

***LAKESHORE RANCH  
COMMUNITY DEVELOPMENT DISTRICT***

***Advanced Meeting Package***

***Date/Time:  
Wednesday, August 31, 2022  
6:30 p.m.***

***Location:  
Lakeshore Ranch Clubhouse  
19730 Sundance Lake Boulevard  
Land O' Lakes, Florida 34638***

***Note: The Advanced Meeting Package is a working document and thus all materials are considered DRAFTS prior to presentation and Board acceptance, approval or adoption.***

# Lakeshore Ranch Community Development District

c/o Breeze  
1540 International Parkway, Suite 2000  
Lake Mary, FL 32745  
813-564-7847

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Board of Supervisors  
**Lakeshore Ranch Community Development District**

Dear Board Members:

The Meeting of the Board of Supervisors of the Lakeshore Ranch Community Development District is scheduled for **Wednesday, August 31, 2022 at 6:30 p.m.** at the **Lakeshore Ranch Clubhouse, 19730 Sundance Lake Boulevard, Land O' Lakes, Florida, 34638.**

The advanced copy of the agenda for the meeting is attached along with associated documentation for your review and consideration. Any additional support material will be distributed at the meeting.

The balance of the agenda is routine in nature. Staff will present their reports at the meeting. If you have any questions, please contact me. I look forward to seeing you there.

Sincerely,

*Patricia Thibault*

Patricia Thibault  
District Manager  
813-564-7847

Cc: Attorney  
Engineer  
District Records

District: **LAKESHORE RANCH COMMUNITY DEVELOPMENT DISTRICT**

Date of Meeting: Wednesday, August 31, 2022  
Time: 6:30 PM  
Location: Lakeshore Ranch Clubhouse  
19730 Sundance Lake Boulevard  
Land O' Lakes, Florida 34638

## ***Agenda***

*Note: For the full agenda package, please contact [patricia@breezehome.com](mailto:patricia@breezehome.com)*

**I. Roll Call**

**II. Pledge of Allegiance**

**III. Audience Comments** – *(limited to 3 minutes per individual for agenda items)*

**IV. Business Matters**

- A. Presentation of ADA Report Regarding Mail Room Exhibit 1
- B. Presentation of Survey Sent to Residents Regarding Mail Room Exhibit 2
- C. Preliminary Cost Estimates Regarding Mail Room Expansion and Kiosk
  - Current Mail Room Conversion - \$189,150 Exhibit 3
  - Outdoor Mail Kiosk with 6 Parking Spaces - \$353,755 Exhibit 4  
(inclusive of indoor mail kiosk conversion)
  - Outdoor Mail Kiosk with 3 Parking Spaces - \$335,858 Exhibit 5  
(inclusive of indoor mail kiosk conversion)

**V. FY 2022-2023 Budget Public Hearing**

- A. Open the Public Hearing
  - Presentation of the FY 2022-2023 Budget – Conversion Exhibit 6
  - Presentation of the FY 2022-2023 Budget – 6 Parking Spots Exhibit 7
  - Presentation of the FY 2022-2023 Budget – 3 Parking Spots Exhibit 8
  - Presentation of the FY 2022-2023 Budget – Conversion & Landscape Enhancements Exhibit 9
  - Presentation of the FY 2022-2023 Budget – 6 Parking Spots & Landscape Enhancements Exhibit 10

- Presentation of the FY 2022-2023 Budget – 3 Parking Spots & Landscape Enhancements Exhibit 11
- B. Public Comments
- C. Close the Public Hearing
- VI. FY 2022-2023 Assessments Public Hearing**
- A. Open the Public Hearing
  - Presentation of the FY 2022-2023 Assessments – Conversion Exhibit 12
  - Presentation of the FY 2022-2023 Assessments – 6 Parking Spot (inclusive of indoor mail kiosk conversion) Exhibit 13
  - Presentation of the FY 2022-2023 Assessments – 3 Parking Spots (inclusive of indoor mail kiosk conversion) Exhibit 14
  - Presentation of the FY 2022-2023 Assessments – Conversion & Landscape Enhancements Exhibit 15
  - Presentation of the FY 2022-2023 Assessments – 6 Parking Spot (inclusive of indoor mail kiosk conversion) & Landscape Enhancements Exhibit 16
  - Presentation of the FY 2022-2023 Assessments – 3 Parking Spots (inclusive of indoor mail kiosk conversion) & Landscape Enhancements Exhibit 17
- B. Public Comments
- C. Close the Public Hearing
- VII. Consideration & Adoption of Resolution 2022-10, Adopting the Final Budget for FY 2022-2023** Exhibit 18
- VIII. Consideration & Adoption of Resolution 2022-11, Imposing & Levying O&M Assessments for FY 2022-2023 Budget** Exhibit 19
- IX. Staff Reports**
  - A. District Manager
  - B. District Attorney
- X. Supervisors Requests**
- XI. Audience Comments – New Business – *(limited to 3 minutes per individual for non-agenda items)***
- XII. Adjournment**

## **EXHIBIT 1.**



*An ADA Architectural Barriers Consulting Service of Susan Berry Design, Inc.*

PO Box 940746, Maitland, FL 32794

**407-310-3663 Cell/TEXT**

info@DisabilitySmartSolutions.com www.DisabilitySmartSolutions.com

**ADA REVIEW: MAIL ROOM at CLUBHOUSE**  
**LAKESHORE RANCH CDD**

19730 Sundance Lake Blvd., Land O' Lakes, FL 34638.



**Project Information**      **November 29, 2021,**      **Site Visit: November 27, 2021**

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pg. 1 The comments and observations provided within documents provided by Susan Berry Design, Inc. and/or Disability Smart Solutions. (SBD/DSS), are for general information & compliance purposes only. SBD/DSS are not licensed attorneys or architects in the State of Florida. We do not claim to be agents, representatives, or licensees of the DOJ (Department of Justice), ADA (Americans with Disabilities Act) or any other state or government agency. Any information provided is not intended as professional legal advice, nor does it supersede government authority. Susan Berry Design, Inc., Disability Smart Solutions and/or their assignees, do not assume any liability for information contained or omitted within our documentation.

**ALL DOCUMENTS ARE PRIVATE: ADA REVIEW: MAIL ROOM at CLUBHOUSE, LAKESHORE RANCH, Land O' Lakes, FL**

<b>CLIENT</b>	<b>Lakeshore Ranch CDD</b> 250 International Parkway, Suite 280, Lake Mary, FL 32746	
<b>INFORMATION PROVIDED</b>	Original Construction: 2007. <u>1991 ADA Standards</u> Photo of Entry Photo of foundation plan of entry area. Lakeshore Ranch Mail Room Layout. Dimensioned with photos.	
<b>SERVICES REQUIRED</b>	ONE SITE VISIT REPORT: REVIEW ADA COMPLIANCE OF MAILROOM with REMEDATION SUGGESTIONS <ul style="list-style-type: none"> <li>• Accessible route, aisles, turning space, approach, and reach.</li> </ul>	
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<p><b>REFERENCE</b></p> <p><b>Prevalence of Disabilities and Type Among Adults-United States.</b> (non-institutionalized)</p> <p><b>25.7% or 61.4 million persons reported having a disability.</b></p>	<table> <tr> <th data-bbox="438 138 1287 176">6 Major Types of Disabilities</th><th data-bbox="1287 138 1490 176">RANK</th></tr> <tr> <td data-bbox="438 176 1287 411"> <b>Mobility:</b> 13.7%  <i>Serious difficulty walking or climbing stairs.</i>  <i>Difficulty twisting, pulling, or grasping.</i>  <i>Difficulty reaching.</i>  <i>Only 6% of people with disabilities are full-time wheelchair users.</i> </td><td data-bbox="1287 176 1490 411"> most common disability  1 in 7 adults </td></tr> <tr> <td data-bbox="438 411 1287 527"> <b>Cognition:</b> 10.8%  <i>Serious difficulty concentrating, remembering, or making decisions</i> </td><td data-bbox="1287 411 1490 527"> 1 in 10 </td></tr> <tr> <td data-bbox="438 527 1287 606"> <b>Independent living:</b> 6.8%  <i>Difficulty doing errands alone</i> </td><td data-bbox="1287 527 1490 606"> 1 in 15 </td></tr> <tr> <td data-bbox="438 606 1287 686"> <b>Hearing:</b> 5.9%  <i>Serious difficulty hearing</i> </td><td data-bbox="1287 606 1490 686"> 1 in 17 </td></tr> <tr> <td data-bbox="438 686 1287 766"> <b>Vision:</b> 4.6%  <i>Serious difficulty seeing</i> </td><td data-bbox="1287 686 1490 766"> 1 in 21 </td></tr> <tr> <td data-bbox="438 766 1287 842"> <b>Self-care:</b> 3.7%  <i>Difficulty dressing or bathing</i> </td><td data-bbox="1287 766 1490 842"> 1 in 27 </td></tr> </table>	6 Major Types of Disabilities	RANK	<b>Mobility:</b> 13.7% <i>Serious difficulty walking or climbing stairs.</i> <i>Difficulty twisting, pulling, or grasping.</i> <i>Difficulty reaching.</i> <i>Only 6% of people with disabilities are full-time wheelchair users.</i>	most common disability 1 in 7 adults	<b>Cognition:</b> 10.8% <i>Serious difficulty concentrating, remembering, or making decisions</i>	1 in 10	<b>Independent living:</b> 6.8% <i>Difficulty doing errands alone</i>	1 in 15	<b>Hearing:</b> 5.9% <i>Serious difficulty hearing</i>	1 in 17	<b>Vision:</b> 4.6% <i>Serious difficulty seeing</i>	1 in 21	<b>Self-care:</b> 3.7% <i>Difficulty dressing or bathing</i>	1 in 27
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<p><b>REFERENCE</b></p> <p><b>DOJ's Department of Justice's ADA Accessibility Priorities for Barrier Removal: Title III: Places of Public Access</b></p> <p><b>NOTE:</b>  This report looks at Priorities 1 &amp; 2.</p>	<table> <tr> <td data-bbox="438 842 678 1066"> <b>Priority 1</b>  <b>Accessible approach and entrance</b> </td><td data-bbox="678 842 1490 1066"> <ul style="list-style-type: none"> <li>A public accommodation should take measures to provide access to a place of public accommodation from public sidewalks, parking, or public transportation.</li> <li>These measures include, for example, installing an entrance ramp, widening entrances, and providing accessible parking spaces.</li> </ul> </td></tr> <tr> <td data-bbox="438 1066 678 1312"> <b>Priority 2</b>  <b>Access to goods and services</b> </td><td data-bbox="678 1066 1490 1312"> <ul style="list-style-type: none"> <li>A public accommodation should take measures to provide access to those areas of a place of public accommodation where goods and services are made available to the public.</li> <li>These measures include, for example, adjusting the layout of display racks, rearranging tables, providing Braille, and raised character signage, widening doors, providing visual alarms, and installing ramps.</li> </ul> </td></tr> <tr> <td data-bbox="438 1312 678 1537"> <b>Priority 3</b>  <b>Access to restrooms and drinking fountains.</b> </td><td data-bbox="678 1312 1490 1537"> <ul style="list-style-type: none"> <li>A public accommodation should take measures to provide access to restroom facilities.</li> <li>These measures include, for example, removal-of obstructing furniture or vending machines, widening of doors, installation of ramps, providing accessible signage, widening of toilet stalls, and installation of grab bars.</li> </ul> </td></tr> <tr> <td data-bbox="438 1537 678 1665"> <b>Priority 4</b>  <b>Any other measure necessary</b> </td><td data-bbox="678 1537 1490 1665"> <ul style="list-style-type: none"> <li>A public accommodation should take any other measures necessary to provide access to the goods, services, facilities, privileges, advantages, or accommodations of a place of public accommodation.</li> </ul> </td></tr> </table>	<b>Priority 1</b> <b>Accessible approach and entrance</b>	<ul style="list-style-type: none"> <li>A public accommodation should take measures to provide access to a place of public accommodation from public sidewalks, parking, or public transportation.</li> <li>These measures include, for example, installing an entrance ramp, widening entrances, and providing accessible parking spaces.</li> </ul>	<b>Priority 2</b> <b>Access to goods and services</b>	<ul style="list-style-type: none"> <li>A public accommodation should take measures to provide access to those areas of a place of public accommodation where goods and services are made available to the public.</li> <li>These measures include, for example, adjusting the layout of display racks, rearranging tables, providing Braille, and raised character signage, widening doors, providing visual alarms, and installing ramps.</li> </ul>	<b>Priority 3</b> <b>Access to restrooms and drinking fountains.</b>	<ul style="list-style-type: none"> <li>A public accommodation should take measures to provide access to restroom facilities.</li> <li>These measures include, for example, removal-of obstructing furniture or vending machines, widening of doors, installation of ramps, providing accessible signage, widening of toilet stalls, and installation of grab bars.</li> </ul>	<b>Priority 4</b> <b>Any other measure necessary</b>	<ul style="list-style-type: none"> <li>A public accommodation should take any other measures necessary to provide access to the goods, services, facilities, privileges, advantages, or accommodations of a place of public accommodation.</li> </ul>						
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<p><b>REFERENCE</b></p> <p><b>SAFE HARBOR</b> THERE IS <b>NO</b> GRANDFATHER CLAUSE.</p> <p><b>NOTE:</b> This report reviewed the facility for <u>1991 ADA compliance</u>. There are architectural mistakes that require remediating to the <u>2010 ADA</u></p>	<ul style="list-style-type: none"> <li>The ADA <i>does not</i> have a provision to “grandfather” a facility, but it does have a provision called “safe harbor” in the revised ADA regulations for businesses and state and local governments.</li> <li>A “<b>safe harbor</b>” means that you do not have to make modifications to elements in an existing building that comply with the <u>1991 Standards</u>, even if the new <u>2010 Standards</u> have different requirements for them. This provision is applied on an element-by-element basis.</li> <li>However, if you choose to alter elements that were following the <u>1991 Standards</u>, the safe harbor no longer applies so the altered elements must comply with the <u>2010 ADA Standards</u>.</li> <li>A “safe harbor” does not apply to elements that were NOT addressed in the original <u>1991 Standards</u> but ARE addressed in the <u>2010 ADA Standards</u>.</li> </ul>
<p><b>REFERENCE</b></p> <p><b>STRUCTURAL IMPRACTICABILITY</b> <u>1991 ADAS</u></p> <p><b>NOTE:</b> There are no “structurally impractical” items at this facility.</p>	<p><b>5) General Exceptions.</b></p> <p>(a) In <b>new construction</b>, a person or entity is not required to meet fully the requirements of these guidelines where that person or entity can <b>demonstrate that it is structurally impracticable</b> to do so. Full compliance will be considered structurally impracticable <b>only in those rare circumstances when the unique characteristics of terrain prevent the incorporation of accessibility features</b>.</p> <p>If full compliance with the requirements of these guidelines is structurally impracticable, a person or entity shall comply with the requirements to the extent it is not structurally impracticable.</p> <p>Any portion of the building or facility which can be made accessible shall comply to the extent that it is not structurally impracticable.</p>
<p><b>REFERENCE</b></p> <p><b>STRUCTURAL IMPRACTICABILITY</b> <u>2010 ADAS</u> <b>28 CFR 35.151</b> <b>New construction &amp; alterations</b></p>	<p>(a) Design and construction.</p> <p>(1) Each facility or part of a facility constructed by, on behalf of, or for the use of a public entity shall be designed and constructed in such manner that the facility or part of the facility is readily accessible to and usable by individuals with disabilities, if the construction was commenced after January 26, 1992.</p> <p>(2) Exception for structural impracticability.</p> <p>(i) Full compliance with the requirements of this section is not required where a public entity can demonstrate that it is structurally impracticable to meet the requirements. Full compliance will be considered structurally impracticable only in those rare circumstances when the unique characteristics of terrain prevent the incorporation of accessibility features.</p> <p>(ii) If full compliance with this section would be structurally impracticable, compliance with this section is required to the extent that it is not structurally impracticable. In that case, any portion of the facility that can be made accessible shall be made accessible to the extent that it is not structurally impracticable.</p>
<p><b>REFERENCE</b></p> <p><b>DIMENSIONAL TOLERANCES</b></p> <p><b>NOTE:</b></p>	<p><u>1991 ADAS</u></p> <p><b>3.2 Dimensional Tolerances.</b></p> <p>All dimensions are subject to conventional building industry tolerances for field conditions.</p>

The undersized dimensions in the mailroom exceed standard tolerances.

## REPORT

# ORIGINAL CONSTRUCTION DRAWINGS

**OBSERVATIONS:**

The original drawings do not correctly represent the dimensions of the mailbox units.

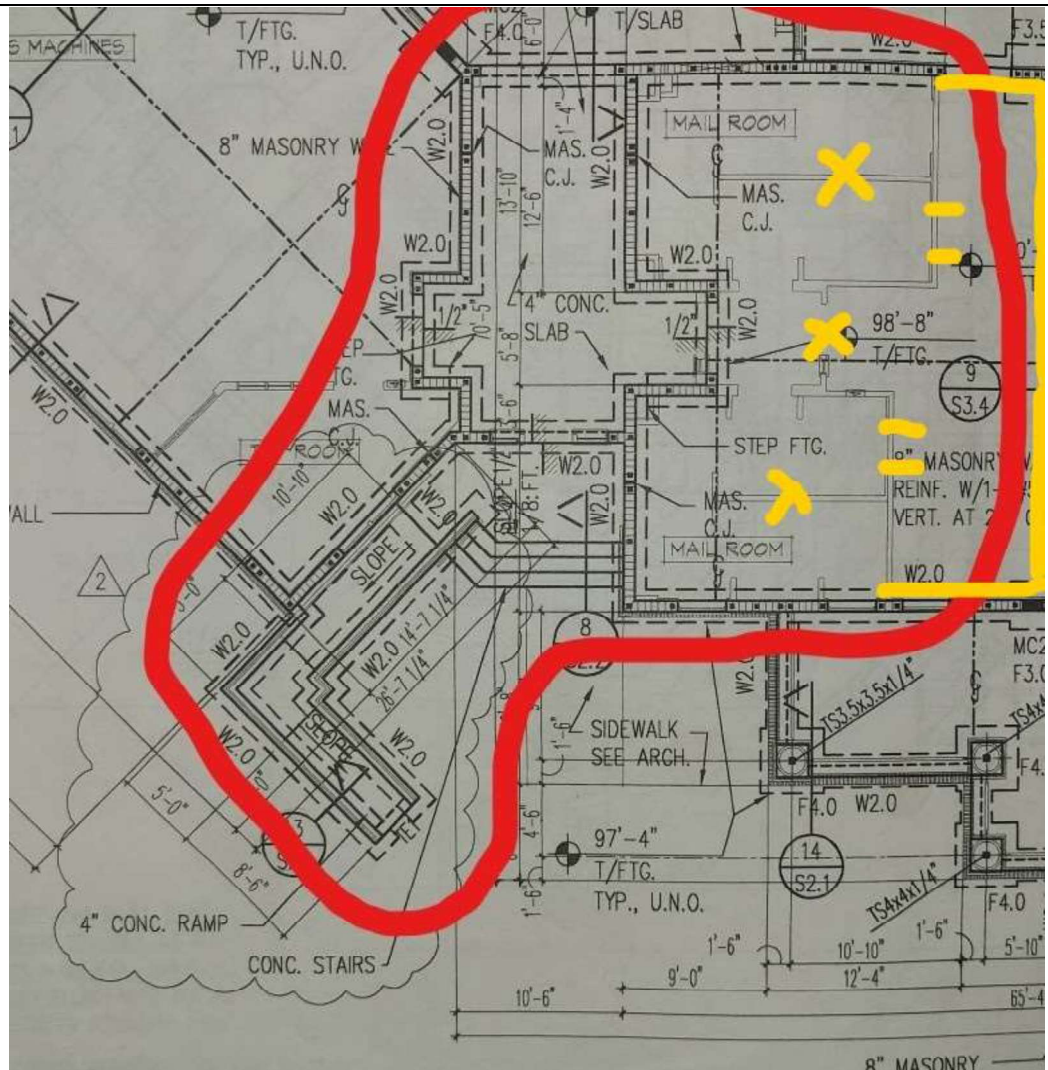
The plan was not dimensioned for the size and quantity of the mailbox units used.

It appears that adjustments were made in the field to fit the boxes in the space.

The right-side walls of the mailroom adjacent to the receptionist desk area and the TV wall seating area does not appear to be structural.

**SUGGESTED**  
**SOLUTION 1:**

Strongly consider moving these walls to increase the mailroom size to fit



**SUGGESTED SOLUTION 1:**

Open these walls to include the reception desk area and TV viewing seating area space into the mailroom. Relocate the door.



Hand-drawn floor plan of a building with ADA code review annotations. The plan shows a central hallway with two rooms on each side, each containing a toilet and a sink. Dimensions are provided for rooms and hallways. Annotations include 'General ADA Code Review', '228.2 Mail Boxes - 5% or minimum of 1 shall comply with 309 for type and location.', '304 Turning Space', '304.3 Size', '304.3.1 Circular space must have 60" Dia min', and '304.3.2 T Shaped Space - 60" square with 36" min arm and base area'. A large pink 'X' is drawn over the plan, and a pink arrow points to the 'CUBICLE' label.

**General ADA Code Review:**

- 228.2 Mail Boxes - 5% or minimum of 1 shall comply with 309 for type and location.
- 304 Turning Space
- 304.3 Size
- 304.3.1 Circular space must have 60" Dia min
- 304.3.2 T Shaped Space - 60" square with 36" min arm and base area

pg. 7 The comments and observations provided within documents provided by Susan Berry Design, Inc. and/or Disability Smart Solutions. (SBD/DSS), are for general information & compliance purposes only. SBD/DSS are not licensed attorneys or architects in the State of Florida. We do not claim to be agents, representatives, or licensees of the DOJ (Department of Justice), ADA (Americans with Disabilities Act) or any other state or government agency. Any information provided is not intended as professional legal advice, nor does it supersede government authority. Susan Berry Design, Inc., Disability Smart Solutions and/or their assignees, do not assume any liability for information contained or omitted within our documentation.

- The right and left routes to the mailboxes from the entry vestibule are 2" narrower than the 36" minimum clear width for spaces that exceed 24" long.
- Both are 29" long spaces that are 34" clear wide.

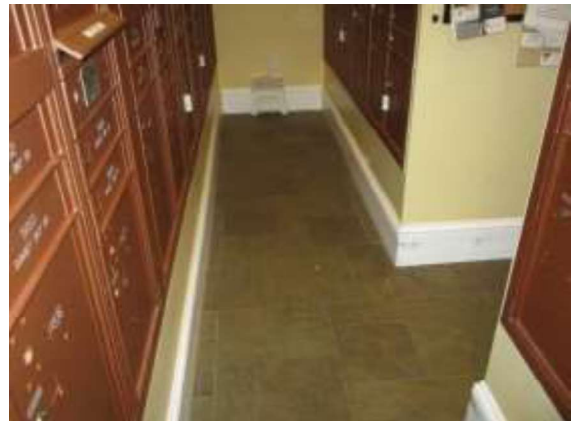
**1991 ADAS: 4.2.3\* Wheelchair Turning Space.**

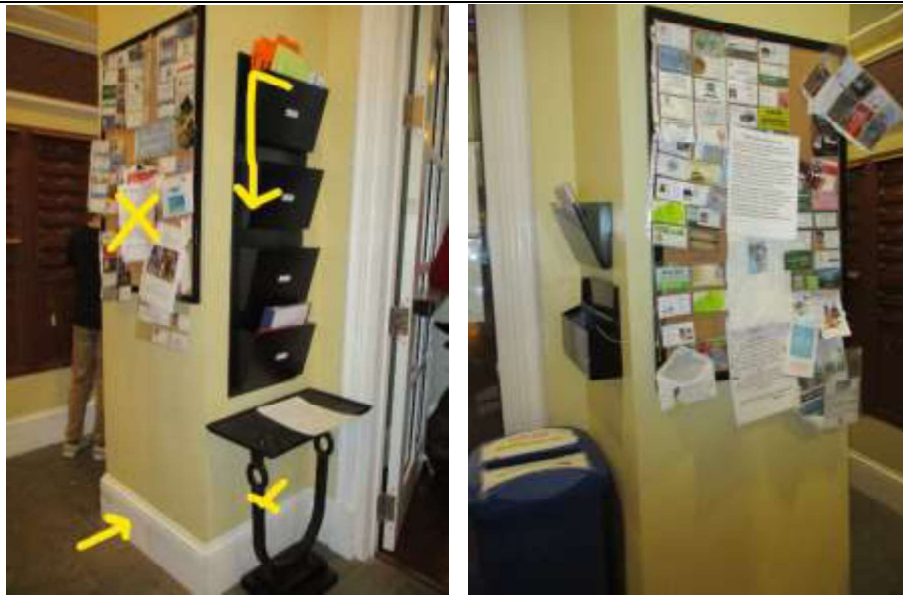
Not 1991 ADAS compliant.

- The right and left routes to the mailboxes do not provide a T-turn in 3 directions.
- The table blocks a T-turn coming out of the accessible route.
- The T-turn space is ONE directional as drawn.
- This space requires 60" x 60" minimum for turns from 3 different directions.
- A person in a wheelchair could turn into the mailbox areas, but there is no turning space for them to turn around to leave.

**SUGGESTED SOLUTIONS**

- Additional space is required to provide the required access.
- Relocate the bulletin boards to the breezeway. They impact the accessible route.
- Lower the black boxes to 48" maximum reach to the top of a piece of paper in the top box.
- The table blocks a T-turn coming out of the accessible route. Must remove from the door vestibule.





**1991 ADAS: 4.2.1\* Wheelchair Passage Width.**

- Not 1991 ADAS compliant.
- Accessible routes forward of all of the mailboxes are NOT 36" minimum clear width. Most are ONLY 34" wide.

**1991 ADAS: 4.2.2 Width for Wheelchair Passing**

Not 1991 ADAS compliant.

- There are no 60" wide passing space for 2 wheelchairs in either mailroom.

**1991 ADAS: 4.3 Accessible Route. 4.3.3 Width**

- Not 1991 ADAS compliant.
- None of the aisle widths are compliant for turns.
- The aisle are not 36" minimum wide.
- 36" minimum wide aisles require only a 36" wide aisle at a 90-degree corner turn, ONLY when turning around a 48" minimum long run before another 90-degree turn.
- The turnaround space for the back-to-back mailboxes is only 40" and 41". The distance is non-compliant.
- The other options are a 42" wide minimum aisle turning 90-degrees to a 48" wide aisle & a 48" wide aisle turning 90-degrees into a 24" wide aisle.

**1991 ADAS: 4.2.4.1 Size and Approach.**

**Forward or parallel approach.**

- ONLY 1991 ADAS compliant for a parallel approach.
- ONLY some of the mailboxes at the 48" niches have 48" forward clear for a forward approach.
- None are on a 36" minimum clear width accessible route.

**SUGGESTED SOLUTION**

- Additional space is required to provide the required access.

- Must maintain 30 x 48 forward and 48 x 30 clear parallel approach to the push door opener and fire alarm pull. Permanently Remove all items from the floor in the entry door vestibule.
- Must maintain a 30 x 48 and 48 x 30 clear parallel approach to the black paper boxes on the walls.
- Must maintain a 30 x 48 and 48 x 30 clear parallel approach and a 48" maximum reach to the bulletin boards. Relocate to the breezeway or the clubhouse.

#### **PHOTOS: DOOR VESTIBULE**

- The new mailroom space must have space for the recycling box and other items that does not impact the door maneuvering clearances, turning spaces, and required clear floor space.







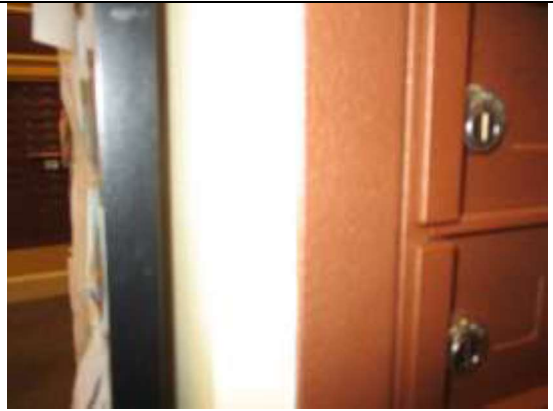
#### **PHOTOS: MAIL ROOM FRONT OF BUILDING**

- All loose items on the floor are accessible route barriers.



- The end walls between the mailboxes and the accessible route are as small as possible.
- There is no space to increase the opening width.



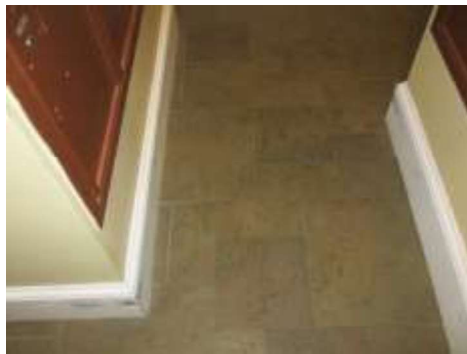
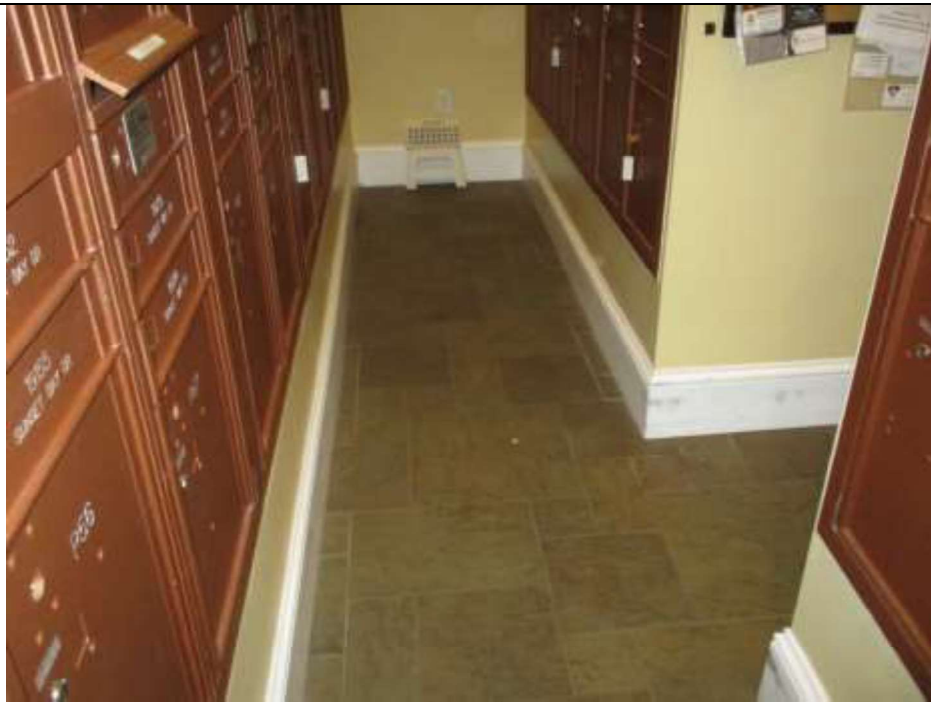


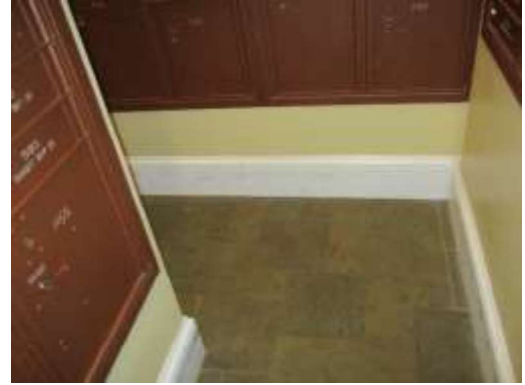
- The new design must have a space for the rolling cart that does not impact the accessible route.



### **PHOTOS: MAIL ROOM MIDDLE OF BUILDING**







**1991 ADAS: 4.2.5\* Forward Reach. Forward approach.**

- None of the mailboxes have 48" forward clear ground space for a forward reach.
- Outgoing mailboxes must be 48" maximum reach.
- The existing measured outgoing mail slots are 48".
- 1991 ADAS allows a 15" minimum to 48" maximum forward unobstructed reach.

**1991 ADAS: 4.2.6\* Side Reach.**

- 1991 ADAS allows a 15" minimum to 54" maximum unobstructed side reach. Parallel approach.
- 2010 ADAS allows a 15" minimum and a 48" maximum unobstructed forward & parallel reach.
- 2010 ADAS allows the 54" top reach for mailboxes. Measured to the key opening.
- The USPS allows a 54" maximum reach.

**SUGGESTED SOLUTION**

- Since the mailbox units are existing, they may be reconfigured for a clear accessible reach and accessible route without having to replace the existing boxes for a lower reach.
- *The Existing mailboxes might ONLY be interior rated. VERIFY.*

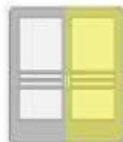
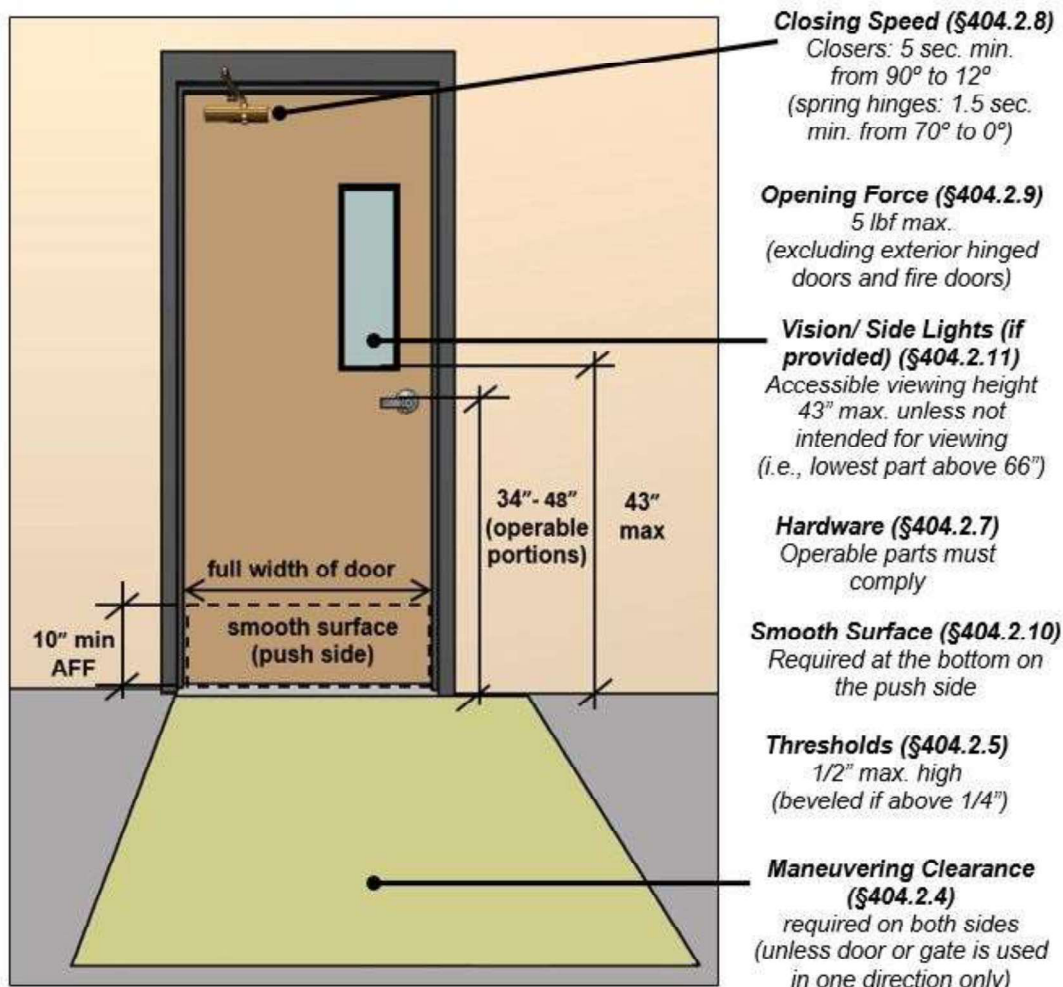


## REFERENCE:

### ADA Accessible Entries & Egress: Door Maneuvering Clearances 2010 ADA Standards and 2012 to present Florida Accessibility Code 1991 ADA Standards are similar

#### Typical Door Example

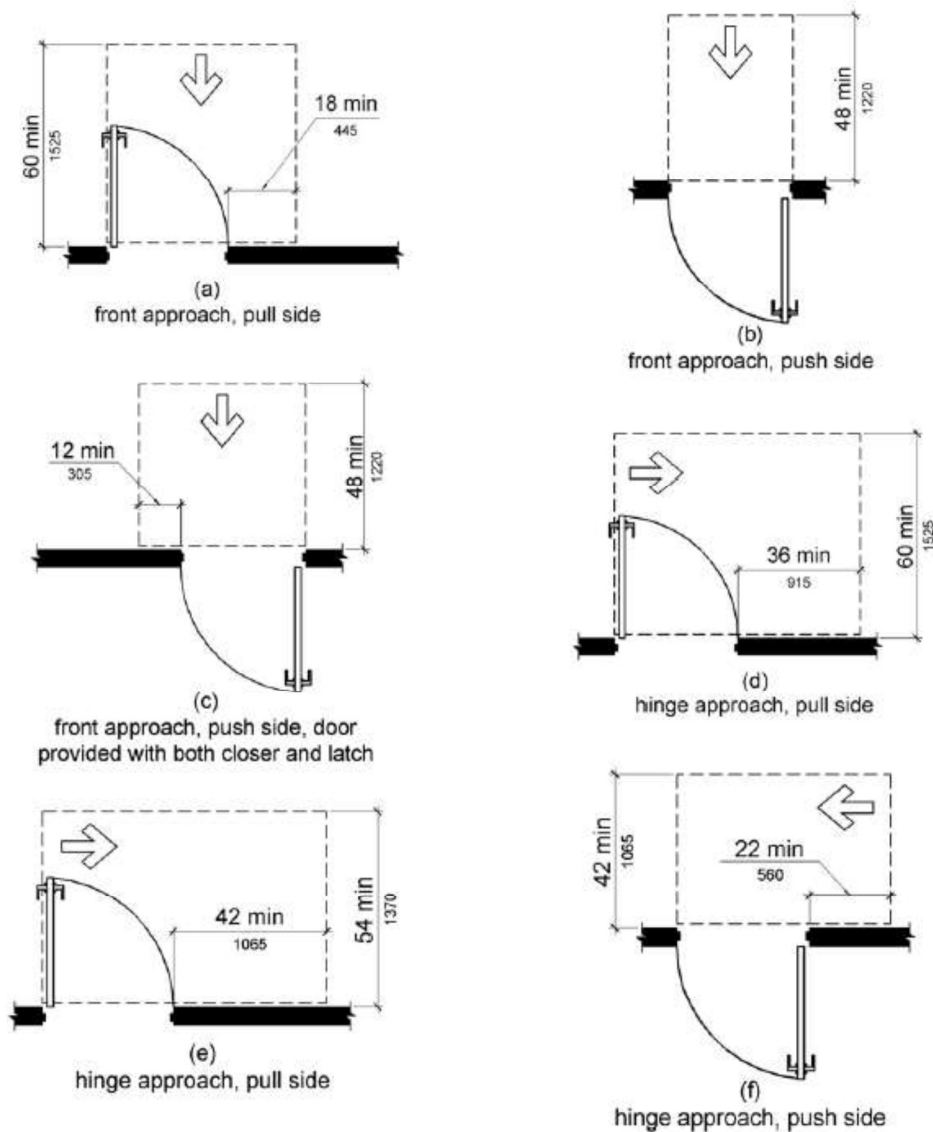
- *MAINTENANCE TEAM TO Test & adjust all door closures.*
- Fire Doors: Opening Force: Florida: 8.5 pounds maximum force
- Non-fire door: Opening Force: 5 pounds maximum force

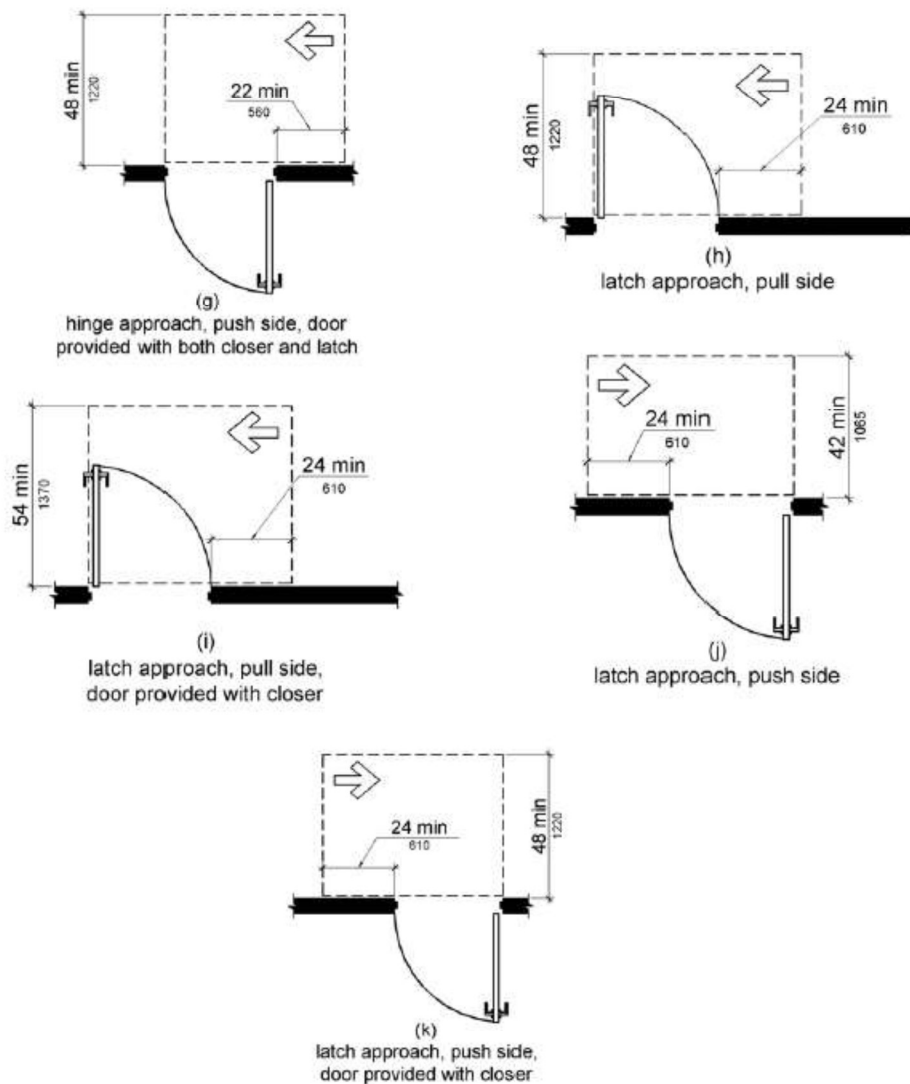


#### **Double-Leaf Doors (§404.2.2)**

One active leaf of double-leaf doors is required to meet criteria for clear width and maneuvering clearance. Other door requirements apply to both leaves.

### **Figure 404.2.4.1** **Maneuvering Clearances at Manual Swinging Doors and Gates**

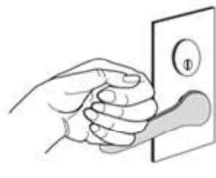




### ADA ACCESSIBLE DOOR HANDLES



A loop-type handle is also accessible because it can be used without grasping, pinching or twisting.



A lever handle is accessible because it can be operated without tight grasping, pinching or twisting.

Source: <https://www.ada.gov/smbusgd.pdf>

### DOORS IN A SERIES

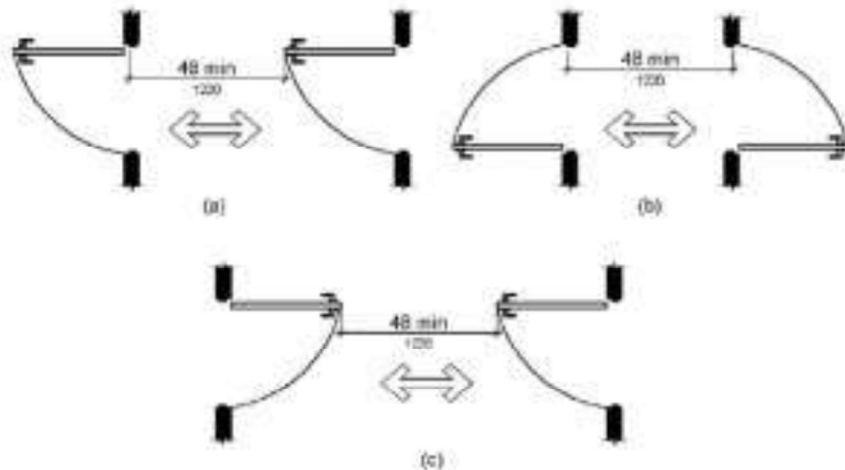
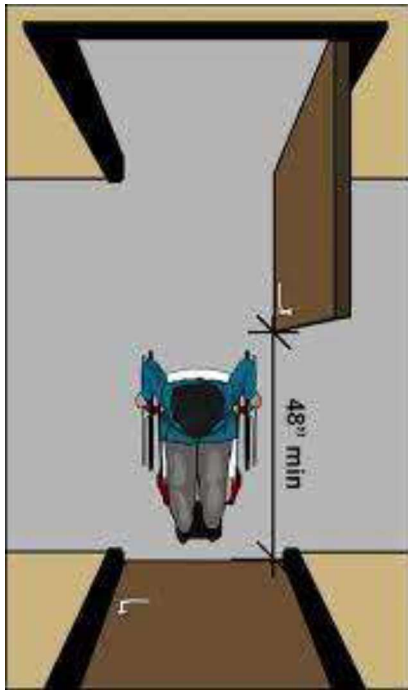


Figure 404.2.6  
Doors in Series and Gates in Series



## REFERENCE: Accessible Routes

### Appendix A to Part 36 –

Standards for Accessible Design, from the Department's

### **1991 title III ADA regulation published July 26, 1991.**

The technical provisions of sections 4.2 through 4.35 are the same as those of the American National Standard Institute's document A117.1-1980, except as noted in the text.

The 1991 Standards for Accessible Design were in effect for new construction and alterations until March 14, 2012.

The Department's 2010 ADA Standards for Accessible Design were published September 15, 2010 and became effective on March 15, 2012.

### **3.2 Dimensional Tolerances.**

All dimensions are subject to conventional building industry tolerances for field conditions.

### **(5) General Exceptions.**

(a) In **new construction**, a person or entity is not required to meet fully the requirements of these guidelines where that person or entity can **demonstrate that it is structurally impracticable** to do so.

Full compliance will be considered structurally impracticable **only in those rare circumstances when the unique characteristics of terrain prevent the incorporation of accessibility features.**

If full compliance with the requirements of these guidelines is structurally impracticable, a person or entity shall comply with the requirements to the extent it is not structurally impracticable.

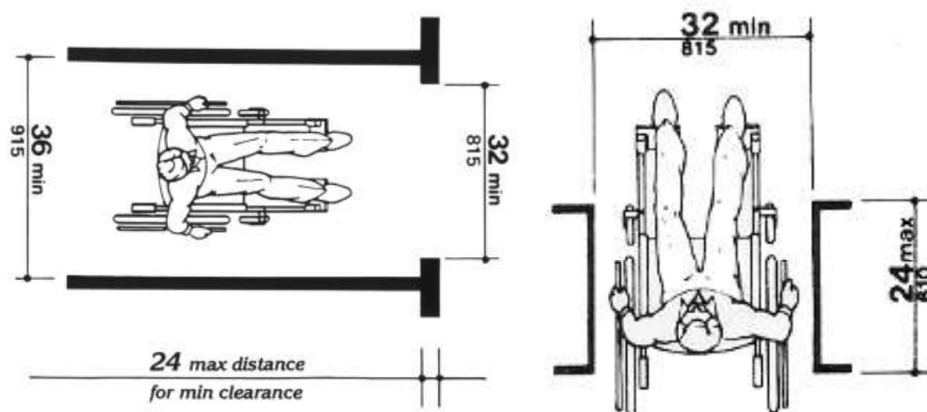
Any portion of the building or facility which can be made accessible shall comply to the extent that it is not structurally impracticable.

### **4.2 Space Allowance and Reach Ranges.**

#### **4.2.1\* Wheelchair Passage Width.**

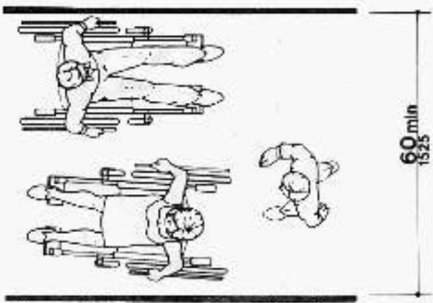
#### **Figure 1: Minimum Clear Width for a Single Wheelchair**

*Figure 24e: Maximum doorway depth & Figure 24e: Maximum doorway depth*



#### **4.2.2 Width for Wheelchair Passing**

*Figure 2: Minimum Clear Width for Two Wheelchairs*

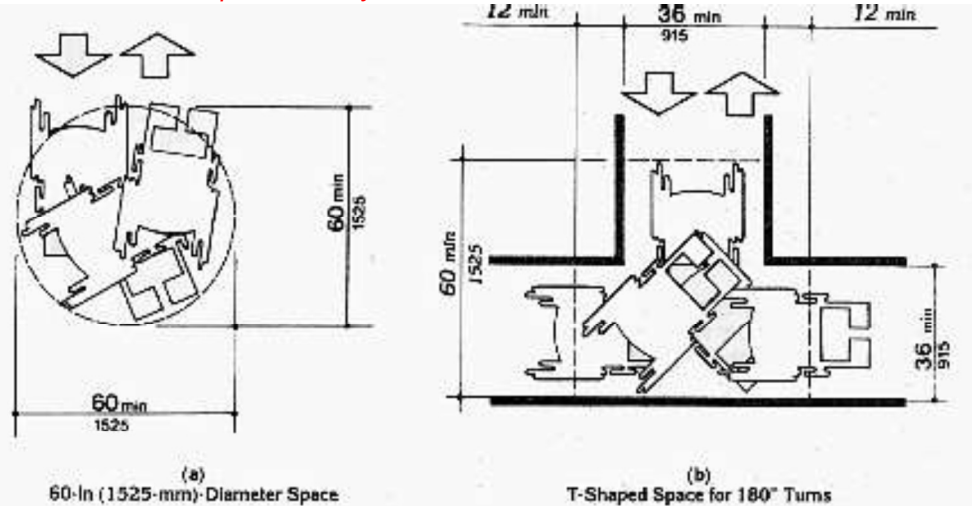


#### 4.2.3\* Wheelchair Turning Space.

Figure 3a: 60" diameter space

Figure 3b: T-shaped turn

**NOTE:** *The T-shaped turn only works in one direction where there is a T*

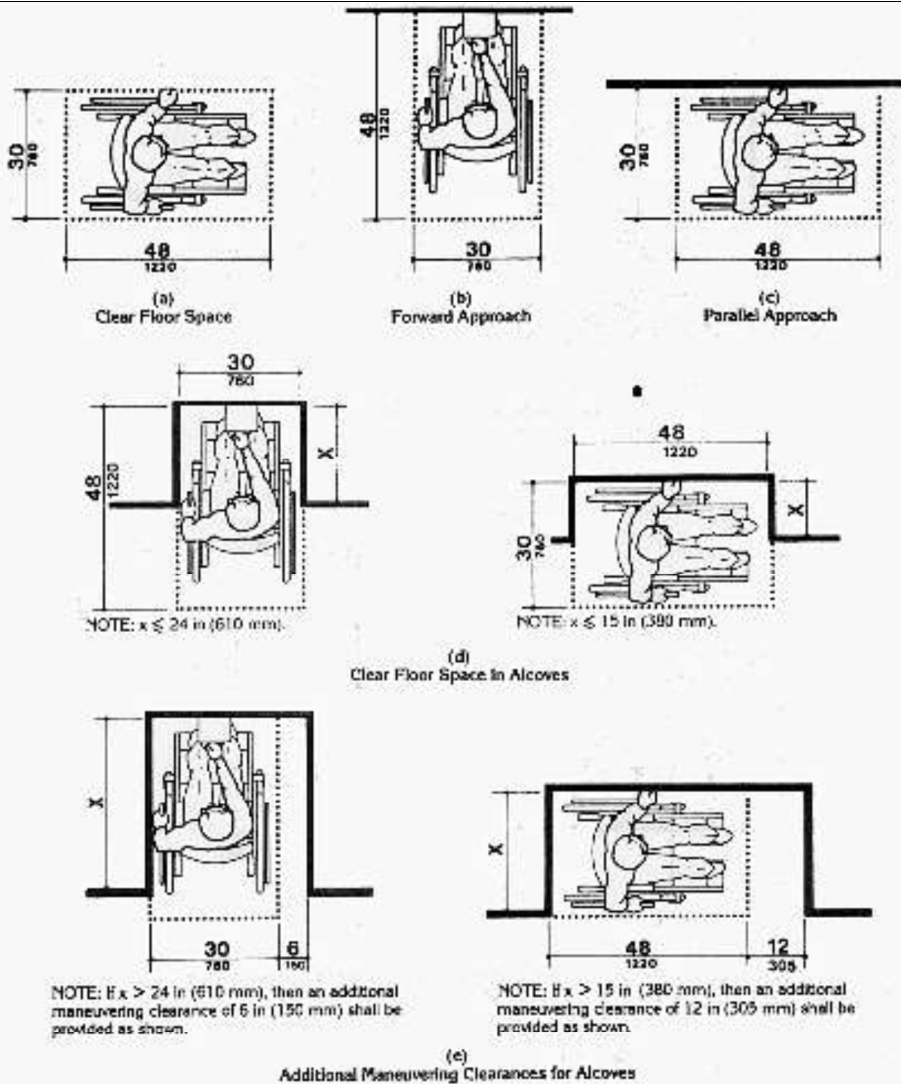


#### 4.2.4\* Clear Floor or Ground Space for Wheelchairs.

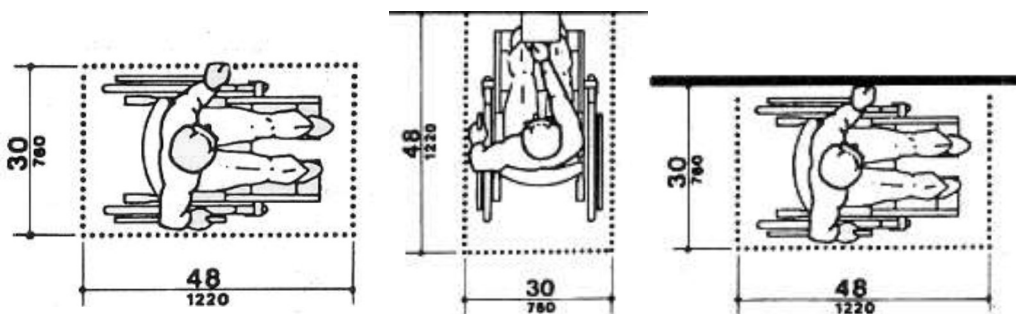
##### 4.2.4.1 Size and Approach.

Forward or parallel approach.

Figure 4: Minimum Clear Floor Space for Wheelchairs

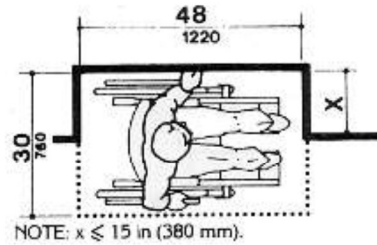
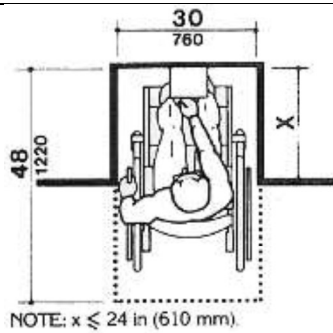


#### 4a: Clear Floor Space, 4b Forward Approach, & 4c: Parallel Approach



#### **4.2.4.2 Relationship of Maneuvering Clearance to Wheelchair Spaces.**

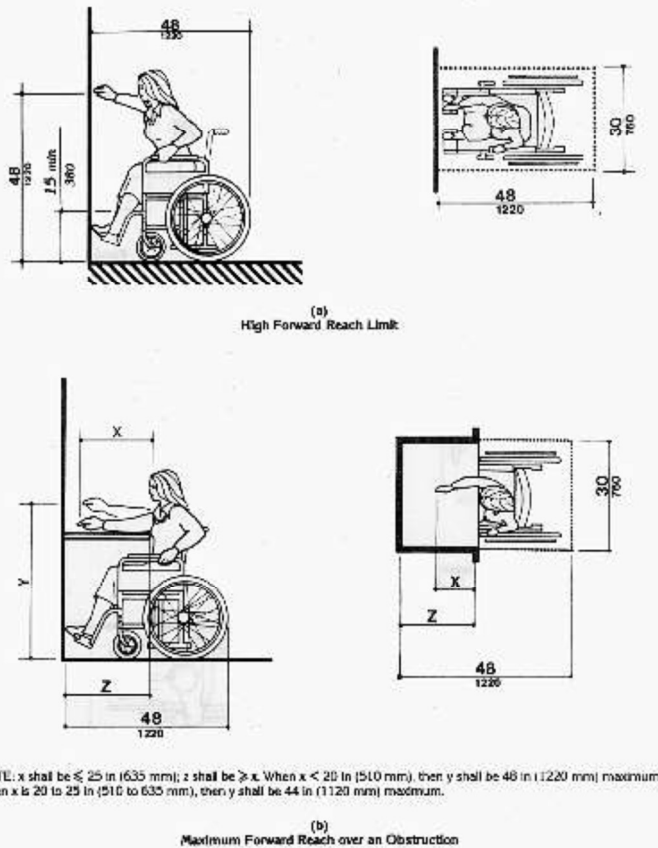
##### 4d: Clear Floor Space in Alcoves



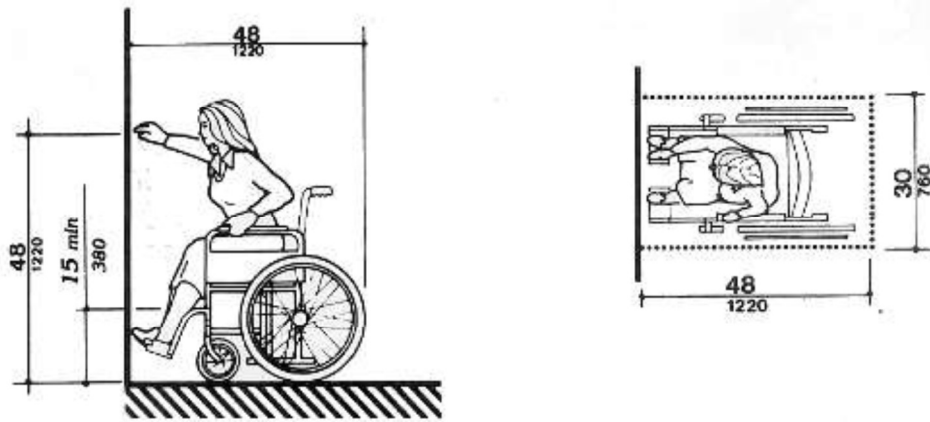
#### 4.2.4.3 Surfaces for Wheelchair Spaces

#### 4.2.5\* Forward Reach.

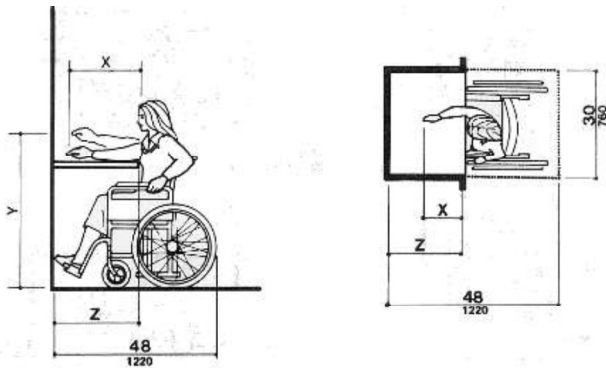
**Figure 5: Forward Reach**



**Figure 5a: Clear Floor Space Forward Approach**



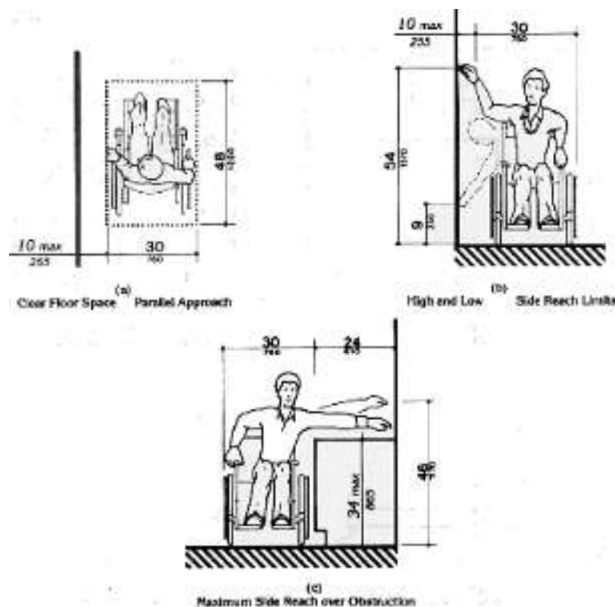
**Figure 5b: Maximum Forward Reach over an Obstruction**



NOTE: x shall be  $\leq 25$  in (635 mm); z shall be  $\geq x$ . When  $x < 20$  in (510 mm), then y shall be 48 in (1220 mm) maximum. When x is 20 to 25 in (510 to 635 mm), then y shall be 44 in (1120 mm) maximum.

## 4.2.6\* Side Reach.

**Figure 6: Side Reach**



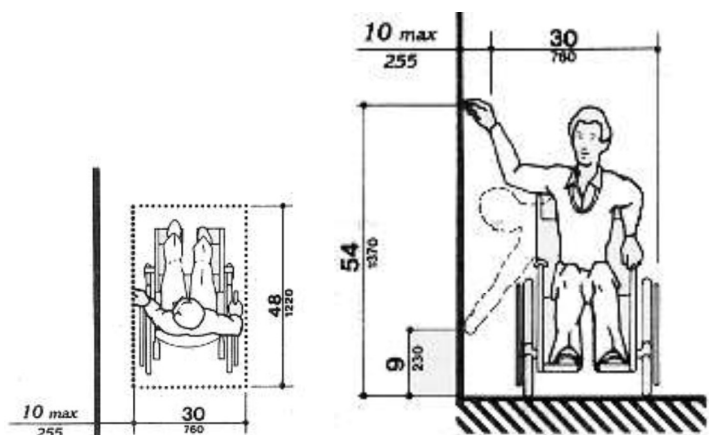
**Figure 6a: Clear Floor Space Parallel Approach**

**Figure 6b: High & Low Side Reach Limits**

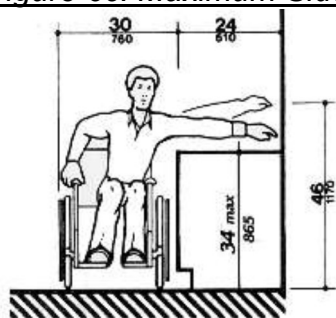
pg. 24 The comments and observations provided within documents provided by Susan Berry Design, Inc. and/or Disability Smart Solutions. (SBD/DSS), are for general information & compliance purposes only. SBD/DSS are not licensed attorneys or architects in the State of Florida. We do not claim to be agents, representatives, or licensees of the DOJ (Department of Justice), ADA (Americans with Disabilities Act) or any other state or government agency. Any information provided is not intended as professional legal advice, nor does it supersede government authority. Susan Berry Design, Inc., Disability Smart Solutions and/or their assignees, do not assume any liability for information contained or omitted within our documentation.

ALL DOCUMENTS ARE PRIVATE: Proposal: ADA REVIEW: MAIL ROOM & KIOSKS at CLUBHOUSE, LAKESHORE RANCH, Land O' Lakes, FL





**Figure 6c: Maximum Side Reach over Obstructions**



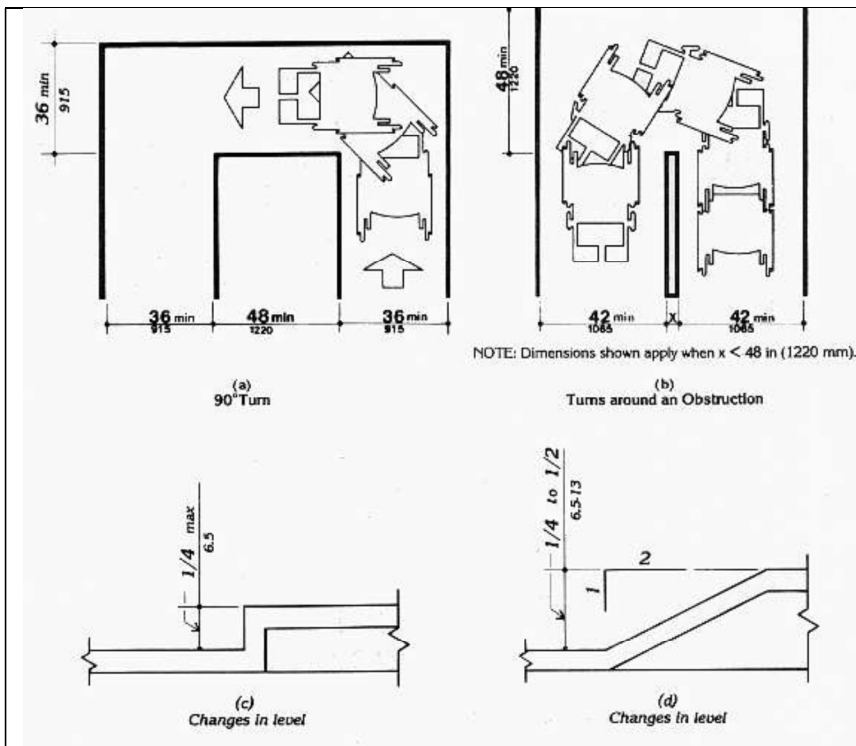
## 4.3 Accessible Route.

### 4.3.3 Width

#### Figure 7: Accessible Route

#### Figure 7a: 90-degree turn

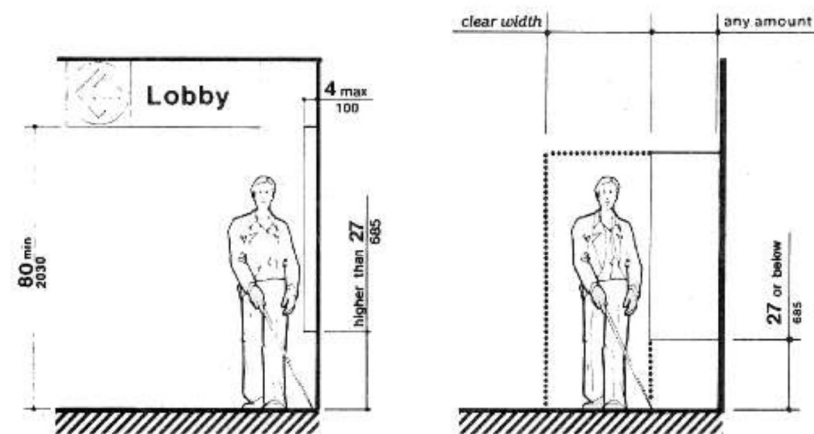
#### Figure 7b: Turns around an Obstruction



## 4.4 Protruding Objects.

### 4.4.1\* General.

Figure 8a: Walking parallel to a Wall



## 4.8 Ramps.

### 4.8.3 Clear Width.

The minimum clear width of a ramp shall be 36".

### 4.8.4\* Landings.

Ramps shall have level landings at bottom and top of each ramp and each ramp run.

Landings shall have the following features:

- (1) The landing shall be at least as wide as the ramp run leading to it.
- (2) The landing length shall be a minimum of 60" clear.
- (3) If ramps change direction at landings, the minimum landing size shall be 60" x 60".

## **REFERENCE: Accessible Routes**

### **2010 ADA Standards and 2012 to present Florida Accessibility Code Abbreviated**

#### **302 Floor or Ground Surfaces. 302.1 General.**

Floor and ground surfaces shall be:

- stable
- Firm
- slip resistant
- comply with 302

#### **302.2 Carpet.**

- securely attached
- firm cushion, pad, or backing or no cushion or pad
- level loop, textured loop, level cut pile, or level cut/uncut pile texture.
- Pile height shall be 1/2-inch maximum.
- Exposed edges of carpet shall be fastened to floor surfaces and shall have trim on the entire length of the exposed edge.
- Carpet edge trim shall comply with 303

#### **303 Changes in Level. 303.1 General.**

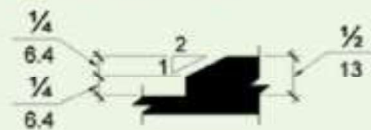
#### **303.4 Ramps.**

Changes in level greater than 1/2-inch high shall be ramped and shall comply with 405 or 406.

Figure 303.2  
Vertical Change in Level



Figure 303.3  
Beveled Change in Level





**304 Turning Space. 304.1 General. 304.2 Floor or Ground Surfaces.**

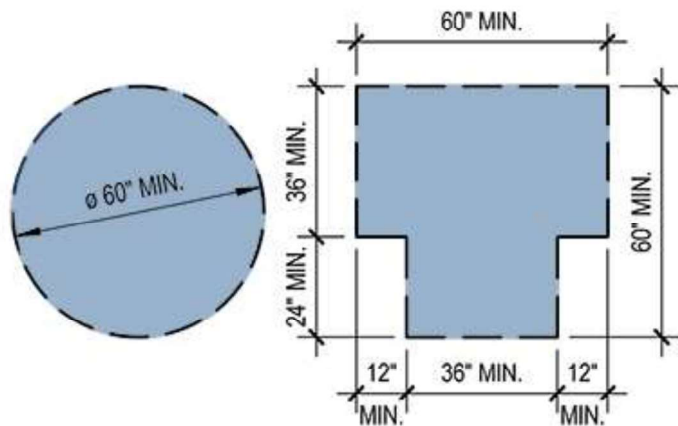
- Changes in level are not permitted.
- 1:48 max. slope are permitted.

**304.3 Size. 304.3.1 Circular Space. 304.3.2 T-Shaped Space.**

**304.4 Door Swing.**

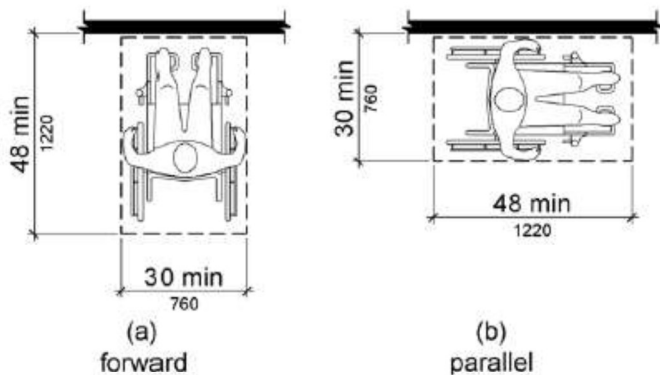
- Doors shall be permitted to swing into turning spaces

**Figure 304.3.2 T-Shaped Turning Space**



**Figure 305.5 Position of Clear Floor or Ground Space**

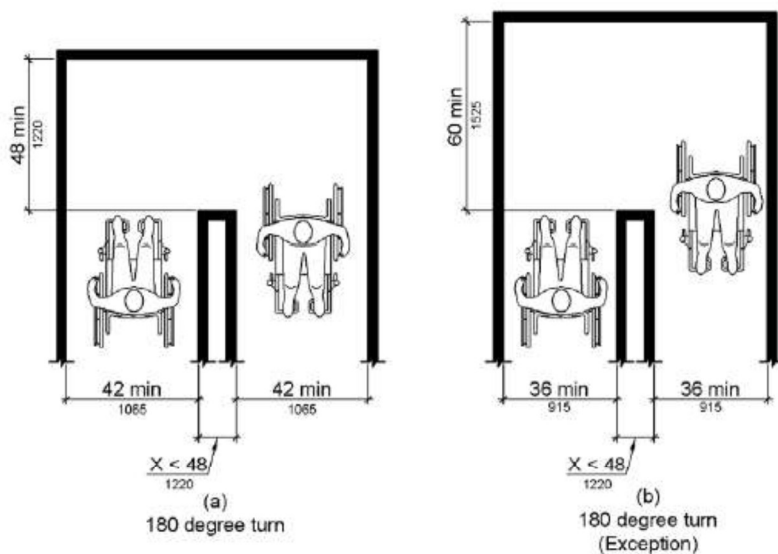
- 30 x 48 clear forward approach
- 48 x 30 clear centered parallel approach



**403.5.2 Clear Width at Turn.**

- 36\" minimum aisle requires a 60\" minimum turn at each end
- 42\" minimum width aisle requires a 48\" minimum turn at each end

**Figure 403.5.2 Clear Width at Turn**



### 403.5 Clearances.

- complying with 403.5.

#### 403.5.1 Clear Width.

- 36 inches minimum

#### EXCEPTION:

- May reduce to 32" minimum for a maximum of 24"

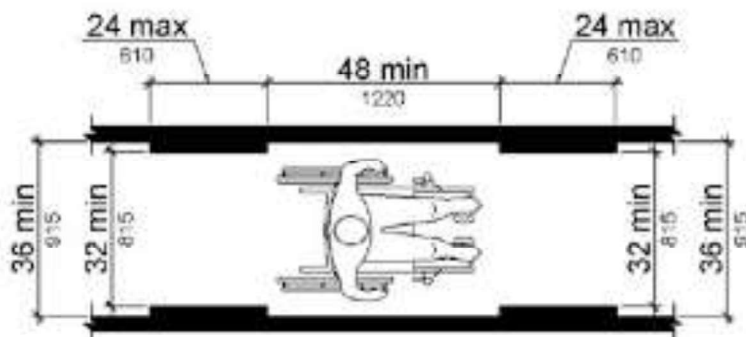
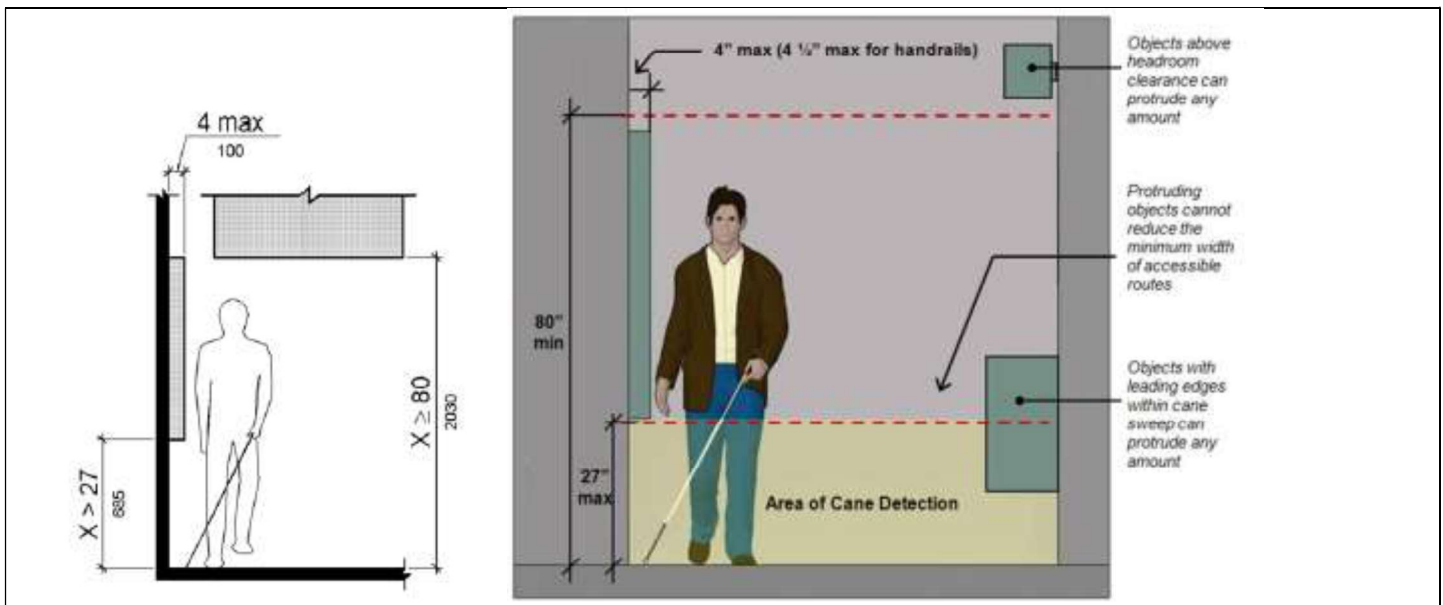


Figure 403.5.1  
Clear Width of an Accessible Route

### Figure 307.2 Limits of Protruding Objects



#### 402 Accessible Routes. 402.1 General.

- running slope not steeper than 1:20, doorways, ramps, curb ramps excluding the flared sides, elevators, and platform lifts.
- comply with the applicable requirements of Chapter 4.

#### 403 Walking Surfaces. 403.1 General.

- comply with 403.

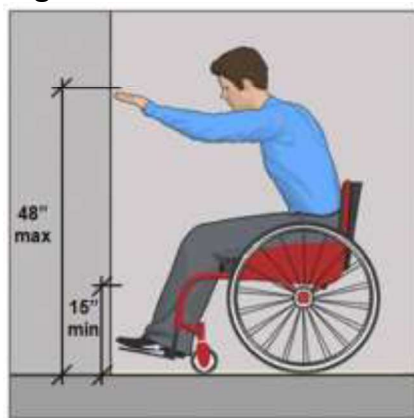
#### 403.2 Floor or Ground Surface.

- comply with 302.

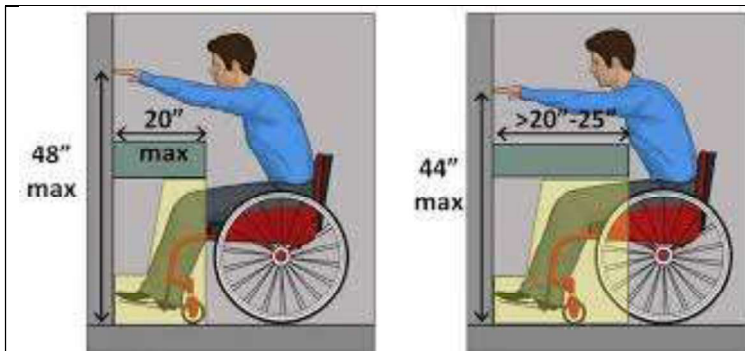
#### 403.3 Slope.

- 1:20 or 5% max. running slope
- 1:48 or 2% max. cross slope

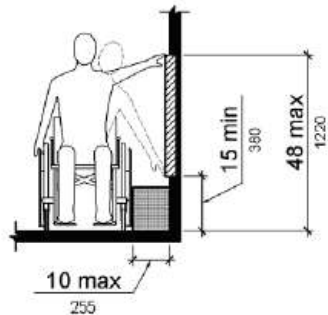
**Figure 308.2.1 Unobstructed Forward Reach**



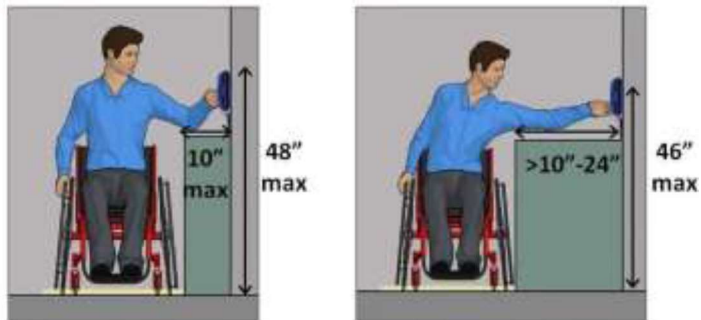
**Figure 308.2.2 Obstructed High Forward Reach**



**Figure 308.3.1 Unobstructed Side Reach**



**Figure 308.3.2 Obstructed High Side Reach**



## REFERENCE

### OUR TEAM



Disability Smart Solutions is a consulting company that works with different businesses to make sure they are BOTH easily accessible to disabled individuals and they are ADA compliant. We offer training, consultations, and assessments.

Our mission is to make sure that businesses are not losing out on profits due to their physical location or lack of knowledge on ADA laws. We are long term collaborators.

Susan P. Berry

<https://www.linkedin.com/in/susanpberry/>

*Please refer to LinkedIn for past employment.*

- International Code Council Certified Accessibility Inspector and Plans Examiner
- Certified ADA Coordinator, CAPTC, University of Missouri, School of Architecture
- NCIDQ: National Certification of Interior Design Qualification, 1998
- NCBDC: National Council of Building Designers Certified, 1998 (retired)
- 2017, 2018, 2020, Named in 200 Top Construction Influencers
- 2016, 2017, 2018, 2019, 2020, 2021 Top 21 Accessibility Experts for Facility Managers to Watch
- Bachelor of Design in Architecture, University of Florida, 1982
- Graduate studies in Urban and Regional Planning and Historical Preservation, University of Florida, 1981-1983
- 35+ years in the Florida Design Industry, specializing in resorts, commercial, residential, and historical properties.
  - *In the 1980's, Susan was an Environmental Graphics team member at Disney, creating the first braille wayfinding system at Epcot.*
- Certificate Program in Traditional Architectural Design, Institute of Classical Architecture.
- AIA: American Institute of Architecture: Retired Allied Member. CEU Provider.
- The prince's (*His Royal Highness Prince Charles*) Foundation for Building Community, Traditional Architecture & Building Arts: New Orleans: Fellowship, 2011
- Certificate in New Urbanism, University of Miami, Department of Real Estate, 2012-2013
- ASID: American Society of Interior Designers: Retired Professional Member. CEU Provider.
- IIDC: International Interior Design Association: Retired Professional Member
- AIBD: American Institute of Building Design: Retired Professional Member & Board Member: CEU Provider.

Tom Berry

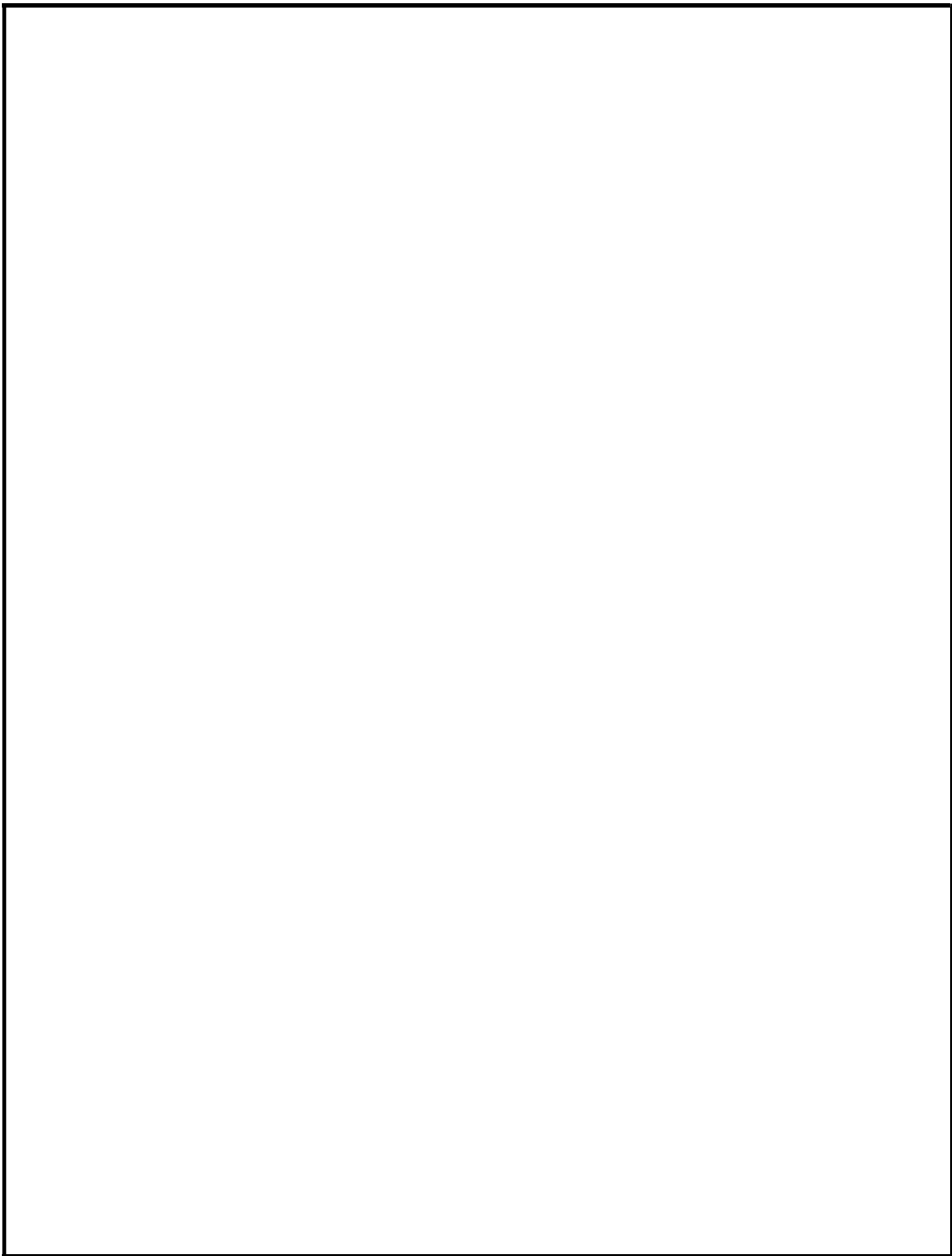
- 30+ years in Government Customer Service and Security
- Customer Service Trainer, government, and security
- ADA Coordinator Certificate Program, University of Missouri, School of Architecture, pending
- Training for International Code Council Certified Accessibility Inspector and Plans Examiner

Projects:

*Most Clients are in litigation and specific locations are private.*

- Communities: Celebration, Florida; Various amenities buildings and parking assessment.
- Communities: Turks and Caicos Islands; Resort residential community in Grand Turks Island and various resort hotels. Review for accessibility improvements to increase medical tourism.
- Cities: Kalamazoo, Michigan; Downtown redevelopment. Evaluate the status of downtown Kalamazoo for accessibility concerns and ADA compliance. Work with a team of all interest partners to create an action plan.
- Restaurants: Various size restaurants and commercial buildings throughout Florida.
- Hotels: Hyatt, Marriot, Fairfield Inn, Hampton Inn; Wyndham; Holiday Inn; Days Inn; Sheraton 4 Seasons; many private label condo/hotels; Hilton time shares; Ramada; Miami Beach Art Deco hotels; and other unique properties.
- Retail: Many large brand retail locations and shopping plaza parking and accessible route assessments.
- Organizations: AAPM&R; American Association of Physical Medicine and Rehabilitation: convention venue accessibility team

<b>REFERENCE</b> <b>IRS Tax ADA Credits</b>	To assist businesses with complying with the ADA: Section 44 of the IRS Code allows a tax credit for small businesses. Section 190 of the IRS Code allows a tax deduction for all businesses.
<b>LIABILITY</b>	<ul style="list-style-type: none"> <li>• E &amp; O Insurance is not included with low fee projects.</li> <li>• We assume NO financial liability for any unintended oversites.</li> <li>• If any item is overlooked, we are available to review those items (<i>at no cost</i>) by Client request by e-mail. Additional facility site visits are NOT included if a situation can be resolved with photos.</li> <li>• We maintain a \$1,000,000 General Liability Policy for any site visits. Only the 2 firm principals are ever on a job site.</li> <li>• We maintain a \$500,000 vehicle liability policy.</li> </ul>



**EXHIBIT 2.**



Survey as to Mail Room Expansion or Mail Kiosk - as sent and results compiled by the Amenity Center

Items to Note:

- a. Survey was sent to all residents with their email on file at the amenity center
- b. Any duplicates were omitted and results represent one vote per household
- c. There were a total of 247 responses of the 672 units - representing approximately a 36.76% response from residents
- d. 200 households voted to expand the current mailroom at the amenity center
- e. 13 households voted for the mail kiosk center with no covering
- f. 34 households voted for the mail kiosk with covering

247 Total	200	13	34
OPTIONS:	190,000	335,000	370,000

**EXHIBIT 3.**

LAKESHORE RANCH COMMUNITY DEVELOPMENT DISTRICT  
Mail Kiosk Engineers Estimate - Indoor Renovation  
Indoor Mail Room Renovation - 8-23-2022



ITEM NO.	DESCRIPTION	UNIT	EST. QTY.	UNIT PRICE	TOTAL
<b>1</b>	<b>Mail Room Expansion</b>				
1.1	Removal of Existing Mail Boxes	SF	125	\$ 265.00	\$ 33,125.00
1.2	Renovate Floor and Hallway	SF	125	\$ 265.00	\$ 33,125.00
1.3	Existing Mailroom Renovation North	SF	200	\$ 180.00	\$ 36,000.00
1.4	Existing Mailroom Renovation South	SF	180	\$ 180.00	\$ 32,400.00
	<b>Subtotal Mail Room Renovation</b>				<b>\$ 134,650.00</b>
	<b>ADA Ramp Renovation</b>				
1.5	Renovate Existing ADA Ramp Access	LS	1	\$ 10,000.00	\$ 10,000.00
	<b>Total ADA Ramp Renovation</b>				<b>\$ 10,000.00</b>
	<b>Engineering and Survey Costs</b>				
1.6	Architectural Design and Permitting	LS	1	\$ 7,000.00	\$ 7,000.00
1.7	Construction Oversight	LS	1	\$ 3,500.00	\$ 3,500.00
1.8	County Permitting Fees	LS	1	\$ 3,500.00	\$ 3,500.00
1.9	Engineering and Permitting Assistance	LS	1	\$ 2,500.00	\$ 2,500.00
1.10	Contingency	LS	1	\$ 28,000.00	\$ 28,000.00
	<b>Subtotal Architectural Design and Construction Oversight</b>				<b>\$ 44,500.00</b>
	<b>Total Indoor Mail Room Renovation</b>				<b>\$ 189,150.00</b>

**EXHIBIT 4.**

ITEM NO.	DESCRIPTION	UNIT	EST. QTY.	UNIT PRICE	TOTAL
<b>1</b>	<b>Mail Boxes</b>				
1.1	Cluster Box Unit - 16 A Size Doors and 2 Large Parcel Drop Boxes	EA	22	\$ 2,300.00	\$ 50,600.00
1.2	Mail Boxes Installation	EA	22	\$ 500.00	\$ 11,000.00
	<b>Subtotal Mail Boxes</b>				<b>\$ 61,600.00</b>
<b>2</b>	<b>Site and Parking Improvements</b>				
2.1	Contractor Mobilization	LS	1	\$ 8,000.00	\$ 8,000.00
2.2	Concrete Pad Layout and Installation	SF	672	\$ 20.00	\$ 13,440.00
2.3	Lighting	LS	1	\$ 18,000.00	\$ 18,000.00
2.4	1 1/2" SP Asphalt	SY	125	\$ 25.00	\$ 3,125.00
2.5	8" Limerock Base	SY	160	\$ 18.00	\$ 2,880.00
2.6	12" Stabilized Subgrade	SY	160	\$ 9.50	\$ 1,520.00
2.7	Signage and Pavement Marking	LS	1	\$ 8,000.00	\$ 8,000.00
2.8	Proposed Sidewalk	SF	820	\$ 8.00	\$ 6,560.00
2.9	Type D Curb	LF	185	\$ 28.00	\$ 5,180.00
2.10	Valley Curb	LF	160	\$ 28.00	\$ 4,480.00
2.11	Handicap Ramp and ADA Mat	EA	1	\$ 6,000.00	\$ 6,000.00
2.12	Removal of Existing Sidewalk and Curb	SF	990	\$ 4.00	\$ 3,960.00
2.13	Removal of Existing Asphalt	SF	240	\$ 5.00	\$ 1,200.00
2.14	Landscape and Irrigation	LS	1	\$ 10,000.00	\$ 10,000.00
2.15	Trash Receptacles	EA	1	\$ 1,500.00	\$ 1,500.00
2.16	Site Grading and Embankment	LS	1	\$ 2,500.00	\$ 2,500.00
	<b>Total Concrete Pad</b>				<b>\$ 96,345.00</b>
<b>3</b>	<b>Mail Kiosk Cover</b>				
3.1	Cover over Mail Kiosk	LS	1	\$ 35,000.00	\$ 35,000.00
	<b>Total Mail Kiosk Cover</b>				<b>\$ 35,000.00</b>
<b>4</b>	<b>Engineering and Survey Costs</b>				
4.1	Architectural Design Plans for Overhang and Permitting	LS	1	\$ 16,000.00	\$ 16,000.00
4.2	Civil Engineering including SWFWMD permit submittal and coordination with Pasco County Permitting for Outdoor Kiosk	LS	1	\$ 12,000.00	\$ 12,000.00
4.3	Geotechnical Report and construction material testing	LS	1	\$ 3,500.00	\$ 3,500.00
4.4	Site Survey and project layout	LS	1	\$ 5,000.00	\$ 5,000.00
4.5	County Permitting Fees	LS	1	\$ 6,500.00	\$ 6,500.00
4.6	Construction Oversight	LS	1	\$ 6,500.00	\$ 6,500.00
4.7	Contingency	LS	1	\$ 32,800.00	\$ 32,800.00
	<b>Subtotal Architectural and Engineering (not including contingency)</b>				<b>\$ 49,500.00</b>
	<b>Total Outdoor Mail Kiosk</b>				<b>\$ 275,245.00</b>
	<b>Total Indoor Mail Kiosk</b>				<b>\$ 78,510.00</b>
	<b>Total Estimated Costs for Mail Kiosk</b>				<b>\$ 353,755.00</b>



**EXHIBIT 5.**

ITEM NO.	DESCRIPTION	UNIT	EST. QTY.	UNIT PRICE	TOTAL
<b>1</b>	<b>Mail Boxes</b>				
1.1	Cluster Box Unit - 16 A Size Doors and 2 Large Parcel Drop Boxes	EA	22	\$ 2,300.00	\$ 50,600.00
1.2	Mail Boxes Installation	EA	22	\$ 500.00	\$ 11,000.00
	<b>Subtotal Mail Boxes</b>				<b>\$ 61,600.00</b>
<b>2</b>	<b>Site and Parking Improvements</b>				
2.1	Contractor Mobilization	LS	1	\$ 6,000.00	\$ 6,000.00
2.2	Concrete Pad Layout and Installation	SF	672	\$ 20.00	\$ 13,440.00
2.3	Lighting	LS	1	\$ 18,000.00	\$ 18,000.00
2.4	1 1/2" SP Asphalt	SY	70	\$ 25.00	\$ 1,750.00
2.5	8" Limerock Base	SY	85	\$ 18.00	\$ 1,530.00
2.6	12" Stabilized Subgrade	SY	85	\$ 9.50	\$ 807.50
2.7	Signage and Pavement Marking	LS	1	\$ 4,000.00	\$ 4,000.00
2.8	Proposed Sidewalk	SF	480	\$ 8.00	\$ 3,840.00
2.9	Type D Curb	LF	110	\$ 28.00	\$ 3,080.00
2.10	Valley Curb	LF	90	\$ 28.00	\$ 2,520.00
2.11	Handicap Ramp and ADA Mat	EA	1	\$ 6,000.00	\$ 6,000.00
2.12	Removal of Existing Sidewalk and Curb	SF	600	\$ 4.00	\$ 2,400.00
2.13	Removal of Existing Asphalt	SF	176	\$ 5.00	\$ 880.00
2.14	Landscape and Irrigation	LS	1	\$ 10,000.00	\$ 10,000.00
2.15	Trash Receptacles	EA	1	\$ 1,500.00	\$ 1,500.00
2.16	Site Grading and Embankment	LS	1	\$ 2,500.00	\$ 2,500.00
	<b>Total Concrete Pad</b>				<b>\$ 78,247.50</b>
<b>3</b>	<b>Mail Kiosk Cover</b>				
3.1	Cover over Mail Kiosk	LS	1	\$ 35,000.00	\$ 35,000.00
	<b>Total Mail Kiosk Cover</b>				<b>\$ 35,000.00</b>
<b>4</b>	<b>Engineering and Survey Costs</b>				
4.1	Architectural Design Plans for Overhang and Permitting	LS	1	\$ 16,000.00	\$ 16,000.00
4.2	Civil Engineering including SWFWMD permit submittal and coordination with Pasco County Permitting for Outdoor Kiosk	LS	1	\$ 12,000.00	\$ 12,000.00
4.3	Geotechnical Report and construction material testing	LS	1	\$ 3,500.00	\$ 3,500.00
4.4	Site Survey and project layout	LS	1	\$ 10,000.00	\$ 10,000.00
4.5	County Permitting Fees	LS	1	\$ 6,500.00	\$ 6,500.00
4.6	Construction Oversight	LS	1	\$ 6,500.00	\$ 6,500.00
4.7	Contingency	LS	1	\$ 28,000.00	\$ 28,000.00
	<b>Subtotal Architectural and Engineering (not including contingency)</b>				<b>\$ 54,500.00</b>
	<b>Total Outdoor Mail Kiosk</b>				<b>\$ 257,347.50</b>
	<b>Total Indoor Mail Kiosk</b>				<b>\$ 78,510.00</b>
	<b>Total Estimated Costs for Mail Kiosk</b>				<b>\$ 335,857.50</b>

**EXHIBIT 6.**

LAKESHORE RANCH CDD  
STATEMENT 1 - MAILROOM EXPANSION

	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 AMENDED	FY 2022 YTD- MARCH	FY 2023 PROPOSED	VARIANCE 2022 TO 2023
1 REVENUE										
2										
3 SPECIAL ASSESSMENTS - ON-ROLL (net)	1,056,164	\$ 1,049,224	\$ 1,052,793	\$ 1,049,879	\$ 1,052,523	\$ 1,050,532	\$ 1,144,817	\$ 1,118,322	\$ 1,144,817	-
4 INCREASE IN SPECAIAL ASSESSMENTS									83,247	83,247
5 TOTAL SPECIAL ASSESSMENTS	1,056,164	1,049,224	1,052,793	1,049,879	1,052,523	1,050,532	1,144,817	1,118,322	1,228,064	83,247
6										
7 ASSESSMENTS - PY Excess Fees	2,738	1,858	6,669	-	-	-	-	-	-	-
8 INTEREST EARNINGS	4,032	5,103	4,625	16,140	5,731	1,415	-	862	-	-
9 OTHER MISCELLANEOUS REVENUE:						-		-		-
10 EVENT REVENUE	558	1,498	3,501	2,884	717	-	-	-	-	-
11 CLUBHOUSE RENTAL	2,247	2,719	2,645	5,441	2,009	1,000	-	105	-	-
12 MISCELLANEOUS	2,464	4,865	4,408	4,475	9,285	9,191	-	3,028	-	-
13 EASEMENT AGREEMENT FEES				2,850	1,350	3,300	-	10,951	-	-
14 UNASSIGNED FUND BALANCE FORWARD	-	-	-	-	-	-	133,000	2,100	100,000	(33,000)
15 FUND BALANCE DECREASE IN OPERATING RESERVES (less tsfer to reserves)									91,845	91,845
16 FUND BALANCE DECREASE FROM EMERGENCY RESERVE								-	87,570	87,570
17 TOTAL REVENUE	1,068,203	1,065,267	1,074,641	1,081,668	1,071,615	1,065,438	1,277,817	1,135,367	1,507,478	229,661
18										
19 EXPENDITURES										
20 ADMINISTRATIVE EXPENSES										
21 SUPERVISORS FEES	11,522	11,000	11,800	10,600	10,000	10,800	12,000	7,125	12,000	-
22 PAYROLL TAXES	887	842	903	811	765	841	918	536	918	-
23 PAYROLL SERVICE FEE	770	673	645	823	637	596	650	300	650	-
24 DISTRICT MANAGEMENT	57,000	58,500	58,500	62,100	62,100	62,100	62,100	31,050	56,028	(6,072)
25 DISTRICT ENGINEER	-	13,056	31,929	30,821	22,798	30,289	25,000	10,469	25,000	-
26 DISSEMINATION SERVICES (DISCLOSURE)	5,000	5,000	4,250	-	4,250	4,250	4,250	4,250	4,250	-
27 TRUSTEES FEES	4,337	4,337	4,337	4,445	3,578	4,041	4,041	5,557	4,041	-
28 FLORIDA FILING FEE	325	175	175	175	175	175	175	175	175	-
29 AUDITING SERVICES	3,000	2,390	2,500	2,600	2,500	2,658	2,700	-	2,700	-
30 ARBITRAGE REBATE CALCULATION	1,300	650	650	650	650		650	-	650	-
31 INSURANCE ( Public Officials )	-	2,085	2,085	2,200	2,255	2,482	2,729	148	3,000	271
32 LEGAL ADVERTISING	2,046	874	572	3,058	3,350	1,855	1,500	66	1,500	-
33 DUES, LICENSES & FEES	-	150	150	150	195	275	750	-	750	-
34 WEB-SITE / EMAIL SYSTEM - IT SUPPORT	960	978	998	2,580	5,522	2,015	2,015	2,015	2,015	-
35 LEGAL SERVICES - GENERAL	18,968	26,104	36,484	27,581	30,847	32,502	28,000	22,217	30,000	2,000
36 MISCELLANEOUS ADMIN	792	225	417	338	2,897	7,762	650	1,564	2,500	1,850
37 TOTAL ADMINISTRATIVE EXPENDITURES	106,907	127,039	156,395	148,933	152,519	162,641	148,128	85,469	146,177	(1,951)
38										
39 SECURITY OPERATIONS										
40 SECURITY CONTRACT - GUARDHOUSE	148,275	163,572	163,992	129,471	120,700	135,000	132,480	81,198	181,056	48,576
41 SECURITY SYSTEM	2,052	2,606	1,432	1,220	1,321	5,730	2,500	813	2,500	-
42 SECURITY CAMERA MONITORING	-	-	-		-	-	-	-	23,600	23,600
43 SECURITY - ROVER	-	960	-	-	-	22,140	52,800	26,040	-	(52,800)
44 SECURITY - FHP	-	-	-	-	-	-	-	-	14,400	14,400
45 TOTAL SECURITY OPERATIONS	150,327	167,138	165,424	130,691	122,021	162,870	187,780	108,051	221,556	33,776
46										
47 UTILITIES:										
48 UTILITY - ELECTRICITY	29,307	28,163	30,226	31,735	31,770	29,912	34,000	13,472	33,500	(500)
49 UTILITY - STREETLIGHTS	63,280	62,234	63,186	57,691	62,191	60,864	64,500	25,640	64,000	(500)

LAKESHORE RANCH CDD  
STATEMENT 1 - MAILROOM EXPANSION

	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 AMENDED	FY 2022 YTD- MARCH	FY 2023 PROPOSED	VARIANCE 2022 TO 2023
50 UTILITY - GAS	12,429	11,435	15,467	12,774	12,757	12,298	16,000	11,031	15,500	(500)
51 UTILITY - WATER	11,280	7,152	8,027	5,991	6,320	6,177	8,000	3,854	8,000	-
52 SOLID WASTE CONTROL-RECREATION FAC.	454	624	624	624	676	624	660	333	660	-
53 SOLID WASTE ASSESSMENT	352	439	674	680	724	842	850	932	950	100
54 TOTAL UTILITIES	117,102	110,047	118,204	109,495	114,438	110,717	124,010	55,262	122,610	(1,400)
55										
56 PHYSICAL ENVIRONMENT										
57 STORMWATER NON ADVALOREM ASSESS.	1,680	1,680	2,800	2,799	2,847	2,800	2,900	-	2,900	-
58 LAKE/POND BANK MAINTENANCE (MIDGE FLIES)	819	19,655	15,680	37,599	3,490	600	35,000	-	35,000	-
59 AQUATIC MAINTENANCE CONTRACT	24,040	25,200	26,355	27,000	26,168	-	23,700	13,808	23,700	-
60 WETLAND/MITIGATION AREA MONITORING&MAINT	-	-	-	-	-	23,671	-	-	-	-
61 INLET MONITORING	-	2,450	2,450	-	-	-	500	-	500	-
62 POND 25	24,883	594	-	-	-	-	-	-	-	-
63 GENERAL LIABILITY/PROPERTY INSURANCE	25,958	23,995	23,995	21,575	22,207	25,207	27,842	14,313	27,842	-
64 LANDSCAPE MAINTENANCE	122,000	122,000	139,202	143,009	147,300	138,020	147,082	69,827	147,082	-
65 LANDSCAPE REPLACEMENT & FERT/CHEM	8,701	18,725	25,755	36,837	40,622	41,368	48,100	19,750	48,100	-
66 IRRIGATION REPAIRS & MAINTENANCE	3,888	2,536	15,078	7,306	6,244	16,390	8,500	10,980	12,000	3,500
67 RUST PREVENTION	8,140	7,680	12,430	9,790	9,790	10,680	10,680	4,540	10,680	-
68 LANDSCAPE IMPROVEMENTS	1,002	21,418	7,199	13,831	17,172	19,361	25,000	16,064	25,000	-
69 LANDSCAPE MAINT.-LOTS PAID ESTANCIA	82,264	-	-	-	-	-	-	-	-	-
70 TOTAL PHYSICAL ENVIRONMENT	303,375	245,933	270,944	299,746	275,840	278,097	329,304	149,281	332,804	3,500
71										
72 ROAD & STREET FACILITIES										
73 GATE MAINTENANCE	5,270	6,548	7,654	11,515	8,791	12,705	10,000	1,329	10,000	-
74 SIDEWALK REPAIR & MAINTENANCE	-	4,158	-	2,065	9,736	6,325	2,500	-	2,500	-
75 STREETLIGHT/DECORATIVE LIGHT MAINTENANCE	7,900	4,093	5,500	5,533	8,250	2,750	8,000	12,754	8,000	-
76 STREET SIGN REPAIR & REPLACEMENT	3,154	3,989	3,295	110	7,310	3,750	3,000	-	3,000	-
77 ROADWAY REPAIR & MAINTENANCE	3,200	7,794	-	9,975	511	7,400	10,000	4,300	10,000	-
78 TOTAL ROAD & STREET FACILITIES	19,524	26,582	16,449	29,198	34,598	32,930	33,500	18,382	33,500	-

LAKESHORE RANCH CDD  
STATEMENT 1 - MAILROOM EXPANSION

	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 AMENDED	FY 2022 YTD- MARCH	FY 2023 PROPOSED	VARIANCE 2022 TO 2023
79										
80 PARKS & RECREATION										
81 MANAGEMENT CONTRACT	157,620	155,370	155,430	155,415	166,543	160,806	170,421	56,807	170,421	-
82 POOL/WATER PARK/ FOUNTAIN MAINTENANCE	354	6,342	1,976	274	269	997	2,500	-	2,500	-
83 POOL PERMITS	-	705	705	705	705	705	705	-	705	-
84 CLUBHOUSE FACILITY MAINTENANCE/SUPPLIES	13,614	10,523	7,824	6,902	5,457	11,767	13,000	6,849	13,000	-
85 CLUBHOUSE TELEPHONE, FAX, INTERNET	14,349	14,123	16,333	14,711	16,866	15,328	17,000	9,524	17,000	-
86 CLUBHOUSE EXERCISE EQUIPMENT MAINTENANCE	1,125	2,027	2,272	2,188	2,469	1,414	1,500	824	1,500	-
87 CLUBHOUSE PEST CONTROL	320	810	245	2,670	1,660	710	795	478	795	-
88 CLUBHOUSE OFFICE SUPPLIES	3,329	4,533	8,349	5,654	2,265	9,895	4,000	3,737	4,000	-
89 CLUBHOUSE JANITORIAL SERVICES & SUPPLIES	3,428	4,325	4,786	4,805	2,594	213	4,500	1,184	4,500	-
90 CLUBHOUSE LIGHTING REPLACEMENT	1,785	-	1,510	956	1,374	3,447	1,500	-	1,500	-
91 TENNIS/BASKETBALL COURT REPAIRS	64	38	2,020	1,105	1,346	2,908	3,000	-	3,000	-
92 MISCELLANEOUS EXPENSES	12,415	4,153	4,580	9,654	8,232	13,500	10,000	5,149	10,000	-
93 SECURITY / FIRE SYSTEM	2,532	2,404	2,343	2,109	2,730	1,379	2,500	3,393	2,500	-
94 LICENSES AND DUES FOR MOVIES	857	1,159	1,214	967	1,125	-	1,500	390	1,500	-
95 SPECIAL EVENTS	12,540	11,570	13,366	13,150	22,503	1,754	13,500	13,589	13,500	-
96 PRESSURE WASH	5,932	-	1,162	127	9,794	5,539	6,000	8,065	6,000	-
97 DEBIT CARD PURCHASES	-	-	-	-	2,352	14,760	-	-	-	-
98 AMENITY CAPITAL PROJECTS	-	-	24,199	7,703	24,450	26,262	25,000	-	10,000	(15,000)
99 TOTAL PARKS & RECREATION	230,264	218,082	248,314	229,095	272,735	271,384	277,421	109,989	262,421	(15,000)
100										
101 TOTAL EXPENDITURES BEFORE CONTINGENCY	927,499	894,821	975,730	947,158	972,150	1,018,639	1,100,143	526,434	1,119,068	18,925
102										
103 CAPITAL PROJECTS & RESERVE STUDY & CONTINGENCY	10,790	7,331	132,718	2,399	-	-	34,154	-	239,150	204,996
104										-
105 TOTAL EXPENDITURES BEFORE OTHER USES	938,289	902,152	1,108,448	949,557	972,150	1,018,639	1,134,297	526,434	1,358,218	223,921
106 TRANSFER-OUT TO CAPITAL RESERVE FUND	-	-	-	53,472	138,000	138,000	143,520	143,520	149,260	5,740
107 TOTAL OTHER FINANCING USES	-	-	-	53,472	138,000	138,000	143,520	143,520	149,260	5,740
108										
109 TOTAL EXPENDITURES	938,289	902,152	1,108,448	1,003,029	1,110,150	1,156,639	1,277,817	669,954	1,507,478	229,661
110										
111 NET CHANGE IN FUND BALANCE	129,914	163,115	(33,807)	78,639	(38,536)	(91,201)	-	465,413	-	-
112 FUND BALANCE - BEGINNING (FY 2020 Audit Adjusted for General Fund)				-	871,974	866,831	775,630	-	642,630	
113 BUDGETED FUND BALANCE FORWARD USE							(133,000)	-	(279,415)	
114 FUND BALANCE ENDING					833,438	775,630	642,630	-	363,216	
115										
116 FUND BALANCE USES:						-	-			
117 Nonspendable for prepaids and deposits					4,349	5,228	5,478	-	5,478	
118 Operating Capital - 1/4 operating less amts for transfer to reserves to be made in 2nd qtr					251,704	261,204	319,454	-	227,610	
119 Emergency Reserve					187,570	187,570	187,570	-	100,000	
120 Unassigned Fund Balance					389,815	321,628	130,128	-	30,128	
121 TOTAL FUND BALANCE USE	\$ 129,915	\$ 163,116	\$ (33,807)	\$ 78,639	\$ 833,438	\$ 775,630	\$ 642,630		\$ 363,216	\$ -



**Lakeshore Ranch Community Development District**  
**Statement 2**  
**General Fund (Operations & Maintenance) - MAILROOM EXPANSION**  
**FY 2022-2023 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
<b>Total</b>		<b>672</b>	<b>659.05</b> [A]

**2. O&M Budget & Total Assessment**

Total O&M Expenditures - Less Fund Balance Forward	1,228,064	from STMT 1
Plus: Early Payment Discount (4%)	52,258	
Plus: County Collection Fees (2%)	26,129	
<b>Total Assessment, gross</b>	<b>1,306,451</b>	[B]

**3. O&M Assessment per EAU**

Total Assessment, gross	1,306,451	[B]
Total EAU	659.05	[A]
<b>O&amp;M Assessment per EAU, gross</b>	<b>1,982.32</b>	[B] / [A]

**4. 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	\$1,684.98	236	397,654.16
65	1.00	\$1,982.32	253	501,527.93
70	1.05	\$2,081.44	50	104,072.00
75	1.15	\$2,279.67	132	300,916.76
300	1.15	\$2,279.67	1	2,279.67
<b>Total</b>			<b>672</b>	<b>1,306,450.53</b>

**5. Change in O&M Assessments, FY 2022 vs FY 2023**

Lot Type	FY22 per Unit, gross	FY23 per Unit, gross	\$ Change	% Change	Mo Change
55	1,570.76	1,684.98	114.22	7%	9.52
65	1,847.95	1,982.32	134.37	7%	11.20
70	1,940.35	2,081.44	141.09	7%	11.76
75	2,125.14	2,279.67	154.53	7%	12.88
300	2,125.14	2,279.67	154.53	7%	12.88

STATEMENT 3 - CONTRACT SUMMARY				
FINANCIAL STATEMENT CATEGORY	VENDOR	CONTRACT	AMOUNT OF	COMMENTS/SCOPE OF SERVICE
20 ADMINISTRATIVE EXPENSES				
21 SUPERVISORS FEES	BOARD OF SUPEVISORS PAYROLL	N/A	12,000	Estimated 5 Supervisors to be in attendance for 12 meetings. Chapter 190 of the Florida Statute allows for \$200 per meeting.
22 PAYROLL TAXES	PAYROLL TAXES	N/A	918	Payroll taxes for Supervisor Compensation ; 7.65% of Payroll.
23 PAYROLL SERVICE FEE	PAYROLL SERVICE FEE	ANNUAL RENEWAL	650	\$50 PER CDD MEETING PLUS \$50 YEAR END PROCESSING
24 ADMINISTRATIVE SERVICES	NO LONGER UTILIZED		-	No longer utilized
25 DISTRICT MANAGEMENT	BREEZE	Renews-Terminated by Either Party Upon 60 Days Notice	56,028	The District receives Management & Accounting services as part of the agreement with DPFG
26 FINANCIAL CONSULTING SERVICES	NO LONGER UTILIZED - PRIOR DM	-	-	No longer utilized
27 ACCOUNTING SERVICES	NO LONGER UTILIZED - PRIOR DM	-	-	No longer utilized
28 DISTRICT ENGINEER	Cardno Engineering Services	PRESENT	25,000	Provides general engineering services to District, i.e. attendance & preparation for monthly board meetings and other specifically requested assignments
29 DISSEMINATION SERVICES (DISCLOSURE REPORT)	DPFG - Auto Renewal	Renews-Terminated by Either Party Upon 60 Days Notice	4,250	Dissemination to facilitate District compliance with Securities & Exchange Commission continuing disclosure.
30 TRUSTEES FEES	US BANK	Pursuant to the Trust Indenture	4,041	Confirmed amount with Trustee to maintain the District's bond funds that are on deposit
31 FLORIDA FILING FEE	FLORIDA DEPT. OF ECONOMIC OPPORTUNITY	Statute Manadated	175	The District is required to pay an annual fee of \$175 to the Department of Economic Opportunity
32 AUDITING SERVICES	DMHB	9/30/2018	2,700	State law requires the District to undertake an annual independent audit. The budgeted amount for the fiscal year is based on contracted fees from an existing engagement letter. FY 20-\$2,600 and FY 21-\$2,700
33 ARBITRAGE REBATE CALCULATION	LLS TAX SERVICE	PROPOSD EACH YEAR	650	The District is required to calculate interest earned from bond proceeds each year pursuant to the Internal Revenue Code. The amount considers the new bond issuance
34 INSURANCE ( Public Officials )	EGIS INSURANCE		3,000	BASE ON FY 2023 RENEWAL PREMIUM CONFIRMATION WITH EGIS
35 LEGAL ADVERTISING	TAMPA BAY TIMES	N/A	1,500	The District is required to advertise various notices for monthly Board meetings and other public hearings in a newspaper of general circulation.
36 DUES, LICENSES & FEES	VARIOUS	N/A	750	ESTIMATED
37 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 \$250 for page overages
38 LEGAL SERVICES - GENERAL	STRALEY, ROBIN, VERICKER	PRESENT	30,000	Provides general legal services, review of contracts, agreements and other research assigned and directed by the Board and District Manager
39 MISCELLANEOUS ADMIN	VARIOUS		2,500	Discretionary as needed, includes such itmes as bank checks
40 TOTAL ADMINISTRATIVE EXPENDITURES		Total	146,177	
41				
42 SECURITY OPERATIONS				
43 SECURITY CONTRACT	Uited Force Security	Contract start date - April 1, 2020	181,056	Contract allows for Un Armed Security Officer 8,616 hours per year at \$15.00 per hour and additional amount of \$3,240 anticipated holiday payroll for 6 federal holidays
44 SECURITY CONTRACT ROVER SERVICE	Uited Force Security		-	Contract allows for 8 hours per day @15 per hour plus car rental of \$750 per month
45 SECURITY SYSTEM - CLUBHOUSE	ADT		2,500	Burglar Alarm Monitoring, \$80 per month. Additional for misc. items such as service calls, etc.
46 SECURITY MONITORING	Envera		23,600	Security camera monitoring with Envera \$1550 per month plus \$5,000 for reparis and maintenance
47 SECURITY - TRAFFIC MONITORING - FHP	As needed from FHP	NA	14,400	
48 TOTAL SECURITY OPERATIONS		Total	221,556	
49				
50 UTILITIES:				
51 UTILITY - ELECTRICITY	WITHLACOOCHEE RIVER ELECTRIC	PRESENT	33,500	7 meters - 5 on Sundance, 1 on Land O Lakes, 1 on Water Color. Based on estimated usage.
52 UTILITY - STREETLIGHTS	WITHLACOOCHEE RIVER ELECTRIC	PRESENT	64,000	Approximately 213 streetlight poles. Projected at \$5,400 monthly

	FINANCIAL STATEMENT CATEGORY	VENDOR	CONTRACT	AMOUNT OF	COMMENTS/SCOPE OF SERVICE
53	UTILITY - GAS	CITY OF CLEARWATER	PRESENT	15,500	19730 Sundance Lake Blvd. usage
54	UTILITY - WATER	PASCO COUNTY	PRESENT	8,000	6 meters - 1, meter on Rock Spring was a hydrant meter and no longer has high usage. Avg \$600 monthly
55	SOLID WASTE CONTROL - RECREATION FACILITY	WASTE CONNECTIONS OF FLORIDA	PRESENT	660	Clubhouse Waste Removal
56	SOLID WASTE ASSESSMENT	PASCO COUNTY		950	Solid Waste Assessment
57	TOTAL UTILITIES		Total	122,610	
58					
59	PHYSICAL ENVIRONMENT				
60	STORMWATER NON ADVALOREM ASSESSMENT	MIKE FASANO, TAX COLLRCTOR	4	2,900	Pasco County Stormwater Non-Advalorem Assessment
61	LAKE/POND BANK MAINTENANCE	STEADFAST	NA	35,000	Projects that relate to maintenance such as removing torpedo grass and plantings, cattail removal, erosion repairs - \$10,000. Additional amount of \$25,000 is to address midge fly treatment
62	AQUATIC MAINTENANCE CONTRACT	STEADFAST	AUTO RENEW	23,700	Approximates \$1,975 monthly
63	WETLAND/MITIGATION AREA MONITORING & MAINTENANCE	ECOLOGICAL CONSULTANTS	NA	-	Monitoring and maintenance, this was released by SWFWMD and is no longer required per Ecological consultants - January 16, 2014
64	INLET MONITORING	CORNERSTONE SOLUTIONS		500	Cornerstone Solutions for inlet monitoring for compliance, as needed
65	POND 25		NA	-	
66	GENERAL LIABILITY/PROPERTY INSURANCE	EGIS INSURANCE	Quoted Every year	27,842	Based on FY 2021 insurance quote from Egis
67	LANDSCAPE MAINTENANCE	YELLOWSTONE	Contract will renew 10/31/2021	147,082	General Landscape Maintenance - \$130,987, Irrigation \$12,595. Annuals are \$875 on a quarterly basis for 500 annuals per quarter
68	LANDSCAPE REPLACEMENT & FERT/CHEM	YELLOWSTONE	Contract will renew 10/31/2021	48,100	Mulch is \$27,000, applied two times yearly. Fertilization is \$17,000 yearly and pest control is \$4,100 yearly.
69	IRRIGATION REPAIRS & MAINTENANCE	YELLOWSTONE	Contract will renew 10/31/2021	12,000	Repairs for the irrigation system
70	RUST PREVENTION	SUNCOAST RUST	30 Day Notice-Month to Month	10,680	Contract is \$890 monthly to service three wells. Previously it was for 2 wells
71	LANDSCAPE IMPROVEMENTS	YELLOWSTONE	Contract will renew 10/31/2021	25,000	Landscape Contingency for various improvement projects. To be considered : Plant fill ins at clubhouse - \$12,985. Sod conversion - \$13,350, 1st roundabout plant fill in-\$4,550. Intersection at Post Island Loop - \$4,125, Entry gate area - \$2,750. Water color Jasmine bed conversion - \$16,875
72	LANDSCAPE MAINTENANCE - LOTS PAID ESTANCIA		NA	-	No longer applicable
73	TOTAL PHYSICAL ENVIRONMENT		Total	332,804	
74					
75	ROAD & STREET FACILITIES				
76	GATE MAINTENANCE	SOUTHERN AUTOMATED ACCESS	N/A	10,000	Quarterly gate maintenance of \$350 plus miscellaneous supplies and repairs. Barcode stickers, etc.
77	SIDEWALK REPAIR & MAINTENANCE	MISCELLANEOUS	N/A	2,500	Miscellaneous expenditures related to sidewalk repair as needed
78	STREETLIGHT/DECORATIVE LIGHT MAINTENANCE	VARIOUS	N/A	8,000	Holiday lighting projected to be \$6,000, additional amount of \$3,000 related to lighting repairs at entrance. Streetlights are repaired by Withlacoochee
79	STREET SIGN REPAIR & REPLACEMENT	VARIOUS	N/A	3,000	Miscellaneous expenditures related to street signs as needed
80	ROADWAY REPAIR & MAINTENANCE	VARIOUS	N/A	10,000	Miscellaneous expenditures related to roadway as needed.
81	TOTAL ROAD & STREET FACILITIES		Total	33,500	
82					

	FINANCIAL STATEMENT CATEGORY	VENDOR	CONTRACT	AMOUNT OF	COMMENTS/SCOPE OF SERVICE
83	PARKS & RECREATION				
84	MANAGEMENT CONTRACT	VESTA PROPERTY SERVICES	Renews-Terminated by Either Party Upon 60 Days Notice	170,421	Contract includes impact of minium wage increase
85	POOL/WATER PARK/ FOUNTAIN MAINTENANCE	VARIOUS	N/A	2,500	As needed
86	POOL PERMITS			705	As required by Pasco Florida Department of Health, permits are usualy pulled in May
87	CLUBHOUSE FACILITY MAINTENANCE	VARIOUS	N/A	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 filers per year for air conditioning
88	CLUBHOUSE TELEPHONE, FAX, INTERNET	FRONTIER	ONGOING	17,000	Frontier communications for internet and phone and cable. Changed from verizon in April 2016. Slight increase in FY 2018
89	CLUBHOUSE EXERCISE EQUIPMENT MAINTENANCE	FITNESS LOGIC	N/A	1,500	Quarterly maintenance of \$155 plus misc needs
90	CLUBHOUSE PEST CONTROL	AGAPE PEST CONTRAL	N/A	795	Quarterly maintenance of \$80 plus additional amount of \$275 annually for termite bond plus an additional \$200 for additional service when needed
91	CLUBHOUSE OFFICE SUPPLIES	As needed for the office	N/A	4,000	As needed
92	CLUBHOUSE JANITORIAL SERVICES & SUPPLIES	VARIOUS	N/A	4,500	Various janitorial supplies
93	CLUBHOUSE LIGHTING REPLACEMENT	VARIOUS VENDORS AS NEEDED		1,500	As needed
94	TENNIS/BASKETBALL COURT REPAIRS	VARIOUS		3,000	As needed
95	MISCELLANEOUS EXPENSES	VARIOUS		10,000	As needed
96	SECURITY / FIRE SYSTEM	FLORIDA FIRE SERVICE		2,500	annual maintenance service and inspection and any associated repairs
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	N/A	13,500	As needed
99	PRESSURE WASH			6,000	
100	AMENITY CAPITAL PROJECTS			10,000	To be determined by the Board of Supervisors
101	TOTAL PARKS & RECREATION		Total	262,421	
102					
103	TOTAL EXPENDITURES BEFORE CONTINGENCY			1,119,068	
104					
105	CONTINGENCY & CAPITAL PROJECTS			239,150	Capital Projects includes mail kiosk construction of \$189,150 for current mailroom conversion. The amount of \$50,000 for additional contingency related to the amenity center
106					
107	TOTAL EXPENDITURES BEFORE OTHER USES			1,358,218	
108	TRANSFER OUT TO CAPITAL RESERVE ACCOUNT			149,260	
109	TOTAL OTHER FINANCING USES			-	
110					
111	TOTAL EXPENDITURES			1,507,478	

**Lakeshore Ranch Community Development District**  
**Statement 4**  
**\$8,010,000 Capital Improvement Refunding Bonds, Series 2019**  
**FY2022-2023 Proposed Debt Service Budget**

	<b>Amount</b>
<b>REVENUE</b>	
Special Assmnts - On Roll	\$ 618,313
Special Assmnts - Discounts 4%	(24,733)
Fund Balance Forward	15,998
<b>TOTAL REVENUE</b>	<b>609,579</b>
<b>EXPENDITURES</b>	
<b>ADMINISTRATIVE</b>	
Assessmnt Collection Fee 2%	12,366
<b>DEBT SERVICE</b>	
<b>Principal</b>	
5/1/2023	405,000
<b>Interest</b>	
5/1/2023	99,163
11/1/2023	93,050
<b>TOTAL EXPENDITURES</b>	<b>609,579</b>
	-
REVENUE OVER / (UNDER) EXPENDITURES	\$ -

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

<b>Lot Type</b>	<b>Count of Folio</b>	<b>2019 Refunding Component MADS per Lot</b>	<b>2019 New Money Component MADS per Lot</b>	<b>Total 2019 MADS per Lot</b>	<b>Total 2019 MADS</b>
55	236	\$796.53	\$71.76	\$868.29	\$204,916.64
65	202	\$937.10	\$71.76	\$1,008.86	\$203,788.84
70	50	\$983.95	\$71.76	\$1,055.71	\$52,785.53
75	131	\$1,077.66	\$71.76	\$1,149.42	\$150,574.07
300	1	\$4,310.65	\$71.76	\$4,382.41	\$4,382.41
O&M 65	26	\$0.00	\$71.76	\$71.76	\$1,865.68
<b>Total</b>	<b>646</b>				<b>\$ 618,313.17</b>

**EXHIBIT 7.**



LAKESHORE RANCH CDD  
STATEMENT 1 - MAIL KIOSK WITH 6 PARKING SPOTS

	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 AMENDED	FY 2022 YTD- MARCH	FY 2023 PROPOSED	VARIANCE 2022 TO 2023
1 REVENUE										
2										
3 SPECIAL ASSESSMENTS - ON-ROLL (net)	1,056,164	\$ 1,049,224	\$ 1,052,793	\$ 1,049,879	\$ 1,052,523	\$ 1,050,532	\$ 1,144,817	\$ 1,118,322	\$ 1,144,817	-
4 INCREASE IN SPECAIAL ASSESSMENTS									289,003	289,003
5 TOTAL SPECIAL ASSESSMENTS	1,056,164	1,049,224	1,052,793	1,049,879	1,052,523	1,050,532	1,144,817	1,118,322	1,433,820	289,003
6										
7 ASSESSMENTS - PY Excess Fees	2,738	1,858	6,669	-	-	-	-	-	-	-
8 INTEREST EARNINGS	4,032	5,103	4,625	16,140	5,731	1,415	-	862	-	-
9 OTHER MISCELLANEOUS REVENUE:						-		-		-
10 EVENT REVENUE	558	1,498	3,501	2,884	717	-	-	-	-	-
11 CLUBHOUSE RENTAL	2,247	2,719	2,645	5,441	2,009	1,000	-	105	-	-
12 MISCELLANEOUS	2,464	4,865	4,408	4,475	9,285	9,191	-	3,028	-	-
13 EASEMENT AGREEMENT FEES				2,850	1,350	3,300	-	10,951	-	-
14 UNASSIGNED FUND BALANCE FORWARD	-	-	-	-	-	-	133,000	2,100	100,000	(33,000)
15 FUND BALANCE DECREASE IN OPERATING RESERVES (less tsfer to reserves)									50,693	50,693
16 FUND BALANCE DECREASE FROM EMERGENCY RESERVE								-	87,570	87,570
17 TOTAL REVENUE	1,068,203	1,065,267	1,074,641	1,081,668	1,071,615	1,065,438	1,277,817	1,135,367	1,672,083	394,266
18										
19 EXPENDITURES										
20 ADMINISTRATIVE EXPENSES										
21 SUPERVISORS FEES	11,522	11,000	11,800	10,600	10,000	10,800	12,000	7,125	12,000	-
22 PAYROLL TAXES	887	842	903	811	765	841	918	536	918	-
23 PAYROLL SERVICE FEE	770	673	645	823	637	596	650	300	650	-
24 DISTRICT MANAGEMENT	57,000	58,500	58,500	62,100	62,100	62,100	62,100	31,050	56,028	(6,072)
25 DISTRICT ENGINEER	-	13,056	31,929	30,821	22,798	30,289	25,000	10,469	25,000	-
26 DISSEMINATION SERVICES (DISCLOSURE)	5,000	5,000	4,250	-	4,250	4,250	4,250	4,250	4,250	-
27 TRUSTEES FEES	4,337	4,337	4,337	4,445	3,578	4,041	4,041	5,557	4,041	-
28 FLORIDA FILING FEE	325	175	175	175	175	175	175	175	175	-
29 AUDITING SERVICES	3,000	2,390	2,500	2,600	2,500	2,658	2,700	-	2,700	-
30 ARBITRAGE REBATE CALCULATION	1,300	650	650	650	650		650	-	650	-
31 INSURANCE ( Public Officials )	-	2,085	2,085	2,200	2,255	2,482	2,729	148	3,000	271
32 LEGAL ADVERTISING	2,046	874	572	3,058	3,350	1,855	1,500	66	1,500	-
33 DUES, LICENSES & FEES	-	150	150	150	195	275	750	-	750	-
34 WEB-SITE / EMAIL SYSTEM - IT SUPPORT	960	978	998	2,580	5,522	2,015	2,015	2,015	2,015	-
35 LEGAL SERVICES - GENERAL	18,968	26,104	36,484	27,581	30,847	32,502	28,000	22,217	30,000	2,000
36 MISCELLANEOUS ADMIN	792	225	417	338	2,897	7,762	650	1,564	2,500	1,850
37 TOTAL ADMINISTRATIVE EXPENDITURES	106,907	127,039	156,395	148,933	152,519	162,641	148,128	85,469	146,177	(1,951)
38										
39 SECURITY OPERATIONS										
40 SECURITY CONTRACT - GUARDHOUSE	148,275	163,572	163,992	129,471	120,700	135,000	132,480	81,198	181,056	48,576
41 SECURITY SYSTEM	2,052	2,606	1,432	1,220	1,321	5,730	2,500	813	2,500	-
42 SECURITY CAMERA MONITORING	-	-	-		-	-	-	-	23,600	23,600
43 SECURITY - ROVER	-	960	-	-	-	22,140	52,800	26,040	-	(52,800)
44 SECURITY - FHP	-	-	-	-	-	-	-	-	14,400	14,400
45 TOTAL SECURITY OPERATIONS	150,327	167,138	165,424	130,691	122,021	162,870	187,780	108,051	221,556	33,776
46										
47 UTILITIES:										
48 UTILITY - ELECTRICITY	29,307	28,163	30,226	31,735	31,770	29,912	34,000	13,472	33,500	(500)
49 UTILITY - STREETLIGHTS	63,280	62,234	63,186	57,691	62,191	60,864	64,500	25,640	64,000	(500)

LAKESHORE RANCH CDD  
STATEMENT 1 - MAIL KIOSK WITH 6 PARKING SPOTS

	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 AMENDED	FY 2022 YTD- MARCH	FY 2023 PROPOSED	VARIANCE 2022 TO 2023
50 UTILITY - GAS	12,429	11,435	15,467	12,774	12,757	12,298	16,000	11,031	15,500	(500)
51 UTILITY - WATER	11,280	7,152	8,027	5,991	6,320	6,177	8,000	3,854	8,000	-
52 SOLID WASTE CONTROL-RECREATION FAC.	454	624	624	624	676	624	660	333	660	-
53 SOLID WASTE ASSESSMENT	352	439	674	680	724	842	850	932	950	100
54 TOTAL UTILITIES	117,102	110,047	118,204	109,495	114,438	110,717	124,010	55,262	122,610	(1,400)
55										
56 PHYSICAL ENVIRONMENT										
57 STORMWATER NON ADVALOREM ASSESS.	1,680	1,680	2,800	2,799	2,847	2,800	2,900	-	2,900	-
58 LAKE/POND BANK MAINTENANCE (MIDGE FLIES)	819	19,655	15,680	37,599	3,490	600	35,000	-	35,000	-
59 AQUATIC MAINTENANCE CONTRACT	24,040	25,200	26,355	27,000	26,168	-	23,700	13,808	23,700	-
60 WETLAND/MITIGATION AREA MONITORING&MAINT	-	-	-	-	-	23,671	-	-	-	-
61 INLET MONITORING	-	2,450	2,450	-	-	-	500	-	500	-
62 POND 25	24,883	594	-	-	-	-	-	-	-	-
63 GENERAL LIABILITY/PROPERTY INSURANCE	25,958	23,995	23,995	21,575	22,207	25,207	27,842	14,313	27,842	-
64 LANDSCAPE MAINTENANCE	122,000	122,000	139,202	143,009	147,300	138,020	147,082	69,827	147,082	-
65 LANDSCAPE REPLACEMENT & FERT/CHEM	8,701	18,725	25,755	36,837	40,622	41,368	48,100	19,750	48,100	-
66 IRRIGATION REPAIRS & MAINTENANCE	3,888	2,536	15,078	7,306	6,244	16,390	8,500	10,980	12,000	3,500
67 RUST PREVENTION	8,140	7,680	12,430	9,790	9,790	10,680	10,680	4,540	10,680	-
68 LANDSCAPE IMPROVEMENTS	1,002	21,418	7,199	13,831	17,172	19,361	25,000	16,064	25,000	-
69 LANDSCAPE MAINT.-LOTS PAID ESTANCIA	82,264	-	-	-	-	-	-	-	-	-
70 TOTAL PHYSICAL ENVIRONMENT	303,375	245,933	270,944	299,746	275,840	278,097	329,304	149,281	332,804	3,500
71										
72 ROAD & STREET FACILITIES										
73 GATE MAINTENANCE	5,270	6,548	7,654	11,515	8,791	12,705	10,000	1,329	10,000	-
74 SIDEWALK REPAIR & MAINTENANCE	-	4,158	-	2,065	9,736	6,325	2,500	-	2,500	-
75 STREETLIGHT/DECORATIVE LIGHT MAINTENANCE	7,900	4,093	5,500	5,533	8,250	2,750	8,000	12,754	8,000	-
76 STREET SIGN REPAIR & REPLACEMENT	3,154	3,989	3,295	110	7,310	3,750	3,000	-	3,000	-
77 ROADWAY REPAIR & MAINTENANCE	3,200	7,794	-	9,975	511	7,400	10,000	4,300	10,000	-
78 TOTAL ROAD & STREET FACILITIES	19,524	26,582	16,449	29,198	34,598	32,930	33,500	18,382	33,500	-

LAKESHORE RANCH CDD  
STATEMENT 1 - MAIL KIOSK WITH 6 PARKING SPOTS

	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 AMENDED	FY 2022 YTD- MARCH	FY 2023 PROPOSED	VARIANCE 2022 TO 2023
79										
80 PARKS & RECREATION										
81 MANAGEMENT CONTRACT	157,620	155,370	155,430	155,415	166,543	160,806	170,421	56,807	170,421	-
82 POOL/WATER PARK/ FOUNTAIN MAINTENANCE	354	6,342	1,976	274	269	997	2,500	-	2,500	-
83 POOL PERMITS	-	705	705	705	705	705	705	-	705	-
84 CLUBHOUSE FACILITY MAINTENANCE/SUPPLIES	13,614	10,523	7,824	6,902	5,457	11,767	13,000	6,849	13,000	-
85 CLUBHOUSE TELEPHONE, FAX, INTERNET	14,349	14,123	16,333	14,711	16,866	15,328	17,000	9,524	17,000	-
86 CLUBHOUSE EXERCISE EQUIPMENT MAINTENANCE	1,125	2,027	2,272	2,188	2,469	1,414	1,500	824	1,500	-
87 CLUBHOUSE PEST CONTROL	320	810	245	2,670	1,660	710	795	478	795	-
88 CLUBHOUSE OFFICE SUPPLIES	3,329	4,533	8,349	5,654	2,265	9,895	4,000	3,737	4,000	-
89 CLUBHOUSE JANITORIAL SERVICES & SUPPLIES	3,428	4,325	4,786	4,805	2,594	213	4,500	1,184	4,500	-
90 CLUBHOUSE LIGHTING REPLACEMENT	1,785	-	1,510	956	1,374	3,447	1,500	-	1,500	-
91 TENNIS/BASKETBALL COURT REPAIRS	64	38	2,020	1,105	1,346	2,908	3,000	-	3,000	-
92 MISCELLANEOUS EXPENSES	12,415	4,153	4,580	9,654	8,232	13,500	10,000	5,149	10,000	-
93 SECURITY / FIRE SYSTEM	2,532	2,404	2,343	2,109	2,730	1,379	2,500	3,393	2,500	-
94 LICENSES AND DUES FOR MOVIES	857	1,159	1,214	967	1,125	-	1,500	390	1,500	-
95 SPECIAL EVENTS	12,540	11,570	13,366	13,150	22,503	1,754	13,500	13,589	13,500	-
96 PRESSURE WASH	5,932	-	1,162	127	9,794	5,539	6,000	8,065	6,000	-
97 DEBIT CARD PURCHASES	-	-	-	-	2,352	14,760	-	-	-	-
98 AMENITY CAPITAL PROJECTS	-	-	24,199	7,703	24,450	26,262	25,000	-	10,000	(15,000)
99 TOTAL PARKS & RECREATION	230,264	218,082	248,314	229,095	272,735	271,384	277,421	109,989	262,421	(15,000)
100										
101 TOTAL EXPENDITURES BEFORE CONTINGENCY	927,499	894,821	975,730	947,158	972,150	1,018,639	1,100,143	526,434	1,119,068	18,925
102										
103 CAPITAL PROJECTS & RESERVE STUDY & CONTINGENCY	10,790	7,331	132,718	2,399	-	-	34,154	-	403,755	369,601
104										-
105 TOTAL EXPENDITURES BEFORE OTHER USES	938,289	902,152	1,108,448	949,557	972,150	1,018,639	1,134,297	526,434	1,522,823	388,526
106 TRANSFER-OUT TO CAPITAL RESERVE FUND	-	-	-	53,472	138,000	138,000	143,520	143,520	149,260	5,740
107 TOTAL OTHER FINANCING USES	-	-	-	53,472	138,000	138,000	143,520	143,520	149,260	5,740
108										
109 TOTAL EXPENDITURES	938,289	902,152	1,108,448	1,003,029	1,110,150	1,156,639	1,277,817	669,954	1,672,083	394,266
110										
111 NET CHANGE IN FUND BALANCE	129,914	163,115	(33,807)	78,639	(38,536)	(91,201)	-	465,413	-	-
112 FUND BALANCE - BEGINNING (FY 2020 Audit Adjusted for General Fund)				-	871,974	866,831	775,630	-	642,630	
113 BUDGETED FUND BALANCE FORWARD USE							(133,000)	-	(238,263)	
114 FUND BALANCE ENDING					833,438	775,630	642,630	-	404,367	
115										
116 FUND BALANCE USES:						-	-			
117 Nonspendable for prepaids and deposits					4,349	5,228	5,478	-	5,478	
118 Operating Capital - 1/4 operating less amts for transfer to reserves to be made in 2nd qtr					251,704	261,204	319,454	-	268,761	
119 Emergency Reserve					187,570	187,570	187,570	-	100,000	
120 Unassigned Fund Balance					389,815	321,628	130,128	-	30,128	
121 TOTAL FUND BALANCE USE	\$ 129,915	\$ 163,116	\$ (33,807)	\$ 78,639	\$ 833,438	\$ 775,630	\$ 642,630		\$ 404,367	\$ -

**Lakeshore Ranch Community Development District**  
**Statement 2**  
**General Fund - MAIL KIOSK WITH 6 PARKING SPACES**  
**FY 2022-2023 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
<b>Total</b>		<b>672</b>	<b>659.05</b>

[A]

**2. O&M Budget & Total Assessment**

Total O&M Expenditures - Less Fund Balance Forward	1,433,820	from STMT 1
Plus: Early Payment Discount (4%)	61,014	
Plus: County Collection Fees (2%)	30,507	
<b>Total Assessment, gross</b>	<b>1,525,340</b>	[B]

**3. O&M Assessment per EAU**

Total Assessment, gross	1,525,340	[B]
Total EAU	659.05	[A]
<b>O&amp;M Assessment per EAU, gross</b>	<b>2,314.45</b>	[B] / [A]

**4. 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	\$1,967.28	236	464,279.24
65	1.00	\$2,314.45	253	585,556.57
70	1.05	\$2,430.18	50	121,508.78
75	1.15	\$2,661.62	132	351,333.94
300	1.15	\$2,661.62	1	2,661.62
<b>Total</b>			<b>672</b>	<b>1,525,340.16</b>

**5. Change in O&M Assessments, FY 2022 vs FY 2023**

Lot Type	FY22 per Unit, gross	FY23 per Unit, gross	\$ Change	% Change	Mo Change
55	1,570.76	1,967.28	396.52	25%	33.04
65	1,847.95	2,314.45	466.50	25%	38.88
70	1,940.35	2,430.18	489.83	25%	40.82
75	2,125.14	2,661.62	536.48	25%	44.71
300	2,125.14	2,661.62	536.48	25%	44.71

STATEMENT 3 - CONTRACT SUMMARY				
FINANCIAL STATEMENT CATEGORY	VENDOR	CONTRACT	AMOUNT OF	COMMENTS/SCOPE OF SERVICE
20 ADMINISTRATIVE EXPENSES				
21 SUPERVISORS FEES	BOARD OF SUPEVISORS PAYROLL	N/A	12,000	Estimated 5 Supervisors to be in attendance for 12 meetings. Chapter 190 of the Florida Statute allows for \$200 per meeting.
22 PAYROLL TAXES	PAYROLL TAXES	N/A	918	Payroll taxes for Supervisor Compensation ; 7.65% of Payroll.
23 PAYROLL SERVICE FEE	PAYROLL SERVICE FEE	ANNUAL RENEWAL	650	\$50 PER CDD MEETING PLUS \$50 YEAR END PROCESSING
24 ADMINISTRATIVE SERVICES	NO LONGER UTILIZED		-	No longer utilized
25 DISTRICT MANAGEMENT	BREEZE	Renews-Terminated by Either Party Upon 60 Days Notice	56,028	The District receives Management & Accounting services as part of the agreement with DPFG
26 FINANCIAL CONSULTING SERVICES	NO LONGER UTILIZED - PRIOR DM	-	-	No longer utilized
27 ACCOUNTING SERVICES	NO LONGER UTILIZED - PRIOR DM	-	-	No longer utilized
28 DISTRICT ENGINEER	Cardno Engineering Services	PRESENT	25,000	Provides general engineering services to District, i.e. attendance & preparation for monthly board meetings and other specifically requested assignments
29 DISSEMINATION SERVICES (DISCLOSURE REPORT)	DPFG - Auto Renewal	Renews-Terminated by Either Party Upon 60 Days Notice	4,250	Dissemination to facilitate District compliance with Securities & Exchange Commission continuing disclosure.
30 TRUSTEES FEES	US BANK	Pursuant to the Trust Indenture	4,041	Confirmed amount with Trustee to maintain the District's bond funds that are on deposit
31 FLORIDA FILING FEE	FLORIDA DEPT. OF ECONOMIC OPPORTUNITY	Statute Manadated	175	The District is required to pay an annual fee of \$175 to the Department of Economic Opportunity
32 AUDITING SERVICES	DMHB	9/30/2018	2,700	State law requires the District to undertake an annual independent audit. The budgeted amount for the fiscal year is based on contracted fees from an existing engagement letter. FY 20-\$2,600 and FY 21-\$2,700
33 ARBITRAGE REBATE CALCULATION	LLS TAX SERVICE	PROPOSD EACH YEAR	650	The District is required to calculate interest earned from bond proceeds each year pursuant to the Internal Revenue Code. The amount considers the new bond issuance
34 INSURANCE ( Public Officials )	EGIS INSURANCE		3,000	BASE ON FY 2023 RENEWAL PREMIUM CONFIRMATION WITH EGIS
35 LEGAL ADVERTISING	TAMPA BAY TIMES	N/A	1,500	The District is required to advertise various notices for monthly Board meetings and other public hearings in a newspaper of general circulation.
36 DUES, LICENSES & FEES	VARIOUS	N/A	750	ESTIMATED
37 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 \$250 for page overages
38 LEGAL SERVICES - GENERAL	STRALEY, ROBIN, VERICKER	PRESENT	30,000	Provides general legal services, review of contracts, agreements and other research assigned and directed by the Board and District Manager
39 MISCELLANEOUS ADMIN	VARIOUS		2,500	Discretionary as needed, includes such itmes as bank checks
40 TOTAL ADMINISTRATIVE EXPENDITURES		Total	146,177	
41				
42 SECURITY OPERATIONS				
43 SECURITY CONTRACT	Uited Force Security	Contract start date - April 1, 2020	181,056	Contract allows for Un Armed Security Officer 8,616 hours per year at \$15.00 per hour and additional amount of \$3,240 anticipated holiday payroll for 6 federal holidays
44 SECURITY CONTRACT ROVER SERVICE	Uited Force Security		-	Contract allows for 8 hours per day @15 per hour plus car rental of \$750 per month
45 SECURITY SYSTEM - CLUBHOUSE	ADT		2,500	Burglar Alarm Monitoring, \$80 per month. Additional for misc. items such as service calls, etc.
46 SECURITY MONITORING	Envera		23,600	Security camera monitoring with Envera \$1550 per month plus \$5,000 for reparis and maintenance
47 SECURITY - TRAFFIC MONITORING - FHP	As needed from FHP	NA	14,400	
48 TOTAL SECURITY OPERATIONS		Total	221,556	
49				
50 UTILITIES:				
51 UTILITY - ELECTRICITY	WITHLACOOCHEE RIVER ELECTRIC	PRESENT	33,500	7 meters - 5 on Sundance, 1 on Land O Lakes, 1 on Water Color. Based on estimated usage.
52 UTILITY - STREETLIGHTS	WITHLACOOCHEE RIVER ELECTRIC	PRESENT	64,000	Approximately 213 streetlight poles. Projected at \$5,400 monthly

	FINANCIAL STATEMENT CATEGORY	VENDOR	CONTRACT	AMOUNT OF	COMMENTS/SCOPE OF SERVICE
53	UTILITY - GAS	CITY OF CLEARWATER	PRESENT	15,500	19730 Sundance Lake Blvd. usage
54	UTILITY - WATER	PASCO COUNTY	PRESENT	8,000	6 meters - 1, meter on Rock Spring was a hydrant meter and no longer has high usage. Avg \$600 monthly
55	SOLID WASTE CONTROL - RECREATION FACILITY	WASTE CONNECTIONS OF FLORIDA	PRESENT	660	Clubhouse Waste Removal
56	SOLID WASTE ASSESSMENT	PASCO COUNTY		950	Solid Waste Assessment
57	TOTAL UTILITIES		Total	122,610	
58					
59	PHYSICAL ENVIRONMENT				
60	STORMWATER NON ADVALOREM ASSESSMENT	MIKE FASANO, TAX COLLRCTOR	4	2,900	Pasco County Stormwater Non-Advalorem Assessment
61	LAKE/POND BANK MAINTENANCE	STEADFAST	NA	35,000	Projects that relate to maintenance such as removing torpedo grass and plantings, cattail removal, erosion repairs - \$10,000. Additional amount of \$25,000 is to address midge fly treatment
62	AQUATIC MAINTENANCE CONTRACT	STEADFAST	AUTO RENEW	23,700	Approximates \$1,975 monthly
63	WETLAND/MITIGATION AREA MONITORING & MAINTENANCE	ECOLOGICAL CONSULTANTS	NA	-	Monitoring and maintenance, this was released by SWFWMD and is no longer required per Ecological consultants - January 16, 2014
64	INLET MONITORING	CORNERSTONE SOLUTIONS		500	Cornerstone Solutions for inlet monitoring for compliance, as needed
65	POND 25		NA	-	
66	GENERAL LIABILITY/PROPERTY INSURANCE	EGIS INSURANCE	Quoted Every year	27,842	Based on FY 2021 insurance quote from Egis
67	LANDSCAPE MAINTENANCE	YELLOWSTONE	Contract will renew 10/31/2021	147,082	General Landscape Maintenance - \$130,987, Irrigation \$12,595. Annuals are \$875 on a quarterly basis for 500 annuals per quarter
68	LANDSCAPE REPLACEMENT & FERT/CHEM	YELLOWSTONE	Contract will renew 10/31/2021	48,100	Mulch is \$27,000, applied two times yearly. Fertilization is \$17,000 yearly and pest control is \$4,100 yearly.
69	IRRIGATION REPAIRS & MAINTENANCE	YELLOWSTONE	Contract will renew 10/31/2021	12,000	Repairs for the irrigation system
70	RUST PREVENTION	SUNCOAST RUST	30 Day Notice-Month to Month	10,680	Contract is \$890 monthly to service three wells. Previously it was for 2 wells
71	LANDSCAPE IMPROVEMENTS	YELLOWSTONE	Contract will renew 10/31/2021	25,000	Landscape Contingency for various improvement projects. To be considered : Plant fill ins at clubhouse - \$12,985. Sod conversion - \$13,350, 1st roundabout plant fill in-\$4,550. Intersection at Post Island Loop - \$4,125, Entry gate area - \$2,750. Water color Jasmine bed conversion - \$16,875
72	LANDSCAPE MAINTENANCE - LOTS PAID ESTANCIA		NA	-	No longer applicable
73	TOTAL PHYSICAL ENVIRONMENT		Total	332,804	
74					
75	ROAD & STREET FACILITIES				
76	GATE MAINTENANCE	SOUTHERN AUTOMATED ACCESS	N/A	10,000	Quarterly gate maintenance of \$350 plus miscellaneous supplies and repairs. Barcode stickers, etc.
77	SIDEWALK REPAIR & MAINTENANCE	MISCELLANEOUS	N/A	2,500	Miscellaneous expenditures related to sidewalk repair as needed
78	STREETLIGHT/DECORATIVE LIGHT MAINTENANCE	VARIOUS	N/A	8,000	Holiday lighting projected to be \$6,000, additional amount of \$3,000 related to lighting repairs at entrance. Streetlights are repaired by Withlacoochee
79	STREET SIGN REPAIR & REPLACEMENT	VARIOUS	N/A	3,000	Miscellaneous expenditures related to street signs as needed
80	ROADWAY REPAIR & MAINTENANCE	VARIOUS	N/A	10,000	Miscellaneous expenditures related to roadway as needed.
81	TOTAL ROAD & STREET FACILITIES		Total	33,500	
82					



	FINANCIAL STATEMENT CATEGORY	VENDOR	CONTRACT	AMOUNT OF	COMMENTS/SCOPE OF SERVICE
83	PARKS & RECREATION				
84	MANAGEMENT CONTRACT	VESTA PROPERTY SERVICES	Renews-Terminated by Either Party Upon 60 Days Notice	170,421	Contract includes impact of minium wage increase
85	POOL/WATER PARK/ FOUNTAIN MAINTENANCE	VARIOUS	N/A	2,500	As needed
86	POOL PERMITS			705	As required by Pasco Florida Department of Health, permits are usualy pulled in May
87	CLUBHOUSE FACILITY MAINTENANCE	VARIOUS	N/A	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 filers per year for air conditioning
88	CLUBHOUSE TELEPHONE, FAX, INTERNET	FRONTIER	ONGOING	17,000	Frontier communications for internet and phone and cable. Changed from verizon in April 2016. Slight increase in FY 2018
89	CLUBHOUSE EXERCISE EQUIPMENT MAINTENANCE	FITNESS LOGIC	N/A	1,500	Quarterly maintenance of \$155 plus misc needs
90	CLUBHOUSE PEST CONTROL	AGAPE PEST CONTRAL	N/A	795	Quarterly maintenance of \$80 plus additional amount of \$275 annually for termite bond plus an additional \$200 for additional service when needed
91	CLUBHOUSE OFFICE SUPPLIES	As needed for the office	N/A	4,000	As needed
92	CLUBHOUSE JANITORIAL SERVICES & SUPPLIES	VARIOUS	N/A	4,500	Various janitorial supplies
93	CLUBHOUSE LIGHTING REPLACEMENT	VARIOUS VENDORS AS NEEDED		1,500	As needed
94	TENNIS/BASKETBALL COURT REPAIRS	VARIOUS		3,000	As needed
95	MISCELLANEOUS EXPENSES	VARIOUS		10,000	As needed
96	SECURITY / FIRE SYSTEM	FLORIDA FIRE SERVICE		2,500	annual maintenance service and inspection and any associated repairs
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	N/A	13,500	As needed
99	PRESSURE WASH			6,000	
100	AMENITY CAPITAL PROJECTS			10,000	To be determined by the Board of Supervisors
101	TOTAL PARKS & RECREATION		Total	262,421	
102					
103	TOTAL EXPENDITURES BEFORE CONTINGENCY			1,119,068	
104					
105	CONTINGENCY & CAPITAL PROJECTS			403,755	Capital Projects includes mail kiosk construction of \$353,755 for six parking spots. The amount of \$50,000 for additional contingency related to the amenity center
106					
107	TOTAL EXPENDITURES BEFORE OTHER USES			1,522,823	
108	TRANSFER OUT TO CAPITAL RESERVE ACCOUNT			149,260	
109	TOTAL OTHER FINANCING USES			-	
110					
111	TOTAL EXPENDITURES			1,672,083	

**Lakeshore Ranch Community Development District**  
**Statement 4**  
**\$8,010,000 Capital Improvement Refunding Bonds, Series 2019**  
**FY2022-2023 Proposed Debt Service Budget**

	<b>Amount</b>
<b>REVENUE</b>	
Special Assmnts - On Roll	\$ 618,313
Special Assmnts - Discounts 4%	(24,733)
Fund Balance Forward	15,998
<b>TOTAL REVENUE</b>	<b>609,579</b>
<b>EXPENDITURES</b>	
<b>ADMINISTRATIVE</b>	
Assessmnt Collection Fee 2%	12,366
<b>DEBT SERVICE</b>	
<b>Principal</b>	
5/1/2023	405,000
<b>Interest</b>	
5/1/2023	99,163
11/1/2023	93,050
<b>TOTAL EXPENDITURES</b>	<b>609,579</b>
	-
REVENUE OVER / (UNDER) EXPENDITURES	\$ -

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

<b>Lot Type</b>	<b>Count of Folio</b>	<b>2019 Refunding Component MADS per Lot</b>	<b>2019 New Money Component MADS per Lot</b>	<b>Total 2019 MADS per Lot</b>	<b>Total 2019 MADS</b>
55	236	\$796.53	\$71.76	\$868.29	\$204,916.64
65	202	\$937.10	\$71.76	\$1,008.86	\$203,788.84
70	50	\$983.95	\$71.76	\$1,055.71	\$52,785.53
75	131	\$1,077.66	\$71.76	\$1,149.42	\$150,574.07
300	1	\$4,310.65	\$71.76	\$4,382.41	\$4,382.41
O&M 65	26	\$0.00	\$71.76	\$71.76	\$1,865.68
<b>Total</b>	<b>646</b>				<b>\$ 618,313.17</b>

**EXHIBIT 8.**

LAKESHORE RANCH CDD  
STATEMENT 1 - MAIL KIOSK WITH 3 PARKING SPOTS

	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 AMENDED	FY 2022 YTD- MARCH	FY 2023 PROPOSED	VARIANCE 2022 TO 2023
1 REVENUE										
2										
3 SPECIAL ASSESSMENTS - ON-ROLL (net)	1,056,164	\$ 1,049,224	\$ 1,052,793	\$ 1,049,879	\$ 1,052,523	\$ 1,050,532	\$ 1,144,817	\$ 1,118,322	\$ 1,144,817	-
4 INCREASE IN SPECAIAL ASSESSMENTS									266,632	266,632
5 TOTAL SPECIAL ASSESSMENTS	1,056,164	1,049,224	1,052,793	1,049,879	1,052,523	1,050,532	1,144,817	1,118,322	1,411,449	266,632
6										
7 ASSESSMENTS - PY Excess Fees	2,738	1,858	6,669	-	-	-	-	-	-	-
8 INTEREST EARNINGS	4,032	5,103	4,625	16,140	5,731	1,415	-	862	-	-
9 OTHER MISCELLANEOUS REVENUE:						-		-		-
10 EVENT REVENUE	558	1,498	3,501	2,884	717	-	-	-	-	-
11 CLUBHOUSE RENTAL	2,247	2,719	2,645	5,441	2,009	1,000	-	105	-	-
12 MISCELLANEOUS	2,464	4,865	4,408	4,475	9,285	9,191	-	3,028	-	-
13 EASEMENT AGREEMENT FEES				2,850	1,350	3,300	-	10,951	-	-
14 UNASSIGNED FUND BALANCE FORWARD	-	-	-	-	-	-	133,000	2,100	100,000	(33,000)
15 FUND BALANCE DECREASE IN OPERATING RESERVES (less tsfer to reserves)									55,168	55,168
16 FUND BALANCE DECREASE FROM EMERGENCY RESERVE								-	87,570	87,570
17 TOTAL REVENUE	1,068,203	1,065,267	1,074,641	1,081,668	1,071,615	1,065,438	1,277,817	1,135,367	1,654,186	376,369
18										
19 EXPENDITURES										
20 ADMINISTRATIVE EXPENSES										
21 SUPERVISORS FEES	11,522	11,000	11,800	10,600	10,000	10,800	12,000	7,125	12,000	-
22 PAYROLL TAXES	887	842	903	811	765	841	918	536	918	-
23 PAYROLL SERVICE FEE	770	673	645	823	637	596	650	300	650	-
24 DISTRICT MANAGEMENT	57,000	58,500	58,500	62,100	62,100	62,100	62,100	31,050	56,028	(6,072)
25 DISTRICT ENGINEER	-	13,056	31,929	30,821	22,798	30,289	25,000	10,469	25,000	-
26 DISSEMINATION SERVICES (DISCLOSURE)	5,000	5,000	4,250	-	4,250	4,250	4,250	4,250	4,250	-
27 TRUSTEES FEES	4,337	4,337	4,337	4,445	3,578	4,041	4,041	5,557	4,041	-
28 FLORIDA FILING FEE	325	175	175	175	175	175	175	175	175	-
29 AUDITING SERVICES	3,000	2,390	2,500	2,600	2,500	2,658	2,700	-	2,700	-
30 ARBITRAGE REBATE CALCULATION	1,300	650	650	650	650		650	-	650	-
31 INSURANCE ( Public Officials )	-	2,085	2,085	2,200	2,255	2,482	2,729	148	3,000	271
32 LEGAL ADVERTISING	2,046	874	572	3,058	3,350	1,855	1,500	66	1,500	-
33 DUES, LICENSES & FEES	-	150	150	150	195	275	750	-	750	-
34 WEB-SITE / EMAIL SYSTEM - IT SUPPORT	960	978	998	2,580	5,522	2,015	2,015	2,015	2,015	-
35 LEGAL SERVICES - GENERAL	18,968	26,104	36,484	27,581	30,847	32,502	28,000	22,217	30,000	2,000
36 MISCELLANEOUS ADMIN	792	225	417	338	2,897	7,762	650	1,564	2,500	1,850
37 TOTAL ADMINISTRATIVE EXPENDITURES	106,907	127,039	156,395	148,933	152,519	162,641	148,128	85,469	146,177	(1,951)
38										
39 SECURITY OPERATIONS										
40 SECURITY CONTRACT - GUARDHOUSE	148,275	163,572	163,992	129,471	120,700	135,000	132,480	81,198	181,056	48,576
41 SECURITY SYSTEM	2,052	2,606	1,432	1,220	1,321	5,730	2,500	813	2,500	-
42 SECURITY CAMERA MONITORING	-	-	-		-	-	-	-	23,600	23,600
43 SECURITY - ROVER	-	960	-	-	-	22,140	52,800	26,040	-	(52,800)
44 SECURITY - FHP	-	-	-	-	-	-	-	-	14,400	14,400
45 TOTAL SECURITY OPERATIONS	150,327	167,138	165,424	130,691	122,021	162,870	187,780	108,051	221,556	33,776
46										
47 UTILITIES:										
48 UTILITY - ELECTRICITY	29,307	28,163	30,226	31,735	31,770	29,912	34,000	13,472	33,500	(500)
49 UTILITY - STREETLIGHTS	63,280	62,234	63,186	57,691	62,191	60,864	64,500	25,640	64,000	(500)

LAKESHORE RANCH CDD  
STATEMENT 1 - MAIL KIOSK WITH 3 PARKING SPOTS

	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 AMENDED	FY 2022 YTD- MARCH	FY 2023 PROPOSED	VARIANCE 2022 TO 2023
50 UTILITY - GAS	12,429	11,435	15,467	12,774	12,757	12,298	16,000	11,031	15,500	(500)
51 UTILITY - WATER	11,280	7,152	8,027	5,991	6,320	6,177	8,000	3,854	8,000	-
52 SOLID WASTE CONTROL-RECREATION FAC.	454	624	624	624	676	624	660	333	660	-
53 SOLID WASTE ASSESSMENT	352	439	674	680	724	842	850	932	950	100
54 TOTAL UTILITIES	117,102	110,047	118,204	109,495	114,438	110,717	124,010	55,262	122,610	(1,400)
55										
56 PHYSICAL ENVIRONMENT										
57 STORMWATER NON ADVALOREM ASSESS.	1,680	1,680	2,800	2,799	2,847	2,800	2,900	-	2,900	-
58 LAKE/POND BANK MAINTENANCE (MIDGE FLIES)	819	19,655	15,680	37,599	3,490	600	35,000	-	35,000	-
59 AQUATIC MAINTENANCE CONTRACT	24,040	25,200	26,355	27,000	26,168	-	23,700	13,808	23,700	-
60 WETLAND/MITIGATION AREA MONITORING&MAINT	-	-	-	-	-	23,671	-	-	-	-
61 INLET MONITORING	-	2,450	2,450	-	-	-	500	-	500	-
62 POND 25	24,883	594	-	-	-	-	-	-	-	-
63 GENERAL LIABILITY/PROPERTY INSURANCE	25,958	23,995	23,995	21,575	22,207	25,207	27,842	14,313	27,842	-
64 LANDSCAPE MAINTENANCE	122,000	122,000	139,202	143,009	147,300	138,020	147,082	69,827	147,082	-
65 LANDSCAPE REPLACEMENT & FERT/CHEM	8,701	18,725	25,755	36,837	40,622	41,368	48,100	19,750	48,100	-
66 IRRIGATION REPAIRS & MAINTENANCE	3,888	2,536	15,078	7,306	6,244	16,390	8,500	10,980	12,000	3,500
67 RUST PREVENTION	8,140	7,680	12,430	9,790	9,790	10,680	10,680	4,540	10,680	-
68 LANDSCAPE IMPROVEMENTS	1,002	21,418	7,199	13,831	17,172	19,361	25,000	16,064	25,000	-
69 LANDSCAPE MAINT.-LOTS PAID ESTANCIA	82,264	-	-	-	-	-	-	-	-	-
70 TOTAL PHYSICAL ENVIRONMENT	303,375	245,933	270,944	299,746	275,840	278,097	329,304	149,281	332,804	3,500
71										
72 ROAD & STREET FACILITIES										
73 GATE MAINTENANCE	5,270	6,548	7,654	11,515	8,791	12,705	10,000	1,329	10,000	-
74 SIDEWALK REPAIR & MAINTENANCE	-	4,158	-	2,065	9,736	6,325	2,500	-	2,500	-
75 STREETLIGHT/DECORATIVE LIGHT MAINTENANCE	7,900	4,093	5,500	5,533	8,250	2,750	8,000	12,754	8,000	-
76 STREET SIGN REPAIR & REPLACEMENT	3,154	3,989	3,295	110	7,310	3,750	3,000	-	3,000	-
77 ROADWAY REPAIR & MAINTENANCE	3,200	7,794	-	9,975	511	7,400	10,000	4,300	10,000	-
78 TOTAL ROAD & STREET FACILITIES	19,524	26,582	16,449	29,198	34,598	32,930	33,500	18,382	33,500	-

LAKESHORE RANCH CDD  
STATEMENT 1 - MAIL KIOSK WITH 3 PARKING SPOTS

	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 AMENDED	FY 2022 YTD- MARCH	FY 2023 PROPOSED	VARIANCE 2022 TO 2023
79										
80 PARKS & RECREATION										
81 MANAGEMENT CONTRACT	157,620	155,370	155,430	155,415	166,543	160,806	170,421	56,807	170,421	-
82 POOL/WATER PARK/ FOUNTAIN MAINTENANCE	354	6,342	1,976	274	269	997	2,500	-	2,500	-
83 POOL PERMITS	-	705	705	705	705	705	705	-	705	-
84 CLUBHOUSE FACILITY MAINTENANCE/SUPPLIES	13,614	10,523	7,824	6,902	5,457	11,767	13,000	6,849	13,000	-
85 CLUBHOUSE TELEPHONE, FAX, INTERNET	14,349	14,123	16,333	14,711	16,866	15,328	17,000	9,524	17,000	-
86 CLUBHOUSE EXERCISE EQUIPMENT MAINTENANCE	1,125	2,027	2,272	2,188	2,469	1,414	1,500	824	1,500	-
87 CLUBHOUSE PEST CONTROL	320	810	245	2,670	1,660	710	795	478	795	-
88 CLUBHOUSE OFFICE SUPPLIES	3,329	4,533	8,349	5,654	2,265	9,895	4,000	3,737	4,000	-
89 CLUBHOUSE JANITORIAL SERVICES & SUPPLIES	3,428	4,325	4,786	4,805	2,594	213	4,500	1,184	4,500	-
90 CLUBHOUSE LIGHTING REPLACEMENT	1,785	-	1,510	956	1,374	3,447	1,500	-	1,500	-
91 TENNIS/BASKETBALL COURT REPAIRS	64	38	2,020	1,105	1,346	2,908	3,000	-	3,000	-
92 MISCELLANEOUS EXPENSES	12,415	4,153	4,580	9,654	8,232	13,500	10,000	5,149	10,000	-
93 SECURITY / FIRE SYSTEM	2,532	2,404	2,343	2,109	2,730	1,379	2,500	3,393	2,500	-
94 LICENSES AND DUES FOR MOVIES	857	1,159	1,214	967	1,125	-	1,500	390	1,500	-
95 SPECIAL EVENTS	12,540	11,570	13,366	13,150	22,503	1,754	13,500	13,589	13,500	-
96 PRESSURE WASH	5,932	-	1,162	127	9,794	5,539	6,000	8,065	6,000	-
97 DEBIT CARD PURCHASES	-	-	-	-	2,352	14,760	-	-	-	-
98 AMENITY CAPITAL PROJECTS	-	-	24,199	7,703	24,450	26,262	25,000	-	10,000	(15,000)
99 TOTAL PARKS & RECREATION	230,264	218,082	248,314	229,095	272,735	271,384	277,421	109,989	262,421	(15,000)
100										
101 TOTAL EXPENDITURES BEFORE CONTINGENCY	927,499	894,821	975,730	947,158	972,150	1,018,639	1,100,143	526,434	1,119,068	18,925
102										
103 CAPITAL PROJECTS & RESERVE STUDY & CONTINGENCY	10,790	7,331	132,718	2,399	-	-	34,154	-	385,858	351,704
104										-
105 TOTAL EXPENDITURES BEFORE OTHER USES	938,289	902,152	1,108,448	949,557	972,150	1,018,639	1,134,297	526,434	1,504,926	370,629
106 TRANSFER-OUT TO CAPITAL RESERVE FUND	-	-	-	53,472	138,000	138,000	143,520	143,520	149,260	5,740
107 TOTAL OTHER FINANCING USES	-	-	-	53,472	138,000	138,000	143,520	143,520	149,260	5,740
108										
109 TOTAL EXPENDITURES	938,289	902,152	1,108,448	1,003,029	1,110,150	1,156,639	1,277,817	669,954	1,654,186	376,369
110										
111 NET CHANGE IN FUND BALANCE	129,914	163,115	(33,807)	78,639	(38,536)	(91,201)	-	465,413	-	-
112 FUND BALANCE - BEGINNING (FY 2020 Audit Adjusted for General Fund)				-	871,974	866,831	775,630	-	642,630	
113 BUDGETED FUND BALANCE FORWARD USE							(133,000)	-	(242,738)	
114 FUND BALANCE ENDING					833,438	775,630	642,630	-	399,893	
115										
116 FUND BALANCE USES:						-	-			
117 Nonspendable for prepaids and deposits					4,349	5,228	5,478	-	5,478	
118 Operating Capital - 1/4 operating less amts for transfer to reserves to be made in 2nd qtr					251,704	261,204	319,454	-	264,287	
119 Emergency Reserve					187,570	187,570	187,570	-	100,000	
120 Unassigned Fund Balance					389,815	321,628	130,128	-	30,128	
121 TOTAL FUND BALANCE USE	\$ 129,915	\$ 163,116	\$ (33,807)	\$ 78,639	\$ 833,438	\$ 775,630	\$ 642,630		\$ 399,893	\$ -



**Lakeshore Ranch Community Development District**  
**Statement 2**  
**General Fund - MAIL KIOSK WITH 3 SPOTS**  
**FY 2022-2023 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
<b>Total</b>		<b>672</b>	<b>659.05</b>

[A]

**2. O&M Budget & Total Assessment**

Total O&M Expenditures - Less Fund Balance Forward	1,411,449	from STMT 1
Plus: Early Payment Discount (4%)	60,062	
Plus: County Collection Fees (2%)	30,031	
<b>Total Assessment, gross</b>	<b>1,501,541</b>	[B]

**3. O&M Assessment per EAU**

Total Assessment, gross	1,501,541	[B]
Total EAU	659.05	[A]
<b>O&amp;M Assessment per EAU, gross</b>	<b>2,278.34</b>	[B] / [A]

**4. 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	\$1,936.59	236	457,035.30
65	1.00	\$2,278.34	253	576,420.40
70	1.05	\$2,392.26	50	119,612.93
75	1.15	\$2,620.09	132	345,852.24
300	1.15	\$2,620.09	1	2,620.09
<b>Total</b>			<b>672</b>	<b>1,501,540.96</b>

**5. Change in O&M Assessments, FY 2022 vs FY 2023**

Lot Type	FY22 per Unit, gross	FY23 per Unit, gross	\$ Change	% Change	Mo Change
55	1,570.76	1,936.59	365.83	23%	30.49
65	1,847.95	2,278.34	430.39	23%	35.87
70	1,940.35	2,392.26	451.91	23%	37.66
75	2,125.14	2,620.09	494.95	23%	41.25
300	2,125.14	2,620.09	494.95	23%	41.25

STATEMENT 3 - CONTRACT SUMMARY				
FINANCIAL STATEMENT CATEGORY	VENDOR	CONTRACT	AMOUNT OF	COMMENTS/SCOPE OF SERVICE
20 ADMINISTRATIVE EXPENSES				
21 SUPERVISORS FEES	BOARD OF SUPEVISORS PAYROLL	N/A	12,000	Estimated 5 Supervisors to be in attendance for 12 meetings. Chapter 190 of the Florida Statute allows for \$200 per meeting.
22 PAYROLL TAXES	PAYROLL TAXES	N/A	918	Payroll taxes for Supervisor Compensation ; 7.65% of Payroll.
23 PAYROLL SERVICE FEE	PAYROLL SERVICE FEE	ANNUAL RENEWAL	650	\$50 PER CDD MEETING PLUS \$50 YEAR END PROCESSING
24 ADMINISTRATIVE SERVICES	NO LONGER UTILIZED		-	No longer utilized
25 DISTRICT MANAGEMENT	BREEZE	Renews-Terminated by Either Party Upon 60 Days Notice	56,028	The District receives Management & Accounting services as part of the agreement with DPFG
26 FINANCIAL CONSULTING SERVICES	NO LONGER UTILIZED - PRIOR DM	-	-	No longer utilized
27 ACCOUNTING SERVICES	NO LONGER UTILIZED - PRIOR DM	-	-	No longer utilized
28 DISTRICT ENGINEER	Cardno Engineering Services	PRESENT	25,000	Provides general engineering services to District, i.e. attendance & preparation for monthly board meetings and other specifically requested assignments
29 DISSEMINATION SERVICES (DISCLOSURE REPORT)	DPFG - Auto Renewal	Renews-Terminated by Either Party Upon 60 Days Notice	4,250	Dissemination to facilitate District compliance with Securities & Exchange Commission continuing disclosure.
30 TRUSTEES FEES	US BANK	Pursuant to the Trust Indenture	4,041	Confirmed amount with Trustee to maintain the District's bond funds that are on deposit
31 FLORIDA FILING FEE	FLORIDA DEPT. OF ECONOMIC OPPORTUNITY	Statute Manadated	175	The District is required to pay an annual fee of \$175 to the Department of Economic Opportunity
32 AUDITING SERVICES	DMHB	9/30/2018	2,700	State law requires the District to undertake an annual independent audit. The budgeted amount for the fiscal year is based on contracted fees from an existing engagement letter. FY 20-\$2,600 and FY 21-\$2,700
33 ARBITRAGE REBATE CALCULATION	LLS TAX SERVICE	PROPOSD EACH YEAR	650	The District is required to calculate interest earned from bond proceeds each year pursuant to the Internal Revenue Code. The amount considers the new bond issuance
34 INSURANCE ( Public Officials )	EGIS INSURANCE		3,000	BASE ON FY 2023 RENEWAL PREMIUM CONFIRMATION WITH EGIS
35 LEGAL ADVERTISING	TAMPA BAY TIMES	N/A	1,500	The District is required to advertise various notices for monthly Board meetings and other public hearings in a newspaper of general circulation.
36 DUES, LICENSES & FEES	VARIOUS	N/A	750	ESTIMATED
37 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 \$250 for page overages
38 LEGAL SERVICES - GENERAL	STRALEY, ROBIN, VERICKER	PRESENT	30,000	Provides general legal services, review of contracts, agreements and other research assigned and directed by the Board and District Manager
39 MISCELLANEOUS ADMIN	VARIOUS		2,500	Discretionary as needed, includes such itmes as bank checks
40 TOTAL ADMINISTRATIVE EXPENDITURES		Total	146,177	
41				
42 SECURITY OPERATIONS				
43 SECURITY CONTRACT	Uited Force Security	Contract start date - April 1, 2020	181,056	Contract allows for Un Armed Security Officer 8,616 hours per year at \$15.00 per hour and additional amount of \$3,240 anticipated holiday payroll for 6 federal holidays
44 SECURITY CONTRACT ROVER SERVICE	Uited Force Security		-	Contract allows for 8 hours per day @15 per hour plus car rental of \$750 per month
45 SECURITY SYSTEM - CLUBHOUSE	ADT		2,500	Burglar Alarm Monitoring, \$80 per month. Additional for misc. items such as service calls, etc.
46 SECURITY MONITORING	Envera		23,600	Security camera monitoring with Envera \$1550 per month plus \$5,000 for reparis and maintenance
47 SECURITY - TRAFFIC MONITORING - FHP	As needed from FHP	NA	14,400	
48 TOTAL SECURITY OPERATIONS		Total	221,556	
49				
50 UTILITIES:				
51 UTILITY - ELECTRICITY	WITHLACOOCHEE RIVER ELECTRIC	PRESENT	33,500	7 meters - 5 on Sundance, 1 on Land O Lakes, 1 on Water Color. Based on estimated usage.
52 UTILITY - STREETLIGHTS	WITHLACOOCHEE RIVER ELECTRIC	PRESENT	64,000	Approximately 213 streetlight poles. Projected at \$5,400 monthly

	FINANCIAL STATEMENT CATEGORY	VENDOR	CONTRACT	AMOUNT OF	COMMENTS/SCOPE OF SERVICE
53	UTILITY - GAS	CITY OF CLEARWATER	PRESENT	15,500	19730 Sundance Lake Blvd. usage
54	UTILITY - WATER	PASCO COUNTY	PRESENT	8,000	6 meters - 1, meter on Rock Spring was a hydrant meter and no longer has high usage. Avg \$600 monthly
55	SOLID WASTE CONTROL - RECREATION FACILITY	WASTE CONNECTIONS OF FLORIDA	PRESENT	660	Clubhouse Waste Removal
56	SOLID WASTE ASSESSMENT	PASCO COUNTY		950	Solid Waste Assessment
57	TOTAL UTILITIES		Total	122,610	
58					
59	PHYSICAL ENVIRONMENT				
60	STORMWATER NON ADVALOREM ASSESSMENT	MIKE FASANO, TAX COLLRCTOR	4	2,900	Pasco County Stormwater Non-Advalorem Assessment
61	LAKE/POND BANK MAINTENANCE	STEADFAST	NA	35,000	Projects that relate to maintenance such as removing torpedo grass and plantings, cattail removal, erosion repairs - \$10,000. Additional amount of \$25,000 is to address midge fly treatment
62	AQUATIC MAINTENANCE CONTRACT	STEADFAST	AUTO RENEW	23,700	Approximates \$1,975 monthly
63	WETLAND/MITIGATION AREA MONITORING & MAINTENANCE	ECOLOGICAL CONSULTANTS	NA	-	Monitoring and maintenance, this was released by SWFWMD and is no longer required per Ecological consultants - January 16, 2014
64	INLET MONITORING	CORNERSTONE SOLUTIONS		500	Cornerstone Solutions for inlet monitoring for compliance, as needed
65	POND 25		NA	-	
66	GENERAL LIABILITY/PROPERTY INSURANCE	EGIS INSURANCE	Quoted Every year	27,842	Based on FY 2021 insurance quote from Egis
67	LANDSCAPE MAINTENANCE	YELLOWSTONE	Contract will renew 10/31/2021	147,082	General Landscape Maintenance - \$130,987, Irrigation \$12,595. Annuals are \$875 on a quarterly basis for 500 annuals per quarter
68	LANDSCAPE REPLACEMENT & FERT/CHEM	YELLOWSTONE	Contract will renew 10/31/2021	48,100	Mulch is \$27,000, applied two times yearly. Fertilization is \$17,000 yearly and pest control is \$4,100 yearly.
69	IRRIGATION REPAIRS & MAINTENANCE	YELLOWSTONE	Contract will renew 10/31/2021	12,000	Repairs for the irrigation system
70	RUST PREVENTION	SUNCOAST RUST	30 Day Notice-Month to Month	10,680	Contract is \$890 monthly to service three wells. Previously it was for 2 wells
71	LANDSCAPE IMPROVEMENTS	YELLOWSTONE	Contract will renew 10/31/2021	25,000	Landscape Contingency for various improvement projects. To be considered : Plant fill ins at clubhouse - \$12,985. Sod conversion - \$13,350, 1st roundabout plant fill in-\$4,550. Intersection at Post Island Loop - \$4,125, Entry gate area - \$2,750. Water color Jasmine bed conversion - \$16,875
72	LANDSCAPE MAINTENANCE - LOTS PAID ESTANCIA		NA	-	No longer applicable
73	TOTAL PHYSICAL ENVIRONMENT		Total	332,804	
74					
75	ROAD & STREET FACILITIES				
76	GATE MAINTENANCE	SOUTHERN AUTOMATED ACCESS	N/A	10,000	Quarterly gate maintenance of \$350 plus miscellaneous supplies and repairs. Barcode stickers, etc.
77	SIDEWALK REPAIR & MAINTENANCE	MISCELLANEOUS	N/A	2,500	Miscellaneous expenditures related to sidewalk repair as needed
78	STREETLIGHT/DECORATIVE LIGHT MAINTENANCE	VARIOUS	N/A	8,000	Holiday lighting projected to be \$6,000, additional amount of \$3,000 related to lighting repairs at entrance. Streetlights are repaired by Withlacoochee
79	STREET SIGN REPAIR & REPLACEMENT	VARIOUS	N/A	3,000	Miscellaneous expenditures related to street signs as needed
80	ROADWAY REPAIR & MAINTENANCE	VARIOUS	N/A	10,000	Miscellaneous expenditures related to roadway as needed.
81	TOTAL ROAD & STREET FACILITIES		Total	33,500	
82					

	FINANCIAL STATEMENT CATEGORY	VENDOR	CONTRACT	AMOUNT OF	COMMENTS/SCOPE OF SERVICE
83	PARKS & RECREATION				
84	MANAGEMENT CONTRACT	VESTA PROPERTY SERVICES	Renews-Terminated by Either Party Upon 60 Days Notice	170,421	Contract includes impact of minium wage increase
85	POOL/WATER PARK/ FOUNTAIN MAINTENANCE	VARIOUS	N/A	2,500	As needed
86	POOL PERMITS			705	As required by Pasco Florida Department of Health, permits are usualy pulled in May
87	CLUBHOUSE FACILITY MAINTENANCE	VARIOUS	N/A	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 filers per year for air conditioning
88	CLUBHOUSE TELEPHONE, FAX, INTERNET	FRONTIER	ONGOING	17,000	Frontier communications for internet and phone and cable. Changed from verizon in April 2016. Slight increase in FY 2018
89	CLUBHOUSE EXERCISE EQUIPMENT MAINTENANCE	FITNESS LOGIC	N/A	1,500	Quarterly maintenance of \$155 plus misc needs
90	CLUBHOUSE PEST CONTROL	AGAPE PEST CONTRAL	N/A	795	Quarterly maintenance of \$80 plus additional amount of \$275 annually for termite bond plus an additional \$200 for additional service when needed
91	CLUBHOUSE OFFICE SUPPLIES	As needed for the office	N/A	4,000	As needed
92	CLUBHOUSE JANITORIAL SERVICES & SUPPLIES	VARIOUS	N/A	4,500	Various janitorial supplies
93	CLUBHOUSE LIGHTING REPLACEMENT	VARIOUS VENDORS AS NEEDED		1,500	As needed
94	TENNIS/BASKETBALL COURT REPAIRS	VARIOUS		3,000	As needed
95	MISCELLANEOUS EXPENSES	VARIOUS		10,000	As needed
96	SECURITY / FIRE SYSTEM	FLORIDA FIRE SERVICE		2,500	annual maintenance service and inspection and any associated repairs
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	N/A	13,500	As needed
99	PRESSURE WASH			6,000	
100	AMENITY CAPITAL PROJECTS			10,000	To be determined by the Board of Supervisors
101	TOTAL PARKS & RECREATION		Total	262,421	
102					
103	TOTAL EXPENDITURES BEFORE CONTINGENCY			1,119,068	
104					
105	CONTINGENCY & CAPITAL PROJECTS			385,858	Capital Projects includes mail kiosk construction of \$335,858 for three parking spots. The amount of \$50,000 for additional contingency related to the amenity center
106					
107	TOTAL EXPENDITURES BEFORE OTHER USES			1,504,926	
108	TRANSFER OUT TO CAPITAL RESERVE ACCOUNT			149,260	
109	TOTAL OTHER FINANCING USES			-	
110					
111	TOTAL EXPENDITURES			1,654,186	

**Lakeshore Ranch Community Development District**  
**Statement 4**  
**\$8,010,000 Capital Improvement Refunding Bonds, Series 2019**  
**FY2022-2023 Proposed Debt Service Budget**

	<b>Amount</b>
<b>REVENUE</b>	
Special Assmnts - On Roll	\$ 618,313
Special Assmnts - Discounts 4%	(24,733)
Fund Balance Forward	15,998
<b>TOTAL REVENUE</b>	<b>609,579</b>
<b>EXPENDITURES</b>	
<b>ADMINISTRATIVE</b>	
Assessmnt Collection Fee 2%	12,366
<b>DEBT SERVICE</b>	
<b>Principal</b>	
5/1/2023	405,000
<b>Interest</b>	
5/1/2023	99,163
11/1/2023	93,050
<b>TOTAL EXPENDITURES</b>	<b>609,579</b>
	-
REVENUE OVER / (UNDER) EXPENDITURES	\$ -

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

<b>Lot Type</b>	<b>Count of Folio</b>	<b>2019 Refunding Component MADS per Lot</b>	<b>2019 New Money Component MADS per Lot</b>	<b>Total 2019 MADS per Lot</b>	<b>Total 2019 MADS</b>
55	236	\$796.53	\$71.76	\$868.29	\$204,916.64
65	202	\$937.10	\$71.76	\$1,008.86	\$203,788.84
70	50	\$983.95	\$71.76	\$1,055.71	\$52,785.53
75	131	\$1,077.66	\$71.76	\$1,149.42	\$150,574.07
300	1	\$4,310.65	\$71.76	\$4,382.41	\$4,382.41
O&M 65	26	\$0.00	\$71.76	\$71.76	\$1,865.68
<b>Total</b>	<b>646</b>				<b>\$ 618,313.17</b>

**EXHIBIT 9.**

LAKESHORE RANCH CDD  
STATEMENT 1 - MAILROOM EXPANSION & LANDSCAPE

	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 AMENDED	FY 2022 YTD- MARCH	FY 2023 PROPOSED	VARIANCE 2022 TO 2023
1 REVENUE										
2										
3 SPECIAL ASSESSMENTS - ON-ROLL (net)	1,056,164	\$ 1,049,224	\$ 1,052,793	\$ 1,049,879	\$ 1,052,523	\$ 1,050,532	\$ 1,144,817	\$ 1,118,322	\$ 1,144,817	-
4 INCREASE IN SPECAIAL ASSESSMENTS									145,747	145,747
5 TOTAL SPECIAL ASSESSMENTS	1,056,164	1,049,224	1,052,793	1,049,879	1,052,523	1,050,532	1,144,817	1,118,322	1,290,564	145,747
6										
7 ASSESSMENTS - PY Excess Fees	2,738	1,858	6,669	-	-	-	-	-	-	-
8 INTEREST EARNINGS	4,032	5,103	4,625	16,140	5,731	1,415	-	862	-	-
9 OTHER MISCELLANEOUS REVENUE:						-		-		-
10 EVENT REVENUE	558	1,498	3,501	2,884	717	-	-	-	-	-
11 CLUBHOUSE RENTAL	2,247	2,719	2,645	5,441	2,009	1,000	-	105	-	-
12 MISCELLANEOUS	2,464	4,865	4,408	4,475	9,285	9,191	-	3,028	-	-
13 EASEMENT AGREEMENT FEES				2,850	1,350	3,300	-	10,951	-	-
14 UNASSIGNED FUND BALANCE FORWARD	-	-	-	-	-	-	133,000	2,100	100,000	(33,000)
15 FUND BALANCE DECREASE IN OPERATING RESERVES (less tsfer to reserves)									79,345	79,345
16 FUND BALANCE DECREASE FROM EMERGENCY RESERVE								-	87,570	87,570
17 TOTAL REVENUE	1,068,203	1,065,267	1,074,641	1,081,668	1,071,615	1,065,438	1,277,817	1,135,367	1,557,478	279,661
18										
19 EXPENDITURES										
20 ADMINISTRATIVE EXPENSES										
21 SUPERVISORS FEES	11,522	11,000	11,800	10,600	10,000	10,800	12,000	7,125	12,000	-
22 PAYROLL TAXES	887	842	903	811	765	841	918	536	918	-
23 PAYROLL SERVICE FEE	770	673	645	823	637	596	650	300	650	-
24 DISTRICT MANAGEMENT	57,000	58,500	58,500	62,100	62,100	62,100	62,100	31,050	56,028	(6,072)
25 DISTRICT ENGINEER	-	13,056	31,929	30,821	22,798	30,289	25,000	10,469	25,000	-
26 DISSEMINATION SERVICES (DISCLOSURE)	5,000	5,000	4,250	-	4,250	4,250	4,250	4,250	4,250	-
27 TRUSTEES FEES	4,337	4,337	4,337	4,445	3,578	4,041	4,041	5,557	4,041	-
28 FLORIDA FILING FEE	325	175	175	175	175	175	175	175	175	-
29 AUDITING SERVICES	3,000	2,390	2,500	2,600	2,500	2,658	2,700	-	2,700	-
30 ARBITRAGE REBATE CALCULATION	1,300	650	650	650	650		650	-	650	-
31 INSURANCE ( Public Officials )	-	2,085	2,085	2,200	2,255	2,482	2,729	148	3,000	271
32 LEGAL ADVERTISING	2,046	874	572	3,058	3,350	1,855	1,500	66	1,500	-
33 DUES, LICENSES & FEES	-	150	150	150	195	275	750	-	750	-
34 WEB-SITE / EMAIL SYSTEM - IT SUPPORT	960	978	998	2,580	5,522	2,015	2,015	2,015	2,015	-
35 LEGAL SERVICES - GENERAL	18,968	26,104	36,484	27,581	30,847	32,502	28,000	22,217	30,000	2,000
36 MISCELLANEOUS ADMIN	792	225	417	338	2,897	7,762	650	1,564	2,500	1,850
37 TOTAL ADMINISTRATIVE EXPENDITURES	106,907	127,039	156,395	148,933	152,519	162,641	148,128	85,469	146,177	(1,951)
38										
39 SECURITY OPERATIONS										
40 SECURITY CONTRACT - GUARDHOUSE	148,275	163,572	163,992	129,471	120,700	135,000	132,480	81,198	181,056	48,576
41 SECURITY SYSTEM	2,052	2,606	1,432	1,220	1,321	5,730	2,500	813	2,500	-
42 SECURITY CAMERA MONITORING	-	-	-		-	-	-	-	23,600	23,600
43 SECURITY - ROVER	-	960	-	-	-	22,140	52,800	26,040	-	(52,800)
44 SECURITY - FHP	-	-	-	-	-	-	-	-	14,400	14,400
45 TOTAL SECURITY OPERATIONS	150,327	167,138	165,424	130,691	122,021	162,870	187,780	108,051	221,556	33,776
46										
47 UTILITIES:										
48 UTILITY - ELECTRICITY	29,307	28,163	30,226	31,735	31,770	29,912	34,000	13,472	33,500	(500)
49 UTILITY - STREETLIGHTS	63,280	62,234	63,186	57,691	62,191	60,864	64,500	25,640	64,000	(500)



LAKESHORE RANCH CDD

STATEMENT 1 - MAILROOM EXPANSION & LANDSCAPE

	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 AMENDED	FY 2022 YTD- MARCH	FY 2023 PROPOSED	VARIANCE 2022 TO 2023
50 UTILITY - GAS	12,429	11,435	15,467	12,774	12,757	12,298	16,000	11,031	15,500	(500)
51 UTILITY - WATER	11,280	7,152	8,027	5,991	6,320	6,177	8,000	3,854	8,000	-
52 SOLID WASTE CONTROL-RECREATION FAC.	454	624	624	624	676	624	660	333	660	-
53 SOLID WASTE ASSESSMENT	352	439	674	680	724	842	850	932	950	100
54 TOTAL UTILITIES	117,102	110,047	118,204	109,495	114,438	110,717	124,010	55,262	122,610	(1,400)
55										
56 PHYSICAL ENVIRONMENT										
57 STORMWATER NON ADVALOREM ASSESS.	1,680	1,680	2,800	2,799	2,847	2,800	2,900	-	2,900	-
58 LAKE/POND BANK MAINTENANCE (MIDGE FLIES)	819	19,655	15,680	37,599	3,490	600	35,000	-	35,000	-
59 AQUATIC MAINTENANCE CONTRACT	24,040	25,200	26,355	27,000	26,168	-	23,700	13,808	23,700	-
60 WETLAND/MITIGATION AREA MONITORING&MAINT	-	-	-	-	-	23,671	-	-	-	-
61 INLET MONITORING	-	2,450	2,450	-	-	-	500	-	500	-
62 POND 25	24,883	594	-	-	-	-	-	-	-	-
63 GENERAL LIABILITY/PROPERTY INSURANCE	25,958	23,995	23,995	21,575	22,207	25,207	27,842	14,313	27,842	-
64 LANDSCAPE MAINTENANCE	122,000	122,000	139,202	143,009	147,300	138,020	147,082	69,827	147,082	-
65 LANDSCAPE REPLACEMENT & FERT/CHEM	8,701	18,725	25,755	36,837	40,622	41,368	48,100	19,750	48,100	-
66 IRRIGATION REPAIRS & MAINTENANCE	3,888	2,536	15,078	7,306	6,244	16,390	8,500	10,980	12,000	3,500
67 RUST PREVENTION	8,140	7,680	12,430	9,790	9,790	10,680	10,680	4,540	10,680	-
68 LANDSCAPE IMPROVEMENTS	1,002	21,418	7,199	13,831	17,172	19,361	25,000	16,064	25,000	-
69 LANDSCAPE MAINT.-LOTS PAID ESTANCIA	82,264	-	-	-	-	-	-	-	-	-
70 TOTAL PHYSICAL ENVIRONMENT	303,375	245,933	270,944	299,746	275,840	278,097	329,304	149,281	332,804	3,500
71										
72 ROAD & STREET FACILITIES										
73 GATE MAINTENANCE	5,270	6,548	7,654	11,515	8,791	12,705	10,000	1,329	10,000	-
74 SIDEWALK REPAIR & MAINTENANCE	-	4,158	-	2,065	9,736	6,325	2,500	-	2,500	-
75 STREETLIGHT/DECORATIVE LIGHT MAINTENANCE	7,900	4,093	5,500	5,533	8,250	2,750	8,000	12,754	8,000	-
76 STREET SIGN REPAIR & REPLACEMENT	3,154	3,989	3,295	110	7,310	3,750	3,000	-	3,000	-
77 ROADWAY REPAIR & MAINTENANCE	3,200	7,794	-	9,975	511	7,400	10,000	4,300	10,000	-
78 TOTAL ROAD & STREET FACILITIES	19,524	26,582	16,449	29,198	34,598	32,930	33,500	18,382	33,500	-

LAKESHORE RANCH CDD  
STATEMENT 1 - MAILROOM EXPANSION & LANDSCAPE

	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 AMENDED	FY 2022 YTD- MARCH	FY 2023 PROPOSED	VARIANCE 2022 TO 2023
79										
80 PARKS & RECREATION										
81 MANAGEMENT CONTRACT	157,620	155,370	155,430	155,415	166,543	160,806	170,421	56,807	170,421	-
82 POOL/WATER PARK/ FOUNTAIN MAINTENANCE	354	6,342	1,976	274	269	997	2,500	-	2,500	-
83 POOL PERMITS	-	705	705	705	705	705	705	-	705	-
84 CLUBHOUSE FACILITY MAINTENANCE/SUPPLIES	13,614	10,523	7,824	6,902	5,457	11,767	13,000	6,849	13,000	-
85 CLUBHOUSE TELEPHONE, FAX, INTERNET	14,349	14,123	16,333	14,711	16,866	15,328	17,000	9,524	17,000	-
86 CLUBHOUSE EXERCISE EQUIPMENT MAINTENANCE	1,125	2,027	2,272	2,188	2,469	1,414	1,500	824	1,500	-
87 CLUBHOUSE PEST CONTROL	320	810	245	2,670	1,660	710	795	478	795	-
88 CLUBHOUSE OFFICE SUPPLIES	3,329	4,533	8,349	5,654	2,265	9,895	4,000	3,737	4,000	-
89 CLUBHOUSE JANITORIAL SERVICES & SUPPLIES	3,428	4,325	4,786	4,805	2,594	213	4,500	1,184	4,500	-
90 CLUBHOUSE LIGHTING REPLACEMENT	1,785	-	1,510	956	1,374	3,447	1,500	-	1,500	-
91 TENNIS/BASKETBALL COURT REPAIRS	64	38	2,020	1,105	1,346	2,908	3,000	-	3,000	-
92 MISCELLANEOUS EXPENSES	12,415	4,153	4,580	9,654	8,232	13,500	10,000	5,149	10,000	-
93 SECURITY / FIRE SYSTEM	2,532	2,404	2,343	2,109	2,730	1,379	2,500	3,393	2,500	-
94 LICENSES AND DUES FOR MOVIES	857	1,159	1,214	967	1,125	-	1,500	390	1,500	-
95 SPECIAL EVENTS	12,540	11,570	13,366	13,150	22,503	1,754	13,500	13,589	13,500	-
96 PRESSURE WASH	5,932	-	1,162	127	9,794	5,539	6,000	8,065	6,000	-
97 DEBIT CARD PURCHASES	-	-	-	-	2,352	14,760	-	-	-	-
98 AMENITY CAPITAL PROJECTS	-	-	24,199	7,703	24,450	26,262	25,000	-	10,000	(15,000)
99 TOTAL PARKS & RECREATION	230,264	218,082	248,314	229,095	272,735	271,384	277,421	109,989	262,421	(15,000)
100										
101 TOTAL EXPENDITURES BEFORE CONTINGENCY	927,499	894,821	975,730	947,158	972,150	1,018,639	1,100,143	526,434	1,119,068	18,925
102										
103 CAPITAL PROJECTS & RESERVE STUDY & CONTINGENCY	10,790	7,331	132,718	2,399	-	-	34,154	-	289,150	254,996
104										-
105 TOTAL EXPENDITURES BEFORE OTHER USES	938,289	902,152	1,108,448	949,557	972,150	1,018,639	1,134,297	526,434	1,408,218	273,921
106 TRANSFER-OUT TO CAPITAL RESERVE FUND	-	-	-	53,472	138,000	138,000	143,520	143,520	149,260	5,740
107 TOTAL OTHER FINANCING USES	-	-	-	53,472	138,000	138,000	143,520	143,520	149,260	5,740
108										
109 TOTAL EXPENDITURES	938,289	902,152	1,108,448	1,003,029	1,110,150	1,156,639	1,277,817	669,954	1,557,478	279,661
110										
111 NET CHANGE IN FUND BALANCE	129,914	163,115	(33,807)	78,639	(38,536)	(91,201)	-	465,413	-	-
112 FUND BALANCE - BEGINNING (FY 2020 Audit Adjusted for General Fund)				-	871,974	866,831	775,630	-	642,630	
113 BUDGETED FUND BALANCE FORWARD USE							(133,000)	-	(266,915)	
114 FUND BALANCE ENDING					833,438	775,630	642,630	-	375,716	
115										
116 FUND BALANCE USES:						-	-			
117 Nonspendable for prepaids and deposits					4,349	5,228	5,478	-	5,478	
118 Operating Capital - 1/4 operating less amts for transfer to reserves to be made in 2nd qtr					251,704	261,204	319,454	-	240,110	
119 Emergency Reserve					187,570	187,570	187,570	-	100,000	
120 Unassigned Fund Balance					389,815	321,628	130,128	-	30,128	
121 TOTAL FUND BALANCE USE	\$ 129,915	\$ 163,116	\$ (33,807)	\$ 78,639	\$ 833,438	\$ 775,630	\$ 642,630		\$ 375,716	\$ -

**Lakeshore Ranch Community Development District**  
**Statement 2**  
**General Fund - Mailroomn Expansion & Landscape**  
**FY 2022-2023 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
<b>Total</b>		<b>672</b>	<b>659.05</b> [A]

**2. O&M Budget & Total Assessment**

Total O&M Expenditures - Less Fund Balance Forward	1,290,564	from STMT 1
Plus: Early Payment Discount (4%)	54,918	
Plus: County Collection Fees (2%)	27,459	
<b>Total Assessment, gross</b>	<b>1,372,940</b>	[B]

**3. O&M Assessment per EAU**

Total Assessment, gross	1,372,940	[B]
Total EAU	659.05	[A]
<b>O&amp;M Assessment per EAU, gross</b>	<b>2,083.21</b>	[B] / [A]

**4. 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	\$1,770.73	236	417,892.03
65	1.00	\$2,083.21	253	527,052.26
70	1.05	\$2,187.37	50	109,368.55
75	1.15	\$2,395.69	132	316,231.36
300	1.15	\$2,395.69	1	2,395.69
<b>Total</b>			<b>672</b>	<b>1,372,939.89</b>

**5. Change in O&M Assessments, FY 2022 vs FY 2023**

Lot Type	FY22 per Unit, gross	FY23 per Unit, gross	\$ Change	% Change	Mo Change
55	1,570.76	1,770.73	199.97	13%	16.66
65	1,847.95	2,083.21	235.26	13%	19.61
70	1,940.35	2,187.37	247.02	13%	20.59
75	2,125.14	2,395.69	270.55	13%	22.55
300	2,125.14	2,395.69	270.55	13%	22.55

STATEMENT 3 - CONTRACT SUMMARY				
FINANCIAL STATEMENT CATEGORY	VENDOR	CONTRACT	AMOUNT OF	COMMENTS/SCOPE OF SERVICE
20 ADMINISTRATIVE EXPENSES				
21 SUPERVISORS FEES	BOARD OF SUPEVISORS PAYROLL	N/A	12,000	Estimated 5 Supervisors to be in attendance for 12 meetings. Chapter 190 of the Florida Statute allows for \$200 per meeting.
22 PAYROLL TAXES	PAYROLL TAXES	N/A	918	Payroll taxes for Supervisor Compensation ; 7.65% of Payroll.
23 PAYROLL SERVICE FEE	PAYROLL SERVICE FEE	ANNUAL RENEWAL	650	\$50 PER CDD MEETING PLUS \$50 YEAR END PROCESSING
24 ADMINISTRATIVE SERVICES	NO LONGER UTILIZED		-	No longer utilized
25 DISTRICT MANAGEMENT	BREEZE	Renews-Terminated by Either Party Upon 60 Days Notice	56,028	The District receives Management & Accounting services as part of the agreement with DPFG
26 FINANCIAL CONSULTING SERVICES	NO LONGER UTILIZED - PRIOR DM	-	-	No longer utilized
27 ACCOUNTING SERVICES	NO LONGER UTILIZED - PRIOR DM	-	-	No longer utilized
28 DISTRICT ENGINEER	Cardno Engineering Services	PRESENT	25,000	Provides general engineering services to District, i.e. attendance & preparation for monthly board meetings and other specifically requested assignments
29 DISSEMINATION SERVICES (DISCLOSURE REPORT)	DPFG - Auto Renewal	Renews-Terminated by Either Party Upon 60 Days Notice	4,250	Dissemination to facilitate District compliance with Securities & Exchange Commission continuing disclosure.
30 TRUSTEES FEES	US BANK	Pursuant to the Trust Indenture	4,041	Confirmed amount with Trustee to maintain the District's bond funds that are on deposit
31 FLORIDA FILING FEE	FLORIDA DEPT. OF ECONOMIC OPPORTUNITY	Statute Manadated	175	The District is required to pay an annual fee of \$175 to the Department of Economic Opportunity
32 AUDITING SERVICES	DMHB	9/30/2018	2,700	State law requires the District to undertake an annual independent audit. The budgeted amount for the fiscal year is based on contracted fees from an existing engagement letter. FY 20-\$2,600 and FY 21-\$2,700
33 ARBITRAGE REBATE CALCULATION	LLS TAX SERVICE	PROPOSD EACH YEAR	650	The District is required to calculate interest earned from bond proceeds each year pursuant to the Internal Revenue Code. The amount considers the new bond issuance
34 INSURANCE ( Public Officials )	EGIS INSURANCE		3,000	BASE ON FY 2023 RENEWAL PREMIUM CONFIRMATION WITH EGIS
35 LEGAL ADVERTISING	TAMPA BAY TIMES	N/A	1,500	The District is required to advertise various notices for monthly Board meetings and other public hearings in a newspaper of general circulation.
36 DUES, LICENSES & FEES	VARIOUS	N/A	750	ESTIMATED
37 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 \$250 for page overages
38 LEGAL SERVICES - GENERAL	STRALEY, ROBIN, VERICKER	PRESENT	30,000	Provides general legal services, review of contracts, agreements and other research assigned and directed by the Board and District Manager
39 MISCELLANEOUS ADMIN	VARIOUS		2,500	Discretionary as needed, includes such itmes as bank checks
40 TOTAL ADMINISTRATIVE EXPENDITURES		Total	146,177	
41				
42 SECURITY OPERATIONS				
43 SECURITY CONTRACT	Uited Force Security	Contract start date - April 1, 2020	181,056	Contract allows for Un Armed Security Officer 8,616 hours per year at \$15.00 per hour and additional amount of \$3,240 anticipated holiday payroll for 6 federal holidays
44 SECURITY CONTRACT ROVER SERVICE	Uited Force Security		-	Contract allows for 8 hours per day @15 per hour plus car rental of \$750 per month
45 SECURITY SYSTEM - CLUBHOUSE	ADT		2,500	Burglar Alarm Monitoring, \$80 per month. Additional for misc. items such as service calls, etc.
46 SECURITY MONITORING	Envera		23,600	Security camera monitoring with Envera \$1550 per month plus \$5,000 for reparis and maintenance
47 SECURITY - TRAFFIC MONITORING - FHP	As needed from FHP	NA	14,400	
48 TOTAL SECURITY OPERATIONS		Total	221,556	
49				
50 UTILITIES:				
51 UTILITY - ELECTRICITY	WITHLACOOCHEE RIVER ELECTRIC	PRESENT	33,500	7 meters - 5 on Sundance, 1 on Land O Lakes, 1 on Water Color. Based on estimated usage.
52 UTILITY - STREETLIGHTS	WITHLACOOCHEE RIVER ELECTRIC	PRESENT	64,000	Approximately 213 streetlight poles. Projected at \$5,400 monthly

	FINANCIAL STATEMENT CATEGORY	VENDOR	CONTRACT	AMOUNT OF	COMMENTS/SCOPE OF SERVICE
53	UTILITY - GAS	CITY OF CLEARWATER	PRESENT	15,500	19730 Sundance Lake Blvd. usage
54	UTILITY - WATER	PASCO COUNTY	PRESENT	8,000	6 meters - 1, meter on Rock Spring was a hydrant meter and no longer has high usage. Avg \$600 monthly
55	SOLID WASTE CONTROL - RECREATION FACILITY	WASTE CONNECTIONS OF FLORIDA	PRESENT	660	Clubhouse Waste Removal
56	SOLID WASTE ASSESSMENT	PASCO COUNTY		950	Solid Waste Assessment
57	TOTAL UTILITIES		Total	122,610	
58					
59	PHYSICAL ENVIRONMENT				
60	STORMWATER NON ADVALOREM ASSESSMENT	MIKE FASANO, TAX COLLRCTOR	4	2,900	Pasco County Stormwater Non-Advalorem Assessment
61	LAKE/POND BANK MAINTENANCE	STEADFAST	NA	35,000	Projects that relate to maintenance such as removing torpedo grass and plantings, cattail removal, erosion repairs - \$10,000. Additional amount of \$25,000 is to address midge fly treatment
62	AQUATIC MAINTENANCE CONTRACT	STEADFAST	AUTO RENEW	23,700	Approximates \$1,975 monthly
63	WETLAND/MITIGATION AREA MONITORING & MAINTENANCE	ECOLOGICAL CONSULTANTS	NA	-	Monitoring and maintenance, this was released by SWFWMD and is no longer required per Ecological consultants - January 16, 2014
64	INLET MONITORING	CORNERSTONE SOLUTIONS		500	Cornerstone Solutions for inlet monitoring for compliance, as needed
65	POND 25		NA	-	
66	GENERAL LIABILITY/PROPERTY INSURANCE	EGIS INSURANCE	Quoted Every year	27,842	Based on FY 2021 insurance quote from Egis
67	LANDSCAPE MAINTENANCE	YELLOWSTONE	Contract will renew 10/31/2021	147,082	General Landscape Maintenance - \$130,987, Irrigation \$12,595. Annuals are \$875 on a quarterly basis for 500 annuals per quarter
68	LANDSCAPE REPLACEMENT & FERT/CHEM	YELLOWSTONE	Contract will renew 10/31/2021	48,100	Mulch is \$27,000, applied two times yearly. Fertilization is \$17,000 yearly and pest control is \$4,100 yearly.
69	IRRIGATION REPAIRS & MAINTENANCE	YELLOWSTONE	Contract will renew 10/31/2021	12,000	Repairs for the irrigation system
70	RUST PREVENTION	SUNCOAST RUST	30 Day Notice-Month to Month	10,680	Contract is \$890 monthly to service three wells. Previously it was for 2 wells
71	LANDSCAPE IMPROVEMENTS	YELLOWSTONE	Contract will renew 10/31/2021	25,000	Landscape Contingency for various improvement projects. To be considered : Plant fill ins at clubhouse - \$12,985. Sod conversion - \$13,350, 1st roundabout plant fill in-\$4,550. Intersection at Post Island Loop - \$4,125, Entry gate area - \$2,750. Water color Jasmine bed conversion - \$16,875
72	LANDSCAPE MAINTENANCE - LOTS PAID ESTANCIA		NA	-	No longer applicable
73	TOTAL PHYSICAL ENVIRONMENT		Total	332,804	
74					
75	ROAD & STREET FACILITIES				
76	GATE MAINTENANCE	SOUTHERN AUTOMATED ACCESS	N/A	10,000	Quarterly gate maintenance of \$350 plus miscellaneous supplies and repairs. Barcode stickers, etc.
77	SIDEWALK REPAIR & MAINTENANCE	MISCELLANEOUS	N/A	2,500	Miscellaneous expenditures related to sidewalk repair as needed
78	STREETLIGHT/DECORATIVE LIGHT MAINTENANCE	VARIOUS	N/A	8,000	Holiday lighting projected to be \$6,000, additional amount of \$3,000 related to lighting repairs at entrance. Streetlights are repaired by Withlacoochee
79	STREET SIGN REPAIR & REPLACEMENT	VARIOUS	N/A	3,000	Miscellaneous expenditures related to street signs as needed
80	ROADWAY REPAIR & MAINTENANCE	VARIOUS	N/A	10,000	Miscellaneous expenditures related to roadway as needed.
81	TOTAL ROAD & STREET FACILITIES		Total	33,500	
82					

	FINANCIAL STATEMENT CATEGORY	VENDOR	CONTRACT	AMOUNT OF	COMMENTS/SCOPE OF SERVICE
83	PARKS & RECREATION				
84	MANAGEMENT CONTRACT	VESTA PROPERTY SERVICES	Renews-Terminated by Either Party Upon 60 Days Notice	170,421	Contract includes impact of minium wage increase
85	POOL/WATER PARK/ FOUNTAIN MAINTENANCE	VARIOUS	N/A	2,500	As needed
86	POOL PERMITS			705	As required by Pasco Florida Department of Health, permits are usualy pulled in May
87	CLUBHOUSE FACILITY MAINTENANCE	VARIOUS	N/A	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 filers per year for air conditioning
88	CLUBHOUSE TELEPHONE, FAX, INTERNET	FRONTIER	ONGOING	17,000	Frontier communications for internet and phone and cable. Changed from verizon in April 2016. Slight increase in FY 2018
89	CLUBHOUSE EXERCISE EQUIPMENT MAINTENANCE	FITNESS LOGIC	N/A	1,500	Quarterly maintenance of \$155 plus misc needs
90	CLUBHOUSE PEST CONTROL	AGAPE PEST CONTRAL	N/A	795	Quarterly maintenance of \$80 plus additional amount of \$275 annually for termite bond plus an additional \$200 for additional service when needed
91	CLUBHOUSE OFFICE SUPPLIES	As needed for the office	N/A	4,000	As needed
92	CLUBHOUSE JANITORIAL SERVICES & SUPPLIES	VARIOUS	N/A	4,500	Various janitorial supplies
93	CLUBHOUSE LIGHTING REPLACEMENT	VARIOUS VENDORS AS NEEDED		1,500	As needed
94	TENNIS/BASKETBALL COURT REPAIRS	VARIOUS		3,000	As needed
95	MISCELLANEOUS EXPENSES	VARIOUS		10,000	As needed
96	SECURITY / FIRE SYSTEM	FLORIDA FIRE SERVICE		2,500	annual maintenance service and inspection and any associated repairs
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	N/A	13,500	As needed
99	PRESSURE WASH			6,000	
100	AMENITY CAPITAL PROJECTS			10,000	To be determined by the Board of Supervisors
101	TOTAL PARKS & RECREATION		Total	262,421	
102					
103	TOTAL EXPENDITURES BEFORE CONTINGENCY			1,119,068	
104					
105	CONTINGENCY & CAPITAL PROJECTS			289,150	Capital Projects includes mail kiosk construction of \$189,150 for current mailroom conversion. The amount of \$50,000 for additional contingency related to the amenity center. An additional \$50,000 for landscape enhancements
106					
107	TOTAL EXPENDITURES BEFORE OTHER USES			1,408,218	
108	TRANSFER OUT TO CAPITAL RESERVE ACCOUNT			149,260	
109	TOTAL OTHER FINANCING USES			-	
110					
111	TOTAL EXPENDITURES			1,557,478	

**Lakeshore Ranch Community Development District**  
**Statement 4**  
**\$8,010,000 Capital Improvement Refunding Bonds, Series 2019**  
**FY2022-2023 Proposed Debt Service Budget**

	<b>Amount</b>
<b>REVENUE</b>	
Special Assmnts - On Roll	\$ 618,313
Special Assmnts - Discounts 4%	(24,733)
Fund Balance Forward	15,998
<b>TOTAL REVENUE</b>	<b>609,579</b>
<b>EXPENDITURES</b>	
<b>ADMINISTRATIVE</b>	
Assessmnt Collection Fee 2%	12,366
<b>DEBT SERVICE</b>	
<b>Principal</b>	
5/1/2023	405,000
<b>Interest</b>	
5/1/2023	99,163
11/1/2023	93,050
<b>TOTAL EXPENDITURES</b>	<b>609,579</b>
	-
REVENUE OVER / (UNDER) EXPENDITURES	\$ -

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

<b>Lot Type</b>	<b>Count of Folio</b>	<b>2019 Refunding Component MADS per Lot</b>	<b>2019 New Money Component MADS per Lot</b>	<b>Total 2019 MADS per Lot</b>	<b>Total 2019 MADS</b>
55	236	\$796.53	\$71.76	\$868.29	\$204,916.64
65	202	\$937.10	\$71.76	\$1,008.86	\$203,788.84
70	50	\$983.95	\$71.76	\$1,055.71	\$52,785.53
75	131	\$1,077.66	\$71.76	\$1,149.42	\$150,574.07
300	1	\$4,310.65	\$71.76	\$4,382.41	\$4,382.41
O&M 65	26	\$0.00	\$71.76	\$71.76	\$1,865.68
<b>Total</b>	<b>646</b>				<b>\$ 618,313.17</b>



**EXHIBIT 10.**

LAKESHORE RANCH CDD  
STATEMENT 1 - MAIL KIOSK WITH 6 PARKING SPOTS & LANDSCAPE ENHANCEMENTS

	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 AMENDED	FY 2022 YTD- MARCH	FY 2023 PROPOSED	VARIANCE 2022 TO 2023
1 REVENUE										
2										
3 SPECIAL ASSESSMENTS - ON-ROLL (net)	1,056,164	\$ 1,049,224	\$ 1,052,793	\$ 1,049,879	\$ 1,052,523	\$ 1,050,532	\$ 1,144,817	\$ 1,118,322	\$ 1,144,817	-
4 INCREASE IN SPECAIAL ASSESSMENTS									351,503	351,503
5 TOTAL SPECIAL ASSESSMENTS	1,056,164	1,049,224	1,052,793	1,049,879	1,052,523	1,050,532	1,144,817	1,118,322	1,496,320	351,503
6										
7 ASSESSMENTS - PY Excess Fees	2,738	1,858	6,669	-	-	-	-	-	-	-
8 INTEREST EARNINGS	4,032	5,103	4,625	16,140	5,731	1,415	-	862	-	-
9 OTHER MISCELLANEOUS REVENUE:						-		-		-
10 EVENT REVENUE	558	1,498	3,501	2,884	717	-	-	-	-	-
11 CLUBHOUSE RENTAL	2,247	2,719	2,645	5,441	2,009	1,000	-	105	-	-
12 MISCELLANEOUS	2,464	4,865	4,408	4,475	9,285	9,191	-	3,028	-	-
13 EASEMENT AGREEMENT FEES				2,850	1,350	3,300	-	10,951	-	-
14 UNASSIGNED FUND BALANCE FORWARD	-	-	-	-	-	-	133,000	2,100	100,000	(33,000)
15 FUND BALANCE DECREASE IN OPERATING RESERVES (less tsfer to reserves)									38,193	38,193
16 FUND BALANCE DECREASE FROM EMERGENCY RESERVE								-	87,570	87,570
17 TOTAL REVENUE	1,068,203	1,065,267	1,074,641	1,081,668	1,071,615	1,065,438	1,277,817	1,135,367	1,722,083	444,266
18										
19 EXPENDITURES										
20 ADMINISTRATIVE EXPENSES										
21 SUPERVISORS FEES	11,522	11,000	11,800	10,600	10,000	10,800	12,000	7,125	12,000	-
22 PAYROLL TAXES	887	842	903	811	765	841	918	536	918	-
23 PAYROLL SERVICE FEE	770	673	645	823	637	596	650	300	650	-
24 DISTRICT MANAGEMENT	57,000	58,500	58,500	62,100	62,100	62,100	62,100	31,050	56,028	(6,072)
25 DISTRICT ENGINEER	-	13,056	31,929	30,821	22,798	30,289	25,000	10,469	25,000	-
26 DISSEMINATION SERVICES (DISCLOSURE)	5,000	5,000	4,250	-	4,250	4,250	4,250	4,250	4,250	-
27 TRUSTEES FEES	4,337	4,337	4,337	4,445	3,578	4,041	4,041	5,557	4,041	-
28 FLORIDA FILING FEE	325	175	175	175	175	175	175	175	175	-
29 AUDITING SERVICES	3,000	2,390	2,500	2,600	2,500	2,658	2,700	-	2,700	-
30 ARBITRAGE REBATE CALCULATION	1,300	650	650	650	650		650	-	650	-
31 INSURANCE ( Public Officials )	-	2,085	2,085	2,200	2,255	2,482	2,729	148	3,000	271
32 LEGAL ADVERTISING	2,046	874	572	3,058	3,350	1,855	1,500	66	1,500	-
33 DUES, LICENSES & FEES	-	150	150	150	195	275	750	-	750	-
34 WEB-SITE / EMAIL SYSTEM - IT SUPPORT	960	978	998	2,580	5,522	2,015	2,015	2,015	2,015	-
35 LEGAL SERVICES - GENERAL	18,968	26,104	36,484	27,581	30,847	32,502	28,000	22,217	30,000	2,000
36 MISCELLANEOUS ADMIN	792	225	417	338	2,897	7,762	650	1,564	2,500	1,850
37 TOTAL ADMINISTRATIVE EXPENDITURES	106,907	127,039	156,395	148,933	152,519	162,641	148,128	85,469	146,177	(1,951)
38										
39 SECURITY OPERATIONS										
40 SECURITY CONTRACT - GUARDHOUSE	148,275	163,572	163,992	129,471	120,700	135,000	132,480	81,198	181,056	48,576
41 SECURITY SYSTEM	2,052	2,606	1,432	1,220	1,321	5,730	2,500	813	2,500	-
42 SECURITY CAMERA MONITORING	-	-	-		-	-	-	-	23,600	23,600
43 SECURITY - ROVER	-	960	-	-	-	22,140	52,800	26,040	-	(52,800)
44 SECURITY - FHP	-	-	-	-	-	-	-	-	14,400	14,400
45 TOTAL SECURITY OPERATIONS	150,327	167,138	165,424	130,691	122,021	162,870	187,780	108,051	221,556	33,776
46										
47 UTILITIES:										
48 UTILITY - ELECTRICITY	29,307	28,163	30,226	31,735	31,770	29,912	34,000	13,472	33,500	(500)
49 UTILITY - STREETLIGHTS	63,280	62,234	63,186	57,691	62,191	60,864	64,500	25,640	64,000	(500)

LAKESHORE RANCH CDD  
STATEMENT 1 - MAIL KIOSK WITH 6 PARKING SPOTS & LANDSCAPE ENHANCEMENTS

	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 AMENDED	FY 2022 YTD- MARCH	FY 2023 PROPOSED	VARIANCE 2022 TO 2023
50 UTILITY - GAS	12,429	11,435	15,467	12,774	12,757	12,298	16,000	11,031	15,500	(500)
51 UTILITY - WATER	11,280	7,152	8,027	5,991	6,320	6,177	8,000	3,854	8,000	-
52 SOLID WASTE CONTROL-RECREATION FAC.	454	624	624	624	676	624	660	333	660	-
53 SOLID WASTE ASSESSMENT	352	439	674	680	724	842	850	932	950	100
54 TOTAL UTILITIES	117,102	110,047	118,204	109,495	114,438	110,717	124,010	55,262	122,610	(1,400)
55										
56 PHYSICAL ENVIRONMENT										
57 STORMWATER NON ADVALOREM ASSESS.	1,680	1,680	2,800	2,799	2,847	2,800	2,900	-	2,900	-
58 LAKE/POND BANK MAINTENANCE (MIDGE FLIES)	819	19,655	15,680	37,599	3,490	600	35,000	-	35,000	-
59 AQUATIC MAINTENANCE CONTRACT	24,040	25,200	26,355	27,000	26,168	-	23,700	13,808	23,700	-
60 WETLAND/MITIGATION AREA MONITORING&MAINT	-	-	-	-	-	23,671	-	-	-	-
61 INLET MONITORING	-	2,450	2,450	-	-	-	500	-	500	-
62 POND 25	24,883	594	-	-	-	-	-	-	-	-
63 GENERAL LIABILITY/PROPERTY INSURANCE	25,958	23,995	23,995	21,575	22,207	25,207	27,842	14,313	27,842	-
64 LANDSCAPE MAINTENANCE	122,000	122,000	139,202	143,009	147,300	138,020	147,082	69,827	147,082	-
65 LANDSCAPE REPLACEMENT & FERT/CHEM	8,701	18,725	25,755	36,837	40,622	41,368	48,100	19,750	48,100	-
66 IRRIGATION REPAIRS & MAINTENANCE	3,888	2,536	15,078	7,306	6,244	16,390	8,500	10,980	12,000	3,500
67 RUST PREVENTION	8,140	7,680	12,430	9,790	9,790	10,680	10,680	4,540	10,680	-
68 LANDSCAPE IMPROVEMENTS	1,002	21,418	7,199	13,831	17,172	19,361	25,000	16,064	25,000	-
69 LANDSCAPE MAINT.-LOTS PAID ESTANCIA	82,264	-	-	-	-	-	-	-	-	-
70 TOTAL PHYSICAL ENVIRONMENT	303,375	245,933	270,944	299,746	275,840	278,097	329,304	149,281	332,804	3,500
71										
72 ROAD & STREET FACILITIES										
73 GATE MAINTENANCE	5,270	6,548	7,654	11,515	8,791	12,705	10,000	1,329	10,000	-
74 SIDEWALK REPAIR & MAINTENANCE	-	4,158	-	2,065	9,736	6,325	2,500	-	2,500	-
75 STREETLIGHT/DECORATIVE LIGHT MAINTENANCE	7,900	4,093	5,500	5,533	8,250	2,750	8,000	12,754	8,000	-
76 STREET SIGN REPAIR & REPLACEMENT	3,154	3,989	3,295	110	7,310	3,750	3,000	-	3,000	-
77 ROADWAY REPAIR & MAINTENANCE	3,200	7,794	-	9,975	511	7,400	10,000	4,300	10,000	-
78 TOTAL ROAD & STREET FACILITIES	19,524	26,582	16,449	29,198	34,598	32,930	33,500	18,382	33,500	-

**LAKESHORE RANCH CDD**  
**STATEMENT 1 - MAIL KIOSK WITH 6 PARKING SPOTS & LANDSCAPE ENHANCEMENTS**

	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 AMENDED	FY 2022 YTD- MARCH	FY 2023 PROPOSED	VARIANCE 2022 TO 2023
79										
80 PARKS & RECREATION										
81 MANAGEMENT CONTRACT	157,620	155,370	155,430	155,415	166,543	160,806	170,421	56,807	170,421	-
82 POOL/WATER PARK/ FOUNTAIN MAINTENANCE	354	6,342	1,976	274	269	997	2,500	-	2,500	-
83 POOL PERMITS	-	705	705	705	705	705	705	-	705	-
84 CLUBHOUSE FACILITY MAINTENANCE/SUPPLIES	13,614	10,523	7,824	6,902	5,457	11,767	13,000	6,849	13,000	-
85 CLUBHOUSE TELEPHONE, FAX, INTERNET	14,349	14,123	16,333	14,711	16,866	15,328	17,000	9,524	17,000	-
86 CLUBHOUSE EXERCISE EQUIPMENT MAINTENANCE	1,125	2,027	2,272	2,188	2,469	1,414	1,500	824	1,500	-
87 CLUBHOUSE PEST CONTROL	320	810	245	2,670	1,660	710	795	478	795	-
88 CLUBHOUSE OFFICE SUPPLIES	3,329	4,533	8,349	5,654	2,265	9,895	4,000	3,737	4,000	-
89 CLUBHOUSE JANITORIAL SERVICES & SUPPLIES	3,428	4,325	4,786	4,805	2,594	213	4,500	1,184	4,500	-
90 CLUBHOUSE LIGHTING REPLACEMENT	1,785	-	1,510	956	1,374	3,447	1,500	-	1,500	-
91 TENNIS/BASKETBALL COURT REPAIRS	64	38	2,020	1,105	1,346	2,908	3,000	-	3,000	-
92 MISCELLANEOUS EXPENSES	12,415	4,153	4,580	9,654	8,232	13,500	10,000	5,149	10,000	-
93 SECURITY / FIRE SYSTEM	2,532	2,404	2,343	2,109	2,730	1,379	2,500	3,393	2,500	-
94 LICENSES AND DUES FOR MOVIES	857	1,159	1,214	967	1,125	-	1,500	390	1,500	-
95 SPECIAL EVENTS	12,540	11,570	13,366	13,150	22,503	1,754	13,500	13,589	13,500	-
96 PRESSURE WASH	5,932	-	1,162	127	9,794	5,539	6,000	8,065	6,000	-
97 DEBIT CARD PURCHASES	-	-	-	-	2,352	14,760	-	-	-	-
98 AMENITY CAPITAL PROJECTS	-	-	24,199	7,703	24,450	26,262	25,000	-	10,000	(15,000)
99 TOTAL PARKS & RECREATION	230,264	218,082	248,314	229,095	272,735	271,384	277,421	109,989	262,421	(15,000)
100										
101 TOTAL EXPENDITURES BEFORE CONTINGENCY	927,499	894,821	975,730	947,158	972,150	1,018,639	1,100,143	526,434	1,119,068	18,925
102										
103 CAPITAL PROJECTS & RESERVE STUDY & CONTINGENCY	10,790	7,331	132,718	2,399	-	-	34,154	-	453,755	419,601
104										-
105 TOTAL EXPENDITURES BEFORE OTHER USES	938,289	902,152	1,108,448	949,557	972,150	1,018,639	1,134,297	526,434	1,572,823	438,526
106 TRANSFER-OUT TO CAPITAL RESERVE FUND	-	-	-	53,472	138,000	138,000	143,520	143,520	149,260	5,740
107 TOTAL OTHER FINANCING USES	-	-	-	53,472	138,000	138,000	143,520	143,520	149,260	5,740
108										
109 TOTAL EXPENDITURES	938,289	902,152	1,108,448	1,003,029	1,110,150	1,156,639	1,277,817	669,954	1,722,083	444,266
110										
111 NET CHANGE IN FUND BALANCE	129,914	163,115	(33,807)	78,639	(38,536)	(91,201)	-	465,413	-	-
112 FUND BALANCE - BEGINNING (FY 2020 Audit Adjusted for General Fund)				-	871,974	866,831	775,630	-	642,630	
113 BUDGETED FUND BALANCE FORWARD USE							(133,000)	-	(225,763)	
114 FUND BALANCE ENDING					833,438	775,630	642,630	-	416,867	
115										
116 FUND BALANCE USES:						-	-			
117 Nonspendable for prepaids and deposits					4,349	5,228	5,478	-	5,478	
118 Operating Capital - 1/4 operating less amts for transfer to reserves to be made in 2nd qtr					251,704	261,204	319,454	-	281,261	
119 Emergency Reserve					187,570	187,570	187,570	-	100,000	
120 Unassigned Fund Balance					389,815	321,628	130,128	-	30,128	
121 TOTAL FUND BALANCE USE	\$ 129,915	\$ 163,116	\$ (33,807)	\$ 78,639	\$ 833,438	\$ 775,630	\$ 642,630		\$ 416,867	\$ -

**Lakeshore Ranch Community Development District**  
**Statement 2**  
**General Fund - Mail Kiosk with 6 Parking Spots & Landscape**  
**FY 2022-2023 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
<b>Total</b>		<b>672</b>	<b>659.05</b> [A]

**2. O&M Budget & Total Assessment**

Total O&M Expenditures - Less Fund Balance Forward	1,496,320	from STMT 1
Plus: Early Payment Discount (4%)	63,673	
Plus: County Collection Fees (2%)	31,837	
<b>Total Assessment, gross</b>	<b>1,591,830</b>	[B]

**3. O&M Assessment per EAU**

Total Assessment, gross	1,591,830	[B]
Total EAU	659.05	[A]
<b>O&amp;M Assessment per EAU, gross</b>	<b>2,415.34</b>	[B] / [A]

**4. 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	\$2,053.04	236	484,517.11
65	1.00	\$2,415.34	253	611,080.90
70	1.05	\$2,536.11	50	126,805.33
75	1.15	\$2,777.64	132	366,648.54
300	1.15	\$2,777.64	1	2,777.64
<b>Total</b>			<b>672</b>	<b>1,591,829.52</b>

**5. Change in O&M Assessments, FY 2022 vs FY 2023**

Lot Type	FY22 per Unit, gross	FY23 per Unit, gross	\$ Change	% Change	Mo Change
55	1,570.76	2,053.04	482.28	31%	40.19
65	1,847.95	2,415.34	567.39	31%	47.28
70	1,940.35	2,536.11	595.76	31%	49.65
75	2,125.14	2,777.64	652.50	31%	54.38
300	2,125.14	2,777.64	652.50	31%	54.38

STATEMENT 3 - CONTRACT SUMMARY				
FINANCIAL STATEMENT CATEGORY	VENDOR	CONTRACT	AMOUNT OF	COMMENTS/SCOPE OF SERVICE
20 ADMINISTRATIVE EXPENSES				
21 SUPERVISORS FEES	BOARD OF SUPEVISORS PAYROLL	N/A	12,000	Estimated 5 Supervisors to be in attendance for 12 meetings. Chapter 190 of the Florida Statute allows for \$200 per meeting.
22 PAYROLL TAXES	PAYROLL TAXES	N/A	918	Payroll taxes for Supervisor Compensation ; 7.65% of Payroll.
23 PAYROLL SERVICE FEE	PAYROLL SERVICE FEE	ANNUAL RENEWAL	650	\$50 PER CDD MEETING PLUS \$50 YEAR END PROCESSING
24 ADMINISTRATIVE SERVICES	NO LONGER UTILIZED		-	No longer utilized
25 DISTRICT MANAGEMENT	BREEZE	Renews-Terminated by Either Party Upon 60 Days Notice	56,028	The District receives Management & Accounting services as part of the agreement with DPFG
26 FINANCIAL CONSULTING SERVICES	NO LONGER UTILIZED - PRIOR DM	-	-	No longer utilized
27 ACCOUNTING SERVICES	NO LONGER UTILIZED - PRIOR DM	-	-	No longer utilized
28 DISTRICT ENGINEER	Cardno Engineering Services	PRESENT	25,000	Provides general engineering services to District, i.e. attendance & preparation for monthly board meetings and other specifically requested assignments
29 DISSEMINATION SERVICES (DISCLOSURE REPORT)	DPFG - Auto Renewal	Renews-Terminated by Either Party Upon 60 Days Notice	4,250	Dissemination to facilitate District compliance with Securities & Exchange Commission continuing disclosure.
30 TRUSTEES FEES	US BANK	Pursuant to the Trust Indenture	4,041	Confirmed amount with Trustee to maintain the District's bond funds that are on deposit
31 FLORIDA FILING FEE	FLORIDA DEPT. OF ECONOMIC OPPORTUNITY	Statute Manadated	175	The District is required to pay an annual fee of \$175 to the Department of Economic Opportunity
32 AUDITING SERVICES	DMHB	9/30/2018	2,700	State law requires the District to undertake an annual independent audit. The budgeted amount for the fiscal year is based on contracted fees from an existing engagement letter. FY 20-\$2,600 and FY 21-\$2,700
33 ARBITRAGE REBATE CALCULATION	LLS TAX SERVICE	PROPOSD EACH YEAR	650	The District is required to calculate interest earned from bond proceeds each year pursuant to the Internal Revenue Code. The amount considers the new bond issuance
34 INSURANCE ( Public Officials )	EGIS INSURANCE		3,000	BASE ON FY 2023 RENEWAL PREMIUM CONFIRMATION WITH EGIS
35 LEGAL ADVERTISING	TAMPA BAY TIMES	N/A	1,500	The District is required to advertise various notices for monthly Board meetings and other public hearings in a newspaper of general circulation.
36 DUES, LICENSES & FEES	VARIOUS	N/A	750	ESTIMATED
37 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 \$250 for page overages
38 LEGAL SERVICES - GENERAL	STRALEY, ROBIN, VERICKER	PRESENT	30,000	Provides general legal services, review of contracts, agreements and other research assigned and directed by the Board and District Manager
39 MISCELLANEOUS ADMIN	VARIOUS		2,500	Discretionary as needed, includes such itmes as bank checks
40 TOTAL ADMINISTRATIVE EXPENDITURES		Total	146,177	
41				
42 SECURITY OPERATIONS				
43 SECURITY CONTRACT	Uited Force Security	Contract start date - April 1, 2020	181,056	Contract allows for Un Armed Security Officer 8,616 hours per year at \$15.00 per hour and additional amount of \$3,240 anticipated holiday payroll for 6 federal holidays
44 SECURITY CONTRACT ROVER SERVICE	Uited Force Security		-	Contract allows for 8 hours per day @15 per hour plus car rental of \$750 per month
45 SECURITY SYSTEM - CLUBHOUSE	ADT		2,500	Burglar Alarm Monitoring, \$80 per month. Additional for misc. items such as service calls, etc.
46 SECURITY MONITORING	Envera		23,600	Security camera monitoring with Envera \$1550 per month plus \$5,000 for reparis and maintenance
47 SECURITY - TRAFFIC MONITORING - FHP	As needed from FHP	NA	14,400	
48 TOTAL SECURITY OPERATIONS		Total	221,556	
49				
50 UTILITIES:				
51 UTILITY - ELECTRICITY	WITHLACOOCHEE RIVER ELECTRIC	PRESENT	33,500	7 meters - 5 on Sundance, 1 on Land O Lakes, 1 on Water Color. Based on estimated usage.
52 UTILITY - STREETLIGHTS	WITHLACOOCHEE RIVER ELECTRIC	PRESENT	64,000	Approximately 213 streetlight poles. Projected at \$5,400 monthly

	FINANCIAL STATEMENT CATEGORY	VENDOR	CONTRACT	AMOUNT OF	COMMENTS/SCOPE OF SERVICE
53	UTILITY - GAS	CITY OF CLEARWATER	PRESENT	15,500	19730 Sundance Lake Blvd. usage
54	UTILITY - WATER	PASCO COUNTY	PRESENT	8,000	6 meters - 1, meter on Rock Spring was a hydrant meter and no longer has high usage. Avg \$600 monthly
55	SOLID WASTE CONTROL - RECREATION FACILITY	WASTE CONNECTIONS OF FLORIDA	PRESENT	660	Clubhouse Waste Removal
56	SOLID WASTE ASSESSMENT	PASCO COUNTY		950	Solid Waste Assessment
57	TOTAL UTILITIES		Total	122,610	
58					
59	PHYSICAL ENVIRONMENT				
60	STORMWATER NON ADVALOREM ASSESSMENT	MIKE FASANO, TAX COLLRCTOR	4	2,900	Pasco County Stormwater Non-Advalorem Assessment
61	LAKE/POND BANK MAINTENANCE	STEADFAST	NA	35,000	Projects that relate to maintenance such as removing torpedo grass and plantings, cattail removal, erosion repairs - \$10,000. Additional amount of \$25,000 is to address midge fly treatment
62	AQUATIC MAINTENANCE CONTRACT	STEADFAST	AUTO RENEW	23,700	Approximates \$1,975 monthly
63	WETLAND/MITIGATION AREA MONITORING & MAINTENANCE	ECOLOGICAL CONSULTANTS	NA	-	Monitoring and maintenance, this was released by SWFWMD and is no longer required per Ecological consultants - January 16, 2014
64	INLET MONITORING	CORNERSTONE SOLUTIONS		500	Cornerstone Solutions for inlet monitoring for compliance, as needed
65	POND 25		NA	-	
66	GENERAL LIABILITY/PROPERTY INSURANCE	EGIS INSURANCE	Quoted Every year	27,842	Based on FY 2021 insurance quote from Egis
67	LANDSCAPE MAINTENANCE	YELLOWSTONE	Contract will renew 10/31/2021	147,082	General Landscape Maintenance - \$130,987, Irrigation \$12,595. Annuals are \$875 on a quarterly basis for 500 annuals per quarter
68	LANDSCAPE REPLACEMENT & FERT/CHEM	YELLOWSTONE	Contract will renew 10/31/2021	48,100	Mulch is \$27,000, applied two times yearly. Fertilization is \$17,000 yearly and pest control is \$4,100 yearly.
69	IRRIGATION REPAIRS & MAINTENANCE	YELLOWSTONE	Contract will renew 10/31/2021	12,000	Repairs for the irrigation system
70	RUST PREVENTION	SUNCOAST RUST	30 Day Notice-Month to Month	10,680	Contract is \$890 monthly to service three wells. Previously it was for 2 wells
71	LANDSCAPE IMPROVEMENTS	YELLOWSTONE	Contract will renew 10/31/2021	25,000	Landscape Contingency for various improvement projects. To be considered : Plant fill ins at clubhouse - \$12,985. Sod conversion - \$13,350, 1st roundabout plant fill in-\$4,550. Intersection at Post Island Loop - \$4,125, Entry gate area - \$2,750. Water color Jasmine bed conversion - \$16,875
72	LANDSCAPE MAINTENANCE - LOTS PAID ESTANCIA		NA	-	No longer applicable
73	TOTAL PHYSICAL ENVIRONMENT		Total	332,804	
74					
75	ROAD & STREET FACILITIES				
76	GATE MAINTENANCE	SOUTHERN AUTOMATED ACCESS	N/A	10,000	Quarterly gate maintenance of \$350 plus miscellaneous supplies and repairs. Barcode stickers, etc.
77	SIDEWALK REPAIR & MAINTENANCE	MISCELLANEOUS	N/A	2,500	Miscellaneous expenditures related to sidewalk repair as needed
78	STREETLIGHT/DECORATIVE LIGHT MAINTENANCE	VARIOUS	N/A	8,000	Holiday lighting projected to be \$6,000, additional amount of \$3,000 related to lighting repairs at entrance. Streetlights are repaired by Withlacoochee
79	STREET SIGN REPAIR & REPLACEMENT	VARIOUS	N/A	3,000	Miscellaneous expenditures related to street signs as needed
80	ROADWAY REPAIR & MAINTENANCE	VARIOUS	N/A	10,000	Miscellaneous expenditures related to roadway as needed.
81	TOTAL ROAD & STREET FACILITIES		Total	33,500	
82					



	FINANCIAL STATEMENT CATEGORY	VENDOR	CONTRACT	AMOUNT OF	COMMENTS/SCOPE OF SERVICE
83	PARKS & RECREATION				
84	MANAGEMENT CONTRACT	VESTA PROPERTY SERVICES	Renews-Terminated by Either Party Upon 60 Days Notice	170,421	Contract includes impact of minium wage increase
85	POOL/WATER PARK/ FOUNTAIN MAINTENANCE	VARIOUS	N/A	2,500	As needed
86	POOL PERMITS			705	As required by Pasco Florida Department of Health, permits are usualy pulled in May
87	CLUBHOUSE FACILITY MAINTENANCE	VARIOUS	N/A	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 filers per year for air conditioning
88	CLUBHOUSE TELEPHONE, FAX, INTERNET	FRONTIER	ONGOING	17,000	Frontier communications for internet and phone and cable. Changed from verizon in April 2016. Slight increase in FY 2018
89	CLUBHOUSE EXERCISE EQUIPMENT MAINTENANCE	FITNESS LOGIC	N/A	1,500	Quarterly maintenance of \$155 plus misc needs
90	CLUBHOUSE PEST CONTROL	AGAPE PEST CONTRAL	N/A	795	Quarterly maintenance of \$80 plus additional amount of \$275 annually for termite bond plus an additional \$200 for additional service when needed
91	CLUBHOUSE OFFICE SUPPLIES	As needed for the office	N/A	4,000	As needed
92	CLUBHOUSE JANITORIAL SERVICES & SUPPLIES	VARIOUS	N/A	4,500	Various janitorial supplies
93	CLUBHOUSE LIGHTING REPLACEMENT	VARIOUS VENDORS AS NEEDED		1,500	As needed
94	TENNIS/BASKETBALL COURT REPAIRS	VARIOUS		3,000	As needed
95	MISCELLANEOUS EXPENSES	VARIOUS		10,000	As needed
96	SECURITY / FIRE SYSTEM	FLORIDA FIRE SERVICE		2,500	annual maintenance service and inspection and any associated repairs
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	N/A	13,500	As needed
99	PRESSURE WASH			6,000	
100	AMENITY CAPITAL PROJECTS			10,000	To be determined by the Board of Supervisors
101	TOTAL PARKS & RECREATION		Total	262,421	
102					
103	TOTAL EXPENDITURES BEFORE CONTINGENCY			1,119,068	
104					
105	CONTINGENCY & CAPITAL PROJECTS			453,755	Capital Projects includes mail kiosk construction of \$353,755 for six parking spots. The amount of \$50,000 for additional contingency related to the amenity center. An additional \$50,000 for landscape enhancements
106					
107	TOTAL EXPENDITURES BEFORE OTHER USES			1,572,823	
108	TRANSFER OUT TO CAPITAL RESERVE ACCOUNT			149,260	
109	TOTAL OTHER FINANCING USES			-	
110					
111	TOTAL EXPENDITURES			1,722,083	

**Lakeshore Ranch Community Development District**  
**Statement 4**  
**\$8,010,000 Capital Improvement Refunding Bonds, Series 2019**  
**FY2022-2023 Proposed Debt Service Budget**

	<b>Amount</b>
<b>REVENUE</b>	
Special Assmnts - On Roll	\$ 618,313
Special Assmnts - Discounts 4%	(24,733)
Fund Balance Forward	15,998
<b>TOTAL REVENUE</b>	<b>609,579</b>
<b>EXPENDITURES</b>	
<b>ADMINISTRATIVE</b>	
Assessmnt Collection Fee 2%	12,366
<b>DEBT SERVICE</b>	
<b>Principal</b>	
5/1/2023	405,000
<b>Interest</b>	
5/1/2023	99,163
11/1/2023	93,050
<b>TOTAL EXPENDITURES</b>	<b>609,579</b>
	-
REVENUE OVER / (UNDER) EXPENDITURES	\$ -

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

<b>Lot Type</b>	<b>Count of Folio</b>	<b>2019 Refunding Component MADS per Lot</b>	<b>2019 New Money Component MADS per Lot</b>	<b>Total 2019 MADS per Lot</b>	<b>Total 2019 MADS</b>
55	236	\$796.53	\$71.76	\$868.29	\$204,916.64
65	202	\$937.10	\$71.76	\$1,008.86	\$203,788.84
70	50	\$983.95	\$71.76	\$1,055.71	\$52,785.53
75	131	\$1,077.66	\$71.76	\$1,149.42	\$150,574.07
300	1	\$4,310.65	\$71.76	\$4,382.41	\$4,382.41
O&M 65	26	\$0.00	\$71.76	\$71.76	\$1,865.68
<b>Total</b>	<b>646</b>				<b>\$ 618,313.17</b>

**EXHIBIT 11.**

LAKESHORE RANCH CDD

STATEMENT 1 - MAIL KIOSK WITH 3 PARKING SPOTS & LANDSCAPE

	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 AMENDED	FY 2022 YTD- MARCH	FY 2023 PROPOSED	VARIANCE 2022 TO 2023
1 REVENUE										
2										
3     SPECIAL ASSESSMENTS - ON-ROLL (net)	1,056,164	\$   1,049,224	\$   1,052,793	\$   1,049,879	\$   1,052,523	\$   1,050,532	\$   1,144,817	\$   1,118,322	\$   1,144,817	-
4 <b>INCREASE IN SPECAIAL ASSESSMENTS</b>									329,132	329,132
5     TOTAL SPECIAL ASSESSMENTS	1,056,164	1,049,224	1,052,793	1,049,879	1,052,523	1,050,532	1,144,817	1,118,322	1,473,949	329,132
6										
7     ASSESSMENTS - PY Excess Fees	2,738	1,858	6,669	-	-	-	-	-	-	-
8     INTEREST EARNINGS	4,032	5,103	4,625	16,140	5,731	1,415	-	862	-	-
9     OTHER MISCELLANEOUS REVENUE:						-		-		-
10     EVENT REVENUE	558	1,498	3,501	2,884	717	-	-	-	-	-
11     CLUBHOUSE RENTAL	2,247	2,719	2,645	5,441	2,009	1,000	-	105	-	-
12     MISCELLANEOUS	2,464	4,865	4,408	4,475	9,285	9,191	-	3,028	-	-
13     EASEMENT AGREEMENT FEES				2,850	1,350	3,300	-	10,951	-	-
14 <b>UNASSIGNED FUND BALANCE FORWARD</b>	-	-	-	-	-	-	133,000	2,100	100,000	(33,000)
15 <b>FUND BALANCE DECREASE IN OPERATING RESERVES (less tsfer to reserves)</b>									42,668	42,668
16 <b>FUND BALANCE DECREASE FROM EMERGENCY RESERVE</b>								-	87,570	87,570
17 <b>TOTAL REVENUE</b>	1,068,203	1,065,267	1,074,641	1,081,668	1,071,615	1,065,438	1,277,817	1,135,367	1,704,186	426,369
18										
19 EXPENDITURES										
20 ADMINISTRATIVE EXPENSES										
21     SUPERVISORS FEES	11,522	11,000	11,800	10,600	10,000	10,800	12,000	7,125	12,000	-
22     PAYROLL TAXES	887	842	903	811	765	841	918	536	918	-
23     PAYROLL SERVICE FEE	770	673	645	823	637	596	650	300	650	-
24     DISTRICT MANAGEMENT	57,000	58,500	58,500	62,100	62,100	62,100	62,100	31,050	56,028	(6,072)
25     DISTRICT ENGINEER	-	13,056	31,929	30,821	22,798	30,289	25,000	10,469	25,000	-
26     DISSEMINATION SERVICES (DISCLOSURE)	5,000	5,000	4,250	-	4,250	4,250	4,250	4,250	4,250	-
27     TRUSTEES FEES	4,337	4,337	4,337	4,445	3,578	4,041	4,041	5,557	4,041	-
28     FLORIDA FILING FEE	325	175	175	175	175	175	175	175	175	-
29     AUDITING SERVICES	3,000	2,390	2,500	2,600	2,500	2,658	2,700	-	2,700	-
30     ARBITRAGE REBATE CALCULATION	1,300	650	650	650	650		650	-	650	-
31     INSURANCE ( Public Officials )	-	2,085	2,085	2,200	2,255	2,482	2,729	148	3,000	271
32     LEGAL ADVERTISING	2,046	874	572	3,058	3,350	1,855	1,500	66	1,500	-
33     DUES, LICENSES & FEES	-	150	150	150	195	275	750	-	750	-
34     WEB-SITE / EMAIL SYSTEM - IT SUPPORT	960	978	998	2,580	5,522	2,015	2,015	2,015	2,015	-
35     LEGAL SERVICES - GENERAL	18,968	26,104	36,484	27,581	30,847	32,502	28,000	22,217	30,000	2,000
36     MISCELLANEOUS ADMIN	792	225	417	338	2,897	7,762	650	1,564	2,500	1,850
37 <b>TOTAL ADMINISTRATIVE EXPENDITURES</b>	106,907	127,039	156,395	148,933	152,519	162,641	148,128	85,469	146,177	(1,951)
38										
39 SECURITY OPERATIONS										
40     SECURITY CONTRACT - GUARDHOUSE	148,275	163,572	163,992	129,471	120,700	135,000	132,480	81,198	181,056	48,576
41     SECURITY SYSTEM	2,052	2,606	1,432	1,220	1,321	5,730	2,500	813	2,500	-
42     SECURITY CAMERA MONITORING	-	-	-		-	-	-	-	23,600	23,600
43     SECURITY - ROVER	-	960	-	-	-	22,140	52,800	26,040	-	(52,800)
44     SECURITY - FHP	-	-	-	-	-	-	-	-	14,400	14,400
45 <b>TOTAL SECURITY OPERATIONS</b>	150,327	167,138	165,424	130,691	122,021	162,870	187,780	108,051	221,556	33,776
46										
47 UTILITIES:										
48     UTILITY - ELECTRICITY	29,307	28,163	30,226	31,735	31,770	29,912	34,000	13,472	33,500	(500)
49     UTILITY - STREETLIGHTS	63,280	62,234	63,186	57,691	62,191	60,864	64,500	25,640	64,000	(500)

LAKESHORE RANCH CDD

STATEMENT 1 - MAIL KIOSK WITH 3 PARKING SPOTS & LANDSCAPE

	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 AMENDED	FY 2022 YTD- MARCH	FY 2023 PROPOSED	VARIANCE 2022 TO 2023
50 UTILITY - GAS	12,429	11,435	15,467	12,774	12,757	12,298	16,000	11,031	15,500	(500)
51 UTILITY - WATER	11,280	7,152	8,027	5,991	6,320	6,177	8,000	3,854	8,000	-
52 SOLID WASTE CONTROL-RECREATION FAC.	454	624	624	624	676	624	660	333	660	-
53 SOLID WASTE ASSESSMENT	352	439	674	680	724	842	850	932	950	100
54 TOTAL UTILITIES	117,102	110,047	118,204	109,495	114,438	110,717	124,010	55,262	122,610	(1,400)
55										
56 PHYSICAL ENVIRONMENT										
57 STORMWATER NON ADVALOREM ASSESS.	1,680	1,680	2,800	2,799	2,847	2,800	2,900	-	2,900	-
58 LAKE/POND BANK MAINTENANCE (MIDGE FLIES)	819	19,655	15,680	37,599	3,490	600	35,000	-	35,000	-
59 AQUATIC MAINTENANCE CONTRACT	24,040	25,200	26,355	27,000	26,168	-	23,700	13,808	23,700	-
60 WETLAND/MITIGATION AREA MONITORING&MAINT	-	-	-	-	-	23,671	-	-	-	-
61 INLET MONITORING	-	2,450	2,450	-	-	-	500	-	500	-
62 POND 25	24,883	594	-	-	-	-	-	-	-	-
63 GENERAL LIABILITY/PROPERTY INSURANCE	25,958	23,995	23,995	21,575	22,207	25,207	27,842	14,313	27,842	-
64 LANDSCAPE MAINTENANCE	122,000	122,000	139,202	143,009	147,300	138,020	147,082	69,827	147,082	-
65 LANDSCAPE REPLACEMENT & FERT/CHEM	8,701	18,725	25,755	36,837	40,622	41,368	48,100	19,750	48,100	-
66 IRRIGATION REPAIRS & MAINTENANCE	3,888	2,536	15,078	7,306	6,244	16,390	8,500	10,980	12,000	3,500
67 RUST PREVENTION	8,140	7,680	12,430	9,790	9,790	10,680	10,680	4,540	10,680	-
68 LANDSCAPE IMPROVEMENTS	1,002	21,418	7,199	13,831	17,172	19,361	25,000	16,064	25,000	-
69 LANDSCAPE MAINT.-LOTS PAID ESTANCIA	82,264	-	-	-	-	-	-	-	-	-
70 TOTAL PHYSICAL ENVIRONMENT	303,375	245,933	270,944	299,746	275,840	278,097	329,304	149,281	332,804	3,500
71										
72 ROAD & STREET FACILITIES										
73 GATE MAINTENANCE	5,270	6,548	7,654	11,515	8,791	12,705	10,000	1,329	10,000	-
74 SIDEWALK REPAIR & MAINTENANCE	-	4,158	-	2,065	9,736	6,325	2,500	-	2,500	-
75 STREETLIGHT/DECORATIVE LIGHT MAINTENANCE	7,900	4,093	5,500	5,533	8,250	2,750	8,000	12,754	8,000	-
76 STREET SIGN REPAIR & REPLACEMENT	3,154	3,989	3,295	110	7,310	3,750	3,000	-	3,000	-
77 ROADWAY REPAIR & MAINTENANCE	3,200	7,794	-	9,975	511	7,400	10,000	4,300	10,000	-
78 TOTAL ROAD & STREET FACILITIES	19,524	26,582	16,449	29,198	34,598	32,930	33,500	18,382	33,500	-

LAKESHORE RANCH CDD

STATEMENT 1 - MAIL KIOSK WITH 3 PARKING SPOTS & LANDSCAPE

	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 AMENDED	FY 2022 YTD- MARCH	FY 2023 PROPOSED	VARIANCE 2022 TO 2023
79										
80 PARKS & RECREATION										
81 MANAGEMENT CONTRACT	157,620	155,370	155,430	155,415	166,543	160,806	170,421	56,807	170,421	-
82 POOL/WATER PARK/ FOUNTAIN MAINTENANCE	354	6,342	1,976	274	269	997	2,500	-	2,500	-
83 POOL PERMITS	-	705	705	705	705	705	705	-	705	-
84 CLUBHOUSE FACILITY MAINTENANCE/SUPPLIES	13,614	10,523	7,824	6,902	5,457	11,767	13,000	6,849	13,000	-
85 CLUBHOUSE TELEPHONE, FAX, INTERNET	14,349	14,123	16,333	14,711	16,866	15,328	17,000	9,524	17,000	-
86 CLUBHOUSE EXERCISE EQUIPMENT MAINTENANCE	1,125	2,027	2,272	2,188	2,469	1,414	1,500	824	1,500	-
87 CLUBHOUSE PEST CONTROL	320	810	245	2,670	1,660	710	795	478	795	-
88 CLUBHOUSE OFFICE SUPPLIES	3,329	4,533	8,349	5,654	2,265	9,895	4,000	3,737	4,000	-
89 CLUBHOUSE JANITORIAL SERVICES & SUPPLIES	3,428	4,325	4,786	4,805	2,594	213	4,500	1,184	4,500	-
90 CLUBHOUSE LIGHTING REPLACEMENT	1,785	-	1,510	956	1,374	3,447	1,500	-	1,500	-
91 TENNIS/BASKETBALL COURT REPAIRS	64	38	2,020	1,105	1,346	2,908	3,000	-	3,000	-
92 MISCELLANEOUS EXPENSES	12,415	4,153	4,580	9,654	8,232	13,500	10,000	5,149	10,000	-
93 SECURITY / FIRE SYSTEM	2,532	2,404	2,343	2,109	2,730	1,379	2,500	3,393	2,500	-
94 LICENSES AND DUES FOR MOVIES	857	1,159	1,214	967	1,125	-	1,500	390	1,500	-
95 SPECIAL EVENTS	12,540	11,570	13,366	13,150	22,503	1,754	13,500	13,589	13,500	-
96 PRESSURE WASH	5,932	-	1,162	127	9,794	5,539	6,000	8,065	6,000	-
97 DEBIT CARD PURCHASES	-	-	-	-	2,352	14,760	-	-	-	-
98 AMENITY CAPITAL PROJECTS	-	-	24,199	7,703	24,450	26,262	25,000	-	10,000	(15,000)
99 TOTAL PARKS & RECREATION	230,264	218,082	248,314	229,095	272,735	271,384	277,421	109,989	262,421	(15,000)
100										
101 TOTAL EXPENDITURES BEFORE CONTINGENCY	927,499	894,821	975,730	947,158	972,150	1,018,639	1,100,143	526,434	1,119,068	18,925
102										
103 CAPITAL PROJECTS & RESERVE STUDY & CONTINGENCY	10,790	7,331	132,718	2,399	-	-	34,154	-	435,858	401,704
104										-
105 TOTAL EXPENDITURES BEFORE OTHER USES	938,289	902,152	1,108,448	949,557	972,150	1,018,639	1,134,297	526,434	1,554,926	420,629
106 TRANSFER-OUT TO CAPITAL RESERVE FUND	-	-	-	53,472	138,000	138,000	143,520	143,520	149,260	5,740
107 TOTAL OTHER FINANCING USES	-	-	-	53,472	138,000	138,000	143,520	143,520	149,260	5,740
108										
109 TOTAL EXPENDITURES	938,289	902,152	1,108,448	1,003,029	1,110,150	1,156,639	1,277,817	669,954	1,704,186	426,369
110										
111 NET CHANGE IN FUND BALANCE	129,914	163,115	(33,807)	78,639	(38,536)	(91,201)	-	465,413	-	-
112 FUND BALANCE - BEGINNING (FY 2020 Audit Adjusted for General Fund)				-	871,974	866,831	775,630	-	642,630	
113 BUDGETED FUND BALANCE FORWARD USE							(133,000)	-	(230,238)	
114 FUND BALANCE ENDING					833,438	775,630	642,630	-	412,393	
115										
116 FUND BALANCE USES:						-	-			
117 Nonspendable for prepaids and deposits					4,349	5,228	5,478	-	5,478	
118 Operating Capital - 1/4 operating less amts for transfer to reserves to be made in 2nd qtr					251,704	261,204	319,454	-	276,787	
119 Emergency Reserve					187,570	187,570	187,570	-	100,000	
120 Unassigned Fund Balance					389,815	321,628	130,128	-	30,128	
121 TOTAL FUND BALANCE USE	\$ 129,915	\$ 163,116	\$ (33,807)	\$ 78,639	\$ 833,438	\$ 775,630	\$ 642,630		\$ 412,393	\$ -

**Lakeshore Ranch Community Development District**  
**Statement 2**  
**General Fund - MAIL KIOSK WITH 3 SPOTS & LANDSCAPE**  
**FY 2022-2023 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
<b>Total</b>		<b>672</b>	<b>659.05</b> [A]

**2. O&M Budget & Total Assessment**

Total O&M Expenditures - Less Fund Balance Forward	1,473,949	from STMT 1
Plus: Early Payment Discount (4%)	62,721	
Plus: County Collection Fees (2%)	31,361	
<b>Total Assessment, gross</b>	<b>1,568,030</b>	[B]

**3. O&M Assessment per EAU**

Total Assessment, gross	1,568,030	[B]
Total EAU	659.05	[A]
<b>O&amp;M Assessment per EAU, gross</b>	<b>2,379.23</b>	[B] / [A]

**4. 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	\$2,022.34	236	477,273.17
65	1.00	\$2,379.23	253	601,944.72
70	1.05	\$2,498.19	50	124,909.48
75	1.15	\$2,736.11	132	361,166.83
300	1.15	\$2,736.11	1	2,736.11
<b>Total</b>			<b>672</b>	<b>1,568,030.32</b>

**5. Change in O&M Assessments, FY 2022 vs FY 2023**

Lot Type	FY22 per Unit, gross	FY23 per Unit, gross	\$ Change	% Change	Mo Change
55	1,570.76	2,022.34	451.58	29%	37.63
65	1,847.95	2,379.23	531.28	29%	44.27
70	1,940.35	2,498.19	557.84	29%	46.49
75	2,125.14	2,736.11	610.97	29%	50.91
300	2,125.14	2,736.11	610.97	29%	50.91



STATEMENT 3 - CONTRACT SUMMARY				
FINANCIAL STATEMENT CATEGORY	VENDOR	CONTRACT	AMOUNT OF	COMMENTS/SCOPE OF SERVICE
20 ADMINISTRATIVE EXPENSES				
21 SUPERVISORS FEES	BOARD OF SUPEVISORS PAYROLL	N/A	12,000	Estimated 5 Supervisors to be in attendance for 12 meetings. Chapter 190 of the Florida Statute allows for \$200 per meeting.
22 PAYROLL TAXES	PAYROLL TAXES	N/A	918	Payroll taxes for Supervisor Compensation ; 7.65% of Payroll.
23 PAYROLL SERVICE FEE	PAYROLL SERVICE FEE	ANNUAL RENEWAL	650	\$50 PER CDD MEETING PLUS \$50 YEAR END PROCESSING
24 ADMINISTRATIVE SERVICES	NO LONGER UTILIZED		-	No longer utilized
25 DISTRICT MANAGEMENT	BREEZE	Renews-Terminated by Either Party Upon 60 Days Notice	56,028	The District receives Management & Accounting services as part of the agreement with DPFG
26 FINANCIAL CONSULTING SERVICES	NO LONGER UTILIZED - PRIOR DM	-	-	No longer utilized
27 ACCOUNTING SERVICES	NO LONGER UTILIZED - PRIOR DM	-	-	No longer utilized
28 DISTRICT ENGINEER	Cardno Engineering Services	PRESENT	25,000	Provides general engineering services to District, i.e. attendance & preparation for monthly board meetings and other specifically requested assignments
29 DISSEMINATION SERVICES (DISCLOSURE REPORT)	DPFG - Auto Renewal	Renews-Terminated by Either Party Upon 60 Days Notice	4,250	Dissemination to facilitate District compliance with Securities & Exchange Commission continuing disclosure.
30 TRUSTEES FEES	US BANK	Pursuant to the Trust Indenture	4,041	Confirmed amount with Trustee to maintain the District's bond funds that are on deposit
31 FLORIDA FILING FEE	FLORIDA DEPT. OF ECONOMIC OPPORTUNITY	Statute Manadated	175	The District is required to pay an annual fee of \$175 to the Department of Economic Opportunity
32 AUDITING SERVICES	DMHB	9/30/2018	2,700	State law requires the District to undertake an annual independent audit. The budgeted amount for the fiscal year is based on contracted fees from an existing engagement letter. FY 20-\$2,600 and FY 21-\$2,700
33 ARBITRAGE REBATE CALCULATION	LLS TAX SERVICE	PROPOSD EACH YEAR	650	The District is required to calculate interest earned from bond proceeds each year pursuant to the Internal Revenue Code. The amount considers the new bond issuance
34 INSURANCE ( Public Officials )	EGIS INSURANCE		3,000	BASE ON FY 2023 RENEWAL PREMIUM CONFIRMATION WITH EGIS
35 LEGAL ADVERTISING	TAMPA BAY TIMES	N/A	1,500	The District is required to advertise various notices for monthly Board meetings and other public hearings in a newspaper of general circulation.
36 DUES, LICENSES & FEES	VARIOUS	N/A	750	ESTIMATED
37 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 \$250 for page overages
38 LEGAL SERVICES - GENERAL	STRALEY, ROBIN, VERICKER	PRESENT	30,000	Provides general legal services, review of contracts, agreements and other research assigned and directed by the Board and District Manager
39 MISCELLANEOUS ADMIN	VARIOUS		2,500	Discretionary as needed, includes such itmes as bank checks
40 TOTAL ADMINISTRATIVE EXPENDITURES		Total	146,177	
41				
42 SECURITY OPERATIONS				
43 SECURITY CONTRACT	Uited Force Security	Contract start date - April 1, 2020	181,056	Contract allows for Un Armed Security Officer 8,616 hours per year at \$15.00 per hour and additional amount of \$3,240 anticipated holiday payroll for 6 federal holidays
44 SECURITY CONTRACT ROVER SERVICE	Uited Force Security		-	Contract allows for 8 hours per day @15 per hour plus car rental of \$750 per month
45 SECURITY SYSTEM - CLUBHOUSE	ADT		2,500	Burglar Alarm Monitoring, \$80 per month. Additional for misc. items such as service calls, etc.
46 SECURITY MONITORING	Envera		23,600	Security camera monitoring with Envera \$1550 per month plus \$5,000 for reparis and maintenance
47 SECURITY - TRAFFIC MONITORING - FHP	As needed from FHP	NA	14,400	
48 TOTAL SECURITY OPERATIONS		Total	221,556	
49				
50 UTILITIES:				
51 UTILITY - ELECTRICITY	WITHLACOOCHEE RIVER ELECTRIC	PRESENT	33,500	7 meters - 5 on Sundance, 1 on Land O Lakes, 1 on Water Color. Based on estimated usage.
52 UTILITY - STREETLIGHTS	WITHLACOOCHEE RIVER ELECTRIC	PRESENT	64,000	Approximately 213 streetlight poles. Projected at \$5,400 monthly

	FINANCIAL STATEMENT CATEGORY	VENDOR	CONTRACT	AMOUNT OF	COMMENTS/SCOPE OF SERVICE
53	UTILITY - GAS	CITY OF CLEARWATER	PRESENT	15,500	19730 Sundance Lake Blvd. usage
54	UTILITY - WATER	PASCO COUNTY	PRESENT	8,000	6 meters - 1, meter on Rock Spring was a hydrant meter and no longer has high usage. Avg \$600 monthly
55	SOLID WASTE CONTROL - RECREATION FACILITY	WASTE CONNECTIONS OF FLORIDA	PRESENT	660	Clubhouse Waste Removal
56	SOLID WASTE ASSESSMENT	PASCO COUNTY		950	Solid Waste Assessment
57	TOTAL UTILITIES		Total	122,610	
58					
59	PHYSICAL ENVIRONMENT				
60	STORMWATER NON ADVALOREM ASSESSMENT	MIKE FASANO, TAX COLLRCTOR	4	2,900	Pasco County Stormwater Non-Advalorem Assessment
61	LAKE/POND BANK MAINTENANCE	STEADFAST	NA	35,000	Projects that relate to maintenance such as removing torpedo grass and plantings, cattail removal, erosion repairs - \$10,000. Additional amount of \$25,000 is to address midge fly treatment
62	AQUATIC MAINTENANCE CONTRACT	STEADFAST	AUTO RENEW	23,700	Approximates \$1,975 monthly
63	WETLAND/MITIGATION AREA MONITORING & MAINTENANCE	ECOLOGICAL CONSULTANTS	NA	-	Monitoring and maintenance, this was released by SWFWMD and is no longer required per Ecological consultants - January 16, 2014
64	INLET MONITORING	CORNERSTONE SOLUTIONS		500	Cornerstone Solutions for inlet monitoring for compliance, as needed
65	POND 25		NA	-	
66	GENERAL LIABILITY/PROPERTY INSURANCE	EGIS INSURANCE	Quoted Every year	27,842	Based on FY 2021 insurance quote from Egis
67	LANDSCAPE MAINTENANCE	YELLOWSTONE	Contract will renew 10/31/2021	147,082	General Landscape Maintenance - \$130,987, Irrigation \$12,595. Annuals are \$875 on a quarterly basis for 500 annuals per quarter
68	LANDSCAPE REPLACEMENT & FERT/CHEM	YELLOWSTONE	Contract will renew 10/31/2021	48,100	Mulch is \$27,000, applied two times yearly. Fertilization is \$17,000 yearly and pest control is \$4,100 yearly.
69	IRRIGATION REPAIRS & MAINTENANCE	YELLOWSTONE	Contract will renew 10/31/2021	12,000	Repairs for the irrigation system
70	RUST PREVENTION	SUNCOAST RUST	30 Day Notice-Month to Month	10,680	Contract is \$890 monthly to service three wells. Previously it was for 2 wells
71	LANDSCAPE IMPROVEMENTS	YELLOWSTONE	Contract will renew 10/31/2021	25,000	Landscape Contingency for various improvement projects. To be considered : Plant fill ins at clubhouse - \$12,985. Sod conversion - \$13,350, 1st roundabout plant fill in-\$4,550. Intersection at Post Island Loop - \$4,125, Entry gate area - \$2,750. Water color Jasmine bed conversion - \$16,875
72	LANDSCAPE MAINTENANCE - LOTS PAID ESTANCIA		NA	-	No longer applicable
73	TOTAL PHYSICAL ENVIRONMENT		Total	332,804	
74					
75	ROAD & STREET FACILITIES				
76	GATE MAINTENANCE	SOUTHERN AUTOMATED ACCESS	N/A	10,000	Quarterly gate maintenance of \$350 plus miscellaneous supplies and repairs. Barcode stickers, etc.
77	SIDEWALK REPAIR & MAINTENANCE	MISCELLANEOUS	N/A	2,500	Miscellaneous expenditures related to sidewalk repair as needed
78	STREETLIGHT/DECORATIVE LIGHT MAINTENANCE	VARIOUS	N/A	8,000	Holiday lighting projected to be \$6,000, additional amount of \$3,000 related to lighting repairs at entrance. Streetlights are repaired by Withlacoochee
79	STREET SIGN REPAIR & REPLACEMENT	VARIOUS	N/A	3,000	Miscellaneous expenditures related to street signs as needed
80	ROADWAY REPAIR & MAINTENANCE	VARIOUS	N/A	10,000	Miscellaneous expenditures related to roadway as needed.
81	TOTAL ROAD & STREET FACILITIES		Total	33,500	
82					

	FINANCIAL STATEMENT CATEGORY	VENDOR	CONTRACT	AMOUNT OF	COMMENTS/SCOPE OF SERVICE
83	PARKS & RECREATION				
84	MANAGEMENT CONTRACT	VESTA PROPERTY SERVICES	Renews-Terminated by Either Party Upon 60 Days Notice	170,421	Contract includes impact of minium wage increase
85	POOL/WATER PARK/ FOUNTAIN MAINTENANCE	VARIOUS	N/A	2,500	As needed
86	POOL PERMITS			705	As required by Pasco Florida Department of Health, permits are usualy pulled in May
87	CLUBHOUSE FACILITY MAINTENANCE	VARIOUS	N/A	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 filers per year for air conditioning
88	CLUBHOUSE TELEPHONE, FAX, INTERNET	FRONTIER	ONGOING	17,000	Frontier communications for internet and phone and cable. Changed from verizon in April 2016. Slight increase in FY 2018
89	CLUBHOUSE EXERCISE EQUIPMENT MAINTENANCE	FITNESS LOGIC	N/A	1,500	Quarterly maintenance of \$155 plus misc needs
90	CLUBHOUSE PEST CONTROL	AGAPE PEST CONTRAL	N/A	795	Quarterly maintenance of \$80 plus additional amount of \$275 annually for termite bond plus an additional \$200 for additional service when needed
91	CLUBHOUSE OFFICE SUPPLIES	As needed for the office	N/A	4,000	As needed
92	CLUBHOUSE JANITORIAL SERVICES & SUPPLIES	VARIOUS	N/A	4,500	Various janitorial supplies
93	CLUBHOUSE LIGHTING REPLACEMENT	VARIOUS VENDORS AS NEEDED		1,500	As needed
94	TENNIS/BASKETBALL COURT REPAIRS	VARIOUS		3,000	As needed
95	MISCELLANEOUS EXPENSES	VARIOUS		10,000	As needed
96	SECURITY / FIRE SYSTEM	FLORIDA FIRE SERVICE		2,500	annual maintenance service and inspection and any associated repairs
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	N/A	13,500	As needed
99	PRESSURE WASH			6,000	
100	AMENITY CAPITAL PROJECTS			10,000	To be determined by the Board of Supervisors
101	TOTAL PARKS & RECREATION		Total	262,421	
102					
103	TOTAL EXPENDITURES BEFORE CONTINGENCY			1,119,068	
104					
105	CONTINGENCY & CAPITAL PROJECTS			435,858	Capital Projects includes mail kiosk construction of \$335,858 for three parking spots. The amount of \$50,000 for additional contingency related to the amenity center. An additional \$50,000 for landscape enhancements
106					
107	TOTAL EXPENDITURES BEFORE OTHER USES			1,554,926	
108	TRANSFER OUT TO CAPITAL RESERVE ACCOUNT			149,260	
109	TOTAL OTHER FINANCING USES			-	
110					
111	TOTAL EXPENDITURES			1,704,186	

**Lakeshore Ranch Community Development District**  
**Statement 4**  
**\$8,010,000 Capital Improvement Refunding Bonds, Series 2019**  
**FY2022-2023 Proposed Debt Service Budget**

	<b>Amount</b>
<b>REVENUE</b>	
Special Assmnts - On Roll	\$ 618,313
Special Assmnts - Discounts 4%	(24,733)
Fund Balance Forward	15,998
<b>TOTAL REVENUE</b>	<b>609,579</b>
<b>EXPENDITURES</b>	
<b>ADMINISTRATIVE</b>	
Assessmnt Collection Fee 2%	12,366
<b>DEBT SERVICE</b>	
<b>Principal</b>	
5/1/2023	405,000
<b>Interest</b>	
5/1/2023	99,163
11/1/2023	93,050
<b>TOTAL EXPENDITURES</b>	<b>609,579</b>
	-
REVENUE OVER / (UNDER) EXPENDITURES	\$ -

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

<b>Lot Type</b>	<b>Count of Folio</b>	<b>2019 Refunding Component MADS per Lot</b>	<b>2019 New Money Component MADS per Lot</b>	<b>Total 2019 MADS per Lot</b>	<b>Total 2019 MADS</b>
55	236	\$796.53	\$71.76	\$868.29	\$204,916.64
65	202	\$937.10	\$71.76	\$1,008.86	\$203,788.84
70	50	\$983.95	\$71.76	\$1,055.71	\$52,785.53
75	131	\$1,077.66	\$71.76	\$1,149.42	\$150,574.07
300	1	\$4,310.65	\$71.76	\$4,382.41	\$4,382.41
O&M 65	26	\$0.00	\$71.76	\$71.76	\$1,865.68
<b>Total</b>	<b>646</b>				<b>\$ 618,313.17</b>

**EXHIBIT 12.**

**Lakeshore Ranch Community Development District**  
**Statement 2**  
**General Fund (Operations & Maintenance) - MAILROOM EXPANSION**  
**FY 2022-2023 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
<b>Total</b>		<b>672</b>	<b>659.05</b> [A]

**2. O&M Budget & Total Assessment**

Total O&M Expenditures - Less Fund Balance Forward	1,228,064	from STMT 1
Plus: Early Payment Discount (4%)	52,258	
Plus: County Collection Fees (2%)	26,129	
<b>Total Assessment, gross</b>	<b>1,306,451</b>	[B]

**3. O&M Assessment per EAU**

Total Assessment, gross	1,306,451	[B]
Total EAU	659.05	[A]
<b>O&amp;M Assessment per EAU, gross</b>	<b>1,982.32</b>	[B] / [A]

**4. 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	\$1,684.98	236	397,654.16
65	1.00	\$1,982.32	253	501,527.93
70	1.05	\$2,081.44	50	104,072.00
75	1.15	\$2,279.67	132	300,916.76
300	1.15	\$2,279.67	1	2,279.67
<b>Total</b>			<b>672</b>	<b>1,306,450.53</b>

**5. Change in O&M Assessments, FY 2022 vs FY 2023**

Lot Type	FY22 per Unit, gross	FY23 per Unit, gross	\$ Change	% Change	Mo Change
55	1,570.76	1,684.98	114.22	7%	9.52
65	1,847.95	1,982.32	134.37	7%	11.20
70	1,940.35	2,081.44	141.09	7%	11.76
75	2,125.14	2,279.67	154.53	7%	12.88
300	2,125.14	2,279.67	154.53	7%	12.88

**EXHIBIT 13.**



**Lakeshore Ranch Community Development District**  
**Statement 2**  
**General Fund - MAIL KIOSK WITH 6 PARKING SPACES**  
**FY 2022-2023 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
<b>Total</b>		<b>672</b>	<b>659.05</b>

[A]

**2. O&M Budget & Total Assessment**

Total O&M Expenditures - Less Fund Balance Forward	1,433,820	from STMT 1
Plus: Early Payment Discount (4%)	61,014	
Plus: County Collection Fees (2%)	30,507	
<b>Total Assessment, gross</b>	<b>1,525,340</b>	[B]

**3. O&M Assessment per EAU**

Total Assessment, gross	1,525,340	[B]
Total EAU	659.05	[A]
<b>O&amp;M Assessment per EAU, gross</b>	<b>2,314.45</b>	[B] / [A]

**4. 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	\$1,967.28	236	464,279.24
65	1.00	\$2,314.45	253	585,556.57
70	1.05	\$2,430.18	50	121,508.78
75	1.15	\$2,661.62	132	351,333.94
300	1.15	\$2,661.62	1	2,661.62
<b>Total</b>			<b>672</b>	<b>1,525,340.16</b>

**5. Change in O&M Assessments, FY 2022 vs FY 2023**

Lot Type	FY22 per Unit, gross	FY23 per Unit, gross	\$ Change	% Change	Mo Change
55	1,570.76	1,967.28	396.52	25%	33.04
65	1,847.95	2,314.45	466.50	25%	38.88
70	1,940.35	2,430.18	489.83	25%	40.82
75	2,125.14	2,661.62	536.48	25%	44.71
300	2,125.14	2,661.62	536.48	25%	44.71

**EXHIBIT 14.**

**Lakeshore Ranch Community Development District**  
**Statement 2**  
**General Fund - MAIL KIOSK WITH 3 SPOTS**  
**FY 2022-2023 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
<b>Total</b>		<b>672</b>	<b>659.05</b>

[A]

**2. O&M Budget & Total Assessment**

Total O&M Expenditures - Less Fund Balance Forward	1,411,449	from STMT 1
Plus: Early Payment Discount (4%)	60,062	
Plus: County Collection Fees (2%)	30,031	
<b>Total Assessment, gross</b>	<b>1,501,541</b>	[B]

**3. O&M Assessment per EAU**

Total Assessment, gross	1,501,541	[B]
Total EAU	659.05	[A]
<b>O&amp;M Assessment per EAU, gross</b>	<b>2,278.34</b>	[B] / [A]

**4. 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	\$1,936.59	236	457,035.30
65	1.00	\$2,278.34	253	576,420.40
70	1.05	\$2,392.26	50	119,612.93
75	1.15	\$2,620.09	132	345,852.24
300	1.15	\$2,620.09	1	2,620.09
<b>Total</b>			<b>672</b>	<b>1,501,540.96</b>

**5. Change in O&M Assessments, FY 2022 vs FY 2023**

Lot Type	FY22 per Unit, gross	FY23 per Unit, gross	\$ Change	% Change	Mo Change
55	1,570.76	1,936.59	365.83	23%	30.49
65	1,847.95	2,278.34	430.39	23%	35.87
70	1,940.35	2,392.26	451.91	23%	37.66
75	2,125.14	2,620.09	494.95	23%	41.25
300	2,125.14	2,620.09	494.95	23%	41.25

**EXHIBIT 15.**

**Lakeshore Ranch Community Development District**  
**Statement 2**  
**General Fund - Mailroomn Expansion & Landscape**  
**FY 2022-2023 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
<b>Total</b>		<b>672</b>	<b>659.05</b> [A]

**2. O&M Budget & Total Assessment**

Total O&M Expenditures - Less Fund Balance Forward	1,290,564	from STMT 1
Plus: Early Payment Discount (4%)	54,918	
Plus: County Collection Fees (2%)	27,459	
<b>Total Assessment, gross</b>	<b>1,372,940</b>	[B]

**3. O&M Assessment per EAU**

Total Assessment, gross	1,372,940	[B]
Total EAU	659.05	[A]
<b>O&amp;M Assessment per EAU, gross</b>	<b>2,083.21</b>	[B] / [A]

**4. 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	\$1,770.73	236	417,892.03
65	1.00	\$2,083.21	253	527,052.26
70	1.05	\$2,187.37	50	109,368.55
75	1.15	\$2,395.69	132	316,231.36
300	1.15	\$2,395.69	1	2,395.69
<b>Total</b>			<b>672</b>	<b>1,372,939.89</b>

**5. Change in O&M Assessments, FY 2022 vs FY 2023**

Lot Type	FY22 per Unit, gross	FY23 per Unit, gross	\$ Change	% Change	Mo Change
55	1,570.76	1,770.73	199.97	13%	16.66
65	1,847.95	2,083.21	235.26	13%	19.61
70	1,940.35	2,187.37	247.02	13%	20.59
75	2,125.14	2,395.69	270.55	13%	22.55
300	2,125.14	2,395.69	270.55	13%	22.55

**EXHIBIT 16.**

**Lakeshore Ranch Community Development District**  
**Statement 2**  
**General Fund - Mail Kiosk with 6 Parking Spots & Landscape**  
**FY 2022-2023 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
<b>Total</b>		<b>672</b>	<b>659.05</b> [A]

**2. O&M Budget & Total Assessment**

Total O&M Expenditures - Less Fund Balance Forward	1,496,320	from STMT 1
Plus: Early Payment Discount (4%)	63,673	
Plus: County Collection Fees (2%)	31,837	
<b>Total Assessment, gross</b>	<b>1,591,830</b>	[B]

**3. O&M Assessment per EAU**

Total Assessment, gross	1,591,830	[B]
Total EAU	659.05	[A]
<b>O&amp;M Assessment per EAU, gross</b>	<b>2,415.34</b>	[B] / [A]

**4. 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	\$2,053.04	236	484,517.11
65	1.00	\$2,415.34	253	611,080.90
70	1.05	\$2,536.11	50	126,805.33
75	1.15	\$2,777.64	132	366,648.54
300	1.15	\$2,777.64	1	2,777.64
<b>Total</b>			<b>672</b>	<b>1,591,829.52</b>

**5. Change in O&M Assessments, FY 2022 vs FY 2023**

Lot Type	FY22 per Unit, gross	FY23 per Unit, gross	\$ Change	% Change	Mo Change
55	1,570.76	2,053.04	482.28	31%	40.19
65	1,847.95	2,415.34	567.39	31%	47.28
70	1,940.35	2,536.11	595.76	31%	49.65
75	2,125.14	2,777.64	652.50	31%	54.38
300	2,125.14	2,777.64	652.50	31%	54.38



**EXHIBIT 17.**

**Lakeshore Ranch Community Development District**  
**Statement 2**  
**General Fund - MAIL KIOSK WITH 3 SPOTS & LANDSCAPE**  
**FY 2022-2023 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
<b>Total</b>		<b>672</b>	<b>659.05</b> [A]

**2. O&M Budget & Total Assessment**

Total O&M Expenditures - Less Fund Balance Forward	1,473,949	from STMT 1
Plus: Early Payment Discount (4%)	62,721	
Plus: County Collection Fees (2%)	31,361	
<b>Total Assessment, gross</b>	<b>1,568,030</b>	[B]

**3. O&M Assessment per EAU**

Total Assessment, gross	1,568,030	[B]
Total EAU	659.05	[A]
<b>O&amp;M Assessment per EAU, gross</b>	<b>2,379.23</b>	[B] / [A]

**4. 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	\$2,022.34	236	477,273.17
65	1.00	\$2,379.23	253	601,944.72
70	1.05	\$2,498.19	50	124,909.48
75	1.15	\$2,736.11	132	361,166.83
300	1.15	\$2,736.11	1	2,736.11
<b>Total</b>			<b>672</b>	<b>1,568,030.32</b>

**5. Change in O&M Assessments, FY 2022 vs FY 2023**

Lot Type	FY22 per Unit, gross	FY23 per Unit, gross	\$ Change	% Change	Mo Change
55	1,570.76	2,022.34	451.58	29%	37.63
65	1,847.95	2,379.23	531.28	29%	44.27
70	1,940.35	2,498.19	557.84	29%	46.49
75	2,125.14	2,736.11	610.97	29%	50.91
300	2,125.14	2,736.11	610.97	29%	50.91

**EXHIBIT 18.**

## RESOLUTION 2022-10

### **A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE LAKESHORE RANCH COMMUNITY DEVELOPMENT DISTRICT ADOPTING A BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2022, AND ENDING SEPTEMBER 30, 2023; AND PROVIDING AN EFFECTIVE DATE.**

**WHEREAS**, the District Manager submitted, prior to June 15<sup>th</sup>, to the Board of Supervisors (“**Board**”) of the Lakeshore Ranch Community Development District (“**District**”) a proposed budget for the next ensuing budget year (“**Proposed Budget**”), along with an explanatory and complete financial plan for each fund, pursuant to the provisions of Sections 189.016(3) and 190.008(2)(a), Florida Statutes;

**WHEREAS**, the District filed a copy of the Proposed Budget with the local governing authorities having jurisdiction over the area included in the District at least 60 days prior to the adoption of the Proposed Budget pursuant to the provisions of Section 190.008(2)(b), Florida Statutes;

**WHEREAS**, the Board held a duly noticed public hearing pursuant to Section 190.008(2)(a), Florida Statutes;

**WHEREAS**, the District Manager posted the Proposed Budget on the District’s website at least 2 days before the public hearing pursuant to Section 189.016(4), Florida Statutes;

**WHEREAS**, the Board is required to adopt a resolution approving a budget for the ensuing fiscal year and appropriate such sums of money as the Board deems necessary to defray all expenditures of the District during the ensuing fiscal year pursuant to Section 190.008(2)(a), Florida Statutes; and

**WHEREAS**, the Proposed Budget projects the cash receipts and disbursements anticipated during a given time period, including reserves for contingencies for emergency or other unanticipated expenditures during the fiscal year.

### **NOW, THEREFORE, BE IT RESOLVED BY THE BOARD:**

#### **Section 1. Budget**

- a. That the Board has reviewed the Proposed Budget, a copy of which is on file with the office of the District Manager and at the District’s records office, and hereby approves certain amendments thereto, as shown below.
- b. That the Proposed Budget as amended by the Board attached hereto as **Exhibit A**, is hereby adopted in accordance with the provisions of Section 190.008(2)(a), Florida Statutes, and incorporated herein by reference; provided, however, that the comparative figures contained in the adopted budget may be subsequently revised as deemed necessary by the District Manager to reflect actual revenues and expenditures for fiscal year 2021-2022 and/or revised projections for fiscal year 2022-2023.
- c. That the adopted budget, as amended, shall be maintained in the office of the District Manager and at the District’s records office and identified as “The Budget for the

Lakeshore Ranch Community Development District for the Fiscal Year Beginning October 1, 2022, and Ending September 30, 2023”.

- d. The final adopted budget shall be posted by the District Manager on the District’s website within 30 days after adoption pursuant to Section 189.016(4), Florida Statutes.

**Section 2. Appropriations.** There is hereby appropriated out of the revenues of the District (the sources of the revenues will be provided for in a separate resolution), for the fiscal year beginning October 1, 2022, and ending September 30, 2023, the sum of \$\_\_\_\_\_, which sum is deemed by the Board to be necessary to defray all expenditures of the District during said budget year, to be divided and appropriated in the following fashion:

Total General Fund	\$ _____
<i>Total Reserve Fund [if Applicable]</i>	\$ _____
Total Debt Service Funds	\$ _____
<b>Total All Funds*</b>	<b>\$ _____</b>

\*Not inclusive of any collection costs or early payment discounts.

**Section 3. Budget Amendments.** Pursuant to Section 189.016(6), Florida Statutes, the District at any time within the fiscal year or within 60 days following the end of the fiscal year may amend its budget for that fiscal year as follows:

- a. The Board may authorize an increase or decrease in line item appropriations within a fund by motion recorded in the minutes if the total appropriations of the fund do not increase.
- b. The District Manager or Treasurer may authorize an increase or decrease in line item appropriations within a fund if the total appropriations of the fund do not increase and if the aggregate change in the original appropriation item does not exceed \$10,000 or 10% of the original appropriation.
- c. Any other budget amendments shall be adopted by resolution and be consistent with Florida law. This includes increasing any appropriation item and/or fund to reflect receipt of any additional unbudgeted monies and making the corresponding change to appropriations or the unappropriated balance.

The District Manager or Treasurer must establish administrative procedures to ensure that any budget amendments are in compliance with this section and Section 189.016, Florida Statutes, among other applicable laws. Among other procedures, the District Manager or Treasurer must ensure that any amendments to budget(s) under subparagraph c. above are posted on the District’s website within 5 days after adoption pursuant to Section 189.016(7), Florida Statutes.

**Section 4. Effective Date.** This Resolution shall take effect upon the passage and adoption of this Resolution by the Board.

**Passed and Adopted on August 31, 2022.**

Attested By:

**Lakeshore Ranch  
Community Development District**

\_\_\_\_\_  
Print Name: \_\_\_\_\_  
Secretary/Assistant Secretary

\_\_\_\_\_  
Print Name: \_\_\_\_\_  
Chair/Vice Chair of the Board of Supervisors

**Exhibit A: FY 2022-2023 Adopted Budget**

**EXHIBIT 19.**



## RESOLUTION 2022-11

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE LAKESHORE RANCH COMMUNITY DEVELOPMENT DISTRICT IMPOSING ANNUALLY RECURRING OPERATIONS AND MAINTENANCE NON-AD VALOREM SPECIAL ASSESSMENTS; PROVIDING FOR COLLECTION AND ENFORCEMENT OF ALL DISTRICT SPECIAL ASSESSMENTS; CERTIFYING AN ASSESSMENT ROLL; PROVIDING FOR AMENDMENT OF THE ASSESSMENT ROLL; PROVIDING FOR CHALLENGES AND PROCEDURAL IRREGULARITIES; PROVIDING FOR SEVERABILITY; PROVIDING FOR AN EFFECTIVE DATE.**

**WHEREAS**, the Lakeshore Ranch Community Development District (“**District**”) is a local unit of special-purpose government established pursuant to Chapter 190, Florida Statutes for the purpose of providing, preserving, operating, and maintaining infrastructure improvements, facilities, and services to the lands within the District;

**WHEREAS**, the District is located in Pasco County, Florida (“**County**”);

**WHEREAS**, the Board of Supervisors of the District (“**Board**”) hereby determines to undertake various activities described in the District’s adopted budget for fiscal year 2022-2023 attached hereto as **Exhibit A (“FY 2022-2023 Budget”)** and incorporated as a material part of this Resolution by this reference;

**WHEREAS**, the District must obtain sufficient funds to provide for the activities described in the FY 2022-2023 Budget;

**WHEREAS**, the provision of the activities described in the FY 2022-2023 Budget is a benefit to lands within the District;

**WHEREAS**, the District may impose non-ad valorem special assessments on benefited lands within the District pursuant to Chapter 190, Florida Statutes;

**WHEREAS**, such special assessments may be placed on the County tax roll and collected by the local Tax Collector (“**Uniform Method**”) pursuant to Chapters 190 and 197, Florida Statutes;

**WHEREAS**, the District has, by resolution and public notice, previously evidenced its intention to utilize the Uniform Method;

**WHEREAS**, the District has approved an agreement with the County Property Appraiser (“**Property Appraiser**”) and County Tax Collector (“**Tax Collector**”) to provide for the collection of special assessments under the Uniform Method;

**WHEREAS**, it is in the best interests of the District to proceed with the imposition, levy, and collection of the annually recurring operations and maintenance non-ad valorem special assessments on all assessable lands in the amount contained for each parcel’s portion of the FY 2022-2023 Budget (“**O&M Assessments**”);

**WHEREAS**, the Board desires to collect the annual installment for the previously levied debt service non-ad valorem special assessments (“**Debt Assessments**”) in the amounts shown in the FY 2022-2023 Budget;

**WHEREAS**, the District adopted an assessment roll as maintained in the office of the District Manager, available for review, and incorporated as a material part of this Resolution by this reference (“**Assessment Roll**”);

**WHEREAS**, it is in the best interests of the District to certify the Assessment Roll to the Tax Collector pursuant to the Uniform Method; and

**WHEREAS**, it is in the best interests of the District to permit the District Manager to amend the Assessment Roll, including the property certified to the Tax Collector by this Resolution, as the Property Appraiser updates the property roll, for such time as authorized by Florida law.

**NOW, THEREFORE, BE IT RESOLVED BY THE BOARD:**

**Section 1. Benefit from Activities and O&M Assessments.** The provision of the activities described in the FY 2022-2023 Budget confer a special and peculiar benefit to the lands within the District, which benefits exceed or equal the O&M Assessments allocated to such lands. The allocation of the expenses of the activities to the specially benefited lands is shown in the FY 2022-2023 Budget and in the Assessment Roll.

**Section 2. O&M Assessments Imposition.** Pursuant to Chapter 190, Florida Statutes and procedures authorized by Florida law for the levy and collection of special assessments, the O&M Assessments are hereby imposed and levied on benefited lands within the District in accordance with the FY 2022-2023 Budget and Assessment Roll. The lien of the O&M Assessments imposed and levied by this Resolution shall be effective upon passage of this Resolution.

**Section 3. Collection and Enforcement of District Assessments.** The collection of all Debt Assessments and all O&M Assessments for all lands within the District, shall be at the same time and in the same manner as County taxes in accordance with the Uniform Method, as set forth in the Assessment Roll. All assessments collected by the Tax Collector shall be due, payable, and enforced pursuant to Chapter 197, Florida Statutes.

**Section 4. Certification of Assessment Roll.** The Assessment Roll is hereby certified and authorized to be transmitted to the Tax Collector.

**Section 5. Assessment Roll Amendment.** The District Manager shall keep apprised of all updates made to the County property roll by the Property Appraiser after the date of this Resolution and shall amend the Assessment Roll in accordance with any such updates, for such time as authorized by Florida law. After any amendment of the Assessment Roll, the District Manager shall file the updates to the tax roll in the District records.

**Section 6. Assessment Challenges.** The adoption of this Resolution shall be the final determination of all issues related to the O&M Assessments as it relates to property owners whose benefited property is subject to the O&M Assessments (including, but not limited to, the determination of

special benefit and fair apportionment to the assessed property, the method of apportionment, the maximum rate of the O&M Assessments, and the levy, collection, and lien of the O&M Assessments), unless proper steps shall be initiated in a court of competent jurisdiction to secure relief within 30 days from adoption date of this Resolution.

**Section 7. Procedural Irregularities.** Any informality or irregularity in the proceedings in connection with the levy of the O&M Assessments shall not affect the validity of the same after the adoption of this Resolution, and any O&M Assessments as finally approved shall be competent and sufficient evidence that such O&M Assessment was duly levied, that the O&M Assessment was duly made and adopted, and that all other proceedings adequate to such O&M Assessment were duly had, taken, and performed as required.

**Section 8. Severability.** The invalidity or unenforceability of any one or more provisions of this Resolution shall not affect the validity or enforceability of the remaining portions of this Resolution, or any part thereof.

**Section 9. Effective Date.** This Resolution shall take effect upon the passage and adoption of this Resolution by the Board.

**Passed and Adopted on August 31, 2022.**

Attested By:

**Lakeshore Ranch  
Community Development District**

\_\_\_\_\_  
Print Name: \_\_\_\_\_  
Secretary/Assistant Secretary

\_\_\_\_\_  
Print Name: \_\_\_\_\_  
Chair/Vice Chair of the Board of Supervisors

**Exhibit A: FY 2022-2023 Budget**