

*Harvest Ridge  
Community  
Development  
District*

*Financial Report*

*December 31, 2025*

**CLEAR PARTNERSHIPS**



COLLABORATION



LEADERSHIP



EXCELLENCE



ACCOUNTABILITY



RESPECT

**HARVEST RIDGE COMMUNITY DEVELOPMENT DISTRICT**

**Balance Sheet**

As of December 31, 2025

*(In Whole Numbers)*

<b>ACCOUNT DESCRIPTION</b>	<b>GENERAL FUND</b>	<b>DEBT SERVICE FUND</b>	<b>CAPITAL PROJECTS FUND</b>	<b>GENERAL LONG TERM DEBT FUND</b>	<b>TOTAL</b>
<b><u>ASSETS</u></b>					
Cash In Bank	\$ 355,706	\$ -	\$ -	\$ -	\$ 355,706
Accounts Receivable - Other	67,208	-	-	-	67,208
Due From Others	6,062	-	-	-	6,062
Due From Other Funds	-	19	-	-	19
Investments:					
Acquisition & Construction Account	-	-	6,045	-	6,045
Reserve Fund	-	75,365	-	-	75,365
Revenue Fund	-	333,810	-	-	333,810
Prepaid Items	25,673	-	-	-	25,673
Amount To Be Provided	-	-	-	4,440,000	4,440,000
<b>TOTAL ASSETS</b>	<b>\$ 454,649</b>	<b>\$ 409,194</b>	<b>\$ 6,045</b>	<b>\$ 4,440,000</b>	<b>\$ 5,309,888</b>
<b><u>LIABILITIES</u></b>					
Accounts Payable	\$ 4,879	\$ -	\$ -	\$ -	\$ 4,879
Bonds Payable - Series 2024	-	-	-	4,440,000	4,440,000
Due To Other Funds	-	-	19	-	19
<b>TOTAL LIABILITIES</b>	<b>4,879</b>	<b>-</b>	<b>19</b>	<b>4,440,000</b>	<b>4,444,898</b>
<b><u>FUND BALANCES</u></b>					
Nonspendable:					
Prepaid Items	25,673	-	-	-	25,673
Restricted for:					
Debt Service	-	409,194	-	-	409,194
Capital Projects	-	-	6,026	-	6,026
Unassigned:	424,097	-	-	-	424,097
<b>TOTAL FUND BALANCES</b>	<b>449,770</b>	<b>409,194</b>	<b>6,026</b>	<b>-</b>	<b>864,990</b>
<b>TOTAL LIABILITIES &amp; FUND BALANCES</b>	<b>\$ 454,649</b>	<b>\$ 409,194</b>	<b>\$ 6,045</b>	<b>\$ 4,440,000</b>	<b>\$ 5,309,888</b>

**HARVEST RIDGE COMMUNITY DEVELOPMENT DISTRICT**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
For the Period Ending December 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	\$ -	\$ 2,043	\$ 2,043	0.00%
Special Assmnts- Tax Collector	-	384,931	384,931	0.00%
Special Assmnts- CDD Collected	355,150	-	(355,150)	0.00%
<b>TOTAL REVENUES</b>	<b>355,150</b>	<b>386,974</b>	<b>31,824</b>	<b>108.96%</b>

**EXPENDITURES**

**Administration**

Supervisor Fees	12,000	-	12,000	0.00%
ProfServ-Dissemination Agent	-	4,750	(4,750)	0.00%
ProfServ - Info Technology	600	600	-	100.00%
Recording Secretary	2,400	1,125	1,275	46.88%
Field Management	12,000	4,500	7,500	37.50%
Assessment Roll	-	1,250	(1,250)	0.00%
District Counsel	8,500	2,659	5,841	31.28%
District Engineer	9,500	3,755	5,745	39.53%
Administration	4,500	3,575	925	79.44%
District Management	25,000	6,250	18,750	25.00%
Accounting Services	9,000	3,000	6,000	33.33%
Website ADA Compliance	1,800	-	1,800	0.00%
Postage, Phone, Faxes, Copies	500	75	425	15.00%
Rentals and Leases	600	843	(243)	140.50%
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	(1,186)	4,686	-33.89%
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	600	600	50.00%
Misc Admin	250	300	(50)	120.00%
Onsite Office Supplies	100	-	100	0.00%
Dues, Licenses & Fees	175	(275)	450	-157.14%
Short Term Loan Admin/Interest	7,000	3,125	3,875	44.64%
<b>Total Administration</b>	<b>124,650</b>	<b>54,972</b>	<b>69,678</b>	<b>44.10%</b>

**HARVEST RIDGE COMMUNITY DEVELOPMENT DISTRICT**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
For the Period Ending December 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>Electric Utility Services</u></b>				
Amenity Internet	750	261	489	34.80%
Street Lights	20,000	2,353	17,647	11.77%
Water/Waste	15,000	2,249	12,751	14.99%
Electric Utility Services	12,000	1,100	10,900	9.17%
<b>Total Electric Utility Services</b>	<b>47,750</b>	<b>5,963</b>	<b>41,787</b>	<b>12.49%</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	18,645	36,355	33.90%
Wetland Maintenance	6,500	2,895	3,605	44.54%
Irrigation Maintenance	6,000	859	5,141	14.32%
Contingency Reserve	60,000	17,213	42,787	28.69%
<b>Total Landscape Services</b>	<b>134,500</b>	<b>40,377</b>	<b>94,123</b>	<b>30.02%</b>
<b><u>Amenities</u></b>				
Garbage Dumpster - Rental/Collection	1,500	114	1,386	7.60%
Pool Maintenance - Contract	12,000	2,460	9,540	20.50%
Contracts - HVAC	600	-	600	0.00%
Janitorial - Supplies/Other	5,000	1,395	3,605	27.90%
Amenity R&M	5,000	6,700	(1,700)	134.00%
Pool Treatments & Other R&M	500	619	(119)	123.80%
Stormwater System R&M	8,500	-	8,500	0.00%
Entrance Monuments, Gates, Walls R&M	10,000	744	9,256	7.44%
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>	<b>48,250</b>	<b>12,787</b>	<b>35,463</b>	<b>26.50%</b>
<b>TOTAL EXPENDITURES</b>	<b>355,150</b>	<b>114,099</b>	<b>241,051</b>	<b>32.13%</b>
Excess (deficiency) of revenues				
Over (under) expenditures	-	272,875	272,875	0.00%
<b>FUND BALANCE, BEGINNING (OCT 1, 2025)</b>		<b>176,895</b>		
<b>FUND BALANCE, ENDING</b>		<b>\$ 449,770</b>		

**HARVEST RIDGE COMMUNITY DEVELOPMENT DISTRICT**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
For the Period Ending December 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	\$ -	\$ 1,560	\$ 1,560	0.00%
Special Assmnts- Tax Collector	-	321,526	321,526	0.00%
Special Assmnts- CDD Collected	301,500	-	(301,500)	0.00%
<b>TOTAL REVENUES</b>	<b>301,500</b>	<b>323,086</b>	<b>21,586</b>	<b>107.16%</b>
<b><u>EXPENDITURES</u></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	208,198	204,942	6394.29%
<b><u>OTHER FINANCING SOURCES (USES)</u></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>\$ 208,198</u>	<u>\$ 198,430</u>	<u>6394.29%</u>
<b>FUND BALANCE, BEGINNING (OCT 1, 2025)</b>		<b>200,996</b>		
<b>FUND BALANCE, ENDING</b>		<b><u>\$ 409,194</u></b>		

**HARVEST RIDGE COMMUNITY DEVELOPMENT DISTRICT**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
For the Period Ending December 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	\$ -	\$ 56	\$ 56	0.00%
<b>TOTAL REVENUES</b>	<b>-</b>	<b>56</b>	<b>56</b>	<b>0.00%</b>
<b><u>EXPENDITURES</u></b>				
<b>TOTAL EXPENDITURES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>
Excess (deficiency) of revenues				
Over (under) expenditures	-	56	56	0.00%
<b>FUND BALANCE, BEGINNING (OCT 1, 2025)</b>		<b>5,970</b>		
<b>FUND BALANCE, ENDING</b>		<b><u>\$ 6,026</u></b>		

# Bank Account Statement

Harvest Ridge CDD

**Bank Account No.** 1303  
**Statement No.** 12-25

**Statement Date** 12/31/2025

<b>G/L Account No. 101002 Balance</b>	355,706.08	<b>Statement Balance</b>	358,437.82
		<b>Outstanding Deposits</b>	0.00
<b>Positive Adjustments</b>	0.00	<b>Subtotal</b>	358,437.82
<b>Subtotal</b>	355,706.08	<b>Outstanding Checks</b>	-2,731.74
<b>Negative Adjustments</b>	0.00	<b>Ending Balance</b>	355,706.08
<b>Ending G/L Balance</b>	355,706.08		

Posting Date	Document Type	Document No.	Vendor	Description	Amount	Cleared Amount	Difference
<b>Deposits</b>							
12/02/2025		JE000296		Valley National Bank	4,080.72	4,080.72	0.00
12/05/2025		JE000297	Special Assmnts-Tax Collector	Valley National Bank	593,510.16	593,510.16	0.00
12/10/2025		JE000298	Special Assmnts-Tax Collector	Valley National Bank	11,443.92	11,443.92	0.00
12/17/2025		JE000320	Special Assmnts-Tax Collector	Valley National Bank	15,303.98	15,303.98	0.00
12/31/2025		JE000323	Interest - Investments	Interest Income	1,397.49	1,397.49	0.00
<b>Total Deposits</b>					625,736.27	625,736.27	0.00
<b>Checks</b>							
11/17/2025	Payment	300025	DUKE ENERGY	Inv: 110725-8604	-18.80	-18.80	0.00
11/17/2025	Payment	300026	DUKE ENERGY	Inv: 110725-4743	-18.80	-18.80	0.00
11/17/2025	Payment	300027	DUKE ENERGY	Inv: 110725-5047	-239.76	-239.76	0.00
11/18/2025	Payment	1144	FELIX B. LENO	Check for Vendor V00045	-200.00	-200.00	0.00
11/18/2025	Payment	1147	INFRAMARK LLC	Check for Vendor V00003	-7,794.00	-7,794.00	0.00
11/25/2025	Payment	1153	Mike Fasano, Pasco County Tax Collector	Check for Vendor V00016	-114.00	-114.00	0.00
12/03/2025	Payment	1155	BLUE LIFE POOL SERVICE	Check for Vendor V00034	-800.00	-800.00	0.00
12/03/2025	Payment	1156	Harvest Ridge CDD	Check for Vendor V00027	-4,928.65	-4,928.65	0.00
12/03/2025	Payment	1157	INFRAMARK LLC	Check for Vendor V00003	-7,038.16	-7,038.16	0.00
12/03/2025	Payment	1158	PASCO COUNTY UTILITIES	Check for Vendor V00018	-878.58	-878.58	0.00
12/03/2025	Payment	1159	SPEAREM ENTERPRISES	Check for Vendor V00008	-465.00	-465.00	0.00
12/03/2025	Payment	1160	STRALEY ROBIN VERICKER	Check for Vendor V00005	-675.00	-675.00	0.00
12/10/2025	Payment	1163	FELIX B. LENO	Check for Vendor V00045	-200.00	-200.00	0.00
12/10/2025	Payment	1164	GARY L. COLGLAZIER	Check for Vendor V00046	-200.00	-200.00	0.00
12/10/2025	Payment	1165	Harvest Ridge CDD	Check for Vendor V00027	-298,214.11	-298,214.11	0.00
12/10/2025	Payment	1166	JOSE FALCON	Check for Vendor V00043	-200.00	-200.00	0.00

# Bank Account Statement

Harvest Ridge CDD

**Bank Account No.** 1303  
**Statement No.** 12-25

**Statement Date** 12/31/2025

Date	Type	Check No.	Vendor Name	Description	Debit	Credit	Balance
12/10/2025	Payment	1167	MICHAEL G VALLE	Check for Vendor V00041	-200.00	-200.00	0.00
12/11/2025	Payment	300029	DUKE ENERGY	Inv: 120125-6693-ACH	-105.47	-105.47	0.00
12/16/2025	Payment	1168	Harvest Ridge CDD	Check for Vendor V00027	-5,750.09	-5,750.09	0.00
12/17/2025	Payment	1169	BAHR PUMBING LLC	Check for Vendor V00053	-6,500.00	-6,500.00	0.00
12/17/2025	Payment	1170	CYPRESS CREEK AQUATICS	Check for Vendor V00011	-1,425.00	-1,425.00	0.00
12/17/2025	Payment	1171	YELLOWSTONE LANDSCAPE	Check for Vendor V00013	-5,015.00	-5,015.00	0.00
12/22/2025	Payment	1172	Harvest Ridge CDD	Check for Vendor V00027	-7,689.61	-7,689.61	0.00
12/03/2025		JE000321	Street Lights	Bank rec ADJ JE to clear the	-1,176.26	-1,176.26	0.00
12/31/2025		JE000322	Electric Utility Services	Bank rec ADJ JE to clear the bank rec Electric Utility Serv	-243.53	-243.53	0.00
<b>Total Checks</b>					-350,089.82	-350,089.82	0.00

**Adjustments**

**Total Adjustments**

**Outstanding Checks**

12/10/2025	Payment	1161	COMPLETE IT CORP	Check for Vendor V00049			-101.70
12/10/2025	Payment	1162	CYPRESS CREEK AQUATICS	Check for Vendor V00011			-490.00
12/29/2025	Payment	1174	CHARTER COMMUNICATION S	Check for Vendor V00054			-261.04
12/29/2025	Payment	1175	STANTEC CONSULTING SERVICES INC	Check for Vendor V00004			-1,879.00

**Total Outstanding Checks**

-2,731.74

**Outstanding Deposits**

**Total Outstanding Deposits**