Lakeside Landings CDD

July 2026 Financial Report

July 31, 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 7/31/2026

	General Fund	General Fixed Asset Group	Total
Assets			
Current Assets			
General Checking Account	$ 264,115.89		$ 264,115.89
Reserve Checking Account	333,359.41		333,359.41
Deposits	19,090.15		19,090.15
Total Current Assets	$ 616,565.45	$ -	$ 616,565.45
Property, Plant & Equipment			
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	$ -	$ 8,576,341.49	$ 8,576,341.49
Total Assets	$ 616,565.45	$ 8,576,341.49	$ 9,192,906.94
Liabilities and Net Assets			
Current Liabilities			
Accounts Payable	$ 13,889.63		$ 13,889.63
Total Current Liabilities	$ 13,889.63	$ -	$ 13,889.63
Total Liabilities	$ 13,889.63	$ -	$ 13,889.63
Net Assets			
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	141,560.03		141,560.03
Net Assets, Unrestricted			(8,227,100.60)
Net Assets - General Government			8,227,100.60
Net Assets, Invd in Capital, Net of Debt		$ 8,576,341.49	8,576,341.49
Total Net Assets	$ 602,675.82	$ 8,576,341.49	$ 9,179,017.31
Total Liabilities and Net Assets	$ 616,565.45	$ 8,576,341.49	$ 9,192,906.94

Lakeside Landings CDD
Statement of Activities
As of 7/31/2026

	General Fund	General Fixed Asset Group	Total
Revenues			
On-Roll Assessments	$ 703,784.40		$ 703,784.40
Other Income & Other Financing Sources	170.00		170.00
Total Revenues	$ 703,954.40	$ -	$ 703,954.40
Expenses			
Supervisor Fees	$ 2,800.00		$ 2,800.00
POL Insurance	2,786.00		2,786.00
Management	37,500.00		37,500.00
Field Management	12,500.00		12,500.00
Engineering	12,956.00		12,956.00
Property Appraiser	7,472.31		7,472.31
District Counsel	15,793.85		15,793.85
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	221.66		221.66
Legal Advertising	581.28		581.28
Meeting Room	314.00		314.00
Property Taxes	118.91		118.91
Web Site Maintenance	1,725.00		1,725.00
Dues, Licenses, and Fees	175.00		175.00
Capital Expenditures	26,000.00		26,000.00
Security	21,516.00		21,516.00
Amenity - Irrigation Repairs	5,781.15		5,781.15
Amenity - Pool Maintenance	34,700.00		34,700.00
Amenity - Access Control Key Fob	10,573.38		10,573.38
Amenity - Janitorial	27,950.00		27,950.00
Amenity - Pest Control	2,276.82		2,276.82
Amenity - Security	1,515.00		1,515.00
Hog Capture	10,800.00		10,800.00
Amenity - Pool Resurface	56,950.00		56,950.00
Amenity - Miscellaneous	9,583.00		9,583.00
General Insurance	3,402.00		3,402.00
Property & Casualty	15,149.00		15,149.00
Other Insurance	500.00		500.00
Irrigation	8,555.88		8,555.88
Lake Maintenance	37,212.50		37,212.50
Landscaping Maintenance & Material	80,485.37		80,485.37

Lakeside Landings CDD
Statement of Activities
As of 7/31/2026

	General Fund	General Fixed Asset Group	Total
Landscape Improvements	8,765.00		8,765.00
Signage & Amenities Repair	970.00		970.00
Streetlights	116,192.45		116,192.45
Total Expenses	$ 582,492.75	$ -	$ 582,492.75
<u>Other Revenues (Expenses) & Gains (Losses)</u>			
Interest Income	$ 20,098.38		$ 20,098.38
Total Other Revenues (Expenses) & Gains (Losses)	$ 20,098.38	$ -	$ 20,098.38
Change In Net Assets	$ 141,560.03	$ -	$ 141,560.03
Net Assets At Beginning Of Year	$ 461,115.79	$ 8,576,341.49	$ 9,037,457.28
Net Assets At End Of Year	$ 602,675.82	$ 8,576,341.49	$ 9,179,017.31

Lakeside Landings CDD
Budget to Actual
For the Month Ending 07/31/2026

	YTD Actual	YTD Budget	YTD Variance	FY 2026 Adopted Budget	Percentage Spent
Revenues					
On-Roll Assessments	$ 703,784.40	$ 579,102.68	$ 124,681.72	$ 694,923.22	101.28%
Other Income & Other Financing Sources	170.00	-	170.00	-	0.00%
Net Revenues	**$ 703,954.40**	**$ 579,102.68**	**$ 124,851.72**	**$ 694,923.22**	**101.30%**
Expenditures					
Administrative Expenses					
Supervisor Fees	$ 2,800.00	$ 6,666.67	$ (3,866.67)	$ 8,000.00	35.00%
Management	37,500.00	37,500.00	-	45,000.00	83.33%
Field Management	12,500.00	-	12,500.00	-	0.00%
Engineering	12,956.00	8,333.33	4,622.67	10,000.00	129.56%
Property Appraiser	7,472.31	5,416.67	2,055.64	6,500.00	114.96%
District Counsel	15,793.85	12,500.00	3,293.85	15,000.00	105.29%
Assessment Administration	5,000.00	4,166.67	833.33	5,000.00	100.00%
Audit	3,500.00	3,000.00	500.00	3,600.00	97.22%
Tax Preparation	37.80	-	-	-	0.00%
Travel and Per Diem	133.39	833.33	(699.94)	1,000.00	13.34%
Postage & Shipping	221.66	1,666.67	(1,445.01)	2,000.00	11.08%
Copies	-	333.33	(333.33)	400.00	0.00%
Legal Advertising	581.28	833.33	(252.05)	1,000.00	58.13%
Meeting Room	314.00	1,426.67	(1,112.67)	1,712.00	18.34%
Property Taxes	118.91	125.00	(6.09)	150.00	79.27%
Web Site Maintenance	1,725.00	2,333.33	(608.33)	2,800.00	61.61%
Dues, Licenses, and Fees	175.00	145.83	29.17	175.00	100.00%
Total Administrative Expenses	**$ 100,829.20**	**$ 85,280.83**	**$ 15,510.57**	**$ 102,337.00**	**98.53%**
Amenity Expenses					
Security	$ 21,516.00	$ 33,333.33	$ (11,817.33)	$ 40,000.00	53.79%
Streetlight	116,192.45	91,666.67	24,525.78	110,000.00	105.63%
Amenity - Irrigation Repairs	5,781.15	3,773.90	2,007.25	4,528.68	127.66%
Amenity - Pool Maintenance	34,700.00	33,333.33	1,366.67	40,000.00	86.75%
Amenity - Access Control Key Fob	10,573.38	20,000.00	(9,426.62)	24,000.00	44.06%
Amenity - Janitorial	27,950.00	38,333.33	(10,383.33)	46,000.00	60.76%
Amenity - Pest Control	2,276.82	1,250.00	1,026.82	1,500.00	151.79%
Amenity - Vandalism	-	2,083.33	(2,083.33)	2,500.00	0.00%
Amenity - Security (wifi)	1,515.00	1,666.67	(151.67)	2,000.00	75.75%
Amenity - Pool Furniture	-	833.33	(833.33)	1,000.00	0.00%
Amenity - Pool Resurface	56,950.00	66,666.67	(9,716.67)	80,000.00	71.19%
Amenity - Miscellaneous	9,583.00	8,333.33	1,249.67	10,000.00	95.83%
Capital Expenditures - Pool Equipment	26,000.00	-	26,000.00	-	0.00%
Contingency Reserve	10,000.00	8,333.33	1,666.67	10,000.00	100.00%
Total Amenity Expenses	**$ 323,037.80**	**$ 309,607.23**	**$ 13,430.57**	**$ 371,528.68**	**86.95%**
Insurance Expenses					
POL Insurance	$ 2,786.00	$ 2,409.00	$ 377.00	$ 2,890.80	96.37%
General Insurance	3,402.00	2,941.58	460.42	3,529.90	96.38%
Property & Casualty	15,149.00	13,548.33	1,600.67	16,258.00	93.18%
Other Insurance	500.00	-	500.00	-	0.00%
Total Insurance Expenses	**$ 21,837.00**	**$ 18,898.92**	**$ 2,938.08**	**$ 22,678.70**	**96.29%**

Lakeside Landings CDD
Budget to Actual
For the Month Ending 07/31/2026

	YTD Actual	YTD Budget	YTD Variance	FY 2026 Adopted Budget	Percentage Spent
Field Expenses					
Hurricane Clean-Up	$ -	$ 8,333.33	$ (8,333.33)	$ 10,000.00	0.00%
Hog Capture	10,800.00	12,000.00	(1,200.00)	14,400.00	75.00%
Irrigation	8,555.88	19,982.37	(11,426.49)	23,978.84	35.68%
Lake Maintenance	37,212.50	25,000.00	12,212.50	30,000.00	124.04%
Landscaping Maintenance & Material	80,485.37	79,166.67	1,318.70	95,000.00	84.72%
Landscape Improvements	8,765.00	20,833.33	(12,068.33)	25,000.00	35.06%
Signage & Amenties Repair	970.00	-	970.00	-	0.00%
Total Field Expenses	**$ 146,788.75**	**$ 165,315.70**	**$ (18,526.95)**	**$ 198,378.84**	**73.99%**
Total Expenditures	**$ 592,492.75**	**$ 579,102.68**	**$ 13,352.27**	**$ 694,923.22**	**85.26%**
Income (Loss) from Operations	**$ 111,461.65**	**$ -**	**$ 111,499.45**	**$ -**	
Other Income (Expense)					
Interest Income	$ 20,098.38	$ -	$ 20,098.38	$ -	
Total Other Income (Expense)	**$ 20,098.38**	**$ -**	**$ 20,098.38**	**$ -**	
Net Income (Loss)	**$ 131,560.03**	**$ -**	**$ 131,597.83**	**$ -**	