TWISTED OAKS POINTE
COMMUNITY DEVELOPMENT DISTRICT
PROPOSED BUDGET
FISCAL YEAR 2027

TWISTED OAKS POINTE
COMMUNITY DEVELOPMENT DISTRICT
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TWISTED OAKS POINTE
COMMUNITY DEVELOPMENT DISTRICT
GENERAL FUND BUDGET
FISCAL YEAR 2027

	Fiscal Year 2026				
	Adopted Budget FY 2026	Actual through 3/31/2026	Projected through 9/30/2026	Total Revenue and Expenditures	Proposed Budget FY 2027
REVENUES					
Assessment levy: on-roll - gross	$ 719,437				$ 955,366
Allowable discounts (4%)	(28,777)				(38,215)
Assessment levy: on-roll - net	690,660	$650,606	$ 40,054	$ 690,660	917,151
Assessment levy: off-roll	-	-	-	-	448,694
Landowner contribution	340,569	136,605	203,964	340,569	-
Dollar Tree cost share	2,997	-	2,997	2,997	2,997
DHI cost share commercial and multi	124,035	-	124,035	124,035	124,035
Total revenues	1,158,261	787,211	244,018	1,158,261	1,492,877
EXPENDITURES					
Professional & administrative					
Supervisors	4,000	861	3,139	4,000	4,000
Management/accounting/recording	48,000	24,000	24,000	48,000	48,000
Legal	25,000	5,936	19,064	25,000	25,000
Engineering	2,000	51,728	50,000	101,728	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	1,000	-	1,000	1,000
Trustee	5,500	-	5,500	5,500	5,500
Telephone	200	100	100	200	200
Postage	500	104	396	500	500
Printing & binding	500	250	250	500	500
Legal advertising	6,760	-	6,760	6,760	6,760
Annual special district fee	175	175	-	175	175
Insurance	5,500	5,898	-	5,898	5,500
Contingencies/bank charges	500	752	748	1,500	700
Website			-	-	800
Hosting & maintenance	705	705	-	705	705
EMMA software services	2,000	4,500	-	4,500	2,500
ADA compliance	210	145	145	290	210
Tax collector	14,389	13,007	-	13,007	19,107
Total professional & administrative	128,439	109,161	121,602	230,763	134,657
Field operations					
Management	12,960	-	12,960	12,960	12,000
Maintenance contract dry ponds	25,000	-	25,000	25,000	25,000
Streetlighting lease	110,000	3,500	106,500	110,000	110,000
Repair/maintenace/pressure washing	5,000	-	5,000	5,000	7,500
Electrict/utilities	40,000	20,954	20,954	41,908	40,000
Landscape contingency	16,000	3,747	12,253	16,000	16,000
Landscape maintenance	166,000	155,832	123,000	278,832	265,000
Landscape inspections optic	-	-	-	-	12,000
Irrigation repairs	5,000	-	5,000	5,000	20,000
General maintenance	7,500	-	7,500	7,500	7,500
Dog waste stations	4,000	2,012	2,012	4,024	8,000
Roadway and signange repair	-	-	-	-	-
Total field operations	391,460	186,045	320,179	506,224	523,000

TWISTED OAKS POINTE
COMMUNITY DEVELOPMENT DISTRICT
GENERAL FUND BUDGET
FISCAL YEAR 2027

	Fiscal Year 2026				
	Adopted Budget FY 2026	Actual through 3/31/2026	Projected through 9/30/2026	Total Revenue and Expenditures	Proposed Budget FY 2027
Commercial and multi family cost share					
Field management	5,000	-	5,000	5,000	5,000
Stormwater management			-	-	
Maint contract - dry ponds	14,700	-	7,200	7,200	14,700
Main contract - wetland	1,600	-	1,000	1,000	1,600
Streetlighting	14,400	-	7,200	7,200	14,400
Irrigation supply			-	-	
Effluent supply	13,835	-	6,000	6,000	13,835
Monuments			-	-	
Repair/maintenace/pressure washing	3,000	-	3,000	3,000	3,000
Electicity	2,500	-	2,500	2,500	2,500
Landscape maintenance			-	-	
Maint contract	49,500	-	49,500	49,500	49,500
Plant replacement	5,000	36,753	3,000	39,753	5,000
Irrigation repairs	2,000	-	2,000	2,000	2,000
Roadway maintenance	7,500	-	2,000	2,000	7,500
Contingencies	5,000	3,268	1,732	5,000	5,000
Total of commercial and multi family cost sha	124,035	40,021	90,132	130,153	124,035
Total field operations	515,495	226,066	410,311	636,377	647,035
Amenity center - Highfield					
Utilities					
Internet & cable	5,000	-	-	-	-
Electric	10,000	-	6,000	6,000	10,000
Water/irrigation	10,000	-	-	-	-
Potable water	20,000	-	10,000	10,000	20,000
Security	-	-	-	-	-
Alarm monitoring	1,800	-	1,800	1,800	1,800
Monitoring	12,000	-	12,000	12,000	12,000
Access cards	2,000	9,506	-	9,506	2,000
Management contracts	-	-	-	-	-
Facility management	25,000	441	21,104	21,545	6,000
Landscape mainenance	30,000	-	15,000	15,000	15,000
Landscape seasonal (annuals & pine straw)	-	-	-	-	10,000
Landscape contingency	3,000	5,668	193	5,861	3,000
Pool service	20,000	1,950	8,400	10,350	15,600
Pool repairs	-	-	-	-	3,000
Janitorial services	10,000	-	10,000	10,000	20,000
Pest control	1,000	-	1,000	1,000	1,000
Waste pickup	-	-	-	-	-
Special events	5,000	-	5,000	5,000	-
Holiday decorations		-	-	-	4,000
Insurance: property	35,000	-	11,300	11,300	11,300
Hurricane prep	-	-	-	-	2,000

TWISTED OAKS POINTE
COMMUNITY DEVELOPMENT DISTRICT
GENERAL FUND BUDGET
FISCAL YEAR 2027

	Fiscal Year 2026				
	Adopted Budget FY 2026	Actual through 3/31/2026	Projected through 9/30/2026	Total Revenue and Expenditures	Proposed Budget FY 2027
Amenity center - Twisted					
Utilities					
Internet & cable	5,000	-	-	-	5,000
Electric	10,000	-	6,000	6,000	15,000
Water/irrigation	10,000	-	-	-	-
Potable water	20,000	-	10,000	10,000	20,000
Trash removal	-	-	-	-	-
Security	-	-	-	-	-
Alarm monitoring	400	-	400	400	400
Monitoring	12,000	-	12,000	12,000	12,000
Access cards	2,000	-	2,000	2,000	2,000
Management contracts					
Facility management	25,000	4,837	10,000	14,837	6,000
Lifestyle	-	-	-	-	90,000
Landscape mainenance	30,000	-	16,000	16,000	36,000
Landscape seasonal (annuals & pine straw)	-	-	-	-	15,000
Landscape contingency	1,600	-	6,000	6,000	3,600
Pool service	3,600	-	20,000	20,000	45,600
Pool repairs	-	-	-	-	5,000
Pool chemicals	-	-	-	-	-
Janitorial services	8,000	-	20,000	20,000	55,200
Janitorial supplies	5,000	-	-	-	-
Fitness equipment lease	10,000	8,320	35,000	43,320	47,900
HVAC maintenance	-	-	-	-	5,000
Pest control	1,000	-	1,000	1,000	2,000
Repairs & maintenance	-	-	-	-	5,000
Special events	5,000	-	5,000	5,000	12,000
Holiday decorations	-	-	-	-	8,000
Fitness center repairs/supplies	1,000	-	1,000	1,000	3,200
Office supplies	-	-	-	-	2,000
Hurricane prep	-	-	-	-	4,000
Insurance: property	25,000	20,578	11,022	31,600	25,000
O&M accounting	5,700	-	5,700	5,700	13,000
Total amenity center	380,100	51,300	272,919	324,219	574,600
Total expenditures	1,024,034	386,527	804,832	1,191,359	$1,356,292
Net increase/(decrease) of fund balance	134,227	400,684	(560,814)	(33,098)	136,585
Fund balance - beginning (unaudited)	170,240	36,013	436,697	36,013	2,915
Fund balance - ending (projected)	$ 304,467	$ 436,697	$ (124,117)	$ 2,915	$ 139,500

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	700
Bank charges and other miscellaneous expenses incurred during the year.	
Website	800
Hosting & maintenance	705
EMMA software services	2,500
ADA compliance	210
Tax collector	19,107

TWISTED OAKS POINTE
COMMUNITY DEVELOPMENT DISTRICT
DEFINITIONS OF GENERAL FUND EXPENDITURES

EXPENDITURES (continued)	
Field operations	
Management	12,000
Stomwater management	
Maintenance contract dry ponds	25,000
Streetlighting lease	110,000
Repair/maintenace/pressure washing	7,500
Electrict/utilities	40,000
Landscap maintenance buffer main entries	
Landscape contingency	16,000
Landscape maintenance	265,000
Landscape inspections optic	12,000
Irrigation repairs	20,000
General maintenance	7,500
Dog waste stations	8,000
Commercial and multi family cost share	
Field management	5,000
Maint contract - dry ponds	14,700
Main contract - wetland	1,600
Streetlighting	14,400
Effluent supply	13,835
Repair/maintenace/pressure washing	3,000
Electicity	2,500
Maint contract	49,500
Plant replacement	5,000
Irrigation repairs	2,000
Roadway maintenance	7,500
Contingencies	5,000
Amenity center - Highfield	
Electric	10,000
Potable water	20,000
Alarm monitoring	1,800
Monitoring	12,000
Access cards	2,000
Facility management	6,000
Landscape mainenance	15,000
Landscape seasonal (annuals & pine straw)	10,000
Landscape contingency	3,000
Pool service	15,600
Pool repairs	3,000
Janitorial services	20,000
Pest control	1,000
Holiday decorations	4,000
Insurance: property	11,300
Hurricane prep	2,000

TWISTED OAKS POINTE
COMMUNITY DEVELOPMENT DISTRICT
DEFINITIONS OF GENERAL FUND EXPENDITURES

EXPENDITURES (continued)	
Amenity center - Twisted	
Internet & cable	5,000
Electric	15,000
Potable water	20,000
Alarm monitoring	400
Monitoring	12,000
Access cards	2,000
Facility management	6,000
Lifestyle	90,000
Landscape mainenance	36,000
Landscape seasonal (annuals & pine straw)	15,000
Landscape contingency	3,600
Pool service	45,600
Pool repairs	5,000
Janitorial services	55,200
Fitness equipment lease	47,900
HVAC maintenance	5,000
Pest control	2,000
Repairs & maintenance	5,000
Special events	12,000
Holiday decorations	8,000
Fitness center repairs/supplies	3,200
Office supplies	2,000
Hurricane prep	4,000
Insurance: property	25,000
O&M accounting	13,000
Total expenditures	$ 1,356,292

TWISTED OAKS POINTE
COMMUNITY DEVELOPMENT DISTRICT
DEBT SERVICE FUND BUDGET - SERIES 2023 (AA1 PROJECT)
FISCAL YEAR 2027

	Fiscal Year 2026				
	Adopted Budget FY 2026	Actual through 3/31/2026	Projected through 9/30/2026	Total Revenue & Expenditures	Proposed Budget FY 2027
REVENUES					
Special assessment - on-roll	$ 443,001				$ 443,001
Allowable discounts (4%)	(17,720)				(17,720)
Assessment levy: net	425,281	$ 400,620	$ 24,661	$ 425,281	425,281
Interest	-	9,716	-	9,716	-
Total revenues	425,281	410,336	24,661	434,997	425,281
EXPENDITURES					
Debt service					
Principal	95,000	-	95,000	95,000	100,000
Interest	317,413	158,707	158,706	317,413	313,138
Total debt service	412,413	158,707	253,706	412,413	413,138
Other fees & charges					
Tax collector	8,860	8,009	851	8,860	8,860
Total other fees & charges	8,860	8,009	851	8,860	8,860
Total expenditures	421,273	166,716	254,557	421,273	421,998
Excess/(deficiency) of revenues over/(under) expenditures	4,008	243,620	(229,896)	13,724	3,284
OTHER FINANCING SOURCES/(USES)					
Transfer out	(354)	(8,342)	-	(8,342)	-
Total other financing sources/(uses)	(354)	(8,342)	-	(8,342)	-
Fund balance:					
Net increase/(decrease) in fund balance	3,654	235,278	(229,896)	5,382	3,284
Beginning fund balance (unaudited)	1,009,212	621,924	857,202	621,924	627,306
Ending fund balance (projected)	$1,012,866	$857,202	$627,306	$ 627,306	630,590
Use of fund balance:					
Debt service reserve account balance (required)					(411,991)
Interest expense - November 1, 2027					(154,319)
Projected fund balance surplus/(deficit) as of September 30, 2027					$ 64,280

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 2027

	Fiscal Year 2026				
	Adopted Budget FY 2026	Actual through 3/31/2026	Projected through 9/30/2026	Total Revenue & Expenditures	Proposed Budget FY 2027
REVENUES					
Special assessment - on-roll	$ 394,627				$ 394,627
Allowable discounts (4%)	(15,785)				(15,785)
Assessment levy: net	378,842	$ 356,874	$ 21,968	$ 378,842	378,842
Interest	-	8,524	-	8,524	-
Total revenues	378,842	365,398	21,968	387,366	378,842
EXPENDITURES					
Debt service					
Principal	70,000	-	70,000	70,000	70,000
Interest	297,613	148,806	148,807	297,613	294,025
Total debt service	367,613	148,806	218,807	367,613	364,025
Other fees & charges					
Tax collector	7,893	7,135	758	7,893	7,893
Total other fees & charges	7,893	7,135	758	7,893	7,893
Total expenditures	375,506	155,941	219,565	375,506	371,918
Excess/(deficiency) of revenues over/(under) expenditures	3,336	209,457	(197,597)	11,860	6,924
OTHER FINANCING SOURCES/(USES)					
Transfer out	(316)	(7,431)	-	(7,431)	-
Total other financing sources/(uses)	(316)	(7,431)	-	(7,431)	-
Fund balance:					
Net increase/(decrease) in fund balance	3,020	202,026	(197,597)	4,429	6,924
Beginning fund balance (unaudited)	612,571	622,746	824,772	622,746	627,175
Ending fund balance (projected)	$615,591	$824,772	$627,175	$ 627,175	634,099
Use of fund balance:					
Debt service reserve account balance (required)					(367,003)
Interest expense - November 1, 2027					(145,219)
Projected fund balance surplus/(deficit) as of September 30, 2027					$ 121,877

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 2027

	Fiscal Year 2026				
	Adopted Budget FY 2026	Actual through 3/31/2026	Projected through 9/30/2026	Total Revenue & Expenditures	Proposed Budget FY 2027
REVENUES					
Special assessment - on-roll	$ 733,433				$ 653,748
Allowable discounts (4%)	(29,337)				(26,150)
Assessment levy: net	704,096	$ 636,788	$ 67,308	$ 704,096	627,598
Assessment prepayments	-	418,939	185,638	604,577	-
Interest	-	18,127	-	18,127	-
Total revenues	704,096	1,073,854	252,946	1,326,800	627,598
EXPENDITURES					
Debt service					
Principal	130,000	-	130,000	130,000	120,000
Principal prepayment	-	355,000	610,000	965,000	-
Interest	553,271	276,636	276,635	553,271	491,569
Total debt service	683,271	631,636	1,016,635	1,648,271	611,569
Other fees & charges					
Tax collector	14,669	12,731	1,938	14,669	13,075
Total other fees & charges	14,669	12,731	1,938	14,669	13,075
Total expenditures	697,940	644,367	1,018,573	1,662,940	624,644
Excess/(deficiency) of revenues over/(under) expenditures	6,156	429,487	(765,627)	(336,140)	2,954
OTHER FINANCING SOURCES/(USES)					
Transfer out	(587)	(28,864)	-	(28,864)	-
Total other financing sources/(uses)	(587)	(28,864)	-	(28,864)	-
Fund balance:					
Net increase/(decrease) in fund balance	5,569	400,623	(765,627)	(365,004)	2,954
Beginning fund balance (unaudited)	1,003,539	1,387,165	1,787,788	1,387,165	1,022,161
Ending fund balance (projected)	$1,009,108	$1,787,788	$1,022,161	$ 1,022,161	1,025,115
Use of fund balance:					
Debt service reserve account balance (required)					(618,072)
Interest expense - November 1, 2027					(242,904)
Projected fund balance surplus/(deficit) as of September 30, 2027					$ 164,139

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

	Principal	Coupon Rate	Interest	Debt Service	Bond Balance
11/01/25	355,000.00		276,635.63	631,635.63	9,245,000.00
05/01/26	565,000.00	4.800%	263,544.38	828,544.38	8,680,000.00
08/01/26	175,000.00		4,978.13	179,978.13	8,505,000.00
11/01/26			245,784.38	245,784.38	8,505,000.00
05/01/27	120,000.00	4.800%	245,784.38	365,784.38	8,385,000.00
11/01/27	-		242,904.38	242,904.38	8,385,000.00
05/01/28	120,000.00	4.800%	242,904.38	362,904.38	8,265,000.00
11/01/28	-		240,024.38	240,024.38	8,265,000.00
05/01/29	130,000.00	4.800%	240,024.38	370,024.38	8,135,000.00
11/01/29	-		236,904.38	236,904.38	8,135,000.00
05/01/30	135,000.00	4.800%	236,904.38	371,904.38	8,000,000.00
11/01/30	-		233,664.38	233,664.38	8,000,000.00
05/01/31	145,000.00	4.800%	233,664.38	378,664.38	7,855,000.00
11/01/31	-		230,184.38	230,184.38	7,855,000.00
05/01/32	155,000.00	5.625%	230,184.38	385,184.38	7,700,000.00
11/01/32	-		225,825.00	225,825.00	7,700,000.00
05/01/33	160,000.00	5.625%	225,825.00	385,825.00	7,540,000.00
11/01/33	-		221,325.00	221,325.00	7,540,000.00
05/01/34	170,000.00	5.625%	221,325.00	391,325.00	7,370,000.00
11/01/34	-		216,543.75	216,543.75	7,370,000.00
05/01/35	185,000.00	5.625%	216,543.75	401,543.75	7,185,000.00
11/01/35	-		211,340.63	211,340.63	7,185,000.00
05/01/36	195,000.00	5.625%	211,340.63	406,340.63	6,990,000.00
11/01/36	-		205,856.25	205,856.25	6,990,000.00
05/01/37	205,000.00	5.625%	205,856.25	410,856.25	6,785,000.00
11/01/37	-		200,090.63	200,090.63	6,785,000.00
05/01/38	220,000.00	5.625%	200,090.63	420,090.63	6,565,000.00
11/01/38	-		193,903.13	193,903.13	6,565,000.00
05/01/39	235,000.00	5.625%	193,903.13	428,903.13	6,330,000.00
11/01/39	-		187,293.75	187,293.75	6,330,000.00
05/01/40	250,000.00	5.625%	187,293.75	437,293.75	6,080,000.00
11/01/40	-		180,262.50	180,262.50	6,080,000.00
05/01/41	265,000.00	5.625%	180,262.50	445,262.50	5,815,000.00
11/01/41	-		172,809.38	172,809.38	5,815,000.00
05/01/42	275,000.00	5.625%	172,809.38	447,809.38	5,540,000.00
11/01/42	-		165,075.00	165,075.00	5,540,000.00
05/01/43	290,000.00	5.625%	165,075.00	455,075.00	5,250,000.00
11/01/43	-		156,918.75	156,918.75	5,250,000.00
05/01/44	310,000.00	5.625%	156,918.75	466,918.75	4,940,000.00
11/01/44	-		148,200.00	148,200.00	4,940,000.00
05/01/45	325,000.00	6.000%	148,200.00	473,200.00	4,615,000.00
11/01/45	-		138,450.00	138,450.00	4,615,000.00
05/01/46	345,000.00	6.000%	138,450.00	483,450.00	4,270,000.00
11/01/46	-		128,100.00	128,100.00	4,270,000.00
05/01/47	370,000.00	6.000%	128,100.00	498,100.00	3,900,000.00

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

	Principal	Coupon Rate	Interest	Debt Service	Bond Balance
11/01/47	-		117,000.00	117,000.00	3,900,000.00
05/01/48	390,000.00	6.000%	117,000.00	507,000.00	3,510,000.00
11/01/48	-		105,300.00	105,300.00	3,510,000.00
05/01/49	420,000.00	6.000%	105,300.00	525,300.00	3,090,000.00
11/01/49	-		92,700.00	92,700.00	3,090,000.00
05/01/50	440,000.00	6.000%	92,700.00	532,700.00	2,650,000.00
11/01/50	-		79,500.00	79,500.00	2,650,000.00
05/01/51	470,000.00	6.000%	79,500.00	549,500.00	2,180,000.00
11/01/51	-		65,400.00	65,400.00	2,180,000.00
05/01/52	495,000.00	6.000%	65,400.00	560,400.00	1,685,000.00
11/01/52	-		50,550.00	50,550.00	1,685,000.00
05/01/53	530,000.00	6.000%	50,550.00	580,550.00	1,155,000.00
11/01/53	-		34,650.00	34,650.00	1,155,000.00
05/01/54	560,000.00	6.000%	34,650.00	594,650.00	595,000.00
11/01/54	-		17,850.00	17,850.00	595,000.00
05/01/55	595,000.00	6.000%	17,850.00	612,850.00	-
11/01/55			-	-	-
Total	**9,600,000.00**		**10,033,978.13**	**19,633,978.13**	

TWISTED OAKS POINTE
COMMUNITY DEVELOPMENT DISTRICT
DEBT SERVICE FUND BUDGET - SERIES 2026 (AA4 PROJECT)
FISCAL YEAR 2027

	Fiscal Year 2026				
	Adopted Budget FY 2026	Actual through 3/31/2026	Projected through 9/30/2026	Total Revenue & Expenditures	Proposed Budget FY 2027
REVENUES					
Special assessment: off-roll	$ -	$ -	$ -	$ -	$ 625,143
Total revenues	-	-	-	-	625,143
EXPENDITURES					
Debt service					
Principal	-	-	-	-	130,000
Interest	-	-	-	-	517,581
Total debt service	-	-	-	-	647,581
Other fees & charges					
Costs of issuance	-	-	199,750	199,750	-
Underwriter's discount	-	-	178,900	178,900	-
Total other fees & charges	-	-	378,650	378,650	-
Total expenditures	-	-	378,650	378,650	647,581
Excess/(deficiency) of revenues over/(under) expenditures	-	-	(378,650)	(378,650)	(22,438)
OTHER FINANCING SOURCES/(USES)					
Bond proceeds	-	-	1,322,957	1,322,957	-
Original issue discount	-	-	(49,361)	(49,361)	-
Total other financing sources/(uses)	-	-	1,273,596	1,273,596	-
Fund balance:					
Net increase/(decrease) in fund balance	-	-	894,946	894,946	(22,438)
Beginning fund balance (unaudited)	-	-	-	-	894,946
Ending fund balance (projected)	$ -	$ -	$ 894,946	$ 894,946	872,508
Use of fund balance:					
Debt service reserve account balance (required)					(625,144)
Interest expense - November 1, 2027					(245,097)
Projected fund balance surplus/(deficit) as of September 30, 2027					$ 2,267

TWISTED OAKS POINTE
COMMUNITY DEVELOPMENT DISTRICT
SERIES 2026 (AA4 PROJECT) AMORTIZATION SCHEDULE

	Principal	Coupon Rate	Interest	Debt Service	Bond Balance
					8,945,000.00
11/01/26			269,802.85	269,802.85	8,945,000.00
05/01/27	130,000.00	4.125%	247,778.13	377,778.13	8,815,000.00
11/01/27			245,096.88	245,096.88	8,815,000.00
05/01/28	135,000.00	4.125%	245,096.88	380,096.88	8,680,000.00
11/01/28			242,312.50	242,312.50	8,680,000.00
05/01/29	140,000.00	4.125%	242,312.50	382,312.50	8,540,000.00
11/01/29			239,425.00	239,425.00	8,540,000.00
05/01/30	145,000.00	4.125%	239,425.00	384,425.00	8,395,000.00
11/01/30			236,434.38	236,434.38	8,395,000.00
05/01/31	155,000.00	4.125%	236,434.38	391,434.38	8,240,000.00
11/01/31			233,237.50	233,237.50	8,240,000.00
05/01/32	160,000.00	4.625%	233,237.50	393,237.50	8,080,000.00
11/01/32			229,537.50	229,537.50	8,080,000.00
05/01/33	170,000.00	4.625%	229,537.50	399,537.50	7,910,000.00
11/01/33			225,606.25	225,606.25	7,910,000.00
05/01/34	175,000.00	4.625%	225,606.25	400,606.25	7,735,000.00
11/01/34			221,559.38	221,559.38	7,735,000.00
05/01/35	185,000.00	4.625%	221,559.38	406,559.38	7,550,000.00
11/01/35			217,281.25	217,281.25	7,550,000.00
05/01/36	190,000.00	4.625%	217,281.25	407,281.25	7,360,000.00
11/01/36			212,887.50	212,887.50	7,360,000.00
05/01/37	205,000.00	5.625%	212,887.50	417,887.50	7,155,000.00
11/01/37			207,121.88	207,121.88	7,155,000.00
05/01/38	215,000.00	5.625%	207,121.88	422,121.88	6,940,000.00
11/01/38			201,075.00	201,075.00	6,940,000.00
05/01/39	225,000.00	5.625%	201,075.00	426,075.00	6,715,000.00
11/01/39			194,746.88	194,746.88	6,715,000.00
05/01/40	240,000.00	5.625%	194,746.88	434,746.88	6,475,000.00
11/01/40			187,996.88	187,996.88	6,475,000.00
05/01/41	255,000.00	5.625%	187,996.88	442,996.88	6,220,000.00
11/01/41			180,825.00	180,825.00	6,220,000.00
05/01/42	270,000.00	5.625%	180,825.00	450,825.00	5,950,000.00
11/01/42			173,231.25	173,231.25	5,950,000.00
05/01/43	285,000.00	5.625%	173,231.25	458,231.25	5,665,000.00
11/01/43			165,215.63	165,215.63	5,665,000.00
05/01/44	300,000.00	5.625%	165,215.63	465,215.63	5,365,000.00
11/01/44			156,778.13	156,778.13	5,365,000.00
05/01/45	320,000.00	5.625%	156,778.13	476,778.13	5,045,000.00
11/01/45			147,778.13	147,778.13	5,045,000.00
05/01/46	335,000.00	5.625%	147,778.13	482,778.13	4,710,000.00
11/01/46			138,356.25	138,356.25	4,710,000.00
05/01/47	355,000.00	5.875%	138,356.25	493,356.25	4,355,000.00
11/01/47			127,928.13	127,928.13	4,355,000.00
05/01/48	380,000.00	5.875%	127,928.13	507,928.13	3,975,000.00
11/01/48			116,765.63	116,765.63	3,975,000.00
05/01/49	400,000.00	5.875%	116,765.63	516,765.63	3,575,000.00
11/01/49			105,015.63	105,015.63	3,575,000.00

TWISTED OAKS POINTE
COMMUNITY DEVELOPMENT DISTRICT
SERIES 2026 (AA4 PROJECT) AMORTIZATION SCHEDULE

	Principal	Coupon Rate	Interest	Debt Service	Bond Balance
05/01/50	425,000.00	5.875%	105,015.63	530,015.63	3,150,000.00
11/01/50			92,531.25	92,531.25	3,150,000.00
05/01/51	450,000.00	5.875%	92,531.25	542,531.25	2,700,000.00
11/01/51			79,312.50	79,312.50	2,700,000.00
05/01/52	480,000.00	5.875%	79,312.50	559,312.50	2,220,000.00
11/01/52			65,212.50	65,212.50	2,220,000.00
05/01/53	505,000.00	5.875%	65,212.50	570,212.50	1,715,000.00
11/01/53			50,378.13	50,378.13	1,715,000.00
05/01/54	540,000.00	5.875%	50,378.13	590,378.13	1,175,000.00
11/01/54			34,515.63	34,515.63	1,175,000.00
05/01/55	570,000.00	5.875%	34,515.63	604,515.63	605,000.00
11/01/55			17,771.88	17,771.88	605,000.00
05/01/56	605,000.00	5.875%	17,771.88	622,771.88	-
Total	**8,945,000.00**		**10,009,449.73**	**18,954,449.73**	

TWISTED OAKS POINTE
COMMUNITY DEVELOPMENT DISTRICT
ASSESSMENT COMPARISON
PROJECTED FISCAL YEAR 2027 ASSESSMENTS

On-Roll Assessments

Product	Units	FY 2027 O&M Assessment per Unit	FY 2027 DS Assessment per Unit	FY 2027 Total Assessment per Unit	FY 2026 Total Assessment per Unit
Assessment Area One					
Townhome	120	$ 771.62	$ 999.96	$ 1,771.58	$ 1,581.02
SF 40'	69	956.80	1,239.95	2,196.75	1,960.47
SF 50'	110	1,196.00	1,549.93	2,745.93	2,450.57
SF 60'	36	1,435.20	1,859.92	3,295.12	2,940.70
Total	**335**				

On-Roll Assessments

Product	Units	FY 2027 O&M Assessment per Unit	FY 2027 DS Assessment per Unit	FY 2027 Total Assessment per Unit	FY 2026 Total Assessment per Unit
Assessment Area Two					
Townhome	-	$ -	$ -	$ -	$ -
SF 40'	141	956.80	1,333.20	2,290.00	2,053.72
SF 50'	124	1,196.00	1,666.50	2,862.50	2,567.14
SF 60'	-	-	-	-	-
Total	**265**				

On-Roll Assessments

Product	Units	FY 2027 O&M Assessment per Unit	FY 2027 DS Assessment per Unit	FY 2027 Total Assessment per Unit	FY 2026 Total Assessment per Unit
Assessment Area Three					
Townhome	128	$ 771.62	$ 1,627.44	$ 2,399.06	$ 2,208.50
SF 40'	73	956.80	2,169.92	3,126.72	2,890.44
SF 40' Reduced	34	956.80	1,333.33	2,290.14	2,890.44
SF 50'	59	1,196.00	2,712.40	3,908.40	3,613.04
SF 50' Reduced	49	1,196.00	1,666.67	2,862.67	3,613.04
SF 60'	-	-	-	-	n/a
Total	**343**				

Off-Roll Assessments

Product	Units	FY 2027 O&M Assessment per Unit	FY 2027 DS Assessment per Unit	FY 2027 Total Assessment per Unit	FY 2026 Total Assessment per Unit
Assessment Area Four					
Townhome	-	$ 717.60	$ -	$ 717.60	n/a
SF 40'	204	889.83	1,239.75	2,129.57	n/a
SF 50'	173	1,112.28	1,549.69	2,661.97	n/a
SF 60'	56	1,334.74	1,859.63	3,194.37	n/a
Total	**433**				

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