

*Harvest Ridge
Community
Development
District*

Financial Report

April 30, 2026

CLEAR PARTNERSHIPS



COLLABORATION



LEADERSHIP



EXCELLENCE



ACCOUNTABILITY



RESPECT

HARVEST RIDGE COMMUNITY DEVELOPMENT DISTRICT

Balance Sheet

As of April 30, 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	\$ 263,525	\$ -	\$ -	\$ -	\$ 263,525
Due From Other Funds	25,914	-	-	-	25,914
Investments:					
Acquisition & Construction Account	-	-	6,112	-	6,112
Reserve Fund	-	75,365	-	-	75,365
Revenue Fund	-	342,445	-	-	342,445
Amount To Be Provided	-	-	-	4,440,000	4,440,000
TOTAL ASSETS	\$ 289,439	\$ 417,810	\$ 6,112	\$ 4,440,000	\$ 5,153,361
<u>LIABILITIES</u>					
Accounts Payable	\$ 4,639	\$ -	\$ -	\$ -	\$ 4,639
Loans Payable - Valley LOC	-	-	-	100,000	100,000
Bonds Payable - Series 2024	-	-	-	4,440,000	4,440,000
Due To Other Funds	-	25,895	19	-	25,914
TOTAL LIABILITIES	4,639	25,895	19	4,540,000	4,570,553
<u>FUND BALANCES</u>					
Restricted for:					
Debt Service	-	391,915	-	-	391,915
Capital Projects	-	-	6,093	-	6,093
Unassigned:	284,800	-	-	(100,000)	184,800
TOTAL FUND BALANCES	284,800	391,915	6,093	(100,000)	582,808
TOTAL LIABILITIES & FUND BALANCES	\$ 289,439	\$ 417,810	\$ 6,112	\$ 4,440,000	\$ 5,153,361

HARVEST RIDGE COMMUNITY DEVELOPMENT DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending April 30, 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
REVENUES				
Interest - Investments	\$ -	\$ 5,646	\$ 5,646	0.00%
Interest - Tax Collector	-	505	505	0.00%
Special Assmnts- Tax Collector	-	353,574	353,574	0.00%
Special Assmnts- CDD Collected	355,150	-	(355,150)	0.00%
TOTAL REVENUES	355,150	359,725	4,575	101.29%
EXPENDITURES				
Administration				
Supervisor Fees	12,000	6,200	5,800	51.67%
ProfServ-Dissemination Agent	-	6,417	(6,417)	0.00%
ProfServ - Info Technology	600	1,702	(1,102)	283.67%
Recording Secretary	2,400	2,625	(225)	109.38%
ProfServ-Trustee Fees	-	4,256	(4,256)	0.00%
Field Management	12,000	10,500	1,500	87.50%
Assessment Roll	-	2,917	(2,917)	0.00%
District Counsel	8,500	7,539	961	88.69%
District Engineer	9,500	9,774	(274)	102.88%
Administration	4,500	3,208	1,292	71.29%
District Management	25,000	15,233	9,767	60.93%
Accounting Services	9,000	7,163	1,837	79.59%
Auditing Services	-	5,000	(5,000)	0.00%
Website ADA Compliance	1,800	-	1,800	0.00%
Postage, Phone, Faxes, Copies	500	210	290	42.00%
Rentals and Leases	600	2,319	(1,719)	386.50%
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	-	608	(608)	0.00%
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%
Payroll Services	-	46	(46)	0.00%
Meeting Expense	4,000	-	4,000	0.00%
Website Admin Services	1,200	1,400	(200)	116.67%
Misc Admin	250	523	(273)	209.20%
Onsite Office Supplies	100	-	100	0.00%
Dues, Licenses & Fees	175	935	(760)	534.29%
Short Term Loan Admin/Interest	7,000	3,125	3,875	44.64%
Total Administration	124,650	111,805	12,845	89.70%
Electric Utility Services				
Amenity Internet	750	752	(2)	100.27%
Street Lights	20,000	8,195	11,805	40.98%
Water/Waste	15,000	5,304	9,696	35.36%
Electric Utility Services	12,000	2,231	9,769	18.59%
Total Electric Utility Services	47,750	16,482	31,268	34.52%

HARVEST RIDGE COMMUNITY DEVELOPMENT DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending April 30, 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>Water-Sewer Comb Services</u>				
Water/Waste	-	245	(245)	0.00%
Total Water-Sewer Comb Services	-	245	(245)	0.00%
<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	36,059	18,941	65.56%
Wetland Maintenance	6,500	4,855	1,645	74.69%
Irrigation Maintenance	6,000	859	5,141	14.32%
Contingency Reserve	60,000	31,604	28,396	52.67%
Total Landscape Services	134,500	74,142	60,358	55.12%
<u>Other Physical Environment</u>				
Contracts-RTR Landscaping	-	5,015	(5,015)	0.00%
Total Other Physical Environment	-	5,015	(5,015)	0.00%
<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	2,790	2,210	55.80%
Amenity R&M	5,000	845	4,155	16.90%
Pool Treatments & Other R&M	500	2,019	(1,519)	403.80%
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%
Pool Permits	-	280	(280)	0.00%
Total Amenities	48,250	12,397	35,853	25.69%
TOTAL EXPENDITURES	355,150	220,086	135,064	61.97%
Excess (deficiency) of revenues				
Over (under) expenditures	-	139,639	139,639	0.00%
FUND BALANCE, BEGINNING (OCT 1, 2025)		145,161		
FUND BALANCE, ENDING		\$ 284,800		

HARVEST RIDGE COMMUNITY DEVELOPMENT DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending April 30, 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	\$ -	\$ 5,647	\$ 5,647	0.00%
Special Assmnts- Tax Collector	-	300,160	300,160	0.00%
Special Assmnts- CDD Collected	301,500	-	(301,500)	0.00%
TOTAL REVENUES	301,500	305,807	4,307	101.43%
<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	190,919	187,663	5863.61%
<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>\$ 190,919</u>	<u>\$ 181,151</u>	<u>5863.61%</u>
FUND BALANCE, BEGINNING (OCT 1, 2025)		200,996		
FUND BALANCE, ENDING		<u>\$ 391,915</u>		

HARVEST RIDGE COMMUNITY DEVELOPMENT DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending April 30, 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	\$ -	\$ 123	\$ 123	0.00%
TOTAL REVENUES	-	123	123	0.00%
<u>EXPENDITURES</u>				
TOTAL EXPENDITURES	-	-	-	0.00%
Excess (deficiency) of revenues				
Over (under) expenditures	-	123	123	0.00%
FUND BALANCE, BEGINNING (OCT 1, 2025)		5,970		
FUND BALANCE, ENDING		<u>\$ 6,093</u>		

Bank Account Statement

Harvest Ridge CDD

Tuesday, May 5, 2026

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JSTEWART2

Bank Account No. 1303

Statement No. 26-04

Statement Date 04/30/26

G/L Account No. 101002 Balance at 04/30/26	263,525.09	Statement Balance	263,643.73
Positive Adjustments	0.00	Outstanding Deposits	10.70
Subtotal	263,525.09	Subtotal	263,654.43
Negative Adjustments	0.00	Outstanding Checks	-129.34
Ending G/L Balance	263,525.09	Ending Balance	263,525.09

Warning! Bank reconciliation might not be possible because there are direct posting entries. For more information, see <https://go.microsoft.com/fwlink/?>

Posting Date	Document Type	Document No.	Vendor	Description	Amount	Cleared Amount	Difference
Deposits							0.00
04/09/2026		JE000386	Special Assmnts-Tax Collector	FY2026 Tax Roll Assessments - Interest	3.12	3.12	0.00
04/09/2026		JE000385	Special Assmnts-Tax Collector	FY2026 Tax Roll Assessments - Interest	2,270.62	2,270.62	0.00
04/30/2026		JE000387	Interest - Investments	Interest Earned	784.68	784.68	0.00
Total Deposits					3,058.42	3,058.42	0.00
Outstanding Checks							
04/29/26	Payment	300056	CHARTER COMMUNICATIO NS	Inv: 1936376041226-ACH			-129.34
Total Outstanding Checks							-129.34