

Heritage Harbour North

Community Development District

Financial Statements
August 31, 2026

PFM Management Services, LLC
3501 Quadrangle Blvd., Suite 270
Orlando, Florida 32817
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	3-4
Debt Service Fund	
Series 2014	5
Series 2017	6
Income & Expense Graph – All Funds	7

Heritage Harbour North Community Development District
Balance Sheet
Through August 31, 2026

	Governmental Funds					Account Groups		Totals (Memorandum Only)			
	General Fund	Debt Service Funds									
	Operations	Series 2014	Series 2017	General Long Term Debt	General Fixed Assets						
Assets											
Cash and Investments											
General Fund											
Truist Checking Account	\$	198,530	\$	-	\$	-	\$	-	\$	198,530	
Debt Service Funds											
Reserve Account		-		259,275		7,232		-		-	266,507
Revenue Account		-		341,109		313,844		-		-	654,953
Prepayment Account		-		1,766		-		-		-	1,766
Excess Revenue - Subordinated Bonds		-		-		2,941		-		-	2,941
Accounts Receivable		-		-		-		-		-	-
Due from Other Funds											
General Fund		-		136		357		-		-	493
Debt Service Fund(s)		-		-		-		-		-	-
Amount Available in Debt Service Funds		-		-		-		926,660		-	926,660
Amount to be Provided by Debt Service Funds		-		-		-		18,048,340		-	18,048,340
General Fixed Assets		-		-		-		-		6,779,151	6,779,151
Total Assets:	\$	198,530	\$	602,287	\$	324,374	\$	18,975,000	\$	6,779,151	\$ 26,879,341

Heritage Harbour North Community Development District
Balance Sheet
Through August 31, 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	
Liabilities						
Accounts Payable	-	-	-	-	-	-
Due to Other Funds						
General Fund	-	-	-	-	-	-
Debt Service Fund(s)	493	-	-	-	-	493
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>\$ 493</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 18,975,000</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 18,975,493</u></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	-	25,426	(8,421)	-	-	17,005
Unassigned						
Beginning: October 1, 2025	162,250	-	-	-	-	162,250
Extraordinary Capital/Operations Reserve	16,517	-	-	-	-	16,517
Results from Current Operations	19,269	-	-	-	-	19,269
Total Fund Equity and Other Credits:	<u><u>\$ 198,037</u></u>	<u><u>\$ 602,287</u></u>	<u><u>\$ 324,374</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 6,779,151</u></u>	<u><u>\$ 7,903,848</u></u>
Total Liabilities, Fund Equity and Other Credits:	<u><u>\$ 198,530</u></u>	<u><u>\$ 602,287</u></u>	<u><u>\$ 324,374</u></u>	<u><u>\$ 18,975,000</u></u>	<u><u>\$ 6,779,151</u></u>	<u><u>\$ 26,879,341</u></u>

Prepared by:

Heritage Harbour North Community Development District
General Fund
Statement of Revenue, Expenditures and Changes in Fund Balance
Through August 31, 2026

Description	August	Year to Date	Budget	% of Budget
Revenue and Other Sources				
Carryforward	\$ -	-	\$ -	0%
Special Assessment Revenue				
Special Assessments - Uniform Method	-	252,974	270,838	93%
Other Fees and Charges				
Discounts for Early Payment	-	-	(18,959)	0%
Total Revenue and Other Sources:	\$ -	\$ 252,974	\$ 251,879	100%
Expenditures and Other Uses				
Legislative				
Board of Supervisor's Fees	-	4,000	4,000	100%
Executive				
Professional Management	4,633	50,967	55,600	92%
Financial and Administrative				
Audit Services	-	4,600	4,500	102%
Accounting Services	417	4,583	5,000	92%
Assessment Roll Preparation	750	8,250	9,000	92%
Arbitrage Rebate Services	-	-	1,000	0%
Other Contractual Services				
Legal Advertising	-	2,325	1,000	232%
Trustee Services	-	11,021	11,021	100%
Dissemination Agent Services	-	3,000	2,350	128%
Bank Services	-	-	250	0%
Communications & Freight Services				
Postage, Freight & Messenger	-	1,714	400	429%
Computer Services	-	2,400	2,400	100%
Insurance	-	8,432	7,883	107%
Printing & Binding	-	1,661	250	665%
Subscription & Memberships	-	175	175	100%
Legal Services				
Legal - General Counsel	2,469	3,575	4,500	79%
Legal - Re-Use System	1,380	1,380	-	N/A
Other General Government Services				
Engineering Services - General Fund	-	-	750	0%
Engineering Services - Re-Use Construction	16,365	110,221	125,000	0%

Heritage Harbour North Community Development District
General Fund
Statement of Revenue, Expenditures and Changes in Fund Balance
Through August 31, 2026

Description	August	Year to Date	Budget	% of Budget
Reserves				
Extraordinary Capital/Operations	1,400	15,400	16,800	92%
Total Expenditures and Other Uses:	\$ 27,414	\$ 233,705	\$ 251,879	93%
 Net Increase/ (Decrease) of Fund Balance	 (27,414)	 19,269	 -	
Fund Balance - Beginning	224,051	162,250	162,250	
Extraordinary Capital/Operations Reserve	1,400	15,400	16,800	
Fund Additions/(Expenditures)	-	1,117	-	
Fund Balance - Ending	\$ 198,037	\$ 198,037	\$ 179,050	

Heritage Harbour North Community Development District
Debt Service Fund - Series 2014
Statement of Revenue, Expenditures and Changes in Fund Balance
Through August 31, 2026

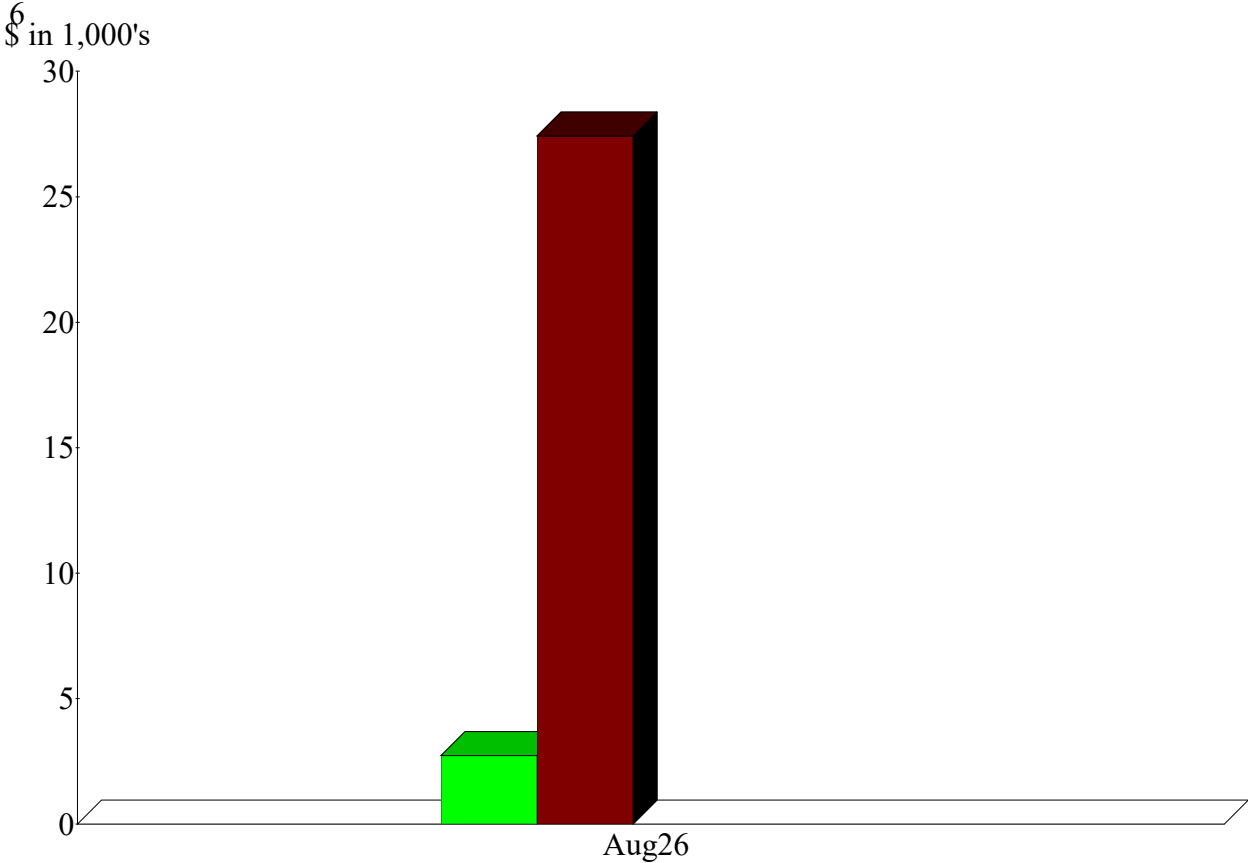
Description	August	Year to Date	Budget	% of Budget
Revenue and Other Sources				
Carryforward	\$ -	\$ -	\$ -	0%
Interest Income				
Reserve Account	770	8,606	-	0%
Revenue Account	1,007	13,168	21,989	60%
Prepayment Account	5	58	-	0%
Special Assessment Revenue				
Special Assessments - Uniform Method	-	522,269	551,308	95%
Other Fees and Charges				
Discounts for Early Payment	-	-	(31,206)	0%
Total Revenue and Other Sources:	\$ 1,783	\$ 544,101	\$ 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	1,783	25,426	23,416	
Fund Balance - Beginning	600,504	576,860	576,860	
Fund Balance - Ending	\$ 602,287	\$ 602,287	\$ 600,276	

Heritage Harbour North Community Development District
Debt Service Fund - Series 2017
Statement of Revenue, Expenditures and Changes in Fund Balance
Through August 31, 2026

Description	August	Year to Date	Budget	% of Budget
Revenue and Other Sources				
Carryforward	\$ -	\$ -	\$ -	0%
Interest Income				
Reserve Account	21	258	-	0%
Revenue Account	929	18,747	11,315	166%
Excess Revenue	0	2	-	0%
Excess Reserve	-	76	-	0%
Special Assessment Revenue				
Special Assessments - Uniform Method	-	1,372,245	1,461,847	94%
Other Fees and Charges				
Discounts for Early Payment	-	-	(95,635)	0%
Total Revenue and Other Sources:	\$ 951	\$ 1,391,329	\$ 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	951	(8,421)	34,727	
Fund Balance - Beginning	323,423	332,795	332,795	
Fund Balance - Ending	\$ 324,374	\$ 324,374	\$ 367,522	

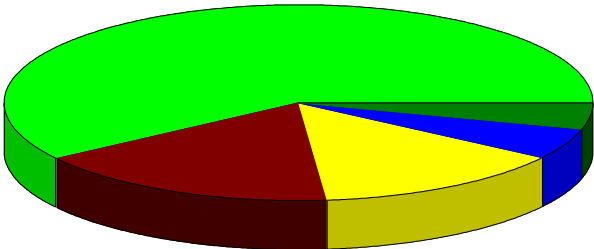
Heritage Harbour North Community Development District

Income and Expense by Month
August 2026



Expense Summary
August 2026

5190000 · Other General Govt. Services	59.70%
5120000 · Executive	16.90
5140000 · Legal	14.04
9099000 · Reserve Allocations	5.11
5130000 · Financial and Administrative	4.26
Total	\$27,413.75



By Account