

Heritage Harbour North

Community Development District

Financial Statements
October 31, 2025

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Heritage Harbor North Community Development District

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Heritage Harbour North Community Development District

**Balance Sheet - All Funds and Account Groups
as of October 31, 2025**

	Governmental Funds								Totals (Memorandum Only)
	General Fund	Debt Service Funds		Capital Projects Fund		General Long Term Debt	General Fixed Assets		
	Operations	Series 2014	Series 2017	Series 2014	Series 2017				
Assets									
Cash and Investments									
General Fund - Invested Cash	\$ 157,931	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 157,931
Debt Service Funds									
Revenue Account	-	317,819	322,809	-	-	-	-	-	640,628
Reserve Account	-	259,275	7,232	-	-	-	-	-	266,507
Prepayment Account	-	1,715	3,878	-	-	-	-	-	5,593
Accounts Receivable	-	-	-	-	-	-	-	-	-
Due from Other Funds									
General Fund	-	2,411	6,334	-	-	-	-	-	8,745
Debt Service Fund(s)	-	-	-	-	-	-	-	-	-
Amount Available in Debt Service Funds	-	-	-	-	-	921,472	-	-	921,472
Amount to be Provided by Debt Service Funds	-	-	-	-	-	20,188,528	-	-	20,188,528
General Fixed Assets	-	-	-	-	-	-	7,490,513	-	7,490,513
Total Assets	<u>\$ 157,931</u>	<u>\$ 581,219</u>	<u>\$ 340,253</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 21,110,000</u>	<u>\$ 7,490,513</u>	<u>\$ -</u>	<u>\$ 29,679,916</u>

Heritage Harbour North Community Development District

**Balance Sheet - All Funds and Account Groups
as of October 31, 2025**

	Governmental Funds							Totals (Memorandum Only)
	General Fund	Debt Service Funds		Capital Projects Fund		General Long Term Debt	General Fixed Assets	
	Operations	Series 2014	Series 2017	Series 2014	Series 2017			
Liabilities								
Accounts Payable & Payroll Liabilities	-	-	-	-	-	-	-	-
Due to Other Funds								
General Fund	-	-	-	-	-	-	-	-
Debt Service Fund(s)	8,745	-	-	-	-	-	-	8,745
Bonds Payable								
Current Portion (Due within 12 months)								
Series 2014	-	-	-	-	-	190,000	-	190,000
Series 2017	-	-	-	-	-	815,000	-	815,000
Long Term								
Series 2014	-	-	-	-	-	6,460,000	-	6,460,000
Series 2017	-	-	-	-	-	13,645,000	-	13,645,000
Total Liabilities	\$ 8,745	\$ -	\$ -	\$ -	\$ -	\$ 21,110,000	\$ -	\$ 21,118,745
Fund Equity and Other Credits								
Investment in General Fixed Assets	-	-	-	-	-	-	7,490,513	7,490,513
Fund Balance								
Restricted								
Beginning: October 1, 2025	-	576,860	332,795	-	-	-	-	909,656
Results from Current Operations	-	4,359	7,458	-	-	-	-	11,817
Unassigned								
Beginning: October 1, 2025	162,250	-	-	-	-	-	-	162,250
Extraordinary Capital/Operations Reserve	1,400	-	-	-	-	-	-	1,400
Results from Current Operations	(14,464)	-	-	-	-	-	-	(14,464)
Total Fund Equity and Other Credits	\$ 149,186	\$ 581,219	\$ 340,253	\$ -	\$ -	\$ -	\$ 7,490,513	\$ 8,561,171
Total Liabilities, Fund Equity and Other Credits	\$ 157,931	\$ 581,219	\$ 340,253	\$ -	\$ -	\$ 21,110,000	\$ 7,490,513	\$ 29,679,916

Heritage Harbour North Community Development District

General Fund

**Statement of Revenue, Expenditures and Changes in Fund Balance
for the period Ending October 31, 2025**

	October	Year to Date	Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	\$ -	-	\$ -	0%
Special Assessment Revenue				
Special Assessments - Uniform Method	1,168	1,168	270,838	0%
Special Assessments - Non-Uniform Mthd	-	-	-	0%
Other Fees and Charges				
Discounts for Early Payment	-	-	(18,959)	0%
Total Revenue and Other Sources:	\$ 1,168	1,168	\$ 251,879	0%
Expenditures and Other Uses				
Legislative				
Board of Supervisor's Fees	-	-	4,000	0%
Executive				
Professional Management	4,633	4,633	55,600	8%
Financial and Administrative				
Audit Services	-	-	4,500	0%
Accounting Services	417	417	5,000	8%
Assessment Roll Preparation	750	750	9,000	8%
Arbitrage Rebate Services	-	-	1,000	0%
Other Contractual Services				
Legal Advertising	-	-	1,000	0%
Trustee Services	-	-	11,021	0%
Bond Amortization Schedules	-	-	-	0%
Dissemination Agent Services	-	-	2,350	0%
Bank Services	-	-	250	0%
Communications & Freight Services				
Postage, Freight & Messenger	-	-	400	0%
Computer Services	-	-	2,400	0%
Insurance	8,432	8,432	7,883	107%
Printing & Binding	-	-	250	0%
Subscription & Memberships	-	-	175	0%
Legal Services				
Legal - General Counsel	-	-	4,500	0%
Other General Government Services				
Engineering Services - General Fund	-	-	750	0%
Engineering Services - Re-Use	-	-	125,000	0%
Contingencies	-	-	-	0%
Reserves				
Extraordinary Capital/Operation	1,400	1,400	16,800	0%
Total Expenditures and Other Uses:	\$ 15,632	15,632	\$ 251,879	6%
Net Increase/ (Decrease) of Fund Balance	(14,464)	(14,464)	-	
Fund Balance - Beginning	162,250	162,250	162,250	
Extraordinary Capital/Operations Reserve	1,400	1,400	16,800	
Fund Balance - Ending	\$ 149,186	147,786	\$ 162,250	

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 October 31, 2025**

	October	Year to Date	Budget	% of Budget
Revenue and Other Sources				
Carryforward	\$ -	\$ -	\$ -	0%
Interest Income				
Revenue Account	1,066	1,066	21,989	5%
Reserve Account	876	876	-	0%
Prepayment Account	6	6	-	0%
Special Assessment Revenue				
Special Assessments - Uniform Method	2,411	2,411	551,308	0%
Special Assessments - Non-Uniform Mthd	-	-	-	0%
Other Fees and Charges				
Discounts for Early Payment	-	-	(31,206)	0%
Inter-Fund Group Transfers In	-	-	-	0%
Total Revenue and Other Sources:	\$ 4,359	\$ 4,359	\$ 542,091	1%
Expenditures and Other Uses				
Debt Service				
Principal - Mandatory	-	-	190,000	0%
Interest Expense	-	-	328,675	0%
Inter-Fund Group Transfers Out	-	-	-	0%
Total Expenditures and Other Uses:	\$ -	\$ -	\$ 518,675	0%
Net Increase/ (Decrease) of Fund Balance	4,359	4,359	23,416	
Fund Balance - Beginning	576,860	576,860	576,860	
Fund Balance - Ending	\$ 581,219	\$ 581,219	\$ 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 October 31, 2025**

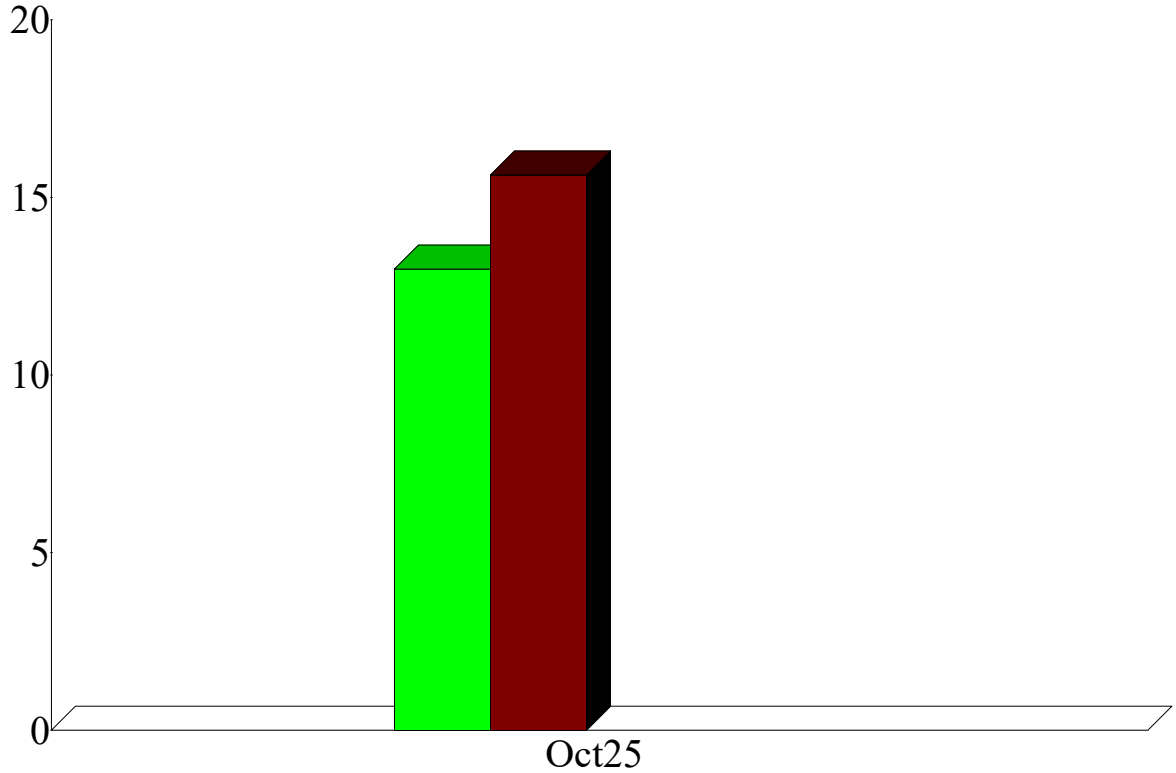
	October	Year to Date	Budget	% of Budget
Revenue and Other Sources				
Carryforward	\$ -	\$ -	\$ -	0%
Interest Income				
Revenue Account	1,086	1,086	11,315	10%
Reserve Account	32	32	-	0%
Excess Reserve	6	6	-	0%
Special Assessment Revenue				
Special Assessments - Uniform Method	6,334	6,334	1,461,847	0%
Special Assessments - Non-Uniform Mthd	-	-	-	0%
Special Assessments - Prepaid	-	-	-	0%
Other Fees and Charges				
Discounts for Early Payment	-	-	(95,635)	0%
Inter-Fund Group Transfers In	-	-	-	0%
Total Revenue and Other Sources:	\$ 7,458	\$ 7,458	\$ 1,377,527	1%
Expenditures and Other Uses				
Debt Service				
Principal - Mandatory	-	-	815,000	0%
Principal - Early Redemptions	-	-	-	0%
Interest Expense	-	-	527,800	0%
Inter-Fund Group Transfers Out	-	-	-	0%
Total Expenditures and Other Uses:	\$ -	\$ -	\$ 1,342,800	0%
Net Increase/ (Decrease) of Fund Balance	7,457.79	7,458	34,727	
Fund Balance - Beginning	332,795	332,795	332,795	
Fund Balance - Ending	\$ 340,253	\$ 340,253	\$ 367,522	

Heritage Harbour North Community Development District

Income and Expense by Month October 2025

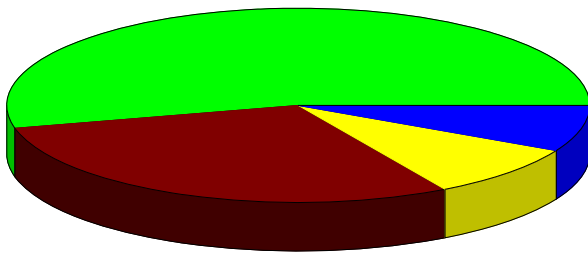


\$ in 1,000's



Expense Summary October 2025

5134500 · Insurance	53.94%
5120000 · Executive	29.64
9099000 · Reserve Allocations	8.96
5130000 · Financial and Administ	7.46
Total	\$15,632.00



By Account