RESOLUTION 2026-10

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE MIRADA II COMMUNITY DEVELOPMENT DISTRICT ADOPTING A BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2026, AND ENDING SEPTEMBER 30, 2027; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the District Manager submitted, prior to June 15th, to the Board of Supervisors ("**Board**") of the Mirada II Community Development District ("**District**") a proposed budget for the next ensuing budget year ("**Proposed Budget**"), along with an explanatory and complete financial plan for each fund, pursuant to the provisions of Sections 189.016(3) and 190.008(2)(a), Florida Statutes;

WHEREAS, the District filed a copy of the Proposed Budget with the local governing authorities having jurisdiction over the area included in the District at least 60 days prior to the adoption of the Proposed Budget pursuant to the provisions of Section 190.008(2)(b), Florida Statutes;

WHEREAS, the Board held a duly noticed public hearing pursuant to Section 190.008(2)(a), Florida Statutes;

WHEREAS, the District Manager posted the Proposed Budget on the District's website at least 2 days before the public hearing pursuant to Section 189.016(4), Florida Statutes;

WHEREAS, the Board is required to adopt a resolution approving a budget for the ensuing fiscal year and appropriate such sums of money as the Board deems necessary to defray all expenditures of the District during the ensuing fiscal year pursuant to Section 190.008(2)(a), Florida Statutes; and

WHEREAS, the Proposed Budget projects the cash receipts and disbursements anticipated during a given time period, including reserves for contingencies for emergency or other unanticipated expenditures during the fiscal year.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD:

Section 1. Budget.

a. That the Board has reviewed the Proposed Budget, a copy of which is on file with the office of the District Manager and at the District's records office, and hereby approves certain amendments thereto, as shown below.

b. That the Proposed Budget as amended by the Board attached hereto as **Exhibit A**, is hereby adopted in accordance with the provisions of Section 190.008(2)(a), Florida Statutes, and incorporated herein by reference; provided, however, that the comparative figures contained in the adopted budget may be subsequently revised as deemed necessary by the District Manager to reflect actual revenues and expenditures for fiscal year 2025-2026 and/or revised projections for fiscal year 2026-2027.

c. That the adopted budget, as amended, shall be maintained in the office of the District Manager and at the District's records office and identified as "The Budget for the

Mirada II Community Development District for the Fiscal Year Beginning October 1, 2026, and Ending September 30, 2027."

d. The final adopted budget shall be posted by the District Manager on the District's website within 30 days after adoption pursuant to Section 189.016(4), Florida Statutes.

Section 2. Appropriations. There is hereby appropriated out of the revenues of the District (the sources of the revenues will be provided for in a separate resolution), for the fiscal year beginning October 1, 2026, and ending September 30, 2027, the sum of $ 4,889,237.61 , which sum is deemed by the Board to be necessary to defray all expenditures of the District during said budget year, to be divided and appropriated in the following fashion:

Total General Fund	$ 2,748,305.86
Total Reserve Fund [if Applicable]	$
Total Debt Service Funds	$ 2,140,931.75
Total All Funds*	**$** 4,889,237.61

*Not inclusive of any collection costs or early payment discounts.

Section 3. Budget Amendments. Pursuant to Section 189.016(6), Florida Statutes, the District at any time within the fiscal year or within 60 days following the end of the fiscal year may amend its budget for that fiscal year as follows:

a. The Board may authorize an increase or decrease in line item appropriations within a fund by motion recorded in the minutes if the total appropriations of the fund do not increase.

b. The District Manager or Treasurer may authorize an increase or decrease in line item appropriations within a fund if the total appropriations of the fund do not increase and if the aggregate change in the original appropriation item does not exceed $10,000 or 10% of the original appropriation.

c. Any other budget amendments shall be adopted by resolution and be consistent with Florida law. This includes increasing any appropriation item and/or fund to reflect receipt of any additional unbudgeted monies and making the corresponding change to appropriations or the unappropriated balance.

The District Manager or Treasurer must establish administrative procedures to ensure that any budget amendments are in compliance with this section and Section 189.016, Florida Statutes, among other applicable laws. Among other procedures, the District Manager or Treasurer must ensure that any amendments to budget(s) under subparagraph c. above are posted on the District's website within 5 days after adoption pursuant to Section 189.016(7), Florida Statutes.

Section 4. Effective Date. This Resolution shall take effect upon the passage and adoption of this Resolution by the Board.

Passed and Adopted on August 12, 2026.

Attested By:

Print Name: Larry B. Krause Sr.
☒Secretary/☐Assistant Secretary

Mirada II Community Development District

Michael Lawson
Chair of the Board of Supervisors

Exhibit A: FY 2026-2027 Adopted Budget

Mirada II

Community Development District

Adopted Budget
FY 2026–2027

Presented at the August 12, 2026 Meeting

kai
Kindness. Action. Innovation.

Mirada II Community Development District
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Mirada II Community Development District
Fiscal Year 2027 Annual Budget
General Fund (Operations & Maintenance)

	Account Description	Actual FY 2024	Actual FY 2025	Third Amendment FY 2026	Actual Thru 5/31/26	Projected June 9/30/2026	Total Projected FY 2026	Annual FY 2027 Budget
I.	**Revenue**							
	Operations & Maintenance Assessments - On-Roll	$ 1,556,292	$ -	$ 2,112,290	$ 2,098,773	$ 13,517	$ 2,112,290	$ 2,736,334
	Operations & Maintenance Assessments - Off-Roll	-	2,141,545	142,663	-	68,345	68,345	11,971
	Operations & Maintenance Assessments - Lot Closings	304,292	249,564	-	60,798	-	60,798	-
	Miscellaneous Revenue	406	1,505	-	-	-	-	-
	Tax Collector Excess Fees	7,262	9,839	-	-	-	-	-
	Interest	1,468	1,744	-	13,520	-	13,520	-
	Total Revenue	**1,869,721**	**2,404,197**	**2,254,953**	**2,173,090**	**81,863**	**2,254,953**	**2,748,306**
II.	**Expenditures**							
	General Administrative							
	P/R- Board of Supervisors	8,815	11,400	12,000	6,800	4,000	10,800	12,000
	Payroll Taxes	689	872	918	520	306	826	918
	Payroll Processing	800	900	715	400	200	600	1,000
	Professional Services - Management Consulting Services	23,000	27,500	27,500	18,333	9,167	27,500	67,470
	Professional Services - Construction Accounting Services	4,500	-	-	-	-	-	-
	Professional Services - Planning & Coordinating Service	36,000	36,000	36,000	24,000	12,000	36,000	-
	Professional Services - Administrative	875	875	875	583	292	875	-
	Professional Services - Auditing Services	7,350	3,850	4,400	-	4,700	4,700	5,200
	Professional Services - Engineering Services	15,609	7,622	7,500	9,110	4,555	13,665	18,300
	Professional Services - Legal Services	28,638	24,728	15,000	8,046	18,637	26,683	26,400
	Legal Advertisements	569	2,350	1,500	206	1,254	1,459	1,600
	Insurance	22,754	42,627	59,000	43,851	19,595	63,445	67,311
	Regulatory & Permit Fees	175	175	175	175	-	175	175
	Bank Fees	-	-	300	90	45	135	600
	Travel Per Diem	522	614	500	233	335	568	700
	Meeting Room Rental	-	-	-	-	-	-	1,464
	Website Compliance	2,015	2,015	2,015	1,848	167	2,015	1,515
	Administrative Contingency	13,861	4,617	35,000	1,651	7,588	9,239	5,000
	Total Administrative	**166,172**	**166,145**	**203,398**	**115,846**	**82,841**	**198,686**	**209,654**
	Debt Administration							
	Dissemination Agent	6,500	9,000	11,000	7,833	3,167	11,000	13,750
	Trustee Fees	8,693	9,901	14,699	6,440	8,260	14,699	13,699
	Arbitrage	950	950	1,425	475	950	1,425	1,425
	Gap Loan - Cost of Issuance	-	-	6,849	6,974	-	6,974	-
	Gap Loan Interest	-	-	10,919	7,092	3,827	10,919	10,919
	Total Debt Administration	**16,143**	**19,851**	**44,892**	**28,814**	**16,204**	**45,017**	**39,793**
	Physical Environment							
	Utilities							
	Electricity (Irrigation & Pond Pumps)	202	3,182	8,500	1,065	533	1,598	5,000
	Streetpole Lighting	169,903	225,370	277,470	251,663	82,424	334,087	356,263

Mirada II Community Development District
Fiscal Year 2027 Annual Budget
General Fund (Operations & Maintenance)

Account Description	Actual FY 2024	Actual FY 2025	Third Amendment FY 2026	Actual Thru 5/31/26	Projected June 9/30/2026	Total Projected FY 2026	Annual FY 2027 Budget
Water	207,247	190,572	202,800	42,201	21,101	63,302	199,000
Solid Waste Collection & Refuse Services	-	21,518	31,200	20,322	10,161	30,484	33,881
Total Utilities	**377,352**	**440,642**	**519,970**	**315,253**	**114,218**	**429,471**	**594,144**
Common Areas & Right of Ways							
Professional Services - Comprehensive Field Services	16,417	17,000	17,000	11,333	5,667	17,000	17,000
Contracts - Landscape Maintenance	728,474	1,300,103	1,016,086	684,737	360,219	1,044,956	1,114,581
Contracts - Grounds Performance Monitoring	-	-	-	-	-	-	21,204
Contracts - Entryway Fountain	-	-	-	-	-	-	5,400
Tot Lot and Dog Park Maintenance	-	295	10,000	-	-	-	-
Contracts - Pet Waste Removal	2,942	5,300	10,000	3,432	2,323	5,755	6,968
Landscape Replacement & Replenishment	-	-	50,000	8,410	4,205	12,615	50,000
Landscape - Mulch	-	-	25,000	-	-	-	40,000
Landscape - Tree/Palm Trimming	-	-	-	-	-	-	17,780
Landscape - Tree Removal & Replacement	-	-	-	-	-	-	25,000
R&M - Irrigation	-	52,802	35,000	25,476	12,738	38,213	44,400
R&M - Water Feature Fountain	77,604	17,600	125,400	21,075	10,538	31,613	171,374
R&M - Pressure Washing	-	14,396	17,000	-	-	-	17,000
R&M - Sidewalks / Hardscape	-	-	-	-	-	-	20,000
R&M - Bridge	-	-	20,000	-	-	-	20,000
R&M - Dog Park	-	-	6,175	-	-	-	5,000
R&M - Signage	-	-	12,000	-	-	-	18,300
Misc - Pest Control & Wildlife Management	-	-	-	-	-	-	4,700
Misc - Holiday Lights & Decorations	-	-	8,000	-	8,000	8,000	15,000
Total Common Areas & Right of Ways	**825,437**	**1,407,496**	**1,351,661**	**754,463**	**403,689**	**1,158,152**	**1,613,707**
Flood Control/Stormwater Management							
Contracts - Aquatic Maintenance	41,390	74,160	62,000	26,907	16,427	43,334	47,697
Capital Improvement - Fountain Maintenance	350,000	-	-	-	-	-	-
R&M - Pond	-	-	-	6,525	3,262	9,787	9,000
Total Flood Control/Stormwater Management	**391,390**	**74,160**	**62,000**	**33,432**	**19,689**	**53,121**	**56,697**
Security							
Contracts - Security Personnel	-	-	24,000	-	8,000	8,000	24,000
R&M - Perimeter Fence	-	-	-	-	-	-	15,000
Total Security	**-**	**-**	**24,000**	**-**	**8,000**	**8,000**	**39,000**
Capital & Contingency Reserves							
Wear Deck Reserve	-	-	-	-	-	-	15,000
Emergency Response & Disaster Recovery	-	-	-	-	-	-	119,400
Physical Environment Contingency	47,608	190,607	38,121	21,995	16,126	38,121	50,000
Total Capital & Contingency Reserves	**47,608**	**190,607**	**38,121**	**21,995**	**16,126**	**38,121**	**184,400**

Mirada II Community Development District
Fiscal Year 2027 Annual Budget
General Fund (Operations & Maintenance)

	Account Description	Actual FY 2024	Actual FY 2025	Third Amendment FY 2026	Actual Thru 5/31/26	Projected June 9/30/2026	Total Projected FY 2026	Annual FY 2027 Budget
	Total Physical Environment	**1,641,786**	**2,112,905**	**1,995,751**	**1,125,142**	**561,723**	**1,686,865**	**2,487,948**
	Total Expenditures	**1,824,100**	**2,298,902**	**2,244,041**	**1,269,802**	**660,767**	**1,930,569**	**2,737,395**
	Excess (Deficiency) of Revenues Over (Under) Expenditures	45,621	105,296	10,911	903,288	(578,904)	324,384	10,911
III.	**Other Financing Sources (Uses)**							
	Gap Loan Proceeds	-	-	284,929	284,929	-	284,929	284,929
	Gap Loan Repayment	-	-	(284,929)	(284,929)	-	(284,929)	(284,929)
	Gap Loan Reserve	-	-	(10,911)	(10,911)	10,911	-	(10,911)
	Increase to Wear Deck Reserve	-	-	-	-	-	-	15,000
	Total Other Financing Sources (Uses)	**-**	**-**	**(10,911)**	**(10,911)**	**10,911**	**-**	**4,089**
IV.	**Net Change in Fund Balance**	45,621	105,296	-	892,377	(567,993)	324,384	15,000
	Fund Balance - Beginning	383,085	428,706	534,001	534,001	-	534,001	858,385
	Transfer for Gap Loan Reserve	-	-	-	10,911	(10,911)	-	-
	Fund Balance - Ending	**$ 428,706**	**$ 534,001**	**$ 534,001**	**$ 1,437,289**	**$ (578,904)**	**$ 858,385**	**$ 873,385**

MIRADA II COMMUNITY DEVELOPMENT DISTRICT
FY 2026 - 2027 BUDGET NARRATIVE

REVENUES

SPECIAL ASSESSMENTS - ON-ROLL

The District levies annual Non-Ad Valorem assessments on all assessable property within the District. These assessments are collected through the County Tax Roll and provide the primary funding source for Operations and Maintenance (O&M) expenditures.

SPECIAL ASSESSMENTS - OFF-ROLL

Off-Roll assessments are billed directly to landowners that have not yet been placed on the County Tax Roll. These assessments fund the same O&M activities as On-Roll assessments and are invoiced according to the adopted assessment roll and applicable collection schedule.

EXPENDITURES

GENERAL ADMINISTRATIVE

P/R - BOARD OF SUPERVISORS

Chapter 190 of the Florida Statutes permits Board Supervisors to receive $200 per meeting attended. The budget assumes full attendance at all scheduled meetings for the fiscal year.

PAYROLL TAXES

Provides funding for required taxes associated with administrative, operational, or field staff payroll. This includes taxes on regular wages, overtime, and bonuses.

PAYROLL PROCESSING

Covers the cost of administering payroll for Supervisor compensation. This includes routine processing for each payroll cycle and additional year -end reporting and compliance filings.

PROFESSIONAL SERVICES - MANAGEMENT CONSULTING SERVICES

The District receives Management, Accounting, Administrative, and Assessment services as part of the KAI Management Agreement. This line also includes IT-related costs for processing the District's financial activities such as accounts payable, financial reporting, and budgeting, with the budget based on contracted fees outlined in the agreement.

PROFESSIONAL SERVICES - AUDITING SERVICES

Covers the cost for the District's annual independent audit, required by Florida Statutes and the Rules of the Auditor General. The audit is conducted by the District's contracted audit firm in accordance with government auditing standards.

PROFESSIONAL SERVICES - ENGINEERING SERVICES

Provides funding for general engineering support to the District, including review of construction and maintenance activities, preparation for Board meetings, and general consultation. Services are provided by Stantec and the budget reflects expected usage and prior-year activity.

PROFESSIONAL SERVICES - LEGAL SERVICES

Covers the cost of general counsel services, including attendance at Board meetings, review of contracts and agreements, and legal guidance on District operations. Services are provided by Straley Robin Vericker and the budget reflects anticipated legal activity.

LEGAL ADVERTISEMENTS

Provides funding for legally required notices such as public meetings, budget hearings, and other formal disclosures. These notices are published in a local newspaper in accordance with statutory requirements to ensure public transparency and compliance with Florida law.

INSURANCE

Covers premiums for the District's general liability, public officials, and property coverage as required to protect District assets and operations. Coverage is placed with Egis Insurance Advisors and premiums are renewed annually based on current rates and exposures.

REGULATORY & PERMIT FEES

Covers the State of Florida's annual filing fee required to maintain the District's active status. This statutory fee is paid to the Department of Economic Opportunity or its successor agency.

BANK FEES

Charges associated with the District's bank accounts. These fees cover monthly account maintenance, transaction processing, and other banking services necessary for financial operations.

TRAVEL PER DIEM

Provides reimbursement for District-related travel expenses incurred by Board Members or staff. Eligible costs may include mileage, lodging, meals, and other expenses consistent with Florida Statutes and District policies.

MEETING ROOM RENTAL

Provides for the rental of facilities to host public Board of Supervisors meetings. This line item accounts for anticipated costs based on meeting frequency and location availability.

WEBSITE COMPLIANCE

The District is required by Florida law to post adopted budgets, meeting agendas, and other public records on a compliant website. Hosting and ADA compliance services are provided by the District's website provider to maintain the District's public-records obligations.

ADMINISTRATIVE CONTINGENCY

Provides a reserve for unexpected administrative expenses or shortfalls in other administrative line items. This funding allows the District flexibility to address unforeseen needs without requiring a formal budget amendment.

DEBT ADMINISTRATION EXPENDITURES

DISSEMINATION AGENT

Provides for the continuing disclosure services required under Rule 15c2-12 of the Securities and Exchange Commission for District bonds. Services are provided by Kai and DTS and include preparation and filing of required annual financial information and material event notices.

TRUSTEE FEES

Provides for the fees charged by the bond Trustee for administration of the District's bond indebtedness. Services are provided by US Bank and include trust accounting, disbursement, and reporting functions.

ARBITRAGE

Provides for arbitrage rebate calculation services required by the Internal Revenue Code for the District's tax-exempt bonds. These services are provided by Arbitrage Rebate Counselors, LLC on a recurring schedule over the life of the bonds.

GAP LOAN INTEREST

Provides for interest accrued on the outstanding balance of the gap loan during the period between issuance and repayment from annual tax collection proceeds.

PHYSICAL ENVIRONMENT EXPENDITURES

UTILITIES

ELECTRICITY

Provides for electric utility service to power District-owned facilities such as irrigation systems, entry features, fountains, or other common area infrastructure. Service is billed by TECO based on usage and applicable utility rates.

STREETPOLE LIGHTING

Provides for electric service and maintenance associated with streetlight poles located throughout the District. Service is billed by Gig Fiber, LLC and TECO based on the number of fixtures and applicable rate schedules.

WATER

Covers the cost of water utility services necessary to operate irrigation systems, fountains, and other common area features maintained by the District. Service is provided by the applicable utility provider and charges are based on usage and prevailing rates.

SOLID WASTE COLLECTION & REFUSE SERVICES

Provides for solid waste and refuse collection at District facilities and common areas. Service is provided by Florida Brothers on a recurring schedule consistent with the service agreement.

COMMON AREAS & RIGHT OF WAYS

PROFESSIONAL SERVICES - COMPREHENSIVE FIELD SERVICES

Provides for a dedicated field services contractor to perform routine inspections of the District's assets. Services are provided by Kai Connected, LLC and include coordinating with vendors, monitoring service levels, and reporting maintenance concerns.

CONTRACTS - LANDSCAPE MAINTENANCE

Provides for the contracted landscape maintenance services for the District. Services are performed by Florida Commercial Care for an annual amount of $1,114,581 under the terms of the landscape maintenance agreement. Includes routine mowing, fertilization, plant and turf care, and irrigation system inspections and minor repairs as outlined in the contract.

CONTRACTS - GROUNDS PERFORMANCE MONITORING

Provides recurring evaluations of overall grounds conditions, including landscape and pond areas, through scheduled monitoring and reporting. Supports early identification of maintenance needs to ensure consistent service quality and community appearance. Services are performed by Optic Systems LLC d/b/a Landscape 360 for an annual amount of $21,204.

CONTRACTS - ENTRY FOUNTAIN

Provides for the contracted maintenance and repair of the District's entry fountain. Services include routine inspections, cleaning, chemical balancing, and minor repairs to keep the system operating properly. Services are performed by Cooper Pools for an annual amount of $5,400.

CONTRACT - PET WASTE

Provides for the servicing and maintenance of pet waste stations located throughout the District. Services include waste removal, bag replenishment, and disposal on a recurring schedule. Services are performed by Tampa Bay Poo Patrol for an annual amount of $6,968.

LANDSCAPE REPLACEMENT & REPLENISHMENT

Covers costs for the repair or replacement of landscaping materials outside of regular contractual services.

LANDSCAPE - MULCH

Covers the cost of repairing or replenishing mulch in common area landscape beds, separate from regularly scheduled landscape services.

LANDSCAPE - TREE/PALM TRIMMING

Covers the cost of trimming, pruning, and removing trees within the District's common areas as needed to maintain safety, visibility, and aesthetic standards.

LANDSCAPE - TREE REMOVAL & REPLACEMENT

This category includes the cost of removing damaged or declining trees and installing approved replacement trees in accordance with community landscape standards and safety requirements.

R&M - IRRIGATION

Provides funding for ongoing repair and maintenance of the District's irrigation system, including valve replacement, line repairs, controller adjustments, and related service needs. This amount has been estimated based on historical trends, projected service levels, and anticipated cost changes.

R&M - WATER FEATURE FOUNTAIN

Supports routine maintenance, repairs, and upkeep of decorative fountains located at entries and amenity areas. Includes service to pumps, lighting, plumbing components, and aesthetic elements to preserve the feature's visual appeal.

R&M - PRESSURE WASHING

Provides for the cleaning and pressure washing of community infrastructure such as sidewalks, curbs, monument signs, entry features, and perimeter walls to maintain appearance and safety.

R&M - SIDEWALKS / HARDSCAPE

Funds repairs to sidewalks, walkways, concrete pads, or other hardscape elements to address safety issues, surface damage, or aesthetic improvements.

R&M - BRIDGE

Routine inspections, preventative maintenance, and minor repairs necessary to preserve the structural integrity and safety of District bridge infrastructure.

R&M - DOG PARK

Routine upkeep of fencing, gates, seating, and other site improvements, as well as periodic replenishment of mulch and surface materials to maintain safety and usability.

R&M - SIGNAGE

Covers the cost of repairing, replacing, or maintaining community signage, including entry monuments, directional signs, and regulatory or informational signs located throughout the District.

MISC - PEST CONTROL & WILDLIFE MANAGEMENT

Provides for non-recurring pest and wildlife management services, including response to nuisance animals, rodents, or insect issues outside the scope of the routine pest-control contract. Services are performed by the District's contracted pest-control vendor on an as-needed basis.

MISC - HOLIDAY LIGHTS & DECORATIONS

Provides funding for the purchase, installation, and removal of seasonal and holiday decorations throughout the District's common areas to enhance community appearance and celebrate festive occasions.

FLOOD CONTROL/STORMWATER MANAGEMENT

CONTRACTS - AQUATIC MAINTENANCE

Provides for the contracted treatment and maintenance of the District's stormwater ponds, lakes, and aquatic vegetation. Services may include algae control, shoreline management, water quality monitoring, and midge fly or invasive species treatment. Services are performed by Steadfast Environmental LLC for an annual amount of $47,697.

R&M - PONDS

Supports repairs, maintenance, and remediation of District stormwater ponds, including shoreline stabilization, minor erosion repairs, sediment buildup correction, and upkeep necessary to preserve proper function and appearance.

SECURITY

CONTRACTS - SECURITY PERSONNEL

Provides for the contracted services of on-site security personnel or patrols to ensure the safety and protection of the District's common areas and facilities. These services are performed by the District's contracted security provider for an annual amount of $24,000. May include gate monitoring, mobile patrols, and access control based on the District's needs.

R&M - PERIMETER FENCE

Covers repairs and maintenance of the District's perimeter fencing, including structural repairs, panel and post replacement, gate hardware associated with perimeter access points, and related weather or impact damage remediation. Work is performed by the District's contracted fencing vendor and is scheduled or prioritized based on condition assessments.

CAPITAL & CONTINGENCY RESERVES

WEAR DECK RESERVE

The Wear Deck Reserve provides dedicated funding for the future repair, replacement, and maintenance of the District's wear deck infrastructure. Funding this reserve annually allows the District to proactively plan for long term capital needs and reduce the impact of future repair costs on assessments.

EMERGENCY RESPONSE & DISASTER RECOVERY

Provides funding for non-recurring costs associated with hurricanes, severe weather, flooding, or other extraordinary events. These funds may be used for emergency response, temporary repairs, debris removal, and related services not otherwise included in routine maintenance contracts.

PHYSICAL ENVIRONMENT CONTINGENCY

Sets aside reserve funds to cover unforeseen or emergency repairs, cost overruns, or other unbudgeted physical environment expenses that may arise during the fiscal year.

OTHER FINANCING SOURCES (USES)

GAP LOAN PROCEEDS

Represents proceeds received from a short-term gap loan issued to provide interim funding for District operations prior to the receipt of annual assessment revenues. These funds are repaid with tax collection proceeds once received.

GAP LOAN REPAYMENT

Provides for the repayment of principal associated with the short-term gap loan issued to fund District operations prior to the receipt of annual assessment revenues. The loan is repaid using tax collection proceeds once received and is expected to be fully satisfied within the fiscal year.

GAP LOAN REQUIRED RESERVE

Provides for the required reserve established in connection with the gap loan, as required by the loan agreement, to ensure timely payment of debt service and related obligations during the period the loan is outstanding.

Mirada II Community Development District
Fiscal Year 2027 Annual Budget
Series 2021 Debt Service Fund

	Account Description	Actual FY 2025	Adopted FY 2026	Actual Thru 5/31/26	Projected June 9/30/2026	Total Projected FY 2026	Annual FY 2027 Budget
I.	**Revenue**						
	Debt Service Assessments - On-Roll	$ 1,279,492	$ 1,384,950	$ 1,376,088	$ 8,862	$ 1,384,950	$ 1,381,501
	Debt Service Assessments - Off-Roll	-	97,050	7,245	29,701	36,947	100,456
	Debt Service Assessments - Lot Closings	118,144	-	17,099	-	17,099	-
	Prepayment Income	7,406	-	120,446	-	120,446	-
	Tax Collector Excess Fees	5,879	-	-	-	-	-
	Interest	72,243	-	40,026	-	40,026	-
	Total Revenue	**1,483,164**	**1,482,000**	**1,560,904**	**38,564**	**1,599,468**	**1,481,956**
II.	**Expenditures**						
	Debt Service						
	Principal Debt Retirement	575,000	590,000	590,000	-	590,000	605,000
	Interest Expense	911,161	888,888	895,142	-	895,142	876,956
	Prepayment Expense	20,000	-	120,000	-	120,000	-
	Total Debt Service	**1,506,161**	**1,478,888**	**1,605,142**	**-**	**1,605,142**	**1,481,956**
	Total Expenditures	**1,506,161**	**1,478,888**	**1,605,142**	**-**	**1,605,142**	**1,481,956**
	Excess (Deficiency) of Revenues Over (Under) Expenditures	(22,997)	3,112	(44,238)	38,564	(5,674)	-
IV.	**Net Change In Fund Balance**	**(22,997)**	**3,112**	**(44,238)**	**38,564**	**(5,674)**	**-**
	Fund Balance - Beginning	1,993,783	1,970,786	1,970,786	-	1,970,786	**1,965,112**
	Fund Balance - Ending	**$ 1,970,786**	**$ 1,973,898**	**$ 1,926,548**	**$ 38,564**	**$ 1,965,112**	**$ 1,965,112**

Mirada II Community Development District
$26,850,000 Capital Improvement Revenue Assessment Bonds, Series 2021

Period Ending	Principal	Extraordinary Redemption	Coupon	Interest	Debt Service	Annual Debt Service	Total Bond Value
11/1/25			2.50%	448,131	448,131		
2/1/26	120,000		2.50%	1,120	121,120		24,260,000
5/1/26	585,000	5,000	2.50%	445,891	1,030,891	1,479,022	23,670,000
11/1/26			2.50%	438,478	438,478		23,670,000
5/1/27	605,000		2.50%	438,478	1,043,478	1,481,956	23,065,000
11/1/27			2.50%	429,025	429,025		23,065,000
5/1/28	625,000		2.50%	429,025	1,054,025	1,483,050	22,440,000
11/1/28			3.13%	419,259	419,259		22,440,000
5/1/29	645,000		3.13%	419,259	1,064,259	1,483,519	21,795,000
11/1/29			3.13%	409,181	409,181		21,795,000
5/1/30	665,000		3.13%	409,181	1,074,181	1,483,363	21,130,000
11/1/30			3.13%	398,791	398,791		21,130,000
5/1/31	685,000		3.13%	398,791	1,083,791	1,482,581	20,445,000
11/1/31			3.13%	388,088	388,088		20,445,000
5/1/32	705,000		3.13%	388,088	1,093,088	1,481,175	19,740,000
11/1/32			3.13%	375,750	375,750		19,740,000
5/1/33	730,000		3.13%	375,750	1,105,750	1,481,500	19,010,000
11/1/33			3.50%	362,975	362,975		19,010,000
5/1/34	760,000		3.50%	362,975	1,122,975	1,485,950	18,250,000
11/1/34			3.50%	349,675	349,675		18,250,000
5/1/35	785,000		3.50%	349,675	1,134,675	1,484,350	17,465,000
11/1/35			3.50%	335,938	335,938		17,465,000
5/1/36	815,000		3.50%	335,938	1,150,938	1,486,875	16,650,000
11/1/36			3.50%	321,675	321,675		16,650,000
5/1/37	845,000		3.50%	321,675	1,166,675	1,488,350	15,805,000
11/1/37			3.50%	306,888	306,888		15,805,000
5/1/38	875,000		3.50%	306,888	1,181,888	1,488,775	14,930,000
11/1/38			3.50%	291,575	291,575		14,930,000
5/1/39	905,000		3.50%	291,575	1,196,575	1,488,150	14,025,000
11/1/39			3.50%	275,738	275,738		14,025,000
5/1/40	935,000		3.50%	275,738	1,210,738	1,486,475	13,090,000
11/1/40			3.50%	259,375	259,375		13,090,000
5/1/41	970,000		3.50%	259,375	1,229,375	1,488,750	12,120,000
11/1/41			3.50%	242,400	242,400		12,120,000
5/1/42	1,005,000		3.50%	242,400	1,247,400	1,489,800	11,115,000
11/1/42			3.50%	222,300	222,300		11,115,000
5/1/43	1,045,000		3.50%	222,300	1,267,300	1,489,600	10,070,000
11/1/43			4.00%	201,400	201,400		10,070,000
5/1/44	1,090,000		4.00%	201,400	1,291,400	1,492,800	8,980,000
11/1/44			4.00%	179,600	179,600		8,980,000
5/1/45	1,135,000		4.00%	179,600	1,314,600	1,494,200	7,845,000
11/1/45			4.00%	156,900	156,900		7,845,000
5/1/46	1,180,000		4.00%	156,900	1,336,900	1,493,800	6,665,000
11/1/46			4.00%	133,300	133,300		6,665,000
5/1/47	1,230,000		4.00%	133,300	1,363,300	1,496,600	5,435,000
11/1/47			4.00%	108,700	108,700		5,435,000
5/1/48	1,280,000		4.00%	108,700	1,388,700	1,497,400	4,155,000
11/1/48			4.00%	83,100	83,100		4,155,000
5/1/49	1,330,000		4.00%	83,100	1,413,100	1,496,200	2,825,000
11/1/49			4.00%	56,500	56,500		2,825,000
5/1/50	1,385,000		4.00%	56,500	1,441,500	1,498,000	1,440,000
11/1/50			4.00%	28,800	28,800		1,440,000
5/1/51	1,440,000		4.00%	28,800	1,468,800	1,497,600	0
Total	**24,375,000**			**14,445,961**	**38,820,961**	**38,699,841**	

Mirada II Community Development District
Fiscal Year 2027 Annual Budget
Series 2022 Debt Service Fund

	Account Description	Actual FY 2025	Adopted FY 2026	Actual Thru 5/31/26	Projected June 9/30/2026	Total Projected FY 2026	Annual FY 2027 Budget
I.	**Revenue**						
	Debt Service Assessments - On-Roll	$ 326,771	$ 391,750	$ 389,243	$ 2,507	$ 391,750	$ 427,000
	Debt Service Assessments - Off-Roll	155,805	60,568	65,507	-	65,507	-
	Debt Service Assessments - Lot Closings	53,538	-	537,373	-	537,373	-
	Prepayment Income	854,453	-	191,844	-	191,844	-
	Tax Collector Excess Fees	1,501	-	-	-	-	-
	Interest	37,939	-	17,227	-	17,227	-
	Total Revenue	**1,430,007**	**452,318**	**1,201,194**	**2,507**	**1,203,701**	**427,000**
II.	**Expenditures**						
	Debt Service						
	Principal Debt Retirement	100,000	100,000	570,000	-	570,000	95,000
	Interest Expense	431,435	351,393	346,936	-	346,936	314,483
	Prepayment Expense	1,900,000	-	145,000	-	145,000	-
	Total Debt Service	**2,431,435**	**451,393**	**1,061,936**	**-**	**1,061,936**	**409,483**
	Total Expenditures	**2,431,435**	**451,393**	**1,061,936**	**-**	**1,061,936**	**409,483**
	Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,001,428)	925	139,258	2,507	141,765	17,518
III.	**Other Financing Sources (Uses)**						
	Interfund Transfer-Out	-	-	(214,028)	-	(214,028)	-
	Total Other Sources (Uses)	**-**	**-**	**(214,028)**	**-**	**(214,028)**	**-**
IV.	**Net Change In Fund Balance**	**(1,001,428)**	**925**	**(74,770)**	**2,507**	**(72,263)**	**17,518**
	Fund Balance - Beginning	1,712,557	711,129	711,129	-	711,129	**638,866**
	Fund Balance - Ending	**$ 711,129**	**$ 712,054**	**$ 636,359**	**$ 2,507**	**$ 638,866**	**$ 656,384**

Mirada II Community Development District
$5,300,000 Capital Improvement Revenue and Refunding Bonds, Series 2022

Period Ending	Principal	Extraordinary Redemption	Coupon	Interest	Debt Service	Annual Debt Service	Total Bond Value
11/1/25			4.63%	176,853	176,853		
2/1/26	195,000		4.63%	2,737	197,737		5,965,000
5/1/26	95,000	280,000	4.63%	167,346	262,346	439,199	5,590,000
11/1/26			4.63%	157,241	157,241		5,590,000
5/1/27	95,000		4.63%	157,241	252,241	409,483	5,495,000
11/1/27			5.13%	155,044	155,044		5,495,000
5/1/28	95,000		5.13%	155,044	250,044	405,089	5,400,000
11/1/28			5.13%	152,610	152,610		5,400,000
5/1/29	105,000		5.13%	152,610	257,610	410,220	5,295,000
11/1/29			5.13%	149,919	149,919		5,295,000
5/1/30	110,000		5.13%	149,919	259,919	409,839	5,185,000
11/1/30			5.13%	147,101	147,101		5,185,000
5/1/31	115,000		5.13%	147,101	262,101	409,201	5,070,000
11/1/31			5.13%	144,154	144,154		5,070,000
5/1/32	120,000		5.13%	144,154	264,154	408,308	4,950,000
11/1/32			5.60%	141,079	141,079		4,950,000
5/1/33	125,000		5.60%	141,079	266,079	407,158	4,825,000
11/1/33			5.60%	137,579	137,579		4,825,000
5/1/34	135,000		5.60%	137,579	272,579	410,158	4,690,000
11/1/34			5.60%	133,799	133,799		4,690,000
5/1/35	140,000		5.60%	133,799	273,799	407,598	4,550,000
11/1/35			5.60%	129,879	129,879		4,550,000
5/1/36	150,000		5.60%	129,879	279,879	409,758	4,400,000
11/1/36			5.60%	125,679	125,679		4,400,000
5/1/37	160,000		5.60%	125,679	285,679	411,358	4,240,000
11/1/37			5.60%	121,199	121,199		4,240,000
5/1/38	165,000		5.60%	121,199	286,199	407,398	4,075,000
11/1/38			5.60%	116,579	116,579		4,075,000
5/1/39	175,000		5.60%	116,579	291,579	408,158	3,900,000
11/1/39			5.60%	111,679	111,679		3,900,000
5/1/40	185,000		5.60%	111,679	296,679	408,358	3,715,000
11/1/40			5.60%	106,499	106,499		3,715,000
5/1/41	200,000		5.60%	106,499	306,499	412,998	3,515,000
11/1/41			5.60%	100,899	100,899		3,515,000
5/1/42	210,000		5.60%	100,899	310,899	411,798	3,305,000
11/1/42			5.75%	95,019	95,019		3,305,000
5/1/43	220,000		5.75%	95,019	315,019	410,038	3,085,000
11/1/43			5.75%	88,694	88,694		3,085,000
5/1/44	235,000		5.75%	88,694	323,694	412,388	2,850,000
11/1/44			5.75%	81,938	81,938		2,850,000
5/1/45	250,000		5.75%	81,938	331,938	413,875	2,600,000
11/1/45			5.75%	74,750	74,750		2,600,000
5/1/46	265,000		5.75%	74,750	339,750	414,500	2,335,000
11/1/46			5.75%	67,131	67,131		2,335,000
5/1/47	280,000		5.75%	67,131	347,131	414,263	2,055,000
11/1/47			5.75%	59,081	59,081		2,055,000
5/1/48	295,000		5.75%	59,081	354,081	413,163	1,760,000
11/1/48			5.75%	50,600	50,600		1,760,000
5/1/49	315,000		5.75%	50,600	365,600	416,200	1,445,000
11/1/49			5.75%	41,544	41,544		1,445,000
5/1/50	330,000		5.75%	41,544	371,544	413,088	1,115,000
11/1/50			5.75%	32,056	32,056		1,115,000
5/1/51	350,000		5.75%	32,056	382,056	414,113	765,000
11/1/51			5.75%	21,994	21,994		765,000
5/1/52	370,000		5.75%	21,994	391,994	413,988	395,000
11/1/52			5.75%	11,356	11,356		395,000
5/1/53	395,000		5.75%	11,356	406,356	417,713	0
Total	**5,880,000**			**5,857,135**	**11,737,135**	**11,539,398**	

Mirada II Community Development District
Fiscal Year 2027 Annual Budget
Series 2025 Debt Service Fund

	Account Description	Actual FY 2025	Adopted FY 2026	Actual Thru 5/31/26	Projected June 9/30/2026	Total Projected FY 2026	Annual FY 2027 Budget
I.	**Revenue**						
	Debt Service Assessments - On-Roll	$ -	$ -	$ 243,908	$ (11,933)	$ 231,975	$ 231,975
	Interest	-	-	2,426	-	2,426	-
	Total Revenue	**-**	**-**	**246,333**	**(11,933)**	**234,401**	**231,975**
II.	**Expenditures**						
	Debt Service						
	Principal Debt Retirement	-	-	35,000	-	35,000	50,000
	Interest Expense	-	-	102,543	-	102,543	181,350
	Total Debt Service	**-**	**-**	**137,543**	**-**	**137,543**	**231,350**
	Total Expenditures	**-**	**-**	**137,543**	**-**	**137,543**	**231,350**
	Excess (Deficiency) of Revenues Over (Under) Expenditures	-	-	108,790	(11,933)	96,858	625
III.	**Other Financing Sources (Uses)**						
	Bond Proceeds	-	-	354,663	-	354,663	-
	Cost of Issuance	-	-	(190,250)	-	(190,250)	-
	Underwriter's Discount	-	-	(48,425)	-	(48,425)	-
	Total Other Sources (Uses)	**-**	**-**	**115,988**	**-**	**115,988**	**-**
IV.	**Net Change In Fund Balance**	**-**	**-**	**224,778**	**(11,933)**	**212,845**	**625**
	Fund Balance - Beginning	-	-	-	-	-	**212,845**
	Fund Balance - Ending	**$ -**	**$ -**	**$ 224,778**	**$ (11,933)**	**$ 212,845**	**$ 213,470**

Mirada II Community Development District
$3,310,000 Capital Improvement Revenue and Refunding Bonds, Series 2025

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service	Total Bond Value
5/1/26	35,000	4.00%	102,543	137,543	137,543	3,275,000
11/1/26			90,675	90,675		3,275,000
5/1/27	50,000	4.00%	90,675	140,675	231,350	3,225,000
11/1/27			89,675	89,675		3,225,000
5/1/28	50,000	4.00%	89,675	139,675	229,350	3,175,000
11/1/28			88,675	88,675		3,175,000
5/1/29	55,000	4.00%	88,675	143,675	232,350	3,120,000
11/1/29			87,575	87,575		3,120,000
5/1/30	55,000	4.00%	87,575	142,575	230,150	3,065,000
11/1/30			86,475	86,475		3,065,000
5/1/31	60,000	5.50%	86,475	146,475	232,950	3,005,000
11/1/31			84,825	84,825		3,005,000
5/1/32	60,000	5.50%	84,825	144,825	229,650	2,945,000
11/1/32			83,175	83,175		2,945,000
5/1/33	65,000	5.50%	83,175	148,175	231,350	2,880,000
11/1/33			81,388	81,388		2,880,000
5/1/34	70,000	5.50%	81,388	151,388	232,775	2,810,000
11/1/34			79,463	79,463		2,810,000
5/1/35	75,000	5.50%	79,463	154,463	233,925	2,735,000
11/1/35			77,400	77,400		2,735,000
5/1/36	75,000	5.50%	77,400	152,400	229,800	2,660,000
11/1/36			75,338	75,338		2,660,000
5/1/37	80,000	5.50%	75,338	155,338	230,675	2,580,000
11/1/37			73,138	73,138		2,580,000
5/1/38	85,000	5.50%	73,138	158,138	231,275	2,495,000
11/1/38			70,800	70,800		2,495,000
5/1/39	90,000	5.50%	70,800	160,800	231,600	2,405,000
11/1/39			68,325	68,325		2,405,000
5/1/40	95,000	5.50%	68,325	163,325	231,650	2,310,000
11/1/40			65,713	65,713		2,310,000
5/1/41	100,000	5.50%	65,713	165,713	231,425	2,210,000
11/1/41			62,963	62,963		2,210,000
5/1/42	105,000	5.50%	62,963	167,963	230,925	2,105,000
11/1/42			60,075	60,075		2,105,000
5/1/43	110,000	5.50%	60,075	170,075	230,150	1,995,000
11/1/43			57,050	57,050		1,995,000
5/1/44	120,000	5.50%	57,050	177,050	234,100	1,875,000
11/1/44			53,750	53,750		1,875,000
5/1/45	125,000	5.50%	53,750	178,750	232,500	1,750,000
11/1/45			50,313	50,313		1,750,000
5/1/46	135,000	5.75%	50,313	185,313	235,625	1,615,000
11/1/46			46,431	46,431		1,615,000
5/1/47	140,000	5.75%	46,431	186,431	232,863	1,475,000
11/1/47			42,406	42,406		1,475,000
5/1/48	150,000	5.75%	42,406	192,406	234,813	1,325,000
11/1/48			38,094	38,094		1,325,000
5/1/49	160,000	5.75%	38,094	198,094	236,188	1,165,000
11/1/49			33,494	33,494		1,165,000
5/1/50	165,000	5.75%	33,494	198,494	231,988	1,000,000
11/1/50			28,750	28,750		1,000,000
5/1/51	175,000	5.75%	28,750	203,750	232,500	825,000
11/1/51			23,719	23,719		825,000
5/1/52	190,000	5.75%	23,719	213,719	237,438	635,000
11/1/52			18,256	18,256		635,000
5/1/53	200,000	5.75%	18,256	218,256	236,513	435,000
11/1/53			12,506	12,506		635,000
5/1/54	210,000	5.75%	12,506	222,506	235,013	225,000
11/1/54			6,469	6,469		635,000
5/1/55	225,000	5.75%	6,469	231,469	237,938	0
Total	**3,310,000**		**3,576,368**	**6,886,368**	**6,886,368**	

Mirada II Community Development District
Fiscal Year 2027 ERU Allocation & Assessment Summary Comparison

	Admin, Debt Admin, & Storm Ponds	Physical Environment	Total Operating Budget	
AR = Total Expenditures - Net:	$306,144.00	$2,442,161.86	$2,748,305.86	
Plus: Early Payment Discount (4.0%)	$13,027.40	$103,921.78	$116,949.19	
Plus: County Collection Charges (2.0%)	$6,513.70	$51,960.89	$58,474.59	
Total Expenditures - GROSS	$325,685.10	$2,598,044.54	$2,923,729.64	[a]
Total ERU:	1657.12	1592.32		[b]
Total AR / ERU - GROSS (as if all On-Roll):	**$196.54**	**$1,631.61**		[a] / [b]
Total AR / ERU - NET:	$184.74	$1,533.71		

1. Equivalent Residential Unit (ERU) Allocation of Annual Operations and Maintenance Assessments

A. General Admin, Debt Service Admin, and Stormwater Management Assessment Allocation

Product [1]	Units	ERU	Total ERU	% ERU	Net Assmt/Unit	Total Net Assmt	Gross Assmt/Unit	Total Gross Assmt
20-22(TH) Parcel 27	290	0.44	127.60	8.01%	$81.29	$23,573.41	$86.48	$25,078.10
27' (TH)	252	0.54	136.08	8.55%	$99.76	$25,140.05	$106.13	$26,744.73
28' (TH)	504	0.56	282.24	17.73%	$103.46	$52,142.32	$110.06	$55,470.55
35'	98	0.70	68.60	4.31%	$129.32	$12,673.48	$137.58	$13,482.43
40'	258	0.80	206.40	12.96%	$147.80	$38,131.29	$157.23	$40,565.20
50'	451	1.00	451.00	28.32%	$184.74	$83,319.82	$196.54	$88,638.11
60'	321	1.20	385.20	24.19%	$221.69	$71,163.63	$235.84	$75,705.99
Total	**2174**		**1657.12**	**104.07%**		**$306,144.00**		**$325,685.10**

B. Physical Environment Assessment Allocation

Product [1]	Units	ERU	Total ERU	% ERU	Net Assmt/Unit	Total Net Assmt	Gross Assmt/Unit	Total Gross Assmt
20-22(TH) Parcel 27	290	0.44	127.60	8.01%	$674.83	$195,701.78	$717.91	$208,193.38
27' (TH)	132	0.54	71.28	4.48%	$828.21	$109,323.06	$881.07	$116,301.13
28' (TH)	504	0.56	282.24	17.73%	$858.88	$432,875.15	$913.70	$460,505.48
35'	98	0.70	68.60	4.31%	$1,073.60	$105,212.71	$1,142.13	$111,928.42
40'	258	0.80	206.40	12.96%	$1,226.97	$316,558.36	$1,305.29	$336,764.21
50'	451	1.00	451.00	28.32%	$1,533.71	$691,704.56	$1,631.61	$735,855.91
60'	321	1.20	385.20	24.19%	$1,840.46	$590,786.24	$1,957.93	$628,496.00
Total	**2054**		**1592.32**	**100.00%**		**$2,442,161.86**		**$2,598,044.54**

C. Total Assessment Allocation

Product [1]	Units	ERU	Total ERU	% ERU	Net Assmt/Unit	Total Net Assmt	Gross Assmt/Unit	Total Gross Assmt
20-22(TH) Parcel 27	290	0.44	127.60	8.01%	$756.12	$219,275.19	$804.38	$233,271.48
27' (TH)	120	0.54	64.80	4.07%	$99.76	$11,971.45	$106.13	$12,735.59
27' (TH)	132	0.54	71.28	4.48%	$927.97	$122,491.66	$987.20	$130,310.27
28' (TH)	504	0.56	282.24	17.73%	$962.34	$485,017.47	$1,023.76	$515,976.04
35'	98	0.70	68.60	4.31%	$1,202.92	$117,886.19	$1,279.70	$125,410.84
40'	258	0.80	206.40	12.96%	$1,374.77	$354,689.65	$1,462.52	$377,329.41
50'	451	1.00	451.00	28.32%	$1,718.46	$775,024.38	$1,828.15	$824,494.02
60'	321	1.20	385.20	24.19%	$2,062.15	$661,949.87	$2,193.78	$704,201.99
Total	**2174**		**1657.12**	**104.07%**		**$2,748,305.86**		**$2,923,729.64**

2. Assessment Comparison Summary by Fiscal Year

Assessment Are One - Phases 1, 2, 5, 6, 7, 8, 15A, 15B, and 15C

On-Roll

		Operations & Maintenance [1]			Series 2021 Debt Service [1]			Total [1]			
Product	Units	FY 2027	FY 2026	% Change	FY 2027	FY 2026	% Change	FY 2027	FY 2026	$ Change	% Change
27' (TH)	132	$987.20	$875.23	13%	$718.03	$718.03	0%	$1,705.23	$1,593.26	$111.97	7%
28' (TH)	504	$1,023.76	$907.65	13%	$744.63	$744.63	0%	$1,768.39	$1,652.28	$116.11	7%
40'	190	$1,462.52	$1,296.64	13%	$1,063.75	$1,063.75	0%	$2,526.27	$2,360.39	$165.88	7%
50'	231	$1,828.15	$1,620.80	13%	$1,329.69	$1,329.69	0%	$3,157.84	$2,950.49	$207.35	7%
60'	321	$2,193.78	$1,944.96	13%	$1,595.63	$1,595.63	0%	$3,789.41	$3,540.59	$248.82	7%
Total	**1378**										

Undeveloped Lands - Limited O&M Benefit Allocation

		Operations & Maintenance [1]			Series 2021 Debt Service [1]			Total [1]			
Product	Units	FY 2027	FY 2026	% Change	FY 2027	FY 2026	% Change	FY 2027	FY 2026	$ Change	% Change
27' (TH)	**120**	$106.13	$875.23	-88%	$718.03	$718.03	0%	$824.16	$1,593.26	-$769.10	-48%

Assessment Are Two - Phases 3 and 4

On-Roll

		Operations & Maintenance [1]			Series 2022 Debt Service [1,2]			Total [1]			
Product	Units	FY 2027	FY 2026	% Change	FY 2027	FY 2026	% Change	FY 2027	FY 2026	$ Change	% Change
35'	98	$1,279.70	$1,134.56	13%	$930.85	$930.85	0%	$2,210.55	$2,065.41	$145.14	7%
40'	68	$1,462.52	$1,296.64	13%	$1,063.83	$1,063.83	0%	$2,526.35	$2,360.47	$165.88	7%
50'	220	$1,828.15	$1,620.80	13%	$1,329.79	$1,329.79	0%	$3,157.94	$2,950.59	$207.35	7%
60'	0	$2,193.78	$1,944.96	13%	$1,595.74	$1,595.74	0%	$3,789.52	$3,540.70	$248.82	7%
Total	**386**										

Expansion Area - Parcel 27

On-Roll

		Operations & Maintenance [1]			Series 2025 Debt Service [1]			Total [1]			
Product	Units	FY 2027	FY 2026	% Change	FY 2027	FY 2026	% Change	FY 2027	FY 2026	$ Change	% Change
20-22(TH) Parcel 27	290	$804.38	$713.15	13%	$850.97	$850.97	0%	$1,655.36	$1,564.12	$91.23	6%
Total	**290**										

1. The amounts shown are presented as if on roll and grossed up to account for collection costs and early payment discounts.

2. Debt service amounts reflected are subsequent to a partial pay down.