

Bonnet Creek Resort
Community Development District

Adopted Budget
FY 2027



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Bonnet Creek Resort
Community Development District
Adopted Budget
General Fund

	Adopted Budget FY2026	Actuals Thru 7/31/26	Projected Next 2 Months	Projected Thru 9/30/26	Adopted Budget FY2027
Revenues					
Maintenance Assessments - Off Roll	\$ 1,139,846	\$ 953,826	\$ 186,020	\$ 1,139,846	\$ 1,139,846
Interest Income	\$ 482	\$ 12,396	\$ 1,100	\$ 13,496	\$ 6,748
Reuse Water Fees - Wyndham	\$ 13,000	\$ 18,691	\$ 2,000	\$ 20,691	\$ 13,000
Reuse Water Fees - Golf Course	\$ 27,000	\$ 46,874	\$ 7,000	\$ 53,874	\$ 27,000
Reuse Water Fees - Signia by Hilton & Waldorf Astoria	\$ 5,000	\$ 7,663	\$ 800	\$ 8,463	\$ 5,000
Reuse Water Fees - Marriott	\$ 4,500	\$ 1,998	\$ 400	\$ 2,398	\$ 4,500
Carry Forward Surplus	\$ -	\$ 356,312	\$ -	\$ 356,312	\$ -
Total Revenues	\$ 1,189,828	\$ 1,397,760	\$ 197,320	\$ 1,595,080	\$ 1,196,094

Expenditures

General & Administrative

Supervisor Fees	\$ 8,000	\$ 2,800	\$ 1,333	\$ 4,133	\$ 8,000
Employer FICA Expense	\$ 612	\$ 214	\$ 102	\$ 316	\$ 612
Engineering Fees	\$ 25,000	\$ 25,942	\$ 6,250	\$ 32,192	\$ 25,000
Trustee Fees	\$ 5,300	\$ 5,387	\$ -	\$ 5,387	\$ 5,500
Legal Services	\$ 25,000	\$ 7,816	\$ 4,167	\$ 11,983	\$ 25,000
Assessment Roll Services	\$ 3,439	\$ 3,439	\$ -	\$ 3,439	\$ 3,611
Auditing Services	\$ 3,300	\$ 3,300	\$ -	\$ 3,300	\$ 3,400
Arbitrage Rebate Calculation	\$ 450	\$ 450	\$ -	\$ 450	\$ 450
District Management Fees	\$ 43,775	\$ 36,479	\$ 7,296	\$ 43,775	\$ 45,964
Information Technology	\$ 1,461	\$ 1,218	\$ 244	\$ 1,461	\$ 1,534
Website Maintenance	\$ 973	\$ 811	\$ 162	\$ 973	\$ 1,022
Insurance - Professional Liability	\$ 10,906	\$ 9,004	\$ -	\$ 9,004	\$ 9,904
Telephone	\$ 100	\$ -	\$ 50	\$ 50	\$ 100
Legal Advertising	\$ 2,100	\$ 462	\$ 400	\$ 862	\$ 2,100
Postage	\$ 1,900	\$ 736	\$ 317	\$ 1,053	\$ 1,900
Printing & Binding	\$ 250	\$ 83	\$ 30	\$ 113	\$ 250
Office Supplies	\$ 300	\$ 3	\$ 50	\$ 53	\$ 300
Dues, Licenses & Subscriptions	\$ 175	\$ 175	\$ -	\$ 175	\$ 175
Contingency	\$ 2,000	\$ 473	\$ 1,527	\$ 2,000	\$ 2,000
Total Administrative:	\$ 135,041	\$ 98,793	\$ 21,927	\$ 120,720	\$ 136,821

Bonnet Creek Resort
Community Development District
Adopted Budget
General Fund

	Adopted Budget FY2026	Actuals Thru 7/31/26	Projected Next 2 Months	Projected Thru 9/30/26	Adopted Budget FY2027
<i><u>Operations & Maintenance</u></i>					
Field Management	\$ 59,825	\$ 49,854	\$ 9,971	\$ 59,825	\$ 59,825
Utility Services					
Utility Services	\$ 14,200	\$ 11,388	\$ 2,400	\$ 13,788	\$ 15,185
Street Lights - Usage	\$ 6,000	\$ 3,804	\$ 900	\$ 4,704	\$ 6,000
Street Lights - Lease & Maintenance Agreement	\$ 55,000	\$ 40,852	\$ 8,200	\$ 49,052	\$ 55,000
Water Service - Reuse Water	\$ 51,000	\$ 62,574	\$ 9,000	\$ 71,574	\$ 79,000
SFWMD Water Use Compliance Report	\$ 2,500	\$ -	\$ 1,250	\$ 1,250	\$ 2,500
Stormwater Control - Bonnet Creek Resort					
Oc/Dep Quarterly Well Monitoring Report	\$ 2,000	\$ 1,504	\$ 476	\$ 1,980	\$ 2,000
Wetland & Upland Monitoring Services - (Bda)	\$ 5,000	\$ 4,305	\$ 833	\$ 5,138	\$ 5,000
Pond & Embankment Aquatic Treatment - (Awc)	\$ 15,856	\$ 16,362	\$ 3,388	\$ 19,750	\$ 15,856
Irrigation Pond Treatment - Solitude	\$ 2,979	\$ 2,410	\$ 482	\$ 2,892	\$ 3,050
Nuisance/Exotic Species Maintenance - (Awc)	\$ 20,000	\$ -	\$ 10,000	\$ 10,000	\$ 20,000
Stormwater Control - Crosby Island Marsh					
Nuisance/Exotic Species Maintenance - (Awc)	\$ 7,800	\$ 2,500	\$ 5,000	\$ 7,500	\$ 7,800
Nuisance/Exotic Species Maintenance - (Bda)	\$ 4,500	\$ 2,160	\$ 750	\$ 2,910	\$ 4,500
Embankment Mowing - (A. E. Smith)	\$ 8,000	\$ 2,380	\$ 1,700	\$ 4,080	\$ 8,000
Other Physical Environment					
Property Insurance	\$ 23,775	\$ 18,749	\$ -	\$ 18,749	\$ 17,812
Entry, Fence, Walls & Gates Maintenance	\$ 10,000	\$ 10,238	\$ 1,667	\$ 11,905	\$ 15,000
Pump Station Maintenance	\$ 4,600	\$ 1,265	\$ 2,300	\$ 3,565	\$ 4,600
Pump Station Repairs	\$ 10,000	\$ 9,089	\$ 911	\$ 10,000	\$ 10,000
Landscape & Irrigation Maintenance	\$ 227,027	\$ 188,461	\$ 37,838	\$ 226,299	\$ 229,206
Irrigation Repairs	\$ 7,000	\$ 4,595	\$ 2,405	\$ 7,000	\$ 7,000
Landscape Replacement	\$ 15,000	\$ 11,399	\$ 3,601	\$ 15,000	\$ 15,000
Lift Station Maintenance	\$ 6,300	\$ 1,162	\$ 1,050	\$ 2,212	\$ 6,300
Road & Street Facilities					
Roadway Repair & Maintenance	\$ 7,500	\$ -	\$ 3,750	\$ 3,750	\$ 7,500
Highway Directional Signage - (R&M)	\$ 2,500	\$ -	\$ 1,250	\$ 1,250	\$ 2,500
Roadway Directory Signage - (R&M)	\$ 2,500	\$ 3,130	\$ 1,250	\$ 4,380	\$ 2,500
Sidewalk/Curb Cleaning	\$ 17,000	\$ 16,800	\$ 8,500	\$ 25,300	\$ 17,000
Contingency	\$ 20,000	\$ 42,276	\$ 3,333	\$ 45,610	\$ 20,000
Total Operations & Maintenance:	\$ 607,862	\$ 507,258	\$ 122,205	\$ 629,463	\$ 638,134
Total Expenditures	\$ 742,903	\$ 606,051	\$ 144,132	\$ 750,183	\$ 774,956
<u>Other Financing Uses</u>					
Transfer Out - Capital Reserve	\$ 446,925	\$ 446,925	\$ 397,972	\$ 844,897	\$ 421,138
Total Other Financing Sources (Uses)	\$ 446,925	\$ 446,925	\$ 397,972	\$ 844,897	\$ 421,138
Total Expenditures & Other Financing Uses	\$ 1,189,828	\$ 1,052,976	\$ 542,104	\$ 1,595,080	\$ 1,196,094
Net Change in Fund Balance	\$ -	\$ 344,784	\$ (344,784)	\$ -	\$ -

Bonnet Creek Resort
Community Development District
General Fund Budget

REVENUES:

Maintenance Assessments – Off Roll

The District levies Non-Ad Valorem Assessments on all the assessable property within the District to pay for operating expenditures incurred during the fiscal year. It will be directly billed from the District to the appropriate property owner.

Interest Income

Represents interest earnings on surplus funds invested with the State Board of Administration and Truist Bank.

Reuse Water Fees

Represents reimbursements received for reclaimed commercial water usage charges paid by the District to Orange County Utilities Department. Costs are allocated and billed to property owners based on individual meter readings for their proportionate share of reclaimed water usage.

EXPENDITURES:

GENERAL & ADMINISTRATIVE

Supervisor Fees

Represents costs associated with Board of Supervisors compensation pursuant to Chapter 190, Florida Statutes, authorizing payment of up to \$200 per meeting with an annual limitation of \$4,800 per Supervisor. The budget is based upon attendance by five Supervisors at eight meetings during the fiscal year.

Employer FICA Expense

Represents costs associated with the employer's portion of Social Security and Medicare taxes related to compensation paid to members of the Board of Supervisors.

Engineering Fees

Represents costs associated with general engineering services provided by Donald W. McIntosh, including attendance and preparation for monthly Board meetings, review of construction invoices, and other engineering services requested by the District throughout the fiscal year.

Trustee Fees

Represents costs associated with trustee services for the District's Series 2016 Special Assessment Refunding Bonds deposited with U.S. Bank, N.A., including administration of bond funds and payment processing.

Bonnet Creek Resort

Community Development District

General Fund Budget

Legal Services

Represents costs associated with general legal services provided by Latham, Luna, Eden & Beaudine LLP, including attendance and preparation for monthly Board meetings, review of operating and maintenance contracts, and other legal services requested by the District throughout the fiscal year.

Assessment Roll Services

Represents costs associated with assessment roll administration services provided by Governmental Management Services – Central Florida, LLC, including collection of prepaid assessments, maintenance of the District's lien book, updates to the assessment roll, and levy administration of annual assessments.

Auditing Services

Represents costs associated with the annual audit of the District's financial records conducted by an independent certified public accounting firm in accordance with Florida Statutes. The District has contracted with Grau & Associates to provide these services.

Arbitrage Rebate Calculation

Represents costs associated with annual arbitrage rebate calculation services required pursuant to the Internal Revenue Code of 1986 to determine interest earnings on bond proceeds and verify compliance with bond yield restrictions. The District has contracted with AMTEC to provide these services.

District Management Fees

Represents costs associated with management, accounting, and recording secretary services provided by Governmental Management Services – Central Florida, LLC, including recording and transcription of Board meetings, administrative services, budget preparation, financial reporting, coordination of annual audits, and other services necessary for District operations.

Information Technology

Represents various cost of information technology with Governmental Management Services – Central Florida, LLC for the District, such as video conferencing, cloud storage and servers, positive pay implementation and programming for fraud protection, accounting software, tablets for meetings, Adobe, Microsoft Office, etc.

Website Maintenance

Represents the costs with Governmental Management Services – Central Florida, LLC associated with monitoring and maintaining the District's website created in accordance with Chapter 189, Florida Statutes. These services include site performance assessments, security and firewall maintenance, updates, document uploads, hosting and domain renewals, website backups, etc.

Bonnet Creek Resort
Community Development District
General Fund Budget

Insurance – Professional Liability

Represents costs associated with the District's general liability and public officials liability insurance coverage provided by Florida Insurance Alliance (FIA), which specializes in insurance services for governmental agencies.

Telephone

Represents costs associated with telephone and fax services utilized for District administrative operations and communications.

Legal Advertising

Represents costs associated with legal advertising and publication requirements for the District, including notices for Board meetings, public hearings, special meetings, bid solicitations, and other advertisements required pursuant to Florida Statutes.

Postage

Represents costs associated with postage, mailing of checks, overnight delivery services, and other shipping expenses related to District operations and administrative operation.

Printing & Binding

Represents costs associated with printing and binding agenda packages for Board meetings, printing of computerized checks, correspondence, stationery, envelopes, and other administrative materials related to District operations.

Office Supplies

Represents costs associated with office and administrative supplies purchased throughout the fiscal year, including paper, minute books, file folders, labels, paper clips, binders, pens, and other miscellaneous office materials necessary for District operations.

Dues, Licenses & Subscriptions

Represents costs associated with the annual special district fee of \$175 required to be paid to the Florida Department of Commerce. This is the only expenditure budgeted under this line item.

Contingency

Represents costs associated with administrative fees and expenditures that do not fall under other budgeted administrative categories, including bank fees and other miscellaneous District expenses.

Bonnet Creek Resort
Community Development District
General Fund Budget

OPERATIONS & MAINTENANCE

Field Management

Represents costs associated with general maintenance and upkeep services contracted with Governmental Management Services – Central Florida, LLC, including routine maintenance of District common areas and operational facilities.

Description	Monthly	Annually
Field Management	\$4,985.40	\$59,825
TOTAL		\$59,825

Utility Services

Utility Services

Represents costs associated with electric utility services for general District operations, including irrigation timers, lift station pumps, fountains, and other operational infrastructure. The District maintains utility accounts with Duke Energy for these services.

Description	Monthly	Annually
13251 Chelonia Parkway Ct Sign 1	\$34	\$407
13251 Chelonia Parkway Ct Sign 2	\$34	\$407
13251 Chelonia Parkway Ct Sign 3	\$34	\$407
13251 Chelonia Parkway Ct Sign 4	\$34	\$407
13251 Chelonia Parkway Ct Ent	\$112	\$1,346
13252 Chelonia Parkway Ct Sign 5	\$34	\$407
14064 Chelonia Parkway Ct Pump	\$24	\$282
14901 Chelonia Parkway Lift	\$190	\$2,284
14312 Chelonia Parkway	\$770	\$9,240
TOTAL		\$15,185

Street Lights - Usage

Represents costs associated with streetlight utility and operational services throughout the District, including lighting located along main roadways and common areas. The District will maintain accounts with Duke Energy for these services.

Description	Monthly	Annually
000 Chelonia Parkway Ct Lite	\$500	\$6,000
TOTAL		\$6,000

Bonnet Creek Resort
Community Development District
General Fund Budget

Street Lights – Lease & Maintenance Agreement

Represents costs associated with the District's streetlight lease agreement. The District maintains utility accounts with Duke Energy for these services.

Description	Monthly	Annually
000 Chelonia Parkway Ct Lite	\$4,583	\$55,000
TOTAL		\$55,000

Water Service – Reuse Water

Represents costs associated with reclaimed water utility services utilized for irrigation throughout the District. The District maintains utility accounts with Orange County Utilities for these services.

Description	Monthly	Annually
14064 Chelonia Parkway	\$6,583	\$79,000
TOTAL		\$79,000

SFWMD Water Use Compliance Report

Represents costs associated with preparation and submission of compliance reports related to Consumptive Water Use Permits issued by the South Florida Water Management District.

Stormwater Control – Bonnet Creek Resort

OC/Dep Quarterly Well Monitoring Report

Represents costs associated with quarterly well monitoring and compliance reporting requirements.

Wetland & Upland Monitoring Services - (BDA)

Represents costs associated with reviews and maintenance of nuisance and exotic plant species within the District's wetland and upland preservation areas provided by Breedlove, Dennis and Associates, Inc.

Bonnet Creek Resort
Community Development District
General Fund Budget

Pond & Embankment Aquatic Treatment – (AWC)

Represents costs associated with aquatic vegetation treatment and maintenance services provided by Aquatic Weed Control, Inc. Services include the following:

1. Provide chemical and manual treatments nine (9) times per year to control undesirable aquatic plants and algae within Pond 2. Services also include control of nuisance and exotic species along approximately 6,811 LF of fence line, approximately 33,418 LF of slopes and wetland edges extending up to 15 feet inward, and vegetation control within five (5) feet of outfall structures.
2. Selective spot-spraying techniques will be utilized to minimize impacts to desirable native vegetation.
3. Chemical treatments will be performed using aquatic-approved herbicides under the supervision of state-licensed natural area applicators.

Description	9x/Year	Annually
Aquatic Weed Control – 9x/Year	\$1,694	\$15,856
TOTAL		\$15,856

Irrigation Pond Treatment – (Solitude)

Represents costs associated with pond maintenance services provided by Solitude Lake Management for one irrigation pond, including aquatic weed control, shoreline vegetation management, and water quality monitoring.

Description	Monthly	Annually
Solitude Lake Management	\$254	\$3,050
TOTAL		\$3,050

Nuisance/Exotic Species Maintenance – (AWC)

Represents costs associated with supervisory oversight and maintenance of nuisance and exotic (N/E) plant species management services provided by Aquatic Weed Control, Inc., including hand removal and herbicide treatment of nuisance and exotic vegetation as necessary.

Bonnet Creek Resort
Community Development District
General Fund Budget

Stormwater Control – Crosby Island Marsh

Nuisance/Exotic Species Maintenance – (AWC)

Represents costs associated with nuisance and exotic species maintenance services provided by Aquatic Weed Control, Inc. within Crosby Island Marsh. Services include the following:

1. Provide chemical and manual treatments three (3) times per year to control nuisance and exotic species within Crosby Island Marsh Mitigation Site. Treatments will be completed utilizing a combination of airboat applications during the wet season and field crew applications during the dry season.
2. Selective spot-spraying techniques will be utilized to minimize impacts to desirable native vegetation.
3. Chemical treatments will be performed using aquatic-approved herbicides under the supervision of state-licensed natural area applicators.

Description	Tri-Annual	Annually
Aquatic Weed Control - Tri-Annual	\$2,600	\$7,800
TOTAL		\$7,800

Nuisance/Exotic Species Maintenance – (BDA)

Represents costs associated with supervisory oversight and maintenance of nuisance and exotic (N/E) plant species management services provided by Breedlove, Dennis and Associates, Inc. (BDA) at Crosby Island Marsh, including hand removal and herbicide treatment of nuisance and exotic vegetation as necessary.

Description	Annually
BDA Environmental Consultants	\$4,500
TOTAL	\$4,500

Embankment Mowing

Represents costs associated with mowing and maintenance of conservation berms surrounding wetland, pond, and mitigation areas throughout the District provided by Allen E. Smith Ranch & Farming, Inc. to maintain accessibility, appearance, and proper vegetation control.

Other Physical Environment

Property Insurance

Represents the District's share of the annual coverage of property insurance. Coverage is provided by Florida Insurance Alliance. FIA specializes in providing insurance coverage to governmental agencies.

Bonnet Creek Resort
Community Development District
General Fund Budget

Entry, Fence, Walls & Gates Maintenance

Represents costs associated with maintenance, repairs, and upkeep of the District's entry monuments, signage, walls, and fencing to preserve appearance and functionality throughout the community.

Pump Station Maintenance

Represents costs associated with routine maintenance, inspections, and operational servicing of the District's pump station facilities and related equipment to ensure proper functionality and performance.

Pump Station Repairs

Represents costs associated with repairs, replacement parts, and corrective maintenance for the District's pump station facilities, pumps, motors, electrical components, and related infrastructure.

Landscape & Irrigation Maintenance

Represents costs associated with landscape maintenance services provided by Yellowstone Landscape for the District's rights-of-way, median strips, recreational facilities, pond banks, entryways, and other landscaped areas. Services include monthly landscape maintenance, fertilization, pesticide applications, annual plantings and mulch.

Description	Monthly	Annually
Landscaping Maintenance	\$19,101	\$229,206
TOTAL		\$229,206

Irrigation Repairs

Represents costs associated with repairs and replacement of components related to the District's irrigation systems, including irrigation lines, valves, controllers, timers, pumps, and sprinkler heads.

Landscape Replacement

Represents costs associated with replacement and installation of turf, trees, shrubs, seasonal plantings, and other landscape materials necessary to maintain the appearance and health of the District's landscaped areas.

Bonnet Creek Resort
Community Development District
General Fund Budget

Lift Station Maintenance

Represents costs associated with annual preventative maintenance services and additional repairs related to the District's lift station and generator equipment.

Description	Quarterly	Annually
Lift Station Maintenance	\$363	\$1,452
Generator Maintenance		\$2,170
Contingency		\$2,678
TOTAL		\$6,300

Road & Street Facilities

Roadway Repair and Maintenance

Represents costs associated with repair and maintenance of roadways, curbs, sidewalks, and related infrastructure owned or maintained by the District, if applicable.

Highway Directional Signage – (R&M)

Represents costs associated with maintenance, repairs, replacement, and miscellaneous expenditures related to highway directional signage throughout the District that may not otherwise fall within a specifically budgeted category.

Roadway Directional Signage – (R&M)

Represents costs associated with maintenance, repairs, replacement, and miscellaneous expenditures related to roadway directional signage throughout the District that may not otherwise fall within a specifically budgeted category.

Sidewalk/Curb Cleaning

Represents costs associated with pressure washing and cleaning services for the District's sidewalks, curbs, and gutters, including removal of dirt, algae, and debris to maintain appearance and safe pedestrian conditions throughout the community.

Contingency

Represents costs associated with unforeseen field maintenance and operational expenditures that may arise throughout the fiscal year and are not otherwise included within other budgeted field maintenance categories.

Transfer Out - Capital Reserve

Represents transfers to the District's Capital Reserve fund for future capital improvements, major repairs, and replacement of District assets and infrastructure.

Bonnet Creek Resort
Community Development District
Adopted Budget
Debt Service Fund Series 2016

Description	Adopted Budget FY2026	Actuals Thru 7/31/26	Projected Next 2 Months	Projected Thru 9/30/26	Adopted Budget FY2027
<u>Revenues</u>					
Assessments - Direct Billed	\$ 2,110,462	\$ 2,110,462	\$ -	\$ 2,110,462	\$ 2,110,462
Interest Income	\$ 29,173	\$ 42,129	\$ 7,021	\$ 49,150	\$ 24,575
Carry Forward Surplus	\$ 197,533	\$ 196,287	\$ -	\$ 196,287	\$ 249,700
Total Revenues	\$ 2,337,167	\$ 2,348,878	\$ 7,021	\$ 2,355,900	\$ 2,384,736
<u>Expenditures</u>					
<u>General & Administrative:</u>					
Interest - 11/1	\$ 345,600	\$ 345,600	\$ -	\$ 345,600	\$ 313,763
Principal - 5/1	\$ 1,415,000	\$ 1,415,000	\$ -	\$ 1,415,000	\$ 1,480,000
Interest - 5/1	\$ 345,600	\$ 345,600	\$ -	\$ 345,600	\$ 313,763
Total Expenditures	\$ 2,106,200	\$ 2,106,200	\$ -	\$ 2,106,200	\$ 2,107,525
Net Change in Fund Balance	\$ 230,967	\$ 242,678	\$ 7,021	\$ 249,700	\$ 277,211

Bonnet Creek Resort
Community Development District
Series 2016 Special Assessment Bonds
Amortization Schedule

Date	Balance	Principal	Interest	Total
11/01/26	\$ 13,945,000.00	\$ -	\$ 313,762.50	\$ 2,107,525.00
05/01/27	\$ 13,945,000.00	\$ 1,480,000.00	\$ 313,762.50	
11/01/27	\$ 12,465,000.00	\$ -	\$ 280,462.50	\$ 2,110,925.00
05/01/28	\$ 12,465,000.00	\$ 1,550,000.00	\$ 280,462.50	
11/01/28	\$ 10,915,000.00	\$ -	\$ 245,587.50	\$ 2,111,175.00
05/01/29	\$ 10,915,000.00	\$ 1,620,000.00	\$ 245,587.50	
11/01/29	\$ 9,295,000.00	\$ -	\$ 209,137.50	\$ 2,113,275.00
05/01/30	\$ 9,295,000.00	\$ 1,695,000.00	\$ 209,137.50	
11/01/30	\$ 7,600,000.00	\$ -	\$ 171,000.00	\$ 2,117,000.00
05/01/31	\$ 7,600,000.00	\$ 1,775,000.00	\$ 171,000.00	
11/01/31	\$ 5,825,000.00	\$ -	\$ 131,062.50	\$ 2,117,125.00
05/01/32	\$ 5,825,000.00	\$ 1,855,000.00	\$ 131,062.50	
11/01/32	\$ 3,970,000.00	\$ -	\$ 89,325.00	\$ 2,118,650.00
05/01/33	\$ 3,970,000.00	\$ 1,940,000.00	\$ 89,325.00	
11/01/33	\$ 2,030,000.00	\$ -	\$ 45,675.00	\$ 2,121,350.00
05/01/34	\$ 2,030,000.00	\$ 2,030,000.00	\$ 45,675.00	\$ 2,075,675.00
		\$ 13,945,000.00	\$ 2,972,025.00	\$ 18,992,700.00

Bonnet Creek Resort
Community Development District
Adopted Budget
Capital Reserve Fund

Description	Adopted Budget FY2026	Actuals Thru 7/31/26	Projected Next 2 Months	Projected Thru 9/30/26	Adopted Budget FY2027
Revenues					
Transfer In - Capital Projects	\$ 446,925	\$ 446,925	\$ 397,972	\$ 844,897	\$ 421,138
Interest Income	\$ 4,831	\$ 8,558	\$ 1,426	\$ 9,985	\$ 4,992
Carry Forward Surplus	\$ 255,988	\$ 140,744	\$ -	\$ 140,744	\$ 818,038
Total Revenues	\$ 707,744	\$ 596,228	\$ 399,399	\$ 995,627	\$ 1,244,169
Expenditures					
<u>General & Administrative:</u>					
Chelonia Parkway Refurbish	\$ 150,000	\$ 110,336	\$ -	\$ 110,336	\$ -
Crosby Island Berm Repair	\$ -	\$ 153,000	\$ -	\$ 153,000	\$ -
Entry Monument Project	\$ -	\$ (85,748)	\$ -	\$ (85,748)	\$ -
Total Expenditures	\$ 150,000	\$ 177,589	\$ -	\$ 177,589	\$ -
Net Change in Fund Balance	\$ 557,744	\$ 418,639	\$ 399,399	\$ 818,038	\$ 1,244,169

**BONNET CREEK RESORT
COMMUNITY DEVELOPMENT DISTRICT**

FISCAL YEAR 2026/2027 O&M & DEBT SERVICE ASSESSMENT SCHEDULE

Total O & M Assessment
Total DS Assessment

\$1,139,846
\$2,110,462

<u>PRODUCT TYPE (PARCEL)</u>	<u>ALLOCATION OF ASSESSMENTS</u>	<u>TOTAL OPERATIONS AND MAINTENANCE ASSESSMENT</u>	<u>ALLOCATION OF DEBT ASSESSMENTS</u>	<u>TOTAL SERIES 2016 DEBT SERVICE ASSESSMENT</u>	<u>TOTAL FY 2026/2027 ASSESSMENT PER PARCEL</u>
Timeshare (A)	36.10%	\$411,518.62	0.00%	\$0.00	\$411,518.62
Timeshare (B)	5.29%	\$60,257.10	8.27%	\$174,610.27	\$234,867.37
Hotel (B)	6.61%	\$75,395.99	10.35%	\$218,479.04	\$293,875.03
Hotel (C/D)	20.83%	\$237,407.13	32.60%	\$687,906.28	\$925,313.41
Timeshare (E)	17.28%	\$196,908.40	27.04%	\$570,577.65	\$767,486.05
Hotel (F)	8.93%	\$101,742.66	13.97%	\$294,816.96	\$396,559.62
Golf Course (G)	4.97%	\$56,616.15	7.77%	\$164,071.33	\$220,687.48
	<u>100.00%</u>	<u>\$1,139,846.05</u>	<u>100.00%</u>	<u>\$2,110,461.53</u>	<u>\$3,250,307.58</u>

FISCAL YEAR 2025/2026 O&M & DEBT SERVICE ASSESSMENT SCHEDULE

Timeshare (A)	36.10%	\$411,518.62	0.00%	\$0.00	\$411,518.62
Timeshare (B)	5.29%	\$60,257.10	8.27%	\$174,610.27	\$234,867.37
Hotel (B)	6.61%	\$75,395.99	10.35%	\$218,479.04	\$293,875.03
Hotel (C/D)	20.83%	\$237,407.13	32.60%	\$687,906.28	\$925,313.41
Timeshare (E)	17.28%	\$196,908.40	27.04%	\$570,577.65	\$767,486.05
Hotel (F)	8.93%	\$101,742.66	13.97%	\$294,816.96	\$396,559.62
Golf Course (G)	4.97%	\$56,616.15	7.77%	\$164,071.33	\$220,687.48
	<u>100.00%</u>	<u>\$1,139,846.05</u>	<u>100.00%</u>	<u>\$2,110,461.53</u>	<u>\$3,250,307.58</u>

FISCAL YEAR 2026/2027 O&M & DEBT SERVICE ASSESSMENT INCREASE

Timeshare (A)	36.10%	\$0.00	0.00%	\$0.00	\$0.00
Timeshare (B)	5.29%	\$0.00	8.27%	\$0.00	\$0.00
Hotel (B)	6.61%	\$0.00	10.35%	\$0.00	\$0.00
Hotel (C/D)	20.83%	\$0.00	32.60%	\$0.00	\$0.00
Timeshare (E)	17.28%	\$0.00	27.04%	\$0.00	\$0.00
Hotel (F)	8.93%	\$0.00	13.97%	\$0.00	\$0.00
Golf Course (G)	4.97%	\$0.00	7.77%	\$0.00	\$0.00
	<u>100.00%</u>	<u>\$0.00</u>	<u>100.00%</u>	<u>\$0.00</u>	<u>\$0.00</u>

**BONNET CREEK RESORT
COMMUNITY DEVELOPMENT DISTRICT**

FISCAL YEAR 2026/2027 O & M & DEBT SERVICE SCHEDULE

2025/2026 O & M Budget	\$1,139,846
2026/2027 O & M Budget	<u>\$1,139,846</u>
Total Difference	<u><u>\$0</u></u>

2025/2026 Debt Service Assessment	\$2,110,462
2026/2027 Debt Service Assessment	<u>\$2,110,462</u>
Total Difference	<u><u>\$0</u></u>

PER UNIT ANNUAL ASSESSMENT

	2023/2024	2024/2025	2025/2026	2026/2027	Adopted Increase/Decrease	
Debt Service - Parcel A	\$0	\$0	\$0	\$0	\$0	0%
Operations/Maintenance - Parcel A	\$341,088	\$559,957	\$411,519	\$411,519	\$0	0%
Total	\$341,088	\$559,957	\$411,519	\$411,519	\$0	0%
Debt Service - Parcel B Timeshare	\$174,610	\$174,610	\$174,610	\$174,610	\$0	0%
Operations/Maintenance - Parcel B	\$49,944	\$81,992	\$60,257	\$60,257	\$0	0%
Total	\$224,555	\$256,603	\$234,867	\$234,867	\$0	0%
Debt Service - Parcel B Hotel	\$218,479	\$218,479	\$218,479	\$218,479	\$0	0%
Operations/Maintenance - Parcel B	\$62,492	\$102,592	\$75,396	\$75,396	\$0	0%
Total	\$280,971	\$321,071	\$293,875	\$293,875	\$0	0%
Debt Service - Parcel C/D	\$687,906	\$687,906	\$687,906	\$687,906	\$0	0%
Operations/Maintenance - Parcel C/D	\$196,775	\$323,042	\$237,407	\$237,407	\$0	0%
Total	\$884,682	\$1,010,949	\$925,313	\$925,313	\$0	0%
Debt Service - Parcel E	\$570,578	\$570,578	\$570,578	\$570,578	\$0	0%
Operations/Maintenance - Parcel E	\$163,208	\$267,935	\$196,908	\$196,908	\$0	0%
Total	\$733,786	\$838,513	\$767,486	\$767,486	\$0	0%
Debt Service - Parcel F	\$294,817	\$294,817	\$294,817	\$294,817	\$0	0%
Operations/Maintenance - Parcel F	\$84,330	\$138,442	\$101,743	\$101,743	\$0	0%
Total	\$379,147	\$433,259	\$396,560	\$396,560	\$0	0%
Debt Service - Parcel G	\$164,071	\$164,071	\$164,071	\$164,071	\$0	0%
Operations/Maintenance - Parcel G	\$46,926	\$77,038	\$56,616	\$56,616	\$0	0%
Total	\$210,998	\$241,109	\$220,687	\$220,687	\$0	0%