

**EXHIBIT A**  
**Budget Template**  
**Heritage Plantation Community Development District**  
**General Fund**  
**Fiscal Year 2014/2015**

	Chart of Accounts Classification	Proposed FINAL Budget for 2014/2015
7		
8	<b>REVENUES</b>	
9		
12	Charges for Services	
13	Wastewater Treatment Plant Revenues	\$ -
14	Usage Rate Collections	\$ -
19	Interest Earnings	
20	Interest Earnings	\$ -
21	Special Assessments	
22	Tax Roll*	\$ -
24	Off Roll*	\$ 186,675
25	Contributions & Donations from Private Sources	
26	Developer Contributions-Capital Improvement Credit	\$ -
28	Other Miscellaneous Revenues	
29	Insurance Reimbursement	\$ -
31	Miscellaneous Revenues	\$ -
38		
39	<b>TOTAL REVENUES</b>	<b>\$ 186,675</b>
40		
41	Balance Forward from Prior Year	\$ -
42		
43	<b>TOTAL REVENUES AND BALANCE FORWARD</b>	<b>\$ 186,675</b>
44		
45	<i>*Allocation of assessments between the Tax Roll and Off Roll are estimates only and subject to change prior to certification.</i>	
46		
47	<b>EXPENDITURES - ADMINISTRATIVE</b>	
48		
49	Legislative	
50	Supervisor Fees	\$ -
51	Financial & Administrative	
52	Administrative Services	\$ -
53	District Management	\$ 18,000
54	District Engineer	\$ 2,500
55	Disclosure Report	\$ -
56	Trustees Fees	\$ -
57	Assessment Roll	\$ 100
58	Financial Consulting Services-District Collection Fees	\$ 3,500
59	Accounting Services	\$ -
60	Auditing Services	\$ 4,600
61	Arbitrage Rebate Calculation	\$ -
65	Travel	\$ -
66	Public Officials Liability Insurance	\$ 5,000

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67	Legal Advertising	\$ 1,200
68	Bank Fees	\$ 500
69	Dues, Licenses & Fees	\$ 175
70	Miscellaneous Fees	\$ -
71	Tax Collector /Property Appraiser Fees	\$ -
72	Property Taxes	\$ -
74	Legal Counsel	
75	District Counsel	
76	District Counsel Assessment Collections	\$ -
77	Foreclosure Expenses	
78	Special Legal Services	
79	Special Counsel - Wastewater Treatment Plant	\$ -
80	Litigation Services	\$ -
81		
82	<b>Administrative Subtotal</b>	<b>\$ 35,575</b>
83		
84	<b>EXPENDITURES - FIELD OPERATIONS</b>	
85		
98	Electric Utility Services	
99	Utility Services	\$ -
100	Street Lights	\$ 6,000
111	Water-Sewer Combination Services	
112	Utility Services - Waste Water Collection System Lease	\$ -
119	Utility Services - Waste Water Treatment Plant Lease	\$ -
120	Utility Services - Waste Water Treatment Plant Operation & Maintenance	\$ -
121	Utility Services - Waste Water Treatment Plant Repairs/Replacement	\$ -
122	Stormwater Control	
123	Stormwater Assessment	\$ -
124	Aquatic Maintenance	\$ -
126	Lake/Pond Bank Maintenance	
127	Lake/Pond Bank Maintenance - Repair	
128	Wetland Monitoring & Maintenance	\$ -
129	Mitigation Area Monitoring & Maintenance	\$ 600
130	Aquatic Plant Replacement	\$ -
131	Stormwater System Maintenance	\$ -
132	Dry Retention Pond Maintenance	\$ -
133	Dry Retention Pond Repair	\$ -
136	Miscellaneous Expense	
137	Other Physical Environment	
142	General Liability Insurance	
143	Property Insurance	\$ -
146	Property Insurance (Waste Water Treatment Plant)	\$ -
147	Entry & Walls Maintenance	

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148	Landscape Maintenance	\$ 30,000
150	Well Maintenance	\$ -
152	Lift Station Maintenance	\$ -
153	Tree Trimming Services	\$ -
154	Landscape Design & Renovation	\$ -
157	Irrigation Repairs	\$ 15,000
158	Landscape - Mulch	\$ -
159	Landscape Miscellaneous	\$ -
160	Landscape Replacement Plants, Shrubs, Trees	\$ -
161	Annual Mulching	\$ -
163	Miscellaneous Expense	\$ -
165	Road & Street Facilities	
167	Street/ Parking Lot Sweeping	\$ 2,500
168	Street Light Decorative Light Maintenance	\$ -
170	Sidewalk Repair & Maintenance	\$ 2,500
172	Street Sign Repair & Replacement	\$ -
173	Roadway Repair & Maintenance	\$ 2,500
174	Parks & Recreation	
226	Recreation Land - Lease	\$ -
231	Contingency	
232	Miscellaneous Fees	\$ -
233	Miscellaneous Contingency	\$ -
234	Capital Reserves	\$ -
235	Capital Outlay	
236		
237	<b>Field Operations Subtotal</b>	<b>\$ 59,100</b>
239	<b>Outstanding Notes &amp; Payables</b>	
240	Outstanding Payables from FY 2013/2014	\$ 40,000
241	HOA Note Repayment from FY 2013/2014	\$ 4,000
242	Assessment Claims Repayment from FY 2013/2014	\$ 48,000
243	<b>Outstanding Notes &amp; Payables Subtotal</b>	<b>\$ 92,000</b>
246		
247	<b>TOTAL EXPENDITURES</b>	<b>\$ 186,675</b>

**Budget Template**  
**Heritage Plantation Community Development District**  
**Debt Service**  
**Fiscal Year 2014/2015**

Chart of Accounts Classification	Series 2006A	Series 2006B	Budget for 2014/2015
<b>REVENUES</b>			
Special Assessments			
Net Special Assessments <sup>(1)</sup>	\$57,893.76	\$0.00	\$57,893.76
<b>TOTAL REVENUES</b>	<b>\$57,893.76</b>	<b>\$0.00</b>	<b>\$57,893.76</b>
<b>EXPENDITURES</b>			
Administrative			
Financial & Administrative			
Bank Fees			\$0.00
Debt Service Obligation	\$57,893.76	\$0.00	\$57,893.76
Administrative Subtotal	\$57,893.76	\$0.00	\$57,893.76
<b>TOTAL EXPENDITURES</b>	<b>\$57,893.76</b>	<b>\$0.00</b>	<b>\$57,893.76</b>
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

Collection and Discount % applicable to the county: 8.0%

Gross assessments \$62,928.00

**Notes:**

Tax Roll Collection Costs for Okaloosa County is 8.0% of Tax Roll. Budgeted net of tax roll assessments. See Assessment Table.

<sup>(1)</sup> Budgeted debt service is low due to accelerated collection and pending foreclosure.

Heritage Plantation Community Development District

**FISCAL YEAR 2014/2015 O&M & DEBT SERVICE ASSESSMENT SCHEDULE**

2014/2015 O&M Budget	\$186,675.00
Okaloosa County 8% Collection Cost:	\$0.00
2014/2015 Total:	<u>\$186,675.00</u>

2013/2014 O&M Budget	\$119,191.49
2014/2015 O&M Budget	\$186,675.00
Total Difference:	<u><u>\$67,483.51</u></u>

	PER UNIT ANNUAL ASSESSMENT		Proposed Increase / Decrease	
	2013/2014	2014/2015	\$	%
<b>Debt Service - Single Family Platted</b>	\$1,104.00	\$1,104.00	\$0.00	0.00%
<b>Operations/Maintenance - Single Family Platted</b>	\$324.47	\$480.33	\$155.86	48.04%
<b>Total</b>	<u>\$1,428.47</u>	<u>\$1,584.33</u>	<u>\$155.86</u>	<u>10.91%</u>
<hr/>				
<b>Debt Service - Golf Course/Clubhouse <sup>(1)</sup></b>	\$0.00	\$0.00	\$0.00	0.00%
<b>Operations/Maintenance - Golf Course/Clubhouse</b>	\$231.49	\$446.42	\$214.94	92.85%
<b>Total</b>	<u>\$231.49</u>	<u>\$446.42</u>	<u>\$214.94</u>	<u>92.85%</u>
<hr/>				
<b>Debt Service - Equestrian Facility <sup>(1)</sup></b>	\$0.00	\$0.00	\$0.00	0.00%
<b>Operations/Maintenance - Equestrian Facility</b>	\$231.49	\$446.42	\$214.94	92.85%
<b>Total</b>	<u>\$231.49</u>	<u>\$446.42</u>	<u>\$214.94</u>	<u>92.85%</u>
<hr/>				
<b>Debt Service - Single Family Unplatted <sup>(1)</sup></b>	\$0.00	\$0.00	\$0.00	0.00%
<b>Operations/Maintenance - Single Family Unplatted</b>	\$46.30	\$89.28	\$42.99	92.85%
<b>Total</b>	<u>\$46.30</u>	<u>\$89.28</u>	<u>\$42.99</u>	<u>92.85%</u>

<sup>(1)</sup> Not encumbered by the Series 2006A bonds

HERITAGE PLANTATION

FISCAL YEAR 2014/2015 O&M & DEBT SERVICE ASSESSMENT SCHEDULE

Administration Budget	\$35,575.00
Outstanding Payable & Notes	\$34,960.00
<b>SUBTOTAL Administration Budget</b>	<b>\$70,535.00</b>
Field Operations Budget	\$59,100.00
Outstanding Payable & Notes	\$57,040.00
<b>SUBTOTAL Field Operations Budget</b>	<b>\$116,140.00</b>
TOTAL O&M BUDGET	\$186,675.00
COLLECTION COSTS @	\$0.00
<b>TOTAL O&amp;M ASSESSMENT</b>	<b>\$186,675.00</b>

LOT SIZE	UNITS ASSESSED		ALLOCATION OF O&M ASSESSMENT				Field Operations Budget		TOTAL		PER PLATTED LOT ANNUAL ASSESSME	
	O&M	DEBT	EAU FACTOR	EAU's	% TOTAL	ADMIN BUDGET	EAU's	% TOTAL	FIELD BUDGET	ASSESSMENT	DEBT	TOTAL
Single Family Platted	297	57	1.00	297.00	37.59%	\$26,517.59	297.00	100.00%	\$116,140.00	\$62,928.00	\$1,104.00	\$1,584.3
Golf Course/Clubhouse Unplatted	1	0	5.00	5.00	0.63%	\$446.42	0.00	0.00%	\$0.00	\$0.00	\$0.00	\$446.42
Equestrian Facility Unplatted	1	0	5.00	5.00	0.63%	\$446.42	0.00	0.00%	\$0.00	\$0.00	\$0.00	\$446.42
Single Family Unplatted	483	0	1.00	483.00	61.14%	\$43,124.56	0.00	0.00%	\$0.00	\$0.00	\$0.00	\$89.28
	<u>782</u>	<u>57</u>		<u>790.00</u>	<u>100.00%</u>	<u>\$70,535.00</u>	<u>297.00</u>	<u>100.00%</u>	<u>\$116,140.00</u>	<u>\$62,928.00</u>		

LESS: Okaloosa County Collection Costs and Early Payment Discount Costs

Net Revenue to be Collected

\$0.00	\$0.00
<u>\$70,535.00</u>	<u>\$116,140.00</u>
<u>\$57,893.76</u>	<u>\$57,893.76</u>

(1) Reflects the number of total lots with Series 2006A debt outstanding. Excludes those lots that are subject to acceleration of debt service by foreclosure and currently involved in bankruptcy court