LAKE POWELL COMMUNITY DEVELOPMENT DISTRICT ADOPTED BUDGET FISCAL YEAR 2026

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LAKE POWELL COMMUNITY DEVELOPMENT DISTRICT GENERAL FUND BUDGET FISCAL YEAR 2026

	Fiscal Year 2025					
	Adopted	Actual	Projected	Total	Adopted	
	Budget	through	through	Actual &	Budget	
	FY 2025	3/31/2025	9/30/2025	Projected	FY 2026	
REVENUES						
Assessment levy - gross	\$ 692,622				\$ 1,011,961	
Allowable discounts (4%)	(27,705)				(40,478)	
Assessment levy - net	664,917	\$ 582,565	\$ 82,352	\$ 664,917	971,483	
Interest and miscellaneous	1,000	13,716		13,716	1,000	
Total revenues	665,917	596,281	82,352	678,633	972,483	
EXPENDITURES						
Professional & admin						
Supervisors	9,689	4,306	5,383	9,689	12,918	
Management services	31,153	15,576	15,577	31,153	31,153	
Accounting services	11,012	5,506	5,506	11,012	11,012	
Assessment roll preparation	14,510	7,255	7,255	14,510	14,510	
Audit	7,800	1,500	6,300	7,800	7,800	
Legal	12,000	2,700	9,300	12,000	12,000	
Engineering	13,280	-	13,280	13,280	13,280	
Postage	1,775	772	1,003	1,775	1,775	
Telephone	1,050	525	525	1,050	1,050	
Meeting room rental	4,500	600	3,900	4,500	-	
Meeting Room - Lease Agreement	-	-	50,000	50,000	-	
Website maintenance	750	-	750	750	750	
ADA website compliance	210	-	210	210	210	
Insurance	8,542	8,481	-	8,481	9,768	
Printing and binding	1,500	750	750	1,500	1,500	
Legal advertising	2,500	281	2,219	2,500	2,500	
Other current charges	1,200	712	1,038	1,750	1,750	
Office supplies	500	500	-	500	500	
Special district annual fee	175	-	175	175	175	
Trustee	7,431	-	7,431	7,431	7,431	
EMMA software service	-	-	-	-	500	
Arbitrage rebate calculation	1,200	-	1,200	1,200	1,200	
Dissemination agent	1,000	-	1,000	1,000	1,000	
Total professional & admin	131,777	49,464	132,802	182,266	132,782	
Security	· · · · · ·		•			
Security management services	244,608	114,817	110,000	224,817	220,932	
Total security	244,608	114,817	110,000	224,817	220,932	

LAKE POWELL COMMUNITY DEVELOPMENT DISTRICT GENERAL FUND BUDGET FISCAL YEAR 2026

	Adopted	Actual	Projected	Total	Adopted
	Budget	through	through	Actual &	Budget
	FY 2025	3/31/2025	9/30/2025	Projected	FY 2026
EXPENDITURES (continued)				•	
Lake & wetlands monitoring					
Mitigation and monitoring					
Mitigation-prescribed burns/gyro	46,050	4,070	41,980	46,050	46,050
Ecologist and operations management	57,980	11,010	46,970	57,980	57,980
Upland mitigation area maintenance	-	849	-	849	-
Total wetland & upland monitoring	104,030	15,929	88,950	104,879	104,030
Roadway and landscape services					
Bridge repairs and maintenance	50,000	43,650	6,350	50,000	50,000
Roadway repairs and maintenance	50,000	2,850	47,150	50,000	50,000
Roadway resurfacing 98 to guard house	700,000	-	534,277	534,277	-
Road restriping, painting, other projects	30,000	1,530	28,470	30,000	-
Wild Heron Way landscape contract services	-	-	22,500	22,500	300,000
Landscape irrigation agreement with POA/ St. Joe	<u>-</u>			-	17,850
Total roadway services	830,000	48,030	638,747	686,777	417,850
Stormwater management					
Operations	17,250	_	17,250	17,250	17,250
Electric-lift stations	900	-	900	900	900
Pond aeration	5,000	4,822	4,000	8,822	10,000
Stormwater system repairs	18,000	5,700	12,300	18,000	48,000
Total stormwater management	41,150	10,522	34,450	44,972	76,150

LAKE POWELL COMMUNITY DEVELOPMENT DISTRICT GENERAL FUND BUDGET FISCAL YEAR 2026

Fiscal Year 2025 Adopted Adopted Actual Projected Total Budget through through Actual & Budget FY 2025 3/31/2025 9/30/2025 Projected FY 2026 **EXPENDITURES** (continued) Other fees & charges Feral swine removal 500 500 500 500 Tax collector 13,852 11,651 2,201 13,852 20,239 Total other fees & charges 14,352 11,651 2,701 14,352 20,739 Total expenditures 1,365,917 250,413 1,007,650 1,258,063 972,483 Excess/(deficiency) of revenues over/(under) expenditures (700,000)345,868 (925,298)(579,430)1.805.602 2,151,470 1.226.172 Fund balance - beginning 1.515.887 1.805.602 Fund balance - ending Committed Disaster¹ 250,000 250,000 250,000 250,000 250,000 District bridge projects² 25,000 25,000 25,000 25,000 75,000 Road projects³ 100,000 100,000 100,000 100,000 200,000 Stormwater system upgrades⁴ 50,000 50,000 50,000 50,000 50,000 Assigned 3 Months Working Capital5 347.886 260,646 260.646 260.646 250.447 Capital projects Outside counsel 100,000 Unassigned 43,001 1,465,824 540,526 540,526 300,725 1,226,172 Fund balance- ending 815,887 \$ 2,151,470 1,226,172 \$ 1,226,172

¹This item represents a portion of fund balance that is intended to cover the costs of a material disaster, which is defined as aggregate expenditures in excess of \$50,000 that are necessary to mitigate significant damage resulting from a hurricane, tornado, flood, sinkhole or chemical spill within the boundaries of the District.

²The District owns two bridges and anticipates future infrastructure repairs to maintain these assets.

³Future road resurfacing or similar project(s) include the CDD road leading to the guard gate and the CDD road(s) beyond the guard gate and any CDD owned spine roads.

⁴This item is partial/expected costs associated with upgrading and connecting remaining stormwater pumps as needed.

⁵This item represents fund balance that will be needed to cover expenditures from October through December. Note, assessments should be sufficient to replenish this component of fund balance as it will be needed for the same purpose in subsequent fiscal years.

LAKE POWELL COMMUNITY DEVELOPMENT DISTRICT DEFINITIONS OF GENERAL FUND EXPENDITURES

Expenditures Professional Services

Frotessional Services	
Supervisors	\$ 12,918
Statutorily set at \$200 (plus applicable taxes) for each meeting of the Board of Supervisors not to exceed	
\$4,800 for each fiscal year.	
Management services	31,153
Wrathell, Hunt and Associates, LLC specializes in managing community development districts in the State of Florida by combining the knowledge, skills and experience of a team of professionals to ensure compliance with all governmental requirements of the District, administer the issuance of tax exempt bond financing, and finally operate and maintain the assets of the community.	
Accounting services	11,012
Preparation of all financial work related to the governmental and enterprise funds of the District, which includes preparation of monthly financial reports and annual budgets.	,
Assessment roll preparation	14,510
The District may collect its annual operating and debt service through direct billing to landowners and/or placement of assessments on the annual real estate tax bill from the county's tax collector. The District's contract for financial services with Wrathell , Hunt and Associates , LLC includes assessment roll preparation services. The District anticipates all assessments to be levied on the November county tax bill.	
Audit	7,800
The District is required by Florida State Statute to undertake an independent examination of its books, records and accounting procedures on an annual basis.	,,,,,,
Legal	12,000
Burke, Blue, Hutchison & Walters, P.A., provides on-going general counsel and legal representation. These lawyers are confronted with issues relating to public finance, public bidding, rulemaking, open meetings, public records, real property dedications, conveyance and contracts. In this capacity, they provide services as "local government lawyers," realizing that this type of local government is very limited in its scope - providing infrastructure and service to development.	
Engineering	13,280
McNeil Carroll Engineering provides a broad array of engineering, consulting and construction services to the District, which assist the District in crafting solutions with sustainability for the long term interests of the community - recognizing the needs of government, the environment and maintenance of District's facilities.	,
Postage	1,775
Mailing of agenda packages, overnight deliveries, correspondence, etc.	.,
Telephone Website maintenance ADA website compliance	1,050 750 210
Insurance The District carries public officials and general liability insurance policies. The limit of liability is set at \$1,000,000 for general liability (\$2,000,000 general aggregate) and \$1,000,000 for public officials liability limit.	9,768
Printing and binding Letterhead, envelopes, copies, etc.	1,500
Legal advertising	2,500
The District advertises in the News Herald for monthly meetings, special meetings, public hearings, bidding, etc. Based on prior year's experience.	2,000

LAKE POWELL COMMUNITY DEVELOPMENT DISTRICT DEFINITIONS OF GENERAL FUND EXPENDITURES

Expenditures (continued)	
Other current charges	1,750
Bank charges, automated AP routing and other miscellaneous expenses that incur during the year.	
Office supplies	500
Accounting and administrative supplies.	
Special district annual fee	175
Annual fee paid to the Department of Economic Opportunity.	
Trustee	7,431
Annual fee paid to US Bank for services provided as trustee, paying agent and registrar.	
EMMA software service	500
Arbitrage rebate calculation	1,200
To ensure the District's compliance with all tax regulations, annual computations are necessary to	
calculate the arbitrage rebate liability.	
Dissemination agent	1,000
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.	
Security	
Security management services	220,932
The District entered into an agreement with the Wild Heron POA to provide the management oversight of	
the District's interest in security services. The security services firm agreement is with the CDD.	
Expenditures (continued)	
Field operations	
Lake & wetlands monitoring	
Mitigation and monitoring	
Mitigation-prescribed burns/gyro	46,050
A licensed and approved contractor will perform the prescribed burning and mechanical fuel	72,223
reduction to the guidelines set forth by the Wild Heron ecologist. The contractor's goal will be to	
reduce fuel hazards within the conservation areas without impacting wetlands, endangered	
plants/trees, and safety for residents and structures.	
Signage	-
Ecologist and operations management	57,980
The District has retained the services of Cypress Environmental. The agreement was executed in	
April of 2016. The agreement can automatically renew with no price increase, an environmental	

Task	Frequency				
WQ sampling	1				
Prescribed	4				
Monthly	12				
Mitigation/AM	1 ''''				
Monthly	4				
Lake	54				

consultant, to provide services as follows:

LAKE POWELL COMMUNITY DEVELOPMENT DISTRICT DEFINITIONS OF GENERAL FUND EXPENDITURES

Expenditures (continued)							
Roadway and landscape services		50,000					
Bridge repairs and maintenance							
Roadway repairs and maintenance							
Operations and maintenance active repairs and modifications, and fut	vities for District-owned roads. These expenditures include minor ure construction projects.						
Roadway resurfacing 98 to guard ho	use	-					
Road restriping, painting, other project Wild Heron Way landscape contract see POA has bifurcated costs associately service items.		300,000					
Landscape irrigation agreement with	POA/ St. Joe	17,850					
	the shared water agreement between the POA and CDD with St.						
Stormwater management							
Operations		17,250					
This includes the following items r	relating to the District's stormwater pump stations.	-					
	Pump station maintenance & repairs 10,250						
	Stormwater inspections-McNeil/Carroll 2,000 FPL costs to power to pump stations 5,000						
Electric-lift stations	1 F E costs to power to pump stations 3,000	900					
Pond aeration		10,000					
	nt services by Lake Doctors and other pond enhancements	10,000					
Stormwater system repairs	it services by Lake Doctors and other pond enhancements	48,000					
Otomwater system repairs		40,000					
Other fees & charges							
Feral swine removal		500					
Tax collector		20,239					
Total expenditures		\$ 972,483					

LAKE POWELL COMMUNITY DEVELOPMENT DISTRICT DEBT SERVICE FUND BUDGET - SERIES 2012 BONDS FISCAL YEAR 2026

		Fiscal	Year 2025			
	Amended	Actual	Projected	Total	Adopted	
	Budget	through	through	Actual &	Budget	
	FY 2025	3/31/2025	9/30/2025	Projected	FY2026	
REVENUES						
Assessment levy - gross	\$443,119				\$ -	
Allowable discounts (4%)	(17,725)	_				
Assessment levy - net	425,394	\$371,662	\$ 53,732	\$ 425,394	-	
Special Assessment - Direct Bill POA	1,675	1,675	-	1,675	-	
Interest		12,224		12,224		
Total revenues	427,069	385,561	53,732	439,293		
EXPENDITURES						
Debt service						
Principal	245,000	240,000	5,000	245,000	-	
Interest	137,281	71,875	65,406	137,281	-	
Total debt service	382,281	311,875	70,406	382,281	_	
Other fees & sharges						
Other fees & charges Property appraiser						
Tax collector	8,862	7,433	1,429	8,862	-	
Total other fees & charges	8,862	7,433	1,429	8,862		
Total expenditures	391,143	319,308	71,835	391,143		
Total expericitures	391,143	319,300	7 1,033	391,143		
Excess/(deficiency) of revenues						
over/(under) expenditures	35,926	66,253	(18,103)	48,150	_	
, ,	,	,	, ,	,		
OTHER FINANCING COURCES!						
OTHER FINANCING SOURCES/(USES)			(04.700)	(04.700)		
Transfer Out	-	-	(64,788)	(64,788)	-	
Payment to refunded bond escrow agent Total other financing sources/(uses)			(671,352) (736,140)	(671,352) (736,140)		
rotal other linancing sources/(uses)			(736, 140)	(736,140)		
Fund balance:						
Net increase/(decrease) in fund balance	35,926	66,253	(754,243)	(687,990)	_	
Beginning fund balance (unaudited)	665,500	687,990	754,243	687,990	_	
Ending fund balance (projected)	\$701,426	\$754,243	\$ -	\$ -	_	
Use of fund balance						
Debt service reserve account balance (require					-	
Principal and interest expense - November 1,						
Projected fund balance surplus/(deficit) - as of	September (30, 2026			<u> </u>	

Lake Powell

Community Development District Series 2012 \$5,160,000

Debt Service Schedule

Date	Principal	Prepayment	Coupon	Interest	Total P+I
11/01/2024	240,000.00		5.750%	71,875.00	311,875.00
05/01/2025	-		-	64,975.00	64,975.00
06/04/2025	2,260,000.00			11,912.08	2,271,912.08
11/01/2025	-		5.750%	-	-
05/01/2026	-		-	-	-
11/01/2026	-		5.750%	-	-
05/01/2027	-		-	-	-
11/01/2027	-		5.750%	-	-
05/01/2028	-		-	-	-
11/01/2028	-		5.750%	-	-
05/01/2029	-		-	-	-
11/01/2029	-		5.750%	-	-
05/01/2030	-		-	-	-
11/01/2030	-		5.750%	-	-
05/01/2031	-		-	-	-
11/01/2031	-		5.750%	-	-
05/01/2032	-		-	-	-
11/01/2032	-		5.750%	-	-
Total	-		=	-	-

LAKE POWELL COMMUNITY DEVELOPMENT DISTRICT DEBT SERVICE FUND BUDGET - SERIES 2025 REFUNDING BONDS FISCAL YEAR 2026

			Fisc	al \	Year 2025				
	Am	ended	Actual		Projected		Total	A	Adopted
	Вι	udget	through		through	A	Actual &		Budget
	FY	2025	3/31/202		9/30/2025	Р	rojected	F	Y 2026
REVENUES									
Assessment levy - gross	\$	-						\$	317,686
Allowable discounts (4%)		-							(12,707)
Assessment levy - net		-	\$	-	\$ -	\$	-		304,979
Special Assessment - Direct Bill POA		-							1,205
Total revenues		-		-					306,184
EXPENDITURES									
Debt service									0.4.5.000
Principal		-		-	-		-		215,000
Interest		-		_					80,223
Total debt service		-		<u>-</u>			-		295,223
Other fees & charges									
Tax collector									6,354
Total other fees & charges				<u>-</u> -	<u>-</u>				6,354
Total expenditures				<u> </u>					301,577
Total experiationes				_					301,377
Excess/(deficiency) of revenues									
over/(under) expenditures		_		_	_		_		4,607
, ,									,
OTHER FINANCING SOURCES/(USES)									
Transfer In		-		-	64,788		64,788		-
Bond proceeds		-		-	159,986		159,986		-
Original issue Premium		-		-	48,609		48,609		-
Cost of Issuance		-		-	(107,177)		(107,177)		-
Underwriter's Discount		-		<u> </u>	(35,220)		(35,220)		
Total other financing sources/(uses)		-		<u>-</u>	130,986		130,986		
Fund balance:									
					130,986		120 006		4 607
Net increase/(decrease) in fund balance		-		-	130,966		130,986		4,607
Beginning fund balance (unaudited) Ending fund balance (projected)	\$		\$	<u>-</u> .	\$ 130,986	\$	130,986		130,986 135,593
Ending fund balance (projected)	Ψ		Ψ	_	Ψ 100,900	Ψ	100,000		100,000
Use of fund balance									
Debt service reserve account balance (requir	ed)								(30,000)
Principal and interest expense - November 1,	•								(38,650)
Projected fund balance surplus/(deficit) - as of		ember 3	30. 2026					\$	66,943
,			. , 						

Lake Powell

Community Development District Series 2025 Refunding

Debt Service Schedule

Date	Principal	Coupon	Interest	Total P+I
11/01/2025	-	5.000%	36,198.33	36,198.33
05/01/2026	215,000.00	-	44,025.00	259,025.00
11/01/2026	-	5.000%	38,650.00	38,650.00
05/01/2027	227,000.00	-	38,650.00	265,650.00
11/01/2027	-	5.000%	32,975.00	32,975.00
05/01/2028	238,000.00	-	32,975.00	270,975.00
11/01/2028	-	5.000%	27,025.00	27,025.00
05/01/2029	250,000.00	-	27,025.00	277,025.00
11/01/2029	-	5.000%	20,775.00	20,775.00
05/01/2030	263,000.00	-	20,775.00	283,775.00
11/01/2030	-	5.000%	14,200.00	14,200.00
05/01/2031	277,000.00	-	14,200.00	291,200.00
11/01/2031	-	5.000%	7,275.00	7,275.00
05/01/2032	291,000.00	-	7,275.00	298,275.00
11/01/2032	-	5.000%	-	-
Total	\$1,761,000.00	-	\$362,023.33	\$2,123,023.33

LAKE POWELL

COMMUNITY DEVELOPMENT DISTRICT

PER UNIT ASSESSMENT SUMMARY AND COMPARISSON FISCAL YEAR 2025 ACTUAL AND FISCAL YEAR 2026 PROPOSED

Resident					во	ND-PAYI	NC	UNITS			
Resident				Ass	ess	ments Per	Uni	it	R	evenue Per Fiii	nd
Nesident				7100	000		<u> </u>				
Resident											
Unit type: SF 120' Reduced FY 2026 (proposed) FY 2025 (actual) FY 2025 (actual) FY 2025 (actual) FY 2026 (proposed) FY 2026 (proposed) FY 2025 (actual) FY 2025 (proposed) FY 2025 (actual) FY 2025 (proposed) FY 2025 (actual) FY	·	Jnits		Fund		Fund		Total	Fund	Fund	Total
FY 2026 (crius)											
FY 2025 (actual)			\$	1.674.32	\$	769.01	\$	2.443.33	\$ 122.225.36	\$ 56.137.73	\$178.363.09
Workstance											
Unit type: SF 85' Full FY 2026 (proposed)			\$		\$		\$,		
FY 2026 (proposed) FY 2026 (proposed) FY 2026 (proposed) FY 2025 (actual) FY 20	% Variance			46.1%		-28.1%		10.3%	46.1%	-28.1%	10.3%
FY 2026 (proposed) FY 2026 (proposed) FY 2026 (proposed) FY 2025 (actual) FY 20	Unit type: SF 85' Full										
FY 2025 (actual)	, ·	52	\$	1,674.32	\$	1,089.37	\$	2,763.69	\$ 87,064.64	\$ 56,647.24	\$143,711.88
Warriance		52	\$		\$	1,515.21	\$	2,661.18	\$ 59,590.44	\$ 78,790.92	\$138,381.36
Dunit type: SF 85' Reduced FY 2026 (proposed)			\$		\$		\$			- ' ' /	,
FY 2026 (proposed)	% Variance			46.1%		-28.1%		3.9%	46.1%	-28.1%	3.9%
FY 2026 (proposed)	Unit type: SF 85' Reduced										
FY 2025 (actual)		106	\$	1,674.32	\$	544.69	\$	2,219.01	\$ 177,477.92	\$ 57,737.14	\$235,215.06
## Variance ## 46.1% -28.1% 16.6% ## 46.1% -28.1% 16.6%				,				,	. ,		
Unit type: SF 65' Reduced FY 2026 (proposed)	\$ Variance		\$		\$, ,	\$	315.43		., , ,	\$ 33,435.58
FY 2026 (proposed)	% Variance			46.1%		-28.1%		16.6%	46.1%	-28.1%	16.6%
FY 2026 (proposed)	Unit type: SF 65' Reduced										
FY 2025 (actual) \$ Variance		74	\$	1.674.32	\$	417.04	\$	2.091.36	\$ 123.899.68	\$ 30.860.96	\$154.760.64
## Variance ## 46.1%				,					. ,		. ,
Unit type: SF 55' Full FY 2026 (proposed) 31 \$ 1,674.32 \$ 640.73 \$ 2,315.05 \$ 51,903.92 \$ 19,862.63 \$ 71,766.55 FY 2025 (actual) 31 \$ 1,145.97 \$ 891.20 \$ 2,037.17 \$ 35,525.07 \$ 27,627.20 \$ 63,152.27 \$ Variance \$ 528.35 \$ (250.47) \$ 277.88 \$ 16,378.85 \$ (7,764.57) \$ 8,614.28 \$ Wariance \$ 46.1% \$ -28.1% \$ 13.6% \$ 13.6% \$ 1					\$	(163.02)	\$	365.33	\$ 39,097.90		
FY 2026 (proposed)	% Variance			46.1%		-28.1%		21.2%	46.1%	-28.1%	21.2%
FY 2026 (proposed)	Unit type: CE EE! Eull										
FY 2025 (actual)		31	\$	1 67/ 32	\$	640.73	\$	2 315 05	\$ 51 903 92	¢ 10 862 63	\$ 71 766 55
Startance Star											
Unit type: SF 45' Full FY 2026 (proposed)	, ,	01									
FY 2026 (proposed) 34 \$ 1,674.32 \$ 640.73 \$ 2,315.05 \$ 56,926.88 \$ 21,784.82 \$ 78,711.70 \$ \$ 2025 (actual) 34 \$ 1,145.97 \$ 891.20 \$ 2,037.17 \$ 38,962.98 \$ 30,300.80 \$ 69,263.78 \$ 2,041.00 \$ 2,037.17 \$ 38,962.98 \$ 30,300.80 \$ 69,263.78 \$ 2,041.00 \$ 2,047.92 \$ 2,0	% Variance			46.1%		-28.1%		13.6%	46.1%	-28.1%	13.6%
FY 2026 (proposed) 34 \$ 1,674.32 \$ 640.73 \$ 2,315.05 \$ 56,926.88 \$ 21,784.82 \$ 78,711.70 \$ \$ \$ 2025 (actual) 34 \$ 1,145.97 \$ 891.20 \$ 2,037.17 \$ 38,962.98 \$ 30,300.80 \$ 69,263.78 \$ 2,478.40 \$ 2,047.92 \$ 2,04	U-34 6 OF 451 5 II										
FY 2025 (actual) 34 \$ 1,145.97 \$ 891.20 \$ 2,037.17 \$ 38,962.98 \$ 30,300.80 \$ 69,263.78 \$ Variance \$ 528.35 \$ (250.47) \$ 277.88 \$ 17,963.90 \$ (8,515.98) \$ 9,447.92 Unit type: SF 45' Reduced FY 2026 (proposed) 49 \$ 1,674.32 \$ 320.37 \$ 1,994.69 \$ 82,041.68 \$ 15,698.13 \$ 97,739.81 FY 2025 (actual) 49 \$ 1,674.32 \$ 320.37 \$ 1,994.69 \$ 82,041.68 \$ 15,698.13 \$ 97,739.81 \$ Variance \$ 528.35 \$ (125.23) \$ 40.12 \$ 25,889.15 \$ (6,136.27) \$ 19,752.88 W Variance \$ 528.35 \$ (125.23) \$ 40.12 \$ 25,889.15 \$ (6,136.27) \$ 19,752.88 Unit type: Condo Full FY 2026 (proposed) 76 \$ 1,674.32 \$ 512.47 \$ 2,186.79 \$ 127,248.32 \$ 38,947.72 \$ 166,196.04 FY 2025 (actual) 76 \$ 1,674.32 \$ 512.47 \$ 2,186.79 \$ 87,093.72 \$ 54,172.04 \$ 141,265.76 \$ Variance \$ 528.35 \$ (200.32) \$ 336.82 \$ 1,305.	* *	3/	Ф	1 674 32	Ф	640.73	Ф	2 315 05	¢ 56 026 88	¢ 21 78/ 82	¢ 78 711 70
\$ Variance \$ 528.35 \$ (250.47) \$ 277.88 \$ 17,963.90 \$ (8,515.98) \$ 9,447.92 W Variance 46.1% -28.1% 13.6% 46.1% -28.1% 13.6% Unit type: SF 45' Reduced FY 2026 (proposed) 49 \$ 1,674.32 \$ 320.37 \$ 1,994.69 \$ 82,041.68 \$ 15,698.13 \$ 97,739.81 FY 2025 (actual) 49 \$ 1,145.97 \$ 445.60 \$ 1,591.57 \$ 56,152.53 \$ 21,834.40 \$ 77,986.93 \$ Variance \$ 528.35 \$ (125.23) \$ 403.12 \$ 25,889.15 \$ (6,136.27) \$ 19,752.88 W Variance 76 \$ 1,674.32 \$ 512.47 \$ 2,186.79 \$ 127,248.32 \$ 38,947.72 \$ 166,196.04 FY 2026 (proposed) 76 \$ 1,145.97 \$ 712.79 \$ 1,858.76 \$ 87,093.72 \$ 54,172.04 \$ 141,265.76 \$ Variance \$ 528.35 \$ (200.32) \$ 328.03 \$ 40,154.60 \$ (15,224.32) \$ 24,930.28 FY 2026 (proposed) 78 \$ 1,674.32 \$ 256.54 \$ 1,930.86 \$ 130,596.96 \$ 20,010.12 <td< td=""><td> ,</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td> ,</td><td></td><td></td></td<>	,								,		
Unit type: SF 45' Reduced FY 2026 (proposed)	` ,				_						
FY 2026 (proposed) 49 \$ 1,674.32 \$ 320.37 \$ 1,994.69 \$ 82,041.68 \$ 15,698.13 \$ 97,739.81 FY 2025 (actual) 49 \$ 1,145.97 \$ 445.60 \$ 1,591.57 \$ 56,152.53 \$ 21,834.40 \$ 77,986.93 \$ Variance 46.1% -28.1% 25.3% 46.1% -28.1% 25.3% Unit type: Condo Full FY 2026 (proposed) 76 \$ 1,674.32 \$ 512.47 \$ 2,186.79 \$ 127,248.32 \$ 38,947.72 \$ 166,196.04 FY 2025 (actual) 76 \$ 1,145.97 \$ 712.79 \$ 1,858.76 \$ 87,093.72 \$ 54,172.04 \$ 141,265.76 \$ Variance \$ 528.35 \$ (200.32) \$ 328.03 \$ 40,154.60 \$ (15,224.32) \$ 24,930.28 % Variance \$ 528.35 \$ (200.32) \$ 328.03 \$ 40,154.60 \$ (15,224.32) \$ 24,930.28 FY 2026 (proposed) 78 \$ 1,674.32 \$ 256.54 \$ 1,930.86 \$ 130,596.96 \$ 20,010.12 \$ 150,607.08 FY 2025 (actual) 78 \$ 1,145.97 \$ 356.82 \$ 1,502.79 \$ 89,385.66	% Variance			46.1%		-28.1%		13.6%	46.1%	-28.1%	13.6%
FY 2026 (proposed) 49 \$ 1,674.32 \$ 320.37 \$ 1,994.69 \$ 82,041.68 \$ 15,698.13 \$ 97,739.81 FY 2025 (actual) 49 \$ 1,145.97 \$ 445.60 \$ 1,591.57 \$ 56,152.53 \$ 21,834.40 \$ 77,986.93 \$ Variance 46.1% -28.1% 25.3% 46.1% -28.1% 25.3% Unit type: Condo Full FY 2026 (proposed) 76 \$ 1,674.32 \$ 512.47 \$ 2,186.79 \$ 127,248.32 \$ 38,947.72 \$ 166,196.04 FY 2025 (actual) 76 \$ 1,145.97 \$ 712.79 \$ 1,858.76 \$ 87,093.72 \$ 54,172.04 \$ 141,265.76 \$ Variance \$ 528.35 \$ (200.32) \$ 328.03 \$ 40,154.60 \$ (15,224.32) \$ 24,930.28 % Variance \$ 528.35 \$ (200.32) \$ 328.03 \$ 40,154.60 \$ (15,224.32) \$ 24,930.28 FY 2026 (proposed) 78 \$ 1,674.32 \$ 256.54 \$ 1,930.86 \$ 130,596.96 \$ 20,010.12 \$ 150,607.08 FY 2025 (actual) 78 \$ 1,145.97 \$ 356.82 \$ 1,502.79 \$ 89,385.66											
FY 2025 (actual) 49 \$ 1,145.97 \$ 445.60 \$ 1,591.57 \$ 56,152.53 \$ 21,834.40 \$ 77,986.93 \$ Variance \$ 528.35 \$ (125.23) \$ 403.12 \$ 25,889.15 \$ (6,136.27) \$ 19,752.88 W Variance 46.1% -28.1% 25.3% 46.1% -28.1% 25.3% Unit type: Condo Full FY 2026 (proposed) FY 2025 (actual) 76 \$ 1,674.32 \$ 512.47 \$ 2,186.79 \$ 127,248.32 \$ 38,947.72 \$ 166,196.04 FY 2025 (actual) 76 \$ 1,445.97 \$ 712.79 \$ 1,858.76 \$ 87,093.72 \$ 54,172.04 \$ 141,265.76 \$ Variance \$ 528.35 \$ (200.32) \$ 328.03 \$ 40,154.60 \$ (15,224.32) \$ 24,930.28 W Variance \$ 1,674.32 \$ 256.54 \$ 1,930.86 \$ 130,596.96 \$ 20,010.12 \$ 150,607.08 FY 2026 (proposed) 78 \$ 1,445.97 \$ 356.82 \$ 1,502.79 \$ 89,385.66 \$ 27,831.96 \$ 117,217.62 \$ Variance \$ 528.35 \$ (100.28) \$ 428.07 \$ 41,211.30 \$ (7,821.84) \$ 33,		40	ф	1 674 22	Ф	220.27	Ф	1 004 60	¢ 02.041.60	¢ 15 609 12	¢ 07 720 91
\$ Variance \$ 528.35 \$ (125.23) \$ 403.12 \$ 25,889.15 \$ (6,136.27) \$ 19,752.88 W Variance 46.1% -28.1% 25.3% 46.1% -28.1% 25.3% Unit type: Condo Full FY 2026 (proposed) 76 \$ 1,674.32 \$ 512.47 \$ 2,186.79 \$ 127,248.32 \$ 38,947.72 \$ 166,196.04 FY 2025 (actual) 76 \$ 1,145.97 \$ 712.79 \$ 1,858.76 \$ 87,093.72 \$ 54,172.04 \$ 141,265.76 \$ Variance \$ 528.35 \$ (200.32) \$ 328.03 \$ 40,154.60 \$ (15,224.32) \$ 24,930.28 Wariance \$ 528.35 \$ (200.32) \$ 30.86 \$ 130,596.96 \$ 20,010.12 \$ 150,607.08 FY 2026 (proposed) 78 \$ 1,674.32 \$ 256.54 \$ 1,930.86 \$ 130,596.96 \$ 20,010.12 \$ 150,607.08 FY 2025 (actual) 78 \$ 1,145.97 \$ 356.82 \$ 1,502.79 \$ 89,385.66 \$ 27,831.96 \$ 117,217.62 \$ Variance \$ 528.35 \$ (100.28) \$ 428.07 \$ 41,211.30 \$ (7,821.84) \$ 33,389.46 <td> ,</td> <td></td>	,										
Unit type: Condo Full FY 2026 (proposed) FY 2025 (actual) FY 2025 (actual) FY 2026 (proposed) FY 2025 (actual) FY 2026 (proposed) FY 2025 (actual) FY 2026 (proposed) FY 2025 (actual) FY 2026 (proposed) FY 2026 (proposed) FY 2025 (actual) FY 2026 (proposed) FY 2027 (actual) FY 2028 (proposed) FY 2029 (actual) FY 2020 (proposed) FY 2020 (propos	` ,	10		,						· · · · · · · · · · · · · · · · · · ·	
FY 2026 (proposed) 76 \$ 1,674.32 \$ 512.47 \$ 2,186.79 \$ 127,248.32 \$ 38,947.72 \$ 166,196.04 FY 2025 (actual) 76 \$ 1,145.97 \$ 712.79 \$ 1,858.76 \$ 87,093.72 \$ 54,172.04 \$ 141,265.76 \$ Variance \$ 528.35 \$ (200.32) \$ 328.03 \$ 40,154.60 \$ (15,224.32) \$ 24,930.28 W Variance 46.1% -28.1% 17.6% 46.1% -28.1% 17.6% Unit type: Condo Reduced FY 2026 (proposed) 78 \$ 1,674.32 \$ 256.54 \$ 1,930.86 \$ 130,596.96 \$ 20,010.12 \$ 150,607.08 FY 2025 (actual) 78 \$ 1,145.97 \$ 356.82 \$ 1,502.79 \$ 89,385.66 \$ 27,831.96 \$ 117,217.62 \$ Variance \$ 528.35 \$ (100.28) \$ 428.07 \$ 41,211.30 \$ (7,821.84) \$ 33,389.46 W Variance 46.1% -28.1% 28.5% 46.1% -28.1% 28.5% Golf FY 2026 (proposed) - \$ 12,389.97 - \$ - \$ - \$ - <td>% Variance</td> <td></td> <td></td> <td>46.1%</td> <td></td> <td>-28.1%</td> <td></td> <td>25.3%</td> <td>46.1%</td> <td>-28.1%</td> <td>25.3%</td>	% Variance			46.1%		-28.1%		25.3%	46.1%	-28.1%	25.3%
FY 2026 (proposed) 76 \$ 1,674.32 \$ 512.47 \$ 2,186.79 \$ 127,248.32 \$ 38,947.72 \$ 166,196.04 FY 2025 (actual) 76 \$ 1,145.97 \$ 712.79 \$ 1,858.76 \$ 87,093.72 \$ 54,172.04 \$ 141,265.76 \$ Variance \$ 528.35 \$ (200.32) \$ 328.03 \$ 40,154.60 \$ (15,224.32) \$ 24,930.28 W Variance 46.1% -28.1% 17.6% 46.1% -28.1% 17.6% Unit type: Condo Reduced FY 2026 (proposed) 78 \$ 1,674.32 \$ 256.54 \$ 1,930.86 \$ 130,596.96 \$ 20,010.12 \$ 150,607.08 FY 2025 (actual) 78 \$ 1,145.97 \$ 356.82 \$ 1,502.79 \$ 89,385.66 \$ 27,831.96 \$ 117,217.62 \$ Variance \$ 528.35 \$ (100.28) \$ 428.07 \$ 41,211.30 \$ (7,821.84) \$ 33,389.46 W Variance 46.1% -28.1% 28.5% 46.1% -28.1% 28.5% Golf FY 2026 (proposed) - \$ 12,389.97 - \$ - \$ - \$ - <td></td>											
FY 2025 (actual) 76 \$ 1,145.97 \$ 712.79 \$ 1,858.76 \$ 87,093.72 \$ 54,172.04 \$ 141,265.76 \$ \$ 228.35 \$ (200.32) \$ 328.03 \$ 40,154.60 \$ (15,224.32) \$ 24,930.28 \$ 17.6% Worriance \$ 528.35 \$ (200.32) \$ 328.03 \$ 46.1% \$ -28.1% \$ 17.6% \$ 40,154.60 \$ (15,224.32) \$ 24,930.28 \$ 17.6% Unit type: Condo Reduced FY 2026 (proposed) 78 \$ 1,674.32 \$ 256.54 \$ 1,930.86 \$ 130,596.96 \$ 20,010.12 \$ 150,607.08 \$ 17,217.62 \$ 225 (actual) \$ 17.60 \$		76	Ф	1 674 32	Ф	512 47	Ф	2 186 70	¢ 127 2/12 22	¢ 38 047 72	\$166 106 04
\$ Variance \$ 528.35 \$ (200.32) \$ 328.03 \$ 40,154.60 \$ (15,224.32) \$ 24,930.28 Unit type: Condo Reduced FY 2026 (proposed) 78 \$ 1,674.32 \$ 256.54 \$ 1,930.86 \$ 130,596.96 \$ 20,010.12 \$ 150,607.08 FY 2025 (actual) 78 \$ 1,145.97 \$ 356.82 \$ 1,502.79 \$ 89,385.66 \$ 27,831.96 \$ 117,217.62 \$ Variance \$ 528.35 \$ (100.28) \$ 428.07 \$ 41,211.30 \$ (7,821.84) \$ 33,389.46 W Variance 46.1% -28.1% 28.5% 46.1% -28.1% 28.5% Golf FY 2026 (proposed) - \$ 12,389.97 - \$ 12,389.97 - </td <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>, ,</td> <td></td> <td></td>									, ,		
W Variance 46.1% -28.1% 17.6% 46.1% -28.1% 17.6% Unit type: Condo Reduced FY 2026 (proposed) 78 \$ 1,674.32 \$ 256.54 \$ 1,930.86 \$ 130,596.96 \$ 20,010.12 \$ 150,607.08 FY 2025 (actual) 78 \$ 1,145.97 \$ 356.82 \$ 1,502.79 \$ 89,385.66 \$ 27,831.96 \$ 117,217.62 \$ Variance \$ 528.35 \$ (100.28) \$ 428.07 \$ 41,211.30 \$ (7,821.84) \$ 33,389.46 W Variance 46.1% -28.1% 28.5% 46.1% -28.1% 28.5% Golf FY 2026 (proposed) - \$ 12,389.97 \$ - \$ - \$ - \$ - FY 2025 (actual) - \$ 8,480.18 \$ 8,914.59 \$ 17,394.77 \$ - \$ - \$ - \$ - \$ Variance \$ 3,999.79 \$ (8,914.59) \$ (5,004.80) \$ - \$ - \$ - \$ - \$ - \$ -		, ,									
FY 2026 (proposed) 78 \$ 1,674.32 \$ 256.54 \$ 1,930.86 \$ 130,596.96 \$ 20,010.12 \$ 150,607.08 FY 2025 (actual) 78 \$ 1,145.97 \$ 356.82 \$ 1,502.79 \$ 89,385.66 \$ 27,831.96 \$ 117,217.62 \$ Variance \$ 528.35 \$ (100.28) \$ 428.07 \$ 41,211.30 \$ (7,821.84) \$ 33,389.46 W Variance 46.1% -28.1% 28.5% 46.1% -28.1% 28.5% Golf FY 2026 (proposed) FY 2025 (actual) FY 2025 (actual) Syriance Ty 2025 (actual) Syriance FY 2025 (actual) FY 2025 (actua	% Variance			46.1%				17.6%	46.1%	-28.1%	17.6%
FY 2026 (proposed) 78 \$ 1,674.32 \$ 256.54 \$ 1,930.86 \$ 130,596.96 \$ 20,010.12 \$ 150,607.08 FY 2025 (actual) 78 \$ 1,145.97 \$ 356.82 \$ 1,502.79 \$ 89,385.66 \$ 27,831.96 \$ 117,217.62 \$ Variance \$ 528.35 \$ (100.28) \$ 428.07 \$ 41,211.30 \$ (7,821.84) \$ 33,389.46 W Variance 46.1% -28.1% 28.5% 46.1% -28.1% 28.5% Golf FY 2026 (proposed) FY 2025 (actual) FY 2025 (actual) Syriance Ty 2025 (actual) Syriance FY 2025 (actual) FY 2025 (actua	Unit type: Canda Paduaad										
FY 2025 (actual) 78 \$ 1,145.97 \$ 356.82 \$ 1,502.79 \$ 89,385.66 \$ 27,831.96 \$ 117,217.62 \$ Variance \$ 528.35 \$ (100.28) \$ 428.07 \$ 41,211.30 \$ (7,821.84) \$ 33,389.46 W Variance 46.1% -28.1% 28.5% 46.1% -28.1% 28.5% Golf FY 2026 (proposed) - \$ 12,389.97 \$ - \$ - \$ - \$ - FY 2025 (actual) - \$ 8,480.18 \$ 8,914.59 \$ 17,394.77 \$ - \$ - \$ - \$ Variance \$ 3,909.79 \$ (8,914.59) \$ (5,004.80) \$ - \$ - \$ -		78	\$	1.674 32	\$	256 54	\$	1.930 86	\$ 130 596 96	\$ 20 010 12	\$150 607 08
\$ Variance \$ 528.35 \$ (100.28) \$ 428.07 \$ 41,211.30 \$ (7,821.84) \$ 33,389.46 % Variance 46.1% -28.1% 28.5% 46.1% -28.1% 28.5% Golf FY 2026 (proposed) - \$ 12,389.97 \$ - \$ 5.2 \$ - \$ 5.2 \$ - \$ 5.2 FY 2025 (actual) - \$ 8,480.18 \$ 8,914.59 \$ 17,394.77 \$ - \$ 5.2 \$ - \$ 5.2 \$ Variance \$ 3,909.79 \$ (8,914.59) \$ (5,004.80) \$ - \$ 5.2 \$ - \$ 5.2											
Golf FY 2026 (proposed) - \$ 12,389.97 \$ - \$ 12,389.97 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$			\$			(100.28)			\$ 41,211.30		
FY 2026 (proposed) - \$ 12,389.97 \$ - \$ 12,389.97 \$ -	% Variance			46.1%		-28.1%		28.5%	46.1%	-28.1%	28.5%
FY 2026 (proposed) - \$ 12,389.97 \$ - \$ 12,389.97 \$ -	Golf										
FY 2025 (actual) - \$ 8,480.18 \$ 8,914.59 \$ 17,394.77 \$ - \$ - \$ - \$ - \$ Variance \$ 3,909.79 \$ (8,914.59) \$ (5,004.80) \$ - \$ - \$ - \$ -		_	\$	12 389 97	\$	_	\$	12 389 97	\$ -	\$ -	\$ -
\$ Variance \$ 3,909.79 \$ (8,914.59) \$ (5,004.80) \$ - \$ - \$ -		_									
			_								
	% Variance					-100.0%		-28.8%	n/a	n/a	

LAKE POWELL COMMUNITY DEVELOPMENT DISTRICT PER UNIT ASSESSMENT SUMMARY AND COMPARISSON FISCAL YEAR 2025 ACTUAL AND FISCAL YEAR 2026 PROPOSED

PRE-PAID UNITS													
		Assessments Per Unit					Revenue Per Fund						
		Debt			Debt								
		General			Service			General		Service			
_	Units		Fund		Fund		Total		Fund		Fund		Total
Resident													
FY 2026 (proposed)	24	\$	1,674.32	\$	-	\$	1,674.32	\$	40,183.68	\$	-	\$	40,183.68
FY 2025 (actual)	24	\$	1,145.97	\$	-	\$	1,145.97	\$	27,503.28	\$	-	\$	27,503.28
\$ Variance		\$	528.35	\$	-	\$	528.35	\$	12,680.40	\$	-	\$	12,680.40
% Variance			46.1%		n/a		46.1%		46.1%		n/a		46.1%
Golf													
FY 2026 (proposed)	1	\$	12,389.97	\$	-	\$	12,389.97	\$	12,389.97	\$	-	\$	12,389.97
FY 2025 (actual)	1	\$	8,480.18	\$	-	\$	8,480.18	\$	8,480.18	\$	-	\$	8,480.18
\$ Variance		\$	3,909.79	\$	-	\$	3,909.79	\$	3,909.79	\$	-	\$	3,909.79
% Variance			46.1%		n/a		46.1%		46.1%		n/a		46.1%

TOTAL REVENUE PER FUND ALL UNIT TYPES

	Revenue Per Fund								
	Debt								
		General		Service					
		Fund		Fund		Total			
FY 2026 (proposed)	\$	1,011,959	\$	317,686	\$	1,329,646			
FY 2025 (actual)	\$	692,622	\$	443,119	\$	1,135,741			
\$ Variance	\$	319,337	\$	(125,433)	\$	193,905			
% Variance		46 1%		-28 3%		17 1%			