North River Ranch Improvement Stewardship District

June 2026 Financial Package

June 30, 2026

PFM Management Services LLC
3501 Quadrangle Boulevard
Suite 270
Orlando, FL 32817-8329
(407) 723-5900

North River Ranch Improvement SD
Statement of Financial Position
As of 6/30/2026

	General	S19, S19-MG Debt Service	S20 Debt Service	S23(1), S23(2) Debt Service	S23B Debt Service	S19, S19-MG Capital Projects	S20 Capital Projects	S23(1), S23(2) Capital Projects	S23B Capital Projects	Long-Term Debt	Total
Assets											
Current Assets											
General Checking Account	$ 806,642.57										$ 806,642.57
Accounts Receivable	3,724.38										3,724.38
Off-Roll Assessments Receivable	190,399.97										190,399.97
Prepaid Expenses	26,119.58										26,119.58
Deposits	12,108.28										12,108.28
Debt Service Reserve (Series 2019)		$ 166,056.88									166,056.88
Debt Service Reserve (Series 2019-MG)		88,812.50									88,812.50
Revenue (Series 2019)		343,163.15									343,163.15
Revenue (Series 2019-MG)		156,356.60									156,356.60
Prepayment A1 (Series 2019)		1.78									1.78
Prepayment A1 (Series 2019-MG)		4,520.04									4,520.04
Debt Service Reserve A1 (Series 2020)			$ 224,050.00								224,050.00
Revenue A1, A2 (Series 2020)			199,134.37								199,134.37
Off-Roll Assessments Receivable				$ 50,636.96							50,636.96
Debt Service Reserve A1 (Series 2023-1)				742,805.00							742,805.00
Debt Service Reserve A2 (Series 2023-1)				583,284.99							583,284.99
Debt Service Reserve A (Series 2023-2)				640,210.39							640,210.39
Revenue (Series 2023-1)				386,935.86							386,935.86
Revenue (Series 2023-2)				352,853.56							352,853.56
Interest A2 (Series 2023-1)				25,742.03							25,742.03
Prepayment A1 (Series 2023-1)				12,107.46							12,107.46
Prepayment A2 (Series 2023-1)				1,077,635.49							1,077,635.49
Prepayment A (Series 2023-2)				7,441.98							7,441.98
Sinking Fund A1 (Series 2023-1)				0.09							0.09
Capitalized Interest A (Series 2023-2)				351.33							351.33
Debt Service Reserve (Series 2023B)					$ 773,185.60						773,185.60
Revenue (Series 2023B)					42.29						42.29
Prepayment (Series 2023B)					19,448.63						19,448.63
Capitalized Interest (Series 2023B)					267.79						267.79
Accounts Receivable - Due from Developer						$ 1,735,626.07					1,735,626.07
Prepaid Expenses						4,973.20					4,973.20
Acquisition/Constr A1, A2 (Series 2020)							$ 54.12				54.12
Prepaid Expenses							378.45				378.45
Acquisition/Constr - Neighborhood Infras								$ 20,024.61			20,024.61
Acquisition/Constr - Master Infrastructu								461.79			461.79
Acquisition/Constr (Series 2023-2)								15.12			15.12
Prepaid Expenses								552.77			552.77
Acquisition/Constr (Series 2023B)									$ 722.23		722.23
Total Current Assets	$ 1,038,994.78	$ 758,910.95	$ 423,184.37	$ 3,880,005.14	$ 792,944.31	$ 1,740,599.27	$ 432.57	$ 21,054.29	$ 722.23	$ -	$ 8,656,847.91

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Statement of Financial Position
As of 6/30/2026

	General	S19, S19-MG Debt Service	S20 Debt Service	S23(1), S23(2) Debt Service	S23B Debt Service	S19, S19-MG Capital Projects	S20 Capital Projects	S23(1), S23(2) Capital Projects	S23B Capital Projects	Long-Term Debt	Total
Investments											
Amount Available in Debt Service Funds										$ 5,804,407.81	$ 5,804,407.81
Amount To Be Provided										54,880,592.19	54,880,592.19
Total Investments	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 60,685,000.00	$ 60,685,000.00
Total Assets	$ 1,038,994.78	$ 758,910.95	$ 423,184.37	$ 3,880,005.14	$ 792,944.31	$ 1,740,599.27	$ 432.57	$ 21,054.29	$ 722.23	$ 60,685,000.00	$ 69,341,847.91
Liabilities and Net Assets											
Current Liabilities											
Accounts Payable	$ 50,897.22										$ 50,897.22
Deferred Revenue	3,724.38										3,724.38
Deferred Revenue - Off-Roll	190,399.97										190,399.97
Deferred Revenue				$ 50,636.96							50,636.96
Accounts Payable						$ 1,735,626.07					1,735,626.07
Retainage Payable						253,110.33					253,110.33
Deferred Revenue						1,735,626.07					1,735,626.07
Total Current Liabilities	$ 245,021.57	$ -	$ -	$ 50,636.96	$ -	$ 3,724,362.47	$ -	$ -	$ -	$ -	$ 4,020,021.00
Long Term Liabilities											
Revenue Bonds Payable - Long-Term										$ 60,685,000.00	$ 60,685,000.00
Total Long Term Liabilities	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 60,685,000.00	$ 60,685,000.00
Total Liabilities	$ 245,021.57	$ -	$ -	$ 50,636.96	$ -	$ 3,724,362.47	$ -	$ -	$ -	$ 60,685,000.00	$ 64,705,021.00

North River Ranch Improvement SD
Statement of Financial Position
As of 6/30/2026

	General	S19, S19-MG Debt Service	S20 Debt Service	S23(1), S23(2) Debt Service	S23B Debt Service	S19, S19-MG Capital Projects	S20 Capital Projects	S23(1), S23(2) Capital Projects	S23B Capital Projects	Long-Term Debt	Total
Net Assets											
Net Assets, Unrestricted	$ (225,686.80)										$ (225,686.80)
Current Year Net Assets, Unrestricted	1,019,660.01										1,019,660.01
Net Assets, Unrestricted		$ 841,638.11									841,638.11
Current Year Net Assets, Unrestricted		(82,727.16)									(82,727.16)
Net Assets, Unrestricted			$ 1,125,382.64								1,125,382.64
Current Year Net Assets, Unrestricted			(702,198.27)								(702,198.27)
Net Assets, Unrestricted				$ 5,490,568.38							5,490,568.38
Current Year Net Assets, Unrestricted				(1,661,200.20)							(1,661,200.20)
Net Assets, Unrestricted					$ 1,257,268.31						1,257,268.31
Current Year Net Assets, Unrestricted					(464,324.00)						(464,324.00)
Net Assets, Unrestricted						$ (176,845.43)					(176,845.43)
Current Year Net Assets, Unrestricted						(1,806,917.77)					(1,806,917.77)
Net Assets, Unrestricted							$ 28,467.72				28,467.72
Current Year Net Assets, Unrestricted							(28,035.15)				(28,035.15)
Net Assets, Unrestricted								$ (90,529.08)			(90,529.08)
Current Year Net Assets, Unrestricted								111,583.37			111,583.37
Net Assets, Unrestricted									$ (203,755.70)		(203,755.70)
Current Year Net Assets, Unrestricted									204,477.93		204,477.93
Total Net Assets	$ 793,973.21	$ 758,910.95	$ 423,184.37	$ 3,829,368.18	$ 792,944.31	$ (1,983,763.20)	$ 432.57	$ 21,054.29	$ 722.23	$ -	$ 4,636,826.91
Total Liabilities and Net Assets	$ 1,038,994.78	$ 758,910.95	$ 423,184.37	$ 3,880,005.14	$ 792,944.31	$ 1,740,599.27	$ 432.57	$ 21,054.29	$ 722.23	$ 60,685,000.00	$ 69,341,847.91

North River Ranch Improvement SD

Statement of Activities

As of 6/30/2026

	General	S19, S19-MG Debt Service	S20 Debt Service	S23(1), S23(2) Debt Service	S23B Debt Service	S19, S19-MG Capital Projects	S20 Capital Projects	S23(1), S23(2) Capital Projects	S23B Capital Projects	Long-Term Debt	Total
Revenues											
On-Roll Assessments	$ 2,577,227.10										$ 2,577,227.10
Off-Roll Assessments	1,376,109.45										1,376,109.45
Developer Contributions	0.19										0.19
Other Income & Other Financing Sources	103,408.31										103,408.31
Sales Tax Collection Allowance Revenue	0.32										0.32
On-Roll Assessments		$ 1,002,645.35									1,002,645.35
Inter-Fund Group Transfers In		3.29									3.29
On-Roll Assessments			$ 445,507.94								445,507.94
On-Roll Assessments				$ 661,458.36							661,458.36
Off-Roll Assessments				681,368.15							681,368.15
Other Assessments				3,824,324.71							3,824,324.71
Other Assessments					$ 290,258.06						290,258.06
Developer Contributions						$ 4,326,086.66					4,326,086.66
Inter-Fund Transfers In						85,290.82					85,290.82
Other Income & Other Financing Sources							$ 3,327.75				3,327.75
Inter-Fund Group Transfers In							25,215.74				25,215.74
Other Income & Other Financing Sources								$ 87,241.65			87,241.65
Inter-Fund Transfers In								325,544.11			325,544.11
Inter-Fund Transfers In									$ 206,437.53		206,437.53
Total Revenues	$ 4,056,745.37	$ 1,002,648.64	$ 445,507.94	$ 5,167,151.22	$ 290,258.06	$ 4,411,377.48	$ 28,543.49	$ 412,785.76	$ 206,437.53	$ -	$ 16,021,455.49
Expenses											
Supervisor Fees	$ 9,000.00										$ 9,000.00
Public Officials' Liability Insurance	11,203.00										11,203.00
Trustee Services	29,193.91										29,193.91
District Management	60,374.97										60,374.97
Field Management	35,000.00										35,000.00
Engineering	61,268.88										61,268.88
Disclosure	15,000.00										15,000.00
District Counsel	24,389.80										24,389.80
Assessment Administration	25,000.00										25,000.00
Tax Preparation	96.30										96.30
Travel and Per Diem	2,291.27										2,291.27
Telephone	1,901.99										1,901.99
Postage & Shipping	4,489.79										4,489.79
Copies	1,233.25										1,233.25
Legal Advertising	1,735.03										1,735.03
Miscellaneous	6,817.29										6,817.29
Office Supplies	3,742.28										3,742.28
Property Taxes	177.31										177.31
Web Site Maintenance	2,420.00										2,420.00
Holiday Decorations	36,600.00										36,600.00
Help Desk	754.50										754.50
Waste Holding Tank Rental	6,662.51										6,662.51
Trailer Rental	13,755.72										13,755.72
Dues, Licenses, and Fees	925.35										925.35
Security	32,323.89										32,323.89
Maintenance Staff	69,500.00										69,500.00
Lifestyle Staff	227,366.90										227,366.90
Resident Services	69,611.64										69,611.64
Electric	3,089.81										3,089.81
Amenity - Electric	42,832.81										42,832.81

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Amenity - Water	$ 30,712.08										$ 30,712.08
Water Reclaimed	23,591.60										23,591.60
Wetlands Monitoring	1,750.00										1,750.00
Amenity - Cable TV / Internet / Wi-Fi	38,875.29										38,875.29
Amenity - Landscape Maintenance	7,538.00										7,538.00
Amenity - Irrigation Repairs	7,898.16										7,898.16
Amenity - Pool Maintenance	50,468.40										50,468.40
Amenity - Access Control	798.00										798.00
Amenity - Janitorial	139,477.24										139,477.24
Amenity - Pest Control	7,410.00										7,410.00
Amenity - Fitness Equipment Leasing	25,319.35										25,319.35
Amenity - Security Monitoring	35,083.60										35,083.60
Amenity - Firepits	2,687.23										2,687.23
Amenity - Gate Access and Maintenance	31,599.59										31,599.59
Amenity - Capital Outlay	32,547.68										32,547.68
Amenity - Miscellaneous	1,215.55										1,215.55
Amenity - Pool Equipment	11,468.00										11,468.00
Amenity - AC Maintenance and Equipment	3,571.78										3,571.78
Amenity - Playground Maintenance	1,000.00										1,000.00
Amenity - Office Equipment Leasing	4,623.07										4,623.07
Amenity - Streetlight Leasing	82,969.09										82,969.09
Amenity - Canteen	5,956.08										5,956.08
Amenity - Repairs & Maintenance	18,769.54										18,769.54
Amenity - Operations	3,131.64										3,131.64
General Insurance	11,203.00										11,203.00
Property & Casualty Insurance	72,703.00										72,703.00
Other Insurance	500.00										500.00
Irrigation	67,619.02										67,619.02
Lake Maintenance	78,374.00										78,374.00
Landscaping Maintenance & Material	761,475.67										761,475.67
Landscape Improvements	179,583.85										179,583.85
Contingency	30,442.59										30,442.59
Equipment Repair & Maintenance	10,510.27										10,510.27
Pest Control	820.00										820.00
Mulch	272,808.75										272,808.75
Monument Maintenance	21,136.12										21,136.12
Storm Landscape Replacement	5,674.00										5,674.00
Capital Expenditures	790.85										790.85
Street, Sidewalk, Curb Maintenance	26,925.00										26,925.00
Streetlight Leasing	40,589.07										40,589.07
Shared Bike Maintenance	2,575.00										2,575.00
Dog Park	12,656.40										12,656.40
Trail Maintenance	1,750.00										1,750.00
Trailhead Maintenance	320.00										320.00
Developer Loan Repayment	107,796.61										107,796.61
Principal Payments - Series 2019		$ 190,000.00									190,000.00
Principal Payments - Series 2019-MG A1		200,000.00									200,000.00
Interest Payments - Series 2019		467,977.50									467,977.50
Interest Payments - Series 2019-MG A1		250,557.50									250,557.50

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Statement of Activities
As of 6/30/2026

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Principal Payments - Series 2020 A1			$ 160,000.00								$ 160,000.00
Principal Payments - Series 2020 A2			675,000.00								675,000.00
Interest Payment - Series 2020 A1			288,725.00								288,725.00
Interest Payment - Series 2020 A2			14,175.00								14,175.00
Inter-Fund Transfers			25,215.74								25,215.74
Principal Payments - Series 2023 (1) A1				$ 155,000.00							155,000.00
Principal Payments - Series 2023 (1) A2				4,605,000.00							4,605,000.00
Principal Payments - Series 2023 (2) A				215,000.00							215,000.00
Interest Payments - Series 2023 (1) A1				602,220.00							602,220.00
Interest Payments - Series 2023 (1) A2				810,103.13							810,103.13
Interest Payments - Series 2023 (2) A				544,210.00							544,210.00
Principal Payment - Series 2023B					$ 10,000.00						10,000.00
Interest Payment - Series 2023B					766,700.00						766,700.00
Engineering						$ 469,992.46					469,992.46
Contingency						5,393,877.19					5,393,877.19
Inter-Fund Transfers						354,425.61					354,425.61
Engineering							$ 852.50				852.50
Contingency							56,293.33				56,293.33
Engineering								$ 9,729.50			9,729.50
Contingency								29,051.29			29,051.29
Inter-Fund Transfers Out								262,850.14			262,850.14
Contingency									$ 1,976.67		1,976.67
Total Expenses	$ 3,073,472.37	$ 1,108,535.00	$ 1,163,115.74	$ 6,931,533.13	$ 776,700.00	$ 6,218,295.26	$ 57,145.83	$ 301,630.93	$ 1,976.67	$ -	$ 19,632,404.93
Other Revenues (Expenses) & Gains (Losses)											
Interest Income	$ 36,387.01										$ 36,387.01
Dividend Income		$ 23,159.20									23,159.20
Dividend Income			$ 15,409.53								15,409.53
Dividend Income				$ 103,181.71							103,181.71
Dividend Income					$ 22,117.94						22,117.94
Dividend Income						$ 0.01					0.01
Dividend Income							$ 567.19				567.19
Dividend Income								$ 428.54			428.54
Dividend Income									$ 17.07		17.07
Total Other Revenues (Expenses) & Gains (Losses)	$ 36,387.01	$ 23,159.20	$ 15,409.53	$ 103,181.71	$ 22,117.94	$ 0.01	$ 567.19	$ 428.54	$ 17.07	$ -	$ 201,268.20
Change In Net Assets	$ 1,019,660.01	$ (82,727.16)	$ (702,198.27)	$ (1,661,200.20)	$ (464,324.00)	$ (1,806,917.77)	$ (28,035.15)	$ 111,583.37	$ 204,477.93	$ -	$ (3,409,681.24)
Net Assets At Beginning Of Year	$ (225,686.80)	$ 841,638.11	$ 1,125,382.64	$ 5,490,568.38	$ 1,257,268.31	$ (176,845.43)	$ 28,467.72	$ (90,529.08)	$ (203,755.70)	$ -	$ 8,046,508.15
Net Assets At End Of Year	$ 793,973.21	$ 758,910.95	$ 423,184.37	$ 3,829,368.18	$ 792,944.31	$ (1,983,763.20)	$ 432.57	$ 21,054.29	$ 722.23	$ -	$ 4,636,826.91

North River Ranch Improvement SD
Budget to Actual
For the Month Ending 6/30/2026

	YTD Actual	YTD Budget	YTD Variance	FY 2026 Revised Adopted Budget	Percentage Variance
Revenues					
On-Roll Assessments	$ 2,577,227.10	$ 1,920,464.52	$ 656,762.58	$ 2,560,619.36	100.65%
Off-Roll Assessments	1,376,109.45	1,174,882.07	201,227.38	1,566,509.42	87.85%
Developer Contributions	0.19	-	0.19	-	
Other Income & Other Financing Sources	103,408.31	18,600.00	84,808.31	24,800.00	416.97%
Sales Tax Collection Allowance Revenue	0.32	-	0.32	-	
Net Revenues	**$ 4,056,745.37**	**$ 3,113,946.59**	**$ 942,798.78**	**$ 4,151,928.78**	**97.71%**
Expenditures					
General & Administrative Expenses					
Supervisor Fees	$ 9,000.00	$ 9,000.00	$ -	$ 12,000.00	75.00%
Public Officials' Liability Insurance	11,203.00	8,402.25	2,800.75	11,203.00	100.00%
Trustee Services	29,193.91	23,441.25	5,752.66	31,255.00	93.41%
District Management	60,374.97	60,375.00	(0.03)	80,500.00	75.00%
Field Management	35,000.00	56,250.00	(21,250.00)	75,000.00	46.67%
Engineering	61,268.88	45,000.00	16,268.88	60,000.00	102.11%
Disclosure	15,000.00	22,500.00	(7,500.00)	30,000.00	50.00%
District Counsel	24,389.80	16,500.00	7,889.80	22,000.00	110.86%
Assessment Administration	25,000.00	18,750.00	6,250.00	25,000.00	100.00%
Reamortization Schedules	-	1,875.00	(1,875.00)	2,500.00	0.00%
Audit	-	5,625.00	(5,625.00)	7,500.00	0.00%
Arbitrage Calculation	-	2,250.00	(2,250.00)	3,000.00	0.00%
Tax Preparation	96.30	114.39	(18.09)	152.52	63.14%
Travel and Per Diem	2,291.27	2,250.00	41.27	3,000.00	76.38%
Telephone	1,901.99	1,500.00	401.99	2,000.00	95.10%
Postage & Shipping	4,489.79	2,250.00	2,239.79	3,000.00	149.66%
Copies	1,233.25	750.00	483.25	1,000.00	123.33%
Legal Advertising	1,735.03	3,750.00	(2,014.97)	5,000.00	34.70%
Miscellaneous	6,817.29	29,355.01	(22,537.72)	39,140.00	17.42%
Waste Holding Tank Rental	6,662.51	-	6,662.51	-	
Trailer Rental	13,755.72	-	13,755.72	-	
Office Supplies	3,742.28	2,250.00	1,492.28	3,000.00	124.74%
Property Taxes	177.31	225.00	(47.69)	300.00	59.10%
Web Site Maintenance	2,420.00	2,700.00	(280.00)	3,600.00	67.22%
Holiday Decorations	36,600.00	30,000.00	6,600.00	40,000.00	91.50%
Help Desk	754.50	937.50	(183.00)	1,250.00	60.36%
Dues, Licenses, and Fees	925.35	131.25	794.10	175.00	528.77%
Security	32,323.89	1,500.00	30,823.89	2,000.00	1616.19%
Maintenance Staff	69,500.00	97,500.00	(28,000.00)	130,000.00	53.46%
Lifestyle Staff	227,366.90	205,876.61	21,490.29	274,502.15	82.83%
Resident Services	69,611.64	60,000.00	9,611.64	80,000.00	87.01%
Developer Loan Repayment	107,796.61	80,847.46	26,949.15	107,796.61	100.00%
Total General & Administrative Expenses	**$ 860,632.19**	**$ 791,905.72**	**$ 68,726.47**	**$ 1,055,874.28**	**81.51%**

North River Ranch Improvement SD
Budget to Actual
For the Month Ending 6/30/2026

	YTD Actual	YTD Budget	YTD Variance	FY 2026 Revised Adopted Budget	Percentage Variance
Field Operations					
Electric	$ 3,089.81	$ 3,750.00	$ (660.19)	$ 5,000.00	61.80%
Water Reclaimed	23,591.60	30,000.00	(6,408.40)	40,000.00	58.98%
Wetland Monitoring	1,750.00	375.00	1,375.00	500.00	350.00%
Stormwater - Repair and Maintenance	-	4,687.50	(4,687.50)	6,250.00	0.00%
Equipment Rental	-	1,875.00	(1,875.00)	2,500.00	0.00%
General Insurance	11,203.00	8,402.25	2,800.75	11,203.00	100.00%
Property & Casualty Insurance	72,703.00	54,527.25	18,175.75	72,703.00	100.00%
Other Insurance	500.00	375.00	125.00	500.00	100.00%
Irrigation	67,619.02	71,250.00	(3,630.98)	95,000.00	71.18%
Lake Maintenance	78,374.00	75,000.00	3,374.00	100,000.00	78.37%
Landscape Maintenance & Material					
Zone 1 - Riverfield TH - Yellowstone	81,189.00	81,189.00	-	108,252.00	75.00%
Zone 2 - Riverfield SF - Yellowstone	119,250.00	115,650.00	3,600.00	154,200.00	77.33%
Zone 3 - Brightwood - Impact Landscaping & I	155,080.71	161,250.00	(6,169.29)	215,000.00	72.13%
Zone 4 - Wildleaf - Impact Landscaping & Irrig	136,872.07	127,500.00	9,372.07	170,000.00	80.51%
Zone 5 - Camp Creek - Impact Landscaping &	58,646.88	58,646.96	(0.08)	78,195.95	75.00%
Zone 6 - Longmeadow - Impact Landscaping &	70,027.01	78,750.00	(8,722.99)	105,000.00	66.69%
Zone 7 - Crescent Creek - Steadfast Alliance	119,160.00	119,160.00	-	158,880.00	75.00%
Zone 8 - Phase 2 - Southern Land Services	21,250.00	30,000.00	(8,750.00)	40,000.00	53.13%
Landscape Improvements / Replacement	179,583.85	150,000.00	29,583.85	200,000.00	89.79%
Contingency	30,442.59	45,000.00	(14,557.41)	60,000.00	50.74%
Equipment Repair and Maintenance	10,510.27	6,300.00	4,210.27	8,400.00	125.12%
Pest Control	820.00	2,250.00	(1,430.00)	3,000.00	27.33%
Mulch (Zones 1 - 7)	272,808.75	225,000.00	47,808.75	300,000.00	90.94%
Monument Maintenance	21,136.12	18,750.00	2,386.12	25,000.00	84.54%
Bridge and Boardwalk Maintenance	-	3,000.00	(3,000.00)	4,000.00	0.00%
Storm Cleanup	-	37,500.00	(37,500.00)	50,000.00	0.00%
Storm Landscape Replacement	5,674.00	75,000.00	(69,326.00)	100,000.00	5.67%
Capital Expenditures	790.85	26,812.50	(26,021.65)	35,750.00	2.21%
Street, Sidewalk, and Curb Maintenance	26,925.00	22,500.00	4,425.00	30,000.00	89.75%
Streetlight Leasing	40,589.07	38,250.00	2,339.07	51,000.00	79.59%
Shared Bike Maintenance	2,575.00	11,250.00	(8,675.00)	15,000.00	17.17%
Dog Park	12,656.40	11,250.00	1,406.40	15,000.00	84.38%
Parks Maintenance & Repairs	-	9,375.00	(9,375.00)	12,500.00	0.00%
Trail Maintenance	1,750.00	3,750.00	(2,000.00)	5,000.00	35.00%
Trailhead Maintenance	320.00	3,750.00	(3,430.00)	5,000.00	6.40%
Mailbox Maintenance	-	375.00	(375.00)	500.00	0.00%
Total Field Operations	**$ 1,626,888.00**	**$ 1,712,500.46**	**$ (85,612.46)**	**$ 2,283,333.95**	**71.25%**

North River Ranch Improvement SD
Budget to Actual
For the Month Ending 6/30/2026

	YTD Actual	YTD Budget	YTD Variance	FY 2026 Revised Adopted Budget	Percentage Variance
Brightwood Pavilion - Amenity					
Amenity - Electric	$ 9,605.57	$ 11,250.00	$ (1,644.43)	$ 15,000.00	64.04%
Amenity - Water	19,891.10	26,250.00	(6,358.90)	35,000.00	56.83%
Amenity - Cable TV / Internet / Wi-Fi	7,119.24	9,000.00	(1,880.76)	12,000.00	59.33%
Amenity - Landscape Maintenance	7,538.00	-	7,538.00	-	
Amenity - Irrigation Repairs	1,406.03	5,250.00	(3,843.97)	7,000.00	20.09%
Amenity - Pool Maintenance	14,850.00	15,963.75	(1,113.75)	21,285.00	69.77%
Amenity - Access Control Maintenance	266.00	1,125.00	(859.00)	1,500.00	17.73%
Amenity - Cleaning	19,265.88	20,250.00	(984.12)	27,000.00	71.36%
Amenity - Pest Control	2,030.00	1,875.00	155.00	2,500.00	81.20%
Amenity - Fitness Equipment Leasing	25,319.35	20,545.65	4,773.70	27,394.20	92.43%
Amenity - Security Monitoring	7,328.33	4,875.00	2,453.33	6,500.00	112.74%
Amenity - Firepits	2,687.23	4,500.00	(1,812.77)	6,000.00	44.79%
Amenity - Capital outlay	11,450.01	16,156.01	(4,706.00)	21,541.35	53.15%
Amenity - Miscellaneous	211.92	3,750.00	(3,538.08)	5,000.00	4.24%
Amenity - Pool equipment	4,373.00	2,250.00	2,123.00	3,000.00	145.77%
Amenity - A/C Maintenance and Equipment	2,903.78	1,125.00	1,778.78	1,500.00	193.59%
Amenity - Playground Maintenance	1,000.00	5,250.00	(4,250.00)	7,000.00	14.29%
Amenity - Streetlight Leasing	46,935.17	50,250.00	(3,314.83)	67,000.00	70.05%
Amenity - Repairs & Maintenance	3,793.70	-	3,793.70	-	
Total Brightwood Pavilion - Amenity Expenses	**$ 187,974.31**	**$ 199,665.41**	**$ (11,691.10)**	**$ 266,220.55**	**70.61%**
Riverfield Verandah - Amenity					
Amenity - Electric	$ 5,090.55	$ 6,000.00	$ (909.45)	$ 8,000.00	63.63%
Amenity - Water	9,779.19	16,500.00	(6,720.81)	22,000.00	44.45%
Amenity - Cable TV / Internet / Wi-Fi	8,997.85	9,000.00	(2.15)	12,000.00	74.98%
Amenity - Irrigation Repairs	447.75	3,750.00	(3,302.25)	5,000.00	8.96%
Amenity - Pool Maintenance	11,543.40	12,412.50	(869.10)	16,550.00	69.75%
Amenity - Access Control Maintenance	266.00	750.00	(484.00)	1,000.00	26.60%
Amenity - Cleaning	16,416.22	17,250.00	(833.78)	23,000.00	71.37%
Amenity - Pest Control	1,265.00	1,650.00	(385.00)	2,200.00	57.50%
Amenity - Security Monitoring	7,328.33	5,250.00	2,078.33	7,000.00	104.69%
Amenity - Gate Access and Maintenance	31,599.59	30,000.00	1,599.59	40,000.00	79.00%
Amenity - Capital Outlay	8,863.00	11,250.00	(2,387.00)	15,000.00	59.09%
Amenity - Miscellaneous	-	2,250.00	(2,250.00)	3,000.00	0.00%
Amenity - Pool Equipment	5,865.00	4,500.00	1,365.00	6,000.00	97.75%
Amenity - Streetlight Leasing	27,714.74	30,750.00	(3,035.26)	41,000.00	67.60%
Amenity - Repairs & Maintenance	598.84	-	598.84	-	
Total Riverfield Verandah - Amenity Expenses	**$ 135,775.46**	**$ 151,312.50**	**$ (15,537.04)**	**$ 201,750.00**	**67.30%**

North River Ranch Improvement SD
Budget to Actual
For the Month Ending 6/30/2026

	YTD Actual	YTD Budget	YTD Variance	FY 2026 Revised Adopted Budget	Percentage Variance
Camp Creek - Amenity					
Amenity - Electric	$ 28,136.69	$ 30,000.00	$ (1,863.31)	$ 40,000.00	70.34%
Amenity - Water	1,041.79	3,750.00	(2,708.21)	5,000.00	20.84%
Amenity - Cable TV / Internet / Wi-Fi	22,758.20	30,000.00	(7,241.80)	40,000.00	56.90%
Amenity - Irrigation Repairs	6,044.38	7,500.00	(1,455.62)	10,000.00	60.44%
Amenity - Pool Maintenance	24,075.00	24,750.00	(675.00)	33,000.00	72.95%
Amenity - Access Control Maintenance	266.00	-	266.00	-	
Amenity - Cleaning	103,795.14	93,750.00	10,045.14	125,000.00	83.04%
Amenity - Pest Control	4,115.00	4,500.00	(385.00)	6,000.00	68.58%
Amenity - Security Monitoring	20,426.94	12,000.00	8,426.94	16,000.00	127.67%
Amenity - Fire Pits	-	2,250.00	(2,250.00)	3,000.00	0.00%
Amenity - Gate Access and Maintenance	-	1,875.00	(1,875.00)	2,500.00	0.00%
Amenity - Capital Outlay	12,234.67	7,500.00	4,734.67	10,000.00	122.35%
Amenity - Miscellaneous	1,003.63	3,750.00	(2,746.37)	5,000.00	20.07%
Amenity - Pool Equipment	1,230.00	7,500.00	(6,270.00)	10,000.00	12.30%
Amenity - A/C Maintenance and Equipment	668.00	-	668.00	-	
Amenity - Office Equipment Leasing	4,623.07	5,625.00	(1,001.93)	7,500.00	61.64%
Amenity - Bike Pump Park Maintenance	-	750.00	(750.00)	1,000.00	0.00%
Amenity - Pickleball Maintenance	-	937.50	(937.50)	1,250.00	0.00%
Amenity - Cost of Goods Sold	-	10,500.00	(10,500.00)	14,000.00	0.00%
Amenity - Streetlight Leasing	8,319.18	9,000.00	(680.82)	12,000.00	69.33%
Amenity - Canteen	5,956.08	7,500.00	(1,543.92)	10,000.00	59.56%
Amenity - Repairs & Maintenance	14,377.00	7,500.00	6,877.00	10,000.00	143.77%
Amenity - Dumpster	-	750.00	(750.00)	1,000.00	0.00%
Amenity - Water Slide Preventative Maintenance	-	1,875.00	(1,875.00)	2,500.00	0.00%
Amenity - Operations	3,131.64	7,500.00	(4,368.36)	10,000.00	31.32%
Total Camp Creek - Amenity Expenses	**$ 262,202.41**	**$ 281,062.50**	**$ (18,860.09)**	**$ 374,750.00**	**69.97%**
Non-County Maintained Roads					
Highview Non-County Maintained Roads	$ -	$ -	$ -	$ -	
Crescent Creek (4E only) Non-County Maintaine	-	-	-	-	
Riverfield Non-County Maintained Roads	-	-	-	-	
Total Non-County Maintained Roads	**$ -**	**$ -**	**$ -**	**$ -**	
Total Expenses	**$ 3,073,472.37**	**$ 3,136,446.59**	**$ (62,974.22)**	**$ 4,181,928.78**	**73.49%**
Other Income (Expenses)					
Interest Income	$ 36,387.01	$ 22,500.00	$ 13,887.01	$ 30,000.00	121.29%
Total Other Income (Expenses)	**$ 36,387.01**	**$ 22,500.00**	**$ 13,887.01**	**$ 30,000.00**	**121.29%**
Net Income (Loss)	**$ 1,019,660.01**	**$ -**	**$ 1,019,660.01**	**$ -**	