



North River Ranch Improvement Stewardship District

August 2026 Financial Package

August 31, 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 8/31/2026

	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
<u>Assets</u>											
<u>Current Assets</u>											
General Checking Account	\$ 484,325.74										\$ 484,325.74
Accounts Receivable	2,098.33										2,098.33
Prepaid Expenses	36,284.26										36,284.26
Deposits	12,108.28										12,108.28
Debt Service Reserve (Series 2019)		\$ 166,056.88									166,056.88
Debt Service Reserve (Series 2019-MG)		89,333.97									89,333.97
Revenue (Series 2019)		346,131.93									346,131.93
Revenue (Series 2019-MG)		157,267.16									157,267.16
Prepayment A1 (Series 2019)		1.80									1.80
Prepayment A1 (Series 2019-MG)		4,544.67									4,544.67
Debt Service Reserve A1 (Series 2020)			\$ 224,050.00								224,050.00
Revenue A1, A2 (Series 2020)			201,608.35								201,608.35
Debt Service Reserve A1 (Series 2023-1)				\$ 747,154.44							747,154.44
Debt Service Reserve A2 (Series 2023-1)				586,982.54							586,982.54
Debt Service Reserve A (Series 2023-2)				637,110.21							637,110.21
Revenue (Series 2023-1)				375,393.52							375,393.52
Revenue (Series 2023-2)				405,390.13							405,390.13
Interest A2 (Series 2023-1)				42,234.67							42,234.67
Prepayment A1 (Series 2023-1)				2,175.13							2,175.13
Prepayment A2 (Series 2023-1)				1,270,494.33							1,270,494.33
Prepayment A (Series 2023-2)				4,331.54							4,331.54
Sinking Fund A1 (Series 2023-1)				0.09							0.09
Capitalized Interest A (Series 2023-2)				353.39							353.39
Debt Service Reserve (Series 2023B)					\$ 777,709.63						777,709.63
Revenue (Series 2023B)					42.54						42.54
Prepayment (Series 2023B)					19,562.42						19,562.42
Capitalized Interest (Series 2023B)					269.36						269.36
Accounts Receivable - Due from Developer						\$ 1,456,736.27					1,456,736.27
Prepaid Expenses						4,973.20					4,973.20
Deposits						500.00					500.00
Acquisition/Constr A1, A2 (Series 2020)							\$ 54.44				54.44
Prepaid Expenses							378.45				378.45
Acquisition/Constr - Neighborhood Infr								\$ 34,771.47			34,771.47
Acquisition/Constr - Master Infrastructu								464.50			464.50
Acquisition/Constr (Series 2023-2)								15.21			15.21
Prepaid Expenses								552.77			552.77
Acquisition/Constr (Series 2023B)									\$ 726.46		726.46
Total Current Assets	\$ 534,816.61	\$ 763,336.41	\$ 425,658.35	\$ 4,071,619.99	\$ 797,583.95	\$ 1,462,209.47	\$ 432.89	\$ 35,803.95	\$ 726.46	\$ -	\$ 8,092,188.08



North River Ranch Improvement SD
Statement of Financial Position
As of 8/31/2026

	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
<u>Investments</u>											
Amount Available in Debt Service Funds										\$ 6,058,198.70	\$ 6,058,198.70
Amount To Be Provided										53,656,801.30	53,656,801.30
Total Investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 59,715,000.00	\$ 59,715,000.00
Total Assets	\$ 534,816.61	\$ 763,336.41	\$ 425,658.35	\$ 4,071,619.99	\$ 797,583.95	\$ 1,462,209.47	\$ 432.89	\$ 35,803.95	\$ 726.46	\$ 59,715,000.00	\$ 67,807,188.08
<u>Liabilities and Net Assets</u>											
<u>Current Liabilities</u>											
Accounts Payable	\$ 143,657.17										\$ 143,657.17
Deferred Revenue	2,098.33										2,098.33
Accounts Payable						\$ 1,456,736.27					1,456,736.27
Retainage Payable						54,804.40					54,804.40
Deferred Revenue						1,456,736.27					1,456,736.27
Accounts Payable								\$ 5,935.00			5,935.00
Total Current Liabilities	\$ 145,755.50	\$ -	\$ -	\$ -	\$ -	\$ 2,968,276.94	\$ -	\$ 5,935.00	\$ -	\$ -	\$ 3,119,967.44
<u>Long Term Liabilities</u>											
Revenue Bonds Payable - Long-Term										\$ 59,715,000.00	\$ 59,715,000.00
Total Long Term Liabilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 59,715,000.00	\$ 59,715,000.00
Total Liabilities	\$ 145,755.50	\$ -	\$ -	\$ -	\$ -	\$ 2,968,276.94	\$ -	\$ 5,935.00	\$ -	\$ 59,715,000.00	\$ 62,834,967.44



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Statement of Financial Position
As of 8/31/2026

	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	614,747.91										614,747.91
Net Assets, Unrestricted		\$ 841,638.11									841,638.11
Current Year Net Assets, Unrestricted		(78,301.70)									(78,301.70)
Net Assets, Unrestricted			\$ 1,125,382.64								1,125,382.64
Current Year Net Assets, Unrestricted			(699,724.29)								(699,724.29)
Net Assets, Unrestricted				\$ 5,490,568.38							5,490,568.38
Current Year Net Assets, Unrestricted				(1,418,948.39)							(1,418,948.39)
Net Assets, Unrestricted					\$ 1,257,268.31						1,257,268.31
Current Year Net Assets, Unrestricted					(459,684.36)						(459,684.36)
Net Assets, Unrestricted						\$ (176,845.43)					(176,845.43)
Current Year Net Assets, Unrestricted						(1,329,222.04)					(1,329,222.04)
Net Assets, Unrestricted							\$ 28,467.72				28,467.72
Current Year Net Assets, Unrestricted							(28,034.83)				(28,034.83)
Net Assets, Unrestricted								\$ (90,529.08)			(90,529.08)
Current Year Net Assets, Unrestricted								120,398.03			120,398.03
Net Assets, Unrestricted									\$ (203,755.70)		(203,755.70)
Current Year Net Assets, Unrestricted									204,482.16		204,482.16
Total Net Assets	<u>\$ 389,061.11</u>	<u>\$ 763,336.41</u>	<u>\$ 425,658.35</u>	<u>\$ 4,071,619.99</u>	<u>\$ 797,583.95</u>	<u>\$ (1,506,067.47)</u>	<u>\$ 432.89</u>	<u>\$ 29,868.95</u>	<u>\$ 726.46</u>	<u>\$ -</u>	<u>\$ 4,972,220.64</u>
Total Liabilities and Net Assets	<u>\$ 534,816.61</u>	<u>\$ 763,336.41</u>	<u>\$ 425,658.35</u>	<u>\$ 4,071,619.99</u>	<u>\$ 797,583.95</u>	<u>\$ 1,462,209.47</u>	<u>\$ 432.89</u>	<u>\$ 35,803.95</u>	<u>\$ 726.46</u>	<u>\$ 59,715,000.00</u>	<u>\$ 67,807,188.08</u>



North River Ranch Improvement SD
Statement of Activities
As of 8/31/2026

	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	1,566,509.41										1,566,509.41
Developer Contributions	0.19										0.19
Other Income & Other Financing Sources	105,147.33										105,147.33
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				732,005.11							732,005.11
Other Assessments				4,977,504.81							4,977,504.81
Other Assessments					\$ 290,258.06						290,258.06
Developer Contributions						\$ 7,188,332.76					7,188,332.76
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								\$ 112,161.65			112,161.65
Inter-Fund Transfers In								325,544.11			325,544.11
Inter-Fund Transfers In									\$ 206,437.53		206,437.53
Total Revenues	\$ 4,248,884.35	\$ 1,002,648.64	\$ 445,507.94	\$ 6,370,968.28	\$ 290,258.06	\$ 7,273,623.58	\$ 28,543.49	\$ 437,705.76	\$ 206,437.53	\$ -	\$ 20,304,577.63
Expenses											
Supervisor Fees	\$ 11,000.00										\$ 11,000.00
Public Officials' Liability Insurance	11,203.00										11,203.00
Trustee Services	31,551.25										31,551.25
District Management	73,791.63										73,791.63
Field Management	45,000.00										45,000.00
Engineering	70,909.88										70,909.88
Disclosure	22,500.00										22,500.00
District Counsel	32,192.72										32,192.72
Assessment Administration	25,000.00										25,000.00
Reamortization Schedule	3,500.00										3,500.00
Tax Preparation	96.30										96.30
Travel and Per Diem	2,826.21										2,826.21
Telephone	2,387.57										2,387.57
Postage & Shipping	6,693.97										6,693.97
Copies	1,302.71										1,302.71
Legal Advertising	4,335.90										4,335.90
Miscellaneous	9,120.08										9,120.08
Office Supplies	5,436.89										5,436.89
Property Taxes	177.31										177.31
Web Site Maintenance	3,140.00										3,140.00
Holiday Decorations	36,600.00										36,600.00
Help Desk	754.50										754.50
Waste Holding Tank Rental	8,078.51										8,078.51
Trailer Rental	18,504.72										18,504.72
Dues, Licenses, and Fees	925.35										925.35
Security	47,751.89										47,751.89
Maintenance Staff	86,500.00										86,500.00
Lifestyle Staff	291,422.68										291,422.68
Resident Services	76,847.75										76,847.75
Electric	4,811.68										4,811.68



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Amenity - Electric	\$ 57,306.54										\$ 57,306.54
Amenity - Water	40,067.87										40,067.87
Water Reclaimed	28,711.64										28,711.64
Wetlands Monitoring	2,250.00										2,250.00
Amenity - Cable TV / Internet / Wi-Fi	47,296.37										47,296.37
Amenity - Landscape Maintenance	11,368.00										11,368.00
Amenity - Irrigation Repairs	11,550.20										11,550.20
Amenity - Pool Maintenance	61,683.60										61,683.60
Amenity - Access Control	798.00										798.00
Amenity - Janitorial	172,869.92										172,869.92
Amenity - Pest Control	8,700.00										8,700.00
Amenity - Fitness Equipment Leasing	27,712.20										27,712.20
Amenity - Security Monitoring	41,783.20										41,783.20
Amenity - Firepits	2,687.23										2,687.23
Amenity - Gate Access and Maintenance	40,450.93										40,450.93
Amenity - Capital Outlay	42,766.03										42,766.03
Amenity - Miscellaneous	1,215.55										1,215.55
Amenity - Pool Equipment	14,847.20										14,847.20
Amenity - AC Maintenance and Equipment	5,285.78										5,285.78
Amenity - Playground Maintenance	1,000.00										1,000.00
Amenity - Office Equipment Leasing	5,823.08										5,823.08
Amenity - Streetlight Leasing	116,000.86										116,000.86
Amenity - Canteen	7,111.13										7,111.13
Amenity - Repairs & Maintenance	19,772.13										19,772.13
Amenity - Operations	3,784.76										3,784.76
General Insurance	11,203.00										11,203.00
Property & Casualty Insurance	72,703.00										72,703.00
Other Insurance	500.00										500.00
Irrigation	76,695.31										76,695.31
Lake Maintenance	94,932.00										94,932.00
Landscaping Maintenance & Material	950,198.15										950,198.15
Landscape Improvements	195,758.35										195,758.35
Contingency	33,144.29										33,144.29
Equipment Repair & Maintenance	14,942.29										14,942.29
Pest Control	1,025.00										1,025.00
Mulch	272,808.75										272,808.75
Monument Maintenance	21,445.99										21,445.99
Storm Landscape Replacement	5,674.00										5,674.00
Capital Expenditures	1,925.33										1,925.33
Street, Sidewalk, Curb Maintenance	32,015.00										32,015.00
Streetlight Leasing	56,394.61										56,394.61
Shared Bike Maintenance	2,575.00										2,575.00
Dog Park	15,172.53										15,172.53
Trail Maintenance	1,750.00										1,750.00
Trailhead Maintenance	320.00										320.00
Developer Loan Repayment	107,796.61										107,796.61



North River Ranch Improvement SD
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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
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				\$ 165,000.00							165,000.00
Principal Payments - Series 2023 (1) A2				5,555,000.00							5,555,000.00
Principal Payments - Series 2023 (2) A				225,000.00							225,000.00
Interest Payments - Series 2023 (1) A1				602,367.50							602,367.50
Interest Payments - Series 2023 (1) A2				823,759.38							823,759.38
Interest Payments - Series 2023 (2) A				544,375.00							544,375.00
Principal Payment - Series 2023B					\$ 10,000.00						10,000.00
Interest Payment - Series 2023B					766,700.00						766,700.00
Engineering						\$ 806,456.00					806,456.00
District Counsel						433.09					433.09
Contingency						7,441,530.93					7,441,530.93
Inter-Fund Transfers						354,425.61					354,425.61
Engineering							\$ 852.50				852.50
Contingency							56,293.33				56,293.33
Engineering								\$ 15,664.50			15,664.50
Contingency								39,359.89			39,359.89
Inter-Fund Transfers Out								262,850.14			262,850.14
Contingency									\$ 1,976.67		1,976.67
Total Expenses	\$ 3,676,183.93	\$ 1,108,535.00	\$ 1,163,115.74	\$ 7,915,501.88	\$ 776,700.00	\$ 8,602,845.63	\$ 57,145.83	\$ 317,874.53	\$ 1,976.67	\$ -	\$ 23,619,879.21
<u>Other Revenues (Expenses) & Gains (Losses)</u>											
Interest Income	\$ 42,047.49										\$ 42,047.49
Dividend Income		\$ 27,584.66									27,584.66
Dividend Income			\$ 17,883.51								17,883.51
Dividend Income				\$ 125,585.21							125,585.21
Dividend Income					\$ 26,757.58						26,757.58
Dividend Income						\$ 0.01					0.01
Dividend Income							\$ 567.51				567.51
Dividend Income								\$ 566.80			566.80
Dividend Income									\$ 21.30		21.30
Total Other Revenues (Expenses) & Gains (Losses)	\$ 42,047.49	\$ 27,584.66	\$ 17,883.51	\$ 125,585.21	\$ 26,757.58	\$ 0.01	\$ 567.51	\$ 566.80	\$ 21.30	\$ -	\$ 241,014.07
Change In Net Assets											
Change In Net Assets	\$ 614,747.91	\$ (78,301.70)	\$ (699,724.29)	\$ (1,418,948.39)	\$ (459,684.36)	\$ (1,329,222.04)	\$ (28,034.83)	\$ 120,398.03	\$ 204,482.16	\$ -	\$ (3,074,287.51)
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	\$ 389,061.11	\$ 763,336.41	\$ 425,658.35	\$ 4,071,619.99	\$ 797,583.95	\$ (1,506,067.47)	\$ 432.89	\$ 29,868.95	\$ 726.46	\$ -	\$ 4,972,220.64



North River Ranch Improvement SD
Budget to Actual
For the Month Ending 8/31/2026

	YTD Actual	YTD Budget	YTD Variance	FY 2026 Revised Adopted Budget	Percentage Variance
<u>Revenues</u>					
On-Roll Assessments	\$ 2,577,227.10	\$ 2,347,234.41	\$ 229,992.69	\$ 2,560,619.36	100.65%
Off-Roll Assessments	1,566,509.41	1,435,966.97	130,542.44	1,566,509.42	100.00%
Developer Contributions	0.19	-	0.19	-	
Other Income & Other Financing Sources	105,147.33	22,733.33	82,414.00	24,800.00	423.98%
Sales Tax Collection Allowance Revenue	0.32	-	0.32	-	
Net Revenues	\$ 4,248,884.35	\$ 3,805,934.71	\$ 442,949.64	\$ 4,151,928.78	102.34%
<u>Expenditures</u>					
General & Administrative Expenses					
Supervisor Fees	\$ 11,000.00	\$ 11,000.00	\$ -	\$ 12,000.00	91.67%
Public Officials' Liability Insurance	11,203.00	10,269.42	933.58	11,203.00	100.00%
Trustee Services	31,551.25	28,650.42	2,900.83	31,255.00	100.95%
District Management	73,791.63	73,791.67	(0.04)	80,500.00	91.67%
Field Management	45,000.00	68,750.00	(23,750.00)	75,000.00	60.00%
Engineering	70,909.88	55,000.00	15,909.88	60,000.00	118.18%
Disclosure	22,500.00	27,500.00	(5,000.00)	30,000.00	75.00%
District Counsel	32,192.72	20,166.67	12,026.05	22,000.00	146.33%
Assessment Administration	25,000.00	22,916.67	2,083.33	25,000.00	100.00%
Reamortization Schedules	3,500.00	2,291.67	1,208.33	2,500.00	140.00%
Audit	-	6,875.00	(6,875.00)	7,500.00	0.00%
Arbitrage Calculation	-	2,750.00	(2,750.00)	3,000.00	0.00%
Tax Preparation	96.30	139.81	(43.51)	152.52	63.14%
Travel and Per Diem	2,826.21	2,750.00	76.21	3,000.00	94.21%
Telephone	2,387.57	1,833.33	554.24	2,000.00	119.38%
Postage & Shipping	6,693.97	2,750.00	3,943.97	3,000.00	223.13%
Copies	1,302.71	916.67	386.04	1,000.00	130.27%
Legal Advertising	4,335.90	4,583.33	(247.43)	5,000.00	86.72%
Miscellaneous	9,120.08	35,878.29	(26,758.21)	39,140.00	23.30%
Waste Holding Tank Rental	8,078.51	-	8,078.51	-	
Trailer Rental	18,504.72	-	18,504.72	-	
Office Supplies	5,436.89	2,750.00	2,686.89	3,000.00	181.23%
Property Taxes	177.31	275.00	(97.69)	300.00	59.10%
Web Site Maintenance	3,140.00	3,300.00	(160.00)	3,600.00	87.22%
Holiday Decorations	36,600.00	36,666.67	(66.67)	40,000.00	91.50%
Help Desk	754.50	1,145.83	(391.33)	1,250.00	60.36%
Dues, Licenses, and Fees	925.35	160.42	764.93	175.00	528.77%
Security	47,751.89	1,833.33	45,918.56	2,000.00	2387.59%
Maintenance Staff	86,500.00	119,166.67	(32,666.67)	130,000.00	66.54%
Lifestyle Staff	291,422.68	251,626.97	39,795.71	274,502.15	106.16%
Resident Services	76,847.75	73,333.33	3,514.42	80,000.00	96.06%
Developer Loan Repayment	107,796.61	98,813.56	8,983.05	107,796.61	100.00%
Total General & Administrative Expenses	\$ 1,037,347.43	\$ 967,884.73	\$ 69,462.70	\$ 1,055,874.28	98.25%



North River Ranch Improvement SD
Budget to Actual
For the Month Ending 8/31/2026

	YTD Actual	YTD Budget	YTD Variance	FY 2026 Revised Adopted Budget	Percentage Variance
Field Operations					
Electric	\$ 4,811.68	\$ 4,583.33	\$ 228.35	\$ 5,000.00	96.23%
Water Reclaimed	28,711.64	36,666.67	(7,955.03)	40,000.00	71.78%
Wetland Monitoring	2,250.00	458.33	1,791.67	500.00	450.00%
Stormwater - Repair and Maintenance	-	5,729.17	(5,729.17)	6,250.00	0.00%
Equipment Rental	-	2,291.67	(2,291.67)	2,500.00	0.00%
General Insurance	11,203.00	10,269.42	933.58	11,203.00	100.00%
Property & Casualty Insurance	72,703.00	66,644.42	6,058.58	72,703.00	100.00%
Other Insurance	500.00	458.33	41.67	500.00	100.00%
Irrigation	76,695.31	87,083.33	(10,388.02)	95,000.00	80.73%
Lake Maintenance	94,932.00	91,666.67	3,265.33	100,000.00	94.93%
Landscape Maintenance & Material					
Zone 1 - Riverfield TH - Yellowstone	99,231.00	99,231.00	-	108,252.00	91.67%
Zone 2 - Riverfield SF - Yellowstone	143,750.00	141,350.00	2,400.00	154,200.00	93.22%
Zone 3 - Brightwood - Impact Landscaping & Irrigation	189,543.09	197,083.33	(7,540.24)	215,000.00	88.16%
Zone 4 - Wildleaf - Impact Landscaping & Irrigation	175,757.53	155,833.33	19,924.20	170,000.00	103.39%
Zone 5 - Camp Creek - Impact Landscaping & Irrigation	71,679.52	71,679.62	(0.10)	78,195.95	91.67%
Zone 6 - Longmeadow - Impact Landscaping & Irrigation	84,210.79	96,250.00	(12,039.21)	105,000.00	80.20%
Zone 7 - Crescent Creek - Steadfast Alliance	145,640.00	145,640.00	-	158,880.00	91.67%
Zone 8 - Phase 2 - Southern Land Services	40,386.22	36,666.67	3,719.55	40,000.00	100.97%
Landscape Improvements / Replacement	195,758.35	183,333.33	12,425.02	200,000.00	97.88%
Contingency	33,144.29	55,000.00	(21,855.71)	60,000.00	55.24%
Equipment Repair and Maintenance	14,942.29	7,700.00	7,242.29	8,400.00	177.88%
Pest Control	1,025.00	2,750.00	(1,725.00)	3,000.00	34.17%
Mulch (Zones 1 - 7)	272,808.75	275,000.00	(2,191.25)	300,000.00	90.94%
Monument Maintenance	21,445.99	22,916.67	(1,470.68)	25,000.00	85.78%
Bridge and Boardwalk Maintenance	-	3,666.67	(3,666.67)	4,000.00	0.00%
Storm Cleanup	-	45,833.33	(45,833.33)	50,000.00	0.00%
Storm Landscape Replacement	5,674.00	91,666.67	(85,992.67)	100,000.00	5.67%
Capital Expenditures	1,925.33	32,770.83	(30,845.50)	35,750.00	5.39%
Street, Sidewalk, and Curb Maintenance	32,015.00	27,500.00	4,515.00	30,000.00	106.72%
Streetlight Leasing	56,394.61	46,750.00	9,644.61	51,000.00	110.58%
Shared Bike Maintenance	2,575.00	13,750.00	(11,175.00)	15,000.00	17.17%
Dog Park	15,172.53	13,750.00	1,422.53	15,000.00	101.15%
Parks Maintenance & Repairs	-	11,458.33	(11,458.33)	12,500.00	0.00%
Trail Maintenance	1,750.00	4,583.33	(2,833.33)	5,000.00	35.00%
Trailhead Maintenance	320.00	4,583.33	(4,263.33)	5,000.00	6.40%
Mailbox Maintenance	-	458.33	(458.33)	500.00	0.00%
Total Field Operations	\$ 1,896,955.92	\$ 2,093,056.11	\$ (196,100.19)	\$ 2,283,333.95	83.08%



North River Ranch Improvement SD
Budget to Actual
For the Month Ending 8/31/2026

	YTD Actual	YTD Budget	YTD Variance	FY 2026 Revised Adopted Budget	Percentage Variance
Brightwood Pavilion - Amenity					
Amenity - Electric	\$ 13,735.70	\$ 13,750.00	\$ (14.30)	\$ 15,000.00	91.57%
Amenity - Water	25,323.49	32,083.33	(6,759.84)	35,000.00	72.35%
Amenity - Cable TV / Internet / Wi-Fi	9,564.20	11,000.00	(1,435.80)	12,000.00	79.70%
Amenity - Landscape Maintenance	11,368.00	-	11,368.00	-	
Amenity - Irrigation Repairs	1,915.35	6,416.67	(4,501.32)	7,000.00	27.36%
Amenity - Pool Maintenance	18,150.00	19,511.25	(1,361.25)	21,285.00	85.27%
Amenity - Access Control Maintenance	266.00	1,375.00	(1,109.00)	1,500.00	17.73%
Amenity - Cleaning	23,750.30	24,750.00	(999.70)	27,000.00	87.96%
Amenity - Pest Control	2,520.00	2,291.67	228.33	2,500.00	100.80%
Amenity - Fitness Equipment Leasing	27,712.20	25,111.35	2,600.85	27,394.20	101.16%
Amenity - Security Monitoring	8,228.33	5,958.33	2,270.00	6,500.00	126.59%
Amenity - Firepits	2,687.23	5,500.00	(2,812.77)	6,000.00	44.79%
Amenity - Capital outlay	12,574.21	19,746.24	(7,172.03)	21,541.35	58.37%
Amenity - Miscellaneous	211.92	4,583.33	(4,371.41)	5,000.00	4.24%
Amenity - Pool equipment	6,822.20	2,750.00	4,072.20	3,000.00	227.41%
Amenity - A/C Maintenance and Equipment	4,412.78	1,375.00	3,037.78	1,500.00	294.19%
Amenity - Playground Maintenance	1,000.00	6,416.67	(5,416.67)	7,000.00	14.29%
Amenity - Streetlight Leasing	65,689.67	61,416.67	4,273.00	67,000.00	98.04%
Amenity - Repairs & Maintenance	3,793.70	-	3,793.70	-	
Total Brightwood Pavilion - Amenity Expenses	\$ 239,725.28	\$ 244,035.51	\$ (4,310.23)	\$ 266,220.55	90.05%
Riverfield Verandah - Amenity					
Amenity - Electric	\$ 7,149.16	\$ 7,333.33	\$ (184.17)	\$ 8,000.00	89.36%
Amenity - Water	13,412.54	20,166.67	(6,754.13)	22,000.00	60.97%
Amenity - Cable TV / Internet / Wi-Fi	11,009.17	11,000.00	9.17	12,000.00	91.74%
Amenity - Irrigation Repairs	610.75	4,583.33	(3,972.58)	5,000.00	12.22%
Amenity - Pool Maintenance	14,108.60	15,170.83	(1,062.23)	16,550.00	85.25%
Amenity - Access Control Maintenance	266.00	916.67	(650.67)	1,000.00	26.60%
Amenity - Cleaning	20,125.98	21,083.33	(957.35)	23,000.00	87.50%
Amenity - Pest Control	1,515.00	2,016.67	(501.67)	2,200.00	68.86%
Amenity - Security Monitoring	8,228.33	6,416.67	1,811.66	7,000.00	117.55%
Amenity - Gate Access and Maintenance	40,450.93	36,666.67	3,784.26	40,000.00	101.13%
Amenity - Capital Outlay	17,323.00	13,750.00	3,573.00	15,000.00	115.49%
Amenity - Miscellaneous	-	2,750.00	(2,750.00)	3,000.00	0.00%
Amenity - Pool Equipment	5,865.00	5,500.00	365.00	6,000.00	97.75%
Amenity - A/C Maintenance and Equipment	205.00	-	205.00	-	
Amenity - Streetlight Leasing	38,687.30	37,583.33	1,103.97	41,000.00	94.36%
Amenity - Repairs & Maintenance	598.84	-	598.84	-	
Total Riverfield Verandah - Amenity Expenses	\$ 179,555.60	\$ 184,937.50	\$ (5,381.90)	\$ 201,750.00	89.00%



North River Ranch Improvement SD
Budget to Actual
For the Month Ending 8/31/2026

	YTD Actual	YTD Budget	YTD Variance	FY 2026 Revised Adopted Budget	Percentage Variance
Camp Creek - Amenity					
Amenity - Electric	\$ 36,421.68	\$ 36,666.67	\$ (244.99)	\$ 40,000.00	91.05%
Amenity - Water	1,331.84	4,583.33	(3,251.49)	5,000.00	26.64%
Amenity - Cable TV / Internet / Wi-Fi	26,723.00	36,666.67	(9,943.67)	40,000.00	66.81%
Amenity - Irrigation Repairs	9,024.10	9,166.67	(142.57)	10,000.00	90.24%
Amenity - Pool Maintenance	29,425.00	30,250.00	(825.00)	33,000.00	89.17%
Amenity - Access Control Maintenance	266.00	-	266.00	-	
Amenity - Cleaning	128,993.64	114,583.33	14,410.31	125,000.00	103.19%
Amenity - Pest Control	4,665.00	5,500.00	(835.00)	6,000.00	77.75%
Amenity - Security Monitoring	25,326.54	14,666.67	10,659.87	16,000.00	158.29%
Amenity - Fire Pits	-	2,750.00	(2,750.00)	3,000.00	0.00%
Amenity - Gate Access and Maintenance	-	2,291.67	(2,291.67)	2,500.00	0.00%
Amenity - Capital Outlay	12,868.82	9,166.67	3,702.15	10,000.00	128.69%
Amenity - Miscellaneous	1,003.63	4,583.33	(3,579.70)	5,000.00	20.07%
Amenity - Pool Equipment	2,160.00	9,166.67	(7,006.67)	10,000.00	21.60%
Amenity - A/C Maintenance and Equipment	668.00	-	668.00	-	
Amenity - Office Equipment Leasing	5,823.08	6,875.00	(1,051.92)	7,500.00	77.64%
Amenity - Bike Pump Park Maintenance	-	916.67	(916.67)	1,000.00	0.00%
Amenity - Pickleball Maintenance	-	1,145.83	(1,145.83)	1,250.00	0.00%
Amenity - Cost of Goods Sold	-	12,833.33	(12,833.33)	14,000.00	0.00%
Amenity - Streetlight Leasing	11,623.89	11,000.00	623.89	12,000.00	96.87%
Amenity - Canteen	7,111.13	9,166.67	(2,055.54)	10,000.00	71.11%
Amenity - Repairs & Maintenance	15,379.59	9,166.67	6,212.92	10,000.00	153.80%
Amenity - Dumpster	-	916.67	(916.67)	1,000.00	0.00%
Amenity - Water Slide Preventative Maintenance	-	2,291.67	(2,291.67)	2,500.00	0.00%
Amenity - Operations	3,784.76	9,166.67	(5,381.91)	10,000.00	37.85%
Total Camp Creek - Amenity Expenses	\$ 322,599.70	\$ 343,520.86	\$ (20,921.16)	\$ 374,750.00	86.08%
Non-County Maintained Roads					
Highview Non-County Maintained Roads	\$ -	\$ -	\$ -	\$ -	
Crescent Creek (4E only) Non-County Maintained Roads	-	-	-	-	
Riverfield Non-County Maintained Roads	-	-	-	-	
Total Non-County Maintained Roads	\$ -	\$ -	\$ -	\$ -	
Total Expenses	\$ 3,676,183.93	\$ 3,833,434.71	\$ (157,250.78)	\$ 4,181,928.78	87.91%
Other Income (Expenses)					
Interest Income	\$ 42,047.49	\$ 27,500.00	\$ 14,547.49	\$ 30,000.00	140.16%
Total Other Income (Expenses)	\$ 42,047.49	\$ 27,500.00	\$ 14,547.49	\$ 30,000.00	140.16%
Net Income (Loss)	\$ 614,747.91	\$ -	\$ 614,747.91	\$ -	