

# Heritage Harbour Market Place

Community Development District

*Financial Statements  
May 31, 2026*

*PFM Management Services LLC*  
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### *Monthly Financial Statements*

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**Heritage Harbour Market Place Community Development District**  
**Balance Sheet**  
**Through May 31, 2026**

	Governmental Funds		Account Groups		Totals (Memorandum Only)
	General Fund	Debt Service Fund	General Long Term Debt	General Fixed Assets	
<b>Assets</b>					
<b>Cash and Investments</b>					
<b>General Fund</b>					
Truist Checking Account	\$ 167,534	\$ -	\$ -	\$ -	\$ 167,534
<b>Debt Service Fund</b>					
Revenue Account	-	118,493	-	-	118,493
Reserve Account	-	200,000	-	-	200,000
<b>Accounts Receivable</b>	-	-	-	-	-
<b>Due from Other Funds</b>					
General Fund	-	100	-	-	100
Debt Service - Series 2005	-	-	-	-	-
<b>Amount Available in Debt Service Funds</b>	-	-	318,593	-	318,593
<b>Amount to be Provided by Debt Service Funds</b>	-	-	2,241,407	-	2,241,407
<b>General Fixed Assets</b>	-	-	-	2,388,047	2,388,047
<b>Total Assets:</b>	<u>\$ 167,534</u>	<u>\$ 318,593</u>	<u>\$ 2,560,000</u>	<u>\$ 2,388,047</u>	<u>\$ 5,434,173</u>

**Heritage Harbour Market Place Community Development District**  
**Balance Sheet**  
**Through May 31, 2026**

	Governmental Funds		Account Groups		Totals (Memorandum Only)
	General Fund	Debt Service Fund	General Long Term Debt	General Fixed Assets	
<b>Liabilities</b>					
<b>Accounts Payable</b>	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Due to Other Funds</b>					
General Fund	-	-	-	-	-
Debt Service - Series 2005	100	-	-	-	100
<b>Bonds Payable</b>					
<b>Current Portion (Due within 12 months)</b>					
Series 2005	-	-	195,000	-	195,000
<b>Long Term</b>					
Series 2005	-	-	2,365,000	-	2,365,000
<b>Total Liabilities:</b>	<b>\$ 100</b>	<b>\$ -</b>	<b>\$ 2,560,000</b>	<b>\$ -</b>	<b>\$ 2,560,100</b>
<b>Fund Equity and Other Credits</b>					
<b>Investment in General Fixed Assets</b>	-	-	-	2,388,047	2,388,047
<b>Fund Balance</b>					
<b>Restricted</b>					
Beginning: October 1, 2025	-	326,445	-	-	326,445
Results from Current Operations	-	(7,852)	-	-	(7,852)
<b>Unassigned</b>					
Beginning: October 1, 2025	155,552	-	-	-	155,552
Fund Additions/Expenditures	1,302	-	-	-	1,302
Results from Current Operations	10,579	-	-	-	10,579
<b>Total Fund Equity and Other Credits:</b>	<b>\$ 167,433</b>	<b>\$ 318,593</b>	<b>\$ -</b>	<b>\$ 2,388,047</b>	<b>\$ 2,874,073</b>
<b>Total Liabilities, Fund Equity and Other Credits:</b>	<b>\$ 167,534</b>	<b>\$ 318,593</b>	<b>\$ 2,560,000</b>	<b>\$ 2,388,047</b>	<b>\$ 5,434,173</b>

**Heritage Harbour Market Place Community Development District**  
**General Fund**  
**Statement of Revenue, Expenditures and Changes in Fund Balance**  
**Through May 31, 2026**

Description	May	Year to Date	Annual Budget	% of Budget
<b>Revenue and Other Sources</b>				
Carryforward	\$ -	\$ -	\$ -	0%
<b>Special Assessment Revenue</b>				
Special Assessments - Uniform Method	8	25,822	31,977	81%
Special Assessments - Non-Uniform Mthd	-	53,544	67,331	80%
<b>Other Fees and Charges</b>				
Discounts and Fees	-	-	(5,700)	0%
<b>Total Revenue and Other Sources:</b>	<b>\$ 8</b>	<b>\$ 79,365</b>	<b>\$ 93,608</b>	<b>85%</b>
<b>Expenditures and Other Uses</b>				
<b>Legislative</b>				
Board of Supervisor's Fees	-	-	600	0%
<b>Executive</b>				
Professional Management	4,742	37,933	56,900	67%
<b>Financial and Administrative</b>				
Audit Services	-	6,700	6,700	100%
Accounting Services	367	2,933	4,400	67%
Arbitrage Rebate Services	-	500	500	100%
<b>Other Contractual Services</b>				
Legal Advertising	-	2,078	750	277%
Trustee Services	-	4,256	4,400	97%
Dissemination Agent Services	-	3,250	5,500	59%
Bank Services	-	-	250	0%
Computer Services and Website	1,200	2,400	2,400	100%
<b>Insurance</b>				
	-	8,432	7,983	106%
<b>Printing &amp; Binding</b>				
	-	-	50	0%
<b>Subscription &amp; Memberships</b>				
	-	175	175	100%
<b>Legal Services</b>				
Legal - General Counsel	-	128	3,000	4%
<b>Contingencies</b>				
	-	-	-	0%
<b>Total Expenditures and Other Uses:</b>	<b>\$ 6,308</b>	<b>\$ 68,786</b>	<b>\$ 93,608</b>	<b>73%</b>
<b>Net Increase/ (Decrease) of Fund Balance</b>				
	<b>(6,300)</b>	<b>10,579</b>	<b>-</b>	
Fund Balance - Beginning	173,734	155,552	155,552	
Fund Additions/(Expenditures)	-	1,302	-	
<b>Fund Balance - Ending</b>	<b>\$ 167,433</b>	<b>\$ 167,433</b>	<b>\$ 155,552</b>	

**Heritage Harbour Market Place Community Development District**  
**Debt Service Fund - Series 2005**  
**Statement of Revenue, Expenditures and Changes in Fund Balance**  
**Through May 31, 2026**

Description	May	Year to Date	Budget	% of Budget
<b>Revenue and Other Sources</b>				
<b>Carryforward</b>	\$ -	\$ -	\$ -	0%
<b>Interest Income</b>				
Reserve Account	575	4,874	-	0%
Revenue Account	1,052	5,216	12,345	42%
<b>Special Assessment Revenue</b>				
Special Assessments - Uniform Method	100	320,778	349,221	92%
<b>Other Fees and Charges</b>				
Discounts and Fees	-	-	(22,846)	0%
<b>Total Revenue and Other Sources:</b>	<b>\$ 1,727</b>	<b>\$ 330,868</b>	<b>\$ 338,720</b>	<b>98%</b>
<b>Expenditures and Other Uses</b>				
<b>Debt Service</b>				
Principal - Mandatory	185,000	185,000	185,000	100%
Interest Expense	76,860	153,720	153,720	100%
<b>Total Expenditures and Other Uses:</b>	<b>\$ 261,860</b>	<b>\$ 338,720</b>	<b>\$ 338,720</b>	<b>100%</b>
<b>Net Increase/ (Decrease) of Fund Balance</b>	<b>(260,133)</b>	<b>(7,852)</b>	<b>-</b>	
Fund Balance - Beginning	578,726	326,445	326,445	
<b>Fund Balance - Ending</b>	<b>\$ 318,593</b>	<b>\$ 318,593</b>	<b>\$ 326,445</b>	

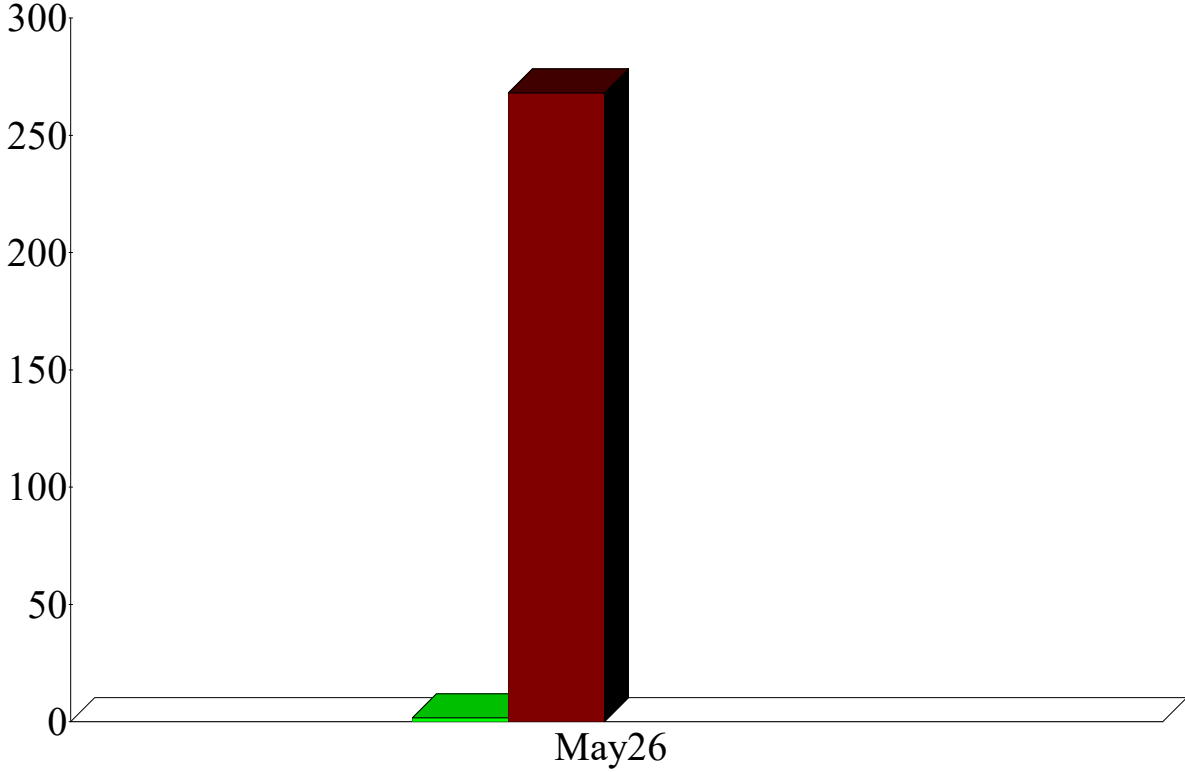
# Heritage Harbour Market Place Community Development District

## Income and Expense by Month

May 2026

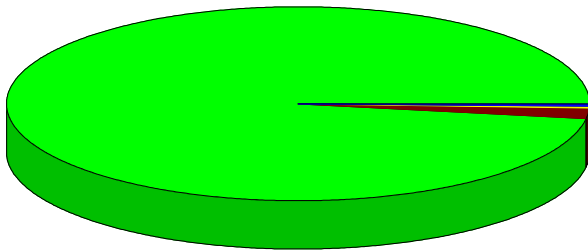


\$ in 1,000's



Expense Summary  
May 2026

5170000 · Debt Service	97.65%
5120000 · Executive	1.77
5134100 · Communications & Fre	0.45
5130000 · Financial and Administ	0.14
<b>Total</b>	<b>\$268,168.34</b>



By Account