

**Lakeshore Ranch Community Development District**  
**Statement 1**  
**General Fund**  
**FY2016 ADOPTED**

	<b>FY 2013 ACTUAL</b>	<b>FY 2014 ACTUAL</b>	<b>FY 2015 ADOPTED</b>	<b>FY 2015 YRD-MARCH</b>	<b>FY2016 ADOPTED</b>	<b>VARIANCE 2015 TO 2016</b>
<b>REVENUE</b>						
SPECIAL ASSESSMENTS - ON-ROLL (net)	\$ 822,689	\$ 1,026,749	\$ 1,044,817	\$ 1,044,817	1,044,817	-
ASSESSMENTS - PY Excess Fees	-	-	-	7,299	-	-
INTEREST EARNINGS	2,047	2,149	-	707	-	-
OTHER MISCELLANEOUS REVENUE:						
EVENT REVENUE	-	4,853	-	56	-	-
CLUBHOUSE RENTAL	3,117	2,977	-	981	-	-
MISCELLANEOUS	10,799	3,373	-	829	-	-
<b>TOTAL REVENUE</b>	<b>838,652</b>	<b>1,040,101</b>	<b>1,044,817</b>	<b>1,054,689</b>	<b>1,044,817</b>	<b>-</b>
<b>EXPENDITURES</b>						
<b>ADMINISTRATIVE EXPENSES</b>						
SUPERVISORS FEES	10,600	11,000	12,000	9,400	12,000	-
PAYROLL TAXES - FICA	-	-	-	214	918	918
PAYROLL UNEMPLOYMENT INSURANCE	-	-	-	17	-	-
PAYROLL SERVICE FEE	-	-	-	66	698	698
ADMINISTRATIVE SERVICES	7,794	7,794	7,794	3,248	-	(7,794)
DISTRICT MANAGEMENT	27,905	27,880	27,880	19,760	57,000	29,120
FINANCIAL CONSULTING SERVICES	8,012	8,012	8,012	6,255	-	(8,012)
ACCOUNTING SERVICES	15,314	15,314	15,314	6,381	-	(15,314)
DISTRICT ENGINEER	1,635	2,708	5,000	368	5,000	-
DISSEMINATION SERVICES (DISCLOSURE REPORT)	5,000	-	5,000	5,000	5,000	-
TRUSTEES FEES	3,500	3,709	3,500	3,253	4,337	837
TAX COLLECTOR/PROPERTY APPRAISER FEE	150	150	150	-	150	-
AUDITING SERVICES	2,300	2,300	2,300	-	3,200	900
ARBITRAGE REBATE CALCULATION	650	650	650	-	650	-
INSURANCE ( Public Officials )	3,748	3,748	4,300	3,748	4,730	430
LEGAL ADVERTISING	1,818	1,779	600	484	600	-
DUES, LICENSES & FEES	1,886	1,915	1,200	371	1,200	-
WEB-SITE / EMAIL SYSTEM - IT SUPPORT	-	-	-	-	1,020	1,020
LEGAL SERVICES - GENERAL	18,280	17,447	12,000	22,959	16,000	4,000
MISCELLANEOUS ADMIN	-	-	-	569	-	-
<b>TOTAL ADMINISTRATIVE EXPENSES</b>	<b>108,592</b>	<b>104,406</b>	<b>105,700</b>	<b>82,093</b>	<b>112,503</b>	<b>6,803</b>
<b>SECURITY OPERATIONS</b>						
SECURITY CONTRACT	145,860	151,411	150,000	74,650	150,000	-
SECURITY SYSTEM	2,132	2,696	3,500	1,050	3,500	-
<b>TOTAL SECURITY OPERATIONS</b>	<b>147,992</b>	<b>154,107</b>	<b>153,500</b>	<b>75,700</b>	<b>153,500</b>	<b>-</b>
<b>UTILITIES:</b>						
UTILITY - ELECTRICITY	31,581	33,253	37,400	18,304	37,000	(400)
UTILITY - STREETLIGHTS	36,211	47,312	61,000	19,128	64,800	3,800
UTILITY - GAS	14,644	16,751	18,000	14,102	18,000	-
UTILITY - WATER	-	20,053	11,000	11,597	22,000	11,000
SOLID WASTE CONTROL - RECREATION FACILITY	363	408	500	170	500	-
SOLID WASTE CONTROL - SOLID WASTE ASSESSMENT	408	357	500	391	500	-
<b>TOTAL UTILITIES</b>	<b>83,207</b>	<b>118,134</b>	<b>128,400</b>	<b>63,692</b>	<b>142,800</b>	<b>14,400</b>
<b>PHYSICAL ENVIRONMENT</b>						
STORMWATER ASSESSMENT	1,385	1,053	1,500	1,042	1,500	-
LAKE/POND BANK MAINTENANCE	3,895	2,845	13,800	1,660	13,325	(475)
AQUATIC MAINTENANCE	16,980	23,576	30,940	11,904	23,808	(7,132)
WETLAND/MITIGATION AREA MONITORING & MAINTENANCE	3,000	1,000	3,000	-	3,000	-
GENERAL LIABILITY/PROPERTY INSURANCE	25,980	26,668	30,670	23,487	33,737	3,067
LANDSCAPE MAINTENANCE	120,367	134,175	180,000	62,099	122,000	(58,000)
LANDSCAPE REPLACEMENT ( Plants, Shrubs, Trees)	1,535	24,187	20,000	3,307	40,000	20,000
IRRIGATION REPAIRS & MAINTENANCE	4,049	2,128	5,000	932	5,000	-
RUST PREVENTION	7,140	7,140	7,140	2,975	7,140	-
LANDSCAPE CONTINGENCY	-	-	-	-	30,000	30,000
<b>TOTAL PHYSICAL ENVIRONMENT</b>	<b>184,331</b>	<b>222,772</b>	<b>292,050</b>	<b>107,406</b>	<b>279,510</b>	<b>(12,540)</b>

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	<b>FY 2013 ACTUAL</b>	<b>FY 2014 ACTUAL</b>	<b>FY 2015 ADOPTED</b>	<b>FY 2015 YRD-MARCH</b>	<b>FY2016 ADOPTED</b>	<b>VARIANCE 2015 TO 2016</b>
<b>ROAD &amp; STREET FACILITIES</b>						
GATE MAINTENANCE	10,495	5,243	19,200	1,289	11,200	(8,000)
SIDEWALK REPAIR & MAINTENANCE	-	1,570	5,000	-	5,000	-
STREETLIGHT/DECORATIVE LIGHT MAINTENANCE	6,492	5,000	10,000	6,805	10,000	-
STREET SIGN REPAIR & REPLACEMENT		2,070	1,000	-	1,000	-
ROADWAY REPAIR & MAINTENANCE		215	1,000	-	1,000	-
<b>TOTAL ROAD &amp; STREET FACILITIES</b>	<b>16,987</b>	<b>14,098</b>	<b>36,200</b>	<b>8,094</b>	<b>28,200</b>	<b>(8,000)</b>
<b>PARKS &amp; RECREATION</b>						
MANAGEMENT CONTRACT	149,190	149,299	158,391	75,304	159,420	1,029
POOL/WATER PARK/ FOUNTAIN MAINTENANCE	8,166	13,340	14,000	1,098	3,600	(10,400)
CLUBHOUSE FACILITY MAINTENANCE	18,808	28,062	22,000	6,446	19,500	(2,500)
CLUBHOUSE TELEPHONE, FAX, INTERNET	10,407	9,941	9,750	5,183	10,500	750
CLUBHOUSE EXERCISE EQUIPMENT MAINTENANCE	1,323	1,544	1,200	465	620	(580)
CLUBHOUSE PEST CONTROL	545	465	500	80	500	-
CLUBHOUSE OFFICE SUPPLIES	4,051	3,819	3,200	1,036	3,200	-
CLUBHOUSE JANITORIAL SERVICES	5,386	4,476	4,000	1,852	4,000	-
CLUBHOUSE LIGHTING REPLACEMENT	507	633	500	874	1,000	500
TENNIS/BASKETBALL COURT REPAIRS	475	1,931	3,500	14	3,500	-
MISCELLANEOUS EXPENSES	1,622	2,178	2,500	1,189	12,500	10,000
SECURITY / FIRE SYSTEM	762	818	1,500	-	1,500	-
SPECIAL EVENTS	13,921	16,012	13,500	2,283	13,500	-
<b>TOTAL PARKS &amp; RECREATION</b>	<b>215,163</b>	<b>232,518</b>	<b>234,541</b>	<b>95,824</b>	<b>233,340</b>	<b>(1,201)</b>
<b>CONTINGENCY</b>						
CONTINGENCY	11,513	22,058	93,826	-	94,964	1,138
<b>TOTAL EXPENDITURES</b>	<b>767,785</b>	<b>868,093</b>	<b>1,044,217</b>	<b>432,809</b>	<b>1,044,817</b>	<b>600</b>
<b>EXCESS OF REVENUE OVER/(UNDER) EXPEND.</b>	<b>70,867</b>	<b>172,008</b>	<b>600</b>	<b>621,880</b>	<b>-</b>	<b>(600)</b>
<b>OTHER FINANCING SOURCES (USES)</b>						
TRANSFER-IN	-	-	-	-	-	-
BONDHOLDER FUNDING	-	-	-	-	-	-
TRANSFER-OUT	-	(15,000)	-	(44,000)	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>-</b>	<b>(15,000)</b>	<b>-</b>	<b>(44,000)</b>	<b>-</b>	<b>-</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>70,867</b>	<b>157,008</b>	<b>600</b>	<b>577,880</b>	<b>-</b>	<b>-</b>
FUND BALANCE - BEGINNING	553,765	-	632,217	774,227	-	-
<b>FUND BALANCE - ENDING</b>	<b>\$ 615,159</b>	<b>\$ 157,008</b>	<b>\$ 632,817</b>	<b>\$ 1,352,107</b>	<b>\$ -</b>	<b>\$ -</b>

FUND BALANCE ALLOCATION	
3 MONTHS OPERATING RESERVE	\$ 261,204
CAPITAL RESERVES	186,424
UNASSIGNED FUND BALANCE	326,599
<b>TOTAL FUND BALANCE</b>	<b>\$ 774,227</b>

**Lakeshore Ranch Community Development District  
Statement 2  
General Fund  
FY2016 PROPOSED ASSESSMENT ALLOCATION**

**1. EAU Assignment**

<b>Lot Type</b>	<b>Assigned EAU</b>	<b>Total Units</b>	<b>Total EAU</b>
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	1,044,817	frm STMT 1
Plus: Early Payment Discount (4%)	44,460	
Plus: County Collection Fees (2%)	22,230	
<b>Total Assessment</b>	<b>1,111,507</b>	[B]

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

Total Assessment	1,111,507	[B]
Total EAU	659.05	[A]
<b>O&amp;M Assessment per EAU</b>	<b>1,686.53</b>	[B] / [A]

**4. O&M Assessment Allocation**

<b>Lot Type</b>	<b>Assigned EAU</b>	<b>O&amp;M Assmt per Unit</b>	<b>Total Units</b>	<b>Total O&amp;M Assmt</b>
55	0.85	1,433.55	236	338,317.87
65	1.00	1,686.53	253	426,692.03
70	1.05	1,770.86	50	88,542.81
75	1.15	1,939.51	132	256,015.22
300	1.15	1,939.51	1	1,939.51
<b>Total</b>			<b>672.00</b>	<b>1,111,507.45</b> [B]

Lakeshore Ranch Community Development District  
Statement 3  
\$10,745,000 Capital Improvement Revenue Bonds, Series 2005  
FY2016 Adopted Debt Service Budget

	ADOPTED BUDGET FY 2016
<b>REVENUE</b>	
Special Assmnts - On Roll	\$ 759,528
Special Assmnts - Discounts 4%	(30,381)
Fund Balance Forward	228,137
<b>TOTAL REVENUE</b>	<b>957,284</b>
<b>EXPENDITURES</b>	
<b>ADMINISTRATIVE</b>	
Assessmnt Collection Fee 2%	15,191
<b>DEBT SERVICE</b>	
<b>Principal</b>	
May 1, 2016	255,000
<b>Interest</b>	
November 1, 2015	231,263
May 1, 2016	231,263
November 1, 2016	224,569
<b>TOTAL EXPENDITURES</b>	<b>957,284</b>
REVENUE OVER / (UNDER) EXPENDITURES	-
FUND BALANCE (REVENUE TRUST ACCOUNT)	230,671
FUND BALANCE FORWARD	(228,137)
<b>FUND BALANCE, ENDING (REVENUE TRUST ACCOUNT)</b>	<b>\$ 2,534</b>

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

Lot Size	Total Units	Assigned EAU	Total EAU	% EAU	MADS	MADS GROSS up 6%	Assmt./Unit - GROSS
55'	236	0.85	200.60	30.28%	\$ 216,181	\$ 229,979	\$ 974
65'	253	1.00	253.00	38.19%	\$ 272,650	\$ 290,054	\$ 1,146
70'	50	1.05	52.50	7.92%	\$ 56,578	\$ 60,189	\$ 1,204
75'	132	1.15	151.80	22.91%	\$ 163,590	\$ 174,032	\$ 1,318
300'	1	4.60	4.60	0.69%	\$ 4,957	\$ 5,274	\$ 5,274
<b>Total</b>	<b>672</b>		<b>662.50</b>	<b>100.00%</b>	<b>\$ 713,956</b>	<b>\$ 759,528</b>	

MADS per EAU \$ 1,077.67  
DS Assessment per EAU \$ 1,146.46

**Lakeshore Ranch Community Development District**  
**Statement 4**  
**\$10,745,000 Capital Improvement Revenue Bonds, Series 2005**  
**Bond Debt Service Schedule**

<b>Period Ending</b>	<b>Principal/ (a)</b>	<b>Coupon</b>	<b>Interest /(a)</b>	<b>Debt Service</b>	<b>Annual Debt Service</b>	<b>Principal Balance</b>
7/1/2005		5.250%				10,745,000
11/1/2005		5.250%	188,038	188,038	188,038	10,745,000
5/1/2006	150,000	5.250%	282,056	432,056		10,595,000
11/1/2006		5.250%	278,119	278,119	710,175	10,595,000
5/1/2007	160,000	5.250%	278,119	438,119		10,435,000
11/1/2007		5.250%	273,919	273,919	712,038	10,435,000
5/1/2008	170000	5.250%	273,919	443,919		10,265,000
11/1/2008		5.250%	269,456	269,456	713,375	10,265,000
5/1/2009	175000	5.250%	269,456	444,456		10,090,000
11/1/2009		5.250%	264,863	264,863	709,319	10,090,000
5/1/2010	185000	5.250%	264,863	449,863		9,905,000
11/1/2010		5.250%	260,006	260,006	709,869	9,905,000
5/1/2011	195000	5.250%	260,006	455,006		9,710,000
11/1/2011		5.250%	254,888	254,888	709,894	9,710,000
5/1/2012	205000	5.250%	254,888	459,888		9,505,000
11/1/2012		5.250%	249,506	249,506	709,394	9,505,000
5/1/2013	220000	5.250%	249,506	469,506		9,285,000
11/1/2013		5.250%	243,731	243,731	713,238	9,285,000
5/1/2014	230000	5.250%	243,731	473,731		9,055,000
11/1/2014		5.250%	237,694	237,694	711,425	9,055,000
5/1/2015	245000	5.250%	237,694	482,694		8,810,000
11/1/2015		5.250%	231,263	231,263	713,956	8,810,000
5/1/2016	255000	5.250%	231,263	486,263		8,555,000
11/1/2016		5.250%	224,569	224,569	710,831	8,555,000
5/1/2017	270000	5.250%	224,569	494,569		8,285,000
11/1/2017		5.250%	217,481	217,481	712,050	8,285,000
5/1/2018	285000	5.250%	217,481	502,481		8,000,000
11/1/2018		5.250%	210,000	210,000	712,481	8,000,000
5/1/2019	300000	5.250%	210,000	510,000		7,700,000
11/1/2019		5.250%	202,125	202,125	712,125	7,700,000
5/1/2020	315000	5.250%	202,125	517,125		7,385,000
11/1/2020		5.250%	193,856	193,856	710,981	7,385,000
5/1/2021	330000	5.250%	193,856	523,856		7,055,000
11/1/2021		5.250%	185,194	185,194	709,050	7,055,000
5/1/2022	350000	5.250%	185,194	535,194		6,705,000
11/1/2022		5.250%	176,006	176,006	711,200	6,705,000
5/1/2023	370000	5.250%	176,006	546,006		6,335,000
11/1/2023		5.250%	166,294	166,294	712,300	6,335,000
5/1/2024	390000	5.250%	166,294	556,294		5,945,000
11/1/2024		5.250%	156,056	156,056	712,350	5,945,000
5/1/2025	410000	5.250%	156,056	566,056		5,535,000
11/1/2025		5.250%	145,294	145,294	711,350	5,535,000
5/1/2026	430000	5.250%	145,294	575,294		5,105,000
11/1/2026		5.250%	134,006	134,006	709,300	5,105,000
5/1/2027	455000	5.250%	134,006	589,006		4,650,000

**Lakeshore Ranch Community Development District**  
**Statement 4**  
**\$10,745,000 Capital Improvement Revenue Bonds, Series 2005**  
**Bond Debt Service Schedule**

<b>Period Ending</b>	<b>Principal/ (a)</b>	<b>Coupon</b>	<b>Interest /(a)</b>	<b>Debt Service</b>	<b>Annual Debt Service</b>	<b>Principal Balance</b>
11/1/2027		5.250%	122,063	122,063	711,069	4,650,000
5/1/2028	480000	5.250%	122,063	602,063		4,170,000
11/1/2028		5.250%	109,463	109,463	711,525	4,170,000
5/1/2029	505000	5.250%	109,463	614,463		3,665,000
11/1/2029		5.250%	96,206	96,206	710,669	3,665,000
5/1/2030	535000	5.250%	96,206	631,206		3,130,000
11/1/2030		5.250%	82,163	82,163	713,369	3,130,000
5/1/2031	560000	5.250%	82,163	642,163		2,570,000
11/1/2031		5.250%	67,463	67,463	709,625	2,570,000
5/1/2032	590000	5.250%	67,463	657,463		1,980,000
11/1/2032		5.250%	51,975	51,975	709,438	1,980,000
5/1/2033	625000	5.250%	51,975	676,975		1,355,000
11/1/2033		5.250%	35,569	35,569	712,544	1,355,000
5/1/2034	660000	5.250%	35,569	695,569		695,000
11/1/2034		5.250%	18,244	18,244	713,813	695,000
5/1/2035	695000	5.250%	18,244	713,244		0
11/1/2035		5.250%			713,244	0
<b>sum</b>	<b>10,745,000</b>		<b>10,785,031</b>	<b>21,530,031</b>	<b>21,530,031</b>	
				maximum annual debt service (MADS):	713,956	

**Footnote:**

(a) Data herein for budgetary purposes only.