# *K Bar Ranch*

## *Community Development District*

Adopted Budget
FY 2026–2027

Presented at the August 5, 2026 Meeting

kai
Kindness. Action. Innovation.

# K Bar Ranch Community Development District
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**K Bar Ranch Community Development District**
**Fiscal Year 2027 Annual Budget**
**General Fund (Operations & Maintenance)**

| | Account Description | Actual FY 2024 | Actual FY 2025 | Adopted FY 2026 | Actual Thru 6/30/26 | Projected July-9/30/2026 | Total Projected FY 2026 | Annual FY 2027 Budget |
|---|---|---|---|---|---|---|---|---|
| I. | **Revenue** | | | | | | | |
| | Operations & Maintenance Assessments - On-Roll | $ 1,003,187 | $ 993,209 | $ 987,920 | $ 993,681 | $ - | $ 993,681 | $ 987,920 |
| | Excess Fees | - | 7,255 | - | - | - | - | - |
| | Interest and Miscellaneous | 76,018 | 66,807 | - | 50,831 | - | 50,831 | - |
| | **Total Revenues** | **1,079,205** | **1,067,271** | **987,920** | **1,044,512** | **-** | **1,044,512** | **987,920** |
| II. | **Expenditures** | | | | | | | |
| | **General Administrative** | | | | | | | |
| | P/R- Board of Supervisors | 10,400 | 13,800 | 12,000 | 8,400 | 3,000 | 11,400 | 14,000 |
| | Professional Services - Management Consulting Services | 14,000 | 14,000 | 14,000 | 10,500 | 3,500 | 14,000 | 32,968 |
| | Professional Services - Administrative | 3,018 | 3,200 | 3,200 | 2,400 | 800 | 3,200 | - |
| | Professional Services - Assessment Roll | 9,000 | 4,000 | 4,000 | 3,000 | 1,000 | 4,000 | - |
| | Professional Services - Engineering Services | 23,222 | 38,079 | 14,900 | 15,415 | 15,236 | 30,651 | 25,000 |
| | Professional Services - Legal Services | 20,551 | 22,648 | 20,000 | 15,857 | 5,742 | 21,600 | 25,000 |
| | Professional Services - Accounting | 10,000 | 10,000 | 10,000 | 7,500 | 2,500 | 10,000 | - |
| | Professional Services - Auditing Services | 3,400 | 3,500 | 3,400 | - | 3,400 | 3,400 | 3,900 |
| | Insurance - General Liability Insurance | 3,520 | 3,027 | 3,112 | 1,856 | 1,256 | 3,112 | 3,530 |
| | Insurance - Public Officials Liability & Workman's Comp | 3,519 | 3,027 | 3,110 | 2,340 | 770 | 3,110 | 4,380 |
| | Insurance - Property | 6,514 | 6,592 | 8,921 | 6,402 | 2,519 | 8,921 | 15,000 |
| | Meeting Room Rental | 400 | - | - | - | - | - | 2,800 |
| | Bank Fees | - | - | - | - | - | - | 600 |
| | Legal Advertisements | 1,666 | 448 | 2,500 | 249 | 808 | 1,057 | 1,200 |
| | Regulatory & Permit Fees | 175 | 176 | 375 | 175 | 200 | 375 | 375 |
| | Stormwater Assessments | 9,986 | - | 10,000 | 927 | 9,073 | 10,000 | 10,000 |
| | County Assessment Collection Fee | 4,000 | 4,000 | 4,000 | 3,000 | 1,000 | 4,000 | 4,000 |
| | Website Compliance | 1,837 | 2,308 | 3,638 | 2,082 | 1,555 | 3,638 | 1,916 |
| | **Total Administrative** | **125,209** | **128,804** | **117,156** | **80,104** | **52,358** | **132,463** | **144,669** |
| | **Debt Administration** | | | | | | | |
| | Dissemination Agent | 2,000 | 2,000 | 2,000 | 1,500 | 500 | 2,000 | 2,000 |
| | Trustee Fees | 13,431 | 14,167 | 14,105 | 11,427 | 2,678 | 14,105 | 14,923 |
| | Arbitrage Rebate Calculation | - | - | 1,000 | - | - | - | - |
| | **Total Debt Administration** | **15,431** | **16,167** | **17,105** | **12,927** | **3,178** | **16,105** | **16,923** |
| | **Physical Environment** | | | | | | | |
| | **Utility Services** | | | | | | | |
| | Utility - Electric | 12,732 | 13,063 | 16,000 | 10,903 | 3,634 | 14,537 | 20,000 |
| | Utility - Water Sewer | 4,048 | 3,281 | 3,500 | 2,137 | 1,527 | 3,664 | 4,100 |
| | Utility - Street Lights | 239,352 | 258,313 | 255,000 | 201,109 | 67,036 | 268,145 | 267,000 |
| | Solid Waste Collection & Refuse Services | 2,085 | 1,962 | 2,500 | 1,983 | 2,022 | 4,005 | 3,100 |
| | **Total Utility Services** | **258,216** | **276,619** | **277,000** | **216,131** | **74,220** | **290,351** | **294,200** |

**K Bar Ranch Community Development District**
**Fiscal Year 2027 Annual Budget**
**General Fund (Operations & Maintenance)**

| Account Description | Actual FY 2024 | Actual FY 2025 | Adopted FY 2026 | Actual Thru 6/30/26 | Projected July-9/30/2026 | Total Projected FY 2026 | Annual FY 2027 Budget |
|---|---|---|---|---|---|---|---|
| **Common Areas & Right of Ways** | | | | | | | |
| Contracts - Landscape Maintenance | 181,958 | 168,307 | 173,040 | 111,848 | 41,925 | 153,773 | 167,700 |
| Contracts - Rust Control | 7,140 | 7,140 | 7,140 | 5,355 | 1,785 | 7,140 | 7,140 |
| Landscape Replacement & Replenishment | 11,688 | 32,479 | 35,000 | 2,825 | 942 | 3,767 | 35,000 |
| Landscape - Annuals/Flowers | 4,448 | 6,721 | 8,500 | 8,850 | 2,950 | 11,800 | 9,000 |
| Landscape - Mulch | 8,219 | 7,425 | 17,000 | - | - | - | 20,000 |
| Fire Ant Treatment | - | - | 4,200 | - | - | - | 4,200 |
| R&M - Entry & Walls | - | - | 6,500 | - | - | - | 6,500 |
| R&M - Irrigation | 14,066 | 7,601 | 12,000 | 14,911 | 4,970 | 19,881 | 12,000 |
| R&M - Sidewalks / Hardscape | 23,450 | 23,000 | 23,000 | 23,000 | 225 | 23,225 | 25,500 |
| R&M - Signage | 1,338 | - | 3,000 | - | - | - | 3,000 |
| Misc - Holiday Lights & Decorations | 8,512 | - | 6,450 | 6,000 | 450 | 6,450 | 6,000 |
| **Total Common Areas & Right of Ways** | **260,820** | **252,672** | **295,830** | **172,789** | **53,247** | **226,036** | **296,040** |
| | | | | | | | |
| **Stormwater Control** | | | | | | | |
| Contracts - Aquatic Maintenance | 41,913 | 41,913 | 45,000 | 28,586 | 10,754 | 39,340 | 43,017 |
| Contracts - Mitigation Area Monitoring & Maintenance | - | - | 5,000 | - | - | - | 5,000 |
| Contracts - Wetland Monitoring | 9,050 | 6,788 | 10,600 | 6,788 | 2,263 | 9,050 | 10,600 |
| Contracts - Midge Fly Treatment | 2,750 | 4,750 | 2,400 | 3,600 | 1,350 | 4,950 | 5,400 |
| Invasive Plants | - | - | 10,000 | - | - | - | 5,000 |
| Aquatic Plant Replacement | - | - | 5,000 | - | - | - | 5,000 |
| R&M - Pond | 890 | 3,525 | 10,000 | 3,275 | 1,092 | 4,366 | 6,200 |
| R&M - Fountain | 627 | 3,001 | 1,040 | 2,638 | 780 | 3,418 | 1,040 |
| R&M - Stormwater System Maintenance | 50 | - | 1,000 | - | - | - | 1,000 |
| **Total Stormwater Control** | **55,279** | **59,977** | **90,040** | **44,886** | **16,238** | **61,125** | **82,257** |
| | | | | | | | |
| **Security Operations** | | | | | | | |
| Security Monitoring Services | 15,518 | 7,605 | 31,200 | 6,300 | 2,100 | 8,400 | 30,000 |
| **Total Security Operations** | **15,518** | **7,605** | **31,200** | **6,300** | **2,100** | **8,400** | **30,000** |
| | | | | | | | |
| **Amenity Center Operations** | | | | | | | |
| Professional Services - Amenity Management | 7,500 | 7,500 | 7,500 | 5,625 | 1,875 | 7,500 | 7,500 |
| Professional Services - Budgeted Personnel | 41,000 | 41,000 | 41,000 | 30,750 | 10,250 | 41,000 | 60,000 |
| Utility - Amenity Center Internet | 2,924 | 2,899 | 3,600 | 1,920 | 720 | 2,640 | 2,880 |
| Contract - Pool Service | 12,231 | 12,621 | 12,600 | 9,450 | 3,150 | 12,600 | 12,600 |
| Contract - Pest Control | 1,285 | 960 | 1,000 | 720 | 240 | 960 | 1,000 |
| Contract - Clubhouse Janitorial Services | 7,427 | 7,387 | 7,800 | 5,574 | 1,800 | 7,374 | 7,800 |
| Pool Permits | 325 | 275 | 500 | 400 | 100 | 500 | 500 |
| R&M - Amenity Furniture & Equipment | - | 1,025 | 3,000 | - | 3,000 | 3,000 | 3,000 |
| R&M - Playground Equipment & Maintenance | - | - | 2,000 | - | 2,000 | 2,000 | 2,000 |
| R&M - Pool | 2,570 | 1,509 | 6,000 | 2,119 | 3,881 | 6,000 | 6,000 |
| R&M- Tennis Court | - | - | 1,600 | - | 1,600 | 1,600 | 1,600 |

**K Bar Ranch Community Development District**
**Fiscal Year 2027 Annual Budget**
**General Fund (Operations & Maintenance)**

| Account Description | Actual FY 2024 | Actual FY 2025 | Adopted FY 2026 | Actual Thru 6/30/26 | Projected July-9/30/2026 | Total Projected FY 2026 | Annual FY 2027 Budget |
|---|---|---|---|---|---|---|---|
| R&M - Splash Pad | - | - | - | - | - | - | 1,000 |
| R&M - Pickball Court | - | - | - | - | - | - | 1,000 |
| R&M - Basketball Court | - | 215 | 500 | - | 500 | 500 | 500 |
| R&M - Dog Waste Station | 3,326 | 3,954 | 4,200 | 3,120 | 1,040 | 4,160 | 4,160 |
| Misc. Amenity Center Repairs & Maintenance | 7,393 | 1,561 | 4,000 | 2,081 | 694 | 2,775 | 4,000 |
| Misc. - Rentals & Leases | - | - | 1,200 | - | 1,200 | 1,200 | - |
| **Total Parks & Recreation** | **85,980** | **80,907** | **96,500** | **61,760** | **32,049** | **93,810** | **115,540** |
| **Capital and Reserve Planning** | | | | | | | |
| Capital Outlay Other | 51,685 | 18,782 | 25,000 | 410,710 | - | 410,710 | 25,000 |
| Reserve- Tree Trimming | - | - | - | - | - | - | 10,000 |
| Capital Outlay - Infrastructure Expenditures | 33,934 | - | - | - | - | - | - |
| Miscellaneous Contingency | 37,124 | 29,269 | 31,090 | 7,129 | 23,961 | 31,090 | 30,490 |
| **Total Contingency** | **122,742** | **48,051** | **56,090** | **417,839** | **23,961** | **441,800** | **65,490** |
| **Total Expenditures Before Other Sources & Uses** | **939,194** | **870,802** | **980,920** | **1,012,737** | **257,351** | **1,270,089** | **1,045,119** |
| Excess/(Deficiency) of Revenues Over/(Under) Expenditures | 140,011 | 196,469 | 7,000 | 31,775 | (257,351) | (225,576) | (57,199) |
| **III. Other Sources and Uses** | | | | | | | |
| Assessment Stabilization | - | - | (7,000) | - | - | - | (47,199) |
| Fund Balance Carry Forward | - | - | - | - | - | - | 57,199 |
| **Total Other Sources and Uses** | **-** | **-** | **(7,000)** | **-** | **-** | **-** | **10,000** |
| **IV. Net Change in Fund Balance** | 140,011 | 196,469 | - | 31,775 | (257,351) | (225,576) | (47,199) |
| Fund Balance - Beginning | 1,126,098 | 1,266,109 | 1,462,578 | 1,462,578 | - | 1,462,578 | 1,237,002 |
| **Fund Balance - Ending** | **$ 1,266,109** | **$ 1,462,578** | **$ 1,462,578** | **$ 1,494,353** | **$ (257,351)** | **$ 1,237,002** | **$ 1,189,802** |

**Exhibit A**
Allocation of Fund Balances

| **Available Funds** | | **Amount** | |
|---|---|---|---|
| Beginning Fund Balance - Fiscal Year 2026 | $ | 1,462,578 | |
| Net Change in Fund Balance - Fiscal Year 2026 | | (225,576) | |
| **Total Funds Available (Estimated) - 9/30/2026** | | **1,237,002** | |
| **Allocation of Available Funds** | | | |
| ***Nonspendable Fund Balance*** | | | |
| Prepaid Items & Deposits | | 33,678 | |
| | **Subtotal** | **33,678** | |
| ***Assigned Fund Balance*** | | | |
| Operating Reserve | | 165,000 | (1) |
| Reserve & Replacement | | 180,981 | (1) |
| Assessment Stabilization | | 389,135 | (1) |
| Tree Trimming Reserve | | 20,000 | (1) |
| | **Subtotal** | **755,116** | |
| **Total Allocation of Available Funds** | | **788,794** | |
| **Total Unassigned (undesignated) Cash** | | **$ 448,208** | |

**Notes**

(1) Represents Reserves from Prior Years thru FY 2026.

## K BAR RANCH 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.

### 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.

#### 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 - 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 Consulting Services Inc. 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 CONTRACT and agreements, and legal guidance on District operations. Services are provided by Straley Robin Vericker and the budget reflects anticipated legal activity.

#### 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 expected contracted auditing vendor in accordance with government auditing standards.

#### INSURANCE - GENERAL LIABILITY
Covers the District's annual premium for general liability insurance, which protects the District against claims arising from bodily injury, property damage, and personal injury occurring on District-owned property or in connection with District operations.

#### INSURANCE - PUBLIC OFFICIALS LIABILITY & WORKMAN'S COMP
Covers the District's annual premiums for public officials' liability insurance, which protects the Board of Supervisors and District staff from claims alleging wrongful acts, errors, or omissions in the performance of their official duties, and for workers' compensation coverage required for District personnel.

### INSURANCE - PROPERTY

Covers the District's annual premium for property insurance, which protects District-owned assets, including the amenity center and associated structures, fixtures, and equipment, against physical loss or damage from covered perils.

### 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.

### 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. Services are provided by Valley National Bank for an annual amount of $600.

### 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.

### 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.

### STORMWATER ASSESSMENTS

Covers regulatory stormwater assessments levied by the applicable governmental authority to support regional stormwater management and flood control programs.

### COUNTY ASSESSMENT COLLECTION FEE

The County Tax Collector charges an administrative fee for processing and remitting Non-Ad Valorem assessments collected on the Tax Roll. The amount is calculated as a percentage of total assessments collected.

### WEBSITE COMPLIANCE

The District is required by Florida law to post adopted budgets, meeting agendas, and other public records on a compliant website, and the Board of Supervisors also receives dedicated District email accounts for official business. Compliance services are performed by SchoolNow, and supervisor email accounts are provided by Kai through Microsoft 365.

## *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 Connected, LLC 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.

## *PHYSICAL ENVIRONMENT EXPENDITURES*

### *UTILITY SERVICES*

#### ELECTRICITY (IRRIGATION & POND PUMPS)

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.

#### WATER & SEWER

Covers the cost of water utility services necessary to operate irrigation systems, fountains, and other common area features maintained by the District. Services are billed by City of Tampa Utilities based on usage and prevailing rates.

#### STREETPOLE LIGHTING

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

#### SOLID WASTE COLLECTION & REFUSE SERVICES

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

### *COMMON AREAS & RIGHT OF WAYS*

#### CONTRACTS - LANDSCAPE MAINTENANCE

Provides for the contracted landscape maintenance services for the District. Services are performed by RedTree Landscape Systems for an annual amount of $167,700 under the terms of the landscape maintenance agreement.

#### CONTRACTS - RUST CONTROL

Provides for contracted services to prevent and remove rust staining on District hardscape and structures. Staining is typically caused by irrigation systems or high iron content in groundwater. Services are performed by Rust-Off LLC for an annual amount of $7,140.

#### LANDSCAPE REPLACEMENT & REPLENISHMENT

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

#### LANDSCAPE - ANNUALS/FLOWERS

Provides for the seasonal installation of annual plantings and flowers at community entrances, monuments, and other prominent common areas. These plantings are rotated throughout the year to maintain consistent curb appeal and community aesthetics.

#### LANDSCAPE - MULCH

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

#### FIRE ANT TREATMENT

Provides for the application of fire ant treatment across common areas, turf, mulched beds, and amenity grounds to control nuisance and pest populations and maintain safe community spaces.

#### R&M - ENTRY & WALLS

Funds the repair, painting, and general upkeep of community entry features, monument walls, and perimeter decorative walls. Work is performed on an as-needed basis to address wear, damage, or aesthetic issues.

### 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 - SIDEWALKS / HARDSCAPE

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

### 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 - 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.

## *STORMWATER CONTROL*

### 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 Blue Water Aquatics, Inc for an annual amount of $43,017.

### CONTRACTS - MITIGATION AREA MONITORING & MAINTENANCE

Provides for the contracted monitoring and maintenance of the District's environmental mitigation areas in accordance with applicable regulatory permits. Services typically include site inspections, invasive species control, and reporting required to maintain permit compliance. Services are performed by the expected contracted mitigation area monitoring and maintenance vendor for an annual amount of $5,000.

### CONTRACTS - WETLAND MONITORING

This line item includes costs associated with the monitoring of wetlands, preserves, uplands, etc. within the District to ensure compliance with applicable environmental permits and regulatory requirements. Services are performed by Aquatic Weed Control, Inc. for an annual amount of $10,600.

### CONTRACTS - MIDGE FLY TREATMENT

Provides for the contracted treatment of stormwater ponds to control midge fly populations. Treatment reduces nuisance swarms around District ponds and amenity areas. Services are performed by Blue Water Aquatics, Inc for an annual amount of $5,400.

### INVASIVE PLANTS

Provides for the treatment and removal of invasive plant species from the District's ponds, shorelines, preserves, and common areas to support ecological health and comply with regulatory requirements.

### AQUATIC PLANT REPLACEMENT

Funds the replacement of beneficial aquatic and littoral plantings along pond shorelines that have died, been damaged, or been removed during routine maintenance, helping to maintain water quality and shoreline stability.

### 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.

#### 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 visual appeal and operational integrity.

#### R&M - STORMWATER SYSTEM MAINTENANCE

Funds repairs and minor maintenance of the District's stormwater conveyance system, including inlets, pipes, outfall structures, and drainage swales, to preserve proper function and regulatory compliance.

### *SECURITY OPERATIONS*

#### CONTRACTS - SECURITY CAMERAS & MONITORING EQUIPMENT

Provides ongoing operation and monitoring of access control systems, gate equipment, and related security technology. Includes cellular connectivity, equipment maintenance, software support, and routine service needs. Services are performed by ECS Integrations LLC.

### *AMENITY CENTER OPERATIONS*

#### PROFESSIONAL SERVICES - AMENITY MANAGEMENT

Covers onsite management, staffing, and coordination of daily amenity operations. Responsibilities include tracking and managing facility access keys, coordinating janitorial services, overseeing facility rental activities, and implementing general operating rules for the amenity center. Services are performed by Kai Connected, LLC.

#### PROFESSIONAL SERVICES - BUDGETED PERSONNEL

Provides for contracted on-site personnel supporting amenity operations, including front desk, housekeeping, and facility staffing. Staffing is provided by Kai Connected, LLC under the amenity management agreement.

#### UTILITY - AMENITY CENTER INTERNET

Provides for internet and data-communication services supporting amenity-center operations such as point-of-sale systems, access control, and staff administrative work. Service is provided by Spectrum Business on a recurring monthly schedule.

#### CONTRACTS - POOL SERVICE

Provides for a professional service vendor to clean, treat, and inspect the community pool on a routine basis to ensure compliance with health and safety standards. Services are performed by Cooper Pools Inc for an annual amount of $12,600.

#### CONTRACTS - AMENITY CENTER PEST CONTROL

Provides for recurring pest prevention and treatment services at the amenity center and supporting structures. Services are performed by NaturZone Pest Control for an annual amount of $1,000.

#### CONTRACTS - AMENITY CENTER CLEANING SERVICES

Provides for contracted cleaning and routine maintenance services at the amenity center. Services are performed by United Building Maintenance Inc. for an annual amount of $7,800 and cover restrooms, lobby, fitness area, and common spaces.

### POOL PERMIT

Covers the annual regulatory permit required for operation of the community pool, including inspections and compliance fees mandated by the county health department.

### R&M - AMENITY FURNITURE & EQUIPMENT

Supports repairs, touch-ups, and replacements for interior and exterior clubhouse furnishings and equipment. Includes tables, chairs, lounge seating, fans, light fixtures, built-in cabinetry, playground equipment, and amenity lighting.

### R&M - PLAYGROUND EQUIPMENT & MAINTENANCE

Covers repairs, inspections, and minor replacements required to maintain the community playground equipment in safe, working condition, including hardware, surfacing, and structural components.

### R&M - POOL

Covers repairs and non-routine maintenance needed for the pool structure and equipment, including pumps, filters, heaters, lighting, and safety systems.

### R&M - TENNIS COURT

Provides for the routine upkeep and minor repairs of the community tennis court, including resurfacing touch-ups, net replacement, and maintenance of related court equipment.

### R&M - SPLASH PAD

Provides for routine maintenance and minor repairs of the community splash pad, including inspection of spray features, plumbing components, drainage, and safety surfacing to keep the feature in safe operating condition.

### R&M - PICKLEBALL COURT

Provides for the routine upkeep and minor repairs of the community pickleball court, including surface maintenance, net replacement, and maintenance of related court equipment.

### R&M - BASKETBALL COURT

Provides for the routine upkeep and minor repairs of the community basketball court, including surface maintenance, goal hardware, and related court equipment.

### CONTRACTS - 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 $4,160.

### MISC. AMENITY CENTER REPAIRS & MAINTENANCE

Funds unexpected or minor repairs necessary to maintain the functionality and aesthetics of the amenity center. This may include light plumbing, HVAC repairs, minor painting, fixture replacements, and other small-scale tasks not otherwise categorized.

## *CAPITAL & CONTINGENCY RESERVES*

### CAPITAL OUTLAY RESERVE

Provides dedicated funding for planned improvements, enhancements, or replacement of major physical assets within the District. These expenditures may include infrastructure upgrades, new amenity features, or other capital projects identified by the Board to maintain or improve community standards.

### RESERVE - TREE TRIMMING

Sets aside dedicated funding for the scheduled trimming and pruning of trees within the District's common areas. Funding accumulates to support periodic large-scale tree trimming cycles as needed to maintain safety, visibility, and community aesthetics.

### MISCELLANEOUS CONTINGENCY

Captures unanticipated expenses across both administrative operations and physical environment maintenance that were not specifically budgeted in dedicated line items. This reserve provides the District with the flexibility to address such unforeseen needs without requiring a formal budget amendment.

**K Bar Ranch Community Development District**
**Fiscal Year 2027 Annual Budget**
**Capital Reserve Fund**

| | Account Description | Actual FY 2024 | Actual FY 2025 | Adopted FY 2026 | Actual Thru 6/30/26 | Projected July-9/30/2026 | Total Projected FY 2026 | Annual FY 2027 Budget |
|---|---|---|---|---|---|---|---|---|
| **I.** | **Revenue** | | | | | | | |
| | Capital Reserve Assessments - On-Roll | $ 71,034 | $ 71,829 | $ 71,829 | $ 71,829 | $ - | $ 71,829 | $ 71,829 |
| | Interest | 31,526 | 29,143 | - | 20,730 | - | 20,730 | - |
| | **Total Revenues** | **102,561** | **100,972** | **71,829** | **92,559** | **-** | **92,559** | **71,829** |
| **II.** | **Expenditures** | | | | | | | |
| | **Capital Projects** | | | | | | | |
| | Restroom Refurbishment | - | - | - | - | - | - | 25,000 |
| | Water Fountains | - | - | - | - | - | - | 3,500 |
| | **Total Administrative** | **-** | **-** | **-** | **-** | **-** | **-** | **28,500** |
| | **Total Expenditures Before Other Sources & Uses** | **-** | **-** | **-** | **-** | **-** | **-** | **28,500** |
| | Excess/(Deficiency) of Revenues Over/(Under) Expenditures | 102,561 | 100,972 | 71,829 | 92,559 | - | 92,559 | 43,329 |
| **IV.** | **Net Change in Fund Balance** | 102,561 | 100,972 | 71,829 | 92,559 | - | 92,559 | 43,329 |
| | Fund Balance - Beginning | 644,227 | 746,787 | 847,760 | 847,760 | - | 847,760 | 940,319 |
| | **Fund Balance - Ending** | **$ 746,787** | **$ 847,760** | **$ 919,589** | **$ 940,319** | **$ -** | **$ 940,319** | **$ 919,589** |

**K Bar Ranch Community Development District**
**Fiscal Year 2027 Annual Budget**
**Series 2011 Debt Service Fund**

| | Account Description | Actual FY 2025 | Adopted FY 2026 | Actual Thru 06/30/2026 | Projected July-9/30/2026 | Total Projected FY 2026 | Annual FY 2027 Budget |
|---|---|---|---|---|---|---|---|
| I. | **Revenue** | | | | | | |
| | Debt Service Assessments - On-Roll | $ 58,761 | $ 58,875 | $ 58,787 | $ 88 | $ 58,875 | $ 58,469 |
| | Excess Fees | 400 | - | - | - | - | - |
| | Interest | 3,657 | - | 1,956 | - | 1,956 | - |
| | **Total Revenue** | **62,818** | **58,875** | **60,743** | **88** | **60,831** | **58,469** |
| II. | **Expenditures** | | | | | | |
| | **Debt Service** | | | | | | |
| | Principal Debt Retirement | 15,000 | 20,000 | 15,000 | - | 15,000 | 20,000 |
| | Interest Expense | 39,863 | 38,626 | 38,802 | - | 38,802 | 37,875 |
| | **Total Debt Service** | **54,863** | **58,626** | **53,802** | **-** | **53,802** | **57,875** |
| | **Total Expenditures** | **54,863** | **58,626** | **53,802** | **-** | **53,802** | **57,875** |
| | Excess (Deficiency) of Revenues Over (Under) Expenditures | 7,955 | 249 | 6,941 | 88 | 7,029 | 594 |
| IV. | **Net Change in Fund Balance** | **7,955** | **249** | **6,941** | **88** | **7,029** | **594** |
| | Fund Balance - Beginning | 91,690 | 99,646 | 99,646 | - | 99,646 | **106,674** |
| | **Fund Balance - Ending** | **$ 99,646** | **$ 99,895** | **$ 106,586** | **$ 88** | **$ 106,674** | **$ 107,269** |

**K Bar Ranch Community Development District**
**Special Assessment Revenue Bonds, Series 2011**

| Period Ending | Principal | Interest | Debt Service | Annual Debt Service | Total Bond Value |
|---|---|---|---|---|---|
| 5/1/26 | | $19,313 | $19,313 | $19,313 | $515,000 |
| 11/1/26 | $20,000 | $19,313 | $39,313 | | $495,000 |
| 5/1/27 | | $18,563 | $18,563 | $57,875 | $495,000 |
| 11/1/27 | $20,000 | $18,563 | $38,563 | | $475,000 |
| 5/1/28 | | $17,813 | $17,813 | $56,375 | $475,000 |
| 11/1/28 | $20,000 | $17,813 | $37,813 | | $455,000 |
| 5/1/29 | | $17,063 | $17,063 | $54,875 | $455,000 |
| 11/1/29 | $20,000 | $17,063 | $37,063 | | $435,000 |
| 5/1/30 | | $16,313 | $16,313 | $53,375 | $435,000 |
| 11/1/30 | $25,000 | $16,313 | $41,313 | | $410,000 |
| 5/1/31 | | $15,375 | $15,375 | $56,688 | $410,000 |
| 11/1/31 | $25,000 | $15,375 | $40,375 | | $385,000 |
| 5/1/32 | | $14,438 | $14,438 | $54,813 | $385,000 |
| 11/1/32 | $30,000 | $14,438 | $44,438 | | $355,000 |
| 5/1/33 | | $13,313 | $13,313 | $57,750 | $355,000 |
| 11/1/33 | $30,000 | $13,313 | $43,313 | | $325,000 |
| 5/1/34 | | $12,188 | $12,188 | $55,500 | $325,000 |
| 11/1/34 | $30,000 | $12,188 | $42,188 | | $295,000 |
| 5/1/35 | | $11,063 | $11,063 | $53,250 | $295,000 |
| 11/1/35 | $35,000 | $11,063 | $46,063 | | $260,000 |
| 5/1/36 | | $9,750 | $9,750 | $55,813 | $260,000 |
| 11/1/36 | $35,000 | $9,750 | $44,750 | | $225,000 |
| 5/1/37 | | $8,438 | $8,438 | $53,188 | $225,000 |
| 11/1/37 | $40,000 | $8,438 | $48,438 | | $185,000 |
| 5/1/38 | | $6,938 | $6,938 | $55,375 | $185,000 |
| 11/1/38 | $40,000 | $6,938 | $46,938 | | $145,000 |
| 5/1/39 | | $5,438 | $5,438 | $52,375 | $145,000 |
| 11/1/39 | $45,000 | $5,438 | $50,438 | | $100,000 |
| 5/1/40 | | $3,750 | $3,750 | $54,188 | $100,000 |
| 11/1/40 | $50,000 | $3,750 | $53,750 | | $50,000 |
| 5/1/41 | | $1,875 | $1,875 | $55,625 | $50,000 |
| 11/1/41 | $50,000 | $1,875 | $51,875 | $51,875 | $0 |
| **Total** | **$515,000** | **$383,250** | **$898,250** | **$898,250** | |

**K Bar Ranch Community Development District**
**Fiscal Year 2027 Annual Budget**
**Series 2014 O-1 Debt Service Fund**

| | Account Description | Actual FY 2025 | Adopted FY 2026 | Actual Thru 06/30/2026 | Projected July-9/30/2026 | Total Projected FY 2026 | Annual FY 2027 Budget |
|---|---|---|---|---|---|---|---|
| **I.** | **Revenue** | | | | | | |
| | Debt Service Assessments - On-Roll | $ 259,686 | $ 258,000 | $ 259,801 | $ - | $ 259,801 | $ 258,396 |
| | Excess Fees | 1,769 | - | - | - | - | - |
| | Interest | 16,357 | - | 8,536 | - | 8,536 | - |
| | **Total Revenue** | **277,813** | **258,000** | **268,337** | **-** | **268,337** | **258,396** |
| **II.** | **Expenditures** | | | | | | |
| | **Debt Service** | | | | | | |
| | Principal Debt Retirement - O-1 | 40,000 | 45,000 | 95,000 | - | 95,000 | 45,000 |
| | Interest Expense - O-1 | 76,731 | 73,475 | 159,656 | - | 159,656 | 72,322 |
| | Principal Debt Retirement - Q-1 | 45,000 | 50,000 | - | - | - | 50,000 |
| | Interest Expense - Q-1 | 87,425 | 84,063 | - | - | - | 82,781 |
| | **Total Debt Service** | **249,156** | **252,538** | **254,656** | **-** | **254,656** | **250,103** |
| | **Total Expenditures** | **249,156** | **252,538** | **254,656** | **-** | **254,656** | **250,103** |
| | Excess (Deficiency) of Revenues Over (Under) Expenditures | 28,656 | 5,462 | 13,682 | - | 13,682 | 8,293 |
| **IV.** | **Net Change in Fund Balance** | **28,656** | **5,462** | **13,682** | **-** | **13,682** | **8,293** |
| | Fund Balance - Beginning | 419,926 | 448,582 | 448,582 | - | 448,582 | **462,264** |
| | **Fund Balance - Ending** | **$ 448,582** | **$ 454,044** | **$ 462,264** | **$ -** | **$ 462,264** | **$ 470,557** |

**K Bar Ranch Community Development District**
**Special Assessment Bonds, Series 2014 (Parcel O-1 Project)**

| Period Ending | Principal | Interest | Debt Service | Annual Debt Service | Total Bond Value |
|---|---|---|---|---|---|
| 5/1/26 | | $36,738 | $36,738 | $36,738 | $1,390,000 |
| 11/1/26 | $45,000 | $36,738 | $81,738 | | $1,345,000 |
| 5/1/27 | | $35,584 | $35,584 | $117,322 | $1,345,000 |
| 11/1/27 | $45,000 | $35,584 | $80,584 | | $1,300,000 |
| 5/1/28 | | $34,431 | $34,431 | $115,016 | $1,300,000 |
| 11/1/28 | $50,000 | $34,431 | $84,431 | | $1,250,000 |
| 5/1/29 | | $33,150 | $33,150 | $117,581 | $1,250,000 |
| 11/1/29 | $50,000 | $33,150 | $83,150 | | $1,200,000 |
| 5/1/30 | | $31,869 | $31,869 | $115,019 | $1,200,000 |
| 11/1/30 | $55,000 | $31,869 | $86,869 | | $1,145,000 |
| 5/1/31 | | $30,459 | $30,459 | $117,328 | $1,145,000 |
| 11/1/31 | $60,000 | $30,459 | $90,459 | | $1,085,000 |
| 5/1/32 | | $28,922 | $28,922 | $119,381 | $1,085,000 |
| 11/1/32 | $60,000 | $28,922 | $88,922 | | $1,025,000 |
| 5/1/33 | | $27,384 | $27,384 | $116,306 | $1,025,000 |
| 11/1/33 | $65,000 | $27,384 | $92,384 | | $960,000 |
| 5/1/34 | | $25,719 | $25,719 | $118,103 | $960,000 |
| 11/1/34 | $65,000 | $25,719 | $90,719 | | $895,000 |
| 5/1/35 | | $24,053 | $24,053 | $114,772 | $895,000 |
| 11/1/35 | $70,000 | $24,053 | $94,053 | | $825,000 |
| 5/1/36 | | $22,172 | $22,172 | $116,225 | $825,000 |
| 11/1/36 | $75,000 | $22,172 | $97,172 | | $750,000 |
| 5/1/37 | | $20,156 | $20,156 | $117,328 | $750,000 |
| 11/1/37 | $80,000 | $20,156 | $100,156 | | $670,000 |
| 5/1/38 | | $18,006 | $18,006 | $118,163 | $670,000 |
| 11/1/38 | $85,000 | $18,006 | $103,006 | | $585,000 |
| 5/1/39 | | $15,722 | $15,722 | $118,728 | $585,000 |
| 11/1/39 | $85,000 | $15,722 | $100,722 | | $500,000 |
| 5/1/40 | | $13,438 | $13,438 | $114,159 | $500,000 |
| 11/1/40 | $90,000 | $13,438 | $103,438 | | $410,000 |
| 5/1/41 | | $11,019 | $11,019 | $114,456 | $410,000 |
| 11/1/41 | $95,000 | $11,019 | $106,019 | | $315,000 |
| 5/1/42 | | $8,466 | $8,466 | $114,484 | $315,000 |
| 11/1/42 | $100,000 | $8,466 | $108,466 | | $215,000 |
| 5/1/43 | | $5,778 | $5,778 | $114,244 | $215,000 |
| 11/1/43 | $105,000 | $5,778 | $110,778 | | $110,000 |
| 5/1/44 | | $2,956 | $2,956 | $113,734 | $110,000 |
| 11/1/44 | $110,000 | $2,956 | $112,956 | $112,956 | $0 |
| **Total** | **$1,390,000** | **$852,044** | **$2,242,044** | **$2,242,044** | |

**K Bar Ranch Community Development District**
**Special Assessment Bonds, Series 2014 (Parcel Q Project)**

| Period Ending | Principal | Interest | Debt Service | Annual Debt Service | Total Bond Value |
|---|---|---|---|---|---|
| 5/1/26 | | $42,031 | $42,031 | $42,031 | $1,590,000 |
| 11/1/26 | $50,000 | $42,031 | $92,031 | | $1,540,000 |
| 5/1/27 | | $40,750 | $40,750 | $132,781 | $1,540,000 |
| 11/1/27 | $55,000 | $40,750 | $95,750 | | $1,485,000 |
| 5/1/28 | | $39,341 | $39,341 | $135,091 | $1,485,000 |
| 11/1/28 | $55,000 | $39,341 | $94,341 | | $1,430,000 |
| 5/1/29 | | $37,931 | $37,931 | $132,272 | $1,430,000 |
| 11/1/29 | $60,000 | $37,931 | $97,931 | | $1,370,000 |
| 5/1/30 | | $36,394 | $36,394 | $134,325 | $1,370,000 |
| 11/1/30 | $60,000 | $36,394 | $96,394 | | $1,310,000 |
| 5/1/31 | | $34,856 | $34,856 | $131,250 | $1,310,000 |
| 11/1/31 | $65,000 | $34,856 | $99,856 | | $1,245,000 |
| 5/1/32 | | $33,191 | $33,191 | $133,047 | $1,245,000 |
| 11/1/32 | $70,000 | $33,191 | $103,191 | | $1,175,000 |
| 5/1/33 | | $31,397 | $31,397 | $134,588 | $1,175,000 |
| 11/1/33 | $70,000 | $31,397 | $101,397 | | $1,105,000 |
| 5/1/34 | | $29,603 | $29,603 | $131,000 | $1,105,000 |
| 11/1/34 | $75,000 | $29,603 | $104,603 | | $1,030,000 |
| 5/1/35 | | $27,681 | $27,681 | $132,284 | $1,030,000 |
| 11/1/35 | $80,000 | $27,681 | $107,681 | | $950,000 |
| 5/1/36 | | $25,531 | $25,531 | $133,213 | $950,000 |
| 11/1/36 | $85,000 | $25,531 | $110,531 | | $865,000 |
| 5/1/37 | | $23,247 | $23,247 | $133,778 | $865,000 |
| 11/1/37 | $90,000 | $23,247 | $113,247 | | $775,000 |
| 5/1/38 | | $20,828 | $20,828 | $134,075 | $775,000 |
| 11/1/38 | $95,000 | $20,828 | $115,828 | | $680,000 |
| 5/1/39 | | $18,275 | $18,275 | $134,103 | $680,000 |
| 11/1/39 | $100,000 | $18,275 | $118,275 | | $580,000 |
| 5/1/40 | | $15,588 | $15,588 | $133,863 | $580,000 |
| 11/1/40 | $105,000 | $15,588 | $120,588 | | $475,000 |
| 5/1/41 | | $12,766 | $12,766 | $133,353 | $475,000 |
| 11/1/41 | $110,000 | $12,766 | $122,766 | | $365,000 |
| 5/1/42 | | $9,809 | $9,809 | $132,575 | $365,000 |
| 11/1/42 | $115,000 | $9,809 | $124,809 | | $250,000 |
| 5/1/43 | | $6,719 | $6,719 | $131,528 | $250,000 |
| 11/1/43 | $120,000 | $6,719 | $126,719 | | $130,000 |
| 5/1/44 | | $3,494 | $3,494 | $130,213 | $130,000 |
| 11/1/44 | $130,000 | $3,494 | $133,494 | $133,494 | $0 |
| **Total** | **$1,590,000** | **$978,863** | **$2,568,863** | **$2,568,863** | |

**K Bar Ranch Community Development District**
**Fiscal Year 2027 Annual Budget**
**Series 2021 Debt Service Fund**

| | Account Description | Actual FY 2025 | Adopted FY 2026 | Actual Thru 06/30/2026 | Projected July-9/30/2026 | Total Projected FY 2026 | Annual FY 2027 Budget |
|---|---|---|---|---|---|---|---|
| **I.** | **Revenue** | | | | | | |
| | Debt Service Assessments - On-Roll | $ 308,007 | $ 306,891 | $ 308,144 | $ - | $ 308,144 | $ 306,477 |
| | Excess Fees | 2,098 | - | - | - | - | - |
| | Interest | 4,662 | - | 3,313 | - | 3,313 | - |
| | **Total Revenue** | **314,767** | **306,891** | **311,456** | **-** | **311,456** | **306,477** |
| **II.** | **Expenditures** | | | | | | |
| | **Debt Service** | | | | | | |
| | Principal Debt Retirement | 228,000 | 234,000 | 234,000 | - | 234,000 | 240,000 |
| | Interest Expense | 80,896 | 72,192 | 75,059 | - | 75,059 | 69,197 |
| | **Total Debt Service** | **308,896** | **306,192** | **309,059** | **-** | **309,059** | **309,197** |
| | **Total Expenditures** | **308,896** | **306,192** | **309,059** | **-** | **309,059** | **309,197** |
| | Excess (Deficiency) of Revenues Over (Under) Expenditures | 5,871 | 699 | 2,397 | - | 2,397 | (2,720) |
| **IV.** | **Net Change in Fund Balance** | **5,871** | **699** | **2,397** | **-** | **2,397** | **(2,720)** |
| | Fund Balance - Beginning | 100,761 | 106,632 | 106,632 | - | 106,632 | **109,029** |
| | **Fund Balance - Ending** | **$ 106,632** | **$ 107,331** | **$ 109,029** | **$ -** | **$ 109,029** | **$ 106,309** |

**K Bar Ranch Community Development District**
**Special Assessment Refunding Bond, Series 2021**

| Period Ending | Principal | Interest | Debt Service | Annual Debt Service | Total Bond Value |
|---|---|---|---|---|---|
| 5/1/26 | $234,000 | $37,594 | $271,594 | | $2,703,000 |
| 11/1/26 | | $34,598 | $34,598 | | $2,703,000 |
| 5/1/27 | $240,000 | $34,598 | $274,598 | $309,197 | $2,463,000 |
| 11/1/27 | | $31,526 | $31,526 | | $2,463,000 |
| 5/1/28 | $247,000 | $31,526 | $278,526 | $310,053 | $2,216,000 |
| 11/1/28 | | $28,365 | $28,365 | | $2,216,000 |
| 5/1/29 | $253,000 | $28,365 | $281,365 | $309,730 | $1,963,000 |
| 11/1/29 | | $25,126 | $25,126 | | $1,963,000 |
| 5/1/30 | $259,000 | $25,126 | $284,126 | $309,253 | $1,704,000 |
| 11/1/30 | | $21,811 | $21,811 | | $1,704,000 |
| 5/1/31 | $266,000 | $21,811 | $287,811 | $309,622 | $1,438,000 |
| 11/1/31 | | $18,406 | $18,406 | | $1,438,000 |
| 5/1/32 | $273,000 | $18,406 | $291,406 | $309,813 | $1,165,000 |
| 11/1/32 | | $14,912 | $14,912 | | $1,165,000 |
| 5/1/33 | $280,000 | $14,912 | $294,912 | $309,824 | $885,000 |
| 11/1/33 | | $11,328 | $11,328 | | $885,000 |
| 5/1/34 | $287,000 | $11,328 | $298,328 | $309,656 | $598,000 |
| 11/1/34 | | $7,654 | $7,654 | | $598,000 |
| 5/1/35 | $295,000 | $7,654 | $302,654 | $310,309 | $303,000 |
| 11/1/35 | | $3,878 | $3,878 | | $303,000 |
| 5/1/36 | $303,000 | $3,878 | $306,878 | $310,757 | $0 |
| **Total** | **$2,937,000** | **$432,806** | **$3,369,806** | **$3,098,213** | |

**K Bar Ranch Community Development District**
**Fiscal Year 2027 ERU Allocation & Assessment Summary Comparison**

| | Operations & Maintenance | Capital Reserve Fund | |
|---|---|---|---|
| AR = Total Expenditures - Net: | $987,920.00 | $71,829.00 | |
| Plus: Early Payment Discount (4.0%) | $42,039.15 | $3,056.55 | |
| Plus: County Collection Charges (2.0%) | $21,019.57 | $1,528.28 | |
| **Total Expenditures - GROSS** | $1,050,978.72 | $76,413.83 | [a] |
| Total ERU: | 606.90 | 606.90 | [b] |
| **Total AR / ERU - GROSS (as if all On-Roll):** | **$1,731.72** | **$125.91** | [a] / [b] |
| Total AR / ERU - NET: | $1,627.81 | $118.35 | |

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

| Product | Units | ERU | Total ERU | % ERU | Net Assmt/Unit | Total Net Assmt | Gross Assmt/Unit | Total Gross Assmt |
|---|---|---|---|---|---|---|---|---|
| Townhome | 78 | 0.55 | 42.90 | 7.07% | $895.30 | $69,833.20 | $952.44 | $74,290.64 |
| Single Family | 564 | 1.00 | 564.00 | 92.93% | $1,627.81 | $918,086.80 | $1,731.72 | $976,688.09 |
| **Total** | **642** | | **606.90** | **100.00%** | | **$987,920.00** | | **$1,050,978.72** |

**2. Equivalent Residential Unit (ERU) Allocation of Annual Reserve Assessments**

| Product | Units | ERU | Total ERU | % ERU | Net Assmt/Unit | Total Net Assmt | Gross Assmt/Unit | Total Gross Assmt |
|---|---|---|---|---|---|---|---|---|
| Townhome | 78 | 0.55 | 42.90 | 7.07% | $65.09 | $5,077.38 | $69.25 | $5,401.47 |
| Single Family | 564 | 1.00 | 564.00 | 92.93% | $118.35 | $66,751.62 | $125.91 | $71,012.36 |
| **Total** | **642** | | **606.90** | **100.00%** | | **$71,829.00** | | **$76,413.83** |

**3. Assessment Comparison Summary By Fiscal Year**

**Assessment Area One - (Townhomes & Basset Creek Single Family)**

| | | Operations & Maintenance[1] | | | Capital Reserve Fund[1] | | | Series 2011 Debt Service[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 | FY 2027 | FY 2026 | % Change | FY 2027 | FY 2026 | $ Change | % Change |
| Townhome | 78 | $952.44 | $952.44 | 0% | $69.25 | $69.25 | 0% | $166.76 | $166.76 | 0% | $476.49 | $476.49 | 0% | $1,664.94 | $1,664.94 | $0.00 | 0% |
| Single Family | 300 | $1,731.72 | $1,731.72 | 0% | $125.91 | $125.91 | 0% | $166.76 | $166.76 | 0% | $979.23 | $979.23 | 0% | $3,003.61 | $3,003.61 | $0.00 | 0% |
| **Total** | **378** | | | | | | | | | | | | | | | | |

**Assessment Area Two - Parcel O-1**

| | | Operations & Maintenance[1] | | | Capital Reserve Fund[1] | | | Series 2014 O-1 Debt Service[1] | | | Total[1] | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Product | Units | FY 2027 | FY 2026 | % Change | FY 2027 | FY 2026 | % Change | FY 2027 | FY 2026 | % Change | FY 2027 | FY 2026 | $ Change | % Change |
| Single Family 50' | 51 | $1,731.72 | $1,731.72 | 0% | $125.91 | $125.91 | 0% | $1,207.83 | $1,207.83 | 0% | $3,065.45 | $3,065.45 | $0.00 | 0% |
| Single Family 70' | 47 | $1,731.72 | $1,731.72 | 0% | $125.91 | $125.91 | 0% | $1,428.57 | $1,428.57 | 0% | $3,286.19 | $3,286.19 | $0.00 | 0% |
| **Total** | **98** | | | | | | | | | | | | | |

**K Bar Ranch Community Development District**
**Fiscal Year 2027 ERU Allocation & Assessment Summary Comparison**

**Assessment Area Three - Parcel Q**

| Product | Units | Operations & Maintenance[1] | | | Capital Reserve Fund[1] | | | Series 2014 Q Debt Service[1] | | | Total[1] | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | FY 2027 | FY 2026 | % Change | FY 2027 | FY 2026 | % Change | FY 2027 | FY 2026 | % Change | FY 2027 | FY 2026 | $ Change | % Change |
| Single Family | 121 | $1,731.72 | $1,731.72 | 0% | $125.91 | $125.91 | 0% | $1,207.83 | $1,207.83 | 0% | $3,065.45 | $3,065.45 | $0.00 | 0% |
| **Total** | **121** | | | | | | | | | | | | | |

**Assessment Area Four - Parcel B**

| Product | Units | Operations & Maintenance[1] | | | Capital Reserve Fund[1] | | | Total[1] | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | | FY 2027 | FY 2026 | % Change | FY 2027 | FY 2026 | % Change | FY 2027 | FY 2026 | $ Change | % Change |
| Single Family | 45 | $1,731.72 | $1,731.72 | 0% | $125.91 | $125.91 | 0% | $1,857.62 | $1,857.62 | $0.00 | 0% |
| **Total** | **45** | | | | | | | | | | |

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