

Heritage Harbour Market Place

Community Development District

*Financial Statements
December 31, 2025*

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Heritage Harbor Market Place Community Development District

Monthly Financial Statements

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Heritage Harbour Market Place Community Development District

Balance Sheet - All Funds and Account Groups

as of December 31, 2025

| | Governmental Funds | | Account Groups | | Totals (Memorandum Only) |
|---|--------------------|-------------------|------------------------|----------------------|-----------------------------|
| | General Fund | Debt Service Fund | General Long Term Debt | General Fixed Assets | |
| Assets | | | | | |
| Cash and Investments | \$ 355,343 | \$ - | \$ - | \$ - | \$ 355,343 |
| Debt Service Fund | | | | | |
| Revenue Account | - | 163,391 | - | - | 163,391 |
| Reserve Account | - | 200,000 | - | - | 200,000 |
| Accounts Receivable | - | - | - | - | - |
| Due from Other Funds | | | | | |
| General Fund | - | 187,683 | - | - | 187,683 |
| Debt Service - Series 2005 | - | - | - | - | - |
| Amount Available in Debt Service Funds | - | - | 551,074 | - | 551,074 |
| Amount to be Provided by Debt Service Funds | - | - | 2,193,926 | - | 2,193,926 |
| General Fixed Assets | - | - | - | 2,605,142 | 2,605,142 |
| Total Assets | <u>\$ 355,343</u> | <u>\$ 551,074</u> | <u>\$ 2,745,000</u> | <u>\$ 2,605,142</u> | <u>\$ 6,256,558</u> |
| Liabilities | | | | | |
| Accounts Payable | \$ - | \$ - | \$ - | \$ - | \$ - |
| Due to Other Funds | | | | | |
| General Fund | - | - | - | - | - |
| Debt Service - Series 2005 | 187,683 | - | - | - | 187,683 |
| 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 | <u>\$ 187,683</u> | <u>\$ -</u> | <u>\$ 2,745,000</u> | <u>\$ -</u> | <u>\$ 2,932,683</u> |
| Fund Equity and Other Credits | | | | | |
| Investment in General Fixed Assets | - | - | - | 2,605,142 | 2,605,142 |
| Fund Balance | | | | | |
| Restricted | | | | | |
| Beginning: October 1, 2025 | - | 326,445 | - | - | 326,445 |
| Results from Current Operations | - | 224,629 | - | - | 224,629 |
| Unassigned | | | | | |
| Beginning: October 1, 2025 | 155,552 | - | - | - | 155,552 |
| Results from Current Operations | 12,108 | - | - | - | 12,108 |
| Total Fund Equity and Other Credits | <u>\$ 167,660</u> | <u>\$ 551,074</u> | <u>\$ -</u> | <u>\$ 2,605,142</u> | <u>\$ 3,323,876</u> |
| Total Liabilities, Fund Equity and Other Credits | <u>\$ 355,343</u> | <u>\$ 551,074</u> | <u>\$ 2,745,000</u> | <u>\$ 2,605,142</u> | <u>\$ 6,256,558</u> |

Heritage Harbour Market Place Community Development District

General Fund

Statement of Revenue, Expenditures and Changes in Fund Balance

for the Period Ending December 31, 2025

| | December | Year to Date | Annual Budget | % of Budget |
|---|-------------------|-------------------|-------------------|-------------|
| Revenue and Other Sources | | | | |
| Carryforward | \$ - | \$ - | \$ - | 0% |
| Special Assessment Revenue | | | | |
| Special Assessments - Uniform Method | 23,889 | 24,027 | 31,977 | 75% |
| 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: | \$ 23,889 | \$ 49,996 | \$ 93,608 | 53% |
| Expenditures and Other Uses | | | | |
| Legislative | | | | |
| Board of Supervisor's Fees | - | - | 600 | 0% |
| Executive | | | | |
| Professional Management | 4,742 | 14,225 | 56,900 | 25% |
| Financial and Administrative | | | | |
| Audit Services | 6,700 | 6,700 | 6,700 | 100% |
| Accounting Services | 367 | 1,100 | 4,400 | 25% |
| 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: | \$ 11,808 | \$ 37,888 | \$ 93,608 | 40% |
| Net Increase/ (Decrease) of Fund Balance | 12,081 | 12,108 | - | |
| Fund Balance - Beginning | 155,579 | 155,552 | 155,552 | |
| Fund Balance - Ending | \$ 167,660 | \$ 167,660 | \$ 155,552 | |

Heritage Harbour Market Place Community Development District

Debt Service Fund - Series 2005 Bonds

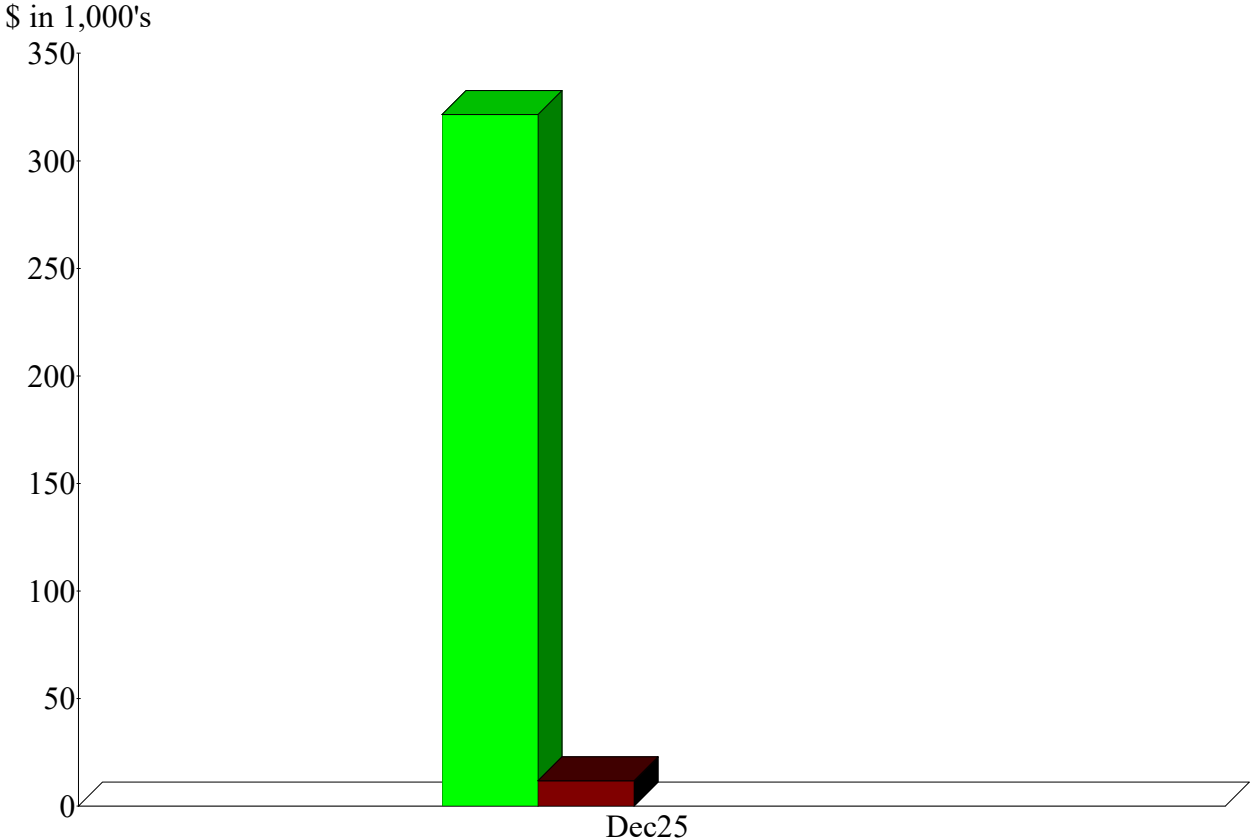
Statement of Revenue, Expenditures and Changes in Fund Balance

for the Period Ending December 31, 2025

| | December | Year to Date | Budget | % of Budget |
|---|-------------------|-------------------|-------------------|----------------|
| Revenue and Other Sources | | | | |
| Carryforward | \$ - | \$ - | \$ - | 0% |
| Interest Income | | | | |
| Revenue Account | 176 | 1,034 | 12,345 | 8% |
| Reserve Account | 616 | 1,968 | - | 0% |
| Special Assessment Revenue | | | | |
| Special Assessments - Uniform Method | 296,769 | 298,487 | 349,221 | 85% |
| Other Fees and Charges | | | | |
| Discounts and Fees | - | - | (22,846) | 0% |
| Inter-Fund Group Transfers In | | | | |
| | - | - | - | 0% |
| Total Revenue and Other Sources: | \$ 297,561 | \$ 301,489 | \$ 338,720 | 89% |
| 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 | 297,561 | 224,629 | - | |
| Fund Balance - Beginning | 253,513 | 326,445 | 326,445 | |
| Fund Balance - Ending | \$ 551,074 | \$ 551,074 | \$ 326,445 | |

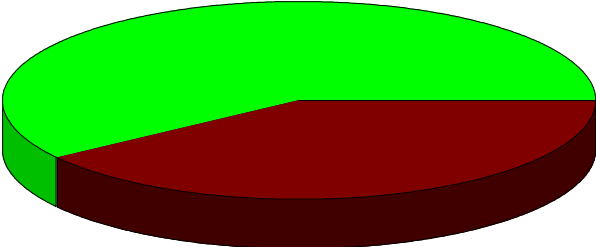
Heritage Harbour Market Place Community Development District

Income and Expense by Month
December 2025



Expense Summary
December 2025

| | |
|--|-------------|
| 5130000 · Financial and Administrative | 59.84% |
| 5120000 · Executive | 40.16 |
| Total | \$11,808.34 |



By Account