Blue Lake
Community Development District

Amended Final Budget For
Fiscal Year 2025/2026
October 1, 2025 - September 30, 2026

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BLUE LAKE COMMUNITY DEVELOPMENT DISTRICT
OPERATING FUND
FISCAL YEAR 2025/2026
OCTOBER 1, 2025 - SEPTEMBER 30, 2026

REVENUES	FISCAL YEAR 2025/2026 BUDGET 10/1/25 - 9/30/26	AMENDED FINAL BUDGET 10/1/25 - 9/30/26	YEAR TO DATE ACTUAL 10/1/25 - 9/29/26
O & M Assessments	1,260,500	**1,261,848**	1,261,848
Debt Assessments	663,697	**662,288**	662,288
Line of Credit Assessments	720	**0**	0
Developer Contribution - O&M	0	**0**	0
Other Revenues - Line Of Credit Proceeds	0	**0**	0
Interest Income	960	**21,356**	21,356
Total Revenues	**$ 1,925,877**	**$ 1,945,492**	**$ 1,945,492**
EXPENDITURES			
Supervisor Fees	12,000	**9,000**	9,000
Payroll Taxes (Employer)	960	**6,589**	689
Engineering/Inspections	40,000	**130,359**	130,359
Engineering Extraordinary - Retaining Wall	125,000	**45,000**	27,701
Mitigation Monitoring	138,500	**143,026**	143,026
Lake Maintenance	60,000	**37,025**	37,025
Lake Bank Repair Project - Interest Payments	677	**10,067**	10,067
Flow Way Inspection Certification	5,000	**0**	0
Vista Dry Retention Area	0	**0**	0
Detention Area Maintenance	36,000	**37,227**	37,227
Miscellaneous Maintenance (Shoreline Stabilization Etc.)	100,000	**250,000**	190,860
Maintenance Reserve	55,000	**55,000**	0
Management	31,452	**31,452**	31,452
Legal	40,000	**80,000**	59,425
Legal Extraordinary - Retaining Wall	500,000	**267,042**	267,042
Assessment Roll	4,000	**4,000**	4,000
Audit Fees	5,200	**3,900**	3,900
Arbitrage Rebate Fee	650	**650**	650
Insurance	14,700	**12,231**	12,231
Legal Advertisements	6,000	**10,000**	8,228
Miscellaneous	3,993	**4,000**	3,437
Postage	900	**725**	705
Office Supplies	1,250	**2,450**	2,346
Dues & Subscriptions	175	**175**	175
Trustee Fees	4,050	**4,246**	4,246
Continuing Disclosure Fee	1,000	**350**	350
TOTAL EXPENDITURES	**$ 1,186,507**	**$ 1,144,514**	**$ 984,141**
Excess/ (Shortfall)	**$ 739,370**	**$ 800,978**	**$ 961,351**
Bond Payments	(623,875)	**(637,550)**	(637,550)
Balance	**$ 115,495**	**$ 163,428**	**$ 323,801**
County Appraiser & Tax Collector Fee	(38,498)	**(1,201)**	(1,201)
Discounts For Early Payments	(76,997)	**(70,667)**	(70,667)
Net Excess/ (Shortfall)	**$ -**	**$ 91,560**	**$ 251,933**

FUND BALANCE AS OF 9/30/25	($40,971)
FY 2025/2026 ACTIVITY	$91,560
FUND BALANCE AS OF 9/30/26	$50,589

AMENDED FINAL BUDGET

BLUE LAKE COMMUNITY DEVELOPMENT DISTRICT
DEBT SERVICE FUND
FISCAL YEAR 2025/2026
OCTOBER 1, 2025 - SEPTEMBER 30, 2026

REVENUES	FISCAL YEAR 2025/2026 BUDGET 10/1/25 - 9/30/26	AMENDED FINAL BUDGET 10/1/25 - 9/30/26	YEAR TO DATE ACTUAL 10/1/25 - 9/29/26
Interest Income	1,000	**25,500**	25,436
NAV Tax Collection	623,875	**632,964**	632,964
Payment By Developer	0	**0**	0
Total Revenues	**$ 624,875**	**$ 658,464**	**$ 658,400**
EXPENDITURES			
Principal Payments	225,000	**225,000**	225,000
Interest Payments	394,338	**398,838**	398,838
Bond Redemption	5,537	**0**	0
Transfer To Construction Fund	0	**10,351**	10,351
Total Expenditures	**$ 624,875**	**$ 634,189**	**$ 634,189**
Excess/ (Shortfall)	**$ -**	**$ 24,275**	**$ 24,211**

FUND BALANCE AS OF 9/30/25	$623,922
FY 2025/2026 ACTIVITY	$24,275
FUND BALANCE AS OF 9/30/26	$648,197

Notes

Reserve Fund Balance = $311,938*. Revenue Fund Balance = $336,259*.

Revenue Fund Balance To Be Used To Make 12/15/2026 Interest Payment Of $194,919.

* Approximate Amounts

Series 2019 Bond Information

Original Par Amount =	$10,400,000	Annual Principal Payments Due:
Interest Rate =	3.50% - 4.5%	June 15th
Issue Date =	May 2019	Annual Interest Payments Due:
Maturity Date =	June 2049	June 15th & December 15th
Par Amount As Of 9/30/26 =	$8,970,000	