

Heritage Harbour Market Place

Community Development District

*Financial Statements
January 31, 2026*

JPWard and Associates, LLC

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Heritage Harbor Market Place Community Development District

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Heritage Harbour Market Place Community Development District
Balance Sheet - All Funds and Account Groups
as of January 31, 2026

	Governmental Funds		Account Groups		Totals (Memorandum Only)
	General Fund	Debt Service Fund	General Long Term Debt	General Fixed Assets	
Assets					
Cash and Investments	\$ 165,302	\$ -	\$ -	\$ -	\$ 165,302
Debt Service Fund					
Revenue Account	-	360,737	-	-	360,737
Reserve Account	-	200,000	-	-	200,000
Accounts Receivable	-	-	-	-	-
Due from Other Funds					
General Fund	-	684	-	-	684
Debt Service - Series 2005	-	-	-	-	-
Amount Available in Debt Service Funds	-	-	561,421	-	561,421
Amount to be Provided by Debt Service Funds	-	-	2,183,579	-	2,183,579
General Fixed Assets	-	-	-	2,388,047	2,388,047
Total Assets	<u>\$ 165,302</u>	<u>\$ 561,421</u>	<u>\$ 2,745,000</u>	<u>\$ 2,388,047</u>	<u>\$ 5,859,770</u>

Heritage Harbour Market Place Community Development District
Balance Sheet - All Funds and Account Groups
as of January 31, 2026

	Governmental Funds		Account Groups		Totals (Memorandum Only)
	General Fund	Debt Service Fund	General Long Term Debt	General Fixed Assets	
Liabilities					
Accounts Payable	\$ -	\$ -	\$ -	\$ -	\$ -
Due to Other Funds					
General Fund	-	-	-	-	-
Debt Service - Series 2005	684	-	-	-	684
Bonds Payable					
Current Portion (Due within 12 months)					
Series 2005	-	-	185,000	-	185,000
Long Term					
Series 2005	-	-	2,560,000	-	2,560,000
Total Liabilities	\$ 684	\$ -	\$ 2,745,000	\$ -	\$ 2,745,684
Fund Equity and Other Credits					
Investment in General Fixed Assets	-	-	-	2,388,047	2,388,047
Fund Balance					
Restricted					
Beginning: October 1, 2025	-	326,445	-	-	326,445
Results from Current Operations	-	234,976	-	-	234,976
Unassigned					
Beginning: October 1, 2025	155,552	-	-	-	155,552
Fund Additions/Expenditures	1,302	-	-	-	1,302
Results from Current Operations	7,764	-	-	-	7,764
Total Fund Equity and Other Credits	\$ 164,618	\$ 561,421	\$ -	\$ 2,388,047	\$ 3,114,086
Total Liabilities, Fund Equity and Other Credits	\$ 165,302	\$ 561,421	\$ 2,745,000	\$ 2,388,047	\$ 5,859,770

Prepared by:

JPWARD and Associates, LLC

Heritage Harbour Market Place Community Development District

General Fund

Statement of Revenue, Expenditures and Changes in Fund Balance

for the Period Ending January 31, 2026

	January	Year to Date	Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	\$ -	\$ -	\$ -	0%
Special Assessment Revenue				
Special Assessments - Uniform Method	765	24,792	31,977	78%
Special Assessments - Non-Uniform Mthd	-	25,969	67,331	39%
Other Fees and Charges				
Discounts and Fees	-	-	(5,700)	0%
Total Revenue and Other Sources:	\$ 765	\$ 50,761	\$ 93,608	54%
Expenditures and Other Uses				
Legislative				
Board of Supervisor's Fees	-	-	600	0%
Executive				
Professional Management	4,742	18,967	56,900	33%
Financial and Administrative				
Audit Services	-	6,700	6,700	100%
Accounting Services	367	1,467	4,400	33%
Arbitrage Rebate Services	-	500	500	100%
Other Contractual Services				
Legal Advertising	-	-	750	0%
Trustee Services	-	4,256	4,400	97%
Dissemination Agent Services	-	2,500	5,500	45%
Bank Services	-	-	250	0%
Computer Services and Website	-	-	2,400	0%
Insurance	-	8,432	7,983	106%
Printing & Binding	-	-	50	0%
Subscription & Memberships	-	175	175	100%
Legal Services				
Legal - General Counsel	-	-	3,000	0%
Contingencies	-	-	-	0%
Total Expenditures and Other Uses:	\$ 5,108	\$ 42,996	\$ 93,608	46%
Net Increase/ (Decrease) of Fund Balance	(4,343)	7,764	-	
Fund Balance - Beginning	167,660	155,552	155,552	
Fund Balance - Ending	\$ 163,317	\$ 163,317	\$ 155,552	

Prepared by:

JWARD and Associates, LLC

Heritage Harbour Market Place Community Development District

Debt Service Fund - Series 2005 Bonds

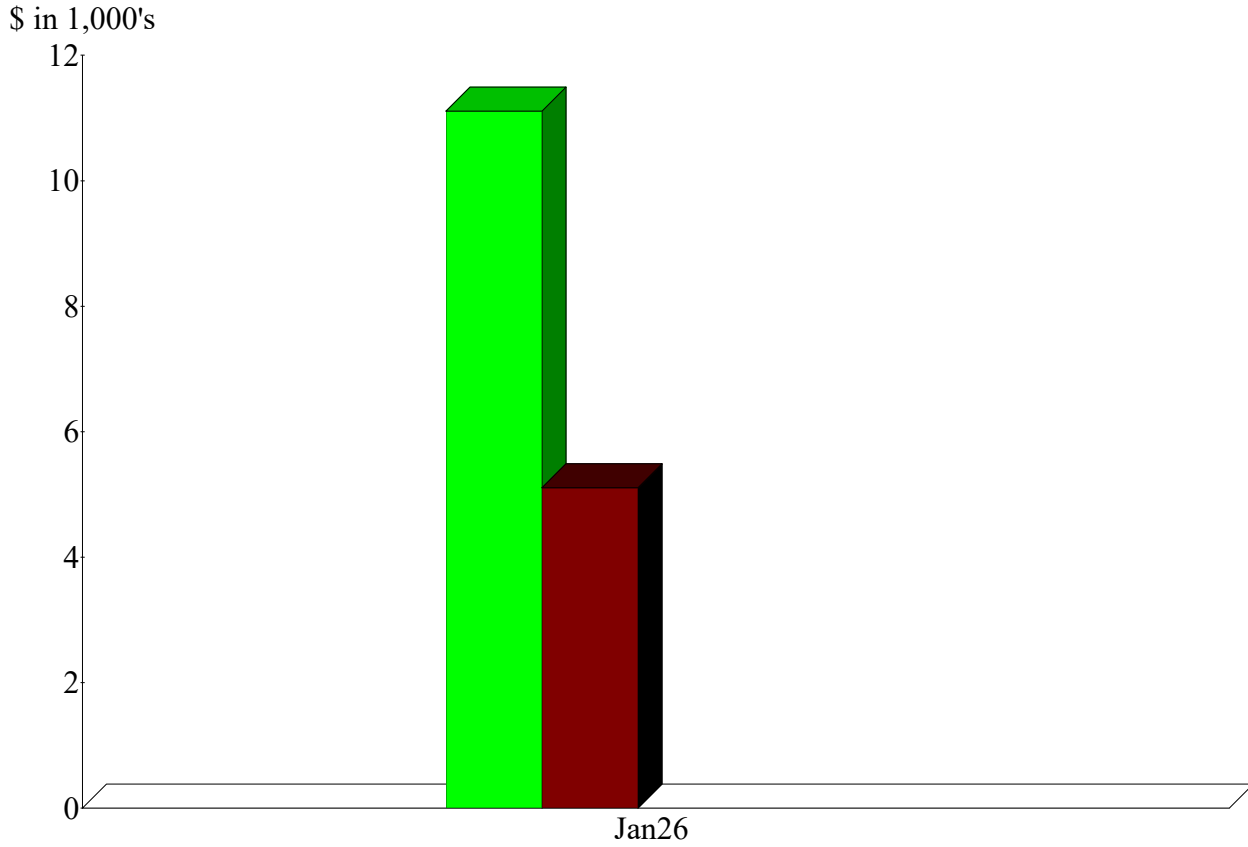
Statement of Revenue, Expenditures and Changes in Fund Balance

for the Period Ending January 31, 2026

	January	Year to Date	Budget	% of Budget
Revenue and Other Sources				
Carryforward	\$ -	\$ -	\$ -	0%
Interest Income				
Revenue Account	238	1,272	12,345	10%
Reserve Account	608	2,575	-	0%
Special Assessment Revenue				
Special Assessments - Uniform Method	9,502	307,989	349,221	88%
Other Fees and Charges				
Discounts and Fees	-	-	(22,846)	0%
Inter-Fund Group Transfers In	-	-	-	0%
Total Revenue and Other Sources:	\$ 10,347	\$ 311,836	\$ 338,720	92%
Expenditures and Other Uses				
Debt Service				
Principal - Mandatory	-	-	185,000	0%
Interest Expense	-	76,860	153,720	50%
Inter-Fund Group Transfers Out	-	-	-	0%
Total Expenditures and Other Uses:	\$ -	\$ 76,860	\$ 338,720	23%
Net Increase/ (Decrease) of Fund Balance	10,347	234,976	-	
Fund Balance - Beginning	551,074	326,445	326,445	
Fund Balance - Ending	\$ 561,421	\$ 561,421	\$ 326,445	

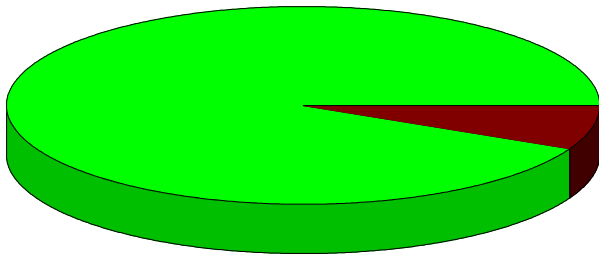
Heritage Harbour Market Place Community Development District

Income and Expense by Month
January 2026



Expense Summary
January 2026

5120000 · Executive	92.82%
5130000 · Financial and Administrative	7.18
Total	\$5,108.34



By Account