

# Harvest Ridge Community Development District

Financial Statements  
(Unaudited)

Period Ending  
April 30, 2025

Prepared by:



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**HARVEST RIDGE COMMUNITY DEVELOPMENT DISTRICT**

**Balance Sheet**

As of April 30, 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	\$ 59,833	\$ -	\$ -	\$ 59,833
Cash In Bank	230,852	-	-	230,852
Investments:				
Acquisition & Construction Account	-	-	5,892	5,892
Cost of Issuance Fund	-	-	42	42
Reserve Fund	-	75,365	-	75,365
Revenue Fund	-	302,190	-	302,190
Prepaid Items	25,673	-	-	25,673
<b>TOTAL ASSETS</b>	<b>\$ 316,358</b>	<b>\$ 377,555</b>	<b>\$ 5,934</b>	<b>\$ 699,847</b>
<b><u>LIABILITIES</u></b>				
Accounts Payable	\$ 3,708	\$ -	\$ -	\$ 3,708
<b>TOTAL LIABILITIES</b>	<b>3,708</b>	<b>-</b>	<b>-</b>	<b>3,708</b>
<b><u>FUND BALANCES</u></b>				
Nonspendable:				
Prepaid Items	25,673	-	-	25,673
Restricted for:				
Debt Service	-	377,555	-	377,555
Capital Projects	-	-	5,934	5,934
Unassigned:	286,977	-	-	286,977
<b>TOTAL FUND BALANCES</b>	<b>312,650</b>	<b>377,555</b>	<b>5,934</b>	<b>696,139</b>
<b>TOTAL LIABILITIES &amp; FUND BALANCES</b>	<b>\$ 316,358</b>	<b>\$ 377,555</b>	<b>\$ 5,934</b>	<b>\$ 699,847</b>

**HARVEST RIDGE COMMUNITY DEVELOPMENT DISTRICT**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
For the Period Ending April 30, 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>REVENUES</u></b>				
Interest - Investments	\$ -	\$ 2,178	\$ 2,178	0.00%
Interest - Tax Collector	-	2,581	2,581	0.00%
Special Assmnts- Tax Collector	-	295,846	295,846	0.00%
Special Assmnts- CDD Collected	297,475	28,107	(269,368)	9.45%
Sales Tax Revenue	-	1,204	1,204	0.00%
<b>TOTAL REVENUES</b>	<b>297,475</b>	<b>329,916</b>	<b>32,441</b>	<b>110.91%</b>

**EXPENDITURES**

**Administration**

Supervisor Fees	6,000	-	6,000	0.00%
ProfServ-Info Technology	600	275	325	45.83%
ProfServ-Recording Secretary	2,400	1,200	1,200	50.00%
Field Services	4,500	-	4,500	0.00%
District Counsel	8,500	1,578	6,922	18.56%
District Engineer	9,500	2,995	6,505	31.53%
Administrative Services	4,500	2,439	2,061	54.20%
District Manager	25,000	10,042	14,958	40.17%
Accounting Services	9,000	4,438	4,562	49.31%
Website Compliance	1,800	-	1,800	0.00%
Postage, Phone, Faxes, Copies	500	36	464	7.20%
Rentals & Leases	600	217	383	36.17%
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	800	400	66.67%
Meeting Expense	4,000	-	4,000	0.00%
Website Administration	1,200	2,050	(850)	170.83%
Miscellaneous Expenses	250	-	250	0.00%
Office Supplies	100	-	100	0.00%
Dues, Licenses, Subscriptions	175	325	(150)	185.71%
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>31,395</b>	<b>175,330</b>	<b>15.19%</b>

**HARVEST RIDGE COMMUNITY DEVELOPMENT DISTRICT**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
For the Period Ending April 30, 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>Electric Utility Services</u></b>				
Electricity - Streetlights	40,000	6,635	33,365	16.59%
Utility - Electric	5,000	2,729	2,271	54.58%
<b>Total Electric Utility Services</b>	<b>45,000</b>	<b>9,364</b>	<b>35,636</b>	<b>20.81%</b>
<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	10,447	(5,447)	208.94%
<b>Total Water-Sewer Comb Services</b>	<b>5,000</b>	<b>10,447</b>	<b>(5,447)</b>	<b>208.94%</b>
<b><u>Stormwater Control</u></b>				
R&M-Stormwater System	8,500	-	8,500	0.00%
Wetland Maintenance	6,500	2,940	3,560	45.23%
Annual Stormwater Report	3,500	-	3,500	0.00%
<b>Total Stormwater Control</b>	<b>18,500</b>	<b>2,940</b>	<b>15,560</b>	<b>15.89%</b>
<b><u>Landscape Services</u></b>				
R&M-Other Landscape	1,000	-	1,000	0.00%
R&M-Monument, Entrance & Wall	1,500	30,530	(29,030)	2035.33%
Landscape - Annuals	2,500	-	2,500	0.00%
Landscape - Mulch	2,500	-	2,500	0.00%
Landscape Maintenance	70,000	53,145	16,855	75.92%
Plant Replacement Program	5,000	-	5,000	0.00%
Irrigation Maintenance	6,000	1,154	4,846	19.23%
<b>Total Landscape Services</b>	<b>88,500</b>	<b>84,829</b>	<b>3,671</b>	<b>95.85%</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>

**HARVEST RIDGE COMMUNITY DEVELOPMENT DISTRICT**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
For the Period Ending April 30, 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>Parks and Recreation</u></b>				
Contracts-Pools	12,000	5,660	6,340	47.17%
Contracts-HVAC	600	-	600	0.00%
Janitorial Services & Supplies	8,250	1,905	6,345	23.09%
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>7,997</b>	<b>20,753</b>	<b>27.82%</b>
<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>146,972</b>	<b>250,503</b>	<b>36.98%</b>
Excess (deficiency) of revenues				
Over (under) expenditures	(100,000)	182,944	282,944	-182.94%
<b><u>OTHER FINANCING SOURCES (USES)</u></b>				
Loan/Note Proceeds	100,000	93,737	(6,263)	93.74%
<b>TOTAL FINANCING SOURCES (USES)</b>	<b>100,000</b>	<b>93,737</b>	<b>(6,263)</b>	<b>93.74%</b>
Net change in fund balance	<u>\$ -</u>	<u>\$ 276,681</u>	<u>\$ 276,681</u>	<u>0.00%</u>
<b>FUND BALANCE, BEGINNING (OCT 1, 2024)</b>		<b>35,969</b>		
<b>FUND BALANCE, ENDING</b>		<b><u>\$ 312,650</u></b>		

**HARVEST RIDGE COMMUNITY DEVELOPMENT DISTRICT**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
For the Period Ending April 30, 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	\$ -	\$ 3,420	\$ 3,420	0.00%
Special Assmnts- Tax Collector	-	298,770	298,770	0.00%
<b>TOTAL REVENUES</b>	<b>-</b>	<b>302,190</b>	<b>302,190</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	-	302,190	302,190	0.00%
<b>OTHER FINANCING SOURCES (USES)</b>				
Bond Proceeds	-	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>\$ 377,555</u>	<u>\$ 377,555</u>	<u>0.00%</u>
<b>FUND BALANCE, BEGINNING (OCT 1, 2024)</b>		-		
<b>FUND BALANCE, ENDING</b>		<u><b>\$ 377,555</b></u>		

**HARVEST RIDGE COMMUNITY DEVELOPMENT DISTRICT**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
For the Period Ending April 30, 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	\$ -	\$ 5,934	\$ 5,934	0.00%
<b>TOTAL REVENUES</b>	<b>-</b>	<b>5,934</b>	<b>5,934</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%
Postage, Phone, Faxes, Copies	-	1,500	(1,500)	0.00%
<b>Total Administration</b>	<b>-</b>	<b>194,200</b>	<b>(194,200)</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	-	(4,314,777)	(4,314,777)	0.00%
<b><u>OTHER FINANCING SOURCES (USES)</u></b>				
Bond Proceeds	-	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	<u>\$ -</u>	<u>\$ 5,934</u>	<u>\$ 5,934</u>	<u>0.00%</u>
<b>FUND BALANCE, BEGINNING (OCT 1, 2024)</b>		<b>-</b>		
<b>FUND BALANCE, ENDING</b>		<u><b>\$ 5,934</b></u>		

# Bank Account Statement

Harvest Ridge CDD

**Bank Account No.** 1303  
**Statement No.** 04-25

**Statement Date** 04/30/2025

<b>G/L Account No. 101002 Balance</b>	234,986.38	<b>Statement Balance</b>	254,648.40
		<b>Outstanding Deposits</b>	6,119.63
<b>Positive Adjustments</b>	0.00		
<b>Subtotal</b>	234,986.38	<b>Subtotal</b>	260,768.03
<b>Negative Adjustments</b>	0.00	<b>Outstanding Checks</b>	-25,781.65
<b>Ending G/L Balance</b>	234,986.38	<b>Ending Balance</b>	234,986.38

Posting Date	Document Type	Document No.	Vendor	Description	Amount	Cleared Amount	Difference
<b>Deposits</b>							
04/30/2025		JE000162	Interest - Investments	Intear earned for the month of 03/25	936.45	936.45	0.00
<b>Total Deposits</b>					936.45	936.45	0.00
<b>Checks</b>							
03/21/2025	Payment	1038	INFRAMARK LLC	Check for Vendor V00003	-330.20	-330.20	0.00
03/26/2025	Payment	1039	DUKE ENERGY	Check for Vendor V00010	-1,176.05	-1,176.05	0.00
03/26/2025	Payment	1041	Harvest Ridge CDD	Check for Vendor V00027	-1,007.63	-1,007.63	0.00
03/26/2025	Payment	1042	STANTEC CONSULTING SERVICES INC	Check for Vendor V00004	-712.50	-712.50	0.00
04/01/2025	Payment	1043	YELLOWSTONE LANDSCAPE	Check for Vendor V00013	-5,015.00	-5,015.00	0.00
04/04/2025	Payment	1044	CYPRESS CREEK AQUATICS	Check for Vendor V00011	-490.00	-490.00	0.00
04/04/2025	Payment	1045	DUKE ENERGY	Check for Vendor V00010	-161.44	-161.44	0.00
04/04/2025	Payment	1047	PASCO COUNTY UTILITIES	Check for Vendor V00018	-1,324.79	-1,324.79	0.00
04/10/2025	Payment	1048	SPEAREM ENTERPRISES	Check for Vendor V00008	-465.00	-465.00	0.00
04/15/2025	Payment	1049	DUKE ENERGY	Check for Vendor V00010	-237.40	-237.40	0.00
04/17/2025	Payment	1050	STRALEY ROBIN VERICKER	Check for Vendor V00005	-617.50	-617.50	0.00
04/24/2025	Payment	1052	PASCO COUNTY UTILITIES	Check for Vendor V00018	-1,481.79	-1,481.79	0.00
04/24/2025	Payment	1054	YELLOWSTONE LANDSCAPE	Check for Vendor V00013	-10,098.98	-10,098.98	0.00
<b>Total Checks</b>					-23,118.28	-23,118.28	0.00
<b>Adjustments</b>							
<b>Total Adjustments</b>							
<b>Outstanding Checks</b>							

# Bank Account Statement

Harvest Ridge CDD

**Bank Account No.** 1303

**Statement No.** 04-25

**Statement Date**

04/30/2025

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04/04/2025	Payment	1046	INFRAMARK LLC	Check for Vendor V00003	-3,708.33
03/11/2025		JE000131		Valley National Bank	-4,093.54
04/24/2025	Payment	1051	INFRAMARK LLC	Check for Vendor V00003	-9.09
04/24/2025	Payment	1053	STANTEC CONSULTING SERVICES INC	Check for Vendor V00004	-2,282.50
04/30/2025	Payment	1055	ADA SITE COMPLIANCE LLC	Check for Vendor V00006	-1,500.00
04/30/2025	Payment	1056	BLUE LIFE POOL SERVICE	Check for Vendor V00034	-5,660.00
04/30/2025	Payment	1057	DUKE ENERGY	Check for Vendor V00010	-1,163.19
04/30/2025	Payment	1058	MIKE WELLS	Check for Vendor V00020	-150.00
04/30/2025	Payment	1059	YELLOWSTONE LANDSCAPE	Check for Vendor V00013	-7,215.00
<b>Total Outstanding Checks</b>					<b>-25,781.65</b>

## Outstanding Deposits

02/07/2025	Payment	BD00008		Deposit No. BD00008	2,026.09
03/11/2025	Payment	BD00010		Deposit No. BD00010	4,093.54
<b>Total Outstanding Deposits</b>					<b>6,119.63</b>

# Bank Account Statement

Harvest Ridge CDD

Wednesday, May 28, 2025

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Z-SPAWAR

**Bank Account No.** 7262

**Statement No.** 04-25

**Statement Date** 04/30/2025

<b>G/L Account No. 101001 Balance</b>	59,832.78	<b>Statement Balance</b>	59,832.78
		<b>Outstanding Deposits</b>	0.00
<b>Positive Adjustments</b>	0.00		
<b>Subtotal</b>	59,832.78	<b>Subtotal</b>	59,832.78
<b>Negative Adjustments</b>	0.00	<b>Outstanding Checks</b>	0.00
<b>Ending G/L Balance</b>	59,832.78	<b>Ending Balance</b>	59,832.78

Posting Date	Document Type	Document No.	Vendor	Description	Amount	Cleared Amount	Difference
<b>Deposits</b>							
							0.00
04/09/2025	Payment	BD00012	Special Assmnts-Tax Collector	Deposit No. BD00012	4,134.87	4,134.87	0.00
<b>Total Deposits</b>					4,134.87	4,134.87	0.00
<b>Checks</b>							
							0.00
<b>Total Checks</b>							0.00
<b>Adjustments</b>							
<b>Total Adjustments</b>							
<b>Outstanding Deposits</b>							
<b>Total Outstanding Deposits</b>							