

**TWISTED OAKS POINTE  
COMMUNITY DEVELOPMENT DISTRICT  
PROPOSED BUDGET  
FISCAL YEAR 2026**

**TWISTED OAKS POINTE  
COMMUNITY DEVELOPMENT DISTRICT  
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**TWISTED OAKS POINTE  
COMMUNITY DEVELOPMENT DISTRICT  
GENERAL FUND BUDGET  
FISCAL YEAR 2026**

	Fiscal Year 2025				
	Adopted Budget FY 2025	Actual through 3/31/2025	Projected through 9/30/2025	Total Revenue and Expenditures	Proposed Budget FY 2026
<b>REVENUES</b>					
Assessment levy: on-roll - gross	\$ -				\$ 144,017
Allowable discounts (4%)	-				(5,761)
Assessment levy: on-roll - net	-	\$ 96,710	\$ -	\$ 96,710	138,256
Assessment levy: off-roll	257,885	116,287	141,598	257,885	\$ 338,225
Landowner contribution	336,915	132,912	204,003	336,915	261,316
Lot closing assessment	-	25,306	-	25,306	-
Total revenues	594,800	371,215	345,601	716,816	737,797
<b>EXPENDITURES</b>					
<b>Professional &amp; administrative</b>					
Supervisors	4,000	215	3,785	4,000	4,000
Management/accounting/recording	48,000	24,000	24,000	48,000	48,000
Legal	25,000	9,816	15,184	25,000	25,000
Engineering	2,000	-	2,000	2,000	2,000
Audit	5,500	-	5,500	5,500	5,500
Debt service accounting	5,500	-	5,500	5,500	5,500
Arbitrage rebate calculation	500	-	500	500	500
Dissemination agent	1,000	500	500	1,000	1,000
Trustee	5,500	-	5,500	5,500	5,500
Telephone	200	100	100	200	200
Postage	500	186	314	500	500
Printing & binding	500	250	250	500	500
Legal advertising	6,500	257	6,243	6,500	6,760
Annual special district fee	175	175	-	175	175
Insurance	5,500	18,930	-	18,930	5,500
Contingencies/bank charges	500	520	-	520	500
Website					
Hosting & maintenance	705	705	-	705	705
EMMA software services	-	4,500	-	4,500	2,000
ADA compliance	210	210	-	210	210
Tax collector	-	1,933	-	1,933	2,880
Total professional & administrative	111,790	62,297	69,376	131,673	116,930
<b>Field operations</b>					
Management	12,960	3,000	9,960	12,960	12,960
Maintenance contract dry ponds	25,000	-	25,000	25,000	25,000
Streetlighting	10,000	-	10,000	10,000	10,000
Repair/maintenace/pressure washing	5,000	-	5,000	5,000	5,000
Electric/utilities	25,000	68,585	-	68,585	140,000
Landscape contingency	10,000	-	10,000	10,000	16,000
Landscape maintenance	100,000	137,613	-	137,613	166,000
Irrigation repairs	5,000	-	5,000	5,000	5,000
General maintenance	7,500	-	7,500	7,500	7,500
Dog waste stations	4,000	-	4,000	4,000	4,000
Total field operations	204,460	209,198	76,460	285,658	\$391,460

**TWISTED OAKS POINTE  
COMMUNITY DEVELOPMENT DISTRICT  
GENERAL FUND BUDGET  
FISCAL YEAR 2026**

	Fiscal Year 2025			Total Revenue and Expenditures	Proposed Budget FY 2026
	Adopted Budget FY 2025	Actual through 3/31/2025	Projected through 9/30/2025		
<b>Amenity center - Highfield</b>					
Utilities					
Internet & cable	2,500	-	2,500	2,500	2,500
Electric	5,000	-	5,000	5,000	5,000
Water/irrigation	5,000	-	5,000	5,000	5,000
Potable water	10,000	-	10,000	10,000	10,000
Alarm monitoring	900	-	900	900	900
Monitoring	6,000	-	6,000	6,000	6,000
Access cards	400	-	400	400	400
Facility management	50,000	-	50,000	50,000	50,000
Landscape mainenance	40,000	-	40,000	40,000	40,000
Landscape contingency	3,000	-	3,000	3,000	3,000
Pool service	10,800	-	10,800	10,800	10,800
Janitorial services	6,000	-	6,000	6,000	6,000
Janatorial supplies	5,000	-	5,000	5,000	5,000
Fitness equipment lease	750	-	750	750	750
Pest control	500	-	500	500	500
Special events	5,000	-	5,000	5,000	5,000
Fitness center repairs/supplies	600	-	600	600	600
Insurance: property	35,000	-	35,000	35,000	35,000
<b>Amenity center - Twisted</b>					
Utilities					
Internet & cable	1,000	-	1,000	1,000	1,000
Electric	2,000	-	2,000	2,000	2,000
Water/irrigation	2,000	-	2,000	2,000	2,000
Potable water	4,000	-	4,000	4,000	4,000
Alarm monitoring	400	-	400	400	400
Monitoring	2,400	-	2,400	2,400	2,400
Access cards	200	-	200	200	200
Management contracts					
Facility management	20,000	-	20,000	20,000	20,000
Landscape mainenance	16,000	-	16,000	16,000	16,000
Landscape contingency	1,600	-	1,600	1,600	1,600
Pool service	5,000	-	5,000	5,000	5,000
Janitorial services	2,400	-	2,400	2,400	2,400
Janitorial supplies	2,000	-	2,000	2,000	2,000
Fitness equipment lease	200	-	200	200	200
Pest control	200	-	200	200	200
Special events	3,000	-	3,000	3,000	3,000
Fitness center repairs/supplies	200	-	200	200	200
Insurance: property	35,000	-	35,000	35,000	14,435
O&M accounting	-	-	-	-	5,700
Total amenity center	284,050	-	186,450	186,450	269,185
Total expenditures	600,300	271,495	332,286	603,781	\$777,575
Net increase/(decrease) of fund balance	(5,500)	99,720	13,315	113,035	(39,778)
Fund balance - beginning (unaudited)	-	-	99,720	-	113,035
Fund balance - ending (projected)	<u>\$ (5,500)</u>	<u>\$ 99,720</u>	<u>\$ 113,035</u>	<u>\$ 113,035</u>	<u>\$ 73,257</u>

**TWISTED OAKS POINTE  
COMMUNITY DEVELOPMENT DISTRICT  
DEFINITIONS OF GENERAL FUND EXPENDITURES**

**EXPENDITURES**

**Professional & administrative**

Supervisors	\$ 4,000
Statutorily set at \$200 for each meeting of the Board of Supervisors not to exceed \$4,800 for each fiscal year.	
Management/accounting/recording	48,000
<b>Wrathell, Hunt and Associates, LLC</b> (WHA), specializes in managing community development districts by combining the knowledge, skills and experience of a team of professionals to ensure compliance with all of the District's governmental requirements. WHA develops financing programs, administers the issuance of tax exempt bond financings, operates and maintains the assets of the community.	
Legal	25,000
General counsel and legal representation, which includes issues relating to public finance, public bidding, rulemaking, open meetings, public records, real property dedications, conveyances and contracts.	
Engineering	2,000
The District's Engineer will provide construction and consulting services, to assist the District in crafting sustainable solutions to address the long term interests of the community while recognizing the needs of government, the environment and maintenance of the District's facilities.	
Audit	5,500
Statutorily required for the District to undertake an independent examination of its books, records and accounting procedures.	
Debt service accounting	5,500
Arbitrage rebate calculation	500
To ensure the District's compliance with all tax regulations, annual computations are necessary to calculate the arbitrage rebate liability.	
Dissemination agent	1,000
The District must annually disseminate financial information in order to comply with the requirements of Rule 15c2-12 under the Securities Exchange Act of 1934. Wrathell, Hunt & Associates serves as dissemination agent.	
Trustee	5,500
Annual fee for the service provided by trustee, paying agent and registrar.	
Telephone	200
Telephone and fax machine.	
Postage	500
Mailing of agenda packages, overnight deliveries, correspondence, etc.	
Printing & binding	500
Letterhead, envelopes, copies, agenda packages, etc.	
Legal advertising	6,760
The District advertises for monthly meetings, special meetings, public hearings, public bids, etc.	
Annual special district fee	175
Annual fee paid to the Florida Department of Economic Opportunity.	
Insurance	5,500
The District will obtain public officials and general liability insurance.	
Contingencies/bank charges	500
Bank charges and other miscellaneous expenses incurred during the year.	
Website	
Hosting & maintenance	705
EMMA software services	2,000
ADA compliance	210
Tax collector	2,880

**TWISTED OAKS POINTE  
COMMUNITY DEVELOPMENT DISTRICT  
DEFINITIONS OF GENERAL FUND EXPENDITURES**

**Expenditures (continued)**

**Field operations**

Management	12,960
Stomwater management	
Maintenance contract dry ponds	25,000
Streetlighting	10,000
Repair/maintenance/pressure washing	5,000
Electric/utilities	140,000
Landscape maintenance buffer main entries	
Landscape contingency	16,000
Landscape maintenance	166,000
Irrigation repairs	5,000
General maintenance	7,500
Dog waste stations	4,000

**Amenity center - Highfield**

Internet & cable	2,500
Electric	5,000
Water/irrigation	5,000
Potable water	10,000
Alarm monitoring	900
Monitoring	6,000
Access cards	400
Facility management	50,000
Landscape mainenance	40,000
Landscape contingency	3,000
Pool service	10,800
Janitorial services	6,000
Janatorial supplies	5,000
Fitness equipment lease	750
Pest control	500
Special events	5,000
Fitness center repairs/supplies	600
Insurance: property	35,000

**Amenity center - Twisted**

Internet & cable	1,000
Electric	2,000
Water/irrigation	2,000
Potable water	4,000
Alarm monitoring	400
Monitoring	2,400
Access cards	200
Facility management	20,000
Landscape mainenance	16,000
Landscape contingency	1,600
Pool service	5,000
Janitorial services	2,400
Janitorial supplies	2,000
Fitness equipment lease	200
Pest control	200
Special events	3,000
Fitness center repairs/supplies	200
Insurance: property	14,435
O&M accounting	5,700

Total expenditures	<u><u>\$ 777,575</u></u>
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**TWISTED OAKS POINTE  
COMMUNITY DEVELOPMENT DISTRICT  
DEBT SERVICE FUND BUDGET - SERIES 2023 (AA1 PROJECT)  
FISCAL YEAR 2026**

	Fiscal Year 2025				Proposed Budget FY 2026
	Adopted Budget FY 2025	Actual through 3/31/2025	Projected through 9/30/2025	Total Revenue & Expenditures	
<b>REVENUES</b>					
Special assessment - on-roll	\$ -				\$ 323,006
Allowable discounts (4%)	-				(12,920)
Assessment levy: net	\$ -	\$ 282,505	\$ -	\$ 282,505	\$ 310,086
Special assessment: off-roll	411,991	11,565	400,426	411,991	111,596
Interest	-	15,009	-	15,009	-
Total revenues	411,991	309,079	400,426	709,505	421,682
<b>EXPENDITURES</b>					
<b>Debt service</b>					
Principal	90,000	-	90,000	90,000	95,000
Interest	321,463	160,731	160,732	321,463	317,413
Total debt service	411,463	160,731	250,732	411,463	412,413
<b>Other fees &amp; charges</b>					
Tax collector	-	5,646	-	5,646	6,460
Transfer out	-	(10,457)	-	(10,457)	(258)
Total other fees & charges	-	(4,811)	-	(4,811)	6,202
Total expenditures	411,463	155,920	250,732	406,652	418,615
Excess/(deficiency) of revenues over/(under) expenditures	528	153,159	149,694	302,853	3,068
Fund balance:					
Beginning fund balance (unaudited)	595,571	706,359	859,518	706,359	1,009,212
Ending fund balance (projected)	\$ 596,099	\$ 859,518	\$1,009,212	\$ 1,009,212	1,012,280
Use of fund balance:					
Debt service reserve account balance (required)					(411,991)
Interest expense - November 1, 2026					(156,569)
Projected fund balance surplus/(deficit) as of September 30, 2026					\$ 443,720

**TWISTED OAKS POINTE  
COMMUNITY DEVELOPMENT DISTRICT  
SERIES 2023 (AA2 PROJECT) AMORTIZATION SCHEDULE**

	<b>Principal</b>	<b>Coupon Rate</b>	<b>Interest</b>	<b>Debt Service</b>	<b>Bond Balance</b>
11/01/25			158,706.25	158,706.25	5,845,000.00
05/01/26	95,000.00	4.500%	158,706.25	253,706.25	5,750,000.00
11/01/26			156,568.75	156,568.75	5,750,000.00
05/01/27	100,000.00	4.500%	156,568.75	256,568.75	5,650,000.00
11/01/27			154,318.75	154,318.75	5,650,000.00
05/01/28	105,000.00	4.500%	154,318.75	259,318.75	5,545,000.00
11/01/28			151,956.25	151,956.25	5,545,000.00
05/01/29	110,000.00	4.500%	151,956.25	261,956.25	5,435,000.00
11/01/29			149,481.25	149,481.25	5,435,000.00
05/01/30	115,000.00	4.500%	149,481.25	264,481.25	5,320,000.00
11/01/30			146,893.75	146,893.75	5,320,000.00
05/01/31	120,000.00	5.375%	146,893.75	266,893.75	5,200,000.00
11/01/31			143,668.75	143,668.75	5,200,000.00
05/01/32	125,000.00	5.375%	143,668.75	268,668.75	5,075,000.00
11/01/32			140,309.38	140,309.38	5,075,000.00
05/01/33	135,000.00	5.375%	140,309.38	275,309.38	4,940,000.00
11/01/33			136,681.25	136,681.25	4,940,000.00
05/01/34	140,000.00	5.375%	136,681.25	276,681.25	4,800,000.00
11/01/34			132,918.75	132,918.75	4,800,000.00
05/01/35	145,000.00	5.375%	132,918.75	277,918.75	4,655,000.00
11/01/35			129,021.88	129,021.88	4,655,000.00
05/01/36	155,000.00	5.375%	129,021.88	284,021.88	4,500,000.00
11/01/36			124,856.25	124,856.25	4,500,000.00
05/01/37	165,000.00	5.375%	124,856.25	289,856.25	4,335,000.00
11/01/37			120,421.88	120,421.88	4,335,000.00
05/01/38	175,000.00	5.375%	120,421.88	295,421.88	4,160,000.00
11/01/38			115,718.75	115,718.75	4,160,000.00
05/01/39	185,000.00	5.375%	115,718.75	300,718.75	3,975,000.00
11/01/39			110,746.88	110,746.88	3,975,000.00
05/01/40	195,000.00	5.375%	110,746.88	305,746.88	3,780,000.00
11/01/40			105,506.25	105,506.25	3,780,000.00
05/01/41	205,000.00	5.375%	105,506.25	310,506.25	3,575,000.00
11/01/41			99,996.88	99,996.88	3,575,000.00
05/01/42	215,000.00	5.375%	99,996.88	314,996.88	3,360,000.00
11/01/42			94,218.75	94,218.75	3,360,000.00
05/01/43	225,000.00	5.375%	94,218.75	319,218.75	3,135,000.00
11/01/43			88,171.88	88,171.88	3,135,000.00
05/01/44	240,000.00	5.625%	88,171.88	328,171.88	2,895,000.00
11/01/44			81,421.88	81,421.88	2,895,000.00
05/01/45	255,000.00	5.625%	81,421.88	336,421.88	2,640,000.00
11/01/45			74,250.00	74,250.00	2,640,000.00
05/01/46	270,000.00	5.625%	74,250.00	344,250.00	2,370,000.00
11/01/46			66,656.25	66,656.25	2,370,000.00
05/01/47	285,000.00	5.625%	66,656.25	351,656.25	2,085,000.00



**TWISTED OAKS POINTE  
COMMUNITY DEVELOPMENT DISTRICT  
SERIES 2023 (AA2 PROJECT) AMORTIZATION SCHEDULE**

	<b>Principal</b>	<b>Coupon Rate</b>	<b>Interest</b>	<b>Debt Service</b>	<b>Bond Balance</b>
11/01/47			58,640.63	58,640.63	2,085,000.00
05/01/48	300,000.00	5.625%	58,640.63	358,640.63	1,785,000.00
11/01/48			50,203.13	50,203.13	1,785,000.00
05/01/49	320,000.00	5.625%	50,203.13	370,203.13	1,465,000.00
11/01/49			41,203.13	41,203.13	1,465,000.00
05/01/50	335,000.00	5.625%	41,203.13	376,203.13	1,130,000.00
11/01/50			31,781.25	31,781.25	1,130,000.00
05/01/51	355,000.00	5.625%	31,781.25	386,781.25	775,000.00
11/01/51			21,796.88	21,796.88	775,000.00
05/01/52	375,000.00	5.625%	21,796.88	396,796.88	400,000.00
11/01/52			11,250.00	11,250.00	400,000.00
05/01/53	400,000.00	5.625%	11,250.00	411,250.00	-
<b>Total</b>	<b>5,845,000.00</b>		<b>5,794,731.25</b>	<b>11,639,731.25</b>	

**TWISTED OAKS POINTE  
COMMUNITY DEVELOPMENT DISTRICT  
DEBT SERVICE FUND BUDGET - SERIES 2023 (AA2 PROJECT)  
FISCAL YEAR 2026**

	Fiscal Year 2025			
	Adopted Budget FY 2025	Actual through 3/31/2025	Projected through 9/30/2025	Total Revenue & Expenditures
<b>REVENUES</b>				Proposed Budget FY 2026
Special assessment: off-roll	\$ 367,003	\$ 275,253	\$ 91,750	\$ 367,003
Assessment prepayments	-	62,459	-	62,459
Interest	-	10,036	-	10,036
Total revenues	<u>367,003</u>	<u>347,748</u>	<u>91,750</u>	<u>439,498</u>
<b>EXPENDITURES</b>				
<b>Debt service</b>				
Principal	65,000	-	65,000	65,000
Interest	300,944	150,472	150,472	300,944
Total expenditures	<u>365,944</u>	<u>150,472</u>	<u>215,472</u>	<u>365,944</u>
Excess/(deficiency) of revenues over/(under) expenditures	1,059	197,276	(123,722)	73,554
<b>OTHER FINANCING SOURCES/(USES)</b>				
Transfer out	-	(9,306)	-	(9,306)
Total other financing sources/(uses)	<u>-</u>	<u>(9,306)</u>	<u>-</u>	<u>(9,306)</u>
Fund balance:				
Net increase/(decrease) in fund balance	1,059	187,970	(123,722)	64,248
Beginning fund balance (unaudited)	553,651	548,323	736,293	548,323
Ending fund balance (projected)	<u>\$ 554,710</u>	<u>\$ 736,293</u>	<u>\$ 612,571</u>	<u>\$ 612,571</u>
Use of fund balance:				
Debt service reserve account balance (required)				(367,003)
Interest expense - November 1, 2026				(147,013)
Projected fund balance surplus/(deficit) as of September 30, 2026				<u>\$ 97,946</u>

**TWISTED OAKS POINTE  
COMMUNITY DEVELOPMENT DISTRICT  
SERIES 2023 (AA2 PROJECT) AMORTIZATION SCHEDULE**

	<b>Principal</b>	<b>Coupon Rate</b>	<b>Interest</b>	<b>Debt Service</b>	<b>Bond Balance</b>
11/01/25			148,806.25	148,806.25	4,990,000.00
05/01/26	70,000.00	5.125%	148,806.25	218,806.25	4,920,000.00
11/01/26			147,012.50	147,012.50	4,920,000.00
05/01/27	70,000.00	5.125%	147,012.50	217,012.50	4,850,000.00
11/01/27			145,218.75	145,218.75	4,850,000.00
05/01/28	75,000.00	5.125%	145,218.75	220,218.75	4,775,000.00
11/01/28			143,296.88	143,296.88	4,775,000.00
05/01/29	80,000.00	5.125%	143,296.88	223,296.88	4,695,000.00
11/01/29			141,246.88	141,246.88	4,695,000.00
05/01/30	85,000.00	5.125%	141,246.88	226,246.88	4,610,000.00
11/01/30			139,068.75	139,068.75	4,610,000.00
05/01/31	90,000.00	5.875%	139,068.75	229,068.75	4,520,000.00
11/01/31			136,425.00	136,425.00	4,520,000.00
05/01/32	95,000.00	5.875%	136,425.00	231,425.00	4,425,000.00
11/01/32			133,634.38	133,634.38	4,425,000.00
05/01/33	100,000.00	5.875%	133,634.38	233,634.38	4,325,000.00
11/01/33			130,696.88	130,696.88	4,325,000.00
05/01/34	105,000.00	5.875%	130,696.88	235,696.88	4,220,000.00
11/01/34			127,612.50	127,612.50	4,220,000.00
05/01/35	115,000.00	5.875%	127,612.50	242,612.50	4,105,000.00
11/01/35			124,234.38	124,234.38	4,105,000.00
05/01/36	120,000.00	5.875%	124,234.38	244,234.38	3,985,000.00
11/01/36			120,709.38	120,709.38	3,985,000.00
05/01/37	125,000.00	5.875%	120,709.38	245,709.38	3,860,000.00
11/01/37			117,037.50	117,037.50	3,860,000.00
05/01/38	135,000.00	5.875%	117,037.50	252,037.50	3,725,000.00
11/01/38			113,071.88	113,071.88	3,725,000.00
05/01/39	145,000.00	5.875%	113,071.88	258,071.88	3,580,000.00
11/01/39			108,812.50	108,812.50	3,580,000.00
05/01/40	150,000.00	5.875%	108,812.50	258,812.50	3,430,000.00
11/01/40			104,406.25	104,406.25	3,430,000.00
05/01/41	160,000.00	5.875%	104,406.25	264,406.25	3,270,000.00
11/01/41			99,706.25	99,706.25	3,270,000.00
05/01/42	170,000.00	5.875%	99,706.25	269,706.25	3,100,000.00
11/01/42			94,712.50	94,712.50	3,100,000.00
05/01/43	180,000.00	5.875%	94,712.50	274,712.50	2,920,000.00
11/01/43			89,425.00	89,425.00	2,920,000.00
05/01/44	190,000.00	6.125%	89,425.00	279,425.00	2,730,000.00
11/01/44			83,606.25	83,606.25	2,730,000.00
05/01/45	205,000.00	6.125%	83,606.25	288,606.25	2,525,000.00
11/01/45			77,328.13	77,328.13	2,525,000.00
05/01/46	215,000.00	6.125%	77,328.13	292,328.13	2,310,000.00
11/01/46			70,743.75	70,743.75	2,310,000.00
05/01/47	230,000.00	6.125%	70,743.75	300,743.75	2,080,000.00

**TWISTED OAKS POINTE  
COMMUNITY DEVELOPMENT DISTRICT  
SERIES 2023 (AA2 PROJECT) AMORTIZATION SCHEDULE**

	<b>Principal</b>	<b>Coupon Rate</b>	<b>Interest</b>	<b>Debt Service</b>	<b>Bond Balance</b>
11/01/47			63,700.00	63,700.00	2,080,000.00
05/01/48	245,000.00	6.125%	63,700.00	308,700.00	1,835,000.00
11/01/48			56,196.88	56,196.88	1,835,000.00
05/01/49	260,000.00	6.125%	56,196.88	316,196.88	1,575,000.00
11/01/49			48,234.38	48,234.38	1,575,000.00
05/01/50	275,000.00	6.125%	48,234.38	323,234.38	1,300,000.00
11/01/50			39,812.50	39,812.50	1,300,000.00
05/01/51	295,000.00	6.125%	39,812.50	334,812.50	1,005,000.00
11/01/51			30,778.13	30,778.13	1,005,000.00
05/01/52	315,000.00	6.125%	30,778.13	345,778.13	690,000.00
11/01/52			21,131.25	21,131.25	690,000.00
05/01/53	335,000.00	6.125%	21,131.25	356,131.25	355,000.00
11/01/53			10,871.88	10,871.88	355,000.00
05/01/54	355,000.00	6.125%	10,871.88	365,871.88	-
11/01/54			-	-	-
<b>Total</b>	<b>4,990,000.00</b>		<b>5,735,075.00</b>	<b>10,725,075.00</b>	

**TWISTED OAKS POINTE  
COMMUNITY DEVELOPMENT DISTRICT  
DEBT SERVICE FUND BUDGET - SERIES 2024 (AA3 PROJECT)  
FISCAL YEAR 2026**

	Fiscal Year 2025				
	Adopted Budget FY 2025	Actual through 3/31/2025	Projected through 9/30/2025	Total Revenue & Expenditures	Proposed Budget FY 2026
<b>REVENUES</b>					
Special assessment: off-roll	\$ -	\$ -	\$ 276,636	\$ 276,636	\$ 682,093
Interest	-	23,660	-	23,660	-
Total revenues	-	23,660	276,636	300,296	682,093
<b>EXPENDITURES</b>					
<b>Debt service</b>					
Principal	-	-	-	-	130,000
Interest	-	296,615	276,636	573,251	553,271
Total expenditures	-	296,615	276,636	573,251	683,271
Excess/(deficiency) of revenues over/(under) expenditures	-	(272,955)	-	(272,955)	(1,178)
<b>OTHER FINANCING SOURCES/(USES)</b>					
Transfer out	-	(12,674)	-	(12,674)	-
Total other financing sources/(uses)	-	(12,674)	-	(12,674)	-
Fund balance:					
Net increase/(decrease) in fund balance	-	(285,629)	-	(285,629)	(1,178)
Beginning fund balance (unaudited)	-	1,289,168	1,003,539	1,289,168	1,003,539
Ending fund balance (projected)	\$ -	\$ 1,003,539	\$1,003,539	\$ 1,003,539	1,002,361
Use of fund balance:					
Debt service reserve account balance (required)					(682,094)
Interest expense - November 1, 2026					(273,516)
Projected fund balance surplus/(deficit) as of September 30, 2026					\$ 46,751

**TWISTED OAKS POINTE  
COMMUNITY DEVELOPMENT DISTRICT  
SERIES 2024 (AA3 PROJECT) AMORTIZATION SCHEDULE**

	<b>Principal</b>	<b>Coupon Rate</b>	<b>Interest</b>	<b>Debt Service</b>	<b>Bond Balance</b>
11/01/25			276,635.63	276,635.63	9,600,000.00
05/01/26	130,000.00	4.800%	276,635.63	406,635.63	9,470,000.00
11/01/26			273,515.63	273,515.63	9,470,000.00
05/01/27	135,000.00	4.800%	273,515.63	408,515.63	9,335,000.00
11/01/27			270,275.63	270,275.63	9,335,000.00
05/01/28	145,000.00	4.800%	270,275.63	415,275.63	9,190,000.00
11/01/28			266,795.63	266,795.63	9,190,000.00
05/01/29	150,000.00	4.800%	266,795.63	416,795.63	9,040,000.00
11/01/29			263,195.63	263,195.63	9,040,000.00
05/01/30	155,000.00	4.800%	263,195.63	418,195.63	8,885,000.00
11/01/30			259,475.63	259,475.63	8,885,000.00
05/01/31	165,000.00	4.800%	259,475.63	424,475.63	8,720,000.00
11/01/31			255,515.63	255,515.63	8,720,000.00
05/01/32	175,000.00	5.625%	255,515.63	430,515.63	8,545,000.00
11/01/32			250,593.75	250,593.75	8,545,000.00
05/01/33	185,000.00	5.625%	250,593.75	435,593.75	8,360,000.00
11/01/33			245,390.63	245,390.63	8,360,000.00
05/01/34	195,000.00	5.625%	245,390.63	440,390.63	8,165,000.00
11/01/34			239,906.25	239,906.25	8,165,000.00
05/01/35	205,000.00	5.625%	239,906.25	444,906.25	7,960,000.00
11/01/35			234,140.63	234,140.63	7,960,000.00
05/01/36	220,000.00	5.625%	234,140.63	454,140.63	7,740,000.00
11/01/36			227,953.13	227,953.13	7,740,000.00
05/01/37	230,000.00	5.625%	227,953.13	457,953.13	7,510,000.00
11/01/37			221,484.38	221,484.38	7,510,000.00
05/01/38	245,000.00	5.625%	221,484.38	466,484.38	7,265,000.00
11/01/38			214,593.75	214,593.75	7,265,000.00
05/01/39	260,000.00	5.625%	214,593.75	474,593.75	7,005,000.00
11/01/39			207,281.25	207,281.25	7,005,000.00
05/01/40	270,000.00	5.625%	207,281.25	477,281.25	6,735,000.00
11/01/40			199,687.50	199,687.50	6,735,000.00
05/01/41	290,000.00	5.625%	199,687.50	489,687.50	6,445,000.00
11/01/41			191,531.25	191,531.25	6,445,000.00
05/01/42	305,000.00	5.625%	191,531.25	496,531.25	6,140,000.00
11/01/42			182,953.13	182,953.13	6,140,000.00
05/01/43	325,000.00	5.625%	182,953.13	507,953.13	5,815,000.00
11/01/43			173,812.50	173,812.50	5,815,000.00
05/01/44	340,000.00	5.625%	173,812.50	513,812.50	5,475,000.00
11/01/44			164,250.00	164,250.00	5,475,000.00
05/01/45	360,000.00	6.000%	164,250.00	524,250.00	5,115,000.00
11/01/45			153,450.00	153,450.00	5,115,000.00
05/01/46	385,000.00	6.000%	153,450.00	538,450.00	4,730,000.00
11/01/46			141,900.00	141,900.00	4,730,000.00
05/01/47	410,000.00	6.000%	141,900.00	551,900.00	4,320,000.00

**TWISTED OAKS POINTE  
COMMUNITY DEVELOPMENT DISTRICT  
SERIES 2024 (AA3 PROJECT) AMORTIZATION SCHEDULE**

	<b>Principal</b>	<b>Coupon Rate</b>	<b>Interest</b>	<b>Debt Service</b>	<b>Bond Balance</b>
11/01/47			129,600.00	129,600.00	4,320,000.00
05/01/48	435,000.00	6.000%	129,600.00	564,600.00	3,885,000.00
11/01/48			116,550.00	116,550.00	3,885,000.00
05/01/49	460,000.00	6.000%	116,550.00	576,550.00	3,425,000.00
11/01/49			102,750.00	102,750.00	3,425,000.00
05/01/50	490,000.00	6.000%	102,750.00	592,750.00	2,935,000.00
11/01/50			88,050.00	88,050.00	2,935,000.00
05/01/51	520,000.00	6.000%	88,050.00	608,050.00	2,415,000.00
11/01/51			72,450.00	72,450.00	2,415,000.00
05/01/52	550,000.00	6.000%	72,450.00	622,450.00	1,865,000.00
11/01/52			55,950.00	55,950.00	1,865,000.00
05/01/53	585,000.00	6.000%	55,950.00	640,950.00	1,280,000.00
11/01/53			38,400.00	38,400.00	1,280,000.00
05/01/54	620,000.00	6.000%	38,400.00	658,400.00	660,000.00
11/01/54			19,800.00	19,800.00	660,000.00
05/01/55	660,000.00	6.000%	19,800.00	679,800.00	-
11/01/55			-	-	-
<b>Total</b>	<b>9,600,000.00</b>		<b>11,075,775.00</b>	<b>20,675,775.00</b>	

**TWISTED OAKS POINTE  
COMMUNITY DEVELOPMENT DISTRICT  
ASSESSMENT COMPARISON  
PROJECTED FISCAL YEAR 2026 ASSESSMENTS**

**On-Roll Assessments**

<u>Product</u>	<u>Units</u>	<u>FY 2026 O&amp;M Assessment per Unit</u>	<u>FY 2026 DS Assessment per Unit</u>	<u>FY 2026 Total Assessment per Unit</u>	<u>FY 2025 Total Assessment per Unit</u>
<b><u>Assessment Area One</u></b>					
Townhome	-	\$ 445.85	\$ 999.96	\$ 1,445.81	\$ 1,342.28
SF 40'	69	552.85	1,239.95	1,792.80	1,664.42
SF 50'	110	691.06	1,549.93	2,240.99	2,080.52
SF 60'	36	829.27	1,859.92	2,689.19	2,496.62
<b>Total</b>	<b>215</b>				

**Off-Roll Assessments**

<u>Product</u>	<u>Units</u>	<u>FY 2026 O&amp;M Assessment per Unit</u>	<u>FY 2026 DS Assessment per Unit</u>	<u>FY 2026 Total Assessment per Unit</u>	<u>FY 2025 Total Assessment per Unit</u>
<b><u>Assessment Area One</u></b>					
Townhome	120	\$ 414.64	\$ 929.96	\$ 1,344.60	\$ 929.96
<b>Total</b>	<b>120</b>				

**Off-Roll Assessments**

<u>Product</u>	<u>Units</u>	<u>FY 2026 O&amp;M Assessment per Unit</u>	<u>FY 2026 DS Assessment per Unit</u>	<u>FY 2026 Total Assessment per Unit</u>	<u>FY 2025 Total Assessment per Unit</u>
<b><u>Assessment Area Two</u></b>					
Townhome	-	\$ -	\$ -	\$ -	\$ -
SF 40'	141	514.15	1,239.88	1,754.03	508.35
SF 50'	124	642.69	1,549.85	2,192.53	635.44
SF 60'	-	-	-	-	-
<b>Total</b>	<b>265</b>				

**Off-Roll Assessments**

<u>Product</u>	<u>Units</u>	<u>FY 2026 O&amp;M Assessment per Unit</u>	<u>FY 2026 DS Assessment per Unit</u>	<u>FY 2026 Total Assessment per Unit</u>	<u>FY 2025 Total Assessment per Unit</u>
<b><u>Assessment Area Three</u></b>					
Townhome	128	\$ 318.35	\$1,513.52	\$ 1,831.87	n/a
SF 40'	107	394.76	\$2,018.03	2,412.78	n/a
SF 50'	108	493.44	\$2,522.53	3,015.98	n/a
SF 60'	-	-	-	-	n/a
<b>Total</b>	<b>343</b>				



Dev Contributions (GF)
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Product	Units	FY 2026 O&M Assessment per Unit	FY 2026 DS Assessment per Unit	FY 2026 Total Assessment per Unit	FY 2025 Total Assessment per Unit
<b>Future Assessment Areas</b>					
Townhome	-	Dev Contribution	\$ -	\$ -	n/a
SF 40'	188	Dev Contribution	-	-	n/a
SF 50'	189	Dev Contribution	-	-	n/a
SF 60'	56	Dev Contribution	-	-	n/a
<b>Total</b>	<b>433</b>				

\*Boundary Amendment brings Total Units to 1,376