

HERITAGE HARBOUR NORTH COMMUNITY DEVELOPMENT DISTRICT



AGENDA

DECEMBER 1, 2022

PREPARED BY:

JPWARD & ASSOCIATES, LLC, 2301 NORTHEAST 37TH STREET, FORT LAUDERDALE, FL 33334

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HERITAGE HARBOUR NORTH COMMUNITY DEVELOPMENT DISTRICT

November 21, 2022

Board of Supervisors

Heritage Harbour North Community Development District

Dear Board Members:

The regular meeting of the Board of Supervisors of the Heritage Harbour North Community Development District will be held on **Thursday, December 1, 2022, at 1:30 P.M.** at the **River Strand Golf and Country Clubhouse, 7155 Grand Estuary Trail, Bradenton, Florida 34212.**

The following WebEx link and telephone number are provided to join/watch the meeting.

<https://districts.webex.com/districts/j.php?MTID=m23fd09aef05fb2b927cec4a64d13f4f8>

Access Code: **2340 330 3296**, Event password: **Jpward**

Or phone: **408-418-9388** and enter the access code **2340 330 3296** to join the meeting.

Agenda

1. Call to order & roll call.
2. Administration of Oath of Office for Ms. Nancy Lyons, Mr. John Wisz and Ms. Louise Buckley who were elected at the November 8, 2022 General Election.
 - a) Oath of Office.
3. Consideration of Minutes:
 - I. April 7, 2022 – Regular Meeting Minutes.
4. Consideration of **Resolution 2023-1**, a resolution of the Heritage Harbour North Community Development District designating the Registered Agent; designating the Registered Office; providing for conflicts and invalid provisions; and providing for an effective date.

5. Staff Reports.
 - I. District Attorney.
 - II. District Engineer.
 - III. District Manager.
 - a) Important Board Meeting Dates for Balance of Fiscal Year 2023.
 - i. Presentation of Proposed Budget, and Setting of the Budget Adoption Public Hearing – **February 2, 2023, 1:30 P.M.**
 - ii. Public Hearings:
 1. FY2024 Budget Adoption – **May 4, 2023, 1:30 P.M.**
 - b) Financial Statement for period ending September 30, 2022 (unaudited).
 - c) Financial Statement for period ending October 31, 2022 (unaudited).
6. Supervisor’s Requests and Audience Comments.
7. Adjournment.

The first order of business is the call to order and roll call.

The second order of business is the administration of the oath of office for Ms. Nancy Lyons, Mr. John Wisz and Ms. Louise Buckley who were elected at the November 8, 2022 election.

Each take their seat as a matter of law fourteen (14) days after the election. This form of oath is for Community Development District’s and I will administer this Oath to Ms. Nancy Lyons, Mr. John Wisz and Ms. Louise Buckley. You will also be asked to sign an Oath that you receive directly from either the Supervisor of Elections OR from the State – if you do receive, please sign that Oath also, and pay the required fee.

The third order of business is consideration of the Minutes from the Heritage Harbour North Community Development District Board of Supervisors Regular Meeting, held on April 7, 2022.

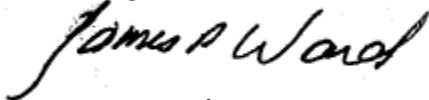
The fourth order of business is the consideration of **Resolution 2023-1** a resolution of the Heritage Harbour North Community Development District designating the Registered Agent; designating the Registered Office; providing for conflicts and invalid provisions; and providing for an effective date. This resolution is an update only due to a change in the law, which removed an old provision under the Statute for a CDD to maintain an office location in the County where the CDD is located. That provision has been removed from the law, obviously in the age of electronic documents and the ability of the public to request any public document by electronic means. My firm maintains a complete electronic database of the District’s records that meet the requirements of the law.

The fifth order of business are staff reports by the District Attorney, District Engineer, and the District Manager. The District Manager report notes (i) the projected dates of the Fiscal Year 2023 Budget consideration and; (ii) Financial Statements (unaudited) for the period ending September 30, 2022.

The remainder of the agenda is standard in nature, and in the meantime, if you have any questions and/or comments before the meeting, please do not hesitate to contact me directly at (954) 658-4900.

Yours sincerely,

Heritage Harbour North Community Development District



James P. Ward
District Manager

The Fiscal Year 2023 schedule is as follows:

December 1, 2022	January 5, 2023
February 2, 2023	March 2, 2023
April 6, 2023	May 4, 2023
June 1, 2023	July 6, 2023
August 3, 2023	September 7, 2023

OATH OR AFFIRMATION OF OFFICE

I, _____, a citizen of the State of Florida and of the United States of America, and being an officer of the **Heritage Harbour North Community Development District** and a recipient of public funds as such officer, do hereby solemnly swear or affirm that I will support the Constitution of the United States and of the State of Florida, and will faithfully, honestly and impartially discharge the duties devolving upon me as a member of the Board of Supervisors of the **Heritage Harbour North Community Development District**, Manatee County, Florida.

Signature

Printed Name: _____

STATE OF FLORIDA
COUNTY OF MANATEE

Sworn to (or affirmed) before me by means of () physical presence or () online notarization this _____ day of _____, 2022, by _____, whose signature appears hereinabove, who is personally known to me or who produced _____ as identification.

NOTARY PUBLIC
STATE OF FLORIDA

Print Name: _____

My Commission Expires: _____

Mailing Address for Agendas: ___ HOME ___ OFFICE

Cellular Number

Home Number

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**MINUTES OF MEETING
HERITAGE HARBOUR NORTH
COMMUNITY DEVELOPMENT DISTRICT**

10 The Regular Meeting of the Board of Supervisors of the Heritage Harbour North Community
11 Development District was held on Thursday, April 7, 2022, at 1:30 p.m., at the River Strand Golf and
12 Country Club, 7155 Grand Estuary Trail, Bradenton, Florida 34212.

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Present and constituting a quorum:

16 Nancy Lyons	Chairperson
17 John Wisz	Vice Chairperson
18 Pauline Tasler	Assistant Secretary
19 Michael Fisher	Assistant Secretary
20 Louise Buckley	Assistant Secretary

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22

Also present were:

23 James P. Ward	District Manager
24 Greg Urbancic	District Counsel
25 Tony Grau	Grau and Associates
26 Andrew Gill	

27
28

Audience:

29 All resident's names were not included with the minutes. If a resident did not identify
30 themselves or the audio file did not pick up the name, the name was not recorded in these
31 minutes.

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**PORTIONS OF THIS MEETING WERE TRANSCRIBED VERBATIM. ALL VERBATIM PORTIONS WERE
TRANSCRIBED IN *ITALICS*.**

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FIRST ORDER OF BUSINESS

Call to Order/Roll Call

38 Mr. Andrew Gill called the meeting to order at approximately 1:30 p.m. He called roll and all Members
39 of the Board were present constituting a quorum.

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SECOND ORDER OF BUSINESS

Notice of Public Hearing

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Notice of advertisement of the Public Hearing

44 Mr. Gill noted enclosed in the Agenda Packet was an affidavit mailing showing the publication which
45 went out for the public hearing.

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THIRD ORDER OF BUSINESS

Consideration of Minutes

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February 3, 2022, Regular Meeting Minutes

Mr. Gill asked if there were any additions, corrections, or deletions to the Minutes; hearing none, he
called for a motion.

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On MOTION made by Mr. Michael Fisher, seconded by Ms. Nancy Lyons, and with all in favor, the February 3, 2022, Regular Meeting Minutes were approved.

THIRD ORDER OF BUSINESS PUBLIC HEARING

Mr. Ward reviewed the public hearing process.

a. PUBLIC HEARING – FISCAL YEAR 2023 BUDGET

I. Public Comment and Testimony

Mr. Ward called for a motion to open the Public Hearing.

On MOTION made by Ms. Pauline Tasler, seconded by Ms. Nancy Lyons, and with all in favor, the Public Hearing was opened.

Mr. Ward asked if there any audience members present via telephone or video conference with any public comments or questions with respect to the Fiscal Year 2023 Budget; hearing none, he called for a motion to close the public hearing. He noted there were no members of the public present in person.

On MOTION made by Ms. Pauline Tasler, seconded by Ms. Nancy Lyons, and with all in favor, the Public Hearing was closed.

II. Board Comment and Consideration.

Mr. Ward asked if there were any Board comments or questions; there were none.

III. Consideration of Resolution 2022-3 relating to the annual appropriations and adopting the budget for Fiscal Year 2023

Mr. Ward indicated the assessment rate was \$66.93 dollars per unit per year, and \$66.92 dollars per unit per year, and then there were the debt service funds. He stated the Series 2014 bonds would subject to a refinance in 2024. He noted the interest rates on the 2014 bonds were 5% to 5.25%; next year consideration of refinancing would begin. He stated the 2017 bonds were AAA rated bonds and as such there would not be any opportunity to refinance those bonds. He asked if there were any questions; hearing none, he called for a motion.

On MOTION made by Ms. Nancy Lyons, seconded by Mr. John Wisz, and with all in favor, Resolution 2022-3 was adopted, and the Chair was authorized to sign.

b. FISCAL YEAR 2023 IMPOSING SPECIAL ASSESSMENTS; ADOPTING AN ASSESSMENT ROLL AND APPROVING THE GENERAL FUND SPECIAL ASSESSMENT METHODOLOGY

95
96 Mr. Ward indicated this public hearing was related to the imposition of the special assessments and
97 adopting an assessment roll for the District for Fiscal Year 2023.
98

99 **I. Public Comment and Testimony**

100 Mr. Ward called for a motion to open the Public Hearing.
101
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103 **On MOTION made by Ms. Pauline Tasler, seconded by Ms. Nancy**
104 **Lyons, and with all in favor, the Public Hearing was opened.**

105
106 Mr. Ward asked if there any audience members present in person, via telephone or
107 video conference with public comments or questions; hearing none, he called for a
108 motion to close the Public Hearing. He noted there were no members of the public
109 present in person.
110

111 **On MOTION made by Mr. Michael Fisher, seconded by Ms. Nancy**
112 **Lyons, and with all in favor, the Public Hearing was closed.**

113
114 **II. Board Comment and Consideration**

115
116 Mr. Ward asked if there were any questions; there were none.
117

118 **III. Consideration of Resolution 2022-4 imposing special assessments, certifying an assessment**
119 **roll, and approving the general fund special assessment methodology**

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121 Mr. Ward noted Resolution 2022-4 imposed the special assessments, adopted the assessment
122 roll and provided a mechanism for the Manager to update the assessment roll with changes in
123 ownership moving forward, and approved the methodology.
124

125 Mr. Michael Fisher asked if any homeowner had paid off their assessments.
126

127 Mr. Ward responded in the affirmative; approximately 20 residents had paid off their
128 assessments.
129

130 *Mr. Fisher: Not enough to affect the total.*
131

132 *Mr. Ward: In terms of the total debt outstanding, no. We reduce the debt service and do a new*
133 *amortization schedule for the bonds after each redemption, but it doesn't affect your normal*
134 *assessments.*
135

136 **On MOTION made by Mr. Michael Fisher, seconded by Mr. John Wisz,**
137 **and with all in favor, Resolution 2022-4 was adopted, and the Chair**
138 **was authorized to sign.**

142 **Consideration of Resolution 2022-5, a resolution of the Board of Supervisors designating the dates,**
143 **time, and location for regular meetings of the Board of Supervisors of the District**

144

145 *Mr. Gill: This resolution sets the dates, time, and location for regular meetings of the Board. We are*
146 *required by law, if we have periodic meetings scheduled, to publish those dates, so Resolution 2022-5*
147 *lists out the meeting schedule as the first Thursday of each month. He asked if there were any*
148 *questions; hearing none, he called for a motion.*

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On MOTION made by Mr. Michael Fisher, seconded by Ms. Nancy Lyons, and with all in favor, Resolution 2022-5 was adopted, and the Chair was authorized to sign.

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154 **FIFTH ORDER OF BUSINESS**

Consideration of Audited Financial Statements

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156 **Consideration and acceptance of the Audited Financial Statements for the Fiscal Year ended**
157 **September 30, 2021**

158

159 Mr. Gill introduced Tony Grau of Grau and Associates.

160

161 Mr. Tony Grau with Grau and Associates reviewed the Audited Financial Statements for the Fiscal Year
162 ended September 30, 2021. He reported pages 1 and 2 reflected a clean opinion with respect to the
163 financial statements of the District. He stated page 3 was the management discussion and analysis
164 which was a recap of the financial activity during the Fiscal Year and included the condensed statement
165 of net position on page 4. He noted next was the income statement (changes in net position) which
166 showed revenues, expenses, and the change in net position. He indicated both statements had
167 comparative numbers with the prior year. He indicated the financial statements began on page 7 with
168 the government wide financial statements including capital assets, long term debt, accrued interest, etc.
169 He stated on page 9 was the balance sheet reflecting the general fund and debt service fund; the total
170 fund balance was approximately \$1,050,000 dollars; the majority of this was in the debt service fund
171 which was restricted for debt service. He stated the income statement was on page 11 and showed the
172 special assessments, expenditures, general fund, and debt service payments. He reported on page 13
173 were the footnotes to the financial statements which were consistent with the prior year. He indicated
174 on page 19 were the changes in the capital assets; there were no changes save depreciation. He stated
175 page 20 showed the long term debt which included the Series 2014 and Series 2017 bonds; the bonds
176 were paid down \$150,000 dollars for the 2014 bonds and \$665,000 dollars for the 2017 bonds. He
177 noted on page 21 was the amortization schedule. He noted budget to actual was on page 22 and
178 starting page 24 was the new item required by Florida Statute and the Auditor General. He stated the
179 remainder of the report contained the various reports required under government auditing standards
180 and by the Auditor General. He reported there were no findings and only clean opinions.

181

182 *Ms. Nancy Lyons: "The District has not met one or more of the financial emergency conditions..." What*
183 *does that mean?*

184

185 *Mr. Grau: That means that you haven't met one of those conditions. If you had met one, it would be*
186 *considered a financial emergency and basically what triggers a financial emergency is default on a debt,*
187 *not paying your vendors, etc.*

188

189 *Ms. Lyons: Okay, thank you.*

190

191 Mr. Ward thanked Mr. Grau.

192

193 Mr. Gill asked if there were any additional questions; hearing none, he called for a motion.

194

195

On MOTION made by Ms. Pauline Tasler, seconded by Mr. Michael Fisher, and with all in favor, the Audited Financial Statements for the Fiscal Year ended September 30, 2021, were accepted for purposes of inclusion in the record.

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200 **SIXTH ORDER OF BUSINESS**

Staff Reports

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202 **I. District Attorney**

203

204 *Mr. Greg Urbancic: You might remember a couple of years ago a bunch of CDDs went through*
 205 *lawsuits and claims regarding the accessibility of their websites. A couple of weeks ago the*
 206 *Department of Justice came out and basically gave affirmation that government websites were*
 207 *subject to ADA, but they didn't provide specific regulations. They just provided some guidance*
 208 *standards for ADA compatible websites. I'm just letting you know that that's out there. My*
 209 *recommendation is to have the web consultants take a look at what the Department of Justice has*
 210 *put out. We are probably already consistent with it, but it's good to just double check. The other*
 211 *item is a bill that was passed by legislature, and it amends the advertising requirements. The*
 212 *legislature had butchered it the year prior, so they came back and tried to redo it a bit and create a*
 213 *different method for us to provide public notices. It didn't go as far as I think everyone would like.*
 214 *The newspaper lobby is still pretty heavy. But they created a concept of publicly accessible websites*
 215 *where we could post our notices to. I don't know if this will ever get legs, but basically it gave the*
 216 *availability of a concept where Manatee County could create a publicly accessible website, and there*
 217 *is no real guidance in the statute as to how this is done, but the County could create a publicly*
 218 *accessible website for all governments and districts within the County to publish their notices and*
 219 *hopefully that might be a more cost effective way to do it. Whether that happens or not I don't*
 220 *know. It certainly would be in everybody's interest to get the County to do that. Hopefully there will*
 221 *be some relief from advertising costs going forward. He discussed the expenses incurred by*
 222 *advertising requirements.*

223

224 **II. District Engineer**

225

226 No report.

227

228 **III. District Manager**

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230 **a) General Election announcement (Supervisor Seats 1, 3, and 5)**

231 **b) Financial Statement for period ending January 31, 2022 (unaudited)**

232 **c) Financial Statement for period ending February 28, 2022 (unaudited)**

233

234 *Mr. Ward: There is a requirement in the Statute that we announce your general election on June*
 235 *15 of each year, so since we will not have a meeting, Seats 1, 3 and 5 will be up for election this*

236 *coming November which are Ms. Lyons, Mr. Wisz, and Ms. Buckley's Seats. We will announce now*
237 *that you will have your general election, so I will keep you more up to speed as we go through this*
238 *process.*

239

240 **SEVENTH ORDER OF BUSINESS**

Supervisor's Requests and Audience Comments

241

242 Mr. Ward asked if there were any Supervisor's requests; there were none. He asked if there were any
243 audience members present in person, on audio or video, with questions or comments; there were none.

244

245 **EIGHTH ORDER OF BUSINESS**

Adjournment

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247 Mr. Ward adjourned the meeting at approximately 1:50 p.m.

248

249 **On MOTION made by Ms. Nancy Lyons, seconded by Mr. Michael**
250 **Fisher, and with all in favor, the Meeting was adjourned.**

251

252

**Heritage Harbour North
Community Development District**

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James P. Ward, Secretary

Nancy Lyons, Chairperson

RESOLUTION 2023-1

A RESOLUTION DESIGNATING THE REGISTERED AGENT; DESIGNATING THE OFFICE AND LOCATION OF THE REGISTERED OFFICE; AND PROVIDING FOR CONFLICTS AND INVALID PROVISIONS AND PROVIDING FOR AN EFFECTIVE DATE.

RECITALS

WHEREAS, Heritage Harbour North Community Development District (“**District**”) is a local unit of special-purpose government created and existing pursuant to Chapter 190, *Florida Statutes*, being situated entirely within Manatee County, Florida; and

WHEREAS, the District is statutorily required to designate a registered agent and a registered office location for the purposes of accepting any process, notice, or demand required or permitting by law to be served upon the District in accordance with Section 189.014(1), *Florida Statutes*; and

WHEREAS, the Board of Supervisors of the Heritage Harbour North Community Development District desire to appoint James P. Ward as the Registered Agent and designate the offices of JPWard & Associates, LLC, 2301 Northeast 37th Street, Fort Lauderdale, Florida 3330, as the Registered Office.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE HERITAGE HARBOUR NORTH COMMUNITY DEVELOPMENT DISTRICT:

SECTION 1. DESIGNATION OF REGISTERED AGENT: James P. Ward is hereby appointed as the Registered Agent.

SECTION 2. DESIGNATION OF REGISTERED OFFICE. The offices of JPWard & Associates, LLC, 2301 Northeast 37th Street, Fort Lauderdale, Florida 33308 is hereby designated as the Registered Office.

SECTION 3. SEVERABILITY AND INVALID PROVISIONS. If any one of the covenants, agreements or provisions herein contained shall be held contrary to any express provision of law or contract to the policy of express law, but not expressly prohibited or against public policy, or shall for any reason whatsoever be held invalid, then such covenants, agreements or provisions shall be null and void and shall be deemed separable from the remaining covenants, agreements or provisions and shall in no way effect the validity of the other provisions hereof.

SECTION 4. CONFLICT: That all Sections or parts of Sections of any Resolutions, Agreements, or actions of the Board of Supervisors in conflict are hereby repealed to the extent of such conflict.

SECTION 5. PROVIDING FOR AN EFFECTIVE DATE. This Resolution shall become effective immediately upon passage.

RESOLUTION 2023-1

A RESOLUTION DESIGNATING THE REGISTERED AGENT; DESIGNATING THE OFFICE AND LOCATION OF THE REGISTERED OFFICE; AND PROVIDING FOR CONFLICTS AND INVALID PROVISIONS AND PROVIDING FOR AN EFFECTIVE DATE.

PASSED AND ADOPTED THIS 3RD DAY OF NOVEMBER 2022.

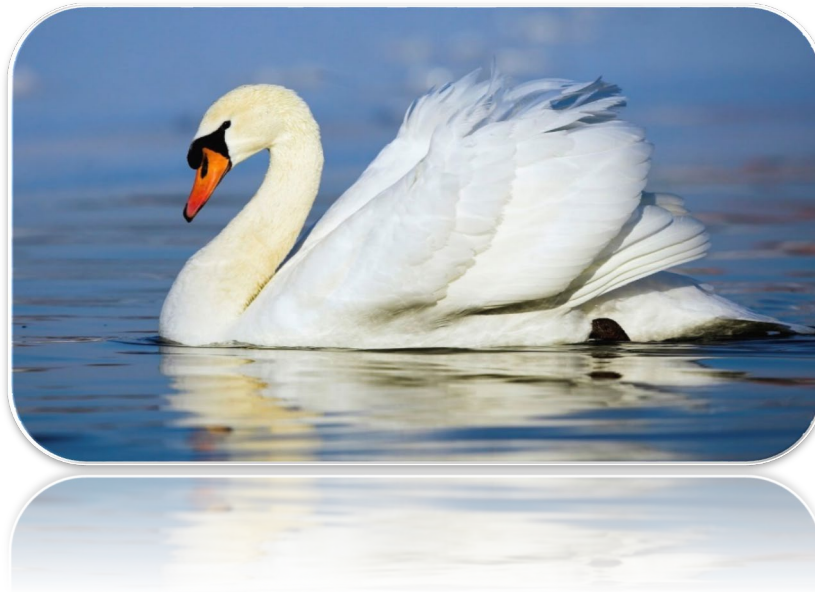
ATTEST:

**HERITAGE HARBOUR NORTH
COMMUNITY DEVELOPMENT DISTRICT**

James P. Ward, Secretary

Name: _____
Chairperson / Vice Chairperson

HERITAGE HARBOR NORTH COMMUNITY DEVELOPMENT DISTRICT



FINANCIAL STATEMENTS - AUGUST, 2022

FISCAL YEAR 2022

PREPARED BY:

JPWARD & ASSOCIATES, LLC, 2301 NORTHEAST 37TH STREET, FORT LAUDERDALE, FL 33308

T: 954-658-4900 E: JimWard@JPWardAssociates.com

Heritage Harbour North Community Development District

**Balance Sheet - All Funds and Account Groups
as of August 31, 2022**

	Governmental Funds							Totals (Memorandum Only)
	General Fund	Debt Service Funds		Capital Projects Fund		General Long Term Debt	General Fixed Assets	
	Operations	Series 2014	Series 2017	Series 2014	Series 2017			
Assets								
Cash and Investments								
General Fund - Invested Cash	\$ 255,927	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 255,927
Capital Projects Fund								
Construction Account	-	-	-	-	-	-	-	-
Deferred Cost Account	-	-	-	-	-	-	-	-
Cost of Issuance	-	-	-	-	-	-	-	-
Debt Service Funds								
Revenue Account	-	64,997	234,943	-	-	-	-	299,940
Excess Revenue - Subordinated Bonds	-	-	77,962	-	-	-	-	77,962
Excess Reserve	-	-	1,181	-	-	-	-	1,181
Reserve Account	-	259,400	18,998	-	-	-	-	278,398
Prepayment Account	-	1,396	-	-	-	-	-	1,396
Interest Accounts	-	177,465	0	-	-	-	-	177,465
Sinking Fund Accounts	-	-	-	-	-	-	-	-
Due from Other Funds								
General Fund	-	-	118,010	-	-	-	-	118,010
Debt Service Fund - Series 2014	-	-	-	-	-	-	-	-
Debt Service Fund - Series 2017	-	-	-	-	-	-	-	-
Due from Other Governments								
Accrued Interest Receivable	-	-	-	-	-	-	-	-
Accounts Receivable	741	-	-	-	-	-	-	741
Prepaid Expenses	-	-	-	-	-	-	-	-
Amount Available in Debt Service Funds	-	-	-	-	-	954,353	-	954,353
Amount to be Provided by Debt Service Funds	-	-	-	-	-	22,120,647	-	22,120,647
General Fixed Assets	-	-	-	-	-	-	12,324,253	12,324,253
Total Assets	\$ 256,668	\$ 503,258	\$ 451,095	\$ -	\$ -	\$ 23,075,000	\$ 12,324,253	\$ 36,610,273

Heritage Harbour North Community Development District

Balance Sheet - All Funds and Account Groups
as of August 31, 2022

	Governmental Funds							Totals (Memorandum Only)
	General Fund	Debt Service Funds		Capital Projects Fund		General Long Term Debt	General Fixed Assets	
	Operations	Series 2014	Series 2017	Series 2014	Series 2017			
Liabilities								
Accounts Payable & Payroll Liabilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due to Other Governments	-	-	-	-	-	-	-	-
Due to Other Funds								
General Fund	-	-	-	-	-	-	-	-
Debt Service Fund - Series 2017	118,010	-	-	-	-	-	-	118,010
Debt Service Fund - Series 2014	-	-	-	-	-	-	-	-
Bonds Payable - Series 2014	-	-	-	-	-	6,990,000	-	6,990,000
Bonds Payable - Series 2017	-	-	-	-	-	16,085,000	-	16,085,000
Total Liabilities	\$ 118,010	\$ -	\$ -	\$ -	\$ -	\$ 23,075,000	\$ -	\$ 23,193,010
Fund Equity and Other Credits								
Investment in General Fixed Assets	-	-	-	-	-	-	12,324,253	12,324,253
Fund Balance								
Restricted								
Beginning: October 1, 2020	-	503,313	437,900	-	-	-	-	941,213
Results from Current Operations	-	(55)	13,194.25	-	-	-	-	13,139
Unassigned								
Beginning: October 1, 2020	111,181	-	-	-	-	-	-	111,181
Results from Current Operations	27,477	-	-	-	-	-	-	27,477
Total Fund Equity and Other Credits	138,658	503,258	451,095	-	-	-	12,324,253	13,417,264
Total Liabilities, Fund Equity and Other Credits	\$ 256,668	503,258	\$ 451,095	\$ -	\$ -	\$ 23,075,000	\$ 12,324,253	\$ 36,610,273

Heritage Harbour North Community Development District

General Fund

**Statement of Revenue, Expenditures and Changes in Fund Balance
for the period Ending August 31, 2022**

	October	November	December	January	February	March	April	May	June	July	August	Year to Date	Annual Budget	% of Budget
Revenue and Other Sources														
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -	N/A
Miscellaneous Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Interest														
Interest - General Checking	1	1	7	3	3	2	2	2	2	2	2	29	35	84%
Special Assessment Revenue														
Special Assessments - Uniform Method	532	19,374	70,915	16,533	3,602	830	3,029	604	2,033	-	-	117,453	116,950	100%
Special Assessments - Non-Uniform Mthd	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total Revenue and Other Sources:	\$ 533	\$ 19,375	\$ 70,923	\$ 16,536	\$ 3,605	\$ 832	\$ 3,031	\$ 606	\$ 2,036	\$ 2	\$ 2	117,482	\$ 116,985	100%
Expenditures and Other Uses														
Legislative														
Board of Supervisor's Fees	\$ -	\$ -	\$ -	\$ -	\$ 800	\$ 200	\$ 1,000	\$ -	\$ -	\$ -	\$ -	2,000	\$ 3,000	67%
Board of Supervisor's - FICA	-	-	-	-	77	15	77	-	-	-	-	168	230	73%
Executive														
Executive Salaries	4,039	3,308	2,692	-	2,077	6,634	3,125	3,125	3,125	3,125	3,125	34,375	37,500	92%
Executive Salaries - FICA	380	253	253	-	238	602	290	290	290	290	290	3,175	3,480	91%
Executive Salaries - Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Financial and Administrative														
Audit Services	-	2,000	-	-	-	2,800	-	-	-	-	-	4,800	4,700	102%
Accounting Services	-	460	491	366	450	225	515	959	319	456	285	4,526	4,500	101%
Assessment Roll Preparation	923	-	615	-	1,231	1,231	667	667	667	667	667	7,333	8,000	92%
Arbitrage Rebate Services	-	-	-	-	-	500	-	-	500	-	-	1,000	1,000	100%
Manager Services	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Professional Services														
District Manager Services	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Other Contractual Services														
Recording and Transcription	-	-	-	-	-	86	-	64	-	-	-	150	400	38%
Legal Advertising	-	-	-	-	-	-	350	-	60	-	-	410	1,500	27%
Trustee Services	-	-	4,760	-	-	-	-	-	-	-	6,262	11,021	11,900	93%
Dissemination Agent Services	-	-	-	-	-	-	2,000	-	-	-	-	2,000	2,000	100%
Property Appraiser Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Bank Services	61	106	58	56	106	56	164	319	334	316	327	1,904	800	238%
Travel and Per Diem														
	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A

Heritage Harbour North Community Development District

General Fund

**Statement of Revenue, Expenditures and Changes in Fund Balance
for the period Ending August 31, 2022**

	October	November	December	January	February	March	April	May	June	July	August	Year to Date	Annual Budget	% of Budget
Communications & Freight Services														
Telephone	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Postage, Freight & Messenger	-	-	-	-	-	88	73	(0)	-	-	-	161	200	80%
Rentals & Leases														
Miscellaneous Equipment Leasing	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Computer Services	50	609	50	-	2,285	609	718	1,118	559	-	300	6,297	7,300	86%
Insurance	6,436	-	-	-	-	-	-	-	-	-	-	6,436	6,600	98%
Printing & Binding	-	-	-	-	-	205	294	-	-	-	-	499	200	250%
Office Supplies	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Subscription & Memberships	175	-	-	-	-	-	-	-	-	-	-	175	175	100%
Legal Services														
Legal - General Counsel	-	-	-	-	210	-	-	210	1,797	-	455	2,672	2,000	134%
Other General Government Services														
Engineering Services - General Fund	-	-	-	-	-	-	-	-	-	-	-	-	1,000	0%
Stormwater Needs Analysis	-	-	-	-	-	-	-	-	-	-	900	900	-	N/A
Payroll Services	-	-	-	-	-	-	2	-	-	-	-	2	-	N/A
Capital Outlay														
Reserves														
Operation Reserve (Addition)	-	-	-	-	-	-	-	-	-	-	-	-	20,500	0%
Total Expenditures and Other Uses:	\$ 12,063	\$ 6,736	\$ 8,919	\$ 422	\$ 7,473	\$ 13,251	\$ 9,274	\$ 6,751	\$ 7,650	\$ 4,854	\$ 12,611	90,005	\$ 116,985	77%
Net Increase/ (Decrease) of Fund Balance	(11,530)	12,640	62,004	16,114	(3,868)	(12,420)	(6,243)	(6,145)	(5,615)	(4,852)	(12,609)	27,477	-	
Fund Balance - Beginning	111,181	99,651	112,291	174,295	190,409	186,540	174,121	167,878	161,733	156,118	151,267	111,181	114,598	
Fund Balance - Ending	<u>\$ 99,651</u>	<u>\$ 112,291</u>	<u>\$ 174,295</u>	<u>\$ 190,409</u>	<u>\$ 186,540</u>	<u>\$ 174,121</u>	<u>\$ 167,878</u>	<u>\$ 161,733</u>	<u>\$ 156,118</u>	<u>\$ 151,267</u>	<u>\$ 138,658</u>	<u>138,658</u>	<u>\$ 114,598</u>	

Heritage Harbour North Community Development District

Debt Service Fund - Series 2014 Bonds

Statement of Revenue, Expenditures and Changes in Fund Balance

for the period Ending August 31, 2022

	October	November	December	January	February	March	April	May	June	July	August	Year to Date	Budget	% of Budget
Revenue and Other Sources														
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Interest Income														
Capitalized Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Revenue Account	0	0	1	0	2	2	2	2	0	0	0	11	22	49%
Reserve Account	1	1	0	1	1	1	1	1	1	1	1	11	-	N/A
Interest Account	1	1	-	-	-	-	-	0	1	1	1	4	-	N/A
Sinking Fund	-	-	-	-	-	-	-	0	0	-	-	0	-	N/A
Prepayment Account	0	0	0	0	0	0	0	0	0	0	0	0	-	N/A
Special Assessment Revenue														
Special Assessments - Uniform Method	2,346	85,378	312,513	72,858	15,874	3,656	13,348	2,661	8,960	-	-	517,594	515,223	100%
Special Assessments - Non-Uniform Mthd	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Special Assessments - Prepayments	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Other Financing Sources														
Debt Proceeds	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Inter-Fund Group Transfers In	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total Revenue and Other Sources:	\$ 2,348	\$ 85,380	\$ 312,514	\$ 72,860	\$ 15,877	\$ 3,659	\$ 13,351	\$ 2,664	\$ 8,962	\$ 2	\$ 2	\$ 517,620	\$ 515,245	100%
Expenditures and Other Uses														
Debt Service														
Principal - Mandatory	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 155,000	\$ -	\$ -	\$ -	\$ 155,000	\$ 155,000	100%
Principal - Early Redemptions	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Interest Expense	-	181,338	-	-	-	-	-	181,338	-	-	-	362,675	362,675	100%
Inter-Fund Group Transfers Out	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total Expenditures and Other Uses:	\$ -	\$ 181,338	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 336,338	\$ -	\$ -	\$ -	\$ 517,675	\$ 517,675	100%
Net Increase/ (Decrease) of Fund Balance	2,348	(95,958)	312,514	72,860	15,877	3,659	13,351	(333,674)	8,962	2	2	(55)	(2,430)	
Fund Balance - Beginning	503,313	505,661	409,703	722,218	795,077	810,955	814,614	827,965	494,292	503,254	503,256	503,313	499,168	
Fund Balance - Ending	<u>\$ 505,661</u>	<u>\$ 409,703</u>	<u>\$ 722,218</u>	<u>\$ 795,077</u>	<u>\$ 810,955</u>	<u>\$ 814,614</u>	<u>\$ 827,965</u>	<u>\$ 494,292</u>	<u>\$ 503,254</u>	<u>\$ 503,256</u>	<u>\$ 503,258</u>	<u>\$ 503,258</u>	<u>\$ 496,738</u>	

Heritage Harbour North Community Development District

Debt Service Fund - Series 2017 Bonds

Statement of Revenue, Expenditures and Changes in Fund Balance

for the period Ending August 31, 2022

	October	November	December	January	February	March	April	May	June	July	August	Year to Date	Budget	% of Budget
Revenue and Other Sources														
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Interest Income														
Revenue Account	0	2	0	0	5	4	5	5	1	1	1	24	-	N/A
Reserve Account	2	0	0	-	0	0	0	0	0	0	0	2	20	12%
Interest Account	-	0	-	-	-	-	-	0	0	-	0	0	-	N/A
Sinking Fund	-	-	-	-	-	-	-	0	0	-	-	0	-	N/A
Prepayment Account	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Excess Revenue	-	-	-	0	0	0	-	0	0	0	0	2	-	N/A
Excess Reserve	-	0	0	0	0	-	0	-	0	-	-	1	-	N/A
Gain (loss) on Investments	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Special Assessment Revenue														
Special Assessments - Uniform Method	6,222	226,426	828,802	193,224	42,099	9,697	35,399	7,056	23,763	-	-	1,372,689	1,366,212	100%
Special Assessments - Non-Uniform Mthd	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Special Assessments - Prepaid	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Debt Proceeds	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Inter-Fund Group Transfers In	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total Revenue and Other Sources:	\$ 6,224	\$ 226,428	\$ 828,802	\$ 193,225	\$ 42,104	\$ 9,702	\$ 35,405	\$ 7,062	\$ 23,765	\$ 1	\$ 1	\$ 1,372,719	\$ 1,366,232	100%
Expenditures and Other Uses														
Debt Service														
Principal - Mandatory	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 680,000	\$ -	\$ -	\$ -	\$ 680,000	\$ 680,000	100%
Principal - Early Redemptions	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Interest Expense	-	339,763	-	-	-	-	-	339,763	-	-	-	679,525	680,312	100%
Special Items	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Inter-Fund Group Transfers Out	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total Expenditures and Other Uses:	\$ -	\$ 339,763	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,019,763	\$ -	\$ -	\$ -	\$ 1,359,525	\$ 1,360,312	100%
Net Increase/ (Decrease) of Fund Balance	6,224	(113,334)	828,802	193,225	42,104	9,702	35,405	(1,012,701)	23,765	1	1	13,194	5,920	
Fund Balance - Beginning	437,900	444,124	330,790	1,159,592	1,352,817	1,394,921	1,404,623	1,440,028	427,327	451,092	451,093	437,900	441,724	
Fund Balance - Ending	<u>\$ 444,124</u>	<u>\$ 330,790</u>	<u>\$ 1,159,592</u>	<u>\$ 1,352,817</u>	<u>\$ 1,394,921</u>	<u>\$ 1,404,623</u>	<u>\$ 1,440,028</u>	<u>\$ 427,327</u>	<u>\$ 451,092</u>	<u>\$ 451,093</u>	<u>\$ 451,095</u>	<u>\$ 451,095</u>	<u>\$ 447,644</u>	

Heritage Harbour North Community Development District

Capital Projects Fund - Series 2014 Bonds

**Statement of Revenue, Expenditures and Changes in Fund Balance
for the period Ending August 31, 2022**

	October	November	December	January	February	March	April	May	June	July	August	Year to Date	Budget	% of Budget
Revenue and Other Sources														
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Interest Income														
Construction Account	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Cost of Issuance	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Other Financing Sources														
Debt Proceeds	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Inter-Fund Group Transfers In														
Total Revenue and Other Sources:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Expenditures and Other Uses														
Financial and Administrative														
Special Assessment Methodology	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
District Manager Services	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Underwriters' Services	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Other Contractual Services														
Trustee Services	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Printing & Binding														
Legal Services	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Flood Control - Stormwater Management														
Engineering Services	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Legal Services	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Capital Outlay	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Other Financing Uses														
Original Issue Discount	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Inter-Fund Group Transfers Out														
Total Expenditures and Other Uses:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Net Increase/ (Decrease) of Fund Balance	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fund Balance - Beginning	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fund Balance - Ending	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>\$ -</u>	<u>-</u>

Heritage Harbour North Community Development District

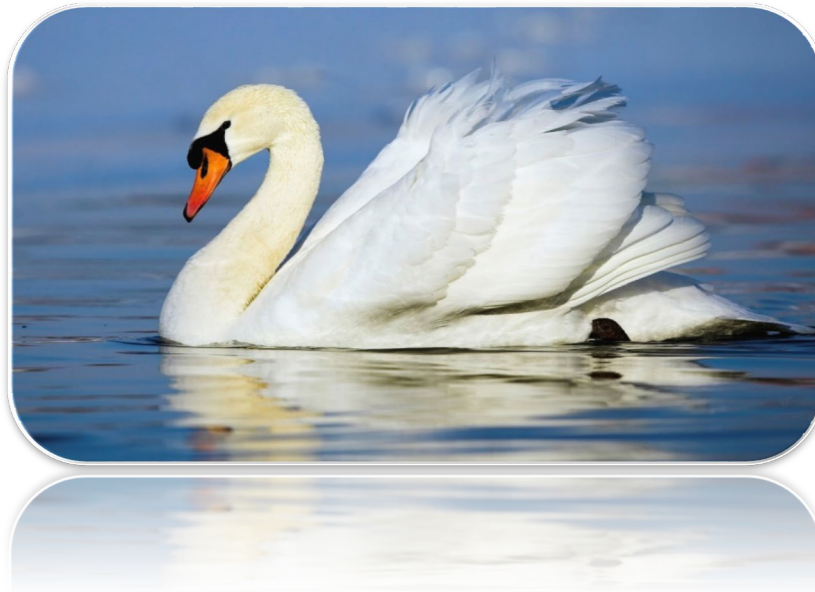
Capital Projects Fund - Series 2017 Bonds

Statement of Revenue, Expenditures and Changes in Fund Balance

for the period Ending August 31, 2022

	October	November	December	January	February	March	April	May	June	July	August	Year to Date	Budget	% of Budget
Revenue and Other Sources														
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Interest Income														
Deferred Cost Account	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Debt Proceeds	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Inter-Fund Group Transfers In	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total Revenue and Other Sources:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Expenditures and Other Uses														
Professional Services														
District Manager Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Underwriter's Services	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Rating Agency & Verification Agency	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Other Contractual Services														
Trustee Services	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Printing & Binding	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Legal Services														
Legal - General Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Inter-Fund Group Transfers Out	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total Expenditures and Other Uses:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Net Increase/ (Decrease) of Fund Balance	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fund Balance - Beginning	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fund Balance - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>

HERITAGE HARBOR NORTH COMMUNITY DEVELOPMENT DISTRICT



FINANCIAL STATEMENTS - SEPTEMBER, 2022

FISCAL YEAR 2022

PREPARED BY:

JPWARD & ASSOCIATES, LLC, 2301 NORTHEAST 37TH STREET, FORT LAUDERDALE, FL 33308

T: 954-658-4900 E: JimWard@JPWardAssociates.com

Heritage Harbour North Community Development District

**Balance Sheet - All Funds and Account Groups
as of September 30, 2022**

	Governmental Funds							Totals (Memorandum Only)
	General Fund	Debt Service Funds		Capital Projects Fund		General Long Term Debt	General Fixed Assets	
	Operations	Series 2014	Series 2017	Series 2014	Series 2017			
Assets								
Cash and Investments								
General Fund - Invested Cash	\$ 253,988	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 253,988
Capital Projects Fund								
Construction Account	-	-	-	-	-	-	-	-
Deferred Cost Account	-	-	-	-	-	-	-	-
Cost of Issuance	-	-	-	-	-	-	-	-
Debt Service Funds								
Revenue Account	-	64,998	234,945	-	-	-	-	299,943
Excess Revenue - Subordinated Bonds	-	-	77,962	-	-	-	-	77,962
Excess Reserve	-	-	1,181	-	-	-	-	1,181
Reserve Account	-	259,400	18,998	-	-	-	-	278,398
Prepayment Account	-	1,396	-	-	-	-	-	1,396
Interest Accounts	-	177,466	0	-	-	-	-	177,466
Sinking Fund Accounts	-	-	-	-	-	-	-	-
Due from Other Funds								
General Fund	-	711	119,896	-	-	-	-	120,607
Debt Service Fund - Series 2014	-	-	-	-	-	-	-	-
Debt Service Fund - Series 2017	-	-	-	-	-	-	-	-
Due from Other Governments								
Accrued Interest Receivable								
Accounts Receivable	741	-	-	-	-	-	-	741
Prepaid Expenses								
Amount Available in Debt Service Funds						956,953		956,953
Amount to be Provided by Debt Service Funds						22,118,047		22,118,047
General Fixed Assets							12,324,253	12,324,253
Total Assets	\$ 254,729	\$ 503,971	\$ 452,982	\$ -	\$ -	\$ 23,075,000	\$ 12,324,253	\$ 36,610,936

Heritage Harbour North Community Development District

Balance Sheet - All Funds and Account Groups
as of September 30, 2022

	Governmental Funds							Totals (Memorandum Only)
	General Fund	Debt Service Funds		Capital Projects Fund		General Long Term Debt	General Fixed Assets	
	Operations	Series 2014	Series 2017	Series 2014	Series 2017			
Liabilities								
Accounts Payable & Payroll Liabilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due to Other Governments	-	-	-	-	-	-	-	-
Due to Other Funds								
General Fund	-	-	-	-	-	-	-	-
Debt Service Fund - Series 2017	119,896	-	-	-	-	-	-	119,896
Debt Service Fund - Series 2014	711	-	-	-	-	-	-	711
Bonds Payable - Series 2014	-	-	-	-	-	6,990,000	-	6,990,000
Bonds Payable - Series 2017	-	-	-	-	-	16,085,000	-	16,085,000
Total Liabilities	\$ 120,607	\$ -	\$ -	\$ -	\$ -	\$ 23,075,000	\$ -	\$ 23,195,607
Fund Equity and Other Credits								
Investment in General Fixed Assets	-	-	-	-	-	-	12,324,253	12,324,253
Fund Balance								
Restricted								
Beginning: October 1, 2020	-	503,313	437,900	-	-	-	-	941,213
Results from Current Operations	-	658	15,081.72	-	-	-	-	15,740
Unassigned								
Beginning: October 1, 2020	111,181	-	-	-	-	-	-	111,181
Results from Current Operations	22,941	-	-	-	-	-	-	22,941
Total Fund Equity and Other Credits	134,122	503,971	452,982	-	-	-	12,324,253	13,415,329
Total Liabilities, Fund Equity and Other Credits	\$ 254,729	503,971	\$ 452,982	\$ -	\$ -	\$ 23,075,000	\$ 12,324,253	\$ 36,610,936

Heritage Harbour North Community Development District

General Fund

**Statement of Revenue, Expenditures and Changes in Fund Balance
for the period Ending September 30, 2022**

	October	November	December	January	February	March	April	May	June	July	August	September	Year to Date	Annual Budget	% of Budget
Revenue and Other Sources															
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -	N/A
Miscellaneous Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Interest															
Interest - General Checking	1	1	7	3	3	2	2	2	2	2	2	2	32	35	90%
Special Assessment Revenue															
Special Assessments - Uniform Method	532	19,374	70,915	16,533	3,602	830	3,029	604	2,033	-	-	161	117,614	116,950	101%
Special Assessments - Non-Uniform Mthd	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total Revenue and Other Sources:	\$ 533	\$ 19,375	\$ 70,923	\$ 16,536	\$ 3,605	\$ 832	\$ 3,031	\$ 606	\$ 2,036	\$ 2	\$ 2	\$ 164	117,645	\$ 116,985	101%
Expenditures and Other Uses															
Legislative															
Board of Supervisor's Fees	\$ -	\$ -	\$ -	\$ -	\$ 800	\$ 200	\$ 1,000	\$ -	\$ -	\$ -	\$ -	\$ -	2,000	\$ 3,000	67%
Board of Supervisor's - FICA	-	-	-	-	77	15	77	-	-	-	-	-	168	230	73%
Executive															
Executive Salaries	4,039	3,308	2,692	-	2,077	6,634	3,125	3,125	3,125	3,125	3,125	3,125	37,500	37,500	100%
Executive Salaries - FICA	380	253	253	-	238	602	290	290	290	290	290	290	3,465	3,480	100%
Executive Salaries - Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Financial and Administrative															
Audit Services	-	2,000	-	-	-	2,800	-	-	-	-	-	-	4,800	4,700	102%
Accounting Services	-	460	491	366	450	225	515	959	319	456	285	266	4,792	4,500	106%
Assessment Roll Preparation	923	-	615	-	1,231	1,231	667	667	667	667	667	667	8,000	8,000	100%
Arbitrage Rebate Services	-	-	-	-	-	500	-	-	500	-	-	-	1,000	1,000	100%
Manager Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Professional Services															
District Manager Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Other Contractual Services															
Recording and Transcription	-	-	-	-	-	86	-	64	-	-	-	-	150	400	38%
Legal Advertising	-	-	-	-	-	-	350	-	60	-	-	-	410	1,500	27%
Trustee Services	-	-	4,760	-	-	-	-	-	-	-	6,262	-	11,021	11,900	93%
Dissemination Agent Services	-	-	-	-	-	-	2,000	-	-	-	-	-	2,000	2,000	100%
Property Appraiser Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Bank Services	61	106	58	56	106	56	164	319	334	316	327	301	2,205	800	276%
Travel and Per Diem															
Travel and Per Diem	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A

Heritage Harbour North Community Development District

General Fund

**Statement of Revenue, Expenditures and Changes in Fund Balance
for the period Ending September 30, 2022**

	October	November	December	January	February	March	April	May	June	July	August	September	Year to Date	Annual Budget	% of Budget
Communications & Freight Services															
Telephone	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Postage, Freight & Messenger	-	-	-	-	-	88	73	(0)	-	-	-	-	161	200	80%
Rentals & Leases															
Miscellaneous Equipment Leasing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Computer Services	50	609	50	-	2,285	609	718	1,118	559	-	300	50	6,347	7,300	87%
Insurance	6,436	-	-	-	-	-	-	-	-	-	-	-	6,436	6,600	98%
Printing & Binding	-	-	-	-	-	205	294	-	-	-	-	-	499	200	250%
Office Supplies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Subscription & Memberships	175	-	-	-	-	-	-	-	-	-	-	-	175	175	100%
Legal Services															
Legal - General Counsel	-	-	-	-	210	-	-	210	1,797	-	455	-	2,672	2,000	134%
Other General Government Services															
Engineering Services - General Fund	-	-	-	-	-	-	-	-	-	-	-	-	-	1,000	0%
Stormwater Needs Analysis	-	-	-	-	-	-	-	-	-	-	900	-	900	-	N/A
Payroll Services	-	-	-	-	-	-	2	-	-	-	-	-	2	-	N/A
Capital Outlay															
Reserves															
Operation Reserve (Addition)	-	-	-	-	-	-	-	-	-	-	-	-	-	20,500	0%
Total Expenditures and Other Uses:	\$ 12,063	\$ 6,736	\$ 8,919	\$ 422	\$ 7,473	\$ 13,251	\$ 9,274	\$ 6,751	\$ 7,650	\$ 4,854	\$ 12,611	\$ 4,699	94,704	\$ 116,985	81%
Net Increase/ (Decrease) of Fund Balance	(11,530)	12,640	62,004	16,114	(3,868)	(12,420)	(6,243)	(6,145)	(5,615)	(4,852)	(12,609)	(4,536)	22,941	-	
Fund Balance - Beginning	111,181	99,651	112,291	174,295	190,409	186,540	174,121	167,878	161,733	156,118	151,267	138,658	111,181	114,598	
Fund Balance - Ending	<u>\$ 99,651</u>	<u>\$ 112,291</u>	<u>\$ 174,295</u>	<u>\$ 190,409</u>	<u>\$ 186,540</u>	<u>\$ 174,121</u>	<u>\$ 167,878</u>	<u>\$ 161,733</u>	<u>\$ 156,118</u>	<u>\$ 151,267</u>	<u>\$ 138,658</u>	<u>\$ 134,122</u>	<u>134,122</u>	<u>\$ 114,598</u>	

Heritage Harbour North Community Development District

Debt Service Fund - Series 2014 Bonds

**Statement of Revenue, Expenditures and Changes in Fund Balance
for the period Ending September 30, 2022**

	October	November	December	January	February	March	April	May	June	July	August	September	Year to Date	Budget	% of Budget
Revenue and Other Sources															
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Interest Income															
Capitalized Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Revenue Account	0	0	1	0	2	2	2	2	0	0	0	0	11	22	50%
Reserve Account	1	1	0	1	1	1	1	1	1	1	1	1	12	-	N/A
Interest Account	1	1	-	-	-	-	-	0	1	1	1	1	5	-	N/A
Sinking Fund	-	-	-	-	-	-	-	0	0	-	-	-	0	-	N/A
Prepayment Account	0	0	0	0	0	0	0	0	0	0	0	0	0	-	N/A
Special Assessment Revenue															
Special Assessments - Uniform Method	2,346	85,378	312,513	72,858	15,874	3,656	13,348	2,661	8,960	-	-	711	518,305	515,223	101%
Special Assessments - Non-Uniform Mthd	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Special Assessments - Prepayments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Other Financing Sources															
Debt Proceeds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Inter-Fund Group Transfers In	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total Revenue and Other Sources:	\$ 2,348	\$ 85,380	\$ 312,514	\$ 72,860	\$ 15,877	\$ 3,659	\$ 13,351	\$ 2,664	\$ 8,962	\$ 2	\$ 2	\$ 713	\$ 518,333	\$ 515,245	101%
Expenditures and Other Uses															
Debt Service															
Principal - Mandatory	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 155,000	\$ -	\$ -	\$ -	\$ -	\$ 155,000	\$ 155,000	100%
Principal - Early Redemptions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Interest Expense	-	181,338	-	-	-	-	-	181,338	-	-	-	-	362,675	362,675	100%
Inter-Fund Group Transfers Out	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total Expenditures and Other Uses:	\$ -	\$ 181,338	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 336,338	\$ -	\$ -	\$ -	\$ -	\$ 517,675	\$ 517,675	100%
Net Increase/ (Decrease) of Fund Balance	2,348	(95,958)	312,514	72,860	15,877	3,659	13,351	(333,674)	8,962	2	2	713	658	(2,430)	
Fund Balance - Beginning	503,313	505,661	409,703	722,218	795,077	810,955	814,614	827,965	494,292	503,254	503,256	503,258	503,313	499,168	
Fund Balance - Ending	<u>\$ 505,661</u>	<u>\$ 409,703</u>	<u>\$ 722,218</u>	<u>\$ 795,077</u>	<u>\$ 810,955</u>	<u>\$ 814,614</u>	<u>\$ 827,965</u>	<u>\$ 494,292</u>	<u>\$ 503,254</u>	<u>\$ 503,256</u>	<u>\$ 503,258</u>	<u>\$ 503,971</u>	<u>\$ 503,971</u>	<u>\$ 496,738</u>	

Heritage Harbour North Community Development District

Debt Service Fund - Series 2017 Bonds

Statement of Revenue, Expenditures and Changes in Fund Balance

for the period Ending September 30, 2022

	October	November	December	January	February	March	April	May	June	July	August	September	Year to Date	Budget	% of Budget
Revenue and Other Sources															
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Interest Income															
Revenue Account	0	2	0	0	5	4	5	5	1	1	1	1	25	-	N/A
Reserve Account	2	0	0	-	0	0	0	0	0	0	0	0	3	20	13%
Interest Account	-	0	-	-	-	-	-	0	0	-	0	-	0	-	N/A
Sinking Fund	-	-	-	-	-	-	-	0	0	-	-	-	0	-	N/A
Prepayment Account	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Excess Revenue	-	-	-	0	0	0	-	0	0	0	0	0	3	-	N/A
Excess Reserve	-	0	0	0	0	-	0	-	0	-	-	0	1	-	N/A
Gain (loss) on Investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Special Assessment Revenue															
Special Assessments - Uniform Method	6,222	226,426	828,802	193,224	42,099	9,697	35,399	7,056	23,763	-	-	1,886	1,374,575	1,366,212	101%
Special Assessments - Non-Uniform Mthd	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Special Assessments - Prepaid	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Debt Proceeds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Inter-Fund Group Transfers In	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total Revenue and Other Sources:	\$ 6,224	\$ 226,428	\$ 828,802	\$ 193,225	\$ 42,104	\$ 9,702	\$ 35,405	\$ 7,062	\$ 23,765	\$ 1	\$ 1	\$ 1,887	\$ 1,374,607	\$ 1,366,232	101%
Expenditures and Other Uses															
Debt Service															
Principal - Mandatory	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 680,000	\$ -	\$ -	\$ -	\$ -	\$ 680,000	\$ 680,000	100%
Principal - Early Redemptions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Interest Expense	-	339,763	-	-	-	-	-	339,763	-	-	-	-	679,525	680,312	100%
Special Items	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Inter-Fund Group Transfers Out	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total Expenditures and Other Uses:	\$ -	\$ 339,763	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,019,763	\$ -	\$ -	\$ -	\$ -	\$ 1,359,525	\$ 1,360,312	100%
Net Increase/ (Decrease) of Fund Balance	6,224	(113,334)	828,802	193,225	42,104	9,702	35,405	(1,012,701)	23,765	1	1	1,887	15,082	5,920	
Fund Balance - Beginning	437,900	444,124	330,790	1,159,592	1,352,817	1,394,921	1,404,623	1,440,028	427,327	451,092	451,093	451,095	437,900	441,724	
Fund Balance - Ending	<u>\$ 444,124</u>	<u>\$ 330,790</u>	<u>\$ 1,159,592</u>	<u>\$ 1,352,817</u>	<u>\$ 1,394,921</u>	<u>\$ 1,404,623</u>	<u>\$ 1,440,028</u>	<u>\$ 427,327</u>	<u>\$ 451,092</u>	<u>\$ 451,093</u>	<u>\$ 451,095</u>	<u>\$ 452,982</u>	<u>\$ 452,982</u>	<u>\$ 447,644</u>	

Heritage Harbour North Community Development District

Capital Projects Fund - Series 2014 Bonds

Statement of Revenue, Expenditures and Changes in Fund Balance

for the period Ending September 30, 2022

	October	November	December	January	February	March	April	May	June	July	August	September	Year to Date	Budget	% of Budget
Revenue and Other Sources															
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Interest Income															
Construction Account	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Cost of Issuance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Other Financing Sources															
Debt Proceeds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Inter-Fund Group Transfers In															
Total Revenue and Other Sources:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Expenditures and Other Uses															
Financial and Administrative															
Special Assessment Methodology	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
District Manager Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Underwriters' Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Other Contractual Services															
Trustee Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Printing & Binding															
Legal Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Flood Control - Stormwater Management															
Engineering Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Legal Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Capital Outlay	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Other Financing Uses															
Original Issue Discount	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Inter-Fund Group Transfers Out															
Total Expenditures and Other Uses:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Net Increase/ (Decrease) of Fund Balance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fund Balance - Beginning	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fund Balance - Ending	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>\$ -</u>	<u>-</u>

Heritage Harbour North Community Development District

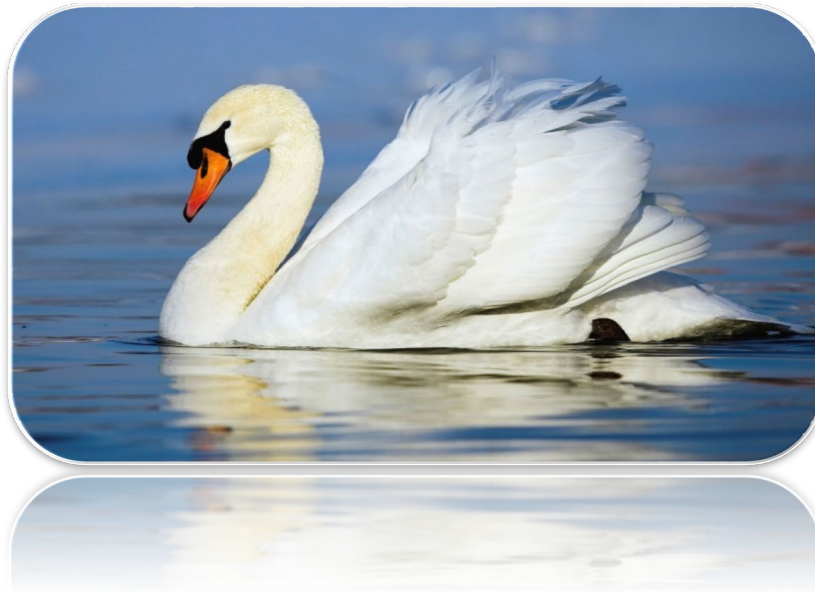
Capital Projects Fund - Series 2017 Bonds

Statement of Revenue, Expenditures and Changes in Fund Balance

for the period Ending September 30, 2022

	October	November	December	January	February	March	April	May	June	July	August	September	Year to Date	Budget	% of Budget
Revenue and Other Sources															
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Interest Income															
Deferred Cost Account	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Debt Proceeds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Inter-Fund Group Transfers In	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total Revenue and Other Sources:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Expenditures and Other Uses															
Professional Services															
District Manager Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Underwriter's Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Rating Agency & Verification Agency	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Other Contractual Services															
Trustee Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Printing & Binding	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Legal Services															
Legal - General Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Inter-Fund Group Transfers Out	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total Expenditures and Other Uses:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Net Increase/ (Decrease) of Fund Balance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fund Balance - Beginning	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fund Balance - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>

HERITAGE HARBOR NORTH COMMUNITY DEVELOPMENT DISTRICT



FINANCIAL STATEMENTS - OCTOBER, 2022

FISCAL YEAR 2023

PREPARED BY:

JPWARD & ASSOCIATES, LLC, 2301 NORTHEAST 37TH STREET, FORT LAUDERDALE, FL 33308

T: 954-658-4900 E: JimWard@JPWardAssociates.com

Heritage Harbour North Community Development District

**Balance Sheet - All Funds and Account Groups
as of October 31, 2022**

	Governmental Funds							Totals (Memorandum Only)
	General Fund	Debt Service Funds		Capital Projects Fund		General Long Term Debt	General Fixed Assets	
	Operations	Series 2014	Series 2017	Series 2014	Series 2017			
Assets								
Cash and Investments								
General Fund - Invested Cash	\$ 160,746	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 160,746
Capital Projects Fund								
Construction Account	-	-	-	-	-	-	-	-
Deferred Cost Account	-	-	-	-	-	-	-	-
Cost of Issuance	-	-	-	-	-	-	-	-
Debt Service Funds								
Revenue Account	-	65,000	5,598	-	-	-	-	70,597
Excess Revenue - Subordinated Bonds	-	-	80,000	-	-	-	-	80,000
Excess Reserve	-	-	-	-	-	-	-	-
Reserve Account	-	259,400	18,998	-	-	-	-	278,398
Prepayment Account	-	1,396	-	-	-	-	-	1,396
Interest Accounts	-	177,466	322,744	-	-	-	-	500,210
Sinking Fund Accounts	-	-	-	-	-	-	-	-
Due from Other Funds								
General Fund	-	2,719	30,918	-	-	-	-	33,636
Debt Service Fund - Series 2014	-	-	-	-	-	-	-	-
Debt Service Fund - Series 2017	-	-	-	-	-	-	-	-
Due from Other Governments								
Accrued Interest Receivable								
Accounts Receivable	741	-	-	-	-	-	-	741
Prepaid Expenses								
Amount Available in Debt Service Funds						964,238		964,238
Amount to be Provided by Debt Service Funds						22,250,762		22,250,762
General Fixed Assets							12,324,253	12,324,253
Total Assets	\$ 161,487	\$ 505,981	\$ 458,257	\$ -	\$ -	\$ 23,215,000	\$ 12,324,253	\$ 36,664,978

Heritage Harbour North Community Development District

**Balance Sheet - All Funds and Account Groups
as of October 31, 2022**

	Governmental Funds							Totals (Memorandum Only)
	General Fund	Debt Service Funds		Capital Projects Fund		General Long Term Debt	General Fixed Assets	
	Operations	Series 2014	Series 2017	Series 2014	Series 2017			
Liabilities								
Accounts Payable & Payroll Liabilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due to Other Governments	-	-	-	-	-	-	-	-
Due to Other Funds								
General Fund	-	-	-	-	-	-	-	-
Debt Service Fund - Series 2017	30,918	-	-	-	-	-	-	30,918
Debt Service Fund - Series 2014	2,719	-	-	-	-	-	-	2,719
Bonds Payable - Series 2014	-	-	-	-	-	7,145,000	-	7,145,000
Bonds Payable - Series 2017	-	-	-	-	-	16,070,000	-	16,070,000
Total Liabilities	\$ 33,636	\$ -	\$ -	\$ -	\$ -	\$ 23,215,000	\$ -	\$ 23,248,636
Fund Equity and Other Credits								
Investment in General Fixed Assets	-	-	-	-	-	-	12,324,253	12,324,253
Fund Balance								
Restricted								
Beginning: October 1, 2022	-	503,971	452,982	-	-	-	-	956,953
Results from Current Operations	-	2,010	5,275	-	-	-	-	7,285
Unassigned								
Beginning: October 1, 2022	132,023	-	-	-	-	-	-	132,023
Results from Current Operations	(4,173)	-	-	-	-	-	-	(4,173)
Total Fund Equity and Other Credits	127,850	505,981	458,257	-	-	-	12,324,253	13,416,341
Total Liabilities, Fund Equity and Other Credits	\$ 161,487	505,981	\$ 458,257	\$ -	\$ -	\$ 23,215,000	\$ 12,324,253	\$ 36,664,978

Heritage Harbour North Community Development District

General Fund

Statement of Revenue, Expenditures and Changes in Fund Balance for the period Ending October 31, 2022

	October	Year to Date	Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	\$ -	-	\$ -	N/A
Miscellaneous Revenue	-	-	-	N/A
Interest				
Interest - General Checking	2	2	35	5%
Special Assessment Revenue				
Special Assessments - Uniform Method	452	452	116,966	0%
Special Assessments - Non-Uniform Mthd	-	-	-	N/A
Total Revenue and Other Sources:	\$ 453	453	\$ 117,001	0%
Expenditures and Other Uses				
Legislative				
Board of Supervisor's Fees	\$ 3,125	3,125	\$ 3,000	104%
Board of Supervisor's - FICA	290	290	230	126%
Executive				
Executive Salaries	-	-	38,500	0%
Executive Salaries - FICA	-	-	3,596	0%
Executive Salaries - Insurance	-	-	-	0%
Financial and Administrative				
Audit Services	-	-	4,900	0%
Accounting Services	-	-	4,500	0%
Assessment Roll Preparation	667	667	8,500	8%
Arbitrage Rebate Services	-	-	1,000	0%
Manager Services	-	-	-	N/A
Professional Services				
District Manager Services	-	-	-	N/A
Other Contractual Services				
Recording and Transcription	-	-	300	0%
Legal Advertising	-	-	1,500	0%
Trustee Services	-	-	11,900	0%
Dissemination Agent Services	250	250	2,000	13%
Property Appraiser Fees	-	-	-	N/A
Bank Services	294	294	800	37%
Travel and Per Diem	-	-	-	N/A

Heritage Harbour North Community Development District

General Fund

Statement of Revenue, Expenditures and Changes in Fund Balance for the period Ending October 31, 2022

	October	Year to Date	Annual Budget	% of Budget
Communications & Freight Services				
Telephone	-	-	-	N/A
Postage, Freight & Messenger	-	-	200	0%
Rentals & Leases	-	-		
Miscellaneous Equipment Leasing	-	-	-	N/A
Computer Services	-	-	7,900	0%
Insurance	-	-	6,700	0%
Printing & Binding	-	-	100	0%
Office Supplies	-	-	-	N/A
Subscription & Memberships	-	-	175	0%
Legal Services				
Legal - General Counsel	-	-	1,500	0%
Other General Government Services				
Engineering Services - General Fund	-	-	750	0%
Stormwater Needs Analysis	-	-	-	N/A
Payroll Services	-	-	-	N/A
Capital Outlay				
Reserves				
Operation Reserve (Addition)	-	-	18,950	0%
Total Expenditures and Other Uses:	\$ 4,626	4,626	\$ 117,001	4%
Net Increase/ (Decrease) of Fund Balance	(4,173)	(4,173)	-	
Fund Balance - Beginning	132,023	132,023	114,598	
Fund Balance - Ending	\$ 127,850	127,850	\$ 114,598	

Heritage Harbour North Community Development District

Debt Service Fund - Series 2014 Bonds

Statement of Revenue, Expenditures and Changes in Fund Balance for the period Ending October 31, 2022

	October	Year to Date	Budget	% of Budget
Revenue and Other Sources				
Carryforward	\$ -	\$ -	\$ -	N/A
Interest Income				
Capitalized Interest	-	-	-	N/A
Revenue Account	0	0	22	1%
Reserve Account	1	1	-	N/A
Interest Account	1	1	-	N/A
Sinking Fund	-	-	-	N/A
Prepayment Account	0	0	-	N/A
Special Assessment Revenue				
Special Assessments - Uniform Method	2,007	2,007	520,103	0%
Special Assessments - Non-Uniform Mthd	-	-	-	N/A
Special Assessments - Prepayments	-	-	-	N/A
Other Financing Sources				
Debt Proceeds	-	-	-	N/A
Inter-Fund Group Transfers In	-	-	-	N/A
Total Revenue and Other Sources:	\$ 2,010	\$ 2,010	\$ 520,125	0%
Expenditures and Other Uses				
Debt Service				
Principal - Mandatory	\$ -	\$ -	\$ 165,000	0%
Principal - Early Redemptions	-	-	-	N/A
Interest Expense	-	-	354,925	0%
Inter-Fund Group Transfers Out	-	-	-	N/A
Total Expenditures and Other Uses:	\$ -	\$ -	\$ 519,925	0%
Net Increase/ (Decrease) of Fund Balance	2,010	2,010	200	
Fund Balance - Beginning	503,971	503,971	499,168	
Fund Balance - Ending	\$ 505,981	\$ 505,981	\$ 499,368	

Heritage Harbour North Community Development District

Debt Service Fund - Series 2017 Bonds

Statement of Revenue, Expenditures and Changes in Fund Balance for the period Ending October 31, 2022

	October	Year to Date	Budget	% of Budget
Revenue and Other Sources				
Carryforward	\$ -	\$ -	\$ -	N/A
Interest Income				
Revenue Account	1	1	-	N/A
Reserve Account	0	0	15	1%
Interest Account	-	-	-	N/A
Sinking Fund	-	-	-	N/A
Prepayment Account	-	-	-	N/A
Excess Revenue	0	0	-	N/A
Excess Reserve	-	-	-	N/A
Gain (loss) on Investments	-	-	-	N/A
Special Assessment Revenue				
Special Assessments - Uniform Method	5,274	5,274	1,366,212	0%
Special Assessments - Non-Uniform Mthd	-	-	-	N/A
Special Assessments - Prepaid	-	-	-	N/A
Debt Proceeds	-	-	-	N/A
Inter-Fund Group Transfers In	-	-	-	N/A
Total Revenue and Other Sources:	\$ 5,275	\$ 5,275	\$ 1,366,227	0%
Expenditures and Other Uses				
Debt Service				
Principal - Mandatory	\$ -	\$ -	\$ 715,000	0%
Principal - Early Redemptions	-	-	-	N/A
Interest Expense	-	-	645,488	0%
Special Items	-	-	-	N/A
Inter-Fund Group Transfers Out	-	-	-	N/A
Total Expenditures and Other Uses:	\$ -	\$ -	\$ 1,360,488	0%
Net Increase/ (Decrease) of Fund Balance	5,275	5,275	5,739	
Fund Balance - Beginning	452,982	452,982	441,724	
Fund Balance - Ending	\$ 458,257	\$ 458,257	\$ 447,463	

Heritage Harbour North Community Development District

Capital Projects Fund - Series 2014 Bonds

Statement of Revenue, Expenditures and Changes in Fund Balance for the period Ending October 31, 2022

	October	Year to Date	Budget	% of Budget
Revenue and Other Sources				
Carryforward	\$ -	\$ -	\$ -	N/A
Interest Income				
Construction Account	-	-	-	N/A
Cost of Issuance	-	-	-	N/A
Other Financing Sources				
Debt Proceeds	-	-	-	N/A
Inter-Fund Group Transfers In	-	-	-	N/A
Total Revenue and Other Sources:	\$ -	\$ -	\$ -	N/A
Expenditures and Other Uses				
Financial and Administrative				
Special Assessment Methodology	\$ -	\$ -	\$ -	N/A
District Manager Services	-	-	-	N/A
Underwriters' Services	-	-	-	N/A
Other Contractual Services				
Trustee Services	-	-	-	N/A
Printing & Binding	-	-	-	N/A
Legal Services	-	-	-	N/A
Flood Control - Stormwater Management				
Engineering Services	-	-	-	N/A
Legal Services	-	-	-	N/A
Capital Outlay	-	-	-	N/A
Other Financing Uses				
Original Issue Discount	-	-	-	N/A
Inter-Fund Group Transfers Out	-	-	-	N/A
Total Expenditures and Other Uses:	\$ -	\$ -	\$ -	N/A
Net Increase/ (Decrease) of Fund Balance	-	-	-	
Fund Balance - Beginning	-	-	-	
Fund Balance - Ending	\$ -	-	\$ -	

Heritage Harbour North Community Development District

Capital Projects Fund - Series 2017 Bonds

Statement of Revenue, Expenditures and Changes in Fund Balance

for the period Ending October 31, 2022

	October	Year to Date	Budget	% of Budget
Revenue and Other Sources				
Carryforward	\$ -	\$ -	\$ -	N/A
Interest Income				
Deferred Cost Account	-	-	-	N/A
Debt Proceeds	-	-	-	N/A
Inter-Fund Group Transfers In	-	-	-	N/A
Total Revenue and Other Sources:	\$ -	\$ -	\$ -	N/A
Expenditures and Other Uses				
Professional Services				
District Manager Services	\$ -	\$ -	\$ -	N/A
Underwriter's Services	-	-	-	N/A
Rating Agency & Verification Agency	-	-	-	N/A
Other Contractual Services				
Trustee Services	-	-	-	N/A
Printing & Binding	-	-	-	N/A
Legal Services				
Legal - General Counsel	-	-	-	N/A
Inter-Fund Group Transfers Out	-	-	-	N/A
Total Expenditures and Other Uses:	\$ -	\$ -	\$ -	N/A
Net Increase/ (Decrease) of Fund Balance	-	-	-	
Fund Balance - Beginning	-	-	-	
Fund Balance - Ending	\$ -	\$ -	\$ -	