

# Heritage Harbour North

Community Development District

*Financial Statements*  
*January 31, 2026*

*JPWard and Associates, LLC*

*2301 N.E. 37<sup>th</sup> Street*

*Fort Lauderdale, Florida 33308*

*Phone: (954) 658-4900*

# TABLE OF CONTENTS

## *Heritage Harbor North Community Development District*

### *Monthly Financial Statements*

Balance Sheet – All Funds	1-2
Statement of Revenue, Expenditures and Changes in Fund Balance	
General Fund	3
Debt Service Fund	
Series 2014	4
Series 2017	5
Income & Expense Graph – All Funds	6

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

	Governmental Funds						Totals (Memorandum Only)
	General Fund	Debt Service Funds		General Long Term Debt	General Fixed Assets		
	Operations	Series 2014	Series 2017				
<b>Assets</b>							
<b>Cash and Investments</b>							
General Fund - Invested Cash	\$ 348,963	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 348,963
<b>Debt Service Funds</b>							
Revenue Account	-	621,933	1,219,095	-	-	-	1,841,028
Reserve Account	-	259,275	7,232	-	-	-	266,507
Prepayment Account	-	1,731	3,878	-	-	-	5,609
Excess Revenue - Subordinated Bonds	-	-	64,062	-	-	-	64,062
<b>Accounts Receivable</b>	-	-	-	-	-	-	-
<b>Due from Other Funds</b>							
General Fund	-	1,075	2,824	-	-	-	3,899
Debt Service Fund(s)	-	-	-	-	-	-	-
<b>Amount Available in Debt Service Funds</b>	-	-	-	2,181,105	-	-	2,181,105
<b>Amount to be Provided by Debt Service Funds</b>	-	-	-	17,863,895	-	-	17,863,895
<b>General Fixed Assets</b>	-	-	-	-	6,779,151	-	6,779,151
<b>Total Assets</b>	<b>\$ 348,963</b>	<b>\$ 884,014</b>	<b>\$ 1,297,091</b>	<b>\$ 20,045,000</b>	<b>\$ 6,779,151</b>	<b>\$ -</b>	<b>\$ 29,354,219</b>

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

	Governmental Funds					Totals (Memorandum Only)
	General Fund	Debt Service Funds		General Long Term Debt	General Fixed Assets	
	Operations	Series 2014	Series 2017			
<b>Liabilities</b>						
<b>Accounts Payable</b>	-	-	-	-	-	-
<b>Due to Other Funds</b>						
General Fund	-	-	-	-	-	-
Debt Service Fund(s)	3,899	-	-	-	-	3,899
<b>Bonds Payable</b>						
Current Portion (Due within 12 months)						
Series 2014	-	-	-	190,000	-	190,000
Series 2017	-	-	-	815,000	-	815,000
Long Term						
Series 2014	-	-	-	6,275,000	-	6,275,000
Series 2017	-	-	-	12,765,000	-	12,765,000
<b>Total Liabilities</b>	<b>\$ 3,899</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 20,045,000</b>	<b>\$ -</b>	<b>\$ 20,048,899</b>
<b>Fund Equity and Other Credits</b>						
<b>Investment in General Fixed Assets</b>	-	-	-	-	6,779,151	6,779,151
<b>Fund Balance</b>						
<b>Restricted</b>						
Beginning: October 1, 2025	-	576,860	332,795	-	-	909,656
Results from Current Operations	-	307,153	964,296	-	-	1,271,449
<b>Unassigned</b>						
Beginning: October 1, 2025	162,250	-	-	-	-	162,250
Extraordinary Capital/Operations Reserve	6,717	-	-	-	-	6,717
Results from Current Operations	176,097	-	-	-	-	176,097
<b>Total Fund Equity and Other Credits</b>	<b>\$ 345,065</b>	<b>\$ 884,014</b>	<b>\$ 1,297,091</b>	<b>\$ -</b>	<b>\$ 6,779,151</b>	<b>\$ 9,305,320</b>
<b>Total Liabilities, Fund Equity and Other Credits</b>	<b>\$ 348,963</b>	<b>\$ 884,014</b>	<b>\$ 1,297,091</b>	<b>\$ 20,045,000</b>	<b>\$ 6,779,151</b>	<b>\$ 29,354,219</b>

Prepared by:

**JPWARD and Associates, LLC**

# Heritage Harbour North 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
<b>Revenue and Other Sources</b>				
Carryforward	\$ -	-	\$ -	0%
<b>Special Assessment Revenue</b>				
Special Assessments - Uniform Method	12,693	225,154	270,838	83%
<b>Other Fees and Charges</b>				
Discounts for Early Payment	-	-	(18,959)	0%
<b>Total Revenue and Other Sources:</b>	<b>\$ 12,693</b>	<b>\$ 225,154</b>	<b>\$ 251,879</b>	<b>89%</b>
<b>Expenditures and Other Uses</b>				
<b>Legislative</b>				
Board of Supervisor's Fees	-	1,000	4,000	25%
<b>Executive</b>				
Professional Management	4,633	18,533	55,600	33%
<b>Financial and Administrative</b>				
Audit Services	-	4,600	4,500	102%
Accounting Services	417	1,667	5,000	33%
Assessment Roll Preparation	750	3,000	9,000	33%
Arbitrage Rebate Services	-	-	1,000	0%
<b>Other Contractual Services</b>				
Legal Advertising	-	-	1,000	0%
Trustee Services	-	4,760	11,021	43%
Dissemination Agent Services	-	500	2,350	21%
Bank Services	-	-	250	0%
<b>Communications &amp; Freight Services</b>				
Postage, Freight & Messenger	-	79	400	20%
Computer Services	-	-	2,400	0%
<b>Insurance</b>				
	-	8,432	7,883	107%
<b>Printing &amp; Binding</b>				
	-	-	250	0%
<b>Subscription &amp; Memberships</b>				
	-	175	175	100%
<b>Legal Services</b>				
Legal - General Counsel	-	711	4,500	16%
<b>Other General Government Services</b>				
Engineering Services - General Fund	-	-	750	0%
Engineering Services - Re-Use	-	-	125,000	0%
<b>Reserves</b>				
Extraordinary Capital/Operations	1,400	5,600	16,800	33%
<b>Total Expenditures and Other Uses:</b>	<b>\$ 7,200</b>	<b>\$ 49,057</b>	<b>\$ 251,879</b>	<b>19%</b>
Net Increase/ (Decrease) of Fund Balance	5,493	176,097	-	
Fund Balance - Beginning	337,054	162,250	162,250	
Extraordinary Capital/Operations Reserve	1,400	5,600	16,800	
<b>Fund Balance - Ending</b>	<b>\$ 343,948</b>	<b>\$ 343,948</b>	<b>\$ 179,050</b>	

Prepared by:

**JPWARD and Associates, LLC**

**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 January 31, 2026**

	January	Year to Date	Budget	% of Budget
<b>Revenue and Other Sources</b>				
<b>Carryforward</b>	\$ -	\$ -	\$ -	0%
<b>Interest Income</b>				
Revenue Account	642	3,295	21,989	15%
Reserve Account	788	3,339	-	0%
Prepayment Account	5	22	-	0%
<b>Special Assessment Revenue</b>				
Special Assessments - Uniform Method	26,205	464,834	551,308	84%
<b>Other Fees and Charges</b>				
Discounts for Early Payment	-	-	(31,206)	0%
<b>Inter-Fund Group Transfers In</b>	-	-	-	0%
<b>Total Revenue and Other Sources:</b>	<b>\$ 27,640</b>	<b>\$ 471,491</b>	<b>\$ 542,091</b>	<b>87%</b>
<b>Expenditures and Other Uses</b>				
<b>Debt Service</b>				
Principal - Mandatory	-	-	190,000	0%
Interest Expense	-	164,338	328,675	50%
<b>Inter-Fund Group Transfers Out</b>	-	-	-	0%
<b>Total Expenditures and Other Uses:</b>	<b>\$ -</b>	<b>\$ 164,338</b>	<b>\$ 518,675</b>	<b>32%</b>
Net Increase/ (Decrease) of Fund Balance	27,640	307,153	23,416	
Fund Balance - Beginning	856,373	576,860	576,860	
<b>Fund Balance - Ending</b>	<b>\$ 884,014</b>	<b>\$ 884,014</b>	<b>\$ 600,276</b>	

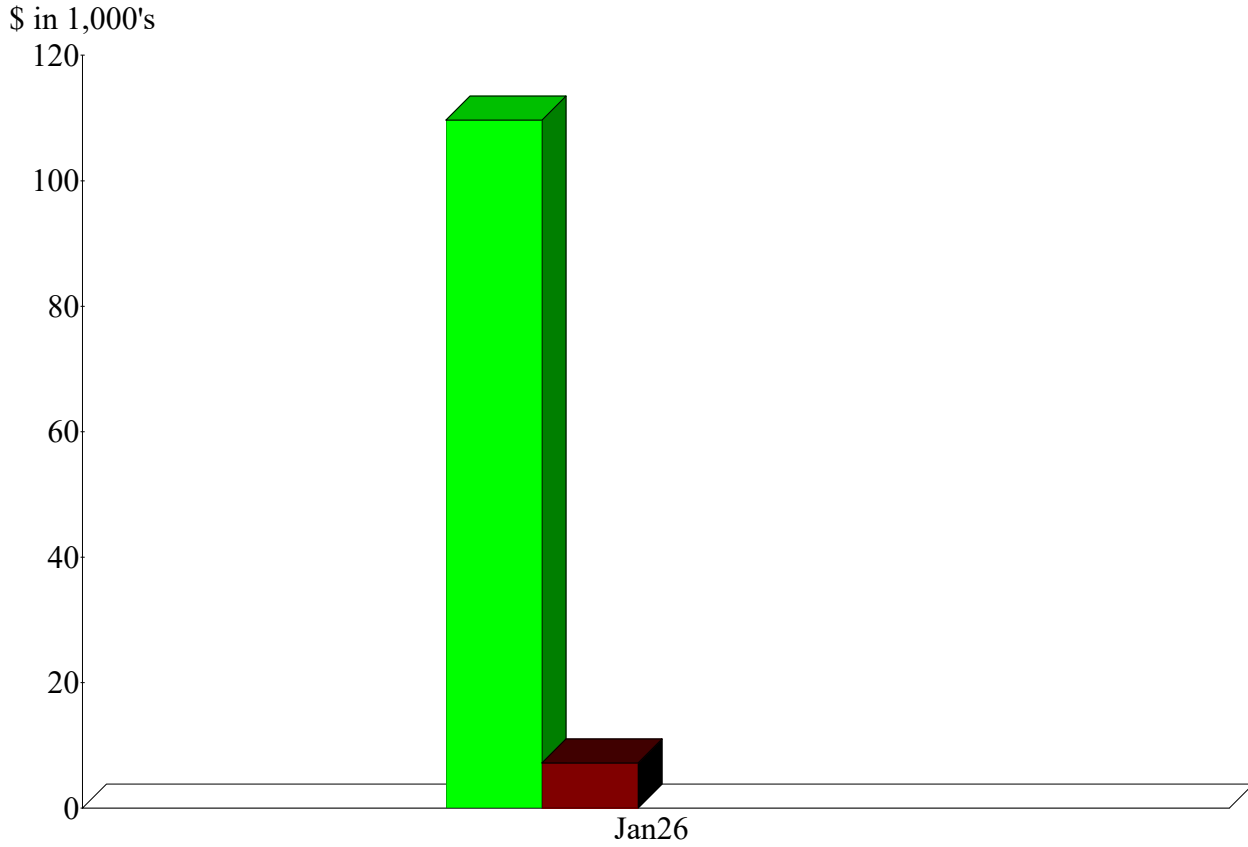
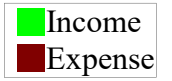
**Heritage Harbour North Community Development District**  
**Debt Service Fund - Series 2017 Bonds**  
**Statement of Revenue, Expenditures and Changes in Fund Balance**  
**for the period Ending January 31, 2026**

	January	Year to Date	Budget	% of Budget
<b>Revenue and Other Sources</b>				
<b>Carryforward</b>	\$ -	\$ -	\$ -	0%
<b>Interest Income</b>				
Revenue Account	437	2,691	11,315	24%
Reserve Account	22	100	-	0%
Excess Reserve	12	43	-	0%
<b>Special Assessment Revenue</b>				
Special Assessments - Uniform Method	68,853	1,221,336	1,461,847	84%
<b>Other Fees and Charges</b>				
Discounts for Early Payment	-	-	(95,635)	0%
<b>Inter-Fund Group Transfers In</b>	-	-	-	0%
<b>Total Revenue and Other Sources:</b>	<b>\$ 69,324</b>	<b>\$ 1,224,171</b>	<b>\$ 1,377,527</b>	<b>89%</b>
<b>Expenditures and Other Uses</b>				
<b>Debt Service</b>				
Principal - Mandatory	-	-	815,000	0%
Interest Expense	-	259,875	527,800	49%
<b>Inter-Fund Group Transfers Out</b>	-	-	-	0%
<b>Total Expenditures and Other Uses:</b>	<b>\$ -</b>	<b>\$ 259,875</b>	<b>\$ 1,342,800</b>	<b>19%</b>
Net Increase/ (Decrease) of Fund Balance	69,324	964,296	34,727	
Fund Balance - Beginning	1,227,767	332,795	332,795	
<b>Fund Balance - Ending</b>	<b>\$ 1,297,091</b>	<b>\$ 1,297,091</b>	<b>\$ 367,522</b>	

# Heritage Harbour North Community Development District

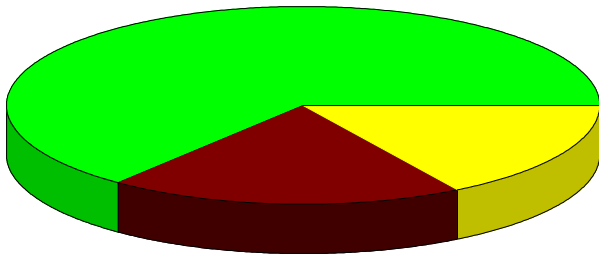
Income and Expense by Month

January 2026



Expense Summary  
January 2026

5120000 · Executive	64.35%
9099000 · Reserve Allocations	19.44
5130000 · Financial and Administrative	16.20
Total	\$7,200.00



By Account