Forest Oaks
Community Development District

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

CONTENTS

I AMENDED FINAL OPERATING FUND BUDGET

II AMENDED FINAL DEBT SERVICE FUND BUDGET - SERIES 2025

AMENDED FINAL BUDGET
FOREST OAKS 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	145,236	**145,427**	145,427
DEVELOPER CONTRIBUTION	0	**243,642**	243,642
DEBT ASSESSMENTS	243,600	**0**	0
OTHER REVENUE	240	**0**	0
INTEREST INCOME	0	**4,000**	3,888
TOTAL REVENUES	**$ 389,076**	**$ 393,069**	**$ 392,957**
EXPENDITURES			
ADMINISTRATIVE EXPENDITURES			
SUPERVISOR FEES	0	**0**	0
MANAGEMENT	30,000	**30,000**	30,000
LEGAL	30,000	**12,000**	7,942
ASSESSMENT ROLL	5,000	**5,000**	5,000
AUDIT FEES	4,000	**4,000**	4,000
INSURANCE	6,000	**5,000**	5,000
LEGAL ADVERTISING	10,000	**3,600**	2,614
MISCELLANEOUS	2,087	**600**	400
POSTAGE	300	**75**	65
OFFICE SUPPLIES	1,500	**575**	544
DUES & SUBSCRIPTIONS	175	**175**	175
TRUSTEE FEES	4,200	**4,246**	4,246
CONTINUING DISCLOSURE FEE	1,000	**1,000**	1,000
TOTAL ADMINISTRATIVE EXPENDITURES	**$ 94,262**	**$ 66,271**	**$ 60,986**
MAINTENANCE EXPENDITURES			
ENGINEERING/INSPECTIONS	3,500	**1,000**	0
LAKE MAINTENANCE	12,000	**5,500**	4,450
LITTORAL MAINTENANCE	9,000	**1,000**	0
DRY AREA MAINTENANCE	9,000	**1,000**	0
LIFT STATION MAINTENANCE	9,000	**1,000**	0
MISCELLANEOUS MAINTENANCE (PUMP STATION MAINTENANCE)	0	**3,296**	3,296
TOTAL MAINTENANCE EXPENDITURES	**$ 42,500**	**$ 12,796**	**$ 7,746**
TOTAL EXPENDITURES	**$ 136,762**	**$ 79,067**	**$ 68,732**
REVENUES LESS EXPENDITURES	**$ 252,314**	**$ 314,002**	**$ 324,225**
BOND PAYMENTS	(228,984)	**(229,316)**	(229,316)
BALANCE	**$ 23,330**	**$ 84,686**	**$ 94,909**
COUNTY APPRAISER & TAX COLLECTOR FEE	(7,777)	**(8,844)**	(8,844)
DISCOUNTS FOR EARLY PAYMENTS	(15,553)	**(15,446)**	(15,446)
EXCESS/ (SHORTFALL)	**$ 0**	**$ 60,396**	**$ 70,619**
CARRYOVER FROM PRIOR YEAR	0	**0**	0
NET EXCESS/ (SHORTFALL)	**$ 0**	**$ 60,396**	**$ 70,619**

FUND BALANCE AS OF 9/30/25	$23,482
FY 2025/2026 ACTIVITY	$60,396
FUND BALANCE AS OF 9/30/26	$83,878

AMENDED FINAL BUDGET

FOREST OAKS COMMUNITY DEVELOPMENT DISTRICT
DEBT SERVICE FUND - SERIES 2025
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	0	**7,300**	7,206
NAV Assessment Collection	228,984	**229,315**	229,315
Total Revenues	**$ 228,984**	**$ 236,615**	**$ 236,521**
EXPENDITURES			
Principal Payments	45,000	**45,000**	45,000
Interest Payments	182,209	**177,146**	177,146
Bond Redemption	1,775	**0**	0
Total Expenditures	**$ 228,984**	**$ 222,146**	**$ 222,146**
Excess/ (Shortfall)	**$ -**	**$ 14,469**	**$ 14,375**

FUND BALANCE AS OF 9/30/25	$202,487
FY 2025/2026 ACTIVITY	$14,469
FUND BALANCE AS OF 9/30/26	$216,956

Notes

Reserve Fund Balance = $119,761*. Revenue Fund Balance: $97,195*.

Revenue Account To Be Used To Make 11/1/2026 Interest Payment Of $90,581.

* Approximate Amounts

Series 2025 Bond Information

Original Par Amount =	$3,200,000	Annual Principal Payments Due:
Interest Rate =	4.65% - 6.00%	May 1st
Issue Date =	May 2025	Annual Interest Payments Due:
Maturity Date =	May 2055	May 1st & November 1st
Par Amount As Of 9/30/2026 =	$3,155,000	