

# Harvest Ridge Community Development District

Financial Statements  
(Unaudited)

Period Ending  
July 31, 2025

Prepared by:



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**HARVEST RIDGE COMMUNITY DEVELOPMENT DISTRICT**

**Balance Sheet**

As of July 31, 2025

*(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 - Operating Account	\$ 59,855	\$ -	\$ -	\$ -	\$ 59,855
Cash In Bank	145,743	-	-	-	145,743
Due From Other Funds	-	19	-	-	19
Investments:					
Acquisition & Construction Account	-	-	5,950	-	5,950
Interest Account	-	43	-	-	43
Reserve Fund	-	75,365	-	-	75,365
Revenue Fund	-	124,240	-	-	124,240
Prepaid Items	25,673	-	-	-	25,673
Amount To Be Provided	-	-	-	4,440,000	4,440,000
<b>TOTAL ASSETS</b>	<b>\$ 231,271</b>	<b>\$ 199,667</b>	<b>\$ 5,950</b>	<b>\$ 4,440,000</b>	<b>\$ 4,876,888</b>
<b><u>LIABILITIES</u></b>					
Accounts Payable	\$ 280	\$ -	\$ -	\$ -	\$ 280
Bonds Payable - Series 2024	-	-	-	4,440,000	4,440,000
Due To Other Funds	-	-	19	-	19
<b>TOTAL LIABILITIES</b>	<b>280</b>	<b>-</b>	<b>19</b>	<b>4,440,000</b>	<b>4,440,299</b>
<b><u>FUND BALANCES</u></b>					
Nonspendable:					
Prepaid Items	25,673	-	-	-	25,673
Restricted for:					
Debt Service	-	199,667	-	-	199,667
Capital Projects	-	-	5,931	-	5,931
Unassigned:	205,318	-	-	-	205,318
<b>TOTAL FUND BALANCES</b>	<b>230,991</b>	<b>199,667</b>	<b>5,931</b>	<b>-</b>	<b>436,589</b>
<b>TOTAL LIABILITIES &amp; FUND BALANCES</b>	<b>\$ 231,271</b>	<b>\$ 199,667</b>	<b>\$ 5,950</b>	<b>\$ 4,440,000</b>	<b>\$ 4,876,888</b>

**HARVEST RIDGE COMMUNITY DEVELOPMENT DISTRICT**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
For the Period Ending July 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>REVENUES</u></b>				
Interest - Investments	\$ -	\$ 4,303	\$ 4,303	0.00%
Interest - Tax Collector	-	2,581	2,581	0.00%
Special Assmnts- Tax Collector	-	297,926	297,926	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>334,121</b>	<b>36,646</b>	<b>112.32%</b>

**EXPENDITURES**

**Administration**

Supervisor Fees	6,000	-	6,000	0.00%
ProfServ-Info Technology	600	425	175	70.83%
ProfServ-Recording Secretary	2,400	1,800	600	75.00%
Field Services	4,500	-	4,500	0.00%
District Counsel	8,500	3,063	5,437	36.04%
District Engineer	9,500	4,036	5,464	42.48%
Administrative Services	4,500	3,564	936	79.20%
District Manager	25,000	16,292	8,708	65.17%
Accounting Services	9,000	10,188	(1,188)	113.20%
Website Compliance	1,800	1,500	300	83.33%
Postage, Phone, Faxes, Copies	500	67	433	13.40%
Rentals & Leases	600	693	(93)	115.50%
Insurance - General Liability	3,200	2,500	700	78.13%
Public Officials Insurance	2,500	2,500	-	100.00%
Insurance -Property & Casualty	12,500	5,907	6,593	47.26%
Legal Advertising	3,500	(510)	4,010	-14.57%
Bank Fees	200	-	200	0.00%
Financial & Revenue Collections	1,200	1,192	8	99.33%
Meeting Expense	4,000	-	4,000	0.00%
Website Administration	1,200	850	350	70.83%
Miscellaneous Expenses	250	-	250	0.00%
Office Supplies	100	-	100	0.00%
Dues, Licenses, Subscriptions	175	605	(430)	345.71%
Loan Expense	100,000	1,128	98,872	1.13%
Interest Expense	5,000	-	5,000	0.00%
<b>Total Administration</b>	<b>206,725</b>	<b>55,800</b>	<b>150,925</b>	<b>26.99%</b>

**Electric Utility Services**

Electricity - Streetlights	40,000	11,900	28,100	29.75%
Utility - Electric	5,000	3,599	1,401	71.98%
<b>Total Electric Utility Services</b>	<b>45,000</b>	<b>15,499</b>	<b>29,501</b>	<b>34.44%</b>

**HARVEST RIDGE COMMUNITY DEVELOPMENT DISTRICT**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
For the Period Ending July 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	13,247	(8,247)	264.94%
<b>Total Water-Sewer Comb Services</b>	<b>5,000</b>	<b>13,247</b>	<b>(8,247)</b>	<b>264.94%</b>
<b><u>Stormwater Control</u></b>				
R&M-Stormwater System	8,500	7,500	1,000	88.24%
Wetland Maintenance	6,500	4,410	2,090	67.85%
Annual Stormwater Report	3,500	-	3,500	0.00%
<b>Total Stormwater Control</b>	<b>18,500</b>	<b>11,910</b>	<b>6,590</b>	<b>64.38%</b>
<b><u>Landscape Services</u></b>				
R&M-Other Landscape	1,000	1,479	(479)	147.90%
R&M-Monument, Entrance & Wall	1,500	31,430	(29,930)	2095.33%
Landscape - Annuals	2,500	-	2,500	0.00%
Landscape - Mulch	2,500	-	2,500	0.00%
Landscape Maintenance	70,000	80,299	(10,299)	114.71%
Plant Replacement Program	5,000	10,440	(5,440)	208.80%
Irrigation Maintenance	6,000	3,710	2,290	61.83%
<b>Total Landscape Services</b>	<b>88,500</b>	<b>127,358</b>	<b>(38,858)</b>	<b>143.91%</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	5,660	6,340	47.17%
Contracts-HVAC	600	-	600	0.00%
Janitorial Services & Supplies	8,250	2,835	5,415	34.36%
Telephone, Cable & Internet Service	750	-	750	0.00%
R&M-Facility	5,000	-	5,000	0.00%
R&M-Pools	500	95	405	19.00%
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>9,022</b>	<b>19,728</b>	<b>31.38%</b>

**HARVEST RIDGE COMMUNITY DEVELOPMENT DISTRICT**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
For the Period Ending July 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>232,836</b>	<b>164,639</b>	<b>58.58%</b>
Excess (deficiency) of revenues				
Over (under) expenditures	(100,000)	101,285	201,285	-101.29%
<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>\$ 195,022</u>	<u>\$ 195,022</u>	<u>0.00%</u>
<b>FUND BALANCE, BEGINNING (OCT 1, 2024)</b>		<b>35,969</b>		
<b>FUND BALANCE, ENDING</b>		<b><u>\$ 230,991</u></b>		

**HARVEST RIDGE COMMUNITY DEVELOPMENT DISTRICT**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
For the Period Ending July 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><u>REVENUES</u></b>				
Interest - Investments	\$ -	\$ 5,950	\$ 5,950	0.00%
Special Assmnts- Tax Collector	-	300,847	300,847	0.00%
<b>TOTAL REVENUES</b>	<b>-</b>	<b>306,797</b>	<b>306,797</b>	<b>0.00%</b>
<b><u>EXPENDITURES</u></b>				
<b><u>Debt Service</u></b>				
Principal Debt Retirement	-	70,000	(70,000)	0.00%
Interest Expense	-	112,538	(112,538)	0.00%
<b>Total Debt Service</b>	<b>-</b>	<b>182,538</b>	<b>(182,538)</b>	<b>0.00%</b>
<b>TOTAL EXPENDITURES</b>	<b>-</b>	<b>182,538</b>	<b>(182,538)</b>	<b>0.00%</b>
Excess (deficiency) of revenues Over (under) expenditures	-	124,259	124,259	0.00%
<b><u>OTHER FINANCING SOURCES (USES)</u></b>				
Interfund Transfer - In	-	43	43	0.00%
Bond Proceeds	-	75,365	75,365	0.00%
<b>TOTAL FINANCING SOURCES (USES)</b>	<b>-</b>	<b>75,408</b>	<b>75,408</b>	<b>0.00%</b>
Net change in fund balance	<u>\$ -</u>	<u>\$ 199,667</u>	<u>\$ 199,667</u>	<u>0.00%</u>
<b>FUND BALANCE, BEGINNING (OCT 1, 2024)</b>		<b>-</b>		
<b>FUND BALANCE, ENDING</b>		<b><u>\$ 199,667</u></b>		

**HARVEST RIDGE COMMUNITY DEVELOPMENT DISTRICT**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
For the Period Ending July 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	\$ -	\$ 5,974	\$ 5,974	0.00%
<b>TOTAL REVENUES</b>	<b>-</b>	<b>5,974</b>	<b>5,974</b>	<b>0.00%</b>
<b><u>EXPENDITURES</u></b>				
<b><u>Administration</u></b>				
ProfServ-Info Technology	-	3,500	(3,500)	0.00%
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>197,700</b>	<b>(197,700)</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	-	(4,314,737)	(4,314,737)	0.00%
<b><u>OTHER FINANCING SOURCES (USES)</u></b>				
Bond Proceeds	-	4,320,711	4,320,711	0.00%
Operating Transfers-Out	-	(43)	(43)	0.00%
<b>TOTAL FINANCING SOURCES (USES)</b>	<b>-</b>	<b>4,320,668</b>	<b>4,320,668</b>	<b>0.00%</b>
Net change in fund balance	\$ -	\$ 5,931	\$ 5,931	0.00%
<b>FUND BALANCE, BEGINNING (OCT 1, 2024)</b>		<b>-</b>		
<b>FUND BALANCE, ENDING</b>		<b>\$ 5,931</b>		

# Bank Account Statement

Harvest Ridge CDD

**Bank Account No.** 7262  
**Statement No.** 07-25

**Statement Date** 07/31/2025

<b>G/L Account No. 101001 Balance</b>	59,855.03	<b>Statement Balance</b>	59,855.03
		<b>Outstanding Deposits</b>	0.00
<b>Positive Adjustments</b>	0.00		
<b>Subtotal</b>	59,855.03	<b>Subtotal</b>	59,855.03
<b>Negative Adjustments</b>	0.00	<b>Outstanding Checks</b>	0.00
<b>Ending G/L Balance</b>	59,855.03	<b>Ending Balance</b>	59,855.03

Posting Date	Document Type	Document No.	Vendor	Description	Amount	Cleared Amount	Difference
<b>Deposits</b>							
							0.00
<b>Total Deposits</b>							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>							

# Bank Account Statement

Harvest Ridge CDD

**Bank Account No.** 1303  
**Statement No.** 07-25

**Statement Date** 07/31/2025

<b>G/L Account No. 101002 Balance</b>	145,742.52	<b>Statement Balance</b>	146,693.52
		<b>Outstanding Deposits</b>	2,026.09
<b>Positive Adjustments</b>	0.00		
<b>Subtotal</b>	145,742.52	<b>Subtotal</b>	148,719.61
<b>Negative Adjustments</b>	0.00	<b>Outstanding Checks</b>	-2,977.09
<b>Ending G/L Balance</b>	145,742.52	<b>Ending Balance</b>	145,742.52

Posting Date	Document Type	Document No.	Vendor	Description	Amount	Cleared Amount	Difference
<b>Deposits</b>							
							0.00
03/11/2025	Payment	BD00010	Special Assmnts-Tax Collector	Deposit No. BD00010	4,093.54	4,093.54	0.00
04/09/2025	Payment	BD00011	Special Assmnts-Tax Collector	Deposit No. BD00011	4,134.87	4,134.87	0.00
05/13/2025	Payment	BD00014	Special Assmnts-Tax Collector	Deposit No. BD00014	22.25	22.25	0.00
07/31/2025		JE000226	Interest - Investments	Intear earned for the month of 06/25	574.76	574.76	0.00
<b>Total Deposits</b>					8,825.42	8,825.42	0.00
<b>Checks</b>							
03/11/2025		JE000131		Valley National Bank	-4,093.54	-4,093.54	0.00
04/09/2025		JE000169	Special Assmnts-Tax Collector	Reverse Bank Deposit - Made in Truist	-4,134.87	-4,134.87	0.00
06/04/2025	Payment	1070	INFRAMARK LLC	Check for Vendor V00003	-3,871.51	-3,871.51	0.00
05/13/2025		JE000183		Valley National Bank	-22.25	-22.25	0.00
06/25/2025	Payment	1078	INFRAMARK LLC	Check for Vendor V00003	-176.44	-176.44	0.00
06/25/2025	Payment	1079	PASCO COUNTY UTILITIES	Check for Vendor V00018	-1,169.27	-1,169.27	0.00
06/25/2025	Payment	1080	STRALEY ROBIN VERICKER	Check for Vendor V00005	-572.50	-572.50	0.00
06/25/2025	Payment	1081	YELLOWSTONE LANDSCAPE	Check for Vendor V00013	-2,960.00	-2,960.00	0.00
06/25/2025	Payment	1082	YELLOWSTONE LANDSCAPE	Check for Vendor V00013	-7,571.08	-7,571.08	0.00
07/02/2025	Payment	1083	CYPRESS CREEK AQUATICS	Check for Vendor V00011	-490.00	-490.00	0.00
07/02/2025	Payment	1084	EGIS INSURANCE	Check for Vendor V00024	-5,907.00	-5,907.00	0.00
07/02/2025	Payment	1085	INFRAMARK LLC	Check for Vendor V00003	-3,708.33	-3,708.33	0.00
07/02/2025	Payment	1086	SPEAREM ENTERPRISES	Check for Vendor V00008	-465.00	-465.00	0.00
07/09/2025	Payment	DD106	DUKE ENERGY (ACH)	Payment of Invoice 000401	-332.34	-332.34	0.00
07/09/2025	Payment	1087	YELLOWSTONE LANDSCAPE	Check for Vendor V00013	-1,280.00	-1,280.00	0.00

# Bank Account Statement

Harvest Ridge CDD

**Bank Account No.** 1303  
**Statement No.** 07-25

**Statement Date** 07/31/2025

Date	Type	Check No.	Payee	Description	Debit	Credit	Balance
07/16/2025	Payment	1088	STANTEC CONSULTING SERVICES INC	Check for Vendor V00004	-522.50	-522.50	0.00
07/16/2025	Payment	1089	TIME PUBLISHING COMPANY	Check for Vendor V00007	-1,186.00	-1,186.00	0.00
07/23/2025	Payment	1090	INFRAMARK LLC	Check for Vendor V00003	-1,496.85	-1,496.85	0.00
07/23/2025	Payment	1092	TIMES PUBLISHING	Check for Vendor V00017	-170.00	-170.00	0.00
07/23/2025	Payment	1093	YELLOWSTONE LANDSCAPE	Check for Vendor V00013	-4,980.00	-4,980.00	0.00
07/30/2025	Payment	DD116	DUKE ENERGY (ACH)	Payment of Invoice 000404	-248.63	-248.63	0.00
07/30/2025	Payment	DD117	DUKE ENERGY (ACH)	Payment of Invoice 000405	-18.56	-18.56	0.00
07/30/2025	Payment	DD118	DUKE ENERGY (ACH)	Payment of Invoice 000407	-18.59	-18.59	0.00
07/30/2025	Payment	DD119	DUKE ENERGY (ACH)	Payment of Invoice 000409	-1,176.05	-1,176.05	0.00
<b>Total Checks</b>					<b>-46,571.31</b>	<b>-46,571.31</b>	<b>0.00</b>

## Adjustments

### Total Adjustments

### Outstanding Checks

07/23/2025	Payment	1091	SPEAREM ENTERPRISES	Check for Vendor V00008			-465.00
06/30/2025	Payment	DD107	DUKE ENERGY (ACH)	Payment of Invoice 000378			-164.91
06/30/2025	Payment	DD111	DUKE ENERGY (ACH)	Payment of Invoice 000386			-1,176.05
07/30/2025	Payment	1094	PASCO COUNTY UTILITIES	Check for Vendor V00018			-1,171.13
<b>Total Outstanding Checks</b>							<b>-2,977.09</b>

### Outstanding Deposits

02/07/2025	Payment	BD00008		Deposit No. BD00008			2,026.09
<b>Total Outstanding Deposits</b>							<b>2,026.09</b>