

Heritage Plantation
Community Development District

Financial Statements
(Unaudited)

March 31, 2014

Prepared by
Rizzetta & Company, Inc.
District Manager

Heritage Plantation Community Development District

Balance Sheet
As of 3/31/2014
(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
Assets						
Cash In Bank	1,542	0	0	1,542	0	0
Investments	0	449,846	108,258	558,103	0	0
Accounts Receivable	1,004,683	9,828,998	17,224	10,850,905	0	0
Allowance For Doubtful Accounts	(987,861)	(9,770,708)	(17,224)	(10,775,793)	0	0
Prepaid Expenses	0	0	0	0	0	0
Deposits	1,954	0	0	1,954	0	0
Due From Other Funds	0	222	0	222	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
Total Assets	20,319	508,358	108,258	636,934	10,058,500	11,360,000
Liabilities						
Accounts Payable	88,770	0	0	88,770	0	0
Accrued Expenses Payable	0	0	0	0	0	0
Due To Other Funds	222	0	0	222	0	0
Debt Service Obligations - Current	0	9,363,784	0	9,363,784	0	0
Revenue Bonds Payable - Long Term	37,320	0	0	37,320	0	11,360,000
Total Liabilities	126,312	9,363,784	0	9,490,096	0	11,360,000
Fund Equity & Other Credits						
Beginning Fund Balance	(90,547)	(1,944,291)	108,250	(1,926,588)	10,058,500	0
Net Change in Fund Balance	(15,447)	(6,911,136)	8	(6,926,574)	0	0
Total Fund Equity & Other Credits	(105,994)	(8,855,426)	108,258	(8,853,162)	10,058,500	0
Total Liabilities & Fund Equity	20,319	508,358	108,258	636,934	10,058,500	11,360,000

See Notes to Unaudited Financial Statements

Heritage Plantation Community Development District

Statement of Revenues and Expenditures

001 - General Fund

From 10/1/2013 Through 3/31/2014

(In Whole Numbers)

	Annual Budget	YTD Budget	YTD Actual	YTD Variance	Percent Annual Budget Remaining
Revenues					
Special Assessments					
Tax Roll	0	0	836	836	0.00%
Off Roll	0	0	18,495	18,495	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%
Total Revenues	578,503	578,503	19,331	(559,172)	96.66%
Expenditures					
Financial & Administrative					
District Management	15,000	7,500	7,500	0	50.00%
Disclosure Report	5,000	5,000	5,000	0	0.00%
Tax Collector/Property Appraiser Fees	0	0	96	(96)	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	0	0	0	100.00%
Arbitrage Rebate Calculation	1,000	1,000	0	1,000	100.00%
Travel	500	250	0	250	100.00%
Public Officials Liability Insurance	5,000	3,500	3,261	239	34.77%
Legal Advertising	1,200	600	263	337	78.12%
Bank Fees	500	250	150	100	69.91%
Dues, Licenses & Fees	175	175	428	(253)	(144.57)%
Note Closing Costs	0	0	4,840	(4,840)	0.00%
Legal Counsel					
Foreclosure Legal Services	0	0	5,000	(5,000)	0.00%
Debt Service					
Interest	0	0	557	(557)	0.00%
Electric Utility Services					
Utility Services	0	0	490	(490)	0.00%
Street Lights	6,000	3,000	1,193	1,807	80.12%
Water-Sewer Combination Services					
Utility Services - Waste Water Collection System Lease	360,000	180,000	0	180,000	100.00%
Utility Services - Waste Water Treatment Plant Lease	44,000	22,000	0	22,000	100.00%
Utility Services - Waste Water Treatment Plant Operation	87,700	43,850	0	43,850	100.00%
Other Physical Environment					
General Liability Insurance	2,500	1,750	0	1,750	100.00%
Landscape Maintenance	0	0	1,000	(1,000)	0.00%

Heritage Plantation Community Development District

Statement of Revenues and Expenditures

001 - General Fund

From 10/1/2013 Through 3/31/2014

(In Whole Numbers)

	Annual Budget	YTD Budget	YTD Actual	YTD Variance	Percent Annual Budget Remaining
Irrigation Repairs	50,000	25,000	0	25,000	100.00%
Road & Street Facilities					
Roadway Repair & Maintenance	50,000	25,000	0	25,000	100.00%
Total Expenditures	636,775	322,475	33,277	289,198	94.77%
Excess of Revenues Over (Under) Expenditures	(58,272)	256,028	(13,947)	(269,975)	76.06%
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	314,300	(15,447)	(329,747)	0.00%
Fund Balance, Beginning of Period	0	0	(90,547)	(90,547)	0.00%
Fund Balance, End of Period	0	314,300	(105,994)	(420,294)	0.00%

Heritage Plantation Community Development District

Statement of Revenues and Expenditures

200 - Debt Service Fund

From 10/1/2013 Through 3/31/2014

(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	0	34	34	0.00%
Special Assessments				
Tax Roll	0	430	430	0.00%
Off Roll	62,928	62,928	0	0.00%
Total Revenues	<u>62,928</u>	<u>63,392</u>	<u>464</u>	<u>0.74%</u>
Expenditures				
Financial & Administrative				
Trustees Fees	0	6,070	(6,070)	0.00%
Legal Counsel				
Trustee Counsel	0	6,735	(6,735)	0.00%
Debt Service				
Interest	62,928	296,723	(233,795)	(371.52)%
Principal	0	6,665,000	(6,665,000)	0.00%
Total Expenditures	<u>62,928</u>	<u>6,974,528</u>	<u>(6,911,600)</u>	<u>(10,983.35)%</u>
Excess Of Revenues Over (Under) Expenditures	0	(6,911,136)	(6,911,136)	0.00%
Exc. Of Rev./Other Sources Over Expend./Other Uses	0	(6,911,136)	(6,911,136)	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>(8,855,426)</u>	<u>(8,855,426)</u>	<u>0.00%</u>

Heritage Plantation Community Development District

Statement of Revenues and Expenditures

300 - Capital Projects Fund

From 10/1/2013 Through 3/31/2014

(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>8</u>	<u>8</u>	<u>0.00%</u>
Total Revenues	<u>0</u>	<u>8</u>	<u>8</u>	<u>0.00%</u>
Excess Of Revenues Over (Under) Expenditures	<u>0</u>	<u>8</u>	<u>8</u>	<u>0.00%</u>
Other Financing Sources (Uses)				
Carry Forward Fund Balance				
Prior Year	108,235	0	(108,235)	(100.00)%
Other				
Release of Capital Projects Funds	<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>
Exc. Of Rev./Other Sources Over Expend./Other Uses	<u>0</u>	<u>8</u>	<u>8</u>	<u>0.00%</u>
Fund Balance, Beginning of Period	0	108,250	108,250	0.00%
Fund Balance, End of Period	<u><u>0</u></u>	<u><u>108,258</u></u>	<u><u>108,258</u></u>	<u><u>0.00%</u></u>

Heritage Plantation CDD

Investment Summary

March 31, 2014

<u>Account</u>	<u>Investment</u>	<u>Balance as of</u> <u>March 31, 2014</u>
US Bank Series 2006 Revenue	US Bank Money Market Account-Managed	\$ 219,575
US Bank Series 2006 Reserve A	US Bank Money Market Account-Managed	170,285
US Bank Series 2006 Reserve B	US Bank Money Market Account-Managed	59,986
	Total Debt Service Fund Investments	\$ 449,846
US Bank Series 2006 Construction	US Bank Money Market Account-Managed	\$ 85,069
US Bank Series 2006 Deferred Cost	US Bank Money Market Account-Managed	23,189
	Total Capital Project Fund Investments	\$ 108,258

Heritage Plantation Community Development District

Summary A/R Ledger

001 - General Fund

From 3/1/2014 Through 3/31/2014

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	49,006.51
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 3/1/2014 Through 3/31/2014

<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
		Total 001 - General Fund	1,004,682.86

Heritage Plantation Community Development District

Summary A/R Ledger

200 - Debt Service Fund

From 3/1/2014 Through 3/31/2014

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	28,661.81
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 3/1/2014 Through 3/31/2014

<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	9,828,997.81

Heritage Plantation Community Development District

Summary A/R Ledger

300 - Capital Projects Fund

From 3/1/2014 Through 3/31/2014

<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			10,850,904.72
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Heritage Plantation Community Development District

Summary A/P Ledger

001 - General Fund

From 3/1/2014 Through 3/31/2014

<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
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
Halifax Media Group	3/31/2014	2030622-0314	Acct # 2030622 Legal Advertising 03/14	76.54
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
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
			Total 001 - General Fund	88,770.48
Report Balance				88,770.48

Heritage Plantation Community Development District
Notes to Unaudited Financial Statements
March 31, 2014

Balance Sheet

1. Trust statement activity has been recorded through 3/31/14.
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 – November 2013.

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.