

*Harvest Ridge
Community
Development
District*

Financial Report

March 31, 2026

CLEAR PARTNERSHIPS



HARVEST RIDGE COMMUNITY DEVELOPMENT DISTRICT

Balance Sheet

As of March 31, 2026

(In Whole Numbers)

ACCOUNT DESCRIPTION	GENERAL FUND	DEBT SERVICE FUND	CAPITAL PROJECTS FUND	GENERAL LONG TERM DEBT FUND	TOTAL
<u>ASSETS</u>					
Cash In Bank	\$ 280,515	\$ -	\$ -	\$ -	\$ 280,515
Due From Other Funds	25,728	-	-	-	25,728
Investments:					
Acquisition & Construction Account	-	-	6,095	-	6,095
Reserve Fund	-	75,365	-	-	75,365
Revenue Fund	-	340,060	-	-	340,060
Amount To Be Provided	-	-	-	4,440,000	4,440,000
TOTAL ASSETS	\$ 306,243	\$ 415,425	\$ 6,095	\$ 4,440,000	\$ 5,167,763
<u>LIABILITIES</u>					
Accounts Payable	\$ -	\$ -	\$ -	\$ -	\$ -
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
TOTAL LIABILITIES	-	25,709	19	4,540,000	4,565,728

HARVEST RIDGE COMMUNITY DEVELOPMENT DISTRICT

Balance Sheet

As of March 31, 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>
<u>FUND BALANCES</u>					
Restricted for:					
Debt Service	-	389,716	-	-	389,716
Capital Projects	-	-	6,076	-	6,076
Unassigned:	306,243	-	-	(100,000)	206,243
TOTAL FUND BALANCES	306,243	389,716	6,076	(100,000)	602,035
TOTAL LIABILITIES & FUND BALANCES	\$ 306,243	\$ 415,425	\$ 6,095	\$ 4,440,000	\$ 5,167,763

HARVEST RIDGE COMMUNITY DEVELOPMENT DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending March 31, 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
<u>REVENUES</u>				
Interest - Investments	\$ -	\$ 4,861	\$ 4,861	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%
TOTAL REVENUES	355,150	357,709	2,559	100.72%

EXPENDITURES

Administration

Supervisor Fees	12,000	5,200	6,800	43.33%
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	9,382	118	98.76%
Administration	4,500	2,750	1,750	61.11%
District Management	25,000	13,150	11,850	52.60%
Accounting Services	9,000	6,163	2,837	68.48%
Auditing Services	-	5,000	(5,000)	0.00%
Website ADA Compliance	1,800	-	1,800	0.00%
Postage, Phone, Faxes, Copies	500	206	294	41.20%
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	323	(73)	129.20%
Onsite Office Supplies	100	-	100	0.00%
Dues, Licenses & Fees	175	833	(658)	476.00%
Short Term Loan Admin/Interest	7,000	3,125	3,875	44.64%
Total Administration	124,650	98,473	26,177	79.00%

Electric Utility Services

HARVEST RIDGE COMMUNITY DEVELOPMENT DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending March 31, 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
Amenity Internet	750	623	127	83.07%
Street Lights	20,000	7,033	12,967	35.17%
Water/Waste	15,000	4,992	10,008	33.28%
Electric Utility Services	12,000	1,957	10,043	16.31%
Total Electric Utility Services	47,750	14,605	33,145	30.59%
<u>Landscape Services</u>				
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	35,594	19,406	64.72%
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%
Total Landscape Services	134,500	72,697	61,803	54.05%
<u>Amenities</u>				
Garbage Dumpster - Rental/Collection	1,500	114	1,386	7.60%
Pool Maintenance - Contract	12,000	4,920	7,080	41.00%
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	1,429	8,571	14.29%
Annual Stormwater Report	3,500	-	3,500	0.00%
Playground Equipment	500	-	500	0.00%
Misc Admin	1,150	-	1,150	0.00%
Total Amenities	48,250	10,852	37,398	22.49%
TOTAL EXPENDITURES	355,150	196,627	158,523	55.36%
Excess (deficiency) of revenues Over (under) expenditures	-	161,082	161,082	0.00%
FUND BALANCE, BEGINNING (OCT 1, 2025)		145,161		
FUND BALANCE, ENDING		\$ 306,243		

HARVEST RIDGE COMMUNITY DEVELOPMENT DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending March 31, 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
<u>REVENUES</u>				
Interest - Investments	\$ -	\$ 4,490	\$ 4,490	0.00%
Special Assmnts- Tax Collector	-	299,118	299,118	0.00%
Special Assmnts- CDD Collected	301,500	-	(301,500)	0.00%
TOTAL REVENUES	301,500	303,608	2,108	100.70%
<u>EXPENDITURES</u>				
<u>Debt Service</u>				
Principal Debt Retirement	70,000	-	70,000	0.00%
Short Term Loan Admin/Interest	228,244	114,888	113,356	50.34%
Total Debt Service	298,244	114,888	183,356	38.52%
TOTAL EXPENDITURES	298,244	114,888	183,356	38.52%
Excess (deficiency) of revenues Over (under) expenditures	3,256	188,720	185,464	5796.07%
<u>OTHER FINANCING SOURCES (USES)</u>				
Contribution to (Use of) Fund Balance	3,256	-	(3,256)	0.00%
TOTAL FINANCING SOURCES (USES)	3,256	-	(3,256)	0.00%
Net change in fund balance	<u>\$ 3,256</u>	<u>\$ 188,720</u>	<u>\$ 178,952</u>	<u>5796.07%</u>
FUND BALANCE, BEGINNING (OCT 1, 2025)		200,996		
FUND BALANCE, ENDING		<u>\$ 389,716</u>		

HARVEST RIDGE COMMUNITY DEVELOPMENT DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending March 31, 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
<u>REVENUES</u>				
Interest - Investments	\$ -	\$ 106	\$ 106	0.00%
TOTAL REVENUES	-	106	106	0.00%
<u>EXPENDITURES</u>				
TOTAL EXPENDITURES	-	-	-	0.00%
Excess (deficiency) of revenues				
Over (under) expenditures	-	106	106	0.00%
FUND BALANCE, BEGINNING (OCT 1, 2025)		5,970		
FUND BALANCE, ENDING		<u>\$ 6,076</u>		

Bank Account Statement

Harvest Ridge CDD

Monday, April 6, 2026

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JSTEWART2

Bank Account No. 1303

Statement No. 26-03

Statement Date

03/31/2026

G/L Account No. 101002 Balance	280,515.46	Statement Balance	282,156.34
		Outstanding Deposits	10.70
Positive Adjustments	0.00		
Subtotal	280,515.46	Subtotal	282,167.04
Negative Adjustments	0.00	Outstanding Checks	-1,651.58
Ending G/L Balance	280,515.46	Ending Balance	280,515.46

Posting Date	Document Type	Document No.	Vendor	Description	Amount	Cleared Amount	Difference
Outstanding Checks							
12/10/2025	Payment	1162	CYPRESS CREEK AQUATICS	Check for Vendor V00011			-490.00
03/31/2026	Payment	300050	DUKE ENERGY	Inv: 031026-1750-ACH			-1,161.58
Total Outstanding Checks							-1,651.58