

Heritage Harbour North

Community Development District

Financial Statements
June 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 June 30, 2026

	Governmental Funds					Account Groups		Totals (Memorandum Only)
	General Fund	Debt Service Funds		General Long	General Fixed			
	Operations	Series 2014	Series 2017	Term Debt	Assets			
Assets								
Cash and Investments								
General Fund								
Truist Checking Account	\$ 229,931	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 229,931
Debt Service Funds								
Reserve Account	-	259,275	7,232	-	-	-	-	266,507
Revenue Account	-	337,638	312,033	-	-	-	-	649,672
Prepayment Account	-	1,756	-	-	-	-	-	1,756
Excess Revenue - Subordinated Bonds	-	-	2,941	-	-	-	-	2,941
Accounts Receivable	-	-	-	-	-	-	-	-
Due from Other Funds								
General Fund	-	-	-	-	-	-	-	-
Debt Service Fund(s)	-	-	-	-	-	-	-	-
Amount Available in Debt Service Funds	-	-	-	920,876	-	-	-	920,876
Amount to be Provided by Debt Service Funds	-	-	-	18,054,124	-	-	-	18,054,124
General Fixed Assets	-	-	-	-	6,779,151	-	-	6,779,151
Total Assets:	<u>\$ 229,931</u>	<u>\$ 598,670</u>	<u>\$ 322,206</u>	<u>\$ 18,975,000</u>	<u>\$ 6,779,151</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 26,904,957</u>

Heritage Harbour North Community Development District
Balance Sheet
Through June 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)	-	-	-	-	-	-
Bonds Payable						
Current Portion (Due within 12 months)						
Series 2014	-	-	-	200,000	-	200,000
Series 2017	-	-	-	855,000	-	855,000
Long Term						
Series 2014	-	-	-	6,075,000	-	6,075,000
Series 2017	-	-	-	11,845,000	-	11,845,000
Total Liabilities:	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 18,975,000</u>	<u>\$ -</u>	<u>\$ 18,975,000</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	-	21,809	(10,589)	-	-	11,220
Unassigned						
Beginning: October 1, 2025	162,250	-	-	-	-	162,250
Extraordinary Capital/Operations Reserve	13,717	-	-	-	-	13,717
Results from Current Operations	53,963	-	-	-	-	53,963
Total Fund Equity and Other Credits:	<u>\$ 229,931</u>	<u>\$ 598,670</u>	<u>\$ 322,206</u>	<u>\$ -</u>	<u>\$ 6,779,151</u>	<u>\$ 7,929,957</u>
Total Liabilities, Fund Equity and Other Credits:	<u>\$ 229,931</u>	<u>\$ 598,670</u>	<u>\$ 322,206</u>	<u>\$ 18,975,000</u>	<u>\$ 6,779,151</u>	<u>\$ 26,904,957</u>

Prepared by:

PFM Management Services LLC

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

Description	June	Year to Date	Budget	% of Budget
Revenue and Other Sources				
Carryforward	\$ -	-	\$ -	0%
Special Assessment Revenue				
Special Assessments - Uniform Method	2,901	252,908	270,838	93%
Other Fees and Charges				
Discounts for Early Payment	-	-	(18,959)	0%
Total Revenue and Other Sources:	\$ 2,901	\$ 252,908	\$ 251,879	100%
Expenditures and Other Uses				
Legislative				
Board of Supervisor's Fees	1,000	4,000	4,000	100%
Executive				
Professional Management	4,633	41,700	55,600	75%
Financial and Administrative				
Audit Services	-	4,600	4,500	102%
Accounting Services	417	3,750	5,000	75%
Assessment Roll Preparation	750	6,750	9,000	75%
Arbitrage Rebate Services	-	-	1,000	0%
Other Contractual Services				
Legal Advertising	103	2,179	1,000	218%
Trustee Services	-	11,021	11,021	100%
Dissemination Agent Services	500	3,000	2,350	128%
Bank Services	-	-	250	0%
Communications & Freight Services				
Postage, Freight & Messenger	83	1,714	400	429%
Computer Services	-	2,400	2,400	100%
Insurance				
	-	8,432	7,883	107%
Printing & Binding				
	109	1,661	250	665%
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	6,958	93,856	125,000	0%

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

Description	June	Year to Date	Budget	% of Budget
Reserves				
Extraordinary Capital/Operations	1,400	12,600	16,800	75%
Total Expenditures and Other Uses:	\$ 15,952	\$ 198,945	\$ 251,879	79%
Net Increase/ (Decrease) of Fund Balance	(13,051)	53,963	-	
Fund Balance - Beginning	241,582	162,250	162,250	
Extraordinary Capital/Operations Reserve	1,400	12,600	16,800	
Fund Additions/(Expenditures)	-	1,117	-	
Fund Balance - Ending	\$ 229,931	\$ 229,931	\$ 179,050	

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

Description	June	Year to Date	Budget	% of Budget
Revenue and Other Sources				
Carryforward	\$ -	\$ -	\$ -	0%
Interest Income				
Reserve Account	770	7,090	-	0%
Revenue Account	916	11,213	21,989	51%
Prepayment Account	5	47	-	0%
Special Assessment Revenue				
Special Assessments - Uniform Method	5,989	522,133	551,308	95%
Other Fees and Charges				
Discounts for Early Payment	-	-	(31,206)	0%
Total Revenue and Other Sources:	\$ 7,680	\$ 540,484	\$ 542,091	100%
Expenditures and Other Uses				
Debt Service				
Principal - Mandatory	-	190,000	190,000	100%
Interest Expense	-	328,675	328,675	100%
Total Expenditures and Other Uses:	\$ -	\$ 518,675	\$ 518,675	100%
Net Increase/ (Decrease) of Fund Balance	7,680	21,809	23,416	
Fund Balance - Beginning	590,989	576,860	576,860	
Fund Balance - Ending	\$ 598,670	\$ 598,670	\$ 600,276	

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

Description	June	Year to Date	Budget	% of Budget
Revenue and Other Sources				
Carryforward	\$ -	\$ -	\$ -	0%
Interest Income				
Reserve Account	21	216	-	0%
Revenue Account	712	16,979	11,315	150%
Excess Revenue	0	2	-	0%
Excess Reserve	-	76	-	0%
Special Assessment Revenue				
Special Assessments - Uniform Method	15,735	1,371,888	1,461,847	94%
Other Fees and Charges				
Discounts for Early Payment	-	-	(95,635)	0%
Total Revenue and Other Sources:	\$ 16,468	\$ 1,389,161	\$ 1,377,527	101%
Expenditures and Other Uses				
Debt Service				
Principal - Mandatory	-	815,000	815,000	100%
Principal - Early Redemptions	-	65,000	-	0%
Interest Expense	-	519,750	527,800	98%
Total Expenditures and Other Uses:	\$ -	\$ 1,399,750	\$ 1,342,800	104%
Net Increase/ (Decrease) of Fund Balance	16,468	(10,589)	34,727	
Fund Balance - Beginning	305,738	332,795	332,795	
Fund Balance - Ending	\$ 322,206	\$ 322,206	\$ 367,522	

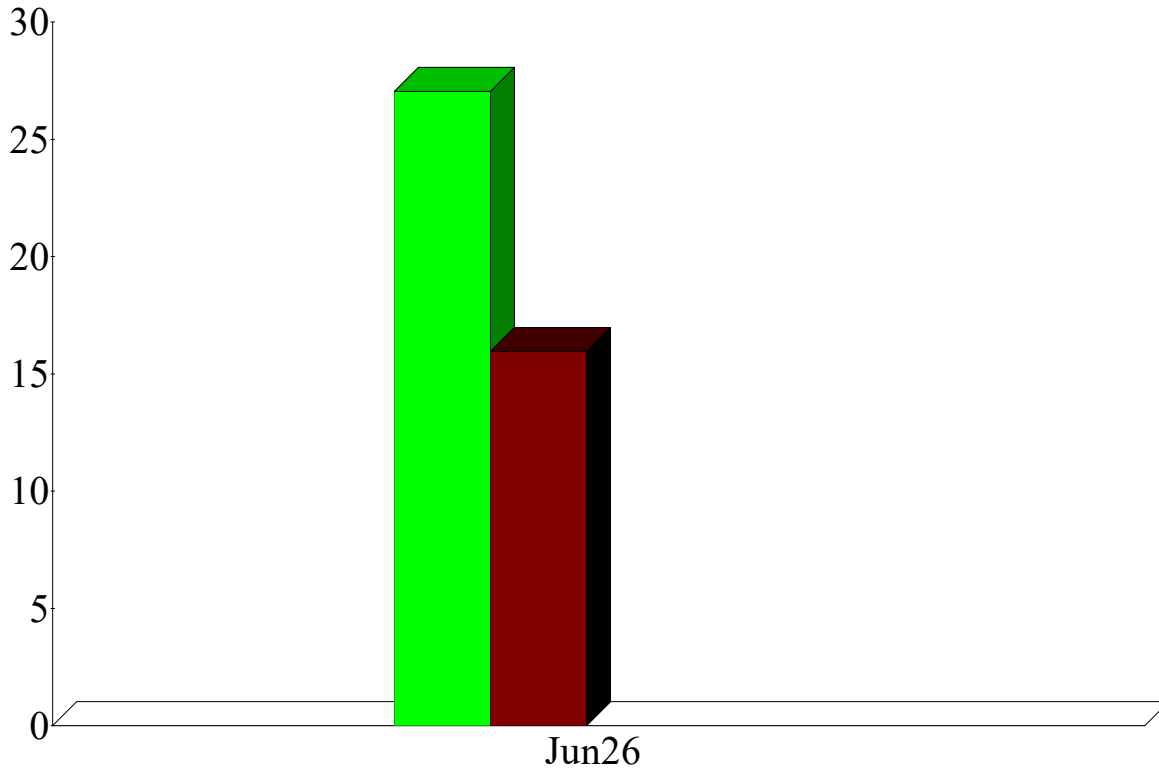
Heritage Harbour North Community Development District

Income and Expense by Month

June 2026

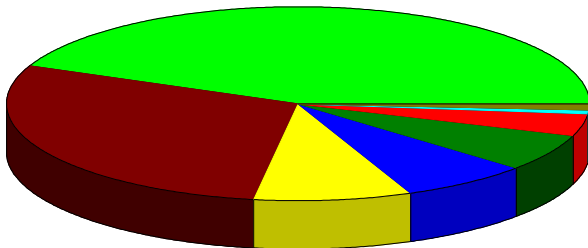


\$ in 1,000's



Expense Summary June 2026

5190000 · Other General Govt	43.62%
5120000 · Executive	29.05
9099000 · Reserve Allocations	8.78
5130000 · Financial and Administ	7.31
5110000 · Legislative	6.27
5133400 · Other Contractual Serv.	3.78
5134700 · Printing & Binding	0.68
5134100 · Communications & Fre	0.52
Total	\$15,951.94



By Account