Blackburn Creek CDD

October 2026 Financial Package

October 31, 2026

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

Blackburn Creek CDD
Statement of Financial Position
As of 10/31/2026

	General Fund	Debt Service Fund 2019	Debt Service Fund - 2015	Debt Service Fund - 2018	Debt Service Fund - 2023	Long Term Debt Group	Total
Assets							
Current Assets							
General Checking Account	$222,100.86						$222,100.86
Money Market Account	174,678.31						174,678.31
Restricted Reserve	257,923.84						257,923.84
Prepaid Expenses	3,122.32						3,122.32
Due From Other Funds		$2,402.35					2,402.35
Debt Service Reserve 2019A Bond		163,410.00					163,410.00
Revenue 2019A Bond		197,775.47					197,775.47
Interest 2019A1 Bond		0.03					0.03
Interest 2019A2 Bond		0.01					0.01
Sinking Fund 2019A1 Bond		0.02					0.02
Sinking Fund 2019A2 Bond		0.01					0.01
Prepayment 2019A1 Bond		3,757.10					3,757.10
Prepayment 2019A2 Bond		2,095.28					2,095.28
Due From Other Funds			$2,320.60				2,320.60
Debt Service Reserve 2015A1 Bond			223,925.00				223,925.00
Debt Service Reserve 2015A2 Bond			80,312.50				80,312.50
Revenue 2015A Bond			336,571.74				336,571.74
Prepayment 2015A1 Bond			17,464.32				17,464.32
Prepayment 2015A2 Bond			7,563.28				7,563.28
Due from Other Funds				$5,429.75			5,429.75
Debt Service Reserve 2018A1 Bond				273,187.89			273,187.89
Revenue 2018A Bond				364,132.48			364,132.48
Prepayment 2018A1 Bond				83,207.14			83,207.14
Prepayment 2018A2 Bond				21,940.82			21,940.82
Sinking Fund 2018A2 Bond				64.15			64.15
Due From Other Funds					$2,299.11		2,299.11
Revenue 2023 Bond					126,445.86		126,445.86
Interest 2023 Bond					0.02		0.02
Prepayment 2023 Bond					731.09		731.09
Total Current Assets	$657,825.33	$369,440.27	$668,157.44	$747,962.23	$129,476.08	$0.00	$2,572,861.35
Investments							
Amount Available in Debt Service Funds						$1,902,584.21	$1,902,584.21
Amount To Be Provided						17,383,415.79	17,383,415.79
Total Investments	$0.00	$0.00	$0.00	$0.00	$0.00	$19,286,000.00	$19,286,000.00
Total Assets	$657,825.33	$369,440.27	$668,157.44	$747,962.23	$129,476.08	$19,286,000.00	$21,858,861.35
Liabilities and Net Assets							
Current Liabilities							
Accounts Payable	$175.00						$175.00
Due To Other Funds	12,451.81						12,451.81
Total Current Liabilities	$12,626.81	$0.00	$0.00	$0.00	$0.00	$0.00	$12,626.81
Long Term Liabilities							
Revenue Bonds Payable - Long-Term						$19,286,000.00	$19,286,000.00
Total Long Term Liabilities	$0.00	$0.00	$0.00	$0.00	$0.00	$19,286,000.00	$19,286,000.00
Total Liabilities	$12,626.81	$0.00	$0.00	$0.00	$0.00	$19,286,000.00	$19,298,626.81
Net Assets							
Net Assets, Unrestricted	($48,034.62)						($48,034.62)
Net Assets - General Government	713,840.47						713,840.47
Current Year Net Assets - General Govt	(20,607.33)						(20,607.33)
Net Assets, Unrestricted		$369,440.27					369,440.27
Net Assets, Unrestricted			$668,157.44				668,157.44
Net Assets, Unrestricted				$725,643.44			725,643.44
Current Year Net Assets, Unrestricted				22,318.79			22,318.79
Net Assets, Unrestricted					$129,476.08		129,476.08
Total Net Assets	$645,198.52	$369,440.27	$668,157.44	$747,962.23	$129,476.08	$0.00	$2,560,234.54
Total Liabilities and Net Assets	$657,825.33	$369,440.27	$668,157.44	$747,962.23	$129,476.08	$19,286,000.00	$21,858,861.35

Blackburn Creek CDD
Statement of Activities
As of 10/31/2026

	General Fund	Debt Service Fund - 2019	Debt Service Fund - 2015	Debt Service Fund - 2018	Debt Service Fund - 2023	Long Term Debt Group	Total
Revenues							
Other Assessments				$22,318.79			$22,318.79
Total Revenues	$0.00	$0.00	$0.00	$22,318.79	$0.00	$0.00	$22,318.79
Expenses							
Supervisor Fees	$1,800.00						$1,800.00
Public Officials' Insurance	3,488.00						3,488.00
Trustee Services	7,031.07						7,031.07
Management	3,327.50						3,327.50
Legal Advertising	167.00						167.00
Web Site Maintenance	145.00						145.00
Dues, Licenses, and Fees	175.00						175.00
General Insurance	5,039.00						5,039.00
Other Insurance	1,350.00						1,350.00
Total Expenses	$22,522.57	$0.00	$0.00	$0.00	$0.00	$0.00	$22,522.57
Other Revenues (Expenses) & Gains (Losses)							
Interest Income	$1,915.24						$1,915.24
Total Other Revenues (Expenses) & Gains (Losses)	$1,915.24	$0.00	$0.00	$0.00	$0.00	$0.00	$1,915.24
Change In Net Assets	($20,607.33)	$0.00	$0.00	$22,318.79	$0.00	$0.00	$1,711.46
Net Assets At Beginning Of Year	$665,805.85	$369,440.27	$668,157.44	$725,643.44	$129,476.08	$0.00	$2,558,523.08
Net Assets At End Of Year	$645,198.52	$369,440.27	$668,157.44	$747,962.23	$129,476.08	$0.00	$2,560,234.54

Blackburn Creek CDD
Budget to Actual
For The Month Ending 10/31/2026

	Year To Date				
	Actual	Budget	Variance	FY 2027 Adopted Budget	Percentage
Revenues					
On-Roll Assessments	$ -	$ 19,467.50	$ (19,467.50)	$ 233,610.05	0.00%
Carry Forward Revenue	-	5,272.23	(5,272.23)	63,266.75	0.00%
Net Revenues	**$ -**	**$ 24,739.73**	**$ (24,739.73)**	**$ 296,876.80**	**0.00%**
General & Administrative Expenses					
Supervisor Fees	$ 1,800.00	$ 1,166.67	$ 633.33	$ 14,000.00	12.86%
Public Officials' Insurance	3,488.00	297.50	3,190.50	3,570.00	97.70%
Trustee Services	7,031.07	1,333.33	5,697.74	16,000.00	43.94%
Management	3,327.50	3,327.50	-	39,930.00	8.33%
Engineering	-	3,750.00	(3,750.00)	45,000.00	0.00%
Disclosure	-	1,250.00	(1,250.00)	15,000.00	0.00%
District Counsel	-	1,041.67	(1,041.67)	12,500.00	0.00%
Assessment Administration	-	1,250.00	(1,250.00)	15,000.00	0.00%
Reamortization Schedules	-	83.33	(83.33)	1,000.00	0.00%
Audit	-	500.00	(500.00)	6,000.00	0.00%
Arbitrage Calculation	-	83.33	(83.33)	1,000.00	0.00%
Tax Preparation	-	5.00	(5.00)	60.00	0.00%
Postage & Shipping	-	37.50	(37.50)	450.00	0.00%
Legal Advertising	167.00	166.67	0.33	2,000.00	8.35%
Bank Fees	-	20.83	(20.83)	250.00	0.00%
Miscellaneous	-	16.67	(16.67)	200.00	0.00%
Web Site Maintenance	145.00	285.00	(140.00)	3,420.00	4.24%
Dues, Licenses, and Fees	175.00	14.58	160.42	175.00	100.00%
Stormwater Reserve	-	5,513.82	(5,513.82)	66,165.80	0.00%
Stormwater Maintenance	-	4,166.66	(4,166.66)	50,000.00	0.00%
General Insurance	5,039.00	429.67	4,609.33	5,156.00	97.73%
Other Insurance	1,350.00	-	1,350.00	-	-
Total General & Administrative Expenses	**$ 22,522.57**	**$ 24,739.73**	**$ (2,217.16)**	**$ 296,876.80**	**7.59%**
Total Expenses	**$ 22,522.57**	**$ 24,739.73**	**$ (2,217.16)**	**$ 296,876.80**	
Income (Loss) from Operations	**$ (22,522.57)**	**$ -**	**$ (22,522.57)**	**$ -**	
Other Income (Expense)					
Interest Income	$ 1,915.24	$ -	$ 1,915.24	$ -	
Total Other Income (Expense)	**$ 1,915.24**	**$ -**	**$ 1,915.24**	**$ -**	
Net Income (Loss)	**$ (20,607.33)**	**$ -**	**$ (20,607.33)**	**$ -**	