

# Harvest Ridge Community Development District

Financial Statements  
(Unaudited)

Period Ending  
January 31, 2025

Prepared by:



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**HARVEST RIDGE COMMUNITY DEVELOPMENT DISTRICT**

**Balance Sheet**

As of January 31, 2025

*(In Whole Numbers)*

<u>ACCOUNT DESCRIPTION</u>	<u>GENERAL FUND</u>	<u>DEBT SERVICE FUND</u>	<u>CAPITAL PROJECTS FUND</u>	<u>TOTAL</u>
<b><u>ASSETS</u></b>				
Cash - Operating Account	\$ 46,972	\$ -	\$ -	\$ 46,972
Cash In Bank	203,635	-	-	203,635
Cash in Transit	-	1,008	-	1,008
Investments:				
Acquisition & Construction Account	-	-	5,835	5,835
Cost of Issuance Fund	-	-	42	42
Reserve Fund	-	75,365	-	75,365
Revenue Fund	-	295,167	-	295,167
Prepaid Items	25,673	-	-	25,673
<b>TOTAL ASSETS</b>	<b>\$ 276,280</b>	<b>\$ 371,540</b>	<b>\$ 5,877</b>	<b>\$ 653,697</b>
<b><u>LIABILITIES</u></b>				
Accounts Payable	\$ 3,911	\$ -	\$ -	\$ 3,911
Accounts Payable - Other	8,830	-	-	8,830
<b>TOTAL LIABILITIES</b>	<b>12,741</b>	<b>-</b>	<b>-</b>	<b>12,741</b>

**HARVEST RIDGE COMMUNITY DEVELOPMENT DISTRICT**

**Balance Sheet**

As of January 31, 2025

*(In Whole Numbers)*

<u>ACCOUNT DESCRIPTION</u>	<u>GENERAL FUND</u>	<u>DEBT SERVICE FUND</u>	<u>CAPITAL PROJECTS FUND</u>	<u>TOTAL</u>
<b><u>FUND BALANCES</u></b>				
Nonspendable:				
Prepaid Items	25,673	-	-	25,673
Restricted for:				
Debt Service	-	371,540	-	371,540
Capital Projects	-	-	5,877	5,877
Unassigned:	237,866	-	-	237,866
<b>TOTAL FUND BALANCES</b>	<b>263,539</b>	<b>371,540</b>	<b>5,877</b>	<b>640,956</b>
<b>TOTAL LIABILITIES &amp; FUND BALANCES</b>	<b>\$ 276,280</b>	<b>\$ 371,540</b>	<b>\$ 5,877</b>	<b>\$ 653,697</b>

**HARVEST RIDGE COMMUNITY DEVELOPMENT DISTRICT**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
For the Period Ending January 31, 2025  
General Fund (001)  
*(In Whole Numbers)*

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)	YTD ACTUAL AS A % OF ADOPTED BUD
<b>REVENUES</b>				
Interest - Tax Collector	\$ -	\$ 555	\$ 555	0.00%
Special Assmnts- Tax Collector	-	292,801	292,801	0.00%
Special Assmnts- CDD Collected	297,475	28,107	(269,368)	9.45%
<b>TOTAL REVENUES</b>	<b>297,475</b>	<b>321,463</b>	<b>23,988</b>	<b>108.06%</b>

**EXPENDITURES**

**Administration**

Supervisor Fees	6,000	-	6,000	0.00%
ProfServ-Info Technology	600	175	425	29.17%
ProfServ-Recording Secretary	2,400	800	1,600	33.33%
Field Services	4,500	-	4,500	0.00%
District Counsel	8,500	590	7,910	6.94%
District Engineer	9,500	-	9,500	0.00%
Administrative Services	4,500	1,558	2,942	34.62%
District Manager	25,000	8,167	16,833	32.67%
Accounting Services	9,000	2,625	6,375	29.17%
Website Compliance	1,800	-	1,800	0.00%
Postage, Phone, Faxes, Copies	500	-	500	0.00%
Rentals & Leases	600	117	483	19.50%
Insurance - General Liability	3,200	2,500	700	78.13%
Public Officials Insurance	2,500	2,500	-	100.00%
Insurance -Property & Casualty	12,500	-	12,500	0.00%
Legal Advertising	3,500	-	3,500	0.00%
Bank Fees	200	-	200	0.00%
Financial & Revenue Collections	1,200	600	600	50.00%
Meeting Expense	4,000	-	4,000	0.00%
Website Administration	1,200	350	850	29.17%
Miscellaneous Expenses	250	-	250	0.00%
Office Supplies	100	-	100	0.00%
Dues, Licenses, Subscriptions	175	175	-	100.00%
Loan Expense	100,000	-	100,000	0.00%
Interest Expense	5,000	-	5,000	0.00%
<b>Total Administration</b>	<b>206,725</b>	<b>20,157</b>	<b>186,568</b>	<b>9.75%</b>

**Electric Utility Services**

Electricity - Streetlights	40,000	4,284	35,716	10.71%
Utility - Electric	5,000	4,222	778	84.44%
<b>Total Electric Utility Services</b>	<b>45,000</b>	<b>8,506</b>	<b>36,494</b>	<b>18.90%</b>

**HARVEST RIDGE COMMUNITY DEVELOPMENT DISTRICT**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
For the Period Ending January 31, 2025  
General Fund (001)  
*(In Whole Numbers)*

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)	YTD ACTUAL AS A % OF ADOPTED BUD
<b><u>Garbage/Solid Waste Services</u></b>				
Garbage - Recreation Facility	1,500	-	1,500	0.00%
<b>Total Garbage/Solid Waste Services</b>	<b>1,500</b>	<b>-</b>	<b>1,500</b>	<b>0.00%</b>
<b><u>Water-Sewer Comb Services</u></b>				
Utility - Water	5,000	8,539	(3,539)	170.78%
<b>Total Water-Sewer Comb Services</b>	<b>5,000</b>	<b>8,539</b>	<b>(3,539)</b>	<b>170.78%</b>
<b><u>Stormwater Control</u></b>				
R&M-Stormwater System	8,500	-	8,500	0.00%
Wetland Maintenance	6,500	1,960	4,540	30.15%
Annual Stormwater Report	3,500	-	3,500	0.00%
<b>Total Stormwater Control</b>	<b>18,500</b>	<b>1,960</b>	<b>16,540</b>	<b>10.59%</b>
<b><u>Landscape Services</u></b>				
R&M-Other Landscape	1,000	-	1,000	0.00%
R&M-Monument, Entrance & Wall	1,500	21,780	(20,280)	1452.00%
Landscape - Annuals	2,500	-	2,500	0.00%
Landscape - Mulch	2,500	-	2,500	0.00%
Landscape Maintenance	70,000	28,585	41,415	40.84%
Plant Replacement Program	5,000	-	5,000	0.00%
Irrigation Maintenance	6,000	595	5,405	9.92%
<b>Total Landscape Services</b>	<b>88,500</b>	<b>50,960</b>	<b>37,540</b>	<b>57.58%</b>
<b><u>Road and Street Facilities</u></b>				
R&M-Drainage	1,000	-	1,000	0.00%
<b>Total Road and Street Facilities</b>	<b>1,000</b>	<b>-</b>	<b>1,000</b>	<b>0.00%</b>
<b><u>Parks and Recreation</u></b>				
Contracts-Pools	12,000	-	12,000	0.00%
Contracts-HVAC	600	-	600	0.00%
Janitorial Services & Supplies	8,250	510	7,740	6.18%
Telephone, Cable & Internet Service	750	-	750	0.00%
R&M-Facility	5,000	-	5,000	0.00%
R&M-Pools	500	-	500	0.00%
Miscellaneous Services	1,150	432	718	37.57%
Playground Equipment and Maintenance	500	-	500	0.00%
<b>Total Parks and Recreation</b>	<b>28,750</b>	<b>942</b>	<b>27,808</b>	<b>3.28%</b>

**HARVEST RIDGE COMMUNITY DEVELOPMENT DISTRICT**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
For the Period Ending January 31, 2025  
General Fund (001)  
*(In Whole Numbers)*

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)	YTD ACTUAL AS A % OF ADOPTED BUD
<b><u>Contingency</u></b>				
Misc-Contingency	2,500	-	2,500	0.00%
<b>Total Contingency</b>	<b>2,500</b>	<b>-</b>	<b>2,500</b>	<b>0.00%</b>
<b>TOTAL EXPENDITURES</b>	<b>397,475</b>	<b>91,064</b>	<b>306,411</b>	<b>22.91%</b>
Excess (deficiency) of revenues				
Over (under) expenditures	(100,000)	230,399	330,399	-230.40%
<b><u>OTHER FINANCING SOURCES (USES)</u></b>				
Loan/Note Proceeds	100,000	-	(100,000)	0.00%
<b>TOTAL FINANCING SOURCES (USES)</b>	<b>100,000</b>	<b>-</b>	<b>(100,000)</b>	<b>0.00%</b>
Net change in fund balance	<u>\$ -</u>	<u>\$ 230,399</u>	<u>\$ 230,399</u>	<u>0.00%</u>
<b>FUND BALANCE, BEGINNING (OCT 1, 2024)</b>		<b>33,140</b>		
<b>FUND BALANCE, ENDING</b>		<b><u>\$ 263,539</u></b>		

**HARVEST RIDGE COMMUNITY DEVELOPMENT DISTRICT**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
For the Period Ending January 31, 2025  
Debt Service Fund (201)  
*(In Whole Numbers)*

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)	YTD ACTUAL AS A % OF ADOPTED BUD
<b>REVENUES</b>				
Interest - Investments	\$ -	\$ 480	\$ 480	0.00%
Special Assmnts- Tax Collector	-	295,695	295,695	0.00%
<b>TOTAL REVENUES</b>	<b>-</b>	<b>296,175</b>	<b>296,175</b>	<b>0.00%</b>
<b>EXPENDITURES</b>				
<b>TOTAL EXPENDITURES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>
Excess (deficiency) of revenues				
Over (under) expenditures	-	296,175	296,175	0.00%
<b>OTHER FINANCING SOURCES (USES)</b>				
Interfund Transfer - In	-	75,365	75,365	0.00%
<b>TOTAL FINANCING SOURCES (USES)</b>	<b>-</b>	<b>75,365</b>	<b>75,365</b>	<b>0.00%</b>
Net change in fund balance	<u>\$ -</u>	<u>\$ 371,540</u>	<u>\$ 371,540</u>	<u>0.00%</u>
<b>FUND BALANCE, BEGINNING (OCT 1, 2024)</b>		<b>-</b>		
<b>FUND BALANCE, ENDING</b>		<u><b>\$ 371,540</b></u>		

**HARVEST RIDGE COMMUNITY DEVELOPMENT DISTRICT**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
For the Period Ending January 31, 2025  
Capital Projects Fund (301)  
*(In Whole Numbers)*

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)	YTD ACTUAL AS A % OF ADOPTED BUD
<b><u>REVENUES</u></b>				
Interest - Investments	\$ -	\$ 5,877	\$ 5,877	0.00%
<b>TOTAL REVENUES</b>	<b>-</b>	<b>5,877</b>	<b>5,877</b>	<b>0.00%</b>
<b><u>EXPENDITURES</u></b>				
<b><u>Administration</u></b>				
ProfServ-Trustee Fees	-	12,200	(12,200)	0.00%
District Counsel	-	137,000	(137,000)	0.00%
District Engineer	-	5,000	(5,000)	0.00%
District Manager	-	38,500	(38,500)	0.00%
<b>Total Administration</b>	<b>-</b>	<b>192,700</b>	<b>(192,700)</b>	<b>0.00%</b>
<b><u>Electric Utility Services</u></b>				
Utility - Electric	-	1,500	(1,500)	0.00%
<b>Total Electric Utility Services</b>	<b>-</b>	<b>1,500</b>	<b>(1,500)</b>	<b>0.00%</b>
<b><u>Water Utility Services</u></b>				
ProfServ-Info Technology	-	3,500	(3,500)	0.00%
<b>Total Water Utility Services</b>	<b>-</b>	<b>3,500</b>	<b>(3,500)</b>	<b>0.00%</b>
<b><u>Construction In Progress</u></b>				
Construction in Progress	-	4,123,011	(4,123,011)	0.00%
<b>Total Construction In Progress</b>	<b>-</b>	<b>4,123,011</b>	<b>(4,123,011)</b>	<b>0.00%</b>
<b>TOTAL EXPENDITURES</b>	<b>-</b>	<b>4,320,711</b>	<b>(4,320,711)</b>	<b>0.00%</b>
Excess (deficiency) of revenues				
Over (under) expenditures	-	(4,314,834)	(4,314,834)	0.00%
<b><u>OTHER FINANCING SOURCES (USES)</u></b>				
Interfund Transfer - In	-	4,320,711	4,320,711	0.00%
<b>TOTAL FINANCING SOURCES (USES)</b>	<b>-</b>	<b>4,320,711</b>	<b>4,320,711</b>	<b>0.00%</b>
Net change in fund balance	\$ -	\$ 5,877	\$ 5,877	0.00%
<b>FUND BALANCE, BEGINNING (OCT 1, 2024)</b>		<b>-</b>		
<b>FUND BALANCE, ENDING</b>		<b>\$ 5,877</b>		



# Bank Account Statement

Harvest Ridge CDD

**Bank Account No.** 1303  
**Statement No.** 01\_25

**Statement Date** 01/31/2025

<b>G/L Account No. 101002 Balance</b>	203,635.00	<b>Statement Balance</b>	205,613.38
		<b>Outstanding Deposits</b>	0.00
<b>Positive Adjustments</b>	0.00	<b>Subtotal</b>	205,613.38
<b>Subtotal</b>	203,635.00	<b>Outstanding Checks</b>	-1,978.38
<b>Negative Adjustments</b>	0.00	<b>Ending Balance</b>	203,635.00
<b>Ending G/L Balance</b>	203,635.00		

Posting Date	Document Type	Document No.	Vendor	Description	Amount	Cleared Amount	Difference
<b>Deposits</b>							
01/14/2025		JE000076		Transfer from 7262 to 1303	400,000.00	400,000.00	0.00
<b>Total Deposits</b>					400,000.00	400,000.00	0.00
<b>Checks</b>							
01/10/2025	Payment	1002	DUKE ENERGY	Check for Vendor V00010	-157.43	-157.43	0.00
01/10/2025	Payment	1003	Harvest Ridge CDD	Check for Vendor V00027	-294,687.05	-294,687.05	0.00
01/10/2025	Payment	1004	PASCO COUNTY UTILITIES	Check for Vendor V00018	-2,014.41	-2,014.41	0.00
01/13/2025	Payment	1005	ENERGY SOLUTIONS of AMERICA LLC	Check for Vendor V00025	-431.86	-431.86	0.00
01/13/2025	Payment	1006	CYPRESS CREEK AQUATICS	Check for Vendor V00011	-1,470.00	-1,470.00	0.00
01/13/2025	Payment	1008	CONSULTING GROUP, LLC	Check for Vendor V00029	-1,030.00	-1,030.00	0.00
01/13/2025	Payment	1009	Harvest Ridge CDD	Check for Vendor V00027	-1,007.63	-1,007.63	0.00
01/13/2025	Payment	1011	INFRAMARK LLC	Check for Vendor V00003	-6,261.11	-6,261.11	0.00
01/13/2025	Payment	1012	KINGS POWER WASHING SERVICES	Check for Vendor V00026	-1,150.00	-1,150.00	0.00
01/13/2025	Payment	1014	SPEAREM ENTERPRISES	Check for Vendor V00008	-9,260.00	-9,260.00	0.00
01/13/2025	Payment	1015	STRALEY ROBIN VERICKER	Check for Vendor V00005	-150.00	-150.00	0.00
01/13/2025	Payment	1016	YELLOWSTONE LANDSCAPE	Check for Vendor V00013	-4,415.00	-4,415.00	0.00
01/21/2025	Payment	1017	STRALEY ROBIN VERICKER	Check for Vendor V00005	-440.00	-440.00	0.00
01/21/2025	Payment	1018	YELLOWSTONE LANDSCAPE	Check for Vendor V00013	-21,912.13	-21,912.13	0.00
<b>Total Checks</b>					-344,386.62	-344,386.62	0.00
<b>Adjustments</b>							

# Bank Account Statement

Harvest Ridge CDD

**Bank Account No.** 1303  
**Statement No.** 01\_25

**Statement Date** 01/31/2025

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## Total Adjustments

### Outstanding Checks

01/13/2025	Payment	1010	HORNER ENVIRONMENTAL PROFESSIONALS, INC	Check for Vendor V00028	-578.13
01/27/2025	Payment	1019	DUKE ENERGY	Check for Vendor V00010	-1,400.25
<b>Total Outstanding Checks</b>					<b>-1,978.38</b>

### Outstanding Deposits

### Total Outstanding Deposits

# Bank Account Statement

Harvest Ridge CDD

**Bank Account No.** 7262

**Statement No.** 01\_25

**Statement Date** 01/31/25

<b>G/L Account No. 101001 Balance at 01/31/25</b>	46,971.96	<b>Statement Balance</b>	49,578.28
<b>Positive Adjustments</b>	0.00	<b>Outstanding Deposits</b>	0.00
<b>Subtotal</b>	46,971.96	<b>Subtotal</b>	49,578.28
<b>Negative Adjustments</b>	0.00	<b>Outstanding Checks</b>	-2,606.32
<b>Ending G/L Balance</b>	46,971.96	<b>Ending Balance</b>	46,971.96

Posting Date	Document Type	Document No.	Vendor	Description	Amount	Cleared Amount	Difference
<b>Deposits</b>							
							0.00
01/10/2025		JE000074	Interest - Tax Collector	interest	555.22	555.22	0.00
01/10/2025		JE000075	Special Assmnts-Tax Collector	pasco county tax rev	2,005.41	2,005.41	0.00
<b>Total Deposits</b>					2,560.63	2,560.63	0.00
<b>Checks</b>							
							0.00
01/14/2025		JE000076		Transfer from 7262 to 1303	-400,000.00	-400,000.00	0.00
<b>Total Checks</b>					-400,000.00	-400,000.00	0.00
<b>Outstanding Checks</b>							
10/11/24	Payment	DD002	DUKE ENERGY	Payment of Invoice 000233			-1,210.66
10/11/24	Payment	DD003	DUKE ENERGY	Payment of Invoice 000239			-75.23
10/11/24	Payment	DD004	DUKE ENERGY	Payment of Invoice 000240			-75.23
10/11/24	Payment	DD005	DUKE ENERGY	Payment of Invoice 000250			-17.27
10/11/24	Payment	DD006	DUKE ENERGY	Payment of Invoice 000252			-17.27
10/11/24	Payment	DD007	DUKE ENERGY	Payment of Invoice 000251			-1,210.66
<b>Total Outstanding Checks</b>							-2,606.32