

Heritage Harbour North

Community Development District

Financial Statements
February 28, 2026

JPWard and Associates, LLC

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Heritage Harbor North Community Development District

Monthly Financial Statements

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Heritage Harbour North Community Development District
Balance Sheet - All Funds and Account Groups
as of February 28, 2026

	Governmental Funds					Totals (Memorandum Only)
	General Fund	Debt Service Funds		General Long Term Debt	General Fixed Assets	
	Operations	Series 2014	Series 2017			
Assets						
Cash and Investments						
General Fund - Invested Cash	\$ 377,222	\$ -	\$ -	\$ -	\$ -	\$ 377,222
Debt Service Funds						
Revenue Account	-	625,302	1,224,724	-	-	1,850,026
Reserve Account	-	259,275	7,232	-	-	266,507
Prepayment Account	-	1,736	3,878	-	-	5,614
Excess Revenue - Subordinated Bonds	-	-	64,062	-	-	64,062
Accounts Receivable	-	-	-	-	-	-
Due from Other Funds						
General Fund	-	19,026	49,991	-	-	69,017
Debt Service Fund(s)	-	-	-	-	-	-
Amount Available in Debt Service Funds	-	-	-	2,255,227	-	2,255,227
Amount to be Provided by Debt Service Funds	-	-	-	17,789,773	-	17,789,773
General Fixed Assets	-	-	-	-	6,779,151	6,779,151
Total Assets	\$ 377,222	\$ 905,339	\$ 1,349,888	\$ 20,045,000	\$ 6,779,151	\$ 29,456,601

Heritage Harbour North Community Development District

Balance Sheet - All Funds and Account Groups

as of February 28, 2026

	Governmental Funds					Totals (Memorandum Only)
	General Fund	Debt Service Funds		General Long	General Fixed	
	Operations	Series 2014	Series 2017	Term Debt	Assets	
Liabilities						
Accounts Payable	-	-	-	-	-	-
Due to Other Funds						
General Fund	-	-	-	-	-	-
Debt Service Fund(s)	69,017	-	-	-	-	69,017
Bonds Payable						
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
Total Liabilities	<u>\$ 69,017</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 20,045,000</u>	<u>\$ -</u>	<u>\$ 20,114,017</u>
Fund Equity and Other Credits						
Investment in General Fixed Assets	-	-	-	-	6,779,151	6,779,151
Fund Balance						
Restricted						
Beginning: October 1, 2025	-	576,860	332,795	-	-	909,656
Results from Current Operations	-	328,479	1,017,093	-	-	1,345,572
Unassigned						
Beginning: October 1, 2025	162,250	-	-	-	-	162,250
Extraordinary Capital/Operations Reserve	8,117	-	-	-	-	8,117
Results from Current Operations	137,838	-	-	-	-	137,838
Total Fund Equity and Other Credits	<u>\$ 308,205</u>	<u>\$ 905,339</u>	<u>\$ 1,349,888</u>	<u>\$ -</u>	<u>\$ 6,779,151</u>	<u>\$ 9,342,583</u>
Total Liabilities, Fund Equity and Other Credits	<u>\$ 377,222</u>	<u>\$ 905,339</u>	<u>\$ 1,349,888</u>	<u>\$ 20,045,000</u>	<u>\$ 6,779,151</u>	<u>\$ 29,456,601</u>

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 February 28, 2026

	February	Year to Date	Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	\$ -	-	\$ -	0%
Special Assessment Revenue				
Special Assessments - Uniform Method	9,216	234,370	270,838	87%
Other Fees and Charges				
Discounts for Early Payment	-	-	(18,959)	0%
Total Revenue and Other Sources:	\$ 9,216	\$ 234,370	\$ 251,879	93%
Expenditures and Other Uses				
Legislative				
Board of Supervisor's Fees	1,000	2,000	4,000	50%
Executive				
Professional Management	4,633	23,167	55,600	42%
Financial and Administrative				
Audit Services	-	4,600	4,500	102%
Accounting Services	417	2,083	5,000	42%
Assessment Roll Preparation	750	3,750	9,000	42%
Arbitrage Rebate Services	-	-	1,000	0%
Other Contractual Services				
Legal Advertising	134	134	1,000	13%
Trustee Services	-	4,760	11,021	43%
Dissemination Agent Services	-	500	2,350	21%
Bank Services	-	-	250	0%
Communications & Freight Services				
Postage, Freight & Messenger	1,389	1,468	400	367%
Computer Services	1,200	1,200	2,400	50%
Insurance				
	-	8,432	7,883	107%
Printing & Binding				
	1,553	1,553	250	621%
Subscription & Memberships				
	-	175	175	100%
Legal Services				
Legal - General Counsel	-	711	4,500	16%
Other General Government Services				
Engineering Services - General Fund	-	-	750	0%
Engineering Services - Re-Use	35,000	35,000	125,000	0%
Reserves				
Extraordinary Capital/Operations	1,400	7,000	16,800	42%
Total Expenditures and Other Uses:	\$ 47,475	\$ 96,532	\$ 251,879	38%
Net Increase/ (Decrease) of Fund Balance	(38,260)	137,838	-	
Fund Balance - Beginning	345,065	162,250	162,250	
Extraordinary Capital/Operations Reserve	1,400	7,000	16,800	
Fund Additions/(Expenditures)	-	1,117	-	
Fund Balance - Ending	\$ 308,205	\$ 308,205	\$ 179,050	

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 February 28, 2026

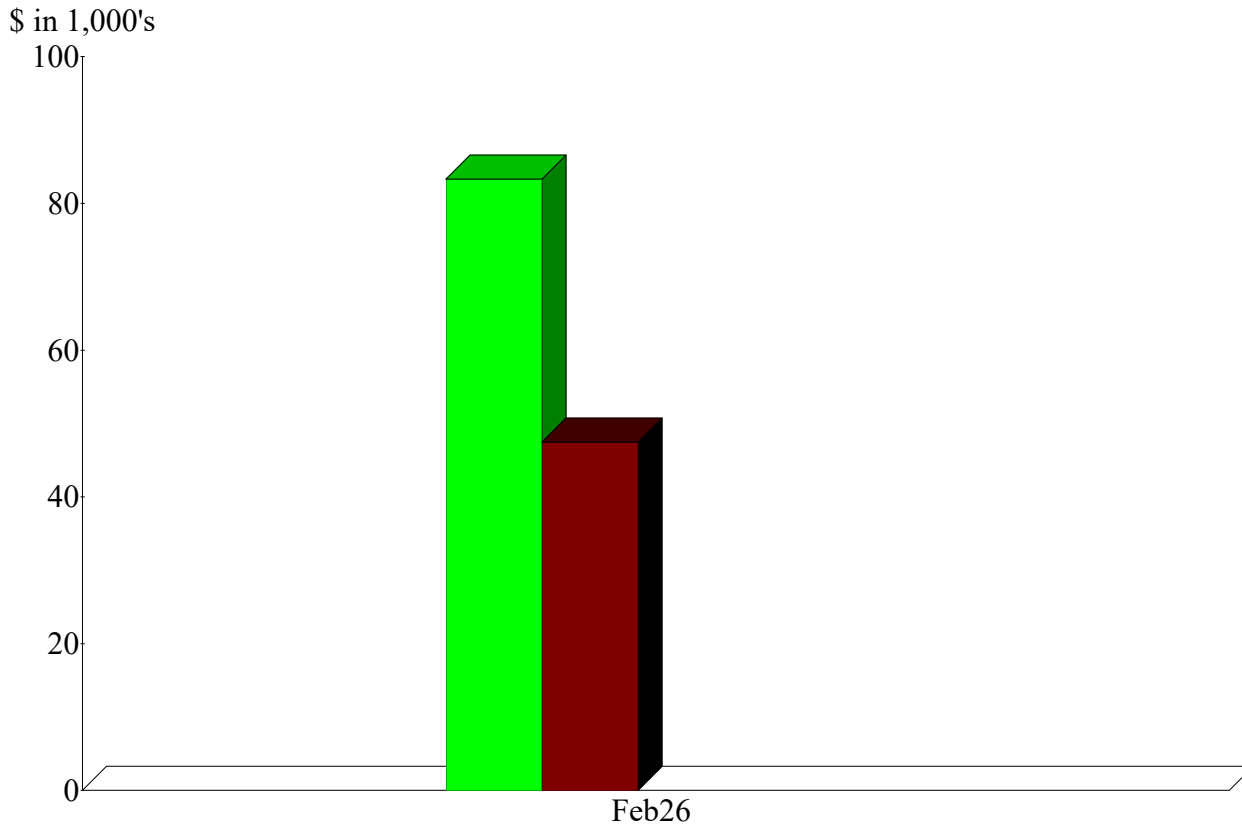
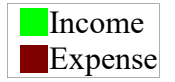
	February	Year to Date	Budget	% of Budget
Revenue and Other Sources				
Carryforward	\$ -	\$ -	\$ -	0%
Interest Income				
Revenue Account	1,524	4,819	21,989	22%
Reserve Account	770	4,109	-	0%
Prepayment Account	5	27	-	0%
Special Assessment Revenue				
Special Assessments - Uniform Method	19,026	483,860	551,308	88%
Other Fees and Charges				
Discounts for Early Payment	-	-	(31,206)	0%
Inter-Fund Group Transfers In				
	-	-	-	0%
Total Revenue and Other Sources:	\$ 21,325	\$ 492,816	\$ 542,091	91%
Expenditures and Other Uses				
Debt Service				
Principal - Mandatory	-	-	190,000	0%
Interest Expense	-	164,338	328,675	50%
Inter-Fund Group Transfers Out				
	-	-	-	0%
Total Expenditures and Other Uses:	\$ -	\$ 164,338	\$ 518,675	32%
Net Increase/ (Decrease) of Fund Balance	21,325	328,479	23,416	
Fund Balance - Beginning	884,014	576,860	576,860	
Fund Balance - Ending	\$ 905,339	\$ 905,339	\$ 600,276	

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 February 28, 2026

	February	Year to Date	Budget	% of Budget
Revenue and Other Sources				
Carryforward	\$ -	\$ -	\$ -	0%
Interest Income				
Revenue Account	2,773	5,464	11,315	48%
Reserve Account	21	122	-	0%
Excess Reserve	12	55	-	0%
Special Assessment Revenue				
Special Assessments - Uniform Method	49,991	1,271,327	1,461,847	87%
Other Fees and Charges				
Discounts for Early Payment	-	-	(95,635)	0%
Inter-Fund Group Transfers In	-	-	-	0%
Total Revenue and Other Sources:	\$ 52,797	\$ 1,276,968	\$ 1,377,527	93%
Expenditures and Other Uses				
Debt Service				
Principal - Mandatory	-	-	815,000	0%
Interest Expense	-	259,875	527,800	49%
Inter-Fund Group Transfers Out	-	-	-	0%
Total Expenditures and Other Uses:	\$ -	\$ 259,875	\$ 1,342,800	19%
Net Increase/ (Decrease) of Fund Balance	52,797	1,017,093	34,727	
Fund Balance - Beginning	1,297,091	332,795	332,795	
Fund Balance - Ending	\$ 1,349,888	\$ 1,349,888	\$ 367,522	

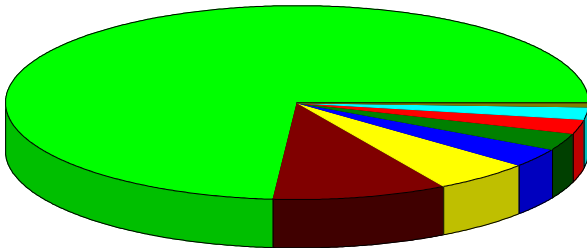
Heritage Harbour North Community Development District

Income and Expense by Month
February 2026



Expense Summary
February 2026

5190000 · Other General Govt. Services	73.72%
5120000 · Executive	9.76
5134100 · Communications & Freight Serv.	5.45
5134700 · Printing & Binding	3.27
9099000 · Reserve Allocations	2.95
5130000 · Financial and Administrative	2.46
5110000 · Legislative	2.11
5133400 · Other Contractual Services	0.28
Total	\$47,475.43



By Account