Lewis & Thomas, LLP	7/23/2014	94247 8510.01	Legal Services Through 06/13/14	1,393.75
Lewis & Thomas, LLP	7/23/2014	94247 8510.02	Legal Services Through 07/23/14	11,259.50
McDermitt Davis & Company, LLC	6/9/2014	27349	Audit Services for the Year Ended 9/30/13	4,600.00
Prager & Co., LLC	2/1/2012	4267	Annual Dissemination Agent Fee FY 11/12	5,000.00
Prager & Co., LLC	1/1/2013	4615	Annual Dissemination Agent Fee FY 12/13	5,000.00
Prager & Co., LLC	1/13/2014	5009	Annual Dissemination Agent Fee FY 13/14	5,000.00
Rizzetta & Company, Inc.	2/25/2013	14976	FY 12/13 Assessment Roll Preparation	3,500.00
Rizzetta & Company, Inc.	3/1/2013	14928	District Management Fees 03/13	1,250.00
Rizzetta & Company, Inc.	4/1/2013	15025	District Management Fees 04/13	1,250.00
Rizzetta & Company, Inc.	5/1/2013	15124	District Management Fees 05/13	1,250.00
Rizzetta & Company, Inc.	6/1/2013	15238	District Management Fees 06/13	1,250.00
Rizzetta & Company, Inc.	7/1/2013	15340	District Management Fees 07/13	1,250.00
Rizzetta & Company, Inc.	8/1/2013	15444	District Management Fees 08/13	1,250.00
Rizzetta & Company, Inc.	9/1/2013	15547	District Management Fees 09/13	1,250.00
Rizzetta & Company, Inc.	10/1/2013	15656	District Management Fees 10/13	1,250.00
Rizzetta & Company, Inc.	10/15/2013	15714	Assessment Roll Preparation FY 13/14	3,500.00
Rizzetta & Company, Inc.	11/1/2013	15812	District Management Fees 11/13	1,250.00
Rizzetta & Company, Inc.	12/1/2013	15919	District Management Fees 12/13	1,250.00
Rizzetta & Company, Inc.	1/1/2014	16073	District Management Fees 01/14	1,250.00
Rizzetta & Company, Inc.	2/1/2014	16284	District Management Fees 02/14	1,250.00
Rizzetta & Company, Inc.	3/1/2014	16391	District Management Fees 03/14	1,250.00
Rizzetta & Company, Inc.	4/1/2014	16519	District Management Fees 04/14	1,250.00
Rizzetta & Company, Inc.	5/1/2014	16633	District Management Fees 05/14	1,250.00
Rizzetta & Company, Inc.	6/1/2014	16742	District Management Fees 06/14	1,250.00
Rizzetta & Company, Inc.	7/1/2014	16856	District Management Fees 07/14	1,250.00
Rizzetta & Company, Inc.	8/1/2014	16964	District Management Fees 08/14	1,250.00
Rizzetta & Company, Inc.	9/1/2014	17073	District Management Fees 09/14	1,250.00

**Heritage Plantation Community Development District**

Summary A/P Ledger

001 - General Fund

From 9/1/2014 Through 9/30/2014

<u>Vendor Name</u>	<u>Invoice Date</u>	<u>Invoice Number</u>	<u>Invoice Description</u>	<u>Current Balance</u>
			Total 001 - General Fund	113,685.96
Report Balance				113,685.96

**Heritage Plantation Community Development District**  
**Notes to Unaudited Financial Statements**  
**September 30, 2014**

**Balance Sheet**

1. Trust statement activity has been recorded through 9/30/14.
2. See EMMA (Electronic Municipal Market Access) at <http://www.emma.msrb.org> for Municipal Disclosures and Market Data.
3. Debt Service Obligations-Current represents scheduled Series 2006 Debt Service payments that were not made May 2010 – May 2014.

**Statement of Revenue and Expenditures – Debt Service Fund**

4. The scheduled Series 2006 Debt Service payments that were not made have been accrued, and are reflected in the accompanying Balance Sheet.

**Summary A/R Ledger**

5. Payment terms for landowner assessments are (a) defined in the FY13-14 Assessment Resolution adopted by the Board of Supervisors, (b) pursuant to Florida Statutes, Chapter 197 for assessments levied via the county tax roll.