

*Harvest Ridge  
Community  
Development  
District*

*Financial Report*

*February 28, 2026*

**CLEAR PARTNERSHIPS**



**HARVEST RIDGE COMMUNITY DEVELOPMENT DISTRICT**

**Balance Sheet**

As of February 28, 2026

*(In Whole Numbers)*

<u>ACCOUNT DESCRIPTION</u>	<u>GENERAL FUND</u>	<u>DEBT SERVICE FUND</u>	<u>CAPITAL PROJECTS FUND</u>	<u>GENERAL LONG TERM DEBT FUND</u>	<u>TOTAL</u>
<b><u>ASSETS</u></b>					
Cash In Bank	\$ 298,494	\$ -	\$ -	\$ -	298,494
Due From Other Funds	25,728	-	-	-	25,728
Investments:					
Acquisition & Construction Account	-	-	6,080	-	6,080
Reserve Fund	-	75,365	-	-	75,365
Revenue Fund	-	339,011	-	-	339,011
Amount To Be Provided	-	-	-	4,440,000	4,440,000
<b>TOTAL ASSETS</b>	<b>\$ 324,222</b>	<b>\$ 414,376</b>	<b>\$ 6,080</b>	<b>\$ 4,440,000</b>	<b>\$ 5,184,678</b>
<b><u>LIABILITIES</u></b>					
Accounts Payable	\$ 6,979	\$ -	\$ -	\$ -	6,979
Loans Payable - Valley LOC	-	-	-	100,000	100,000
Bonds Payable - Series 2024	-	-	-	4,440,000	4,440,000
Due To Other Funds	-	25,709	19	-	25,728
<b>TOTAL LIABILITIES</b>	<b>6,979</b>	<b>25,709</b>	<b>19</b>	<b>4,540,000</b>	<b>4,572,707</b>

**HARVEST RIDGE COMMUNITY DEVELOPMENT DISTRICT**

**Balance Sheet**

As of February 28, 2026

*(In Whole Numbers)*

<u>ACCOUNT DESCRIPTION</u>	<u>GENERAL FUND</u>	<u>DEBT SERVICE FUND</u>	<u>CAPITAL PROJECTS FUND</u>	<u>GENERAL LONG TERM DEBT FUND</u>	<u>TOTAL</u>
<b><u>FUND BALANCES</u></b>					
Restricted for:					
Debt Service	-	388,667	-	-	388,667
Capital Projects	-	-	6,061	-	6,061
Unassigned:	317,243	-	-	(100,000)	217,243
<b>TOTAL FUND BALANCES</b>	<b>317,243</b>	<b>388,667</b>	<b>6,061</b>	<b>(100,000)</b>	<b>611,971</b>
<b>TOTAL LIABILITIES &amp; FUND BALANCES</b>	<b>\$ 324,222</b>	<b>\$ 414,376</b>	<b>\$ 6,080</b>	<b>\$ 4,440,000</b>	<b>\$ 5,184,678</b>

**HARVEST RIDGE COMMUNITY DEVELOPMENT DISTRICT**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
For the Period Ending February 28, 2026  
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 - Investments	\$ -	\$ 3,992	\$ 3,992	0.00%
Interest - Tax Collector	-	505	505	0.00%
Special Assmnts- Tax Collector	-	352,343	352,343	0.00%
Special Assmnts- CDD Collected	355,150	-	(355,150)	0.00%
<b>TOTAL REVENUES</b>	<b>355,150</b>	<b>356,840</b>	<b>1,690</b>	<b>100.48%</b>

**EXPENDITURES**

**Administration**

Supervisor Fees	12,000	4,200	7,800	35.00%
ProfServ-Dissemination Agent	-	6,000	(6,000)	0.00%
ProfServ - Info Technology	600	1,602	(1,002)	267.00%
Recording Secretary	2,400	2,250	150	93.75%
ProfServ-Trustee Fees	-	4,256	(4,256)	0.00%
Field Management	12,000	9,000	3,000	75.00%
Assessment Roll	-	2,500	(2,500)	0.00%
District Counsel	8,500	3,334	5,166	39.22%
District Engineer	9,500	6,815	2,685	71.74%
Administration	4,500	2,750	1,750	61.11%
District Management	25,000	13,150	11,850	52.60%
Accounting Services	9,000	6,000	3,000	66.67%
Auditing Services	-	5,000	(5,000)	0.00%
Website ADA Compliance	1,800	-	1,800	0.00%
Postage, Phone, Faxes, Copies	500	120	380	24.00%
Rentals and Leases	600	2,094	(1,494)	349.00%
General Liability	3,094	2,915	179	94.21%
Public Officials Insurance	2,531	2,385	146	94.23%
Property & Casualty Insurance	15,000	14,259	741	95.06%
Legal Advertising	3,500	79	3,421	2.26%
Misc-Non Ad Valorem Taxes	-	201	(201)	0.00%
Bank Fees	200	266	(66)	133.00%
Financial/Revenue Collections	1,200	-	1,200	0.00%
Meeting Expense	4,000	-	4,000	0.00%
Website Admin Services	1,200	1,200	-	100.00%
Misc Admin	250	300	(50)	120.00%

**HARVEST RIDGE COMMUNITY DEVELOPMENT DISTRICT**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
For the Period Ending February 28, 2026  
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
Onsite Office Supplies	100	-	100	0.00%
Dues, Licenses & Fees	175	277	(102)	158.29%
Short Term Loan Admin/Interest	7,000	3,125	3,875	44.64%
<b>Total Administration</b>	<b>124,650</b>	<b>94,078</b>	<b>30,572</b>	<b>75.47%</b>
<b><u>Electric Utility Services</u></b>				
Amenity Internet	750	515	235	68.67%
Street Lights	20,000	5,872	14,128	29.36%
Water/Waste	15,000	4,992	10,008	33.28%
Electric Utility Services	12,000	1,707	10,293	14.23%
<b>Total Electric Utility Services</b>	<b>47,750</b>	<b>13,086</b>	<b>34,664</b>	<b>27.41%</b>
<b><u>Landscape Services</u></b>				
R&M Drainage	1,000	-	1,000	0.00%
Landscaping - R&M	1,000	765	235	76.50%
Landscaping - Annuals	2,500	-	2,500	0.00%
Landscaping - Mulch	2,500	-	2,500	0.00%
Landscape Maintenance - Contract	55,000	30,579	24,421	55.60%
Wetland Maintenance	6,500	3,875	2,625	59.62%
Irrigation Maintenance	6,000	859	5,141	14.32%
Contingency Reserve	60,000	31,604	28,396	52.67%
<b>Total Landscape Services</b>	<b>134,500</b>	<b>67,682</b>	<b>66,818</b>	<b>50.32%</b>
<b><u>Parks and Recreation</u></b>				
MISC	-	(450)	450	0.00%
<b>Total Parks and Recreation</b>	<b>-</b>	<b>(450)</b>	<b>450</b>	<b>0.00%</b>
<b><u>Amenities</u></b>				
Garbage Dumpster - Rental/Collection	1,500	114	1,386	7.60%
Pool Maintenance - Contract	12,000	4,060	7,940	33.83%
Contracts - HVAC	600	-	600	0.00%
Janitorial - Supplies/Other	5,000	2,325	2,675	46.50%
Amenity R&M	5,000	845	4,155	16.90%
Pool Treatments & Other R&M	500	1,219	(719)	243.80%
Stormwater System R&M	8,500	-	8,500	0.00%
Entrance Monuments, Gates, Walls R&M	10,000	1,044	8,956	10.44%

**HARVEST RIDGE COMMUNITY DEVELOPMENT DISTRICT**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
For the Period Ending February 28, 2026  
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
Annual Stormwater Report	3,500	-	3,500	0.00%
Playground Equipment	500	-	500	0.00%
Misc Admin	1,150	755	395	65.65%
<b>Total Amenities</b>	<u>48,250</u>	<u>10,362</u>	<u>37,888</u>	<u>21.48%</u>
<b>TOTAL EXPENDITURES</b>	<b>355,150</b>	<b>184,758</b>	<b>170,392</b>	<b>52.02%</b>
Excess (deficiency) of revenues				
Over (under) expenditures	-	172,082	172,082	0.00%
<b>FUND BALANCE, BEGINNING (OCT 1, 2025)</b>		<b>145,161</b>		
<b>FUND BALANCE, ENDING</b>		<b><u>\$ 317,243</u></b>		

**HARVEST RIDGE COMMUNITY DEVELOPMENT DISTRICT**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
For the Period Ending February 28, 2026  
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	\$ -	\$ 3,441	\$ 3,441	0.00%
Special Assmnts- Tax Collector	-	299,118	299,118	0.00%
Special Assmnts- CDD Collected	301,500	-	(301,500)	0.00%
<b>TOTAL REVENUES</b>	<b>301,500</b>	<b>302,559</b>	<b>1,059</b>	<b>100.35%</b>
<b>EXPENDITURES</b>				
<b><u>Debt Service</u></b>				
Principal Debt Retirement	70,000	-	70,000	0.00%
Short Term Loan Admin/Interest	228,244	114,888	113,356	50.34%
<b>Total Debt Service</b>	<b>298,244</b>	<b>114,888</b>	<b>183,356</b>	<b>38.52%</b>
<b>TOTAL EXPENDITURES</b>	<b>298,244</b>	<b>114,888</b>	<b>183,356</b>	<b>38.52%</b>
Excess (deficiency) of revenues				
Over (under) expenditures	3,256	187,671	184,415	5763.85%
<b>OTHER FINANCING SOURCES (USES)</b>				
Contribution to (Use of) Fund Balance	3,256	-	(3,256)	0.00%
<b>TOTAL FINANCING SOURCES (USES)</b>	<b>3,256</b>	<b>-</b>	<b>(3,256)</b>	<b>0.00%</b>
Net change in fund balance	<u>\$ 3,256</u>	<u>\$ 187,671</u>	<u>\$ 177,903</u>	<u>5763.85%</u>
<b>FUND BALANCE, BEGINNING (OCT 1, 2025)</b>		<b>200,996</b>		
<b>FUND BALANCE, ENDING</b>		<u><b>\$ 388,667</b></u>		

**HARVEST RIDGE COMMUNITY DEVELOPMENT DISTRICT**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
For the Period Ending February 28, 2026  
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>REVENUES</b>				
Interest - Investments	\$ -	\$ 91	\$ 91	0.00%
<b>TOTAL REVENUES</b>	<b>-</b>	<b>91</b>	<b>91</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	-	91	91	0.00%
<b>FUND BALANCE, BEGINNING (OCT 1, 2025)</b>		<b>5,970</b>		
<b>FUND BALANCE, ENDING</b>		<b><u>\$ 6,061</u></b>		

# Bank Account Statement

Harvest Ridge CDD

**Bank Account No.** 1303  
**Statement No.** 26-02

**Statement Date** 02/28/2026

<b>G/L Account No. 101002 Balance</b>	298,493.78	<b>Statement Balance</b>	318,858.79
		<b>Outstanding Deposits</b>	0.00
<b>Positive Adjustments</b>	0.00		
<b>Subtotal</b>	298,493.78	<b>Subtotal</b>	318,858.79
<b>Negative Adjustments</b>	0.00	<b>Outstanding Checks</b>	-20,365.01
<b>Ending G/L Balance</b>	298,493.78	<b>Ending Balance</b>	298,493.78

Posting Date	Document Type	Document No.	Vendor	Description	Amount	Cleared Amount	Difference
<b>Deposits</b>							0.00
02/10/2026		JE000354	Special Assmnts-Tax Collector	TC Distribution	4,427.71	4,427.71	0.00
02/28/2026		JE000362	Interest - Investments	Interest Earned	882.83	882.83	0.00
<b>Total Deposits</b>					5,310.54	5,310.54	0.00
<b>Checks</b>							0.00
01/20/2026	Payment	300035	DUKE ENERGY	Inv: 011226-1750-ACH	-1,181.11	-1,181.11	0.00
01/20/2026	Payment	300036	DUKE ENERGY	Inv: 010826-4743-ACH	-21.04	-21.04	0.00
01/20/2026	Payment	300037	DUKE ENERGY	Inv: 010826-5047-ACH	-257.91	-257.91	0.00
01/20/2026	Payment	300038	DUKE ENERGY	Inv: 010826-8604-ACH	-20.93	-20.93	0.00
01/27/2026	Payment	1184	BLUE LIFE POOL SERVICE	Check for Vendor V00034	-800.00	-800.00	0.00
01/27/2026	Payment	1185	COMMUNICATION S	Check for Vendor V00054	-124.31	-124.31	0.00
01/27/2026	Payment	1186	CONSULTING GROUP, LLC	Check for Vendor V00029	-600.00	-600.00	0.00
01/27/2026	Payment	1188	STRALEY ROBIN VERICKER	Check for Vendor V00005	-675.00	-675.00	0.00
01/27/2026	Payment	1189	YELLOWSTONE LANDSCAPE	Check for Vendor V00013	-5,015.00	-5,015.00	0.00
01/30/2026	Payment	1190	SPEAREM ENTERPRISES	Check for Vendor V00008	-930.00	-930.00	0.00
02/04/2026	Payment	1191	BAHR PUMBING LLC	Check for Vendor V00053	-645.00	-645.00	0.00
02/04/2026	Payment	1192	BUSINESS OBSERVER INC	Check for Vendor V00056	-78.75	-78.75	0.00
02/04/2026	Payment	1193	INFRAMARK LLC	Check for Vendor V00003	-14,350.00	-14,350.00	0.00
02/04/2026	Payment	1194	PASCO COUNTY UTILITIES	Check for Vendor V00018	-1,678.87	-1,678.87	0.00
02/04/2026	Payment	1195	YELLOWSTONE LANDSCAPE	Check for Vendor V00013	-1,904.00	-1,904.00	0.00
02/09/2026	Payment	1196	COMPLETE IT CORP	Check for Vendor V00049	-101.70	-101.70	0.00

# Bank Account Statement

Harvest Ridge CDD

**Bank Account No.** 1303  
**Statement No.** 26-02

**Statement Date** 02/28/2026

Date	Type	Check No.	Payee	Description	Debit	Credit	Balance
02/09/2026	Payment	1197	GRAU AND ASSOCIATES	Check for Vendor V00037	-500.00	-500.00	0.00
02/09/2026	Payment	1198	U.S. BANK	Check for Vendor V00055	-4,256.13	-4,256.13	0.00
02/10/2026	Payment	300039	DUKE ENERGY	Inv: 013026-6693-ACH	-30.80	-30.80	0.00
02/13/2026	Payment	1199	INFRAMARK LLC	Check for Vendor V00003	-300.00	-300.00	0.00
02/17/2026	Payment	1200	NEW RIVER CDD	Check for Vendor V00058	-600.00	-600.00	0.00
02/17/2026	Payment	1201	YELLOWSTONE LANDSCAPE	Check for Vendor V00013	-5,015.00	-5,015.00	0.00
02/12/2026		JE000363	Supervisor Fees	Valley National Bank	-1,000.00	-1,000.00	0.00
<b>Total Checks</b>					<b>-40,085.55</b>	<b>-40,085.55</b>	<b>0.00</b>

## Adjustments

### Total Adjustments

## Outstanding Checks

12/10/2025	Payment	1162	CYPRESS CREEK AQUATICS	Check for Vendor V00011			-490.00
02/12/2026	Payment	300040	DUKE ENERGY	Inv: 020626-4743-ACH			-20.44
02/12/2026	Payment	300041	DUKE ENERGY	Inv: 020626-8604-ACH			-20.40
02/12/2026	Payment	300042	DUKE ENERGY	Inv: 020626-5047-ACH			-195.13
02/17/2026	Payment	300043	DUKE ENERGY	Inv: 020926-1750-ACH			-1,161.63
02/26/2026	Payment	1203	COMMUNICATIONS	Check for Vendor V00051			-7,891.13
02/27/2026	Payment	1204	BLUE LIFE POOL SERVICE	Check for Vendor V00034			-800.00
02/27/2026	Payment	1205	CYPRESS CREEK AQUATICS	Check for Vendor V00011			-980.00
02/27/2026	Payment	1206	GRAU AND ASSOCIATES	Check for Vendor V00037			-4,500.00
02/27/2026	Payment	1207	INFRAMARK LLC	Check for Vendor V00003			-183.06
02/27/2026	Payment	1208	PASCO COUNTY UTILITIES	Check for Vendor V00018			-1,063.47
02/27/2026	Payment	1209	STANTEC CONSULTING SERVICES INC	Check for Vendor V00004			-3,059.75
<b>Total Outstanding Checks</b>							<b>-20,365.01</b>

## Outstanding Deposits

### Total Outstanding Deposits