

Heritage Harbour North

Community Development District

Financial Statements
April 30, 2026

PFM Management Services, LLC
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Heritage Harbor North Community Development District

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Heritage Harbour North Community Development District
Balance Sheet
Through April 30, 2026

	Governmental Funds					Account Groups		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								
Truist Checking Account	\$ 329,585	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 329,585
Debt Service Funds								
Revenue Account	-	658,566	1,305,967	-	-	-	-	1,964,532
Reserve Account	-	259,275	7,232	-	-	-	-	266,507
Prepayment Account	-	1,746	3,878	-	-	-	-	5,624
Excess Revenue - Subordinated Bonds	-	-	64,062	-	-	-	-	64,062
Accounts Receivable	-	-	-	-	-	-	-	-
Due from Other Funds								
General Fund	-	18,778	49,339	-	-	-	-	68,117
Debt Service Fund(s)	-	-	-	-	-	-	-	-
Amount Available in Debt Service Funds	-	-	-	2,368,843	-	-	-	2,368,843
Amount to be Provided by Debt Service Funds	-	-	-	17,676,157	-	-	-	17,676,157
General Fixed Assets	-	-	-	-	6,779,151	-	-	6,779,151
Total Assets:	<u>\$ 329,585</u>	<u>\$ 938,365</u>	<u>\$ 1,430,478</u>	<u>\$ 20,045,000</u>	<u>\$ 6,779,151</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 29,522,578</u>

Heritage Harbour North Community Development District
Balance Sheet
Through April 30, 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)	68,117	-	-	-	-	68,117
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:	\$ 68,117	\$ -	\$ -	\$ 20,045,000	\$ -	\$ 20,113,117
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	-	361,504	1,097,683	-	-	1,459,187
Unassigned						
Beginning: October 1, 2025	162,250	-	-	-	-	162,250
Extraordinary Capital/Operations Reserve	10,917	-	-	-	-	10,917
Results from Current Operations	88,301	-	-	-	-	88,301
Total Fund Equity and Other Credits:	\$ 261,468	\$ 938,365	\$ 1,430,478	\$ -	\$ 6,779,151	\$ 9,409,462
Total Liabilities, Fund Equity and Other Credits:	\$ 329,585	\$ 938,365	\$ 1,430,478	\$ 20,045,000	\$ 6,779,151	\$ 29,522,578

Prepared by:

PFM Management Services LLC

Heritage Harbour North Community Development District
General Fund
Statement of Revenue, Expenditures and Changes in Fund Balance
Through April 30, 2026

Description	April	Year to Date	Budget	% of Budget
Revenue and Other Sources				
Carryforward	\$ -	-	\$ -	0%
Special Assessment Revenue				
Special Assessments - Uniform Method	9,096	247,913	270,838	92%
Other Fees and Charges				
Discounts for Early Payment	-	-	(18,959)	0%
Total Revenue and Other Sources:	\$ 9,096	\$ 247,913	\$ 251,879	98%
Expenditures and Other Uses				
Legislative				
Board of Supervisor's Fees	1,000	3,000	4,000	75%
Executive				
Professional Management	4,633	32,433	55,600	58%
Financial and Administrative				
Audit Services	-	4,600	4,500	102%
Accounting Services	417	2,917	5,000	58%
Assessment Roll Preparation	750	5,250	9,000	58%
Arbitrage Rebate Services	-	-	1,000	0%
Other Contractual Services				
Legal Advertising	1,941	2,076	1,000	208%
Trustee Services	6,262	11,021	11,021	100%
Dissemination Agent Services	-	500	2,350	21%
Bank Services	-	-	250	0%
Communications & Freight Services				
Postage, Freight & Messenger	82	1,632	400	408%
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	-	1,106	4,500	25%
Other General Government Services				
Engineering Services - General Fund	-	-	750	0%
Engineering Services - Re-Use Construction	-	73,918	125,000	0%
Reserves				
Extraordinary Capital/Operations	1,400	9,800	16,800	58%
Total Expenditures and Other Uses:	\$ 16,485	\$ 159,612	\$ 251,879	63%

Heritage Harbour North Community Development District
General Fund
Statement of Revenue, Expenditures and Changes in Fund Balance
Through April 30, 2026

Description	April	Year to Date	Budget	% of Budget
Net Increase/ (Decrease) of Fund Balance	(7,390)	88,301	-	
Fund Balance - Beginning	304,317	162,250	162,250	
Extraordinary Capital/Operations Reserve	1,400	9,800	16,800	
Fund Additions/(Expenditures)	-	1,117	-	
Fund Balance - Ending	\$ 298,328	\$ 261,468	\$ 179,050	

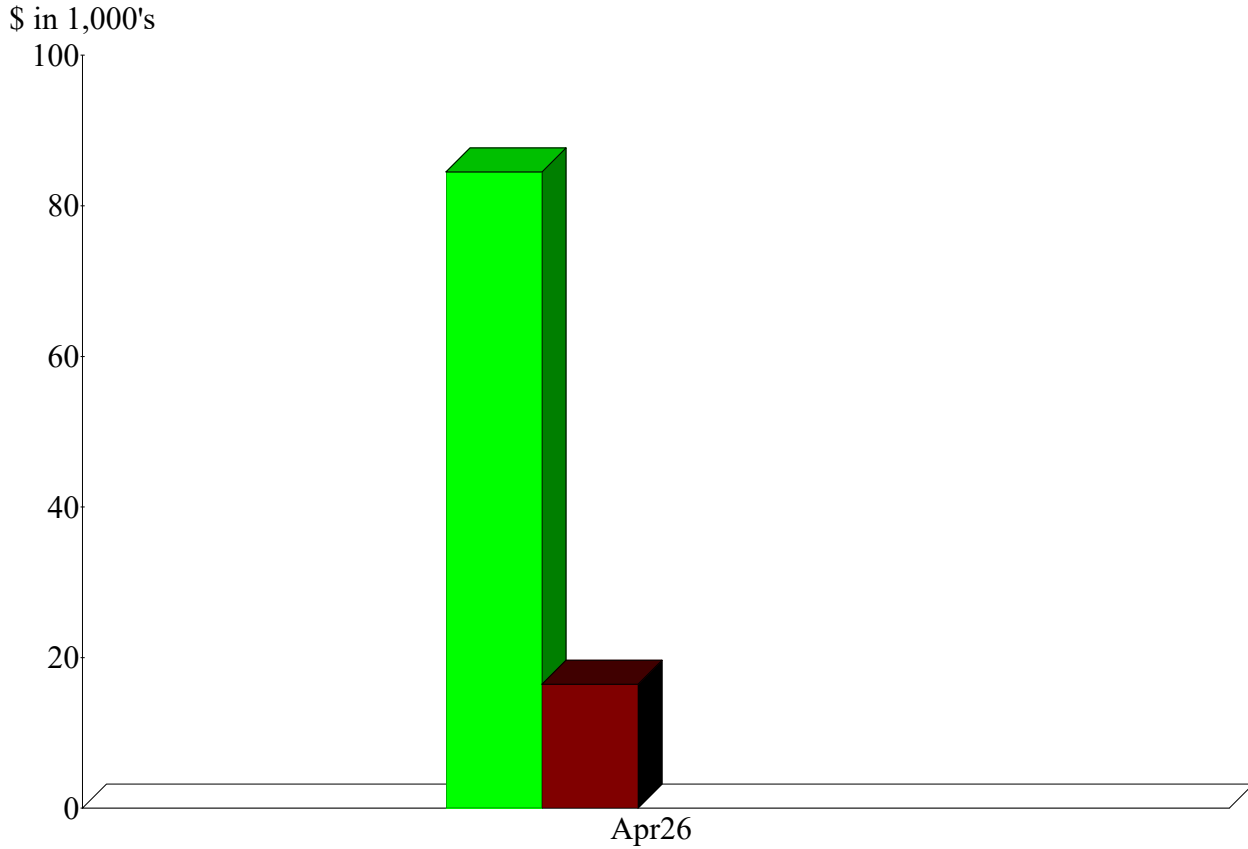
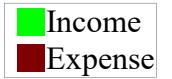
Heritage Harbour North Community Development District
Debt Service Fund - Series 2014
Statement of Revenue, Expenditures and Changes in Fund Balance
Through April 30, 2026

Description	April	Year to Date	Budget	% of Budget
Revenue and Other Sources				
Carryforward	\$ -	\$ -	\$ -	0%
Interest Income				
Revenue Account	1,916	8,410	21,989	38%
Reserve Account	770	5,575	-	0%
Prepayment Account	5	37	-	0%
Special Assessment Revenue				
Special Assessments - Uniform Method	18,778	511,820	551,308	93%
Other Fees and Charges				
Discounts for Early Payment	-	-	(31,206)	0%
Total Revenue and Other Sources:	\$ 21,469	\$ 525,842	\$ 542,091	97%
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				
	21,469	361,504	23,416	
Fund Balance - Beginning	895,570	576,860	576,860	
Fund Balance - Ending	\$ 917,039	\$ 938,365	\$ 600,276	

Heritage Harbour North Community Development District
Debt Service Fund - Series 2017
Statement of Revenue, Expenditures and Changes in Fund Balance
Through April 30, 2026

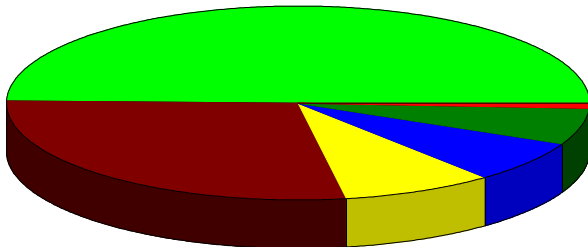
Description	April	Year to Date	Budget	% of Budget
Revenue and Other Sources				
Carryforward	\$ -	\$ -	\$ -	0%
Interest Income				
Revenue Account	3,785	12,529	11,315	111%
Reserve Account	-	141	-	0%
Excess Revenue	0	1	-	0%
Excess Reserve	33	98	-	0%
Special Assessment Revenue				
Special Assessments - Uniform Method	49,339	1,344,789	1,461,847	92%
Other Fees and Charges				
Discounts for Early Payment	-	-	(95,635)	0%
Total Revenue and Other Sources:	\$ 53,157	\$ 1,357,558	\$ 1,377,527	99%
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	53,157	1,097,683	34,727	
Fund Balance - Beginning	1,377,321	332,795	332,795	
Fund Balance - Ending	\$ 1,430,478	\$ 1,430,478	\$ 367,522	

Income and Expense by Month April 2026



Expense Summary April 2026

5133400 · Other Contractual Services	49.76%
5120000 · Executive	28.11
9099000 · Reserve Allocations	8.49
5130000 · Financial and Administrative	7.08
5110000 · Legislative	6.07
5134100 · Communications & Freight Serv.	0.50
Total	\$16,485.20



By Account