



Rizzetta & Company

Heritage Harbour South Community Development District

**Financial Statements
(Unaudited)**

December 31, 2017

Prepared by: Rizzetta & Company, Inc.

heritageharboursouthcdd.org
rizzetta.com

**Heritage Harbour South CDD
Investment Summary
December 31, 2017**

<u>Account</u>	<u>Investment</u>	<u>Balance as of December 31, 2017</u>
The Bank of Tampa	Money Market Account	\$ 166,864
Total General Fund Investments		\$ 166,864
The Bank of Tampa ICS Program:		
Capital Reserve:		
United Bank	Money Market Account	\$ 119,005
Western Alliance Bank	Money Market Account	165,810
Hurricane Recovery		
United Bank	Money Market Account	126,058
Western Alliance Bank	Money Market Account	38
Total Reserve Fund Investments		\$ 410,911
Wells Fargo Series 2013 Interest A-1	Wells Fargo Advantage Government Money Market Fund	\$ 3
Wells Fargo Series 2013 Reserve A-1	Wells Fargo Advantage Government Money Market Fund	223,621
Wells Fargo Series 2013 Reserve A-2	Wells Fargo Advantage Government Money Market Fund	29,064
Wells Fargo Series 2013 Sinking Fund A-2	Wells Fargo Advantage Government Money Market Fund	1
Wells Fargo Series 2013 Principal A-1	Wells Fargo Advantage Government Money Market Fund	11
Wells Fargo Series 2013 Revenue	Wells Fargo Advantage Government Money Market Fund	389,946
US Bank Series 2015 Prepayment	US Bank Money Market 5 - CT	326
US Bank Series 2015 Reserve	US Bank Money Market 5 - CT	30,573
US Bank Series 2015 Revenue	US Bank Money Market 5 - CT	95,978
Total Debt Service Fund Investments		\$ 769,523

Heritage Harbour South Community Development District

Summary A/R Ledger

201 - Debt Service Fund - Series 2015

From 12/1/2017 Through 12/31/2017

<u>Invoice Date</u>	<u>Customer Name</u>	<u>Invoice Number</u>	<u>Current Balance</u>
10/1/2017	Manatee County Tax Collector	FY17-18	14,920.61
		Total 201 - Debt Service Fund - Series 2015	14,920.61
Report Balance			131,536.69

Heritage Harbour South Community Development District

Aged Payables by Invoice Date

Aging Date - 12/1/2017

001 - General Fund

From 12/1/2017 Through 12/31/2017

<u>Vendor Name</u>	<u>Invoice Date</u>	<u>Invoice Number</u>	<u>Invoice Description</u>	<u>Current Balance</u>
Persson & Cohen, P.A.	12/28/2017	HHSOUTH 12/17	Legal Services 12/17	1,451.89
The Pentecost Investment Group II, LLC	12/31/2017	38	Lake Bank Maintenance 12/17	190.00
			Total 001 - General Fund	1,641.89
Report Total				1,641.89

Heritage Harbour South Community Development District
Notes to Unaudited Financial Statements
December 31, 2017

Balance Sheet

1. Trust statement activity has been recorded through 12/31/17.
2. See EMMA (Electronic Municipal Market Access) at <https://emma.msrb.org> for Municipal Disclosures and Market Data.
3. For presentation purposes, the Reserves are shown in a separate fund titled Reserve Fund.

Summary A/R Ledger – Payment Terms

4. Payment terms for landowner assessments are (a) defined in the FY17-18 Assessment Resolution adopted by the Board of Supervisors, (b) pursuant to Florida Statutes, Chapter 197 for assessments levied via the county tax roll.

Summary A/R Ledger – Subsequent Collections

5. General Fund – Payment for Invoice FY17-18 in the amount of \$10,417.94 was received in January 2018.
6. Debt Service Fund 200 – Payment for Invoice FY17-18 in the amount of \$11,355.17 was received in January 2018.
7. Debt Service Fund 201 – Payment for Invoice FY17-18 in the amount of \$2,785.79 was received in January 2018.