

MOODY RIVER ESTATES

Community Development District

Annual Operating and Debt Service Budget

Fiscal Year 2026

October 1, 2025 to September 30, 2026

Proposed Budget
Approved
May 15, 2025

Moody River Estates Community Development District
Statement of Revenues, Expenditures and Changes in Fund Balances
Fiscal Year 2026 Annual Budget

<i>General Fund</i>	<u>Actual</u> <u>FY 2023</u>	<u>Actual</u> <u>FY 2024</u>	<u>Budget</u> <u>FY 2025</u>	<u>Actual</u> <u>OCT-FEB</u>	<u>Projected</u> <u>MAR-SEP</u>	<u>Total</u> <u>Projected</u> <u>FY 2025</u>	<u>Budget</u> <u>FY 2026</u>
<u>Revenues</u>							
001.361006.0000 Interest - Tax Collector	92	2,991	3,000	2,817	200	3,017	2,800
001.363050.0000 Special Assessments-Delinquent	794	228	-	-	-	-	-
001.369900.0000 Miscellaneous Revenue	346	45,539	500	412	-	412	-
001.363010.0000 Special Assessments-Tax Collector	572,229	548,541	549,340	491,227	58,113	549,340	549,340
001.363070.0000 Special Assessments-Collection Fee	(537)	(681)	-	-	-	-	-
001.363090.0000 Special Assessments-Discounts	(21,142)	(20,404)	-	-	-	-	-
001.361001.0000 Interest Earned	16,736	23,626	20,000	9,279	11,662	20,941	18,000
Total Revenues	568,518	599,840	572,840	503,735	69,975	573,710	570,140
<u>Expenses</u>							
<u>Administrative</u>							
001.511001.0000 Payroll - Supervisor Wages	9,200	6,400	10,000	3,800	7,000	10,800	12,000
001.511002.0000 Supervisor Expenses	-	-	-	79	-	79	79
001.512004.0000 Payroll Processing Fees	1,058	1,186	1,400	443	812	1,255	1,255
001.521001.0000 Payroll Taxes	717	490	600	291	350	641	641
001.531002.0000 Prof Serv-Arbitrage Rebate	1,250	500	500	500	-	500	500
001.531013.0000 Prof Serv-Engineering Svcs	72,649	54,791	63,000	10,629	36,750	47,379	55,000
001.531023.0000 Prof Serv-Legal Svcs	60,227	59,182	75,000	16,806	43,750	60,556	65,000
001.531027.0000 Prof Serv-District Management	75,010	78,010	80,350	33,479	46,865	80,344	82,761
001.531035.0000 Prof Serv-Property Appraiser	777	777	1,331	777	-	777	777
001.531045.0000 Prof Serv-Trustee Fees	-	4,246	4,246	4,246	2,471	6,717	6,717
001.532002.0000 Prof Serv-Auditing Svcs	5,295	3,400	3,400	-	3,500	3,500	3,500
001.541006.0000 Shipping & Postage	628	411	1,000	169	581	750	750
001.545002.0000 Insurance-Liability	7,237	7,526	7,600	3,995	4,431	8,426	9,000
001.545007.0000 Insurance-Worker's Comp	850	850	850	850	-	850	850
001.548002.0000 Legal Advertising	10,753	2,714	3,000	635	1,750	2,385	3,000
001.549001.0000 Other Services	-	-	-	118	-	118	-
001.549009.0000 Misc-Bank Charge	193	-	-	-	-	-	-
001.549915.0000 Misc-Website Maint & Email	-	115	-	2,068	-	2,068	500
001.554007.0000 Annual Special District Fee	175	175	175	175	-	175	175
Total Administrative	246,019	220,773	252,452	79,060	148,260	227,320	242,505
<u>Lakes & Ponds</u>							
001.534023.0000 Contracts-Fountains	3,300	2,800	2,800	-	2,800	2,800	2,800
001.534084.0000 Contracts-Lakes	13,556	18,948	20,000	7,895	11,053	18,948	19,000
001.534129.0000 Contracts-Aerators	-	2,850	3,000	-	3,000	3,000	3,000
001.546003.0000 R&M-Aerators	1,032	1,695	10,000	1,975	5,831	7,806	7,806

Moody River Estates Community Development District
Statement of Revenues, Expenditures and Changes in Fund Balances
Fiscal Year 2026 Annual Budget

<i>General Fund</i>	<u>Actual</u> <u>FY 2023</u>	<u>Actual</u> <u>FY 2024</u>	<u>Budget</u> <u>FY 2025</u>	<u>Actual</u> <u>OCT-FEB</u>	<u>Projected</u> <u>MAR-SEP</u>	<u>Total</u> <u>Projected</u> <u>FY 2025</u>	<u>Budget</u> <u>FY 2026</u>
001.546032.0000 R&M-Fountains	690	17,514	15,000	350	8,750	9,100	9,100
001.546043.0000 R&M-Lakes	76,991	153,429	200,000	61,150	60,000	121,150	200,000
001.546046.0000 R&M-Canals	-	-	2,000	-	1,162	1,162	1,000
Total Lakes & Ponds	95,569	197,236	252,800	71,370	92,596	163,966	242,706
<u>Operations & Maintenance</u>							
001.534033.0000 Contracts-Other Services	4,500	-	-	-	-	-	-
001.534076.0000 Contracts-Preserves	13,324	10,520	11,000	5,260	5,260	10,520	11,000
001.543006.0000 Electricity-General	31,970	28,068	40,000	13,210	16,000	29,210	30,001
001.543007.0000 Electricity - HOA Reimbursement	1,710	3,420	3,705	-	3,420	3,420	3,420
001.546001.0000 R&M-General	-	-	-	-	-	-	-
001.546019.0000 R&M-Stormwater System	-	16,225	5,000	5,050	2,912	7,962	7,962
001.546074.0000 R&M-Grounds	1,077	2,600	5,000	3,810	2,912	6,722	7,000
001.546123.0000 R&M-Preserves	7,350	26,936	500	2,400	287	2,687	3,000
001.549069.0000 Misc-Hurricane Expenses	46,069	83	500	2,880	287	3,167	2,000
001.549900.0000 Misc-Contingency	-	-	1,883	-	-	-	-
Total Operations & Maintenance	106,000	87,852	67,588	32,610	31,078	63,688	64,383
<u>Capital Expenditures & Projects</u>							
001.564024.0000 Capital Outlay	101,240	52,838	-	19,850	-	19,850	20,548
Total Capital Expenditures & Projects	101,240	52,838	-	19,850	-	19,850	20,547
Total Expenses	548,828	558,699	572,840	202,890	271,934	474,824	570,140
Excess Revenue Over (Under) Expenditures	19,690	41,141	-	300,845	(201,959)	98,886	-
<i>Fund Balance Beginning</i>	74,009	93,702	134,845			134,845	233,731
<i>Fund Balance Ending</i>	93,702	134,845	134,845			233,731	233,731

* Assessment revenue reflects gross amount assessed less projected discounts and commissions.

Moody River Estates Community Development District
Statement of Revenues, Expenditures and Changes in Fund Balances
Fiscal Year 2026 Annual Budget

Series 2017 A1-A2 Debt Service Fund

	<u>Actual</u> <u>FY 2023</u>	<u>Actual</u> <u>FY 2024</u>	<u>Budget</u> <u>FY 2025</u>	<u>Actual</u> <u>OCT-FEB</u>	<u>Projected</u> <u>MAR-SEP</u>	<u>Total</u> <u>Projected</u> <u>FY 2025</u>	<u>Budget</u> <u>FY 2026</u>
<u>Revenues</u>							
202.361001.0000 Interest Earned	26,412	34,500	15,000	12,547	14,000	26,547	10,000
202.363010.0000 Special Assessments-Tax Collector	628,802	602,773	603,650	539,792	63,858	603,650	603,650
202.363050.0000 Special Assessments-Delinquent	873	251	-	-	-	-	-
202.363070.0000 Special Assessments-Collection Fee	(590)	(749)	-	-	-	-	-
202.363090.0000 Special Assessments-Discounts	(23,232)	(22,421)	-	-	-	-	-
Total Revenues	632,265	614,354	618,650	552,339	77,858	630,197	613,650
<u>Expenses</u>							
<u>Administrative</u>							
202.531045.0000 Prof Serv-Trustee Fees	4,246	-	-	-	-	-	-
202.549009.0000 Misc-Bank Charge	-	-	-	-	-	-	-
Total Administrative	4,246	-	-	-	-	-	-
<u>Debt Service</u>							
202.571001.0000 Principal Debt Retirement	345,000	360,000	375,000	-	375,000	375,000	385,000
202.572001.0000 Interest Expense	254,400	242,025	229,376	114,563	114,563	229,126	215,912
Total Debt Service	599,400	602,025	604,376	114,563	489,563	604,126	600,912
Total Expenses	603,646	602,025	604,376	114,563	489,563	604,126	600,912
Excess Revenue Over (Under) Expenditures	28,619	12,329	14,274	437,776	(411,705)	26,071	12,738

* Assessment revenue reflects gross amount assessed less projected discounts and commissions.

Moody River Estates Community Development District
Statement of Revenues, Expenditures and Changes in Fund Balances
Fiscal Year 2026 Annual Budget

DEBT SERVICE

Capital Improvement Revenue Refunding Bonds Series 2017A-1

Date	Principal	Rate	Interest	Total Debt Service
01-Nov-2021			113,713	113,713
01-May-2022	300,000	3.500%	113,713	413,713
01-Nov-2022			108,463	108,463
01-May-2023	305,000	3.500%	108,463	413,463
01-Nov-2023			103,125	103,125
01-May-2024	320,000	3.500%	103,125	423,125
01-Nov-2024			97,525	97,525
01-May-2025	330,000	3.500%	97,525	427,525
01-Nov-2025			91,750	91,750
01-May-2026	340,000	3.500%	91,750	431,750
01-Nov-2026			85,800	85,800
01-May-2027	355,000	4.000%	85,800	440,800
01-Nov-2027			78,700	78,700
01-May-2028	370,000	4.000%	78,700	448,700
01-Nov-2028			71,300	71,300
01-May-2029	385,000	4.000%	71,300	456,300
01-Nov-2029			63,600	63,600
01-May-2030	400,000	4.000%	63,600	463,600
01-Nov-2030			55,600	55,600
01-May-2031	420,000	4.000%	55,600	475,600
01-Nov-2031			47,200	47,200
01-May-2032	435,000	4.000%	47,200	482,200
01-Nov-2032			38,500	38,500
01-May-2033	455,000	4.000%	38,500	493,500
01-Nov-2033			29,400	29,400
01-May-2034	470,000	4.000%	29,400	499,400
01-Nov-2034			20,000	20,000
01-May-2035	490,000	4.000%	20,000	510,000
01-Nov-2035			10,200	10,200
01-May-2036	510,000	4.000%	10,200	520,200
Total	\$ 5,885,000		\$ 2,029,750	\$ 7,914,750

Moody River Estates Community Development District
Statement of Revenues, Expenditures and Changes in Fund Balances
Fiscal Year 2026 Annual Budget

DEBT SERVICE

Capital Improvement Revenue Refunding Bonds Series 2017A-2

Date	Principal	Rate	Interest	Total Debt Service
01-Nov-2021			19,563	19,563
01-May-2022	40,000	3.500%	19,563	59,563
01-Nov-2022			18,863	18,863
01-May-2023	40,000	4.250%	18,863	58,863
01-Nov-2023			18,013	18,013
01-May-2024	40,000	4.250%	18,013	58,013
01-Nov-2024			17,163	17,163
01-May-2025	45,000	4.250%	17,163	62,163
01-Nov-2025			16,206	16,206
01-May-2026	45,000	4.250%	16,206	61,206
01-Nov-2026			15,250	15,250
01-May-2027	50,000	5.000%	15,250	65,250
01-Nov-2027			14,000	14,000
01-May-2028	50,000	5.000%	14,000	64,000
01-Nov-2028			12,750	12,750
01-May-2029	55,000	5.000%	12,750	67,750
01-Nov-2029			11,375	11,375
01-May-2030	55,000	5.000%	11,375	66,375
01-Nov-2030			10,000	10,000
01-May-2031	60,000	5.000%	10,000	70,000
01-Nov-2031			8,500	8,500
01-May-2032	60,000	5.000%	8,500	68,500
01-Nov-2032			7,000	7,000
01-May-2033	65,000	5.000%	7,000	72,000
01-Nov-2033			5,375	5,375
01-May-2034	70,000	5.000%	5,375	75,375
01-Nov-2034			3,625	3,625
01-May-2035	70,000	5.000%	3,625	73,625
01-Nov-2035			1,875	1,875
01-May-2036	75,000	5.000%	1,875	76,875
Total	\$ 820,000		\$ 359,113	\$ 1,179,113

Moody River Estates Community Development District
Statement of Revenues, Expenditures and Changes in Fund Balances
Fiscal Year 2026 Annual Budget

GENERAL AND DEBT SERVICE FUND SPECIAL ASSESSMENTS

		FISCAL YEAR 2025			FISCAL YEAR 2026		
NUMBER OF UNITS	UNIT TYPE	GENERAL FUND	DEBT SERVICE FUND	TOTAL ANNUAL ASSESSMENT	GENERAL FUND	DEBT SERVICE FUND	TOTAL ANNUAL ASSESSMENT
114	Carriage - Center	723.88	372.71	1,096.59	723.88	372.71	1,096.59
155	Coach - Center	723.88	494.97	1,218.85	723.88	494.97	1,218.85
134	Signature 50X135 - Center	723.88	618.08	1,341.96	723.88	618.08	1,341.96
95	Estate 71.25X135 - Center	723.88	781.09	1,504.97	723.88	781.09	1,504.97
56	Signature 50X135 - North	723.88	1,070.60	1,794.48	723.88	1,070.60	1,794.48
217	Estate 71.25X135 - North & South	723.88	1,318.51	2,042.39	723.88	1,318.51	2,042.39
55	Multifamily - East	162.64 *	118.11 **	280.75	162.64 *	118.11 **	280.75
14	Single Family - East	162.64 *	- **	162.64	162.64 *	- **	162.64
4	Prepaid Debt Service	723.88	-	723.88	723.88	-	723.88

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Note: All units except for those located east of Moody Road ("East Units") pay for all expenditure categories contained in the District's General Fund Budget,

* Assessments for GF expenditures for unplatted lands located east of Moody Road are based on 55 multifamily and 14 single family units as per the

** Assessments for DSF expenditures levied on unplatted lands located east of Moody Road are based on the benefit received by such lands. The "per unit"