



Lakeside Landings CDD

April 2026 Financial Report

April 30, 2026

PFM Management Services LLC

3501 Quadrangle Blvd.,

Suite 270

Orlando, Florida 32817

Tel: 407-723-5900



Lakeside Landings CDD
Statement of Financial Position
As of 4/30/2026

	General Fund	General Fixed Asset Group	Total
<u>Assets</u>			
<u>Current Assets</u>			
General Checking Account	\$ 434,988.40		\$ 434,988.40
Reserve Checking Account	329,448.24		329,448.24
Due From Other Governmental Agent	1,200.00		1,200.00
Deposits	19,090.15		19,090.15
Total Current Assets	<u>\$ 784,726.79</u>	<u>\$ -</u>	<u>\$ 784,726.79</u>
<u>Property, Plant & Equipment</u>			
Other Fixed Assets (2007)		\$ 7,652,859.49	\$ 7,652,859.49
Other Fixed Assets (2008)		923,482.00	923,482.00
Total Property, Plant & Equipment	<u>\$ -</u>	<u>\$ 8,576,341.49</u>	<u>\$ 8,576,341.49</u>
Total Assets	<u>\$ 784,726.79</u>	<u>\$ 8,576,341.49</u>	<u>\$ 9,361,068.28</u>
<u>Liabilities and Net Assets</u>			
<u>Current Liabilities</u>			
Accounts Payable	\$ 11,350.02		\$ 11,350.02
Total Current Liabilities	<u>\$ 11,350.02</u>	<u>\$ -</u>	<u>\$ 11,350.02</u>
Total Liabilities	<u>\$ 11,350.02</u>	<u>\$ -</u>	<u>\$ 11,350.02</u>
<u>Net Assets</u>			
Net Assets, Unrestricted	\$ 69,458.89		\$ 69,458.89
Net Assets - General Government	391,656.90		391,656.90
Current Year Net Assets - General Government	312,260.98		312,260.98
Net Assets, Invd in Capital, Net of Debt		\$ 8,576,341.49	8,576,341.49
Total Net Assets	<u>\$ 773,376.77</u>	<u>\$ 8,576,341.49</u>	<u>\$ 9,349,718.26</u>
Total Liabilities and Net Assets	<u>\$ 784,726.79</u>	<u>\$ 8,576,341.49</u>	<u>\$ 9,361,068.28</u>



Lakeside Landings CDD
Statement of Activities
As of 4/30/2026

	General Fund	General Fixed Asset Group	Total
<u>Revenues</u>			
On-Roll Assessments	\$ 701,724.82		\$ 701,724.82
Other Income & Other Financing Sources	30.00		30.00
Total Revenues	<u>\$ 701,754.82</u>	<u>\$ -</u>	<u>\$ 701,754.82</u>
<u>Expenses</u>			
Supervisor Fees	\$ 1,800.00		\$ 1,800.00
POL Insurance	2,786.00		2,786.00
Management	26,250.00		26,250.00
Field Management	8,750.00		8,750.00
Engineering	6,821.00		6,821.00
Property Appraiser	7,472.31		7,472.31
District Counsel	7,059.63		7,059.63
Assessment Administration	5,000.00		5,000.00
Audit	3,500.00		3,500.00
Tax Preparation	37.80		37.80
Travel and Per Diem	133.39		133.39
Postage & Shipping	163.39		163.39
Legal Advertising	141.12		141.12
Meeting Room	214.00		214.00
Property Taxes	118.91		118.91
Web Site Maintenance	1,475.00		1,475.00
Dues, Licenses, and Fees	175.00		175.00
Security	13,560.00		13,560.00
Amenity - Irrigation Repairs	4,867.55		4,867.55
Amenity - Pool Maintenance	24,010.00		24,010.00
Amenity - Janitorial	19,550.00		19,550.00
Amenity - Pest Control	1,417.00		1,417.00
Amenity - Security	1,095.00		1,095.00
Hog Capture	7,200.00		7,200.00
Amenity - Pool Resurface	56,950.00		56,950.00
Amenity - Miscellaneous	3,050.00		3,050.00
General Insurance	3,402.00		3,402.00
Property & Casualty	15,149.00		15,149.00
Other Insurance	500.00		500.00
Irrigation	5,756.76		5,756.76
Lake Maintenance	31,212.50		31,212.50
Landscaping Maintenance & Material	55,902.27		55,902.27
Landscape Improvements	7,145.00		7,145.00
Signage & Amenities Repair	200.00		200.00
Streetlights	81,100.36		81,100.36
Total Expenses	<u>\$ 403,964.99</u>	<u>\$ -</u>	<u>\$ 403,964.99</u>
<u>Other Revenues (Expenses) & Gains (Losses)</u>			
Interest Income	\$ 14,471.15		\$ 14,471.15
Total Other Revenues (Expenses) & Gains (Losses)	<u>\$ 14,471.15</u>	<u>\$ -</u>	<u>\$ 14,471.15</u>
Change In Net Assets	\$ 312,260.98	\$ -	\$ 312,260.98
Net Assets At Beginning Of Year	\$ 461,115.79	\$ 8,576,341.49	\$ 9,037,457.28
Net Assets At End Of Year	\$ 773,376.77	\$ 8,576,341.49	\$ 9,349,718.26



Lakeside Landings CDD
Budget to Actual
 For the Month Ending 04/30/2026

	YTD Actual	YTD Budget	YTD Variance	FY 2026 Adopted Budget	Percentage Spent
Revenues					
On-Roll Assessments	\$ 701,724.82	\$ 405,371.88	\$ 296,352.94	\$ 694,923.22	100.98%
Other Income & Other Financing Sources	30.00	-	30.00	-	0.00%
Net Revenues	\$ 701,754.82	\$ 405,371.88	\$ 296,382.94	\$ 694,923.22	100.98%
Expenditures					
Administrative Expenses					
Supervisor Fees	\$ 1,800.00	\$ 4,666.67	\$ (2,866.67)	\$ 8,000.00	22.50%
Management	26,250.00	26,250.00	-	45,000.00	58.33%
Field Management	8,750.00	-	8,750.00	-	0.00%
Engineering	6,821.00	5,833.33	987.67	10,000.00	68.21%
Property Appraiser	7,472.31	3,791.67	3,680.64	6,500.00	114.96%
District Counsel	7,059.63	8,750.00	(1,690.37)	15,000.00	47.06%
Assessment Administration	5,000.00	2,916.67	2,083.33	5,000.00	100.00%
Audit	3,500.00	2,100.00	1,400.00	3,600.00	97.22%
Tax Preparation	37.80	-	-	-	0.00%
Travel and Per Diem	133.39	583.33	(449.94)	1,000.00	13.34%
Postage & Shipping	163.39	1,166.67	(1,003.28)	2,000.00	8.17%
Copies	-	233.33	(233.33)	400.00	0.00%
Legal Advertising	141.12	583.33	(442.21)	1,000.00	14.11%
Meeting Room	214.00	998.67	(784.67)	1,712.00	12.50%
Property Taxes	118.91	87.50	31.41	150.00	79.27%
Web Site Maintenance	1,475.00	1,633.33	(158.33)	2,800.00	52.68%
Dues, Licenses, and Fees	175.00	102.08	72.92	175.00	100.00%
Total Administrative Expenses	\$ 69,111.55	\$ 59,696.58	\$ 9,377.17	\$ 102,337.00	67.53%
Amenity Expenses					
Security	\$ 13,560.00	\$ 23,333.33	\$ (9,773.33)	\$ 40,000.00	33.90%
Streetlight	81,100.36	64,166.67	16,933.69	110,000.00	73.73%
Amenity - Irrigation Repairs	4,867.55	2,641.73	2,225.82	4,528.68	107.48%
Amenity - Pool Maintenance	24,010.00	23,333.33	676.67	40,000.00	60.03%
Amenity - Access Control Key Fob	-	14,000.00	(14,000.00)	24,000.00	0.00%
Amenity - Janitorial	19,550.00	26,833.33	(7,283.33)	46,000.00	42.50%
Amenity - Pest Control	1,417.00	875.00	542.00	1,500.00	94.47%
Amenity - Vandalism	-	1,458.33	(1,458.33)	2,500.00	0.00%
Amenity - Security (wif)	1,095.00	1,166.67	(71.67)	2,000.00	54.75%
Amenity - Pool Furniture	-	583.33	(583.33)	1,000.00	0.00%
Amenity - Pool Resurface	56,950.00	46,666.67	10,283.33	80,000.00	71.19%
Amenity - Miscellaneous	3,050.00	5,833.33	(2,783.33)	10,000.00	30.50%
Contingency Reserve	10,000.00	5,833.33	4,166.67	10,000.00	100.00%
Total Amenity Expenses	\$ 215,599.91	\$ 216,725.06	\$ (1,125.15)	\$ 371,528.68	58.03%
Insurance Expenses					
POL Insurance	\$ 2,786.00	\$ 1,686.30	\$ 1,099.70	\$ 2,890.80	96.37%
General Insurance	3,402.00	2,059.11	1,342.89	3,529.90	96.38%
Property & Casualty	15,149.00	9,483.83	5,665.17	16,258.00	93.18%
Other Insurance	500.00	-	500.00	-	0.00%
Total Insurance Expenses	\$ 21,837.00	\$ 13,229.24	\$ 8,607.76	\$ 22,678.70	96.29%
Field Expenses					
Hurricane Clean-Up	\$ -	\$ 5,833.33	\$ (5,833.33)	\$ 10,000.00	0.00%
Hog Capture	7,200.00	8,400.00	(1,200.00)	14,400.00	50.00%
Irrigation	5,756.76	13,987.66	(8,230.90)	23,978.84	24.01%
Lake Maintenance	31,212.50	17,500.00	13,712.50	30,000.00	104.04%
Landscaping Maintenance & Material	55,902.27	55,416.67	485.60	95,000.00	58.84%
Landscape Improvements	7,145.00	14,583.33	(7,438.33)	25,000.00	28.58%
Signage & Amenities Repair	200.00	-	200.00	-	0.00%
Total Field Expenses	\$ 107,416.53	\$ 115,720.99	\$ (8,304.46)	\$ 198,378.84	54.15%
Total Expenditures	\$ 413,964.99	\$ 405,371.88	\$ 8,555.31	\$ 694,923.22	59.57%
Income (Loss) from Operations	\$ 287,789.83	\$ -	\$ 287,827.63	\$ -	
Other Income (Expense)					
Interest Income	\$ 14,471.15	\$ -	\$ 14,471.15	\$ -	
Total Other Income (Expense)	\$ 14,471.15	\$ -	\$ 14,471.15	\$ -	
Net Income (Loss)	\$ 302,260.98	\$ -	\$ 302,298.78	\$ -	