

Heritage Harbour North

Community Development District

Financial Statements
March 31, 2026

JPWard and Associates, LLC

2301 N.E. 37th Street

Fort Lauderdale, Florida 33308

Phone: (954) 658-4900

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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 March 31, 2026

	Governmental Funds					Totals (Memorandum Only)
	General Fund	Debt Service Funds		Account Groups		
	Operations	Series 2014	Series 2017	General Long Term Debt	General Fixed Assets	
Assets						
Cash and Investments						
General Fund						
Truist Checking Account	\$ 300,762	\$ -	\$ -	\$ -	\$ -	\$ 300,762
Debt Service Funds						
Revenue Account	-	646,698	1,278,025	-	-	1,924,724
Reserve Account	-	259,275	7,232	-	-	266,507
Prepayment Account	-	1,741	3,878	-	-	5,619
Excess Revenue - Subordinated Bonds	-	-	64,062	-	-	64,062
Accounts Receivable	-	-	-	-	-	-
Due from Other Funds						
General Fund	-	9,181	24,123	-	-	33,304
Debt Service Fund(s)	-	-	-	-	-	-
Amount Available in Debt Service Funds	-	-	-	2,294,217	-	2,294,217
Amount to be Provided by Debt Service Funds	-	-	-	17,750,783	-	17,750,783
General Fixed Assets	-	-	-	-	6,779,151	6,779,151
Total Assets:	\$ 300,762	\$ 916,895	\$ 1,377,321	\$ 20,045,000	\$ 6,779,151	\$ 29,419,130

Heritage Harbour North Community Development District

Balance Sheet - All Funds and Account Groups

as of March 31, 2026

	Governmental Funds					Totals (Memorandum Only)
	General Fund	Debt Service Funds		Account Groups		
	Operations	Series 2014	Series 2017	General Long Term Debt	General Fixed Assets	
Liabilities						
Accounts Payable	-	-	-	-	-	-
Due to Other Funds						
General Fund	-	-	-	-	-	-
Debt Service Fund(s)	33,304	-	-	-	-	33,304
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:	\$ 33,304	\$ -	\$ -	\$ 20,045,000	\$ -	\$ 20,078,304
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	-	340,035	1,044,526	-	-	1,384,561
Unassigned						
Beginning: October 1, 2025	162,250	-	-	-	-	162,250
Extraordinary Capital/Operations Reserve	9,517	-	-	-	-	9,517
Results from Current Operations	95,690	-	-	-	-	95,690
Total Fund Equity and Other Credits:	\$ 267,458	\$ 916,895	\$ 1,377,321	\$ -	\$ 6,779,151	\$ 9,340,825
Total Liabilities, Fund Equity and Other Credits:	\$ 300,762	\$ 916,895	\$ 1,377,321	\$ 20,045,000	\$ 6,779,151	\$ 29,419,130

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 March 31, 2026

Description	March	Year to Date	Budget	% of Budget
Revenue and Other Sources				
Carryforward	\$ -	-	\$ -	0%
Special Assessment Revenue				
Special Assessments - Uniform Method	4,447	238,817	270,838	88%
Other Fees and Charges				
Discounts for Early Payment	-	-	(18,959)	0%
Total Revenue and Other Sources:	\$ 4,447	\$ 238,817	\$ 251,879	95%
Expenditures and Other Uses				
Legislative				
Board of Supervisor's Fees	-	2,000	4,000	50%
Executive				
Professional Management	4,633	27,800	55,600	50%
Financial and Administrative				
Audit Services	-	4,600	4,500	102%
Accounting Services	417	2,500	5,000	50%
Assessment Roll Preparation	750	4,500	9,000	50%
Arbitrage Rebate Services	-	-	1,000	0%
Other Contractual Services				
Legal Advertising	-	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	82	1,550	400	387%
Computer Services	-	1,200	2,400	50%
Insurance				
	-	8,432	7,883	107%
Printing & Binding				
	-	1,553	250	621%
Subscription & Memberships				
	-	175	175	100%
Legal Services				
Legal - General Counsel	395	1,106	4,500	25%
Other General Government Services				
Engineering Services - General Fund	-	-	750	0%
Engineering Services - Re-Use Construction	38,918	73,918	125,000	0%
Reserves				
Extraordinary Capital/Operations	1,400	8,400	16,800	50%
Total Expenditures and Other Uses:	\$ 46,595	\$ 143,127	\$ 251,879	57%
Net Increase/ (Decrease) of Fund Balance				
	(42,147)	95,690	-	
Fund Balance - Beginning	345,065	162,250	162,250	
Extraordinary Capital/Operations Reserve	1,400	8,400	16,800	
Fund Additions/(Expenditures)	-	1,117	-	
Fund Balance - Ending	\$ 304,317	\$ 267,458	\$ 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 March 31, 2026

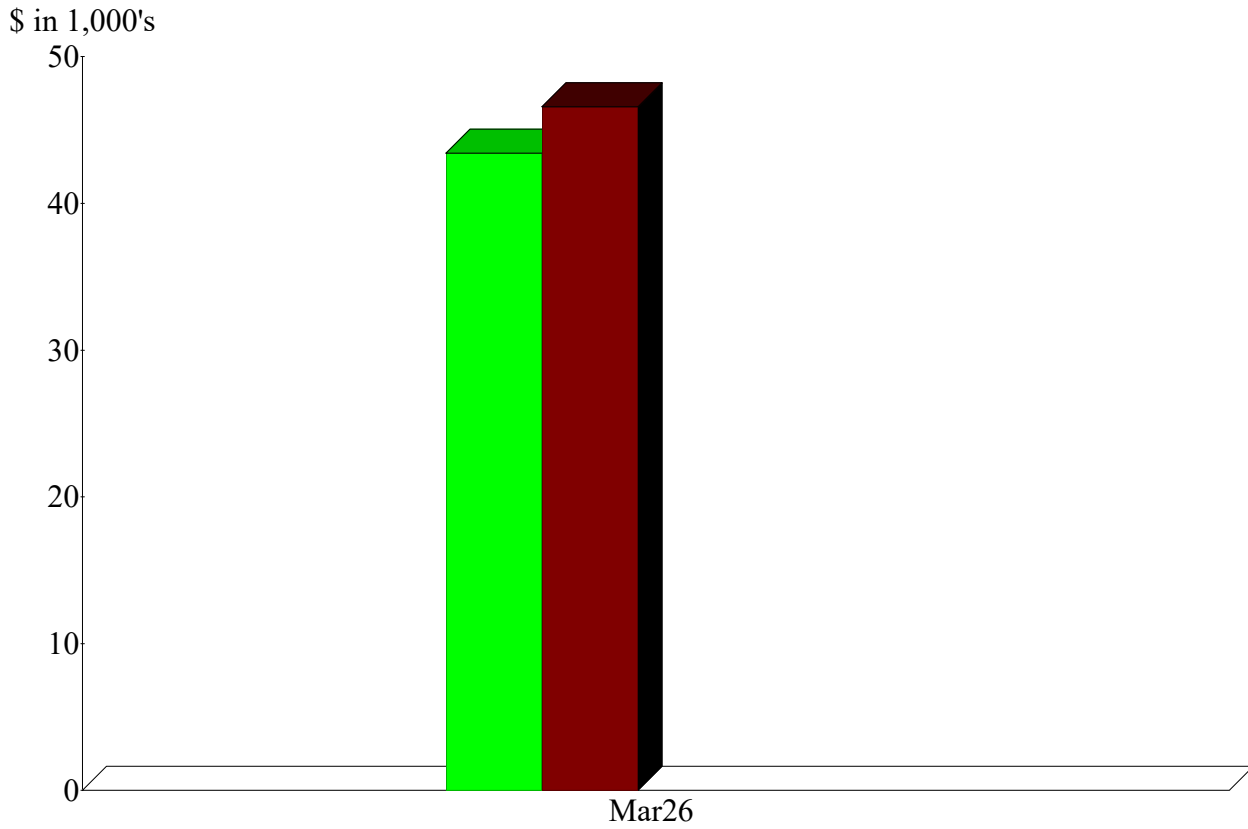
Description	March	Year to Date	Budget	% of Budget
Revenue and Other Sources				
Carryforward	\$ -	\$ -	\$ -	0%
Interest Income				
Revenue Account	1,675	6,494	21,989	30%
Reserve Account	696	4,805	-	0%
Prepayment Account	5	32	-	0%
Special Assessment Revenue				
Special Assessments - Uniform Method	9,181	493,042	551,308	89%
Other Fees and Charges				
Discounts for Early Payment	-	-	(31,206)	0%
Total Revenue and Other Sources:	\$ 11,556	\$ 504,372	\$ 542,091	93%
Expenditures and Other Uses				
Debt Service				
Principal - Mandatory	-	-	190,000	0%
Interest Expense	-	164,338	328,675	50%
Total Expenditures and Other Uses:	\$ -	\$ 164,338	\$ 518,675	32%
Net Increase/ (Decrease) of Fund Balance	11,556	340,035	23,416	
Fund Balance - Beginning	884,014	576,860	576,860	
Fund Balance - Ending	\$ 895,570	\$ 916,895	\$ 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 March 31, 2026

Description	March	Year to Date	Budget	% of Budget
Revenue and Other Sources				
Carryforward	\$ -	\$ -	\$ -	0%
Interest Income				
Revenue Account	3,280	8,744	11,315	77%
Reserve Account	19	141	-	0%
Excess Revenue	0	0	-	0%
Excess Reserve	10	66	-	0%
Special Assessment Revenue				
Special Assessments - Uniform Method	24,123	1,295,450	1,461,847	89%
Other Fees and Charges				
Discounts for Early Payment	-	-	(95,635)	0%
Total Revenue and Other Sources:	\$ 27,433	\$ 1,304,401	\$ 1,377,527	95%
Expenditures and Other Uses				
Debt Service				
Principal - Mandatory	-	-	815,000	0%
Interest Expense	-	259,875	527,800	49%
Total Expenditures and Other Uses:	\$ -	\$ 259,875	\$ 1,342,800	19%
Net Increase/ (Decrease) of Fund Balance	27,433	1,044,526	34,727	
Fund Balance - Beginning	1,349,888	332,795	332,795	
Fund Balance - Ending	\$ 1,377,321	\$ 1,377,321	\$ 367,522	

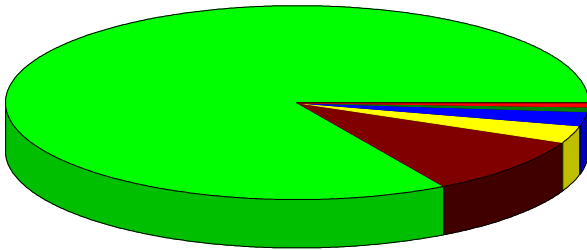
Heritage Harbour North Community Development District

Income and Expense by Month
March 2026



Expense Summary
March 2026

5190000 · Other General Govt. Services	83.52%
5120000 · Executive	9.94
9099000 · Reserve Allocations	3.00
5130000 · Financial and Administrative	2.50
5140000 · Legal	0.85
5134100 · Communications & Freight Serv.	0.18
Total	\$46,594.50



By Account