

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

**TWISTED OAKS POINTE
COMMUNITY DEVELOPMENT DISTRICT
TABLE OF CONTENTS**

<u>Description</u>	<u>Page Number(s)</u>
General Fund Budget	1 - 3
Definitions of General Fund Expenditures	4 - 5
Debt Service Fund Budget - Series 2023 AA1	6
Amortization Schedule - Series 2023 AA1	7 - 7
Debt Service Fund Budget - Series 2023 AA2	99
Amortization Schedule - Series 2023 AA2	10 - 11
Debt Service Fund Budget - Series 2024 AA3	12
Amortization Schedule - Series 2024 AA3	13 - 14
Assessment Summary	15 - 16

**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	Adopted Budget FY 2026
REVENUES					
Assessment levy: on-roll - gross	\$ -				\$ 719,437
Allowable discounts (4%)	-				(28,777)
Assessment levy: on-roll - net	-	\$ 96,710	\$ -	\$ 96,710	690,660
Assessment levy: off-roll	257,885	116,287	141,598	257,885	-
Landowner contribution	336,915	132,912	204,003	336,915	340,569
Lot closing assessment	-	25,306	-	25,306	-
Dollar Tree cost share	-	-	-	-	2,997
DHI cost share commercial and multi	-	-	-	-	124,035
Total revenues	594,800	371,215	345,601	716,816	1,031,229
EXPENDITURES					
Professional & administrative					
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
Property appraiser	-	-	-	-	-
Tax collector	-	1,933	-	1,933	14,389
Total professional & administrative	111,790	62,297	69,376	131,673	128,439

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

	Fiscal Year 2025			Total Revenue and Expenditures	Adopted Budget FY 2026
	Adopted Budget FY 2025	Actual through 3/31/2025	Projected through 9/30/2025		
Field operations					
Management	12,960	3,000	9,960	12,960	12,960
Maintenance contract dry ponds	25,000	-	25,000	25,000	25,000
Streetlighting lease	10,000	-	10,000	10,000	110,000
Repair/maintenace/pressure washing	5,000	-	5,000	5,000	5,000
Electrict/utilities	25,000	68,585	-	68,585	40,000
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					391,460
Commercial and multi family cost share					
Field management	-	-	-	-	5,000
Stormwater management					
Maint contract - dry ponds	-	-	-	-	14,700
Main contract - wetland	-	-	-	-	1,600
Streetlighting	-	-	-	-	14,400
Irrigation supply					
Effluent supply	-	-	-	-	13,835
Monuments					
Repair/maintenace/pressure washing	-	-	-	-	3,000
Electricity	-	-	-	-	2,500
Landscape maintenance					
Maint contract	-	-	-	-	49,500
Plant replacement	-	-	-	-	5,000
Irrigation repairs	-	-	-	-	2,000
Roadway maintenance	-	-	-	-	7,500
Contingencies	-	-	-	-	5,000
Total of commercial and multi family cost share	-	-	-	-	124,035
Total field operations	204,460	209,198	76,460	285,658	515,495

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

	Fiscal Year 2025			Total Revenue and Expenditures	Adopted Budget FY 2026
	Adopted Budget FY 2025	Actual through 3/31/2025	Projected through 9/30/2025		
Amenity center - Highfield					
Utilities					
Internet & cable	2,500	-	2,500	2,500	5,000
Electric	5,000	-	2,500	2,500	10,000
Water/irrigation	5,000	-	3,500	3,500	10,000
Potable water	10,000	-	10,000	10,000	20,000
Alarm monitoring	900	-	900	900	1,800
Monitoring	6,000	-	6,000	6,000	12,000
Access cards	400	-	400	400	2,000
Facility management	50,000	-	15,000	15,000	25,000
Landscape mainenance	40,000	-	40,000	40,000	30,000
Landscape contingency	3,000	-	3,000	3,000	3,000
Pool service	10,800	-	3,500	3,500	20,000
Janitorial services	6,000	-	6,000	6,000	10,000
Janatorial supplies	5,000	-	2,000	2,000	10,000
Fitness equipment lease	750	-	-	-	-
Pest control	500	-	200	200	1,000
Special events	5,000	-	-	-	5,000
Fitness center repairs/supplies	600	-	600	600	-
Insurance: property	35,000	-	35,000	35,000	35,000
Amenity center - Twisted					
Utilities					
Internet & cable	1,000	-	1,000	1,000	5,000
Electric	2,000	-	2,000	2,000	10,000
Water/irrigation	2,000	-	2,000	2,000	10,000
Potable water	4,000	-	4,000	4,000	20,000
Alarm monitoring	400	-	400	400	400
Monitoring	2,400	-	2,400	2,400	12,000
Access cards	200	-	200	200	2,000
Management contracts					
Facility management	20,000	-	12,000	12,000	25,000
Landscape mainenance	16,000	-	16,000	16,000	30,000
Landscape contingency	1,600	-	1,600	1,600	1,600
Pool service	5,000	-	5,000	5,000	3,600
Janitorial services	2,400	-	2,400	2,400	8,000
Janitorial supplies	2,000	-	2,000	2,000	5,000
Fitness equipment lease	200	-	200	200	10,000
Pest control	200	-	200	200	1,000
Special events	3,000	-	3,000	3,000	5,000
Fitness center repairs/supplies	200	-	200	200	1,000
Insurance: property	35,000	-	35,000	35,000	25,000
O&M accounting	-	-	-	-	5,700
Total amenity center	284,050	-	131,100	131,100	380,100
Total expenditures	600,300	271,495	276,936	548,431	\$1,024,034
Net increase/(decrease) of fund balance	(5,500)	99,720	68,665	168,385	7,195
Fund balance - beginning (unaudited)	-	-	99,720	-	168,385
Fund balance - ending (projected)	<u>\$ (5,500)</u>	<u>\$ 99,720</u>	<u>\$ 168,385</u>	<u>\$ 168,385</u>	<u>\$ 175,580</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
Wrathell, Hunt and Associates, LLC (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	14,389

**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 lease	110,000
Repair/maintenace/pressure washing	5,000
Electrict/utilities	40,000
Landscap 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	5,000
Electric	10,000
Water/irrigation	10,000
Potable water	20,000
Alarm monitoring	1,800
Monitoring	12,000
Access cards	2,000
Facility management	25,000
Landscape mainenance	30,000
Landscape contingency	3,000
Pool service	20,000
Janitorial services	10,000
Janatorial supplies	10,000
Fitness equipment lease	-
Pest control	1,000
Special events	5,000
Fitness center repairs/supplies	-
Insurance: property	35,000

Amenity center - Twisted

Internet & cable	5,000
Electric	10,000
Water/irrigation	10,000
Potable water	20,000
Alarm monitoring	400
Monitoring	12,000
Access cards	2,000
Facility management	25,000
Landscape mainenance	30,000
Landscape contingency	1,600
Pool service	3,600
Janitorial services	8,000
Janitorial supplies	5,000
Fitness equipment lease	10,000
Pest control	1,000
Special events	5,000
Fitness center repairs/supplies	1,000
Insurance: property	25,000
O&M accounting	5,700

Total expenditures	<u><u>\$ 899,999</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				Adopted Budget FY 2026
	Adopted Budget FY 2025	Actual through 3/31/2025	Projected through 9/30/2025	Total Revenue & Expenditures	
REVENUES					
Special assessment - on-roll	\$ -				\$ 443,001
Allowable discounts (4%)	-				(17,720)
Assessment levy: net	-	\$ 282,505	\$ -	\$ 282,505	425,281
Special assessment: off-roll	411,991	11,565	400,426	411,991	-
Interest	-	15,009	-	15,009	-
Total revenues	411,991	309,079	400,426	709,505	425,281
EXPENDITURES					
Debt service					
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
Other fees & charges					
Tax collector	-	5,646	-	5,646	8,860
Transfer out	-	(10,457)	-	(10,457)	(354)
Total other fees & charges	-	(4,811)	-	(4,811)	8,506
Total expenditures	411,463	155,920	250,732	406,652	420,919
Excess/(deficiency) of revenues over/(under) expenditures	528	153,159	149,694	302,853	4,363
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	1,013,575
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					\$ 445,015

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

	Principal	Coupon Rate	Interest	Debt Service	Bond Balance
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**

	Principal	Coupon Rate	Interest	Debt Service	Bond Balance
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	-
Total	5,845,000.00		5,794,731.25	11,639,731.25	

**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	Adopted Budget FY 2026
REVENUES					
Special assessment - on-roll	\$ -				\$ 394,627
Allowable discounts (4%)	-				(15,785)
Assessment levy: net	-				378,842
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	367,003	347,748	91,750	439,498	378,842
EXPENDITURES					
Debt service					
Principal	65,000	-	65,000	65,000	70,000
Interest	300,944	150,472	150,472	300,944	297,613
Total debt service	365,944	150,472	215,472	365,944	367,613
Other fees & charges					
Tax collector	-	-	-	-	7,893
Transfer out	-	-	-	-	(316)
Total other fees & charges	-	-	-	-	7,577
Total expenditures	365,944	150,472	215,472	365,944	375,190
Excess/(deficiency) of revenues over/(under) expenditures	1,059	197,276	(123,722)	73,554	3,653
OTHER FINANCING SOURCES/(USES)					
Transfer out	-	(9,306)	-	(9,306)	-
Total other financing sources/(uses)	-	(9,306)	-	(9,306)	-
Fund balance:					
Net increase/(decrease) in fund balance	1,059	187,970	(123,722)	64,248	3,653
Beginning fund balance (unaudited)	553,651	548,323	736,293	548,323	612,571
Ending fund balance (projected)	\$ 554,710	\$ 736,293	\$ 612,571	\$ 612,571	616,224
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					\$ 102,208

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

	Principal	Coupon Rate	Interest	Debt Service	Bond Balance
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**

	Principal	Coupon Rate	Interest	Debt Service	Bond Balance
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			-	-	-
Total	4,990,000.00		5,735,075.00	10,725,075.00	

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

	Fiscal Year 2025				Adopted Budget FY 2026
	Adopted Budget FY 2025	Actual through 3/31/2025	Projected through 9/30/2025	Total Revenue & Expenditures	
REVENUES					
Special assessment - on-roll	\$ -				\$ 733,433
Allowable discounts (4%)	-				(29,337)
Assessment levy: net	-				704,096
Special assessment: off-roll	-	\$ -	\$ 276,636	\$ 276,636	-
Interest	-	23,660	-	23,660	-
Total revenues	-	23,660	276,636	300,296	704,096
EXPENDITURES					
Debt service					
Principal	-	-	-	-	130,000
Interest	-	296,615	276,636	573,251	553,271
Total debt service	-	296,615	276,636	573,251	683,271
Other fees & charges					
Tax collector	-	-	-	-	14,669
Transfer out	-	-	-	-	(587)
Total other fees & charges	-	-	-	-	14,082
Total expenditures	-	296,615	276,636	573,251	697,353
Excess/(deficiency) of revenues over/(under) expenditures	-	(272,955)	-	(272,955)	6,743
OTHER FINANCING SOURCES/(USES)					
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)	6,743
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	1,010,282
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					\$ 54,672

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

	Principal	Coupon Rate	Interest	Debt Service	Bond Balance
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**

	Principal	Coupon Rate	Interest	Debt Service	Bond Balance
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			-	-	-
Total	9,600,000.00		11,075,775.00	20,675,775.00	

**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&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>
<u>Assessment Area One</u>					
Townhome	120	\$ 581.06	\$ 999.96	\$ 1,581.02	\$ 1,248.32
SF 40'	69	720.52	1,239.95	1,960.47	1,664.42
SF 50'	110	900.64	1,549.93	2,450.57	2,080.52
SF 60'	36	1,080.78	1,859.92	2,940.70	2,496.62
Total	335				

Off-Roll Assessments

<u>Product</u>	<u>Units</u>	<u>FY 2026 O&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>
<u>Assessment Area One</u>					
Townhome	-	\$ 540.39	\$ 929.96	\$ 1,470.35	\$ 929.96
SF 40'	-	670.08	1,153.15	1,823.24	1,153.15
SF 50'	-	837.60	1,441.43	2,279.03	1,441.43
SF 60'	-	1,005.12	1,729.73	2,734.85	1,729.73
Total	-				

On-Roll Assessments

<u>Product</u>	<u>Units</u>	<u>FY 2026 O&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>
<u>Assessment Area Two</u>					
Townhome	-	\$ -	\$ -	\$ -	\$ -
SF 40'	141	720.52	1,333.20	2,053.72	508.35
SF 50'	124	900.64	1,666.50	2,567.14	635.44
SF 60'	-	-	-	-	-
Total	265				

On-Roll Assessments

<u>Product</u>	<u>Units</u>	<u>FY 2026 O&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>
<u>Assessment Area Three</u>					
Townhome	128	\$ 581.06	\$1,627.44	\$ 2,208.50	n/a
SF 40'	107	720.52	\$2,169.92	2,890.44	n/a
SF 50'	108	900.64	\$2,712.40	3,613.04	n/a
SF 60'	-	-	-	-	n/a
Total	343				

Dev Contributions (GF)

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
<u>Future Assessment Areas</u>					
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
Total	433				

***Boundary Amendment brings Total Units to 1,376**