Bluewaters
Community Development District

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

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BLUEWATERS 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
ADMINISTRATIVE ASSESSMENTS	93,879	**94,552**	94,552
MAINTENANCE ASSESSMENTS	147,627	**147,144**	147,144
DEBT ASSESSMENTS	302,048	**302,861**	302,861
OTHER REVENUES	0	**0**	0
INTEREST INCOME	1,440	**17,500**	17,229
TOTAL REVENUES	**$ 544,994**	**$ 562,057**	**$ 561,786**
EXPENDITURES			
ADMINISTRATIVE EXPENDITURES			
SUPERVISOR FEES	2,000	**2,400**	2,400
PAYROLL TAXES (EMPLOYER)	153	**184**	184
MANAGEMENT	34,308	**34,308**	34,308
SECRETARIAL	4,200	**4,200**	4,200
LEGAL	11,500	**11,500**	9,930
LEGAL/OTHER	2,400	**0**	0
ASSESSMENT ROLL	6,000	**6,000**	6,000
AUDIT FEES	3,700	**3,700**	3,700
ARBITRAGE REBATE FEE	650	**650**	650
INSURANCE	9,200	**9,217**	9,217
LEGAL ADVERTISING	4,000	**3,600**	2,492
MISCELLANEOUS	2,600	**3,000**	2,743
POSTAGE	400	**225**	199
OFFICE SUPPLIES	550	**425**	363
DUES & SUBSCRIPTIONS	175	**175**	175
TRUSTEE FEES	4,500	**3,500**	3,500
CONTINUING DISCLOSURE FEE	350	**350**	350
WEBSITE MANAGEMENT	2,000	**2,000**	2,000
ADMINISTRATIVE CONTINGENCY	1,000	**1,000**	0
TOTAL ADMINISTRATIVE EXPENDITURES	**$ 89,686**	**$ 86,434**	**$ 82,411**
MAINTENANCE EXPENDITURES			
AQUATIC MAINTENANCE	6,000	**3,912**	3,912
ANNUAL LANDSCAPE & IRRIGATION SYSTEM MAINTENANCE	68,000	**96,000**	93,023
LANDSCAPING UPKEEP	15,000	**2,500**	0
FPL - IRRIGATION	1,000	**848**	848
IRRIGATION SYSTEM UPKEEP	5,000	**1,500**	0
COMMUNITY JANITORIAL SERVICES	18,000	**17,316**	15,873
PARKING ENFORCEMENT & TOWING EXPENSES	7,500	**7,200**	7,200
FIELD OPERATIONS	2,520	**2,520**	2,520
ENGINEERING/INSPECTIONS/OTHER	2,000	**2,800**	2,800
STORM DRAIN CLEANING - TOWNHOMES	15,000	**21,085**	21,085
STORM DRAINAGE/CLASS V PERMIT	3,500	**1,000**	0
HOLIDAY LIGHTING AND DÉCOR	12,000	**19,130**	19,130
PRESSURE CLEANING	10,000	**10,000**	9,340
MAINTENANCE CONTINGENCY (WIRELESS, SIDEWALK REPAIRS, ETC.)	8,000	**10,000**	8,502
TOTAL MAINTENANCE EXPENDITURES	**$ 173,520**	**$ 195,811**	**$ 184,233**
TOTAL EXPENDITURES	**$ 263,206**	**$ 282,245**	**$ 266,644**
REVENUES LESS EXPENDITURES	**$ 281,788**	**$ 279,812**	**$ 295,142**
BOND PAYMENTS	(283,925)	**(288,646)**	(288,646)
			$ -
BALANCE	**$ (2,137)**	**$ (8,834)**	**$ 6,496**
COUNTY APPRAISER & TAX COLLECTOR FEE	(10,871)	**(5,232)**	(5,232)
DISCOUNTS FOR EARLY PAYMENTS	(21,742)	**(20,336)**	(20,336)
EXCESS/ (SHORTFALL)	**$ (34,750)**	**$ (34,402)**	**$ (19,072)**
CARRYOVER FROM PRIOR YEAR	34,750	**34,750**	0
NET EXCESS/ (SHORTFALL)	**$ -**	**$ 348**	**$ (19,072)**

FUND BALANCE AS OF 9/30/25	$462,312
FY2025/2026 ACTIVITY	($34,402)
FUND BALANCE AS OF 9/30/26	$427,910

Notes

Carryover From Prior Year Of $34,750 used to reduce Fiscal Year 2025/2026 Assessments.
Carryover From Prior Year Of $40,600 to be used to reduce Fiscal Year 2026/2027 Assessments.

AMENDED FINAL BUDGET
BLUEWATERS COMMUNITY DEVELOPMENT DISTRICT
DEBT SERVICE FUND
FISCAL YEAR 2025/2026
OCTOBER 1, 2025 - SEPTEMBER 30, 2026

REVENUES	FISCAL YEAR 2025/2026 BUDGET 10/1/25 - 9/30/26	AMENDED FINAL BUDGET 10/1/25 - 9/30/26	YEAR TO DATE ACTUAL 10/1/25 - 9/29/26
Interest Income	1,000	**3,650**	3,584
NAV Tax Collection	283,925	**288,646**	288,646
Total Revenues	**$ 284,925**	**$ 292,296**	**$ 292,230**
EXPENDITURES			
Principal Payments (2024)	176,000	**176,000**	176,000
Interest Payments (2024)	107,100	**111,500**	111,500
Principal Redemption (2024)	1,825	**0**	0
Total Expenditures	**$ 284,925**	**$ 287,500**	**$ 287,500**
Excess/ (Shortfall)	**$ -**	**$ 4,796**	**$ 4,730**

FUND BALANCE AS OF 9/30/25	$72,021
FY 2025/2026 ACTIVITY	$4,796
FUND BALANCE AS OF 9/30/26	$76,817

Notes
Revenue Fund Balance = $76,817*.
Interest Account Balance To Be Used To Make 11/1/2026 Interest Payment Of $51,350.
* Approximate Amounts

Series 2025 Bond Refunding Information

Original Par Amount =	$2,398,000	Annual Principal Payments Due:
Interest Rate =	5.00%	May 1st
Issue Date =	July 2025	Annual Interest Payments Due:
Maturity Date =	May 2035	May 1st & November 1st
Par Amount As Of 9/30/26 =	$2,054,000	