Los Cayos
Community Development District

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

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AMENDED FINAL BUDGET
LOS CAYOS COMMUNITY DEVELOPMENT DISTRICT
OPERATING FUND
FISCAL YEAR 2025/2026
OCTOBER 1, 2025 - SEPTEMBER 30, 2026

REVENUES	FISCAL YEAR 2025/2026 BUDGET 10/1/25 - 9/30/26	AMENDED FINAL BUDGET 10/1/25 - 9/30/26	YEAR TO DATE ACTUAL 10/1/25 - 9/29/26
O & M Assessments	98,295	**102,903**	102,903
Developer Contribution - For 25/26	71,677	**71,677**	71,677
Debt Assessments	380,894	**396,230**	396,230
Other Revenue	0	**0**	0
Interest Income	600	**5,000**	4,924
TOTAL REVENUES	**$ 551,466**	**$ 575,810**	**$ 575,734**
EXPENDITURES			
Administrative Expenditures			
Supervisor Fees	0	**0**	0
Management	34,000	**34,000**	34,000
Legal	12,500	**12,915**	12,915
Assessment Roll	6,000	**6,000**	6,000
Audit Fees	4,500	**4,600**	4,600
Arbitrage Rebate Fee	650	**650**	650
Insurance	6,250	**6,012**	6,012
Legal Advertisements	3,000	**4,100**	3,149
Miscellaneous	500	**500**	240
Postage	200	**465**	448
Office Supplies	500	**465**	439
Dues & Subscriptions	175	**175**	175
Website Management	2,500	**2,500**	2,500
Trustee Fees	4,000	**4,246**	4,246
Continuing Disclosure Fee	1,000	**500**	500
Dissemination Services	2,500	**2,500**	2,500
TOTAL ADMINISTRATIVE EXPENDITURES	**$ 78,275**	**$ 79,628**	**$ 78,374**
Maintenance Expenditures			
Engineering/Inspections	8,000	**3,500**	1,196
Miscellaneous Maintenance	3,000	**0**	0
Environmental Inspections	10,000	**10,500**	7,150
Stormwater Management	16,000	**0**	0
Storm Drainage/ Class V Permit	3,500	**0**	0
Field Operations	3,000	**0**	0
Entry Road Maintenance	1,300	**0**	0
Water Feature Maintenance	8,000	**0**	0
Landscape Maintenance	16,000	**0**	0
Monuments Maintenance	2,000	**0**	0
Street Lighting	3,600	**0**	0
Sidewalks	1,500	**0**	0
Power Utility	5,500	**0**	0
Water & Sewage/Potable Water	5,000	**0**	0
Import Fill Material	0	**0**	0
TOTAL MAINTENANCE EXPENDITURES	**$ 86,400**	**$ 14,000**	**$ 8,346**
TOTAL EXPENDITURES	**$ 164,675**	**$ 93,628**	**$ 86,720**
REVENUES LESS EXPENDITURES	**$ 386,791**	**$ 482,182**	**$ 489,014**
Bond Payments	(358,040)	**(377,722)**	(377,722)
BALANCE	**$ 28,751**	**$ 104,460**	**$ 111,292**
County Appraiser & Tax Collector Fee	(9,584)	**(4,800)**	(4,800)
Discounts For Early Payments	(19,167)	**(18,484)**	(18,484)
EXCESS/ (SHORTFALL)	**$ -**	**$ 81,176**	**$ 88,008**

FUND BALANCE AS OF 9/30/25	$30,598
FY 2025/2026 ACTIVITY	$81,176
FUND BALANCE AS OF 9/30/26	$111,774

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AMENDED FINAL BUDGET
LOS CAYOS COMMUNITY DEVELOPMENT DISTRICT
OPERATING FUND
FISCAL YEAR 2025/2026
OCTOBER 1, 2025 - SEPTEMBER 30, 2026

REVENUES	FISCAL YEAR 2025/2026 BUDGET 10/1/25 - 9/30/26	AMENDED FINAL BUDGET 10/1/25 - 9/30/26	YEAR TO DATE ACTUAL 10/1/25 - 9/29/26
Interest Income	100	**12,300**	12,211
NAV Assessment Collection	358,040	**377,722**	377,722
Developer Contribution - Debt	0	**0**	0
Total Revenues	**$ 358,140**	**$ 390,022**	**$ 389,933**
EXPENDITURES			
Principal Payments	80,000	**80,000**	80,000
Interest Payments	274,520	**276,280**	276,280
Transfer To Construction Account	0	**5,975**	5,975
Bond Redemption	3,620	**0**	0
Total Expenditures	**$ 358,140**	**$ 362,255**	**$ 362,255**
Excess/ (Shortfall)	**$ -**	**$ 27,767**	**$ 27,678**

FUND BALANCE AS OF 9/30/25	$321,396
FY 2025/2026 ACTIVITY	$27,767
FUND BALANCE AS OF 9/30/26	$349,163

Notes

Reserve Fund Balance = $178,985*. Revenue Account Balance = $170,178*.

Revenue Fund To Be Used To Make 12/15/26 Interest Payment Of $136,380.

* Approximate Amounts

Series 2025 Bond Information

Original Par Amount =	$5,275,000	Annual Principal Payments Due:
Interest Rate =	4.40% - 5.55%	June 15th
Issue Date =	March 2025	Annual Interest Payments Due:
Maturity Date =	June 2054	June 15th & December 15th
Par Amount As Of 9/30/26 =	$5,115,000	