



Rizzetta & Company

Heritage Plantation Community Development District

**Financial Statements
(Unaudited)**

September 30, 2017

Prepared by: Rizzetta & Company, Inc.

heritageplantationcdd.org

rizzetta.com

Heritage Plantation Community Development District

Balance Sheet
As of 9/30/2017
(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	5,352	0	0	5,352	0	0
Cash On Hand	0	0	0	0	0	0
Investments	0	224,454	36,395	260,849	0	0
Accounts Receivable	245,024	5,162,202	17,224	5,424,450	0	0
Allowance For Doubtful Accounts	0	(4,495,503)	(17,224)	(4,512,727)	0	0
Prepaid Expenses	0	0	0	0	0	0
Deposits	0	0	0	0	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
Total Assets	250,376	891,153	36,395	1,177,924	10,058,500	11,360,000
Liabilities						
Accounts Payable	51,639	0	0	51,639	0	0
Accrued Expenses Payable	0	0	0	0	0	0
Other Current Liabilities	3,038	0	0	3,038	0	0
Due To Other Funds	0	0	0	0	0	0
Debt Service Obligations - Current	0	11,835,845	0	11,835,845	0	0
Notes Payable	0	0	0	0	0	0
Revenue Bonds Payable - Long Term	0	0	0	0	0	11,360,000
Total Liabilities	54,678	11,835,845	0	11,890,523	0	11,360,000
Fund Equity & Other Credits						
Beginning Fund Balance	20,175	(10,903,558)	36,263	(10,847,121)	10,058,500	0
Net Change in Fund Balance	175,524	(41,134)	132	134,522	0	0
Total Fund Equity & Other Credits	195,698	(10,944,692)	36,395	(10,712,599)	10,058,500	0
Total Liabilities & Fund Equity	250,376	891,153	36,395	1,177,924	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 10/1/2016 Through 9/30/2017

(In Whole Numbers)

	Annual Budget	YTD Budget	YTD Actual	YTD Variance	Percent Annual Budget Remaining
Revenues					
Special Assessments					
Tax Roll	0	0	4,505	4,505	0.00%
Off Roll	287,040	287,040	287,039	(1)	0.00%
Contributions & Donations From Private Sources					
Developer Contribution	50,000	50,000	0	(50,000)	100.00%
Total Revenues	<u>337,040</u>	<u>337,040</u>	<u>291,543</u>	<u>(45,497)</u>	<u>13.50%</u>
Expenditures					
Legislative					
Supervisor Fees	12,000	12,000	3,000	9,000	75.00%
Financial & Administrative					
Administrative Services	6,900	6,900	5,750	1,150	16.66%
District Management	30,000	30,000	25,000	5,000	16.66%
District Engineer	5,000	5,000	0	5,000	100.00%
Disclosure Report	5,000	5,000	5,000	0	0.00%
Trustees Fees	4,000	4,000	0	4,000	100.00%
Tax Collector/Property Appraiser Fees	100	100	99	1	1.20%
Financial & Revenue Collections	8,600	8,600	3,000	5,600	65.11%
Accounting Services	16,500	16,500	13,750	2,750	16.66%
Auditing Services	4,600	4,600	14,100	(9,500)	(206.52)%
Arbitrage Rebate Calculation	2,000	2,000	0	2,000	100.00%
Public Officials Liability Insurance	5,000	5,000	2,950	2,050	41.00%
Legal Advertising	1,200	1,200	1,688	(488)	(40.65)%
Bank Fees	350	350	0	350	100.00%
Dues, Licenses & Fees	225	225	175	50	22.22%
Website Fees & Maintenance	2,700	2,700	1,200	1,500	55.55%
Property Taxes - Interest	700	700	0	700	100.00%
Legal Counsel					
District Counsel	25,000	25,000	36,558	(11,558)	(46.23)%
Special Legal Services					
Bond & Assessment Restructure	50,000	50,000	0	50,000	100.00%
Electric Utility Services					
Utility Services	10,000	10,000	0	10,000	100.00%
Street Lights	14,000	14,000	0	14,000	100.00%
Stormwater Control					
Mitigation Area Monitoring & Maintenance	15,000	15,000	0	15,000	100.00%
Other Physical Environment					
General Liability Insurance	8,525	8,525	3,750	4,775	56.01%
Entry & Walls Maintenance	5,000	5,000	0	5,000	100.00%
Landscape Maintenance	85,040	85,040	0	85,040	100.00%
Road & Street Facilities					
Roadway Repair & Maintenance	11,600	11,600	0	11,600	100.00%
Street/Parking Lot Sweeping	4,000	4,000	0	4,000	100.00%
Sidewalk Repair & Maintenance	4,000	4,000	0	4,000	100.00%
Total Expenditures	<u>337,040</u>	<u>337,040</u>	<u>116,020</u>	<u>221,020</u>	<u>65.58%</u>

See Notes to Unaudited Financial Statements

Heritage Plantation Community Development District

Statement of Revenues and Expenditures

001 - General Fund

From 10/1/2016 Through 9/30/2017

(In Whole Numbers)

	<u>Annual Budget</u>	<u>YTD Budget</u>	<u>YTD Actual</u>	<u>YTD Variance</u>	<u>Percent Annual Budget Remaining</u>
Excess of Revenues Over (Under) Expenditures	<u>0</u>	<u>0</u>	<u>175,524</u>	<u>175,524</u>	<u>0.00%</u>
Excess of Rev/Other Sources Over (Under) Exp/Other Uses	<u>0</u>	<u>0</u>	<u>175,524</u>	<u>175,524</u>	<u>0.00%</u>
Fund Balance, Beginning of Period	0	0	20,175	20,175	0.00%
Fund Balance, End of Period	<u>0</u>	<u>0</u>	<u>195,698</u>	<u>195,698</u>	<u>0.00%</u>

Heritage Plantation Community Development District

Statement of Revenues and Expenditures

200 - Debt Service Fund

From 10/1/2016 Through 9/30/2017

(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	833	833	0.00%
Special Assessments				
Off Roll	<u>327,888</u>	<u>667,803</u>	<u>339,915</u>	<u>103.66%</u>
Total Revenues	<u>327,888</u>	<u>668,636</u>	<u>340,748</u>	<u>103.92%</u>
Expenditures				
Financial & Administrative				
Trustees Fees	0	4,814	(4,814)	0.00%
Legal Counsel				
Trustee Counsel	0	1,510	(1,510)	0.00%
Debt Service				
Interest	327,888	593,446	(265,558)	(80.99)%
Principal	<u>0</u>	<u>110,000</u>	<u>(110,000)</u>	<u>0.00%</u>
Total Expenditures	<u>327,888</u>	<u>709,770</u>	<u>(381,882)</u>	<u>(116.47)%</u>
Excess of Revenues Over (Under) Expenditures	<u>0</u>	<u>(41,134)</u>	<u>(41,134)</u>	<u>0.00%</u>
Excess of Rev./Other Sources Over (Under) Expend./Other Uses	<u>0</u>	<u>(41,134)</u>	<u>(41,134)</u>	<u>0.00%</u>
Fund Balance, Beginning of Period	0	(10,903,558)	(10,903,558)	0.00%
Fund Balance, End of Period	<u><u>0</u></u>	<u><u>(10,944,692)</u></u>	<u><u>(10,944,692)</u></u>	<u><u>0.00%</u></u>

Heritage Plantation Community Development District

Statement of Revenues and Expenditures

300 - Capital Projects Fund

From 10/1/2016 Through 9/30/2017

(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>132</u>	<u>132</u>	<u>0.00%</u>
Total Revenues	<u>0</u>	<u>132</u>	<u>132</u>	<u>0.00%</u>
Excess of Revenues Over (Under) Expenditures	<u>0</u>	<u>132</u>	<u>132</u>	<u>0.00%</u>
Excess of Rev./Other Sources Over (Under) Expend./Other Uses	<u>0</u>	<u>132</u>	<u>132</u>	<u>0.00%</u>
Fund Balance, Beginning of Period	0	36,263	36,263	0.00%
Fund Balance, End of Period	<u><u>0</u></u>	<u><u>36,395</u></u>	<u><u>36,395</u></u>	<u><u>0.00%</u></u>

Heritage Plantation CDD

Investment Summary

September 30, 2017

<u>Account</u>	<u>Investment</u>	<u>Balance as of</u> <u>September 30, 2017</u>
US Bank Series 2006 Revenue	Fidelity Govt Portfolio CL III	\$ 195,342
US Bank Series 2006 Reserve A	Fidelity Govt Portfolio CL III	11,310
US Bank Series 2006 Reserve B	Fidelity Govt Portfolio CL III	17,802
	Total Debt Service Fund Investments	\$ 224,454
US Bank Series 2006 Construction	Fidelity Govt Portfolio CL III	\$ 13,103
US Bank Series 2006 Deferred Cost	Fidelity Govt Portfolio CL III	23,292
	Total Capital Project Fund Investments	\$ 36,395

Heritage Plantation Community Development District

Summary A/R Ledger

001 - General Fund

From 9/1/2017 Through 9/30/2017

<u>Invoice Date</u>	<u>Customer Name</u>	<u>Invoice Number</u>	<u>Current Balance</u>
10/31/2016	Affable, Inc.	220-17-01	2,180.04
10/31/2016	Barton E S & S & Spigelmire C	220-17-02	363.34
10/31/2016	Breitenfield, James C & Gail L	220-17-03	363.34
10/31/2016	Breitenfield, Mark D & Emily S	220-17-04	363.34
10/31/2016	Chapman, Michael & Vickie M	220-17-05	363.34
10/31/2016	David, Robert A	220-17-06	363.34
10/31/2016	Gibson, Michael O et al	220-17-07	726.68
10/31/2016	Gillyard, Glenn W & Nancy	220-17-08	363.34
10/31/2016	Hardy, John L Revocable Trust	220-17-10	726.68
10/31/2016	Hardy, Lewis & Janet H	220-17-11	363.34
10/31/2016	Harrison, Gary L & Lisa T	220-17-12	363.34
10/31/2016	Highland Land Company, LLC	220-17-13	2,906.72
10/31/2016	Howell, Warren L	220-17-14	363.34
10/31/2016	Keefe, Lawrence & Lynn M	220-17-15	2,180.04
10/31/2016	M & W Perdue Ltd	220-17-16	363.34
10/31/2016	Maison Development LLC	220-17-17	1,090.02
10/31/2016	Miller, Chantell M	220-17-18	363.34
10/31/2016	Owens, Samuel H & Amanda B	220-17-19	363.34
10/31/2016	Radford, Carol & Michael	220-17-20	363.34
10/31/2016	Reed, Susan H Trust	220-17-21	363.34
10/31/2016	Riggs Cledus Warren Trust	220-17-22	726.68
10/31/2016	Roman, Calvin T., Jr & Tammie	220-17-23	363.34
10/31/2016	Smith, George L & Marian K	220-17-24	363.34
10/31/2016	Southland Investment Holdings	220-17-25	726.68
10/31/2016	Weltman, Louis	220-17-27	1,816.70
10/31/2016	Young, Norris J & Shirley J	220-17-28	1,090.02
11/17/2016	Heritage Plantation Holdings LLC	220-17-30	209,267.88
11/22/2016	Southeastern Consulting & Dev.	220-17-29	15,772.50
		Total 001 - General Fund	245,024.08

Heritage Plantation Community Development District

Summary A/R Ledger

200 - Debt Service Fund

From 9/1/2017 Through 9/30/2017

Invoice Date	Customer Name	Invoice Number	Current Balance
10/1/2011	Okaloosa County Tax Collector	FY11-12	27,427.71
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	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
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

Heritage Plantation Community Development District

Summary A/R Ledger

200 - Debt Service Fund

From 9/1/2017 Through 9/30/2017

Invoice Date	Customer Name	Invoice Number	Current Balance
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	Southland Investment Holdings	220-14-31	2,208.00
10/30/2014	Harrison, Gary L & Lisa T	220-15-12	1,104.00
10/30/2014	Highland Land Company, LLC	220-15-13	8,832.00
10/31/2014	Affable, Inc.	220-15-01	6,624.00
10/31/2014	Barton E S & S & Spigelmire C	220-15-02	1,104.00
10/31/2014	Breitenfield, James C & Gail L	220-15-03	1,104.00
10/31/2014	Breitenfield, Mark D & Emily S	220-15-04	1,104.00
10/31/2014	Chapman, Michael & Vickie M	220-15-05	1,104.00
10/31/2014	David, Robert A	220-15-06	1,104.00
10/31/2014	Gibson, Michael O et al	220-15-07	2,208.00
10/31/2014	Gillyard, Glenn W & Nancy	220-15-08	1,104.00
10/31/2014	Haertelt, Christopher & Tiffany	220-15-09	1,104.00
10/31/2014	Hardy, John L Revocable Trust	220-15-10	2,208.00
10/31/2014	Howell, Warren L	220-15-14	1,104.00
10/31/2014	Keefe, Lawrence & Lynn M	220-15-15	6,624.00
10/31/2014	M & W Perdue Ltd	220-15-16	1,104.00
10/31/2014	Maison Development LLC	220-15-17	3,312.00
10/31/2014	Miller, Chantell M	220-15-18	1,104.00
10/31/2014	Owens, Samuel H & Amanda B	220-15-19	1,104.00
10/31/2014	Radford, Carol & Michael	220-15-20	1,104.00
10/31/2014	Reed, Susan H Trust	220-15-21	1,104.00
10/31/2014	Riggs Cledus Warren Trust	220-15-22	2,208.00
10/31/2014	Roman, Calvin T., Jr & Tammie	220-15-23	1,104.00
10/31/2014	Smith, George L & Marian K	220-15-24	1,104.00
10/31/2014	Southland Investment Holdings	220-15-25	2,208.00
10/31/2014	Weltman, Louis	220-15-27	5,520.00
10/31/2014	Young, Norris J & Shirley J	220-15-28	3,312.00
11/4/2015	Affable, Inc.	220-16-01	6,624.00
11/4/2015	Barton E S & S & Spigelmire C	220-16-02	1,104.00
11/4/2015	Breitenfield, James C & Gail L	220-16-03	1,104.00
11/4/2015	Breitenfield, Mark D & Emily S	220-16-04	1,104.00
11/4/2015	Chapman, Michael & Vickie M	220-16-05	1,104.00
11/4/2015	David, Robert A	220-16-06	1,104.00
11/4/2015	Gibson, Michael O et al	220-16-07	2,208.00
11/4/2015	Gillyard, Glenn W & Nancy	220-16-08	1,104.00
11/4/2015	Haertelt, Christopher & Tiffany	220-16-09	1,104.00
11/4/2015	Hardy, John L Revocable Trust	220-16-10	2,208.00
11/4/2015	Hardy, Lewis & Janet H	220-16-11	1,104.00

Heritage Plantation Community Development District

Summary A/R Ledger

200 - Debt Service Fund

From 9/1/2017 Through 9/30/2017

Invoice Date	Customer Name	Invoice Number	Current Balance
11/4/2015	Harrison, Gary L & Lisa T	220-16-12	1,104.00
11/4/2015	Highland Land Company, LLC	220-16-13	8,832.00
11/4/2015	Howell, Warren L	220-16-14	1,104.00
11/4/2015	Keefe, Lawrence & Lynn M	220-16-15	6,624.00
11/4/2015	M & W Perdue Ltd	220-16-16	1,104.00
11/4/2015	Maison Development LLC	220-16-17	3,312.00
11/4/2015	Miller, Chantell M	220-16-18	1,104.00
11/4/2015	Owens, Samuel H & Amanda B	220-16-19	1,104.00
11/4/2015	Radford, Carol & Michael	220-16-20	1,104.00
11/4/2015	Reed, Susan H Trust	220-16-21	1,104.00
11/4/2015	Riggs Cledus Warren Trust	220-16-22	2,208.00
11/4/2015	Roman, Calvin T., Jr & Tammie	220-16-23	1,104.00
11/4/2015	Smith, George L & Marian K	220-16-24	1,104.00
11/4/2015	Southland Investment Holdings	220-16-25	2,208.00
11/4/2015	Timpson, Donald G & Nancy L	220-16-26	1,104.00
11/4/2015	Weltman, Louis	220-16-27	5,520.00
11/4/2015	Young, Norris J & Shirley J	220-16-28	3,312.00
12/30/2015	Heritage Plantation Holdings LLC	220-11-99R	605,097.60
12/30/2015	Heritage Plantation Holdings LLC	220-12-99R	605,097.60
12/30/2015	Heritage Plantation Holdings LLC	220-13-99R	605,097.60
12/30/2015	Heritage Plantation Holdings LLC	ORA-2009HP-Rev	605,097.60
4/13/2016	Heritage Plantation Holdings LLC	220-14-99R	605,097.60
4/13/2016	Heritage Plantation Holdings LLC	220-15-99R	605,097.60
4/13/2016	Heritage Plantation Holdings LLC	220-16-99	605,097.60
10/31/2016	Affable, Inc.	220-17-01	6,624.00
10/31/2016	Barton E S & S & Spigelmire C	220-17-02	1,104.00
10/31/2016	Breitenfield, James C & Gail L	220-17-03	1,104.00
10/31/2016	Breitenfield, Mark D & Emily S	220-17-04	1,104.00
10/31/2016	Chapman, Michael & Vickie M	220-17-05	1,104.00
10/31/2016	David, Robert A	220-17-06	1,104.00
10/31/2016	Gibson, Michael O et al	220-17-07	2,208.00
10/31/2016	Gillyard, Glenn W & Nancy	220-17-08	1,104.00
10/31/2016	Haertel, Christopher & Tiffany	220-17-09	1,104.00
10/31/2016	Hardy, John L Revocable Trust	220-17-10	2,208.00
10/31/2016	Hardy, Lewis & Janet H	220-17-11	1,104.00
10/31/2016	Harrison, Gary L & Lisa T	220-17-12	1,104.00
10/31/2016	Highland Land Company, LLC	220-17-13	8,832.00
10/31/2016	Howell, Warren L	220-17-14	1,104.00
10/31/2016	Keefe, Lawrence & Lynn M	220-17-15	6,624.00
10/31/2016	M & W Perdue Ltd	220-17-16	1,104.00
10/31/2016	Maison Development LLC	220-17-17	3,312.00
10/31/2016	Miller, Chantell M	220-17-18	1,104.00
10/31/2016	Owens, Samuel H & Amanda B	220-17-19	1,104.00
10/31/2016	Radford, Carol & Michael	220-17-20	1,104.00
10/31/2016	Reed, Susan H Trust	220-17-21	1,104.00
10/31/2016	Riggs Cledus Warren Trust	220-17-22	2,208.00
10/31/2016	Roman, Calvin T., Jr & Tammie	220-17-23	1,104.00
10/31/2016	Smith, George L & Marian K	220-17-24	1,104.00
10/31/2016	Southland Investment Holdings	220-17-25	2,208.00

Heritage Plantation Community Development District
 Summary A/R Ledger
 200 - Debt Service Fund
 From 9/1/2017 Through 9/30/2017

<u>Invoice Date</u>	<u>Customer Name</u>	<u>Invoice Number</u>	<u>Current Balance</u>
10/31/2016	Weltman, Louis	220-17-27	5,520.00
10/31/2016	Young, Norris J & Shirley J	220-17-28	3,312.00
11/17/2016	Heritage Plantation Holdings LLC	220-17-30	<u>604,875.00</u>
		Total 200 - Debt Service Fund	5,162,201.91

Heritage Plantation Community Development District

Summary A/R Ledger

300 - Capital Projects Fund

From 9/1/2017 Through 9/30/2017

<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			5,424,450.04
			<hr/> <hr/>

Heritage Plantation Community Development District

Aged Payables by Invoice Date

Aging Date - 1/1/2017

001 - General Fund

From 9/1/2017 Through 9/30/2017

Vendor Name	Invoice Date	Invoice Number	Invoice Description	Current Balance
Rizzetta Technology Services	1/1/2017	INV0000001954	Website Hosting Services 01/17	100.00
Rizzetta Technology Services	2/1/2017	INV0000002034	Website Hosting Services 02/17	100.00
Rizzetta & Company, Inc.	2/1/2017	4280	District Management Fees 02/17	4,500.00
Brian Clapp	2/10/2017	BC 021017	Board of Supervisors Meeting 02/10/17	200.00
Glenn W. Gillyard	2/10/2017	GG 021017	Board of Supervisors Meeting 02/10/17	200.00
Kenneth M. Spivey	2/10/2017	KS 021017	Board of Supervisors Meeting 02/10/17	200.00
Michael Riggle	2/10/2017	MR 021017	Board of Supervisors Meeting 02/10/17	200.00
Rizzetta & Company, Inc.	3/1/2017	18067	District Management Fees 03/17	4,750.00
Rizzetta Technology Services	3/1/2017	INV0000002115	Website Hosting Services 03/17	100.00
Rizzetta Technology Services	4/1/2017	INV0000002196	Website Hosting Services 04/17	100.00
Rizzetta & Company, Inc.	4/1/2017	18198	District Management Fees 04/17	4,750.00
Rizzetta & Company, Inc.	7/1/2017	INV0000024881	District Management Fees 07/17	4,750.00
Rizzetta Technology Services	7/1/2017	INV0000002504	Website Hosting Services 05/17 - 07/17	300.00
Glenn W. Gillyard	7/25/2017	GG 072517	Board of Supervisors Meeting 07/25/17	200.00
Michael Riggle	7/25/2017	MR 072517	Board of Supervisors Meeting 07/25/17	200.00
Rizzetta Technology Services	8/1/2017	INV0000002518	Website Hosting Services 08/17	100.00
Rizzetta & Company, Inc.	8/1/2017	INV0000025475	District Management Fees 08/17	4,750.00
Hopping Green & Sams	8/29/2017	95616	General/Monthly Legal Services 07/17	3,872.50
Rizzetta & Company, Inc.	9/1/2017	INV0000026483	District Management Fees 09/17	4,750.00
Rizzetta Technology Services	9/1/2017	INV0000002599	Website Hosting Services 09/17	100.00
Kenneth M. Spivey	9/26/2017	KS 092617	Board of Supervisors Meeting 09/26/17	200.00
Brian Clapp	9/26/2017	BC 092617	Board of Supervisors Meeting 09/26/17	200.00

Heritage Plantation Community Development District

Aged Payables by Invoice Date

Aging Date - 1/1/2017

001 - General Fund

From 9/1/2017 Through 9/30/2017

<u>Vendor Name</u>	<u>Invoice Date</u>	<u>Invoice Number</u>	<u>Invoice Description</u>	<u>Current Balance</u>
Michael Riggle	9/26/2017	MR 092617	Board of Supervisors Meeting 09/26/17	200.00
Hopping Green & Sams	9/28/2017	96099	General/Monthly Legal Services 08/17	9,501.46
Grau & Associates	10/4/2017	16036	Auditing Services FY13-14, FY14-15 and FY15-16	550.00
Hopping Green & Sams	10/27/2017	96627	General/Monthly Legal Services 09/17	6,765.41
			Total 001 - General Fund	51,639.37
Report Total				51,639.37

Heritage Plantation Community Development District
Notes to Unaudited Financial Statements
September 30, 2017

Balance Sheet

1. Trust statement activity has been recorded through 09/30/17.
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 2017.

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 – Payment Terms

5. Payment terms for landowner assessments are (a) defined in the FY16-17 Assessment Resolution adopted by the Board of Supervisors, (b) pursuant to Florida Statutes, Chapter 197 for assessments levied via the county tax roll.