

LAKESHORE RANCH CDD
STATEMENT 1 - FY 24 PROPOSED BUDGET

	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ADOPTED BUDGET	FY 2023 ACTUAL 03.31.2023	FY 2024 PROPOSED	VARIANCE 2023 TO 2024
1 REVENUE							
2							
3 SPECIAL ASSESSMENTS - ON-ROLL (net)	\$ 1,052,523	\$ 1,050,532	\$ 1,145,720	\$ 1,144,817		\$ 1,201,986	57,169
4 INCREASE IN SPECIAIAL ASSESSMENTS			\$ -	57,169		369,780	312,611
5 TOTAL SPECIAL ASSESSMENTS	1,052,523	1,050,532	1,155,720	1,201,986	1,192,260	1,571,766	369,780
6							
7 ASSESSMENTS - PY Excess Fees	-	-	4,428	-	-	-	-
8 INTEREST EARNINGS	5,731	1,415	2,355	-	16,303	-	-
9 OTHER MISCELLANEOUS REVENUE:							
10 EVENT REVENUE	717	-	105	-	-	-	-
11 CLUBHOUSE RENTAL	2,009	1,000	2,722	-	1,205	-	-
12 MISCELLANEOUS	9,285	8,333	11,009	-	8,649	-	-
13 EASEMENT AGREEMENT FEES	1,350	3,300	2,100	-	-	-	-
14 UNASSIGNED FUND BALANCE FORWARD	-	-	-	100,000	-	100,000	-
15 FUND BALANCE DECREASE IN OPERATING RESERVES (less tsfer to reserves)			-	97,060	-	-	(97,060)
16 FUND BALANCE DECREASE FROM EMERGENCY RESERVE			-	87,570	-	-	(87,570)
17 TOTAL REVENUE	1,071,615	1,064,580	1,178,439	1,486,616	1,218,417	1,671,766	185,150
18							
19 EXPENDITURES							
20 ADMINISTRATIVE EXPENSES							
21 SUPERVISORS FEES	10,000	10,800	15,525	12,000	7,415	13,000	1,000
22 PAYROLL TAXES	765	841	780	918	581	995	77
23 PAYROLL SERVICE FEE	637	596	500	650	428	650	-
24 DISTRICT MANAGEMENT	62,100	62,100	54,385	56,028	28,002	56,004	(24)
25 DISTRICT ENGINEER	22,798	27,338	27,965	25,000	37,818	35,000	10,000
26 DISSEMINATION SERVICES (DISCLOSURE)	4,250	4,250	4,250	4,250	-	4,250	-
27 TRUSTEES FEES	3,578	3,368	5,117	4,041	4,714	4,041	-
28 FLORIDA FILING FEE	175	175	175	175	175	175	-
29 AUDITING SERVICES	2,500	2,658	2,700	2,700	-	3,600	900
30 ARBITRAGE REBATE CALCULATION	650	-	-	650	475	475	(175)
31 INSURANCE (Public Officials)	2,255	2,481	-	3,000	2,761	3,900	900
32 LEGAL ADVERTISING	3,350	1,855	777	1,500	911	1,500	-
33 DUES, LICENSES & FEES	195	275	57	750	-	750	-
34 WEB-SITE / EMAIL SYSTEM - IT SUPPORT	5,522	2,015	2,015	2,015	2,015	2,015	-
35 LEGAL SERVICES - GENERAL	30,847	32,502	49,675	30,000	28,993	35,000	5,000
36 MISCELLANEOUS ADMIN	2,897	1,192	1,578	2,500	-	2,500	-
37 TOTAL ADMINISTRATIVE EXPENDITURES	152,519	152,446	165,499	146,177	114,288	163,855	17,678
38							

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39 SECURITY OPERATIONS							
40 SECURITY CONTRACT - GUARDHOUSE	120,700	135,000	137,018	181,056	90,340	175,300	(5,756)
41 SECURITY SYSTEM - CLUBHOUSE MONITORING	1,321	5,730	14,841	2,500	1,580	2,500	-
42 SECURITY CAMERA MONITORING - ENVERA	-	-	7,694	18,600	9,772	24,800	6,200
43 SECURITY - ROVER	-	22,140	52,870	-	-	-	-
44 SECURITY - FHP	-	-	3,800	14,400	4,700	-	(14,400)
45 SECURITY EQUIPMENT	-	-	7,200	5,000	13,092	5,000	-
46 GUARD HOUSE SUPPLIES & MAINTENANCE	-	-	-	-	-	1,500	1,500
47 TOTAL SECURITY OPERATIONS	122,021	162,870	223,423	221,556	119,484	209,100	(12,456)
48							
49 UTILITIES:							
50 UTILITY - ELECTRICITY	31,770	29,912	38,523	33,500	15,929	35,175	1,675
51 UTILITY - STREETLIGHTS	62,191	60,864	52,517	64,000	31,910	67,200	3,200
52 UTILITY - GAS	12,757	11,848	12,595	15,500	12,503	17,050	1,550
53 UTILITY - WATER	6,320	6,177	7,054	8,000	5,044	12,000	4,000
54 SOLID WASTE CONTROL-RECREATION FAC.	676	624	636	660	602	1,320	660
55 SOLID WASTE ASSESSMENT	724	842	933	950	-	1,000	50
56 TOTAL UTILITIES	114,438	110,267	112,258	122,610	65,988	133,745	11,135
57							
58 PHYSICAL ENVIRONMENT							
59 STORMWATER NON ADVALOREM ASSESS.	2,847	2,800	3,230	2,900	-	2,900	-
60 LAKE/POND BANK MAINTENANCE & MIDGE FLY TREATMENT	3,490	600	9,400	35,000	600	10,000	(25,000)
61 AQUATIC MAINTENANCE CONTRACT	26,168	23,671	23,669	23,700	12,455	23,700	-
62 WETLAND/MITIGATION AREA MONITORING&MAINT	-	-	-	-	-	-	-
63 INLET MONITORING & NPDES	-	-	-	500	-	500	-
64 POND 25	-	-	-	-	-	-	-
65 GENERAL LIABILITY/PROPERTY INSURANCE	22,207	25,207	28,921	27,842	30,724	39,941	12,099
66 LANDSCAPE MAINTENANCE	147,300	138,020	192,109	147,082	79,570	148,543	1,461
67 LANDSCAPE REPLACEMENT FOR ANNUALS & MULCH	40,622	41,368	52,817	48,100	22,399	75,000	26,900
68 IRRIGATION REPAIRS & MAINTENANCE	6,244	16,390	11,153	12,000	10,975	15,000	3,000
69 RUST PREVENTION	9,790	10,680	11,085	10,680	5,770	12,180	1,500
70 LANDSCAPE IMPROVEMENTS	17,172	19,361	20,139	25,000	21,958	25,000	-
71 LANDSCAPE MAINT.-LOTS PAID ESTANCIA	-	-	-	-	-	-	-
72 NUISANCE ANIMAL REMOVAL	-	-	-	-	1,500	-	-
73 TOTAL PHYSICAL ENVIRONMENT	275,840	278,097	352,523	332,804	185,951	352,764	19,960
74							
75 ROAD & STREET FACILITIES							
76 GATE MAINTENANCE	8,791	12,705	2,278	10,000	4,338	10,000	-
77 SIDEWALK REPAIR & MAINTENANCE	9,736	6,325	165	2,500	-	2,500	-
78 STREETLIGHT/DECORATIVE LIGHT MAINTENANCE	8,250	2,750	6,760	8,000	6,575	8,000	-
79 STREET SIGN REPAIR & REPLACEMENT	7,310	3,750	1,360	3,000	801	3,000	-
80 ROADWAY REPAIR & MAINTENANCE	511	5,539	4,909	10,000	5,065	10,000	-
81 TOTAL ROAD & STREET FACILITIES	34,598	31,069	15,472	33,500	16,779	33,500	-

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82							
83 PARKS & RECREATION							
84 MANAGEMENT CONTRACT	166,543	160,806	170,420	199,559	99,779	203,000	3,441
85 POOL& FOUNTAIN MAINTENANCE	269	997	22,210	2,500	14,945	9,980	7,480
86 POOL PERMITS	705	705	780	705	-	705	-
87 CLUBHOUSE FACILITY MAINTENANCE/SUPPLIES	5,457	26,527	13,359	13,000	7,198	13,000	-
88 CLUBHOUSE TELEPHONE, FAX, INTERNET	16,866	15,328	17,730	17,000	9,311	19,068	2,068
89 CLUBHOUSE EXERCISE EQUIPMENT MAINTENANCE	2,469	1,414	1,042	1,500	464	1,500	-
90 CLUBHOUSE PEST CONTROL	1,660	710	613	795	478	1,050	255
91 CLUBHOUSE OFFICE SUPPLIES	2,265	9,894	5,127	4,000	1,873	5,000	1,000
92 CLUBHOUSE JANITORIAL SERVICES & SUPPLIES	2,594	213	1,832	4,500	1,585	3,500	(1,000)
93 CLUBHOUSE LIGHTING REPLACEMENT	1,374	3,447	2,175	1,500	1,027	2,000	500
94 TENNIS/BASKETBALL COURT REPAIRS	1,346	22,310	393	3,000	2,600	3,000	-
95 MISCELLANEOUS EXPENSES	8,232	13,271	31,788	10,000	13,900	12,000	2,000
96 SECURITY / FIRE SYSTEM	2,730	1,379	3,918	2,500	9,365	2,500	-
97 LICENSES AND DUES FOR MOVIES	1,125	839	417	1,500	282	1,500	-
98 SPECIAL EVENTS	22,503	1,754	21,262	13,500	9,192	4,000	(9,500)
99 PRESSURE WASH	9,794	5,539	8,065	6,000	14,490	12,000	6,000
100 DEBIT CARD PURCHASES	2,352	-	4,455	-	-	-	-
101 AMENITY CAPITAL PROJECTS/CONTINGENCY	24,450	15,300	-	10,000	-	10,000	-
102 TOTAL PARKS & RECREATION	272,735	280,433	305,586	291,559	186,489	303,803	12,244
103							
104 TOTAL EXPENDITURES BEFORE CONTINGENCY	972,150	1,015,182	1,174,761	1,148,206	688,979	1,196,766	48,560
105							
106 CAPITAL PROJECTS & RESERVE STUDY & CONTINGENCY	-	26,262	-	189,150	1,750	225,000	35,850
107							
108 TOTAL EXPENDITURES BEFORE OTHER USES	972,150	1,041,444	1,174,761	1,337,356	690,729	1,421,766	84,410
109 TRANSFER-OUT TO CAPITAL RESERVE FUND	138,000	138,000	143,520	149,260	-	250,000	100,740
110 TOTAL OTHER FINANCING USES	138,000	138,000	143,520	149,260	149,260	250,000	100,740
111							
112 TOTAL EXPENDITURES	1,110,150	1,179,444	1,318,281	1,486,616	839,989	1,671,766	185,150
113							
114 NET CHANGE IN FUND BALANCE	(38,536)	(114,864)	(139,842)	-	378,428	-	-
115 FUND BALANCE - BEGINNING (FY 2021 Audit Adjusted for General Fund)	916,860	878,324	763,460	623,618		476,116	
116 BUDGETED FUND BALANCE FORWARD USE			-	(284,630)		(100,000)	
117 FUND BALANCE ENDING	878,324	763,460	623,618	338,988		376,116	
118							
119 FUND BALANCE USES:		-	-				
120 Nonspendable for prepaids and deposits	4,349	33,835	37,217	3,059		3,059	
121 Operating Capital - 2 mos operating less amts for transfer to reserves to be made in 2nd qtr	251,704	251,704	219,714	222,893		231,475	
122 Emergency Reserve	187,570	187,570	187,570	100,000		100,000	
123 Unassigned Fund Balance	434,701	290,351	179,117	13,036		41,582	
124 TOTAL FUND BALANCE USE	\$ 878,324	\$ 763,460	\$ 623,618	\$ 338,988	\$ -	\$ 376,116	\$ -

Lakeshore Ranch Community Development District
Statement 2
General Fund (Operations & Maintenance)
FY 2023-2024 Proposed Assessment Allocation

1. EAU Assignment

Lot Type	Assigned EAU	Total Units	Total EAU
55	0.85	236	200.60
65	1.00	253	253.00
70	1.05	50	52.50
75	1.15	132	151.80
300	1.15	1	1.15
Total		672	659.05

[A]

2. O&M Budget & Total Assessment

Total O&M Expenditures - Less Fund Balance Forward	1,571,766	from STMT 1
Plus: Early Payment Discount (4%)	66,884	
Plus: County Collection Fees (2%)	33,442	
Total Assessment, gross	1,672,092	[B]

3. O&M Assessment per EAU

Total Assessment, gross	1,672,092	[B]
Total EAU	659.05	[A]
O&M Assessment per EAU, gross	2,537.12	[B] / [A]

4. O&M Assessment Allocation 2024

Lot Type	Assigned EAU	O&M Assmt per Unit, gross	Total Units	Total O&M Assmt, gross
55	0.85	\$2,156.56	236	508,947.11
65	1.00	\$2,537.12	253	641,892.42
70	1.05	\$2,663.98	50	133,199.02
75	1.15	\$2,917.69	132	385,135.45
300	1.15	\$2,917.69	1	2,917.69
Total			672	1,672,091.70

5. O&M Assessment Allocation 2023

Lot Type	Assigned EAU	O&M Assmt per Unit, gross	Total Units	Total O&M Assmt, gross
55	0.85	\$1,649.20	236	389,210.12
65	1.00	\$1,940.23	253	490,878.16
70	1.05	\$2,037.24	50	101,862.07
75	1.15	\$2,231.26	132	294,526.90
300	1.15	\$2,231.26	1	2,231.26
Total			672	1,278,708.51

6. Change in O&M Assessments, FY 2023 vs FY 2024

Lot Type	FY23 per Unit, gross	FY24 per Unit, gross	\$ Change	% Change	Mo Change
55	\$1,649.20	2,156.56	507.36	31%	42.28
65	\$1,940.23	2,537.12	596.89	31%	49.74
70	\$2,037.24	2,663.98	626.74	31%	52.23
75	\$2,231.26	2,917.69	686.43	31%	57.20
300	\$2,231.26	2,917.69	686.43	31%	57.20

	FINANCIAL STATEMENT CATEGORY	VENDOR	AMOUNT OF	COMMENTS/SCOPE OF SERVICE
20	ADMINISTRATIVE EXPENSES			
21	SUPERVISORS FEES	BOARD OF SUPEVISORS PAYROLL	13,000	Chapter 190 of the Florida Statutes allows for members of the Board of Supervisors to be compensated \$200 per meeting at which they are in attendance. The amount for the Fiscal Year assumes - 5 Board Members per Meeting , 13 Meetings Considered. Chairman waives compensation as the fourth Supervisor
22	PAYROLL TAXES	PAYROLL TAXES	995	Amount is for employer taxes related to the payroll calculated at 7.65% OF BOS Payroll
23	PAYROLL SERVICE FEE	PAYROLL SERVICE FEE	650	Payroll service fee of \$50 per CDD meeting plus \$50 for year end processing
24	DISTRICT MANAGEMENT	BREEZE	56,004	The District received Management, Accounting and Assessment services as part of a Management Agreement.
25	DISTRICT ENGINEER	Cardno Engineering Services	35,000	The District Engineer provides general engineering services to the District; i.e. attendance and preparation for monthly board meetings, review of contractor plans and invoices, and other specifically requested assignments.
26	DISSEMINATION SERVICES (DISCLOSURE REPORT)	BREEZE	4,250	The District is required by the Securities & Exchange Commission to comply with Rule 15c2-12(b)-(5) which relates to additional reporting requirements for bond issues. The budgeted amount is based on standard fees charged for this service.
27	TRUSTEES FEES	US BANK	4,041	The District deposits amounts related to a Bond Series with a Trustee stipulated in the trust indenture. The annual trustee fees are based on fees estimated by the Trustee
28	FLORIDA FILING FEE	FLORIDA DEPT. OF ECONOMIC OPPORTUNITY	175	The District is required to pay an annual fee of \$175 to the Department of Economic Opportunity
29	AUDITING SERVICES	DMHB	3,600	Florida Statute mandates an audit of its financial records to be performed on an annual basis by an independent Certified Public Accounting firm.
30	ARBITRAGE REBATE CALCULATION	LLS TAX SERVICE	475	The District receives services from an independent specialist to calculate the District's Arbitrage Rebate Liability on respective bond issuances.
31	INSURANCE (Public Officials)	EGIS INSURANCE	3,900	The Districts General Liability , Public Officials and Property insurance is with EGIS Insurance and Risk Advisors. They specialize in providing insurance coverage to governmental agencies. The budgeted amount is based on estimates received from EGIS
32	LEGAL ADVERTISING	PUBLICATION IN ENTITY WITH LOCAL DISTRIBUTIO	1,500	The District is required to advertise various notices for monthly Board meetings and other public hearings in a newspaper of general circulation
33	DUES, LICENSES & FEES	VARIOUS	750	Estimated based on historical requirements
34	WEB-SITE / EMAIL SYSTEM - IT SUPPORT	Campus Suites	2,015	ADA compliant website to be furnished by Campus Suite. Amount includes monthly scans of the website, the website platform itself as well as the remediation of 750 document pages. Added \$500 for processing of documents to the website
35	LEGAL SERVICES - GENERAL	STRALEY, ROBIN, VERICKER	35,000	The District's attorney provides general legal services to the District; i.e. attendance and preparation for monthly Board meetings, review of contracts, review of agreements and resolutions, and other research as directed or requested by the Board of Supervisors and the District Manager
36	MISCELLANEOUS ADMIN	VARIOUS	2,500	Discretionary as needed, includes such items as bank checks
37	TOTAL ADMINISTRATIVE EXPENDITURES		163,855	
38				
39	SECURITY OPERATIONS			
40	SECURITY CONTRACT - GUARDHOUSE	JCS	175,300	Contract allows for armed security services at a rate of \$20 per hour for 8,765 yearly hours for the manned guardhouse which is open 24 hours per day and 7 days a week
41	SECURITY SYSTEM - CLUBHOUSE MONITORING	ADT	2,500	Burglar Alarm Monitoring, \$80 per month. Additional for misc. items such as service calls, etc.
42	SECURITY - ENVERA	Envera	24,800	Security camera monitoring with Envera \$1,650 per month plus \$5,000 for repairs and maintenance
43	SECURITY - ROVER			No longer utilized
44	SECURITY - FHP	Florida Highway Patrol	-	The District contracts with FHP for traffic calming within the boundaries of the District
45	SECURITY - EQUIPMENT		5,000	Amount is being budgeted for the repair and maintenance of the security equipment and camera system
46	GUARD HOUSE SUPPLIES & MAINTENANCE		1,500	Amount is being budgeted for supplies and maintenance of the guardhouse facility
47	TOTAL SECURITY OPERATIONS		209,100	

	FINANCIAL STATEMENT CATEGORY	VENDOR	AMOUNT OF	COMMENTS/SCOPE OF SERVICE
48				
49	UTILITIES:			
50	UTILITY - ELECTRICITY	WITHLACOOCHEE RIVER ELECTRIC	35,175	Based on estimated usage for 7 meters - 5 on Sundance, 1 on Land O Lakes, 1 on Water Color.
51	UTILITY - STREETLIGHTS	WITHLACOOCHEE RIVER ELECTRIC	67,200	Approximately 213 streetlight poles. Projected at \$5,400 monthly
52	UTILITY - GAS	CITY OF CLEARWATER	17,050	Amount is based on estimated historical usage for 19730 Sundance Lake Blvd. usage
53	UTILITY - WATER	PASCO COUNTY	12,000	Amount is based on estimated usage for 5 meters
54	SOLID WASTE CONTROL - RECREATION FACILITY	WASTE CONNECTIONS OF FLORIDA	1,320	Clubhouse Waste Removal
55	SOLID WASTE ASSESSMENT	PASCO COUNTY	1,000	Solid Waste Assessment
56	TOTAL UTILITIES		133,745	
57				
58	PHYSICAL ENVIRONMENT			
59	STORMWATER NON ADVALOREM ASSESSMENT	MIKE FASANO, TAX COLLCTOR	2,900	Pasco County Stormwater Non-Advalorem Assessment
60	LAKE/POND BANK MAINTENANCE	STEADFAST	10,000	Projects that relate to maintenance such as removing torpedo grass and plantings, cattail removal, erosion repairs - \$10,000.
61	AQUATIC MAINTENANCE CONTRACT	STEADFAST	23,700	The contractor will perform specific water management services for the Districts 46 acres of waterways which include algae and weed management, herbicide applications, inspection of out flow structures, and removal of trash and debris as well as monthly management reporting
62	WETLAND/MITIGATION AREA MONITORING & MAINTENANCE	ECOLOGICAL CONSULTANTS	-	Monitoring and maintenance, this was released by SWFWMD and is no longer required per Ecological consultants - January 16, 2014
63	INLET MONITORING	CORNERSTONE SOLUTIONS	500	Cornerstone Solutions for inlet monitoring for compliance, as needed
64	POND 25		-	No longer needed
65	GENERAL LIABILITY/PROPERTY INSURANCE	EGIS INSURANCE	39,941	The Districts General Liability , Public Officials and Property insurance is with EGIS Insurance and Risk Advisors. They specialize in providing insurance coverage to governmental agencies. The budgeted amount is based on estimates received from EGIS
66	LANDSCAPE MAINTENANCE	LUKE BROTHERS	148,543	General Landscape Maintenance. Part 1: General Landscape Maintenance - \$114,665; Part 2 Fertilization - \$14,346; Part 3 - Pest Control - \$5,739; and Part 4 Irrigation Wet Checks - \$8,608. Contract renews March 1, 2024 at \$150,629
67	LANDSCAPE REPLACEMENT FOR ANNUALS AND MULCH	LUKE BROTHERS	75,000	Contractor shall install 500 (4") annuals up to 4 times per year at \$2.25 per annual. Contractor shall insrall 395 CY large pine bark mulch in October and 225 CY of mulch in April at a cost of \$55 per CY . An additoinal amount of \$\$\$\$\$\$
68	IRRIGATION REPAIRS & MAINTENANCE	LUKE BROTHERS	15,000	Repairs for the irrigation system
69	RUST PREVENTION	SUNCOAST RUST	12,180	Suncoast has installed a customized water treatment ssystem to remove any rust remnants advanced by the irrigation system . Contract is \$1,015 monthly to service three wells.
70	LANDSCAPE IMPROVEMENTS	YELLOWSTONE	25,000	Landscape Contingency for infill replacement and beautification
71	LANDSCAPE MAINTENANCE - LOTS PAID ESTANCIA		-	No longer applicable
72	NUISANCE ANIMAL REMOVAL		-	Periodically the District will experience hogs roaming in the District - amount budgeted is for the removal fornusiance animals
73	TOTAL PHYSICAL ENVIRONMENT		352,764	
74				

	FINANCIAL STATEMENT CATEGORY	VENDOR	AMOUNT OF	COMMENTS/SCOPE OF SERVICE
75	ROAD & STREET FACILITIES			
76	GATE MAINTENANCE	SOUTHERN AUTOMATED ACCESS	10,000	Miscellaneous supplies and repairs. Barcode stickers, etc.
77	SIDEWALK REPAIR & MAINTENANCE	MISCELLANEOUS	2,500	Miscellaneous expenditures related to sidewalk repair as needed
78	STREETLIGHT/DECORATIVE LIGHT MAINTENANCE	VARIOUS	8,000	Holiday lighting projected to be \$6,000, additional amount of \$2,000 related to lighting repairs at entrance. Streetlights are repaired by Withlacoochee
79	STREET SIGN REPAIR & REPLACEMENT	VARIOUS	3,000	Miscellaneous expenditures related to street signs as needed
80	ROADWAY REPAIR & MAINTENANCE	VARIOUS	10,000	Miscellaneous expenditures related to roadway as needed.
81	TOTAL ROAD & STREET FACILITIES		33,500	
82				
83	PARKS & RECREATION			
84	MANAGEMENT CONTRACT	VESTA PROPERTY SERVICES	203,000	The contractor will provide onsite staffing for the facility, the amenity manager will advance the maintenance checklist as required by the Board, on a monthly basis the amenity manager will provide the monthly documentation of hours worked by all staff members except the amenity manager for the previous month and the regional manager shall participate in a quarterly review of the amenity maintenance items
85	POOL & FOUNTAIN MAINTENANCE	GPS Pools	9,980	Fontains to be maintained monthly. Filters are cleaned 2x a week as well as chemical balancing and adding chemicals as needed. Chemical addition is estimated to be \$5,000 as it is not included in the contract
86	POOL PERMITS		705	As required by Pasco Florida Department of Health, permits are usually pulled in May
87	CLUBHOUSE FACILITY MAINTENANCE	VARIOUS	13,000	Miscellaneous repairs and supplies as needed/ Clubhouse Manager. Also includes an agreement with Alert. Agreement calls for \$175 monthly, 2 inspections yearly, and 6 changes of filters per year for air conditioning
88	CLUBHOUSE TELEPHONE, FAX, INTERNET	FRONTIER	19,068	Business lines and internet. Account 22509 - \$49 mo. Account 52915 approximates \$906 mo. Account 70921 approximates \$132 mo. Account 60215 approximates \$350 mo. Account 51815 approximates \$ 152 mo.
89	CLUBHOUSE EXERCISE EQUIPMENT MAINTENANCE	FITNESS LOGIC	1,500	Based on estimated needs of the maintenance of the equipment
90	CLUBHOUSE PEST CONTROL	Insect IQ	1,050	Contractor shall provide pest control services at the clubhouse - average billing at \$75 per mo. Including an additional \$150 for any additional service that may be required
91	CLUBHOUSE OFFICE SUPPLIES	As needed for the office	5,000	As needed
92	CLUBHOUSE JANITORIAL SERVICES & SUPPLIES	VARIOUS	3,500	Various janitorial supplies as needed in the clubhouse
93	CLUBHOUSE LIGHTING REPLACEMENT	VARIOUS VENDORS AS NEEDED	2,000	As needed
94	TENNIS/BASKETBALL COURT REPAIRS	VARIOUS	3,000	As needed
95	MISCELLANEOUS EXPENSES	VARIOUS	12,000	As needed for maintenance repairs as well as any debt card purchases
96	SECURITY / FIRE SYSTEM	FLORIDA FIRE SERVICE	2,500	The annual maintenance service and inspection and any associated repairs. FY 2023 included the replacement of the fire alarm replacement panel at \$9,365
97	LICENSES AND DUES FOR MOVIES		1,500	Motion Picture Licensing -\$900, SESAC Music is \$200 yearly, additional for slight anticipated increases
98	SPECIAL EVENTS	VARIOUS	4,000	Special events are coordinated by the amenity manager for the experience of the residents of the community
99	PRESSURE WASH		12,000	As needed and directed by the Board of Supervisors
100	DEBIT CARD PURCHASES		-	NO LONGER UTILIZED
101	AMENITY CAPITAL PROJECTS		10,000	To be determined by the Board of Supervisors
102	TOTAL PARKS & RECREATION		303,803	

	FINANCIAL STATEMENT CATEGORY	VENDOR	AMOUNT OF	COMMENTS/SCOPE OF SERVICE
103				
104	TOTAL EXPENDITURES BEFORE CONTINGENCY		1,196,766	
105				
106	CONTINGENCY & CAPITAL PROJECTS		225,000	Carryforward of mail room project of \$150,000 as well as an additional \$50,000 contingency for mail room project . Additionally we are adding \$25,000 for miscellaneous projects such as pond erosion
107				
108	TOTAL EXPENDITURES BEFORE OTHER USES		1,421,766	
109	TRANSFER OUT TO CAPITAL RESERVE ACCOUNT		250,000	An additional reserve amount of \$100,000 for street pavement reserve as well as \$150,000 for capital reserve transfer
110	TOTAL OTHER FINANCING USES		-	
111				
112	TOTAL EXPENDITURES		1,671,766	

Lakeshore Ranch Community Development District
Statement 4
\$8,010,000 Capital Improvement Refunding Bonds, Series 2019
FY 2023-2024 Proposed Debt Service Budget

	Amount
REVENUE	
Special Assmnts - On Roll	\$ 644,751
Special Assmnts - Discounts 4%	(25,790)
Fund Balance Forward	
TOTAL REVENUE	618,961
EXPENDITURES	
ADMINISTRATIVE	
Assessmnt Collection Fee 2%	12,895
DEBT SERVICE	
Principal	
5/1/2024	415,000
Interest	
5/1/2024	92,113
11/1/2024	85,850
TOTAL EXPENDITURES	605,858
	-
REVENUE OVER / (UNDER) EXPENDITURES	\$ 13,103

Table A - Special Assessment - Maximum Annual Debt Service (MADS) - Allocation, Gross

Lot Type	Count of Folio	2019 Refunding Component MADS per Lot	2019 New Money Component MADS per Lot	Total 2019 MADS per Lot	Total 2019 MADS
55	236	\$844.72	\$79.29	\$924.01	\$218,065.21
65	191	\$993.79	\$79.29	\$1,073.07	\$204,956.93
70	50	\$1,043.47	\$79.29	\$1,122.76	\$56,138.11
75	130	\$1,142.85	\$79.29	\$1,222.14	\$158,878.30
300	1	\$4,571.41	\$79.29	\$4,650.70	\$4,650.70
O&M 65	26	\$0.00	\$79.29	\$79.29	\$2,061.47
Total	634				\$ 644,750.73