KOA BAY
COMMUNITY DEVELOPMENT DISTRICT
GENERAL FUND BUDGET
FISCAL YEAR 2026

	Fiscal Year 2026				
	Proposed Budget FY 2025	Actual through 2/28/2025	Projected through 9/30/2025	Total Actual & Projected	Adopted Budget FY 2026
REVENUES					
Landowner contribution	83,182	6,015	77,279	83,294	$ 110,410
Total revenues	83,182	6,015	77,279	83,294	110,410
EXPENDITURES					
Professional & administrative					
Supervisors	-	2,083	5,600	7,683	9,600
Management/accounting/recording**	38,000	8,000	22,000	30,000	48,000
Legal	25,000	3,216	21,784	25,000	25,000
Engineering	2,000	-	2,000	2,000	2,000
Audit	-	-	-	-	5,500
Arbitrage rebate calculation*	-	-	-	-	500
Dissemination agent*	1,167	-	500	500	2,000
Trustee*	-	-	-	-	5,000
Telephone	200	67	133	200	200
Postage	500	227	273	500	500
Printing & binding	500	167	333	500	500
Legal advertising	7,500	-	7,500	7,500	1,750
Annual special district fee	175	-	175	175	175
Insurance	5,500	-	5,500	5,500	6,000
Meeting room rental	-	251	595	846	1,020
Contingencies/bank charges	750	-	1,000	1,000	1,750
Website hosting & maintenance	1,680	-	1,680	1,680	705
Website ADA compliance	210	-	210	210	210
Total professional & administrative	83,182	14,011	69,283	83,294	110,410
Total expenditures	83,182	14,011	69,283	83,294	110,410
Excess/(deficiency) of revenues over/(under) expenditures	-	(7,996)	7,996	-	-
Fund balance - beginning (unaudited)	-	-	(7,996)	-	-
Fund balance - ending	$ -	$ (7,996)	$ -	$ -	$ -

*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.