

Islands At Doral (SW)  
Community Development District

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

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**AMENDED FINAL BUDGET**  
**ISLANDS AT DORAL (SW) COMMUNITY DEVELOPMENT DISTRICT**  
**OPERATING FUND**  
**FISCAL YEAR 2025/2026**  
**OCTOBER 1, 2025 - SEPTEMBER 30, 2026**

|                                                     | FISCAL YEAR<br>2025/2026<br>BUDGET<br>10/1/25 - 9/30/26 | AMENDED<br>FINAL<br>BUDGET<br>10/1/25 - 9/30/26 | YEAR<br>TO DATE<br>ACTUAL<br>10/1/25 - 8/31/26 |
|-----------------------------------------------------|---------------------------------------------------------|-------------------------------------------------|------------------------------------------------|
| <b>REVENUES</b>                                     |                                                         |                                                 |                                                |
| Administrative Assessments                          | 78,833                                                  | 79,931                                          | 79,931                                         |
| Maintenance Assessments                             | 35,585                                                  | 35,648                                          | 35,648                                         |
| Debt Assessments                                    | 572,496                                                 | 573,562                                         | 573,562                                        |
| Other Revenues                                      | 0                                                       | 0                                               | 0                                              |
| Interest Income                                     | 1,080                                                   | 6,800                                           | 6,305                                          |
| <b>Total Revenues</b>                               | <b>\$ 687,994</b>                                       | <b>\$ 695,941</b>                               | <b>\$ 695,446</b>                              |
| <b>EXPENDITURES</b>                                 |                                                         |                                                 |                                                |
| <b>Maintenance Expenditures</b>                     |                                                         |                                                 |                                                |
| Engineering Report/Inspections                      | 2,000                                                   | 2,800                                           | 2,800                                          |
| Storm Drain Inlet Maintenance                       | 13,000                                                  | 6,500                                           | 0                                              |
| Street/Roadway Maintenance - Polynesian Subdivision | 4,200                                                   | 2,100                                           | 0                                              |
| Miscellaneous General Maintenance                   | 2,650                                                   | 1,325                                           | 0                                              |
| Storm Drainage/ Class V Permit                      | 3,500                                                   | 8,000                                           | 8,000                                          |
| Miscellaneous Stormwater System Maintenance         | 8,100                                                   | 4,050                                           | 0                                              |
| <b>Total Maintenance Expenditures</b>               | <b>\$ 33,450</b>                                        | <b>\$ 24,775</b>                                | <b>\$ 10,800</b>                               |
| <b>Administrative Expenditures</b>                  |                                                         |                                                 |                                                |
| Supervisor Fees                                     | 5,000                                                   | 800                                             | 600                                            |
| Payroll Taxes (Employer)                            | 383                                                     | 61                                              | 46                                             |
| Management                                          | 35,100                                                  | 35,100                                          | 32,175                                         |
| Secretarial & Field Operations                      | 6,000                                                   | 6,000                                           | 5,500                                          |
| Legal                                               | 7,500                                                   | 7,500                                           | 5,033                                          |
| Assessment Roll                                     | 6,000                                                   | 6,000                                           | 0                                              |
| Audit Fees                                          | 3,600                                                   | 3,600                                           | 3,600                                          |
| Insurance                                           | 7,400                                                   | 7,269                                           | 7,269                                          |
| Legal Advertisements                                | 3,000                                                   | 2,000                                           | 1,185                                          |
| Miscellaneous                                       | 2,400                                                   | 2,400                                           | 1,793                                          |
| Postage                                             | 275                                                     | 165                                             | 134                                            |
| Office Supplies                                     | 400                                                     | 350                                             | 294                                            |
| Dues & Subscriptions                                | 175                                                     | 175                                             | 175                                            |
| Trustee Fees                                        | 4,300                                                   | 4,246                                           | 4,246                                          |
| Continuing Disclosure Fee                           | 350                                                     | 350                                             | 0                                              |
| Website Management                                  | 2,000                                                   | 2,000                                           | 1,833                                          |
| Administrative Contingency                          | 300                                                     | 300                                             | 0                                              |
| <b>Total Administrative Expenditures</b>            | <b>\$ 84,183</b>                                        | <b>\$ 78,316</b>                                | <b>\$ 63,883</b>                               |
| <b>Total Expenditures</b>                           | <b>\$ 117,633</b>                                       | <b>\$ 103,091</b>                               | <b>\$ 74,683</b>                               |
| <b>EXCESS/ (SHORTFALL)</b>                          | <b>\$ 570,361</b>                                       | <b>\$ 592,850</b>                               | <b>\$ 620,763</b>                              |
| Bond Payments                                       | (538,146)                                               | (547,790)                                       | (547,790)                                      |
| <b>Balance</b>                                      | <b>\$ 32,215</b>                                        | <b>\$ 45,060</b>                                | <b>\$ 72,973</b>                               |
| County Appraiser & Tax Collector Fee                | (13,738)                                                | (6,641)                                         | (6,641)                                        |
| Discounts For Early Payments                        | (27,477)                                                | (24,283)                                        | (24,283)                                       |
| <b>Excess/ (Shortfall)</b>                          | <b>\$ (9,000)</b>                                       | <b>\$ 14,136</b>                                | <b>\$ 42,049</b>                               |
| Carryover From Prior Year                           | 9,000                                                   | 9,000                                           | 0                                              |
| <b>Net Excess/ (Shortfall)</b>                      | <b>\$ -</b>                                             | <b>\$ 23,136</b>                                | <b>\$ 42,049</b>                               |

|                              |           |
|------------------------------|-----------|
| Fund Balance As Of 9/30/2025 | \$449,773 |
| FY 2025/2026 Activity        | \$14,136  |
| Fund Balance As Of 9/30/2026 | \$463,909 |

**Notes**

Carryover from prior year of \$9,000 was used to reduce Fiscal Year 2025/2026 Assessments.  
Carryover from prior year of \$11,200 to be used to reduce Fiscal Year 2026/2027 Assessments.

# AMENDED FINAL BUDGET

ISLANDS AT DORAL (SW) COMMUNITY DEVELOPMENT DISTRICT  
DEBT SERVICE FUND  
FISCAL YEAR 2025/2026  
OCTOBER 1, 2025 - SEPTEMBER 30, 2026

|                            | FISCAL YEAR<br>2025/2026<br>BUDGET<br>10/1/25 - 9/30/26 | AMENDED<br>FINAL<br>BUDGET<br>10/1/25 - 9/30/26 | YEAR<br>TO DATE<br>ACTUAL<br>10/1/25 - 8/31/26 |
|----------------------------|---------------------------------------------------------|-------------------------------------------------|------------------------------------------------|
| <b>REVENUES</b>            |                                                         |                                                 |                                                |
| Interest Income            | 1,000                                                   | 8,250                                           | 7,850                                          |
| NAV Tax Collection         | 538,146                                                 | 547,790                                         | 547,790                                        |
| <b>Total Revenues</b>      | <b>\$ 539,146</b>                                       | <b>\$ 556,040</b>                               | <b>\$ 555,640</b>                              |
|                            |                                                         |                                                 |                                                |
| <b>EXPENDITURES</b>        |                                                         |                                                 |                                                |
| Principal Payments         | 416,000                                                 | 416,000                                         | 416,000                                        |
| Interest Payments          | 119,382                                                 | 124,977                                         | 124,977                                        |
| Bond Redemption            | 3,764                                                   | 0                                               | 0                                              |
| <b>Total Expenditures</b>  | <b>\$ 539,146</b>                                       | <b>\$ 540,977</b>                               | <b>\$ 540,977</b>                              |
|                            |                                                         |                                                 |                                                |
| <b>Excess/ (Shortfall)</b> | <b>\$ -</b>                                             | <b>\$ 15,063</b>                                | <b>\$ 14,663</b>                               |

|                                        |           |
|----------------------------------------|-----------|
| Fund Balance As Of 9/30/2025           | \$149,390 |
| Projected FY 2025/2026 Activity        | \$15,063  |
| Projected Fund Balance As Of 9/30/2026 | \$164,453 |

Note\*: Revenue Fund Balance = \$164,453.

Revenue Fund Balance To Be Used To Make 11/1/2026 Interest Payment Of \$56,894.

\* Approximate Amounts

## Series 2020 Refunding Bonds Information

|                            |             |                                |
|----------------------------|-------------|--------------------------------|
| Original Par Amount =      | \$6,945,000 | Annual Principal Payments Due: |
| Interest Rate =            | 2.69%       | May 1st                        |
| Issue Date =               | Jan 2020    | Annual Interest Payments Due:  |
| Maturity Date =            | May 2035    | May 1st & November 1st         |
| Par Amount As Of 9/30/26 = | \$4,230,000 |                                |