

# *Brandy Creek*

## *Community Development District*



### *Adopted Budget*

#### *FY 2026*

July 9, 2025

*Presented by:*



# Table of Contents

|     |  |
|-----|--|
| 1-2 | <u>General Fund</u>                      |
| 3-6 | <u>Narratives</u>                        |
| 7   | <u>Debt Service Fund Series 2013</u>     |
| 8   | <u>Series 2013 Amortization Schedule</u> |
| 9   | <u>Debt Service Fund Series 2015</u>     |
| 10  | <u>Series 2015 Amortization Schedule</u> |
| 11  | <u>Capital Reserve Fund</u>              |
| 12  | <u>Assessment Schedule</u>               |

**Brandy Creek**  
**Community Development District**  
**Adopted Budget**  
**General Fund**

| Description | Adopted<br>Budget<br>FY2025 | Actuals<br>Thru<br>5/31/25 | Projected<br>Next<br>4 Months | Projected<br>Thru<br>9/30/25 | Adopted<br>Budget<br>FY 2026 |
|-------------|-----------------------------|----------------------------|-------------------------------|------------------------------|------------------------------|
|-------------|-----------------------------|----------------------------|-------------------------------|------------------------------|------------------------------|

**REVENUES:**

|                               |                  |                  |                 |                  |                  |
|-------------------------------|------------------|------------------|-----------------|------------------|------------------|
| Special Assessments - On Roll | \$857,021        | \$852,230        | \$4,764         | \$856,994        | \$921,386        |
| Interest Income               | 12,000           | 14,310           | 5,400           | 19,710           | 15,000           |
| Rental/Miscellaneous Income   | 6,000            | 4,320            | 3,250           | 7,570            | 6,000            |
| Cost Sharing Revenue          | 11,159           | 11,557           | -               | 11,557           | 11,557           |
| Special Event Revenues        | 1,500            | -                | 1,500           | 1,500            | 1,500            |
| Swim Lessons Revenue          | -                | 464              | -               | 464              | 500              |
| Carry Forward Surplus         | 29,829           | -                | 15,472          | 15,472           | 5,000            |
| <b>TOTAL REVENUES</b>         | <b>\$917,508</b> | <b>\$882,881</b> | <b>\$30,386</b> | <b>\$913,267</b> | <b>\$960,943</b> |

**EXPENDITURES:**

**Administrative**

|                                |                  |                 |                 |                  |                  |
|--------------------------------|------------------|-----------------|-----------------|------------------|------------------|
| Supervisor Fees                | \$6,000          | \$3,600         | \$2,200         | \$5,800          | \$6,000          |
| FICA Taxes                     | 459              | 275             | 168             | 444              | 459              |
| Engineering                    | 15,000           | 1,435           | 4,000           | 5,435            | 15,000           |
| Attorney                       | 25,000           | 8,458           | 16,542          | 25,000           | 25,000           |
| Annual Audit                   | 3,685            | -               | 3,685           | 3,685            | 4,000            |
| Assessment Administration      | 5,300            | 5,300           | -               | 5,300            | 5,565            |
| Arbitrage Rebate               | 600              | 600             | -               | 600              | 600              |
| Trustee Fees                   | 8,000            | 7,939           | -               | 7,939            | 8,662            |
| Management Fees                | 59,695           | 39,797          | 19,898          | 59,695           | 62,680           |
| Information Technology         | 1,723            | 1,149           | 574             | 1,723            | 1,809            |
| Telephone                      | 550              | 102             | 148             | 250              | 300              |
| Postage & Delivery             | 1,000            | 960             | 600             | 1,560            | 1,400            |
| Insurance General Liability    | 10,763           | 9,823           | -               | 9,823            | 11,778           |
| Printing & Binding             | 1,000            | 158             | 842             | 1,000            | 1,000            |
| Legal Advertising              | 1,420            | 205             | 795             | 1,000            | 1,420            |
| Other Current Charges          | 2,200            | 1,775           | 600             | 2,375            | 2,200            |
| Office Supplies                | 100              | 6               | 50              | 56               | 100              |
| Dues, Licenses & Subscriptions | 175              | 175             | -               | 175              | 175              |
| <b>TOTAL ADMINISTRATIVE</b>    | <b>\$142,669</b> | <b>\$81,756</b> | <b>\$50,103</b> | <b>\$131,858</b> | <b>\$148,148</b> |

**Brandy Creek**  
**Community Development District**  
**Adopted Budget**  
**General Fund**

| Description | Adopted<br>Budget<br>FY2025 | Actuals<br>Thru<br>5/31/25 | Projected<br>Next<br>4 Months | Projected<br>Thru<br>9/30/25 | Adopted<br>Budget<br>FY 2026 |
|-------------|-----------------------------|----------------------------|-------------------------------|------------------------------|------------------------------|
|-------------|-----------------------------|----------------------------|-------------------------------|------------------------------|------------------------------|

**Operations & Maintenance**

**Maintenance**

|  |          |          |        |          |           |
|--|----------|----------|--------|----------|-----------|
| Insurance                                  | \$39,274 | \$39,055 | \$-    | \$39,055 | \$ 41,114 |
| Facility Administration/Events Coordinator | 40,096   | 26,731   | 13,365 | 40,096   | 41,299    |
| Facility Staffing (Contingency)            | 5,000    | -        | 2,500  | 2,500    | 5,000     |
| Pool Monitors                              | 41,849   | 10,395   | 31,454 | 41,849   | 44,778    |
| Field Operations Manager                   | 76,684   | 51,123   | 25,561 | 76,684   | 78,985    |
| Mobile App                                 | 2,500    | -        | -      | -        | 2,500     |
| Office Supplies / Mailings / Printing      | 1,900    | 1,287    | 613    | 1,900    | 1,900     |
| Pool Maintenance Service (Vesta)           | 37,176   | 24,894   | 11,225 | 36,120   | 38,291    |
| Pool Chemicals (Pool Sure)                 | 19,000   | 12,175   | 6,198  | 18,373   | 20,352    |
| Permit Fees                                | 925      | 925      | -      | 925      | 925       |
| Landscape Maintenance                      | 139,506  | 91,104   | 46,055 | 137,158  | 142,309   |
| Landscape Contingency                      | 25,000   | 15,872   | 9,128  | 25,000   | 25,000    |
| Community Garden                           | 5,000    | 2,355    | 2,645  | 5,000    | 5,000     |
| Irrigation Maintenance                     | 10,000   | 3,677    | 6,323  | 10,000   | 10,000    |
| Sign Repairs                               | 2,500    | 400      | 1,400  | 1,800    | 2,500     |
| Lake Maintenance                           | 11,580   | 7,720    | 5,060  | 12,780   | 13,430    |
| General Facility Maintenance               | 30,000   | 42,194   | 7,594  | 49,788   | 50,000    |
| Pet Waste Disposal                         | 8,018    | 5,345    | 2,673  | 8,018    | 8,259     |
| Streetlighting                             | 42,834   | 25,417   | 13,103 | 38,520   | 42,834    |
| Telephone                                  | 600      | 389      | 196    | 585      | 600       |
| Cable                                      | 2,300    | 1,440    | 720    | 2,159    | 2,300     |
| Electric                                   | 32,000   | 16,398   | 10,200 | 26,598   | 32,000    |
| Water/Sewer/Irrigation                     | 48,000   | 29,703   | 24,000 | 53,703   | 48,000    |
| Security                                   | 12,000   | 7,442    | 4,558  | 12,000   | 12,000    |
| Security Camera Maintenance                | 3,000    | 315      | 1,500  | 1,815    | 3,000     |
| Security - License Plate Reader System     | 11,000   | 5,068    | 5,932  | 11,000   | 11,000    |
| Refuse Service                             | 4,080    | 2,858    | 1,440  | 4,298    | 4,500     |
| Janitorial Services                        | 30,067   | 20,045   | 10,022 | 30,067   | 30,969    |
| Community Web Site Services                | 750      | 450      | 300    | 750      | 750       |
| Special Events                             | 12,000   | 13,151   | -      | 13,151   | 12,000    |
| Recreational Passes                        | 1,200    | 367      | 473    | 840      | 1,200     |
| Performance Incentive                      | 9,000    | 8,876    | -      | 8,876    | 10,000    |

|                          |                  |                  |                  |                  |                  |
|--------------------------|------------------|------------------|------------------|------------------|------------------|
| <b>TOTAL MAINTENANCE</b> | <b>\$704,839</b> | <b>\$467,170</b> | <b>\$244,239</b> | <b>\$711,409</b> | <b>\$742,795</b> |
|--------------------------|------------------|------------------|------------------|------------------|------------------|

|                           |                  |                  |                  |                  |                  |
|---------------------------|------------------|------------------|------------------|------------------|------------------|
| <b>TOTAL EXPENDITURES</b> | <b>\$847,508</b> | <b>\$548,926</b> | <b>\$294,341</b> | <b>\$843,267</b> | <b>\$890,943</b> |
|---------------------------|------------------|------------------|------------------|------------------|------------------|

**Other Sources/(Uses)**

|                              |          |          |   |          |          |
|------------------------------|----------|----------|---|----------|----------|
| Capital Reserve Transfer Out | (70,000) | (70,000) | - | (70,000) | (70,000) |
|------------------------------|----------|----------|---|----------|----------|

|                                   |                   |                   |            |                   |                   |
|-----------------------------------|-------------------|-------------------|------------|-------------------|-------------------|
| <b>TOTAL OTHER SOURCES/(USES)</b> | <b>\$(70,000)</b> | <b>\$(70,000)</b> | <b>\$-</b> | <b>\$(70,000)</b> | <b>\$(70,000)</b> |
|-----------------------------------|-------------------|-------------------|------------|-------------------|-------------------|

|                                       |            |                  |                    |            |            |
|---------------------------------------|------------|------------------|--------------------|------------|------------|
| <b>EXCESS REVENUES (EXPENDITURES)</b> | <b>\$-</b> | <b>\$263,955</b> | <b>\$(263,955)</b> | <b>\$-</b> | <b>\$-</b> |
|---------------------------------------|------------|------------------|--------------------|------------|------------|

|   |                    |                   | FY 2025           | FY 2026           |
|---|--------------------|-------------------|-------------------|-------------------|
| <b>Net Assessments</b>                      |                    |                   | <b>\$857,021</b>  | <b>\$921,386</b>  |
| <b>Add: Discounts and Collections (6%)</b>  |                    |                   | <b>\$54,703</b>   | <b>\$58,812</b>   |
| <b>Gross Assessments</b>                    |                    |                   | <b>\$911,725</b>  | <b>\$980,198</b>  |
| <b>Assessable Units</b>                     | <b>\$ Increase</b> | <b>% Increase</b> | <b>583</b>        | <b>583</b>        |
| <b>Per Unit O&amp;M assessments (Net)</b>   | \$110.45           | 7.5%              | <b>\$1,469.97</b> | <b>\$1,580.42</b> |
| <b>Per Unit O&amp;M assessments (Gross)</b> |                    |                   | <b>\$1,563.80</b> | <b>\$1,681.30</b> |

**Brandy Creek**  
**Community Development District**  
**Budget Narrative**

**REVENUES**

**Special Assessments-Tax Roll**

The District will levy a non-ad-valorem special assessment on all taxable property within the District to fund all of the General Operating Expenditures for the fiscal year.

**Interest**

The operating fund of the District will be invested in Governmental Securities with U.S. Bank.

**Rental/Miscellaneous Income**

Represents estimated income from the rental of the Community Room, access card deposits, non-resident fee and other miscellaneous deposit that the District may receive.

**Cost Sharing Revenue**

The District has entered into a Cost Sharing Agreement with Regency Realty Group, Inc. for the maintenance of lakes and landscaping areas outside the boundaries of the District.

**Special Event Revenues**

Represents estimated income from HOA, POA and from special events planned for the District

**Swim Lessons Revenues**

Represents estimated income received for the use of pool for swim lessons.

**Expenditures - Administrative**

**Supervisors Fees**

Chapter 190 of the Florida Statutes allows for members of the Board of Supervisors to be compensated \$200 per meeting in which they attend. The budgeted amount for the fiscal year is based on all supervisors attending 6 meetings.

**FICA Taxes**

Payroll taxes on Board of Supervisor's compensation. The budgeted amount for the fiscal year is calculated at 7.65% of the total Board of Supervisor's payroll expenditures.

**Engineering**

The District's engineering firm will be providing general engineering services to the District including attendance and preparation for monthly board meetings, review invoices, etc. Dominion Engineering serves as the District's engineering firm.

**Attorney**

The District's Attorney, will be providing general legal services to the District, i.e., attendance and preparation for monthly Board meetings, review of contracts, review of agreements and resolutions, and other research assigned as directed by the Board of Supervisors and the District Manager.

**Annual Audit**

The District is required to conduct an annual audit of its financial records by an Independent Certified Public Accounting Firm. The budgeted amount for the fiscal year is based on contracted fees from the previous year engagement plus anticipated increase.

**Assessment Roll Administration**

The District has contracted with Governmental Management Services for the certification of the District's annual maintenance and debt service assessments to the County Tax Collector.

**Arbitrage Rebate**

The District is required to annually have an arbitrage rebate calculation on the District's Series 2013 Special Assessment Refunding Bonds and 2015 Special Assessment Revenue Bonds. The District has contracted with Grau and Associates to calculate the rebate liability and submit a report to the District.

**Trustee Fees**

A Trustee at U.S. Bank holds the District's series 2013 & 2015 Special Assessment Revenue Bonds. The amount represents the fee for the administration of the District's bond issue.

**Management Fees**

The District receives Management, Accounting and Administrative services as part of a Management Agreement with Governmental Management Services, LLC. The budgeted amount for the fiscal year is based on the contracted fees outlined in Exhibit "A" of the Management Agreement.

**Information Technology**

Represents costs related to the District's information systems, which include but are not limited to video conferencing services, cloud storage services and servers, security, accounting software, etc.

**Communication - Telephone**

New internet and Wi-Fi service for Office.

# Brandy Creek

## Community Development District

### Budget Narrative

#### Expenditures - Administrative (continued)

##### **Postage and Delivery**

Actual postage and/or freight used for District mailings including agenda packages, vendor checks and other correspondence.

##### **Insurance General Liability**

The District's General Liability & Public Officials Liability Insurance policy is with a qualified entity that specializes in providing insurance coverage to governmental agencies. The amount is based upon estimated premium.

##### **Printing and Binding**

Copies used in the preparation of agenda packages, required mailings, and other special projects.

##### **Legal Advertising**

The District is required to advertise various notices for monthly Board meetings and other public hearings in a newspaper of general circulation.

##### **Other Current Charges**

This includes monthly bank charges and any other miscellaneous expenses that incur during the year.

##### **Office Supplies**

Supplies used in the preparation and binding of agenda packages, required mailings, and other special projects.

##### **Due, Licenses & Subscriptions**

The District is required to pay an annual fee to the Florida Department of Commerce for \$175.

#### Expenditures - Field

##### **Insurance**

The District's Property Insurance policy is with the EGIS, who specializes in providing insurance coverage to governmental agencies. The amount budgeted represents the estimated premium for property insurance related to two Amenity Centers and other district property facilities and capital assets.

##### **Facility Administration/Events Coordinator**

The District has contracted with Vesta to provide Facility Administration & Event Coordinator services, to include part-time staffing of 20 hours weekly.

| Contract | Monthly | Annual   |
|----------|---------|----------|
| Vesta    | \$3,442 | \$41,299 |

##### **Facility Staffing (Contingency)**

Funding for additional staffing for event support and after-hours emergency responses.

##### **Pool Monitors**

The District has contracted with Vesta Property Services to provide personnel to monitor usage of the two pools during peak swim season.

##### **Field Operations Manager**

The District has contracted with Vesta Property Services to provide Field Operations services, to include supervision of operating and maintaining District's common areas and management of O&M related vendor contracts. The Field Operations manager shall work 40 hours weekly.

| Contract | Monthly | Annual   |
|----------|---------|----------|
| Vesta    | \$6,582 | \$78,985 |

##### **Mobile App**

Alternative mobile communication of information related to Amenity Facilities for residents and patrons included but not limited to hours of operations, resident programs, special events, and other services for the District. Contracted with Vesta to manage website and maintain services.

##### **Office Supplies / Mailings / Printing**

Consists of mailings to residents, access control expenses, etc.

##### **Pool Maintenance Service**

The District has contracted with Vesta Property Services for the maintenance of the Amenity Center Swimming Pool and Spray Ground Area and maintenance of Phase 2 pool.

| Contract                              | Description      | Monthly | Annual   |
|---------------------------------------|------------------|---------|----------|
| Vesta                                 | Pool Maintenance | \$3,098 | \$37,176 |
|                                       | Contingency      | \$93    | \$1,115  |
| <b>Total Pool Maintenance Service</b> |                  | \$3,191 | \$38,291 |

**Brandy Creek**  
Community Development District  
Budget Narrative

**Expenditures – Field (continued)**

**Pool Chemicals (Poolsure)**

The District has contracted with Poolsure to provide pool chemicals for Amenity pools.

| Contract                    | Description    | Monthly        | Annual          |
|-----------------------------|----------------|----------------|-----------------|
| PoolSure                    | Pool Chemicals | \$1,596        | \$19,152        |
|                             | Contingency    | \$100          | \$1,200         |
| <b>Total Pool Chemicals</b> |                | <b>\$1,696</b> | <b>\$20,352</b> |

**Permit Fees**

Represents Permit Fees paid to the Department of Health for the swimming pool and spray ground area.

**Landscape Maintenance**

The District has contracted with Yellowstone Landscape to maintain the common areas of the District.

| Contract              | Monthly  | Annual    |
|-----------------------|----------|-----------|
| Yellowstone Landscape | \$11,859 | \$142,309 |

**Landscape Contingency**

Other landscape costs not under contract, which includes landscape light repairs, tree removals, tree trimmings, additional mulching and new projects and replacements.

**Community Garden**

The estimated cost for repair and maintenance of the Community Garden .

**Irrigation Maintenance**

Cost of miscellaneous repairs and maintenance to irrigation system.

**Sign Repairs**

The District will repair and replace signs at its facilities, common areas and streets.

**Lake Maintenance**

The District has contracted with The Lake Doctors to maintain the water quality in all the lakes and additional grass carp stocking in Brandy Creek Community Development District.

| Contract        | Monthly      | Annual          |
|-----------------|--------------|-----------------|
| The Lake Doctor | \$995        | \$11,940        |
| Carp Stocking   |              | \$1,490         |
|                 | <b>\$995</b> | <b>\$13,430</b> |

**General Facility Maintenance**

Cost of labor (when outsourced) and supplies for routine repairs and maintenance of the District's common areas and Amenity Centers, to include painting, pressure washing, carpet cleaning and replacement of lighting in and around the facilities.

**Pet Waste Disposal**

The District has contracted with Vesta Property Services for weekly servicing of pet waste stations and supplies for the pet waste stations.

| Contract | Monthly | Annual  |
|----------|---------|---------|
| Vesta    | \$688   | \$8,259 |

**Streetlighting**

The District has various utility amounts with Florida Power and Light for street lighting cost to the community. The amount is based upon the agreement plus estimated cost for fuel charges.

| Account #                   | Location         | Monthly        | Annual          |
|-----------------------------|------------------|----------------|-----------------|
| 9156475411                  | Johns Creek Pkwy | \$3,210        | \$38,520        |
|                             | Contingency      | \$360          | \$4,314         |
| <b>Total Streetlighting</b> |                  | <b>\$3,570</b> | <b>\$42,834</b> |

**Telephone**

The Amenity Center currently pays AT&T for cell phone services. The amounts are based upon the following:

| Account #  | Location             | Monthly | Annual |
|------------|----------------------|---------|--------|
| 9042304208 | 224 Johns Creek Pkwy | \$50    | \$600  |

**Cable**

The District has various accounts to provide internet services for amenity center and gym.

| Contract                   | Monthly      | Annual         |
|----------------------------|--------------|----------------|
| Florida Highspeed Internet | \$125        | \$1,500        |
| Litestream                 | \$55         | \$659          |
| Contingency                | \$12         | \$141          |
| <b>Total Cable</b>         | <b>\$192</b> | <b>\$2,300</b> |

# Brandy Creek

## Community Development District

### Budget Narrative

#### Expenditures – Field (continued)

##### **Electric**

The District has various utility accounts with Florida Power and Light for lighting.

| <b>Account #</b>      | <b>Location</b>               | <b>Monthly</b> | <b>Annual</b>   |
|-----------------------|-------------------------------|----------------|-----------------|
| 6946833487            | 224 Johns Creek Pkwy          | \$1,266        | \$15,192        |
| 1063920597            | 224 Johns Creek Pkwy #1       | \$30           | \$360           |
| 7908738508            | 251 Huffner Hill Cir #Amenity | \$715          | \$8,580         |
| 5919788496            | 101 Nature Walk Pkwy #1       | \$30           | \$360           |
| 4300684380            | 181 Huffner Hill Cir # Irrig  | \$26           | \$312           |
| 4940740477            | 231 Johns Creek Pkwy # 1      | \$90           | \$1,080         |
| 3276629379            | 391 Johns Creek Pkwy # 1      | \$280          | \$3,360         |
| 559825385             | 993 Huffner Hill Cir # Park   | \$35           | \$420           |
| 2413998580            | 55 Avery Garden Pl # Sign     | \$31           | \$372           |
|                       | Contingency                   | \$164          | \$1,964         |
| <b>Total Electric</b> |                               | <b>\$2,667</b> | <b>\$32,000</b> |

##### **Water/Sewer/Irrigation**

The District has various utility accounts with JEA for water, sewer, and irrigation used by the district.

| <b>Account #</b>                    | <b>Location</b>              | <b>Monthly</b> | <b>Annual</b>   |
|-------------------------------------|------------------------------|----------------|-----------------|
| 81842844                            | 224 Johns Creek Pkwy-Water   | \$140          | \$1,680         |
| 81842844                            | 224 Johns Creek Pkwy-Sewer   | \$380          | \$4,560         |
| 74527267                            | 251 Huffner Hill Cir #-Sewer | \$60           | \$720           |
| 74527267                            | 251 Huffner Hill Cir #-Water | \$35           | \$420           |
| 68260355                            | 104 Field Crest Drive S      | \$500          | \$6,000         |
| 69088378                            | 16 Avery Garden Pl           | \$1,050        | \$12,600        |
| 64512183                            | 1707 Anthler Hill Cir        | \$75           | \$900           |
| 74759588                            | 251 Huffner Hill Cir         | \$450          | \$5,400         |
| 67133289                            | 277 Johns Creek Pkwy         | \$400          | \$4,800         |
| 66725332                            | 306 Johns Creek Pkwy         | \$45           | \$540           |
| 67133230                            | 371 Johns Creek Pkwy         | \$300          | \$3,600         |
| 64512184                            | 907 Hawk Run Ct              | \$60           | \$720           |
|                                     | Contingency                  | \$505          | \$6,060         |
| <b>Total Water/Sewer/Irrigation</b> |                              | <b>\$4,000</b> | <b>\$48,000</b> |

##### **Security**

The district uses St Johns County Sheriff's Office off-duty deputies for security patrols of District property and uses RollKall for payment processing.

##### **Security Camera Maintenance**

The District will contracted with vendor to provide service and maintenance of the security camera system.

##### **Security - License Plate Reader System**

Operation and maintenance costs for new LPR camera system linked to law enforcement network.

##### **Refuse Service**

The District has contracted Republic Services for garbage disposal service.

##### **Janitorial Services**

The District has contracted with Vesta Property Services to provide janitorial services for both Amenity Centers. Also included are maintenance services.

##### **Community Web Site Services**

The District has engaged Unicorn Web Development to serve as Webmaster for [brandycreekcdd.com](http://brandycreekcdd.com) and to maintain website information required under Florida Law to be posted online for all Special Districts.

##### **Special Events**

Represents estimated cost for the District to host any special events for the community throughout the Fiscal Year. Costs are partially offset by rental and miscellaneous income.

##### **Recreational Passes**

Represents the estimated cost for issuing access cards to the District's residents for Amenity Center privileges. Residents must purchase replacement cards and receipts are posted to miscellaneous income.

##### **Performance Incentive**

Bonus pool available for the Board to award performance incentive bonus to on-site staff as designated by Board policy.

##### **Capital Reserve**

The District has established a maintenance reserve to fund the capital projects and renewal and replacement of the District's capital related facilities.



# Brandy Creek

## Community Development District

### Adopted Budget Debt Service Series 2013A Special Assessment Refunding Bonds

| Description  | Adopted<br>Budget<br>FY2025 | Actuals<br>Thru<br>5/31/25 | Projected<br>Next<br>4 Months | Projected<br>Thru<br>9/30/25 | Adopted<br>Budget<br>FY 2026 |
|--|-----------------------------|----------------------------|-------------------------------|------------------------------|------------------------------|
| <b>REVENUES:</b>   |                             |                            |                               |                              |                              |
| Special Assessments-On Roll                                | \$321,394                   | \$317,210                  | \$1,773                       | \$318,983                    | \$321,394                    |
| Interest Earnings  | 7,500                       | 6,669                      | 1,600                         | 8,269                        | 6,000                        |
| Carry Forward Surplus <sup>(1)</sup>                       | 85,022                      | 90,073                     | -                             | 90,073                       | 91,912                       |
| <b>TOTAL REVENUES</b>                                      | <b>\$413,915</b>            | <b>\$413,951</b>           | <b>\$3,373</b>                | <b>\$417,324</b>             | <b>\$419,305</b>             |
| <b>EXPENDITURES:</b>                                       |                             |                            |                               |                              |                              |
| Interest - 11/1  | \$42,751                    | \$42,751                   | \$-                           | \$42,751                     | \$38,467                     |
| Special Call - 11/1  | -                           | 5,000                      | -                             | 5,000                        | -                            |
| Interest - 5/1   | 42,751                      | 42,662                     | -                             | 42,662                       | 38,467                       |
| Principal - 5/1  | 230,000                     | 230,000                    | -                             | 230,000                      | 235,000                      |
| Special Call - 5/1   | -                           | 5,000                      | -                             | 5,000                        | -                            |
| <b>TOTAL EXPENDITURES</b>                                  | <b>\$315,502</b>            | <b>\$325,412</b>           | <b>\$-</b>                    | <b>\$325,412</b>             | <b>\$311,934</b>             |
| <b>Other Sources/(Uses)</b>                                |                             |                            |                               |                              |                              |
| Interfund transfer In/(Out)                                | \$-                         | \$-                        | \$-                           | \$-                          | \$-                          |
| <b>TOTAL OTHER SOURCES/(USES)</b>                          | <b>\$-</b>                  | <b>\$-</b>                 | <b>\$-</b>                    | <b>\$-</b>                   | <b>\$-</b>                   |
| <b>TOTAL EXPENDITURES</b>                                  | <b>\$315,502</b>            | <b>\$325,412</b>           | <b>\$-</b>                    | <b>\$325,412</b>             | <b>\$311,934</b>             |
| <b>EXCESS REVENUES (EXPENDITURES)</b>                      | <b>\$98,414</b>             | <b>\$88,539</b>            | <b>\$3,373</b>                | <b>\$91,912</b>              | <b>\$107,372</b>             |
| <sup>(1)</sup> Carry Forward is Net of Reserve Requirement |                             |                            |                               | Interest Due 11/1/26         | \$34,272.00                  |
|  |                             |                            |                               |                              | <u>\$34,272.00</u>           |

**Brandy Creek**  
**Community Development District**  
**AMORTIZATION SCHEDULE**

**Debt Service Series 2013A Special Assessment Refunding Bonds**

| Period       | Outstanding<br>Balance | Coupons | Principal          | Interest         | Annual Debt<br>Service |
|--------------|------------------------|---------|--------------------|------------------|------------------------|
| 11/01/25     | 2,155,000              | 3.570%  | -                  | 38,467           | 38,466.75              |
| 05/01/26     | 2,155,000              | 3.570%  | 235,000            | 38,467           |                        |
| 11/01/26     | 1,920,000              | 3.570%  | -                  | 34,272           | 307,738.75             |
| 05/01/27     | 1,920,000              | 3.570%  | 245,000            | 34,272           |                        |
| 11/01/27     | 1,675,000              | 3.570%  | -                  | 29,899           | 309,170.75             |
| 05/01/28     | 1,675,000              | 3.570%  | 255,000            | 29,899           |                        |
| 11/01/28     | 1,420,000              | 3.570%  | -                  | 25,347           | 310,245.75             |
| 05/01/29     | 1,420,000              | 3.570%  | 265,000            | 25,347           |                        |
| 11/01/29     | 1,155,000              | 3.570%  | -                  | 20,617           | 310,963.75             |
| 05/01/30     | 1,155,000              | 3.570%  | 275,000            | 20,617           |                        |
| 11/01/30     | 880,000                | 3.570%  | -                  | 15,708           | 311,324.75             |
| 05/01/31     | 880,000                | 3.570%  | 280,000            | 15,708           |                        |
| 11/01/31     | 600,000                | 3.570%  | -                  | 10,710           | 306,418.00             |
| 05/01/32     | 600,000                | 3.570%  | 295,000            | 10,710           |                        |
| 11/01/32     | 305,000                | 3.570%  | -                  | 5,444            | 311,154.25             |
| 05/01/33     | 305,000                | 3.570%  | 305,000            | 5,444            |                        |
|              |                        |         |                    |                  | 310,444.25             |
| <b>Total</b> |                        |         | <b>\$2,155,000</b> | <b>\$360,927</b> | <b>\$2,515,927</b>     |

**Brandy Creek**  
**Community Development District**  
**Adopted Budget**  
**Debt Service Series 2015 Special Assessment Refunding Bonds**

| Description                           | Adopted<br>Budget<br>FY2025 | Actuals<br>Thru<br>5/31/25 | Projected<br>Next<br>4 Months | Projected<br>Thru<br>9/30/25 | Adopted<br>Budget<br>FY 2026 |
|---------------------------------------|-----------------------------|----------------------------|-------------------------------|------------------------------|------------------------------|
| <b>REVENUES:</b>                      |                             |                            |                               |                              |                              |
| Special Assessments-On Roll           | \$189,222                   | \$179,944                  | \$1,006                       | \$180,950                    | \$189,222                    |
| Interest Earnings                     | 7,500                       | 5,546                      | 1,200                         | 6,746                        | 6,000                        |
| Carry Forward Surplus <sup>(1)</sup>  | 54,093                      | 56,098                     | -                             | 56,098                       | 55,301                       |
| <b>TOTAL REVENUES</b>                 | <b>\$250,815</b>            | <b>\$241,588</b>           | <b>\$2,206</b>                | <b>\$243,794</b>             | <b>\$250,523</b>             |
| <b>EXPENDITURES:</b>                  |                             |                            |                               |                              |                              |
| Interest - 11/1                       | \$32,149                    | \$32,054                   | \$-                           | \$32,054                     | \$29,690                     |
| Special Call - 11/1                   | -                           | 5,000                      | -                             | 5,000                        | -                            |
| Interest - 5/1                        | 31,625                      | 31,439                     | -                             | 31,439                       | 29,206                       |
| Principal - 5/1                       | 115,000                     | 115,000                    | -                             | 115,000                      | 120,000                      |
| Special Call - 5/1                    | -                           | 5,000                      | -                             | 5,000                        | -                            |
| <b>TOTAL EXPENDITURES</b>             | <b>\$178,774</b>            | <b>\$188,493</b>           | <b>\$-</b>                    | <b>\$188,493</b>             | <b>\$178,897</b>             |
| <b>Other Sources/(Uses)</b>           |                             |                            |                               |                              |                              |
| Interfund transfer In/(Out)           | \$-                         | \$-                        | \$-                           | \$-                          | \$-                          |
| <b>TOTAL OTHER SOURCES/(USES)</b>     | <b>\$-</b>                  | <b>\$-</b>                 | <b>\$-</b>                    | <b>\$-</b>                   | <b>\$-</b>                   |
| <b>TOTAL EXPENDITURES</b>             | <b>\$178,774</b>            | <b>\$188,493</b>           | <b>\$-</b>                    | <b>\$188,493</b>             | <b>\$178,897</b>             |
| <b>EXCESS REVENUES (EXPENDITURES)</b> | <b>\$72,042</b>             | <b>\$53,095</b>            | <b>\$2,206</b>                | <b>\$55,301</b>              | <b>\$71,626</b>              |

<sup>(1)</sup> Carry Forward is Net of Reserve Requirement

Interest Due 11/1/26

\$27,421.11

\$27,421.11

**Brandy Creek**  
**Community Development District**  
**AMORTIZATION SCHEDULE**  
**Debt Service Series 2015 Special Assessment Refunding Bonds**

| Period       | Outstanding Balance | Coupons | Principal          | Interest         | Annual Debt Service |
|--------------|---------------------|---------|--------------------|------------------|---------------------|
| 11/01/25     | 1,570,000           | 3.700%  |                    | 29,690           | 29,690              |
| 05/01/26     | 1,570,000           | 3.700%  | 120,000            | 29,206           |                     |
| 11/01/26     | 1,450,000           | 3.700%  |                    | 27,421           | 176,627             |
| 05/01/27     | 1,450,000           | 3.700%  | 125,000            | 26,974           |                     |
| 11/01/27     | 1,325,000           | 3.700%  |                    | 25,057           | 177,031             |
| 05/01/28     | 1,325,000           | 3.700%  | 125,000            | 24,785           |                     |
| 11/01/28     | 1,200,000           | 3.700%  |                    | 22,693           | 172,478             |
| 05/01/29     | 1,200,000           | 3.700%  | 130,000            | 22,323           |                     |
| 11/01/29     | 1,070,000           | 3.700%  |                    | 20,235           | 172,558             |
| 05/01/30     | 1,070,000           | 3.700%  | 135,000            | 19,905           |                     |
| 11/01/30     | 935,000             | 3.700%  |                    | 17,682           | 172,587             |
| 05/01/31     | 935,000             | 3.700%  | 140,000            | 17,394           |                     |
| 11/01/31     | 795,000             | 3.700%  |                    | 15,034           | 172,428             |
| 05/01/32     | 795,000             | 3.700%  | 145,000            | 14,871           |                     |
| 11/01/32     | 650,000             | 3.700%  |                    | 12,292           | 172,163             |
| 05/01/33     | 650,000             | 3.700%  | 155,000            | 12,092           |                     |
| 11/01/33     | 495,000             | 3.700%  |                    | 9,361            | 176,453             |
| 05/01/34     | 495,000             | 3.700%  | 160,000            | 9,208            |                     |
| 11/01/34     | 335,000             | 3.700%  |                    | 6,335            | 175,544             |
| 05/01/35     | 335,000             | 3.700%  | 165,000            | 6,232            |                     |
| 11/01/35     | 170,000             | 3.700%  |                    | 3,215            | 174,447             |
| 05/01/36     | 170,000             | 3.700%  | 170,000            | 3,180            |                     |
|              |                     |         |                    |                  | 173,180             |
| <b>Total</b> |                     |         | <b>\$1,570,000</b> | <b>\$375,187</b> | <b>\$1,945,187</b>  |

**Brandy Creek**  
**Community Development District**  
**Adopted Budget**  
**Capital Reserve Fund**

| Description                           | Adopted<br>Budget<br>FY2025 | Actuals<br>Thru<br>5/31/25 | Projected Next<br>4 Months | Projected<br>Thru<br>9/30/25 | Adopted<br>Budget<br>FY 2026 |
|---------------------------------------|-----------------------------|----------------------------|----------------------------|------------------------------|------------------------------|
| <b><u>REVENUES:</u></b>               |                             |                            |                            |                              |                              |
| Interest Income                       | \$7,500                     | \$11,119                   | \$5,000                    | \$16,119                     | \$7,500                      |
| Carry Forward Balance                 | 462,809                     | 476,300                    | -                          | 476,300                      | 341,312                      |
| <b>TOTAL REVENUES</b>                 | <b>\$470,309</b>            | <b>\$487,418</b>           | <b>\$5,000</b>             | <b>\$492,418</b>             | <b>\$348,812</b>             |
| <b><u>EXPENDITURES:</u></b>           |                             |                            |                            |                              |                              |
| <b><u>Capital Outlay</u></b>          |                             |                            |                            |                              |                              |
| Capital Outlay - Equipment/Facilities | \$30,000                    | \$143,081                  | \$-                        | \$143,081                    | \$30,000                     |
| Other Current Charges                 | \$450                       | 92                         | 120                        | \$212                        | 450                          |
| Repair & Replacements                 | 22,050                      | 77,814                     | -                          | 77,814                       | 22,050                       |
| <b>TOTAL EXPENDITURES</b>             | <b>\$52,500</b>             | <b>\$220,986</b>           | <b>\$120</b>               | <b>\$221,106</b>             | <b>\$52,500</b>              |
| <b><u>Other Sources/(Uses)</u></b>    |                             |                            |                            |                              |                              |
| Transfer in/(Out)                     | \$70,000                    | \$70,000                   | \$-                        | \$70,000                     | \$70,000                     |
| <b>TOTAL OTHER SOURCES/(USES)</b>     | <b>\$70,000</b>             | <b>\$70,000</b>            | <b>\$-</b>                 | <b>\$70,000</b>              | <b>\$70,000</b>              |
| <b>EXCESS REVENUES (EXPENDITURES)</b> | <b>\$487,809</b>            | <b>\$336,432</b>           | <b>\$4,880</b>             | <b>\$341,312</b>             | <b>\$366,312</b>             |

**Brandy Creek**  
**Community Development District**  
**Non-Ad Valorem Assessments Comparison**  
**2025-2026**

| Neighborhood  | O&M Units | Bonds Units 2013 | Bonds Units 2015 | Annual Maintenance Assessments |            |                         | Annual Debt Assessments |             |             |             |                         | Total Assessed Per Unit |                   |                   |                   |                         |
|---------------|-----------|------------------|------------------|--------------------------------|------------|-------------------------|-------------------------|-------------|-------------|-------------|-------------------------|-------------------------|-------------------|-------------------|-------------------|-------------------------|
|               |           |                  |                  | FY 2026                        | FY2025     | Increase/<br>(decrease) | FY 2026                 | FY 2026     | FY2025      | FY2025      | Increase/<br>(decrease) | FY 2026                 | FY 2026           | FY2025            | FY2025            | Increase/<br>(decrease) |
|               |           |                  |                  |                                |            |                         | Series 2013             | Series 2015 | Series 2013 | Series 2015 | Total                   | Total Series 2013       | Total Series 2015 | Total Series 2013 | Total Series 2015 | Total                   |
| Single Family | 583       | 400              | 183              | \$1,681.30                     | \$1,563.80 | \$117.50                | \$854.77                | \$1,100.00  | \$854.77    | \$1,100.00  | \$0.00                  | \$2,536.07              | \$2,781.30        | \$2,418.57        | \$2,663.80        | \$117.50                |
| Total         | 583       | 400              | 183              |                                |            | 7.5%                    |                         |             |             |             |                         |                         |                   |                   |                   |                         |