

**CAYMAS
COMMUNITY DEVELOPMENT DISTRICT
PROPOSED BUDGET
FISCAL YEAR 2027**

**CAYMAS
COMMUNITY DEVELOPMENT DISTRICT
TABLE OF CONTENTS**

| <u>Description</u> | <u>Page Number(s)</u> |
|--|---------------------------|
| General Fund Budget | 1 |
| Definitions of General Fund Expenditures | 2 - 3 |
| Debt Service Fund Budget - Series 2024 | 4 |
| Amortization Schedule - Series 2024 | 5 - 6 |
| Debt Service Fund Budget - Series 2026 | 7 |
| Amortization Schedule - Series 2026 | 8 - 9 |
| Assessment Summary | 10 |

**CAYMAS
COMMUNITY DEVELOPMENT DISTRICT
GENERAL FUND BUDGET
FISCAL YEAR 2027**

| | Fiscal Year 2026 | | | | Proposed Budget FY 2027 |
|--|------------------------------|--------------------------------|-----------------------------------|--------------------------------|-------------------------------|
| | Adopted Budget FY 2026 | Actual through 3/31/2026 | Projected Through 9/30/2026 | Actual through 9/30/2026 | |
| REVENUES | | | | | |
| Assessment levy: on-roll - gross | \$ 208,408 | | | | \$ 284,565 |
| Allowable discounts (4%) | (8,336) | | | | (11,383) |
| Assessment levy: on-roll - net | 200,072 | 195,593 | 4,479 | 200,072 | 273,182 |
| Assessment levy: off-roll | - | - | - | - | 155,916 |
| Landowner contribution | 127,861 | - | 127,861 | 127,861 | - |
| Total revenues | <u>327,933</u> | <u>195,593</u> | <u>132,340</u> | <u>327,933</u> | <u>429,098</u> |
| EXPENDITURES | | | | | |
| Professional & administrative | | | | | |
| Management/accounting/recording | 48,000 | 24,000 | 24,000 | 48,000 | 48,000 |
| Legal | 10,000 | 2,916 | 7,084 | 10,000 | 10,000 |
| Engineering | 5,000 | - | 5,000 | 5,000 | 5,000 |
| Audit | 4,500 | 5,000 | - | 5,000 | 8,500 |
| Arbitrage rebate calculation | 500 | - | 500 | 500 | 1,500 |
| Dissemination agent | 1,000 | 500 | 500 | 1,000 | 2,000 |
| Telephone | 200 | 100 | 100 | 200 | 200 |
| Postage | 500 | 142 | 358 | 500 | 500 |
| Printing & binding | 500 | 250 | 250 | 500 | 500 |
| Legal advertising | 1,750 | 149 | 1,601 | 1,750 | 1,750 |
| Annual special district fee | 175 | 175 | - | 175 | 175 |
| Insurance | 6,350 | 5,512 | - | 5,512 | 6,350 |
| Contingencies/bank charges | 750 | 552 | 198 | 750 | 750 |
| EMMA software service | 2,500 | 2,500 | - | 2,500 | 5,000 |
| Website hosting & maintenance | 705 | - | 705 | 705 | 705 |
| Website ADA compliance | 210 | - | 210 | 210 | 210 |
| Property appraiser & tax collector | 7,294 | 3,910 | 3,384 | 7,294 | 9,960 |
| Total professional & administrative | <u>89,934</u> | <u>45,706</u> | <u>43,890</u> | <u>89,596</u> | <u>101,100</u> |
| Field Operations | | | | | |
| Landscape maintenance | | | | | |
| Field management services | 5,000 | - | 5,000 | 5,000 | 5,000 |
| Other contractual services- stormwater maint. | 232,999 | 23,190 | 209,809 | 232,999 | 232,999 |
| Lake Bank Erosion Repairs | - | - | - | - | 80,000 |
| Property appraiser | - | 6,226 | - | - | 10,000 |
| Total field operations | <u>237,999</u> | <u>29,416</u> | <u>214,809</u> | <u>237,999</u> | <u>327,999</u> |
| Total expenditures | <u>327,933</u> | <u>75,122</u> | <u>258,699</u> | <u>327,595</u> | <u>429,099</u> |
| Excess/(deficiency) of revenues over/(under) expenditures | - | 120,471 | (126,359) | 338 | (1) |
| Fund balance - beginning (unaudited) | - | 125,622 | 246,093 | 125,622 | - |
| Fund balance - ending (projected) | | | | | |
| Assigned | | | | | |
| Working capital | - | - | - | - | - |
| Unassigned | - | 246,093 | 119,734 | 125,960 | (1) |
| Fund balance - ending | <u>\$ -</u> | <u>\$ 246,093</u> | <u>\$ 119,734</u> | <u>\$ 125,960</u> | <u>\$ (1)</u> |

* These items will be realized when bonds are issued

** WHA will charge a reduced management fee of \$2,000 per month until bonds are issued.

***These items will be realized when the CDD takes ownership of the related assets.

**CAYMAS
COMMUNITY DEVELOPMENT DISTRICT
DEFINITIONS OF GENERAL FUND EXPENDITURES**

EXPENDITURES

Professional & administrative

| | |
|--|----------------|
| Management/accounting/recording | \$ 48,000 |
| <p>Wrathell, Hunt and Associates, LLC (WHA), specializes in managing community development districts by combining the knowledge, skills and experience of a team of professionals to ensure compliance with all of the District's governmental requirements. WHA develops financing programs, administers the issuance of tax exempt bond financings, operates and maintains the assets of the community.</p> | |
| Legal | 10,000 |
| <p>General counsel and legal representation, which includes issues relating to public finance, public bidding, rulemaking, open meetings, public records, real property dedications, conveyances and contracts.</p> | |
| Engineering | 5,000 |
| <p>The District's Engineer will provide construction and consulting services, to assist the District in crafting sustainable solutions to address the long term interests of the community while recognizing the needs of government, the environment and maintenance of the District's facilities.</p> | |
| Audit | 8,500 |
| <p>Statutorily required for the District to undertake an independent examination of its books, records and accounting procedures.</p> | |
| Arbitrage rebate calculation | 1,500 |
| <p>To ensure the District's compliance with all tax regulations, annual computations are necessary to calculate the arbitrage rebate liability.</p> | |
| Dissemination agent | 2,000 |
| <p>The District must annually disseminate financial information in order to comply with the requirements of Rule 15c2-12 under the Securities Exchange Act of 1934. Wrathell, Hunt & Associates serves as dissemination agent.</p> | |
| Telephone | 200 |
| <p>Telephone and fax machine.</p> | |
| Postage | 500 |
| <p>Mailing of agenda packages, overnight deliveries, correspondence, etc.</p> | |
| Printing & binding | 500 |
| <p>Letterhead, envelopes, copies, agenda packages</p> | |
| Legal advertising | 1,750 |
| <p>The District advertises for monthly meetings, special meetings, public hearings, public bids, etc.</p> | |
| Annual special district fee | 175 |
| <p>Annual fee paid to the Florida Department of Economic Opportunity.</p> | |
| Insurance | 6,350 |
| <p>The District will obtain public officials and general liability insurance.</p> | |
| Contingencies/bank charges | 750 |
| <p>Bank charges and other miscellaneous expenses incurred during the year and automated AP routing etc.</p> | |
| EMMA software service | 5,000 |
| <p>Provides for required periodic reporting of bond and community activity.</p> | |
| Website hosting & maintenance | 705 |
| Website ADA compliance | 210 |
| Property appraiser & tax collector | 9,960 |
| Total professional & administrative | <u>101,100</u> |

**CAYMAS
COMMUNITY DEVELOPMENT DISTRICT
DEFINITIONS OF GENERAL FUND EXPENDITURES**

Field Operations

| | |
|---|---------|
| Field management services | 5,000 |
| Other contractual services- stormwater maint. | 232,999 |

Covers the costs of maintaining 279 acres of ponds, 270 acres of conservation areas, providing monitoring and reporting services for the conservation areas and ancillary support through the utilization of licensed and insured contractors.

| | |
|-----------------------------|---------------|
| Pond maintenance | 83,733 |
| Conservation Area Maint | 94,266 |
| Monitoring and Reporting | 25,000 |
| Littoral Plant Replacement | 15,000 |
| Localized Lake Bank Repairs | <u>15,000</u> |
| | 232,999 |

Total field operations

| | |
|--------------------|-------------------------|
| | <u>237,999</u> |
| Total expenditures | <u><u>\$339,099</u></u> |

**CAYMAS
COMMUNITY DEVELOPMENT DISTRICT
DEBT SERVICE FUND BUDGET - SERIES 2024
FISCAL YEAR 2027**

| | Fiscal Year 2026 | | | | Proposed Budget FY 2027 |
|---|------------------------------|--------------------------------|-----------------------------------|--------------------------------|-------------------------------|
| | Adopted Budget FY 2026 | Actual through 3/31/2026 | Projected through 9/30/2026 | Total Actual & Projected | |
| REVENUES | | | | | |
| Assessment levy: on-roll | \$ 575,947 | | | | \$ 575,947 |
| Allowable discounts (4%) | (23,038) | | | | (23,038) |
| Net assessment levy - on-roll | 552,909 | 540,550 | 12,359 | 552,909 | 552,909 |
| Interest | - | 8,540 | - | 8,540 | - |
| Total revenues | 552,909 | 549,090 | 12,359 | 561,449 | 552,909 |
| EXPENDITURES | | | | | |
| Debt service | | | | | |
| Principal | 120,000 | - | 120,000 | 120,000 | 125,000 |
| Interest | 414,495 | 207,247 | 207,248 | 414,495 | 409,155 |
| Property appraiser & tax collector | 20,158 | 10,806 | 9,352 | 20,158 | 20,158 |
| Total expenditures | 554,653 | 218,053 | 336,600 | 554,653 | 554,313 |
| Excess/(deficiency) of revenues over/(under) expenditures | (1,744) | 331,037 | (324,241) | 6,796 | (1,404) |
| Fund balance: | | | | | |
| Beginning fund balance (unaudited) | 544,323 | 546,067 | 877,104 | 546,067 | 552,863 |
| Ending fund balance (projected) | <u>\$ 542,579</u> | <u>\$ 877,104</u> | <u>\$ 552,863</u> | <u>\$ 552,863</u> | <u>551,459</u> |
| Use of fund balance: | | | | | |
| Debt service reserve account balance (required) | | | | | (288,969) |
| Interest expense - November 1, 2027 | | | | | (201,796) |
| Projected fund balance surplus/(deficit) as of September 30, 2027 | | | | | <u>\$ 60,694</u> |

**CAYMAS
COMMUNITY DEVELOPMENT DISTRICT
SERIES 2024 AMORTIZATION SCHEDULE**

| | Principal | Coupon | Interest | Debt Service | Bond Balance |
|----------|------------------|---------------|-----------------|---------------------|---------------------|
| 11/01/26 | | | 204,577.50 | 204,577.50 | 7,580,000.00 |
| 05/01/27 | 125,000.00 | 4.450% | 204,577.50 | 329,577.50 | 7,455,000.00 |
| 11/01/27 | | | 201,796.25 | 201,796.25 | 7,455,000.00 |
| 05/01/28 | 130,000.00 | 4.450% | 201,796.25 | 331,796.25 | 7,325,000.00 |
| 11/01/28 | | | 198,903.75 | 198,903.75 | 7,325,000.00 |
| 05/01/29 | 135,000.00 | 4.450% | 198,903.75 | 333,903.75 | 7,190,000.00 |
| 11/01/29 | | | 195,900.00 | 195,900.00 | 7,190,000.00 |
| 05/01/30 | 140,000.00 | 4.450% | 195,900.00 | 335,900.00 | 7,050,000.00 |
| 11/01/30 | | | 192,785.00 | 192,785.00 | 7,050,000.00 |
| 05/01/31 | 150,000.00 | 4.450% | 192,785.00 | 342,785.00 | 6,900,000.00 |
| 11/01/31 | | | 189,447.50 | 189,447.50 | 6,900,000.00 |
| 05/01/32 | 155,000.00 | 5.300% | 189,447.50 | 344,447.50 | 6,745,000.00 |
| 11/01/32 | | | 185,340.00 | 185,340.00 | 6,745,000.00 |
| 05/01/33 | 165,000.00 | 5.300% | 185,340.00 | 350,340.00 | 6,580,000.00 |
| 11/01/33 | | | 180,967.50 | 180,967.50 | 6,580,000.00 |
| 05/01/34 | 175,000.00 | 5.300% | 180,967.50 | 355,967.50 | 6,405,000.00 |
| 11/01/34 | | | 176,330.00 | 176,330.00 | 6,405,000.00 |
| 05/01/35 | 180,000.00 | 5.300% | 176,330.00 | 356,330.00 | 6,225,000.00 |
| 11/01/35 | | | 171,560.00 | 171,560.00 | 6,225,000.00 |
| 05/01/36 | 190,000.00 | 5.300% | 171,560.00 | 361,560.00 | 6,035,000.00 |
| 11/01/36 | | | 166,525.00 | 166,525.00 | 6,035,000.00 |
| 05/01/37 | 205,000.00 | 5.300% | 166,525.00 | 371,525.00 | 5,830,000.00 |
| 11/01/37 | | | 161,092.50 | 161,092.50 | 5,830,000.00 |
| 05/01/38 | 215,000.00 | 5.300% | 161,092.50 | 376,092.50 | 5,615,000.00 |
| 11/01/38 | | | 155,395.00 | 155,395.00 | 5,615,000.00 |
| 05/01/39 | 225,000.00 | 5.300% | 155,395.00 | 380,395.00 | 5,390,000.00 |
| 11/01/39 | | | 149,432.50 | 149,432.50 | 5,390,000.00 |
| 05/01/40 | 240,000.00 | 5.300% | 149,432.50 | 389,432.50 | 5,150,000.00 |
| 11/01/40 | | | 143,072.50 | 143,072.50 | 5,150,000.00 |
| 05/01/41 | 250,000.00 | 5.300% | 143,072.50 | 393,072.50 | 4,900,000.00 |
| 11/01/41 | | | 136,447.50 | 136,447.50 | 4,900,000.00 |
| 05/01/42 | 265,000.00 | 5.300% | 136,447.50 | 401,447.50 | 4,635,000.00 |
| 11/01/42 | | | 129,425.00 | 129,425.00 | 4,635,000.00 |
| 05/01/43 | 280,000.00 | 5.300% | 129,425.00 | 409,425.00 | 4,355,000.00 |
| 11/01/43 | | | 122,005.00 | 122,005.00 | 4,355,000.00 |
| 05/01/44 | 295,000.00 | 5.300% | 122,005.00 | 417,005.00 | 4,060,000.00 |
| 11/01/44 | | | 114,187.50 | 114,187.50 | 4,060,000.00 |
| 05/01/45 | 310,000.00 | 5.625% | 114,187.50 | 424,187.50 | 3,750,000.00 |
| 11/01/45 | | | 105,468.75 | 105,468.75 | 3,750,000.00 |
| 05/01/46 | 330,000.00 | 5.625% | 105,468.75 | 435,468.75 | 3,420,000.00 |
| 11/01/46 | | | 96,187.50 | 96,187.50 | 3,420,000.00 |
| 05/01/47 | 350,000.00 | 5.625% | 96,187.50 | 446,187.50 | 3,070,000.00 |
| 11/01/47 | | | 86,343.75 | 86,343.75 | 3,070,000.00 |
| 05/01/48 | 370,000.00 | 5.625% | 86,343.75 | 456,343.75 | 2,700,000.00 |

**CAYMAS
COMMUNITY DEVELOPMENT DISTRICT
SERIES 2024 AMORTIZATION SCHEDULE**

| | Principal | Coupon | Interest | Debt Service | Bond Balance |
|--------------|---------------------|---------------|---------------------|----------------------|---------------------|
| 11/01/48 | | | 75,937.50 | 75,937.50 | 2,700,000.00 |
| 05/01/49 | 390,000.00 | 5.625% | 75,937.50 | 465,937.50 | 2,310,000.00 |
| 11/01/49 | | | 64,968.75 | 64,968.75 | 2,310,000.00 |
| 05/01/50 | 410,000.00 | 5.625% | 64,968.75 | 474,968.75 | 1,900,000.00 |
| 11/01/50 | | | 53,437.50 | 53,437.50 | 1,900,000.00 |
| 05/01/51 | 435,000.00 | 5.625% | 53,437.50 | 488,437.50 | 1,465,000.00 |
| 11/01/51 | | | 41,203.13 | 41,203.13 | 1,465,000.00 |
| 05/01/52 | 460,000.00 | 5.625% | 41,203.13 | 501,203.13 | 1,005,000.00 |
| 11/01/52 | | | 28,265.63 | 28,265.63 | 1,005,000.00 |
| 05/01/53 | 490,000.00 | 5.625% | 28,265.63 | 518,265.63 | 515,000.00 |
| 11/01/53 | | | 14,484.38 | 14,484.38 | 515,000.00 |
| 05/01/54 | 515,000.00 | 5.625% | 14,484.38 | 529,484.38 | - |
| 11/01/54 | | | - | - | - |
| Total | 7,580,000.00 | | 7,482,973.78 | 15,062,973.78 | |

**CAYMAS
COMMUNITY DEVELOPMENT DISTRICT
DEBT SERVICE FUND BUDGET - SERIES 2026
FISCAL YEAR 2027**

| | Fiscal Year 2026 | | | Total Revenue & Expenditure | Proposed Budget FY 2027 |
|---|------------------------------|--------------------------------|-----------------------------------|--------------------------------------|-------------------------------|
| | Adopted Budget FY 2026 | Actual through 3/31/2026 | Projected through 9/30/2026 | | |
| REVENUES | | | | | |
| Special assessment: off-roll | - | - | 162,025 | 162,025 | 414,828 |
| Interest | - | 257 | - | 257 | - |
| Total revenues | - | 257 | 162,025 | 162,282 | 414,828 |
| EXPENDITURES | | | | | |
| Debt service | | | | | |
| Principal | - | - | - | - | 90,000 |
| Interest | - | - | 63,910 | 63,910 | 324,050 |
| Cost of Issuance | - | 174,980 | - | 174,980 | - |
| Original Issue Discount | - | 25,240 | - | 25,240 | - |
| Underwriter's discount | - | 121,300 | - | 121,300 | - |
| Total debt service | - | 321,520 | 63,910 | 385,430 | 414,050 |
| Excess/(deficiency) of revenues over/(under) expenditures | - | (321,263) | 98,115 | (223,148) | 778 |
| OTHER FINANCING SOURCES/(USES) | | | | | |
| Bond proceeds | - | 610,794 | - | 610,794 | - |
| Total other financing sources/(uses) | - | 610,794 | - | 610,794 | - |
| Fund balance: | | | | | |
| Net increase/(decrease) in fund balance | - | 289,531 | 98,115 | 387,646 | 778 |
| Beginning fund balance (unaudited) | - | - | 289,531 | - | 387,646 |
| Ending fund balance (projected) | \$ - | \$ 289,531 | \$ 387,646 | \$ 387,646 | 388,424 |
| Use of fund balance: | | | | | |
| Debt service reserve account balance (required) | | | | | (207,414) |
| Interest expense - November 1, 2027 | | | | | (160,225) |
| Projected fund balance surplus/(deficit) as of September 30, 2027 | | | | | \$ 20,785 |

**CAYMAS
COMMUNITY DEVELOPMENT DISTRICT
SERIES 2026 AMORTIZATION SCHEDULE**

| | Principal | Coupon Rate | Interest | Debt Service | Bond Balance |
|----------|------------------|--------------------|-----------------|---------------------|---------------------|
| 11/01/26 | | | 162,025.00 | 162,025.00 | 6,065,000.00 |
| 05/01/27 | 90,000.00 | 4.000% | 162,025.00 | 252,025.00 | 5,975,000.00 |
| 11/01/27 | | | 160,225.00 | 160,225.00 | 5,975,000.00 |
| 05/01/28 | 95,000.00 | 4.000% | 160,225.00 | 255,225.00 | 5,880,000.00 |
| 11/01/28 | | | 158,325.00 | 158,325.00 | 5,880,000.00 |
| 05/01/29 | 100,000.00 | 4.000% | 158,325.00 | 258,325.00 | 5,780,000.00 |
| 11/01/29 | | | 156,325.00 | 156,325.00 | 5,780,000.00 |
| 05/01/30 | 100,000.00 | 4.000% | 156,325.00 | 256,325.00 | 5,680,000.00 |
| 11/01/30 | | | 154,325.00 | 154,325.00 | 5,680,000.00 |
| 05/01/31 | 105,000.00 | 4.000% | 154,325.00 | 259,325.00 | 5,575,000.00 |
| 11/01/31 | | | 152,225.00 | 152,225.00 | 5,575,000.00 |
| 05/01/32 | 110,000.00 | 4.000% | 152,225.00 | 262,225.00 | 5,465,000.00 |
| 11/01/32 | | | 150,025.00 | 150,025.00 | 5,465,000.00 |
| 05/01/33 | 115,000.00 | 4.000% | 150,025.00 | 265,025.00 | 5,350,000.00 |
| 11/01/33 | | | 147,725.00 | 147,725.00 | 5,350,000.00 |
| 05/01/34 | 120,000.00 | 5.375% | 147,725.00 | 267,725.00 | 5,230,000.00 |
| 11/01/34 | | | 144,500.00 | 144,500.00 | 5,230,000.00 |
| 05/01/35 | 125,000.00 | 5.375% | 144,500.00 | 269,500.00 | 5,105,000.00 |
| 11/01/35 | | | 141,140.63 | 141,140.63 | 5,105,000.00 |
| 05/01/36 | 135,000.00 | 5.375% | 141,140.63 | 276,140.63 | 4,970,000.00 |
| 11/01/36 | | | 137,512.50 | 137,512.50 | 4,970,000.00 |
| 05/01/37 | 140,000.00 | 5.375% | 137,512.50 | 277,512.50 | 4,830,000.00 |
| 11/01/37 | | | 133,750.00 | 133,750.00 | 4,830,000.00 |
| 05/01/38 | 150,000.00 | 5.375% | 133,750.00 | 283,750.00 | 4,680,000.00 |
| 11/01/38 | | | 129,718.75 | 129,718.75 | 4,680,000.00 |
| 05/01/39 | 155,000.00 | 5.375% | 129,718.75 | 284,718.75 | 4,525,000.00 |
| 11/01/39 | | | 125,553.13 | 125,553.13 | 4,525,000.00 |
| 05/01/40 | 165,000.00 | 5.375% | 125,553.13 | 290,553.13 | 4,360,000.00 |
| 11/01/40 | | | 121,118.75 | 121,118.75 | 4,360,000.00 |
| 05/01/41 | 175,000.00 | 5.375% | 121,118.75 | 296,118.75 | 4,185,000.00 |
| 11/01/41 | | | 116,415.63 | 116,415.63 | 4,185,000.00 |
| 05/01/42 | 185,000.00 | 5.375% | 116,415.63 | 301,415.63 | 4,000,000.00 |
| 11/01/42 | | | 111,443.75 | 111,443.75 | 4,000,000.00 |
| 05/01/43 | 195,000.00 | 5.375% | 111,443.75 | 306,443.75 | 3,805,000.00 |
| 11/01/43 | | | 106,203.13 | 106,203.13 | 3,805,000.00 |
| 05/01/44 | 205,000.00 | 5.375% | 106,203.13 | 311,203.13 | 3,600,000.00 |
| 11/01/44 | | | 100,693.75 | 100,693.75 | 3,600,000.00 |
| 05/01/45 | 215,000.00 | 5.375% | 100,693.75 | 315,693.75 | 3,385,000.00 |
| 11/01/45 | | | 94,915.63 | 94,915.63 | 3,385,000.00 |
| 05/01/46 | 230,000.00 | 5.375% | 94,915.63 | 324,915.63 | 3,155,000.00 |
| 11/01/46 | | | 88,734.38 | 88,734.38 | 3,155,000.00 |
| 05/01/47 | 240,000.00 | 5.625% | 88,734.38 | 328,734.38 | 2,915,000.00 |
| 11/01/47 | | | 81,984.38 | 81,984.38 | 2,915,000.00 |
| 05/01/48 | 255,000.00 | 5.625% | 81,984.38 | 336,984.38 | 2,660,000.00 |
| 11/01/48 | | | 74,812.50 | 74,812.50 | 2,660,000.00 |
| 05/01/49 | 270,000.00 | 5.625% | 74,812.50 | 344,812.50 | 2,390,000.00 |
| 11/01/49 | | | 67,218.75 | 67,218.75 | 2,390,000.00 |

**CAYMAS
COMMUNITY DEVELOPMENT DISTRICT
SERIES 2026 AMORTIZATION SCHEDULE**

| | Principal | Coupon Rate | Interest | Debt Service | Bond Balance |
|--------------|---------------------|--------------------|---------------------|----------------------|---------------------|
| 05/01/50 | 285,000.00 | 5.625% | 67,218.75 | 352,218.75 | 2,105,000.00 |
| 11/01/50 | | | 59,203.13 | 59,203.13 | 2,105,000.00 |
| 05/01/51 | 305,000.00 | 5.625% | 59,203.13 | 364,203.13 | 1,800,000.00 |
| 11/01/51 | | | 50,625.00 | 50,625.00 | 1,800,000.00 |
| 05/01/52 | 320,000.00 | 5.625% | 50,625.00 | 370,625.00 | 1,480,000.00 |
| 11/01/52 | | | 41,625.00 | 41,625.00 | 1,480,000.00 |
| 05/01/53 | 340,000.00 | 5.625% | 41,625.00 | 381,625.00 | 1,140,000.00 |
| 11/01/53 | | | 32,062.50 | 32,062.50 | 1,140,000.00 |
| 05/01/54 | 360,000.00 | 5.625% | 32,062.50 | 392,062.50 | 780,000.00 |
| 11/01/54 | | | 21,937.50 | 21,937.50 | 780,000.00 |
| 05/01/55 | 380,000.00 | 5.625% | 21,937.50 | 401,937.50 | 400,000.00 |
| 11/01/55 | | | 11,250.00 | 11,250.00 | 400,000.00 |
| 05/01/56 | 400,000.00 | 5.625% | 11,250.00 | 411,250.00 | - |
| 11/01/56 | | | - | - | - |
| Total | 6,065,000.00 | | 6,531,147.36 | 12,596,147.36 | |

**CAYMAS
COMMUNITY DEVELOPMENT DISTRICT
ASSESSMENT COMPARISON
PROJECTED FISCAL YEAR 2027 ASSESSMENTS**

| On-Roll | | | | | |
|-----------------------|--------------|--|---|--|--|
| Product/Parcel | Units | FY 2027 O&M Assessment per Unit | FY 2027 DS Assessment per Unit | FY 2027 Total Assessment per Unit | FY 2026 Total Assessment per Unit |
| SF 52' | 97 | \$ 991.52 | \$ 1,686.14 | \$ 2,677.66 | \$ 2,412.30 |
| SF 62' | 133 | 991.52 | 2,010.40 | 3,001.92 | 2,736.56 |
| SF 76' | 47 | 991.52 | 2,464.36 | 3,455.88 | 3,190.52 |
| SF 90' | 10 | 991.52 | 2,918.32 | 3,909.84 | 3,644.48 |
| Total | 287 | | | | |

| Off-Roll Assessments | | | | | |
|-----------------------------|--------------|--|---|--|--|
| Product/Parcel | Units | FY 2027 O&M Assessment per Unit | FY 2027 DS Assessment per Unit | FY 2027 Total Assessment per Unit | FY 2026 Total Assessment per Unit |
| SF 62' | 31 | 917.15 | 1,857.80 | 2,774.95 | n/a |
| SF 76' | 62 | 917.15 | 2,277.30 | 3,194.46 | n/a |
| SF 90' | 49 | 917.15 | 2,696.80 | 3,613.95 | n/a |
| SF 100'+ | 28 | 917.15 | 2,996.45 | 3,913.60 | n/a |
| Total | 170 | | | | |