Heritage Harbour North Community Development District

September 2026 Financial Package

September 30, 2026

PFM Management Services LLC
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Heritage Harbour North Community Development District
Balance Sheet
Through September 30, 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	$ 168,435	$ -	$ -	$ -	$ -	$ 168,435
Debt Service Funds						
Reserve Account	-	259,275	7,232	-	-	266,507
Revenue Account	-	343,028	315,154	-	-	658,182
Prepayment Account	-	1,772	-	-	-	1,772
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	-	-	-	929,401	-	929,401
Amount to be Provided by Debt Service Funds	-	-	-	18,045,599	-	18,045,599
General Fixed Assets	-	-	-	-	6,067,789	6,067,789
Total Assets:	**$ 168,435**	**$ 604,074**	**$ 325,327**	**$ 18,975,000**	**$ 6,067,789**	**$ 26,140,625**

Heritage Harbour North Community Development District
Balance Sheet
Through September 30, 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	
Liabilities						
Accounts Payable	4,557	-	-	-	-	4,557
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:	**$ 4,557**	**$ -**	**$ -**	**$ 18,975,000**	**$ -**	**$ 18,979,557**
Fund Equity and Other Credits						
Investment in General Fixed Assets	-	-	-	-	6,067,789	6,067,789
Fund Balance						
Restricted						
Beginning: October 1, 2025	-	576,860	332,795	-	-	909,656
Results from Current Operations	-	27,214	(7,468)	-	-	19,746
Unassigned						
Beginning: October 1, 2025	162,250	-	-	-	-	162,250
Extraordinary Capital/Operations Reserve	17,917	-	-	-	-	17,917
Results from Current Operations	(16,290)	-	-	-	-	(16,290)
Total Fund Equity and Other Credits:	**$ 163,877**	**$ 604,074**	**$ 325,327**	**$ -**	**$ 6,067,789**	**$ 7,161,067**
Total Liabilities, Fund Equity and Other Credits:	**$ 168,435**	**$ 604,074**	**$ 325,327**	**$ 18,975,000**	**$ 6,067,789**	**$ 26,140,625**

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

Description	September	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	1,000	5,000	4,000	125%
Executive				
Professional Management	4,633	55,600	55,600	100%
Financial and Administrative				
Audit Services	-	4,600	4,500	102%
Accounting Services	417	5,000	5,000	100%
Assessment Roll Preparation	750	9,000	9,000	100%
Arbitrage Rebate Services	-	-	1,000	0%
Other Contractual Services				
Legal Advertising	132	2,456	1,000	246%
Trustee Services	-	11,021	11,021	100%
Dissemination Agent Services	-	3,000	2,350	128%
Bank Services	83	83	250	33%
Communications & Freight Services				
Postage, Freight & Messenger	183	1,898	400	474%
Computer Services	-	2,400	2,400	100%
Insurance	-	8,432	7,883	107%
Printing & Binding	76	1,738	250	695%
Subscription & Memberships	-	175	175	100%
Legal Services				
Legal - General Counsel	2,219	5,794	4,500	129%
Legal - Re-Use System	1,875	3,255	-	N/A
Other General Government Services				
Engineering Services - General Fund	-	-	750	0%
Engineering Services - Re-Use Construction	22,791	133,012	125,000	0%

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

Description	September	Year to Date	Budget	% of Budget
Reserves				
Extraordinary Capital/Operations	1,400	16,800	16,800	100%
Total Expenditures and Other Uses:	**$ 35,560**	**$ 269,264**	**$ 251,879**	**107%**
Net Increase/ (Decrease) of Fund Balance	**(35,560)**	**(16,290)**	**-**	
Fund Balance - Beginning	198,037	162,250	162,250	
Extraordinary Capital/Operations Reserve	1,400	16,800	16,800	
Fund Additions/(Expenditures)	-	1,117	-	
Fund Balance - Ending	**$ 163,877**	**$ 163,877**	**$ 179,050**	

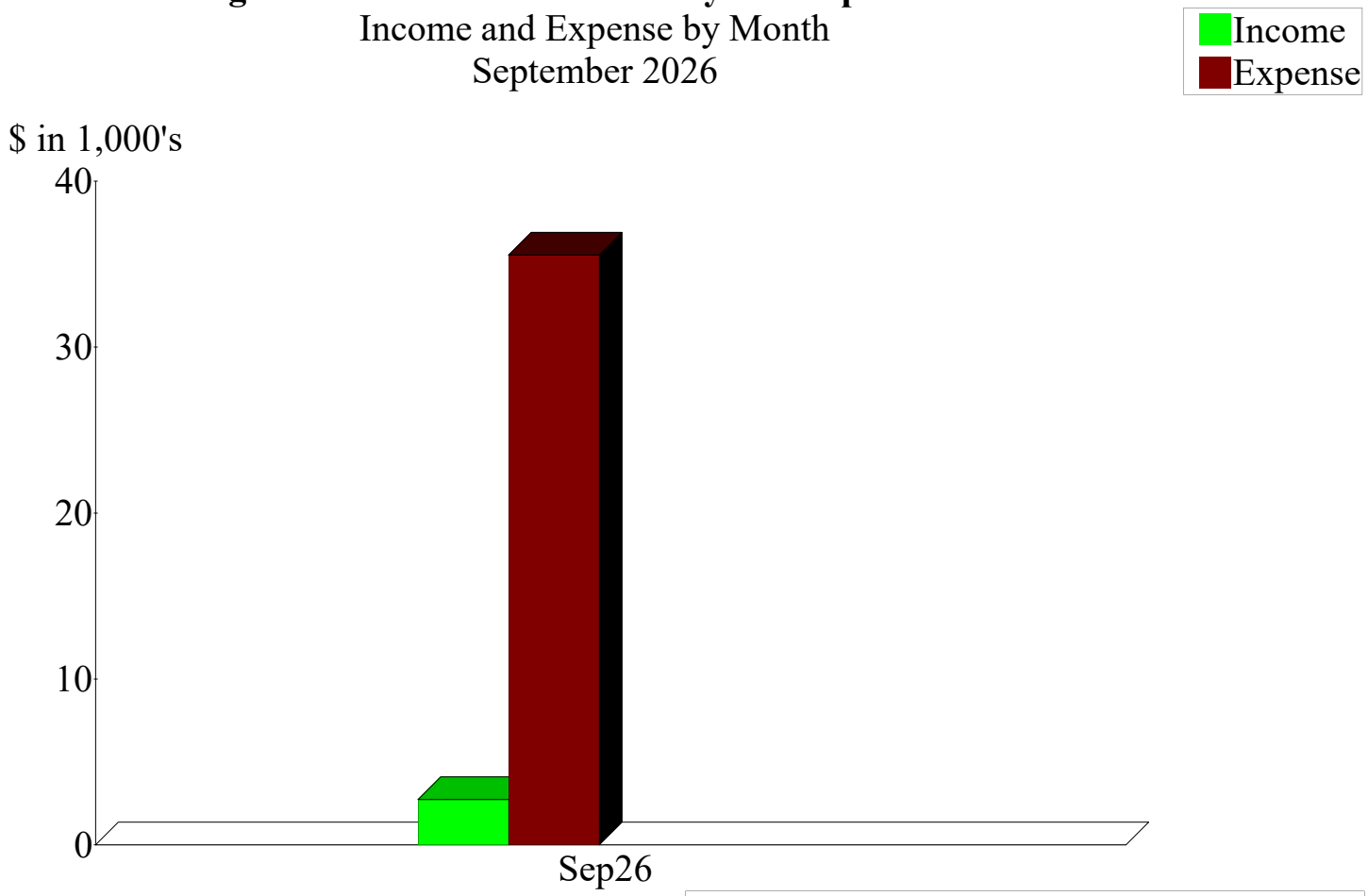
Heritage Harbour North Community Development District
Debt Service Fund - Series 2014
Statement of Revenue, Expenditures and Changes in Fund Balance
Through September 30, 2026

Description	September	Year to Date	Budget	% of Budget
Revenue and Other Sources				
Carryforward	$ -	$ -	$ -	0%
Interest Income				
Reserve Account	770	9,376	-	0%
Revenue Account	1,012	14,181	21,989	64%
Prepayment Account	5	63	-	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:	**$ 1,788**	**$ 545,889**	**$ 542,091**	**101%**
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	**1,788**	**27,214**	**23,416**	
Fund Balance - Beginning	602,287	576,860	576,860	
Fund Balance - Ending	**$ 604,074**	**$ 604,074**	**$ 600,276**	

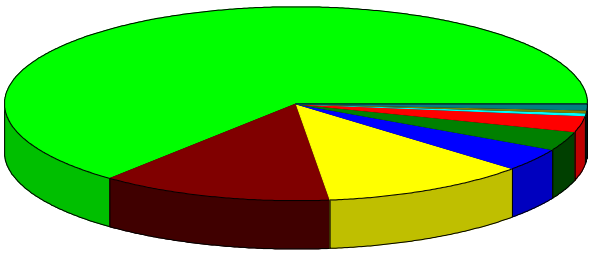
Heritage Harbour North Community Development District
Debt Service Fund - Series 2017
Statement of Revenue, Expenditures and Changes in Fund Balance
Through September 30, 2026

Description	September	Year to Date	Budget	% of Budget
Revenue and Other Sources				
Carryforward	$ -	$ -	$ -	0%
Interest Income				
Reserve Account	21	280	-	0%
Revenue Account	932	19,679	11,315	174%
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:	**$ 953**	**$ 1,392,282**	**$ 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	**953**	**(7,468)**	**34,727**	
Fund Balance - Beginning	324,374	332,795	332,795	
Fund Balance - Ending	**$ 325,327**	**$ 325,327**	**$ 367,522**	

Heritage Harbour North Community Development District
Income and Expense by Month
September 2026



Expense Summary
September 2026



5190000 · Other General Govt	64.09%
5120000 · Executive	13.03
5140000 · Legal	11.51
9099000 · Reserve Allocations	3.94
5130000 · Financial and Administ	3.28
5110000 · Legislative	2.81
5133400 · Other Contractual Serv	0.60
5134100 · Communications & Fre	0.52
5134700 · Printing & Binding	0.21
Total	$35,559.51

By Account