

**Heritage Plantation Community Development District  
General Fund  
Fiscal Year 2015/2016**

	Chart of Accounts Classification	Budget for 2015/2016
7		
8	<b>REVENUES</b>	
9		
21	Special Assessments	
22	Tax Roll*	\$ -
24	Off Roll*	\$ 176,723
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>\$ 176,723</b>
40		
41	Balance Forward from Prior Year	\$ -
42		
43	<b>TOTAL REVENUES AND BALANCE FORWARD</b>	<b>\$ 176,723</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	\$ 3,600
53	District Management	\$ 9,300
54	District Engineer	\$ 2,500
55	Disclosure Report	\$ 5,000
56	Trustees Fees	\$ -
57	Assessment Roll	\$ 100
58	Financial Consulting Services	\$ 3,600
59	Accounting Services	\$ 5,000
60	Auditing Services	\$ 4,600
61	Arbitrage Rebate Calculation	\$ -
65	Travel	\$ -
66	Public Officials Liability Insurance	\$ 5,000
67	Legal Advertising	\$ 1,200
68	Bank Fees	\$ 350
69	Dues, Licenses & Fees	\$ 225
70	Miscellaneous Fees	\$ -
71	Tax Collector /Property Appraiser Fees	\$ 100
72	Property Taxes	\$ -
73	Website Fees & Maintenance	\$ 2,700

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74	Debt Service	\$ -
75	Interest	\$ 200
76	Legal Counsel	
77	District Counsel	\$ 12,000
78	District Counsel Assessment Collections	\$ -
79	Foreclosure Expenses	\$ -
80	Special Legal Services	\$ -
81	Special Counsel - Wastewater Treatment Plant	\$ -
82	Litigation Services	\$ -
83	Miscellaneous Contingency	\$ 15,010
84		
85	<b>Administrative Subtotal</b>	<b>\$ 70,485</b>
86		
87	<b>EXPENDITURES - FIELD OPERATIONS</b>	
88		
101	Electric Utility Services	
102	Utility Services	\$ -
103	Street Lights	\$ 6,000
114	Water-Sewer Combination Services	
115	Utility Services - Waste Water Collection System	\$ -
122	Utility Services - Waste Water Treatment Plant Lease	\$ -
123	Utility Services - Waste Water Treatment Plant Operation & Maintenance	\$ -
124	Utility Services - Waste Water Treatment Plant Repairs/Replacement	\$ -
125	Stormwater Control	
126	Stormwater Assessment	\$ -
127	Aquatic Maintenance	\$ -
129	Lake/Pond Bank Maintenance	\$ -
130	Lake/Pond Bank Maintenance - Repair	\$ -
131	Wetland Monitoring & Maintenance	\$ -
132	Mitigation Area Monitoring & Maintenance	\$ 600
133	Aquatic Plant Replacement	\$ -
134	Stormwater System Maintenance	\$ -
135	Dry Retention Pond Maintenance	\$ -
136	Dry Retention Pond Repair	\$ -
139	Miscellaneous Expense	\$ -
140	Other Physical Environment	
145	General Liability Insurance	\$ -
146	Property Insurance	\$ -
149	Property Insurance (Waste Water Treatment Plant)	\$ -
150	Entry & Walls Maintenance	\$ -
151	Landscape Maintenance	\$ 30,000
153	Well Maintenance	\$ -
155	Lift Station Maintenance	\$ -
156	Tree Trimming Services	\$ -

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	<b>Chart of Accounts Classification</b>	<b>Budget for 2015/2016</b>
157	Landscape Design & Renovation	\$ -
160	Irrigation Repairs	\$ 15,000
161	Landscape - Mulch	\$ -
162	Landscape Miscellaneous	\$ -
163	Landscape Replacement Plants, Shrubs, Trees	\$ -
164	Annual Mulching	\$ -
166	Miscellaneous Expense	\$ -
168	Road & Street Facilities	
170	Street/ Parking Lot Sweeping	\$ 2,500
171	Street Light Decorative Light Maintenance	\$ -
173	Sidewalk Repair & Maintenance	\$ 2,500
175	Street Sign Repair & Replacement	\$ -
176	Roadway Repair & Maintenance	\$ 2,500
177	Parks & Recreation	
229	Recreation Land - Lease	\$ -
234	Contingency	
235	Miscellaneous Fees	\$ -
236	Miscellaneous Contingency	\$ 15,990
237	Capital Reserves	\$ -
238	Capital Outlay	\$ -
239		
240	<b>Field Operations Subtotal</b>	<b>\$ 75,090</b>
242	<b>Outstanding Notes &amp; Payables</b>	
244	HOA Note Repayment from FY 2014/2015	\$ 7,148
245	Assessment Claims Repayment from FY 2014/2015	\$ 24,000
246	<b>Outstanding Notes &amp; Payables Subtotal</b>	<b>\$ 31,148</b>
250	<b>TOTAL EXPENDITURES</b>	<b>\$ 176,723</b>
251		
252	<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	<b>\$ -</b>
253		

**Budget Template**  
**Heritage Plantation Community Development District**  
**Debt Service**  
**Fiscal Year 2015/2016**

Chart of Accounts Classification	Series 2006A	Series 2006B	Budget for 2015/2016
<b>REVENUES</b>			
Special Assessments			
Net Special Assessments <sup>(1)</sup>	\$62,928.00	\$0.00	\$62,928.00
<b>TOTAL REVENUES</b>	<b>\$62,928.00</b>	<b>\$0.00</b>	<b>\$62,928.00</b>
<b>EXPENDITURES</b>			
<b>Administrative</b>			
Financial & Administrative			
Bank Fees			\$0.00
Debt Service Obligation	\$62,928.00	\$0.00	\$62,928.00
<b>Administrative Subtotal</b>	<b>\$62,928.00</b>	<b>\$0.00</b>	<b>\$62,928.00</b>
<b>TOTAL EXPENDITURES</b>	<b>\$62,928.00</b>	<b>\$0.00</b>	<b>\$62,928.00</b>
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

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

**Heritage Plantation Community Development District**

**FISCAL YEAR 2015/2016 O&M & DEBT SERVICE ASSESSMENT SCHEDULE**

2015/2016 O&M Budget	\$176,723.00
Okaloosa County 8% Collection Cost:	\$0.00
2015/2016 Total:	<u>\$176,723.00</u>

2014/2015 O&M Budget	\$186,675.00
2015/2016 O&M Budget	\$176,723.00
Total Difference:	<u><u>-\$9,952.00</u></u>

	PER UNIT ANNUAL ASSESSMENT		Proposed Increase / Decrease	
	2014/2015	2015/2016	\$	%
<b>Debt Service - Single Family Platted</b>	\$1,104.00	\$1,104.00	\$0.00	0.00%
<b>Operations/Maintenance - Single Family Platted</b>	\$480.33	\$415.24	-\$65.09	-13.55%
<b>Total</b>	<u>\$1,584.33</u>	<u>\$1,519.24</u>	<u>-\$65.09</u>	<u>-4.11%</u>
<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>	\$446.42	\$541.56	\$95.14	21.31%
<b>Total</b>	<u>\$446.42</u>	<u>\$541.56</u>	<u>\$95.14</u>	<u>21.31%</u>
<b>Debt Service - Equestrian Facility <sup>(1)</sup></b>	\$0.00	\$0.00	\$0.00	0.00%
<b>Operations/Maintenance - Equestrian Facility</b>	\$446.42	\$541.56	\$95.14	21.31%
<b>Total</b>	<u>\$446.42</u>	<u>\$541.56</u>	<u>\$95.14</u>	<u>21.31%</u>
<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>	\$89.28	\$108.31	\$19.03	21.32%
<b>Total</b>	<u>\$89.28</u>	<u>\$108.31</u>	<u>\$19.03</u>	<u>21.32%</u>

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

**HERITAGE PLANTATION COMMUNITY DEVELOPMENT DISTRICT**

**FISCAL YEAR 2015/2016 O&M & DEBT SERVICE ASSESSMENT SCHEDULE**

Administration Budget \$70,485.00  
 Outstanding Payable & Notes \$15,081.34  
**SUBTOTAL Administration Budget** **\$85,566.34**

Field Operations Budget \$75,090.00  
 Outstanding Payable & Notes \$16,066.66  
**SUBTOTAL Field Operations Budget** **\$91,156.66**

**TOTAL O&M BUDGET** **\$176,723.00**  
**COLLECTION COSTS @ 0.0%** **\$0.00**  
**TOTAL O&M ASSESSMENT** **\$176,723.00**

LOT SIZE	UNITS ASSESSED		ALLOCATION OF O&M ASSESSMENT							TOTAL SERIES 2006A DEBT SERVICE ASSESSMENT	PER PLATTED LOT ANNUAL ASSESSMENT			
	O&M	SERIES 2006A DEBT SERVICE <sup>(1)</sup>	Administrative Budget			Field Operations Budget					O&M	SERVICE	TOTAL	
			EAU FACTOR	TOTAL EAU's	% TOTAL	ADMIN BUDGET	EAU FACTOR	TOTAL EAU's	% TOTAL					FIELD BUDGET
Single Family Platted	297	57	1.00	297.00	37.59%	\$32,168.61	1.00	297.00	100.00%	\$91,156.66	\$62,928.00	\$415.24	\$1,104.00	\$1,519.24
Golf Course/Clubhouse Unplatted	1	0	5.00	5.00	0.63%	\$541.56		0.00	0.00%	\$0.00	\$0.00	\$541.56	\$0.00	\$541.56
Equestrian Facility Unplatted	1	0	5.00	5.00	0.63%	\$541.56		0.00	0.00%	\$0.00	\$0.00	\$541.56	\$0.00	\$541.56
Single Family Unplatted	483	0	1.00	483.00	61.14%	\$52,314.61		0.00	0.00%	\$0.00		\$108.31	\$0.00	\$108.31
	<u>782</u>	<u>57</u>		<u>790.00</u>	<u>100.00%</u>	<u>\$85,566.34</u>		<u>297.00</u>	<u>100.00%</u>	<u>\$91,156.66</u>	<u>\$62,928.00</u>			
LESS: Okaloosa County Collection Costs and Early Payment Discounts						\$0.00				\$0.00	\$0.00			
<b>Net Revenue to be Collected</b>						<u><b>\$85,566.34</b></u>				<u><b>\$91,156.66</b></u>	<u><b>\$62,928.00</b></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.