Lakeside Preserve
Community Development District

3501 Quadrangle Boulevard, Suite 270, Orlando, FL 32817; 407-723-5900
www.lakesidepreservecdd.org

The following is the proposed agenda for the Board of Supervisors' meeting of the Lakeside Preserve Community Development District, scheduled to be held **Wednesday, August 19, 2026, at 11:30 a.m. at the Heritage Baptist Church, 4202 Pipkin Creek Rd, Lakeland, FL 33811.** Questions or comments on the Board Meeting or proposed agenda may be addressed to Jane Gaarlandt at gaarlandtj@pfm.com or (407) 723-5900.

To attend the meeting, please use the below conference call information:

Phone: **1-844-621-3956** Access Code: **2539 895 0958**

PROPOSED BOARD OF SUPERVISORS' MEETING AGENDA

Administrative Matters

- Roll Call to Confirm Quorum
- Public Comment Period *[for any members of the public desiring to speak on any proposition before the Board]*

1. **Consideration of Minutes of the May 20, 2026, Board of Supervisors' Meeting**
2. **Consideration of Resolution 2026-07, Setting the Regular Meeting Schedule for Fiscal Year 2026-2027**
3. **Consideration of Performance Measures/Standards & Annual Reporting Form for Fiscal Year 2026-2027**

Business Matters

4. **Public Hearing on the Adoption of the District's Fiscal Year 2026-2027 Budget**
   - **Public Comments and Testimony**
   - **Board Comments**

   a. **Consideration of Resolution 2026-08, Adopting a Fiscal Year 2026-2027 Budget and Appropriating Funds**

   b. **Consideration of Resolution 2026-09, Adopting an Assessment Roll for Fiscal Year 2026-2027 and Certifying Special Assessments for Collection**
5. **Consideration of Resolution 2026-10, Declaring Vacancies on the Board for Seat 1 & Seat 2**
6. **Consideration of Prince & Sons 2026 Hurricane & Storm Response Pricing**
7. **Consideration of Fiscal Year 2026 Auditor Engagement Letter**
8. **Review and Acceptance of the Fiscal Year 2025 Audit Report**
9. **Ratification of District Management Fee Increase Letter**
10. **Ratification of First Amendment to the Amended & Restated Landscape & Irrigation Maintenance Services with Prince & Sons**
11. **Ratification of Amended and Restated Agreement for Landscape & Irrigation Maintenance Services Additional Service Order for Tree Staking**
12. **Ratification of Fuel Surcharge Addendum to Agreement for Landscaping Maintenance Services with Prince & Sons**

13. Ratification of Prince & Sons Proposal for Dead Tree Flush Cut and Removal
14. Ratification of Payment Authorization Nos. 250 – 255
15. Ratification of Requisition Nos. 141 – 152 Paid Through Developer Funds
16. Review of Monthly Financials

Other Business

17. Staff Reports
    - District Counsel
    - District Engineer
    - District Manager
        - Next meeting: September 16, 2026
        - FIA Insurance Risk Services Site Review
        - Field Service Report
18. Supervisor Requests and Audience Comments

Adjournment

LAKESIDE PRESERVE
COMMUNITY DEVELOPMENT DISTRICT

Consideration of Minutes of
the May 20, 2026,
Board of Supervisors' Meeting

MINUTES OF MEETING

LAKESIDE PRESERVE COMMUNITY DEVELOPMENT DISTRICT
BOARD OF SUPERVISORS' MEETING
Wednesday, May 20, 2026, at 11:30 a.m.
Heritage Baptist Church
4202 Pipkin Creek Rd.
Lakeland, Florida 33811

Board Members present at roll call:

Lee Saunders	Vice Chairman	
Brian Walsh	Assistant Secretary	
Jon Ahlschwede	Assistant Secretary	

Also Present:

Jane Gaarlandt	PFM Management Services LLC	
Kwame Jackson	PFM Management Services LLC	(via phone)
Verona Griffith	PFM Management Services LLC	(via phone)
Savannah Hancock	KVW Law	
Jessical Hamill	TRIAD	
Yaima Rodriguez Morales	TRIAD	

FIRST ORDER OF BUSINESS **Roll Call to Confirm Quorum**

Ms. Gaarlandt called the meeting to order at 11:35 a.m. and roll call was taken.

SECOND ORDER OF BUSINESS **Public Comment Period**

There were no members of the public present.

THIRD ORDER OF BUSINESS **Consideration of Minutes of the April 15, 2026, Board of Supervisors' Meeting**

The Board reviewed the minutes.

On MOTION by Mr. Walsh, seconded by Mr. Saunders, with all in favor, the Board of Supervisors for the Lakeside Preserve Community Development District approved the Minutes of the April 15, 2026, Board of Supervisors' Meeting.

FOURTH ORDER OF BUSINESS **Review of Letter from Supervisor of Elections, Polk County**

Ms. Gaarlandt noted that as of April 15, 2026, there are 318 registered voters in the District.

No action was required.

FIFTH ORDER OF BUSINESS **Consideration of Resolution 2026-05, Designating Board Member Seats for the Upcoming 2026 General Election**

Ms. Gaarlandt gave an overview of the resolution and noted Seat 1 and Seat 2 will be up for the General Election. A notice will be posted in the newspaper and on the District's website.

Ms. Hancock noted the qualifying period of noon on June 8 through noon on June 12.

There was brief discussion regarding the qualification process. It was noted that if no one runs in the General Election, the current Seat holders will remain until someone is appointed.

It was noted any information can be sent to the HOA to provide resident communication.

On MOTION by Mr. Walsh, seconded by Mr. Saunders, with all in favor, the Board of Supervisors for the Lakeside Preserve Community Development District approved Resolution 2026-05, Designating Board Member Seats for the Upcoming 2026 General Election.

SIXTH ORDER OF BUSINESS **Consideration of Resolution 2026-06, Approving a Preliminary Budget for Fiscal Year 2026-2027 and Setting a Public Hearing Date Thereon**

Ms. Gaarlandt noted the suggested date to hold the Public Hearing is August 19, 2026, at 11:30 a.m., at the current location.

There was discussion regarding the budget and the phases. It was noted the budget is lower, but assessments have increased due to no carry forward.

Ms. Gaarlandt and Ms. Griffith reviewed the increases in the budget. It was noted that District Management has requested an increase of $10,000.00.

An assessment notice will be sent out to residents.

There was brief discussion regarding the reserves and the assessment increase.

There was also brief discussion regarding landscaping and irrigation line items.

Ms. Gaarlandt noted the budget can always decrease, but it cannot be increased. Adjustments to the line items may be needed.

Ms. Hancock read the amended Resolution into the record.

Ms. Gaarlandt noted that as of May 1, 2026, PFM Group Consulting LLC changed name to PFM Management Services LLC.

On MOTION by Mr. Walsh, seconded by Mr. Ahlschwede, with all in favor, the Board of Supervisors for the Lakeside Preserve Community Development District approved Resolution 2026-06, Approving a Preliminary Budget for Fiscal Year 2026-2027 and Setting a Public Hearing Date Theron for August 19, 2026, at 11:30 a.m. at 4202 Pipkin Creek Rd., Lakeland, Florida 33811, as amended by District Counsel.

SEVENTH ORDER OF BUSINESS **Ratification of Payment Authorization Nos. 245 – 249**

On MOTION by Mr. Ahlschwede, seconded by Mr. Walsh, with all in favor, the Board of Supervisors for the Lakeside Preserve Community Development District ratified Payment Authorization Nos. 245-249.

EIGHTH ORDER OF BUSINESS **Review of Monthly Financials**

The Board reviewed the monthly financials through April 2026. It was noted there were no issues with budget coverage at this time.

No action was required by the Board.

NINTH ORDER OF BUSINESS **Staff Reports**

District Counsel – No report.

District Engineer – Not present.

District Manager – Ms. Gaarlandt reminded the Board that the next meeting is scheduled for June 17, 2026. Meetings will be adjusted if needed.

Ms. Gaarlandt gave an overview of the worker's compensation insurance. The information will be posted in Mr. Walsh's office.

Ms. Gaarlandt noted that Prince and Sons will now charge a fuel charge, until further notice. Ms. Hancock noted that other Districts have approved of this through the end of the year.

There was lengthy discussion regarding the contract and proof of gas needed. It was noted the prices are submitted on the first of the month.

Mr. Jackson gave an overview of the current agreement. It was noted the final agreement is a price of $146,676.00. Mr. Jackson will forward agreement to District Counsel via email.

Mr. Walsh recommended giving half of the suggested fuel surcharge with an end date of December 30.

There was discussion regarding processing the payment for the fuel surcharge and the process of negotiation.

On MOTION by Mr. Walsh, seconded by Mr. Ahlschwede, with all in favor, the Board of Supervisors for the Lakeside Preserve Community Development District approved the Prince and Sons fuel surcharge through December 31, 2026, tentative upon negotiation for a lower price and starting with no fee charged at all.

Ms. Gaarlandt reminded the Board of the Form 1 due July 1 and the annual Ethics Training due December 31.

Field Report - Ms. Hamill reviewed the field report and noted she has reviewed the wet area with the District Engineer. Prince and Sons believes it is an irrigation break on the homeowner's side, which is currently being investigated.

There was brief discussion regarding the leak.

Mr. Jackson noted the storm water damage repairs should start within the week and should be completed within a week.

TENTH ORDER OF BUSINESS **Supervisor Requests and Audience Comments**

There were no requests or comments at this time.

ELEVENTH ORDER OF BUSINESS **Adjournment**

There was no further business to discuss.

On MOTION by Mr. Walsh, seconded by Mr. Saunders, with all in favor, the May 20, 2026, Meeting of the Board of Supervisors for the Lakeside Preserve Community Development District was adjourned.

______________________________ ______________________________
Secretary/Assistant Secretary **Chairman/Vice Chairman**

LAKESIDE PRESERVE
COMMUNITY DEVELOPMENT DISTRICT

Consideration of Resolution 2026-07, Setting the Regular Meeting Schedule for Fiscal Year 2026-2027

RESOLUTION 2026-07

A RESOLUTION OF THE LAKESIDE PRESERVE COMMUNITY DEVELOPMENT DISTRICT DESIGNATING DATES, TIMES AND LOCATIONS FOR REGULAR MEETINGS OF THE BOARD OF SUPERVISORS OF THE DISTRICT AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the Lakeside Preserve Community Development District ("District") is a local unit of special-purpose government created and existing pursuant to Chapter 190, *Florida Statutes*, being situated in the City of Lakeland, Florida; and

WHEREAS, the Board of Supervisors of the District ("Board") is statutorily authorized to exercise the powers granted to the District; and

WHEREAS, all meetings of the Board shall be open to the public and governed by the provisions of Chapter 286, *Florida Statutes*; and

WHEREAS, the Board is statutorily required to file annually with the local governing authority and the Florida Department of Economic Opportunity, a schedule of its regular meetings.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE LAKESIDE PRESERVE COMMUNITY DEVELOPMENT DISTRICT:

1. Regular meetings of the District's Board shall be held as provided on the schedule attached hereto as **Exhibit A**.
2. In accordance with Section 189.015(1), *Florida Statutes*, the District's Secretary is hereby directed to file annually a schedule of the District's regular meetings.
3. This Resolution shall take effect immediately upon adoption.

Adopted this 19th day of August 2026.

ATTEST:	**Lakeside Preserve Community Development District**
______________________________	______________________________
Secretary	Chairperson

EXHIBIT A

The regular meetings of the Board of Supervisors of the Lakeside Preserve Community Development District for the Fiscal Year 2026-2027 shall be held at the **Heritage Baptist Church, 4202 Pipkin Creek Rd, Lakeland, FL 33811** at 11:30 a.m. unless otherwise indicated, as follows:

October 21, 2026
November 18, 2026
December 16, 2026
January 20, 2027
February 17, 2027
March 17, 2027*
April 21, 2027
May 19, 2027
June 16, 2027
July 21, 2027
August 18, 2027
September 15, 2027

The meetings are open to the public and will be conducted in accordance with the provision of Florida Law for Community Development Districts. The meetings may be continued to a date, time, and place to be specified on the record at the meeting. A copy of the agenda for these meetings may be obtained from PFM Management Services LLC, located at 3501 Quadrangle Boulevard, Suite 270, Orlando, Florida 32817 or by calling (407) 723-5900.

There may be occasions when one or more Supervisors or staff will participate by telephone. Pursuant to provisions of the Americans with Disabilities Act, any person requiring special accommodations at this meeting because of a disability or physical impairment should contact the District Office at (407) 723-5900 at least 48 hours prior to the meeting. If you are hearing or speech impaired, please contact the Florida Relay Service by dialing 7-1-1, or 1-800-955-8771 (TTY) / 1-800-955-8770 (Voice), for aid in contacting the District Office.

A person who decides to appeal any decision made at the meeting with respect to any matter considered at the meeting is advised that person will need a record of the proceedings and that accordingly, the person may need to ensure that a verbatim record of the proceedings is made, including the testimony and evidence upon which such appeal is to be based.

District Manager

LAKESIDE PRESERVE
COMMUNITY DEVELOPMENT DISTRICT

Consideration of Performance Measures/Standards & Annual Reporting Form for Fiscal Year 2026-2027

Lakeside Preserve Community Development District
Performance Measures/Standards & Annual Reporting
Form October 1, 2026 – September 30, 2027

1. Community Communication and Engagement

Goal 1.1: Public Meetings Compliance

Objective: Hold at least three regular Board of Supervisor meetings to conduct CDD-related business and discuss community needs.

Measurement: Number of public board meetings held annually as evidenced by meeting minutes and legal advertisements.

Standard: A minimum of three board meetings were held during the Fiscal Year or more as may be necessary or required by local ordinance and establishment requirements.

Achieved: Yes ☐ No ☐

Goal 1.2: Notice of Meetings Compliance

Objective: Provide public notice of each meeting in accordance with Florida Statutes, using at least two communication methods.

Measurement: Timeliness and method of meeting notices as evidenced by posting to CDD website, publishing in local newspaper and via electronic communication.

Standard: 100% of meetings were advertised in accordance with Florida Statutes, on at least two mediums (i.e., newspaper, CDD website, electronic communications).

Achieved: Yes ☐ No ☐

Goal 1.3: Access to Records Compliance

Objective: Ensure that meeting minutes and other public records are readily available and easily accessible to the public by completing monthly CDD website checks.

Measurement: Monthly website reviews will be completed to ensure meeting minutes and other public records are up to date as evidenced by District Management's records.

Standard: 100% of monthly website checks were completed by District Management.

Achieved: Yes ☐ No ☐

2. Infrastructure and Facilities Maintenance

Goal 2.1: Field Management and/or District Management Site Inspections

Objective: Field manager and/or district manager will conduct inspections per District Management services agreement to ensure safety and proper functioning of the District's infrastructure.

Measurement: Field manager and/or district manager visits were successfully completed per management agreement as evidenced by field manager and/or district manager's reports, notes or other record keeping method.

Standard: 100% of site visits were successfully completed as described within district management services agreement.

Achieved: Yes ☐ No ☐

Goal 2.2: District Infrastructure and Facilities Inspections

Objective: District Engineer will conduct an annual inspection of the District's infrastructure and related systems.

Measurement: A minimum of one inspection completed per year as evidenced by District Engineer's report related to district's infrastructure and related systems.

Standard: Minimum of one inspection was completed in the Fiscal Year by the District Engineer.

Achieved: Yes ☐ No ☐

3. Financial Transparency and Accountability

Goal 3.1: Annual Budget Preparation

Objective: Prepare and approve the annual proposed budget by June 15 and final budget was adopted by September 30 each year.

Measurement: Proposed budget was approved by the Board before June 15 and final budget was adopted by September 30 as evidenced by meeting minutes and budget documents listed on CDD website and/or within district records.

Standard: 100% of budget approval & adoption were completed by the statutory deadlines and posted to the CDD website.

Achieved: Yes ☐ No ☐

Goal 3.2: Financial Reports

Objective: Publish to the CDD website the most recent versions of the following documents: Annual audit, current fiscal year budget with any amendments, and most recent financials within the latest agenda package.

Measurement: Annual audit, previous years' budgets, and financials are accessible to the public as evidenced by corresponding documents on the CDD's website.

Standard: CDD website contains 100% of the following information: Most recent annual audit, most recently adopted/amended fiscal year budget, and most recent agenda package with updated financials.

Achieved: Yes ☐ No ☐

Goal 3.3: Annual Financial Audit

Objective: Conduct an annual independent financial audit per statutory requirements and publish the results to the CDD website for public inspection and transmit to the State of Florida.

Measurement: Timeliness of audit completion and publication as evidenced by meeting minutes showing board approval and annual audit is available on the CDD's website and transmitted to the State of Florida.

Standard: Audit was completed by an independent auditing firm per statutory requirements and results were posted to the CDD website and transmitted to the State of Florida.

Achieved: Yes ☐ No ☐

Chair/Vice Chair:______________________________ Date:_________________

Print Name:___________________________________

Lakeside Preserve Community Development District

District Manager:______________________________ Date:_________________

Print Name:___________________________________

Lakeside Preserve Community Development District

LAKESIDE PRESERVE
COMMUNITY DEVELOPMENT DISTRICT

Public Hearing on the Adoption of the District's Fiscal Year 2026-2027 Budget

- **Public Comments and Testimony**
- **Board Comments**

a. **Consideration of Resolution 2026-08, Adopting a Fiscal Year 2026-2027 Budget and Appropriating Funds**

b. **Consideration of Resolution 2026-09, Adopting an Assessment Roll for Fiscal Year 2026-2027 and Certifying Special Assessments for Collection**

RESOLUTION 2026-08

THE ANNUAL APPROPRIATION RESOLUTION OF THE LAKESIDE PRESERVE COMMUNITY DEVELOPMENT DISTRICT ("DISTRICT") RELATING TO THE ANNUAL APPROPRIATIONS AND ADOPTING THE BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2026, AND ENDING SEPTEMBER 30, 2027; AUTHORIZING BUDGET AMENDMENTS; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the District Manager has, prior to the fifteenth (15th) day in June, 2026, submitted to the Board of Supervisors ("**Board**") of the Lakeside Preserve Community Development District (**"District"**) proposed budget ("**Proposed Budget**") for the fiscal year beginning October 1, 2026, and ending September 30, 2027 ("**Fiscal Year 2026-2027**") along with an explanatory and complete financial plan for each fund of the District, pursuant to the provisions of Section 190.008(2)(a), *Florida Statute*s; and

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

WHEREAS, the Board set a public hearing thereon and caused notice of such public hearing to be given by publication pursuant to Section 190.008(2)(a), *Florida Statutes*; and

WHEREAS, the District Manager posted the Proposed Budget on the District's website at least two days before the public hearing; and

WHEREAS, Section 190.008(2)(a), *Florida Statutes*, requires that, prior to October 1st of each year, the Board, by passage of the Annual Appropriation Resolution, shall adopt 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; and

WHEREAS, the District Manager has prepared a Proposed Budget, whereby the budget shall project 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 OF SUPERVISORS OF THE LAKESIDE PRESERVE COMMUNITY DEVELOPMENT DISTRICT:

SECTION 1. BUDGET

a. 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 Local Records Office, and hereby approves certain amendments thereto, as shown in Section 2 below.

b. The Proposed Budget, attached hereto as **Exhibit "A,"** as amended by the Board, is hereby adopted in accordance with the provisions of Section 190.008(2)(a), *Florida Statutes* (**"Adopted Budget"**), 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.

c. The Adopted Budget, as amended, shall be maintained in the office of the District Manager and at the District's Local Records Office and identified as "The Budget for the Lakeside Preserve Community Development District for the Fiscal Year Ending September 30, 2027."

d. The Adopted Budget shall be posted by the District Manager on the District's official website within thirty (30) days after adoption, and shall remain on the website for at least 2 years.

SECTION 2. APPROPRIATIONS

There is hereby appropriated out of the revenues of the District, for Fiscal Year 2026-2027, the sum of $______________ to be raised by the levy of assessments and/or otherwise, 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	$_____________
DEBT SERVICE FUND – SERIES 2019	$_____________
DEBT SERVICE FUND – SERIES 2023	$_____________
TOTAL ALL FUNDS	**$_____________**

SECTION 3. BUDGET AMENDMENTS

Pursuant to Section 189.016, *Florida Statutes*, the District at any time within Fiscal Year 2026-2027 or within 60 days following the end of the Fiscal Year 2026-2027 may amend its Adopted Budget for that fiscal year as follows:

a. A line-item appropriation for expenditures within a fund may be decreased or increased by motion of the Board recorded in the minutes, and approving the expenditure, if the total appropriations of the fund do not increase.

b. The District Manager or Treasurer may approve an expenditure that would increase or decrease a line-item appropriation for expenditures within a fund if the total appropriations of the fund do not increase and if either (i) the aggregate change in the original appropriation item does not exceed the greater of $15,000 or 15% of the original appropriation, or (ii) such expenditure is authorized by separate disbursement or spending resolution.

c. Any other budget amendments shall be adopted by resolution and consistent with Florida law.

The District Manager or Treasurer must ensure that any amendments to the budget under paragraph c. above are posted on the District's website within 5 days after adoption and remain on the website for at least 2 years.

SECTION 4. EFFECTIVE DATE. This Resolution shall take effect immediately upon adoption.

PASSED AND ADOPTED THIS 19TH DAY OF AUGUST 2026.

ATTEST:

LAKESIDE PRESERVE COMMUNITY DEVELOPMENT DISTRICT

____
Secretary/Assistant Secretary

By:____________________________________

Its:____________________________________

Exhibit A: FY 2026-2027 Budget

Lakeside Preserve CDD

FY 2027 Budget Package

July 31, 2026

PFM Management Service LLC
3501 Quadrangle Blvd.,
Suite 270
Orlando, Florida 32817
Tel: 407-723-5900

Lakeside Preserve CDD

FY 2027 Approved Proposed Budget

	Actual to July 2026	Anticipated to Sept 2026	Anticipated Total at Sept 2026	FY 2026 Adopted Budget	FY2027 Approved Proposed Budget
Revenues					
On-Roll Assessments	$ 244,013.64	$ 832.38	$ 244,846.02	$ 244,846.02	$ 268,948.31
Off-Roll Assessments	85,997.24	-	85,997.24	85,997.24	95,446.95
Carry Forward Revenue	49,166.67	9,833.33	59,000.00	59,000.00	-
Net Revenues	**$ 379,177.55**	**$ 10,665.71**	**$ 389,843.26**	**$ 389,843.26**	**$ 364,395.26**
General & Administrative Expenses					
Supervisor Fees	$ 4,000.00	$ 1,000.00	$ 5,000.00	$ 5,000.00	$ 8,000.00
POL Insurance	3,162.00	-	3,162.00	3,356.00	3,478.00
Additional insurance	1,350.00	-	1,350.00	1,350.00	550.00
Trustee Services	8,512.26	-	8,512.26	8,512.26	8,512.26
Management	25,000.00	5,000.00	30,000.00	30,000.00	40,000.00
Field Management	2,000.00	400.00	2,400.00	2,400.00	3,600.00
Engineering	4,523.75	5,476.25	10,000.00	10,000.00	12,000.00
Disclosure	4,000.00	-	4,000.00	6,500.00	4,000.00
Property Appraiser	-	10,000.00	10,000.00	10,000.00	10,000.00
District Counsel	14,638.26	2,927.65	17,565.91	16,000.00	20,000.00
Assessment Administration	15,000.00	-	15,000.00	15,000.00	15,000.00
Reamortization Schedules	500.00	100.00	600.00	1,000.00	1,000.00
Audit	6,500.00	-	6,500.00	6,000.00	6,600.00
Arbitrage Calculation	-	-	-	500.00	500.00
Travel and Per Diem	-	-	-	250.00	250.00
Tax Preparation	29.34	-	29.34	50.00	50.00
Postage & Shipping	290.12	58.02	348.14	300.00	300.00
Legal Advertising	1,467.82	293.56	1,761.38	2,000.00	2,000.00
Meeting Room	420.00	84.00	504.00	700.00	640.00
Web Site Maintenance	1,905.00	381.00	2,286.00	2,940.00	2,940.00
Dues, Licenses, and Fees	175.00	-	175.00	175.00	175.00
Total General & Administrative Expenses	**$ 93,473.55**	**$ 25,720.49**	**$ 119,194.04**	**$ 122,033.26**	**$ 139,595.26**
Field Expenses					
Electric	$ 1,050.17	$ 210.03	$ 1,260.20	$ 6,500.00	$ 1,500.00
Lake Maintenance	13,961.08	2,792.22	16,753.30	35,000.00	20,000.00
Lake Repair	24,500.00	-	24,500.00	-	-
Amenity - Pool Furniture Repair/Replace	-	-	-	2,000.00	-
Amenity - Pool Maintenance	-	-	-	4,800.00	-
Amenity - Access Control	-	-	-	5,000.00	-
Amenity - Janitorial	-	-	-	2,250.00	-
Amenity - Pest Control	-	-	-	800.00	-
General Insurance	3,867.00	-	3,867.00	4,104.00	4,300.00
Property & Casualty	1,617.00	-	1,617.00	18,356.00	2,000.00
Irrigation	13,195.27	2,639.05	15,834.32	14,000.00	25,000.00
Landscaping Maintenance & Material	141,338.50	28,267.70	169,606.20	135,000.00	150,000.00
Landscape Improvements	4,300.00	860.00	5,160.00	10,000.00	10,000.00
Signage & Amenities Repair	925.00	185.00	1,110.00	-	-
Wetland Conservation Area	-	-	-	-	2,000.00

Lakeside Preserve CDD

FY 2027 Approved Proposed Budget

	Actual to July 2026	Anticipated to Sept 2026	Anticipated Total at Sept 2026	FY 2026 Adopted Budget	FY2027 Approved Proposed Budget
Contingency	3,250.00	650.00	3,900.00	25,000.00	5,000.00
Reserve Account	-	-	-	5,000.00	5,000.00
Total Field Expenses	**$ 208,004.02**	**$ 35,604.00**	**$ 243,608.02**	**$ 267,810.00**	**$ 224,800.00**
Total Expenses	**$ 301,477.57**	**$ 61,324.49**	**$ 362,802.06**	**$ 389,843.26**	**$ 364,395.26**
Income (Loss) from Operations	**$ 77,699.98**	**$ (50,658.78)**	**$ 27,041.20**	**$ -**	$ -
Other Income (Expense)					
Interest Income	$ 10,001.72	$ -	$ 10,001.72	$ -	$ -
Total Other Income (Expense)	**$ 10,001.72**	**$ -**	**$ 10,001.72**	**$ -**	**$ -**
Net Income (Loss)	**$ 87,701.70**	**$ (50,658.78)**	**$ 37,042.92**	**$ -**	**$ -**

Lakeside Preserve CDD
Proposed FY 2026 - 2027 O&M Assessments

Development Phase	Lot Count	ERU per Lot	Total ERUs	Net O&M Assmt. per Phase	Net O&M Assmt. per Lot	Gross CDD O&M Assmt. Per Lot**	Net Debt Service Assmt. per Lot**	Gross CDD Debt Service Assmt. Per Lot**
Phase 1 - platted	135	1.0	135	$114,536.34	$848.42	$912.28	$668.52	$718.84
Phase 2 - platted	291	1.00	291	$246,889.45	$848.42	$912.28	$3,537.95	$3,804.25
Phase 3 - unplatted	7	0.50	3.5	$2,969.46	$424.21	$456.14	$0.00	$0.00
Totals	**433**		**430**	**$364,395.26**				

*4% discount for early payment

**Gross assessments include a 7.0% gross-up to account for the fees and costs of collecting assessments on the county tax roll.

LAKESIDE PRESERVE CDD
FY 2026 – 2027

Budget Item Description

Revenues:

On-Roll Assessments

The District can levy a Non-Ad Valorem assessment on all the assessable property within the District to pay for the operating expenditure during the Fiscal Year. Assessments collected via the tax collector are referred to as "On-Roll Assessments."

Off-Roll Assessments

The District can levy a Non-Ad Valorem assessment on all the assessable property within the District to pay for the operating expenditure during the Fiscal Year. Assessments collected through direct billing are referred to as "Off-Roll Assessments."

General &Administrative Expenditures:

Supervisor Fees

Chapter 190 of the Florida Statutes allows for a member of the Board of Supervisors to be compensated for meeting attendance and to receive up to $200.00 per meeting plus payroll taxes. The amount for the Fiscal Year is based upon all supervisors attending the meetings.

POL Insurance

Supervisors' and Officers' liability insurance.

Additional Insurance

Employee insurance required.

Trustee Services

The Trustee submits invoices annually for services rendered on the bond series. These fees are for maintaining the District trust accounts.

Management

The District receives Management and Administrative services as part of a Management Agreement with PFM Group Consulting, LLC. These services are further outlined in Exhibit "A" of the Management Agreement.

Field Management

Reimbursable expenses such as rental car, gas, tolls and/or mileage incurred by the Field Manager for site visits to the District.

LAKESIDE PRESERVE CDD
FY 2026 – 2027

Engineering

The District's engineer provides general engineering services to the District. Among these services are attendance at and preparation for monthly board meetings, review of invoices, and all other engineering services as requested by the District throughout the year.

Disclosure

When bonds are issued for the District, the Bond Indenture requires continuing disclosure, which the dissemination agent provides to the trustee and bond holders.

Property Appraiser

Cost incurred for a copy of the annual parcel listing for parcels within the District of the county.

District Counsel

The District's legal counsel provides general legal services to the District. Among these services are attendance at and preparation for monthly board meetings, review of operating and maintenance contracts, and all other legal services as requested by the District throughout the year.

Assessment Administration

The District can levy a Non-Ad Valorem assessment on all the assessable property within the District to pay for the operating expenditures during the Fiscal Year. It is typically collected via the Tax Collector. The District Manager submits an Assessment Roll to the Tax Collector annually by the deadline set by the Tax Collector or Property Appraiser.

Reamortization Schedules

When debt is paid on a bond series, a new amortization schedule must be recalculated. This can occur up to four times per year per bond issue.

Audit

Chapter 218 of the Florida Statutes requires a District to conduct an annual financial audit by an Independent Certified Public Accounting firm. Some exceptions apply.

Arbitrage Calculation

Annual computations are necessary to calculate arbitrage rebate liability to ensure the District's compliance with all tax regulations.

Tax Preparation

Payment to external software provider to submit e-file services of 1099s.

Travel & Per Diem

Travel to and from meetings as related to the District.

Postage & Shipping

Mail, overnight deliveries, correspondence, etc.

Legal Advertising

The District will incur expenditures related to legal advertising. The items for which the District will advertise include, but are not limited to monthly meetings, special meetings, and public hearings for the District.

Meeting Room

Rental of meeting space for the monthly District meetings.

Web site Maintenance

Web site maintenance fee.

Dues, Licenses & Fees

The District is required to pay an annual fee to the Department of Economic Opportunity.

Field Expenses:

Electric

Utility fees to the county.

Lake Maintenance (Aquatic Contract)

Management of Lake Water Quality

General Insurance

General liability insurance.

Property & Casualty

Insurance to protect property and cover casualty.

Irrigation

Irrigation meters are located throughout the District and serviced by the local water department.

LAKESIDE PRESERVE CDD
FY 2026 – 2027

Landscaping Maintenance & Material

Any planting, flowers, annuals, etc., used during the year to maintain green area, etc.

Landscape Improvements

Additional landscaping services above and beyond what is already contracted.

Contingency

Other general & administrative expenses incurred throughout the year.

Reserve

Funds reserved for repairs/maintenance/replacement. These funds are kept in a separate bank Account.

Lakeside Preserve CDD
FY 2027 Approved Proposed DS Budget

	DS Budget **Series 2019**	DS Budget **Series 2023**
REVENUES:		
Amount needed	$ 117,825.00	$ 1,107,037.50
TOTAL REVENUES	$ 117,825.00	$ 1,107,037.50
EXPENDITURES:		
Interest 11/1/2026	$ 29,275.00	$ 320,325.00
Interest 5/1/2027	29,275.00	320,325.00
Principal 5/1/2027	30,000.00	150,000.00
TOTAL EXPENDITURES	$ 88,550.00	$ 790,650.00
EXCESS REVENUES - (Interest 11/1/2027)	$ 29,275.00	$ 316,387.50

RESOLUTION 2026-09

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE LAKESIDE PRESERVE COMMUNITY DEVELOPMENT DISTRICT MAKING A DETERMINATION OF BENEFIT AND IMPOSING SPECIAL ASSESSMENTS FOR FISCAL YEAR 2026-2027; PROVIDING FOR THE COLLECTION AND ENFORCEMENT OF SPECIAL ASSESSMENTS, INCLUDING BUT NOT LIMITED TO PENALTIES AND INTEREST THEREON; CERTIFYING AN ASSESSMENT ROLL; PROVIDING FOR AMENDMENTS TO THE ASSESSMENT ROLL; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE.

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

WHEREAS, the District is located in Polk County, Florida ("**County**"); and

WHEREAS, the District has constructed or acquired various infrastructure improvements and provides certain services in accordance with the District's adopted capital improvement plan and Chapter 190, *Florida Statutes*; and

WHEREAS, the Board of Supervisors ("**Board**") of the District hereby determines to undertake various operations and maintenance and other activities described in the District's budget (**"Adopted Budget**") for the fiscal year beginning October 1, 2026, and ending September 30, 2027 (**"Fiscal Year 2026-2027"**), attached hereto as **Exhibit "A**;" and

WHEREAS, the District must obtain sufficient funds to provide for the operation and maintenance of the services and facilities provided by the District as described in the Adopted Budget; and

WHEREAS, the provision of such services, facilities, and operations is a benefit to lands within the District; and

WHEREAS, Chapter 190, *Florida Statutes*, provides that the District may impose special assessments on benefitted lands within the District; and

WHEREAS, it is in the best interests of the District to proceed with the imposition of the special assessments for operations and maintenance in the amount set forth in the Adopted Budget; and

WHEREAS, the District has previously levied an assessment for debt service, which the District desires to collect for Fiscal Year 2026-2027; and

WHEREAS, Chapter 197, *Florida Statutes*, provides a mechanism pursuant to which such special assessments may be placed on the tax roll and collected by the local tax collector ("**Uniform Method**"), and the District has previously authorized the use of the Uniform Method by, among other things, entering into agreements with the Property Appraiser and Tax Collector of the County for that purpose; and

WHEREAS, it is in the best interests of the District to adopt the assessment roll ("**Assessment Roll**") attached to this Resolution as **Exhibit "B**," and to certify the portion of the Assessment Roll related to certain developed property ("**Tax Roll Property**") to the County Tax Collector pursuant to the Uniform Method and to directly collect the portion of the Assessment Roll relating to the remaining property ("**Direct Collect Property**"), all as set forth in **Exhibit "B;"** and

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

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE LAKESIDE PRESERVE COMMUNITY DEVELOPMENT DISTRICT:

SECTION 1. BENEFIT & ALLOCATION FINDINGS. The provision of the services, facilities, and operations as described in **Exhibit "A"** confers a special and peculiar benefit to the lands within the District, which benefit exceeds or equals the cost of the assessments. The allocation of the assessments to the specially benefitted lands is shown in **Exhibits "A" and "B,"** and is hereby found to be fair and reasonable.

SECTION 2. ASSESSMENT IMPOSITION. Pursuant to Chapters 170, 190 and 197, *Florida Statutes*, and using the procedures authorized by Florida law for the levy and collection of special assessments, a special assessment for operation and maintenance is hereby imposed and levied on benefitted lands within the District and in accordance with **Exhibits "A" and "B."** The lien of the special assessments for operations and maintenance imposed and levied by this Resolution shall be effective upon passage of this Resolution. Moreover, pursuant to Section 197.3632(4), *Florida Statutes*, the lien amount shall serve as the "maximum rate" authorized by law for operation and maintenance assessments.

SECTION 3. COLLECTION AND ENFORCEMENT; PENALTIES; INTEREST.

A. **Tax Roll Assessments.** The operations and maintenance special assessments and previously levied debt service special assessments imposed on the Tax Roll Property shall be collected at the same time and in the same manner as County taxes in accordance with the Uniform Method, as set forth in **Exhibits "A" and "B."**

B. **Direct Bill Assessments.** The operations and maintenance special assessments and previously levied debt service special assessments imposed on the Direct Collect Property shall be collected directly by the District in accordance with Florida law, as set forth in **Exhibits "A" and "B."** Assessments directly collected by the District are due in full on December 1, 2026; provided, however, that, to the extent permitted by law, the assessments due may be paid in several partial, deferred payments and according to the following schedule: 50% due no later than December 1, 2026, 25% due no later than February 1, 2027 and 25% due no later than May 1, 2027. In the event that an assessment payment is not made in accordance with the schedule stated above, the whole assessment – including any remaining partial, deferred payments for Fiscal Year 2026-2027, shall immediately become due and payable; shall accrue interest, penalties in the amount of one percent (1%) per month, and all costs of collection and enforcement; and shall either be enforced pursuant to a foreclosure action, or, at the District's sole discretion, collected pursuant to the Uniform Method on a future tax bill, which amount may include penalties, interest, and costs of collection and enforcement. Any prejudgment interest on delinquent assessments shall accrue at the rate of any bonds secured by the assessments, or at the statutory prejudgment interest rate, as applicable. In the event an assessment subject to direct collection by the District shall be delinquent, the District Manager and District Counsel, without further authorization by the Board, may initiate foreclosure proceedings pursuant to Chapter 170, *Florida Statutes,* or other applicable law to collect and enforce the whole assessment, as set forth herein.

C. **Future Collection Methods.** The decision to collect special assessments by any particular method – e.g., on the tax roll or by direct bill – does not mean that such method will be used to collect special assessments in future years, and the District reserves the right in its sole discretion to select collection methods in any given year, regardless of past practices.

SECTION 4. ASSESSMENT ROLL. The Assessment Roll, attached to this Resolution as **Exhibit "B,"** is hereby certified for collection. That portion of the Assessment Roll which includes the Tax Roll Property is hereby certified to the County Tax Collector and shall be collected by the County Tax Collector in the same manner and time as County taxes. The proceeds therefrom shall be paid to the District.

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, to the County property roll. After any amendment of the Assessment Roll, the District Manager shall file the updates in the District records.

SECTION 6. 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 7. EFFECTIVE DATE. This Resolution shall take effect upon the passage and adoption of this Resolution by the Board.

PASSED AND ADOPTED this 19th day of August 2026.

ATTEST:	**LAKESIDE PRESERVE COMMUNITY DEVELOPMENT DISTRICT**
______________________________	By:______________________________
Secretary / Assistant Secretary	Its:______________________________

Exhibit A: Budget
Exhibit B: Assessment Roll (Uniform Method)
Assessment Roll (Direct Collect)

Lakeside Preserve CDD

FY 2027 Approved Proposed Budget

	Actual to July 2026	Anticipated to Sept 2026	Anticipated Total at Sept 2026	FY 2026 Adopted Budget	FY2027 Approved Proposed Budget
Revenues					
On-Roll Assessments	$ 244,013.64	$ 832.38	$ 244,846.02	$ 244,846.02	$ 268,948.31
Off-Roll Assessments	85,997.24	-	85,997.24	85,997.24	95,446.95
Carry Forward Revenue	49,166.67	9,833.33	59,000.00	59,000.00	-
Net Revenues	**$ 379,177.55**	**$ 10,665.71**	**$ 389,843.26**	**$ 389,843.26**	**$ 364,395.26**
General & Administrative Expenses					
Supervisor Fees	$ 4,000.00	$ 1,000.00	$ 5,000.00	$ 5,000.00	$ 8,000.00
POL Insurance	3,162.00	-	3,162.00	3,356.00	3,478.00
Additional insurance	1,350.00	-	1,350.00	1,350.00	550.00
Trustee Services	8,512.26	-	8,512.26	8,512.26	8,512.26
Management	25,000.00	5,000.00	30,000.00	30,000.00	40,000.00
Field Management	2,000.00	400.00	2,400.00	2,400.00	3,600.00
Engineering	4,523.75	5,476.25	10,000.00	10,000.00	12,000.00
Disclosure	4,000.00	-	4,000.00	6,500.00	4,000.00
Property Appraiser	-	10,000.00	10,000.00	10,000.00	10,000.00
District Counsel	14,638.26	2,927.65	17,565.91	16,000.00	20,000.00
Assessment Administration	15,000.00	-	15,000.00	15,000.00	15,000.00
Reamortization Schedules	500.00	100.00	600.00	1,000.00	1,000.00
Audit	6,500.00	-	6,500.00	6,000.00	6,600.00
Arbitrage Calculation	-	-	-	500.00	500.00
Travel and Per Diem	-	-	-	250.00	250.00
Tax Preparation	29.34	-	29.34	50.00	50.00
Postage & Shipping	290.12	58.02	348.14	300.00	300.00
Legal Advertising	1,467.82	293.56	1,761.38	2,000.00	2,000.00
Meeting Room	420.00	84.00	504.00	700.00	640.00
Web Site Maintenance	1,905.00	381.00	2,286.00	2,940.00	2,940.00
Dues, Licenses, and Fees	175.00	-	175.00	175.00	175.00
Total General & Administrative Expenses	**$ 93,473.55**	**$ 25,720.49**	**$ 119,194.04**	**$ 122,033.26**	**$ 139,595.26**
Field Expenses					
Electric	$ 1,050.17	$ 210.03	$ 1,260.20	$ 6,500.00	$ 1,500.00
Lake Maintenance	13,961.08	2,792.22	16,753.30	35,000.00	20,000.00
Lake Repair	24,500.00	-	24,500.00	-	-
Amenity - Pool Furniture Repair/Replace	-	-	-	2,000.00	-
Amenity - Pool Maintenance	-	-	-	4,800.00	-
Amenity - Access Control	-	-	-	5,000.00	-
Amenity - Janitorial	-	-	-	2,250.00	-
Amenity - Pest Control	-	-	-	800.00	-
General Insurance	3,867.00	-	3,867.00	4,104.00	4,300.00
Property & Casualty	1,617.00	-	1,617.00	18,356.00	2,000.00
Irrigation	13,195.27	2,639.05	15,834.32	14,000.00	25,000.00
Landscaping Maintenance & Material	141,338.50	28,267.70	169,606.20	135,000.00	150,000.00
Landscape Improvements	4,300.00	860.00	5,160.00	10,000.00	10,000.00
Signage & Amenities Repair	925.00	185.00	1,110.00	-	-
Wetland Conservation Area	-	-	-	-	2,000.00

Lakeside Preserve CDD

FY 2027 Approved Proposed Budget

	Actual to July 2026	Anticipated to Sept 2026	Anticipated Total at Sept 2026	FY 2026 Adopted Budget	FY2027 Approved Proposed Budget
Contingency	3,250.00	650.00	3,900.00	25,000.00	5,000.00
Reserve Account	-	-	-	5,000.00	5,000.00
Total Field Expenses	**$ 208,004.02**	**$ 35,604.00**	**$ 243,608.02**	**$ 267,810.00**	**$ 224,800.00**
Total Expenses	**$ 301,477.57**	**$ 61,324.49**	**$ 362,802.06**	**$ 389,843.26**	**$ 364,395.26**
Income (Loss) from Operations	**$ 77,699.98**	**$ (50,658.78)**	**$ 27,041.20**	**$ -**	$ -
Other Income (Expense)					
Interest Income	$ 10,001.72	$ -	$ 10,001.72	$ -	$ -
Total Other Income (Expense)	**$ 10,001.72**	**$ -**	**$ 10,001.72**	**$ -**	**$ -**
Net Income (Loss)	**$ 87,701.70**	**$ (50,658.78)**	**$ 37,042.92**	**$ -**	**$ -**

Lakeside Preserve CDD				
Fiscal Year 2027 Assessment Roll				
PARCEL ID	**O&M**	**Series 2019**	**Series 2023**	**Total Assessments**
23290213945200101 0	$ 912.28	$ 653.76	$ -	$ 1,566.04
232902139452001020	$ 912.28	$ 653.76	$ -	$ 1,566.04
232902139452001030	$ 912.28	$ 653.76	$ -	$ 1,566.04
232902139452001040	$ 912.28	$ 653.76	$ -	$ 1,566.04
232902139452001050	$ 912.28	$ 653.76	$ -	$ 1,566.04
232902139452001060	$ 912.28	$ 653.76	$ -	$ 1,566.04
232902139452001070	$ 912.28	$ 653.76	$ -	$ 1,566.04
232902139452001080	$ 912.28	$ 653.76	$ -	$ 1,566.04
232902139452001090	$ 912.28	$ 653.76	$ -	$ 1,566.04
232902139452001100	$ 912.28	$ 653.76	$ -	$ 1,566.04
232902139452001110	$ 912.28	$ 653.76	$ -	$ 1,566.04
232902139452001120	$ 912.28	$ 653.76	$ -	$ 1,566.04
232902139452001130	$ 912.28	$ 653.76	$ -	$ 1,566.04
232902139452001140	$ 912.28	$ 653.76	$ -	$ 1,566.04
232902139452001150	$ 912.28	$ 653.76	$ -	$ 1,566.04
232902139452001160	$ 912.28	$ 653.76	$ -	$ 1,566.04
232902139452001170	$ 912.28	$ 653.76	$ -	$ 1,566.04
232902139452001190	$ 912.28	$ 653.76	$ -	$ 1,566.04
232902139452001200	$ 912.28	$ 653.76	$ -	$ 1,566.04
232902139452001230	$ 912.28	$ 653.76	$ -	$ 1,566.04
232902139452001240	$ 912.28	$ 653.76	$ -	$ 1,566.04
232902139452001250	$ 912.28	$ 653.76	$ -	$ 1,566.04
232902139452001260	$ 912.28	$ 653.76	$ -	$ 1,566.04
232902139452001270	$ 912.28	$ 653.76	$ -	$ 1,566.04
232902139452001280	$ 912.28	$ 653.76	$ -	$ 1,566.04
232902139452001290	$ 912.28	$ 653.76	$ -	$ 1,566.04
232902139452001300	$ 912.28	$ 653.76	$ -	$ 1,566.04
232902139452001310	$ 912.28	$ 653.76	$ -	$ 1,566.04
232902139452001320	$ 912.28	$ 653.76	$ -	$ 1,566.04
232902139452001330	$ 912.28	$ 653.76	$ -	$ 1,566.04
232902139452001340	$ 912.28	$ 653.76	$ -	$ 1,566.04
232902139452001350	$ 912.28	$ 653.76	$ -	$ 1,566.04
232902139452001360	$ 912.28	$ 653.76	$ -	$ 1,566.04
232902139452001370	$ 912.28	$ 653.76	$ -	$ 1,566.04
232902139452001380	$ 912.28	$ 653.76	$ -	$ 1,566.04
232902139452001390	$ 912.28	$ 653.76	$ -	$ 1,566.04
232902139452001400	$ 912.28	$ 653.76	$ -	$ 1,566.04
232902139452001410	$ 912.28	$ 653.76	$ -	$ 1,566.04
232902139452001420	$ 912.28	$ 653.76	$ -	$ 1,566.04
232902139452001430	$ 912.28	$ 653.76	$ -	$ 1,566.04
232902139452001440	$ 912.28	$ 653.76	$ -	$ 1,566.04
232902139452001450	$ 912.28	$ 653.76	$ -	$ 1,566.04
232902139452001460	$ 912.28	$ 653.76	$ -	$ 1,566.04
232902139452001470	$ 912.28	$ 653.76	$ -	$ 1,566.04
232902139452001480	$ 912.28	$ 653.76	$ -	$ 1,566.04
232902139452001490	$ 912.28	$ 653.76	$ -	$ 1,566.04
232902139452001500	$ 912.28	$ 653.76	$ -	$ 1,566.04
232902139452001510	$ 912.28	$ 653.76	$ -	$ 1,566.04
232902139452001520	$ 912.28	$ 653.76	$ -	$ 1,566.04
232902139452001530	$ 912.28	$ 653.76	$ -	$ 1,566.04
232902139452001540	$ 912.28	$ 653.76	$ -	$ 1,566.04
232902139452001550	$ 912.28	$ 653.76	$ -	$ 1,566.04

Lakeside Preserve CDD				
Fiscal Year 2027 Assessment Roll				
PARCEL ID	O&M	Series 2019	Series 2023	Total Assessments
232902139452001560	$ 912.28	$ 653.76	$ -	$ 1,566.04
232902139452001570	$ 912.28	$ 653.76	$ -	$ 1,566.04
232902139452001580	$ 912.28	$ 653.76	$ -	$ 1,566.04
232902139452001590	$ 912.28	$ 653.76	$ -	$ 1,566.04
232902139452001600	$ 912.28	$ 653.76	$ -	$ 1,566.04
232902139452001610	$ 912.28	$ 653.76	$ -	$ 1,566.04
232902139452001620	$ 912.28	$ 653.76	$ -	$ 1,566.04
232902139452001630	$ 912.28	$ 653.76	$ -	$ 1,566.04
232902139452001640	$ 912.28	$ 653.76	$ -	$ 1,566.04
232902139452001650	$ 912.28	$ 653.76	$ -	$ 1,566.04
232902139452001660	$ 912.28	$ 653.76	$ -	$ 1,566.04
232902139452001670	$ 912.28	$ 653.76	$ -	$ 1,566.04
232902139452001680	$ 912.28	$ 653.76	$ -	$ 1,566.04
232902139452001690	$ 912.28	$ 653.76	$ -	$ 1,566.04
232902139452001700	$ 912.28	$ 653.76	$ -	$ 1,566.04
232902139452001710	$ 912.28	$ 653.76	$ -	$ 1,566.04
232902139452002010	$ 912.28	$ 653.76	$ -	$ 1,566.04
232902139452002020	$ 912.28	$ 653.76	$ -	$ 1,566.04
232902139452002030	$ 912.28	$ 653.76	$ -	$ 1,566.04
232902139452002040	$ 912.28	$ 653.76	$ -	$ 1,566.04
232902139452002050	$ 912.28	$ 653.76	$ -	$ 1,566.04
232902139452002060	$ 912.28	$ 653.76	$ -	$ 1,566.04
232902139452002070	$ 912.28	$ 653.76	$ -	$ 1,566.04
232902139452002080	$ 912.28	$ 653.76	$ -	$ 1,566.04
232902139452002090	$ 912.28	$ 653.76	$ -	$ 1,566.04
232902139452002100	$ 912.28	$ 653.76	$ -	$ 1,566.04
232902139452002110	$ 912.28	$ 653.76	$ -	$ 1,566.04
232902139452002120	$ 912.28	$ 653.76	$ -	$ 1,566.04
232902139452002130	$ 912.28	$ 653.76	$ -	$ 1,566.04
232902139452002140	$ 912.28	$ 653.76	$ -	$ 1,566.04
232902139452002150	$ 912.28	$ 653.76	$ -	$ 1,566.04
232902139452002160	$ 912.28	$ 653.76	$ -	$ 1,566.04
232902139452002170	$ 912.28	$ 653.76	$ -	$ 1,566.04
232902139452002180	$ 912.28	$ 653.76	$ -	$ 1,566.04
232902139452002190	$ 912.28	$ 653.76	$ -	$ 1,566.04
232902139452002200	$ 912.28	$ 653.76	$ -	$ 1,566.04
232902139452002210	$ 912.28	$ 653.76	$ -	$ 1,566.04
232902139452002220	$ 912.28	$ 653.76	$ -	$ 1,566.04
232902139452002230	$ 912.28	$ 653.76	$ -	$ 1,566.04
232902139452002240	$ 912.28	$ 653.76	$ -	$ 1,566.04
232902139452002250	$ 912.28	$ 653.76	$ -	$ 1,566.04
232902139452002260	$ 912.28	$ 653.76	$ -	$ 1,566.04
232902139452002270	$ 912.28	$ 653.76	$ -	$ 1,566.04
232902139452002280	$ 912.28	$ 653.76	$ -	$ 1,566.04
232902139452002290	$ 912.28	$ 653.76	$ -	$ 1,566.04
232902139452002300	$ 912.28	$ 653.76	$ -	$ 1,566.04
232902139452002310	$ 912.28	$ 653.76	$ -	$ 1,566.04
232902139452002320	$ 912.28	$ 653.76	$ -	$ 1,566.04
232902139452002330	$ 912.28	$ 653.76	$ -	$ 1,566.04
232902139452002340	$ 912.28	$ 653.76	$ -	$ 1,566.04
232902139452002350	$ 912.28	$ 653.76	$ -	$ 1,566.04
232902139452002360	$ 912.28	$ 653.76	$ -	$ 1,566.04

Lakeside Preserve CDD				
Fiscal Year 2027 Assessment Roll				
PARCEL ID	O&M	Series 2019	Series 2023	Total Assessments
232902139452002370	$ 912.28	$ 653.76	$ -	$ 1,566.04
232902139452002380	$ 912.28	$ 653.76	$ -	$ 1,566.04
232902139452002390	$ 912.28	$ 653.76	$ -	$ 1,566.04
232902139452002400	$ 912.28	$ 653.76	$ -	$ 1,566.04
232902139452002410	$ 912.28	$ 653.76	$ -	$ 1,566.04
232902139452002420	$ 912.28	$ 653.76	$ -	$ 1,566.04
232902139452002430	$ 912.28	$ 653.76	$ -	$ 1,566.04
232902139452002440	$ 912.28	$ 653.76	$ -	$ 1,566.04
232902139452002450	$ 912.28	$ 653.76	$ -	$ 1,566.04
232902139452002460	$ 912.28	$ 653.76	$ -	$ 1,566.04
232902139452002470	$ 912.28	$ 653.76	$ -	$ 1,566.04
232902139452002480	$ 912.28	$ 653.76	$ -	$ 1,566.04
232902139452002490	$ 912.28	$ 653.76	$ -	$ 1,566.04
232902139452002500	$ 912.28	$ 653.76	$ -	$ 1,566.04
232902139452002510	$ 912.28	$ 653.76	$ -	$ 1,566.04
232902139452002520	$ 912.28	$ 653.76	$ -	$ 1,566.04
232902139452002530	$ 912.28	$ 653.76	$ -	$ 1,566.04
232902139452002540	$ 912.28	$ 653.76	$ -	$ 1,566.04
232902139452002550	$ 912.28	$ 653.76	$ -	$ 1,566.04
232902139452002560	$ 912.28	$ 653.76	$ -	$ 1,566.04
232902139452002570	$ 912.28	$ 653.76	$ -	$ 1,566.04
232902139452002580	$ 912.28	$ 653.76	$ -	$ 1,566.04
232902139452002590	$ 912.28	$ 653.76	$ -	$ 1,566.04
232902139452002600	$ 912.28	$ 653.76	$ -	$ 1,566.04
232902139452002610	$ 912.28	$ 653.76	$ -	$ 1,566.04
232902139452002620	$ 912.28	$ 653.76	$ -	$ 1,566.04
232902139452002630	$ 912.28	$ 653.76	$ -	$ 1,566.04
232902139452002640	$ 912.28	$ 653.76	$ -	$ 1,566.04
232902139453000010	$ 912.28	$ -	$ 1,612.90	$ 2,525.18
232902139453000020	$ 912.28	$ -	$ 1,612.90	$ 2,525.18
232902139453000030	$ 912.28	$ -	$ 1,612.90	$ 2,525.18
232902139453000040	$ 912.28	$ -	$ 1,612.90	$ 2,525.18
232902139453000050	$ 912.28	$ -	$ 1,612.90	$ 2,525.18
232902139453000060	$ 912.28	$ -	$ 1,612.90	$ 2,525.18
232902139453000070	$ 912.28	$ -	$ 1,612.90	$ 2,525.18
232902139453000080	$ 912.28	$ -	$ 1,612.90	$ 2,525.18
232902139453000090	$ 912.28	$ -	$ 1,612.90	$ 2,525.18
232902139453000100	$ 912.28	$ -	$ 1,612.90	$ 2,525.18
232902139453000110	$ 912.28	$ -	$ 3,182.44	$ 4,094.72
232902139453000120	$ 912.28	$ -	$ 3,182.44	$ 4,094.72
232902139453000130	$ 912.28	$ -	$ 3,182.44	$ 4,094.72
232902139453000140	$ 912.28	$ -	$ 1,612.90	$ 2,525.18
232902139453000150	$ 912.28	$ -	$ 1,612.90	$ 2,525.18
232902139453000160	$ 912.28	$ -	$ 1,612.90	$ 2,525.18
232902139453000170	$ 912.28	$ -	$ 1,612.90	$ 2,525.18
232902139453000180	$ 912.28	$ -	$ 1,612.90	$ 2,525.18
232902139453000190	$ 912.28	$ -	$ 1,612.90	$ 2,525.18
232902139453000200	$ 912.28	$ -	$ 1,612.90	$ 2,525.18
232902139453000210	$ 912.28	$ -	$ 1,612.90	$ 2,525.18
232902139453000220	$ 912.28	$ -	$ 1,612.90	$ 2,525.18
232902139453000230	$ 912.28	$ -	$ 3,182.44	$ 4,094.72
232902139453000240	$ 912.28	$ -	$ 1,720.43	$ 2,632.71

Lakeside Preserve CDD				
Fiscal Year 2027 Assessment Roll				
PARCEL ID	O&M	Series 2019	Series 2023	Total Assessments
23290213945300025O	$ 912.28	$ -	$ 1,720.43	$ 2,632.71
232902139453000260	$ 912.28	$ -	$ 1,720.43	$ 2,632.71
232902139453000270	$ 912.28	$ -	$ 1,720.43	$ 2,632.71
232902139453000280	$ 912.28	$ -	$ 1,720.43	$ 2,632.71
232902139453000290	$ 912.28	$ -	$ 1,720.43	$ 2,632.71
232902139453000300	$ 912.28	$ -	$ 1,720.43	$ 2,632.71
232902139453000310	$ 912.28	$ -	$ 1,720.43	$ 2,632.71
232902139453000320	$ 912.28	$ -	$ 1,720.43	$ 2,632.71
232902139453000330	$ 912.28	$ -	$ 1,720.43	$ 2,632.71
232902139453000340	$ 912.28	$ -	$ 1,720.43	$ 2,632.71
232902139453000350	$ 912.28	$ -	$ 1,720.43	$ 2,632.71
232902139453000360	$ 912.28	$ -	$ 1,720.43	$ 2,632.71
232902139453000370	$ 912.28	$ -	$ 1,720.43	$ 2,632.71
232902139453000380	$ 912.28	$ -	$ 1,720.43	$ 2,632.71
232902139453000390	$ 912.28	$ -	$ 1,720.43	$ 2,632.71
232902139453000400	$ 912.28	$ -	$ 1,720.43	$ 2,632.71
232902139453000410	$ 912.28	$ -	$ 1,720.43	$ 2,632.71
232902139453000420	$ 912.28	$ -	$ 1,720.43	$ 2,632.71
232902139453000430	$ 912.28	$ -	$ 1,720.43	$ 2,632.71
232902139453000440	$ 912.28	$ -	$ 1,720.43	$ 2,632.71
232902139453000450	$ 912.28	$ -	$ 3,182.44	$ 4,094.72
232902139453000460	$ 912.28	$ -	$ 1,720.43	$ 2,632.71
232902139453000470	$ 912.28	$ -	$ 1,720.43	$ 2,632.71
232902139453000480	$ 912.28	$ -	$ 1,720.43	$ 2,632.71
232902139453000490	$ 912.28	$ -	$ 1,720.43	$ 2,632.71
232902139453000500	$ 912.28	$ -	$ 3,182.44	$ 4,094.72
232902139453000510	$ 912.28	$ -	$ 3,182.44	$ 4,094.72
232902139453000520	$ 912.28	$ -	$ 3,182.44	$ 4,094.72
232902139453000530	$ 912.28	$ -	$ 1,612.90	$ 2,525.18
232902139453000540	$ 912.28	$ -	$ 3,182.44	$ 4,094.72
232902139453000550	$ 912.28	$ -	$ 3,182.44	$ 4,094.72
232902139453000560	$ 912.28	$ -	$ 3,182.44	$ 4,094.72
232902139453000570	$ 912.28	$ -	$ 3,182.44	$ 4,094.72
232902139453000580	$ 912.28	$ -	$ 3,182.44	$ 4,094.72
232902139453000590	$ 912.28	$ -	$ 3,182.44	$ 4,094.72
232902139453000600	$ 912.28	$ -	$ 3,182.44	$ 4,094.72
232902139453000610	$ 912.28	$ -	$ 3,182.44	$ 4,094.72
232902139453000620	$ 912.28	$ -	$ 3,182.44	$ 4,094.72
232902139453000630	$ 912.28	$ -	$ 3,182.44	$ 4,094.72
232902139453000640	$ 912.28	$ -	$ 3,182.44	$ 4,094.72
232902139453000650	$ 912.28	$ -	$ 1,612.90	$ 2,525.18
232902139453000660	$ 912.28	$ -	$ 1,612.90	$ 2,525.18
232902139453000670	$ 912.28	$ -	$ 1,612.90	$ 2,525.18
232902139453000680	$ 912.28	$ -	$ 3,182.44	$ 4,094.72
232902139453000690	$ 912.28	$ -	$ 3,182.44	$ 4,094.72
232902139453000700	$ 912.28	$ -	$ 3,182.44	$ 4,094.72
232902139453000710	$ 912.28	$ -	$ 1,612.90	$ 2,525.18
232902139453000720	$ 912.28	$ -	$ 1,612.90	$ 2,525.18
232902139453000730	$ 912.28	$ -	$ 1,612.90	$ 2,525.18
232902139453000740	$ 912.28	$ -	$ 1,612.90	$ 2,525.18
232902139453000750	$ 912.28	$ -	$ 1,612.90	$ 2,525.18
232902139453000760	$ 912.28	$ -	$ 1,612.90	$ 2,525.18

Lakeside Preserve CDD				
Fiscal Year 2027 Assessment Roll				
PARCEL ID	O&M	Series 2019	Series 2023	Total Assessments
232902139453000770	$ 912.28	$ -	$ 1,612.90	$ 2,525.18
232902139453000780	$ 912.28	$ -	$ 1,612.90	$ 2,525.18
232902139453000790	$ 912.28	$ -	$ 1,612.90	$ 2,525.18
232902139453000800	$ 912.28	$ -	$ 1,612.90	$ 2,525.18
232902139453000810	$ 912.28	$ -	$ 3,182.44	$ 4,094.72
232902139453000820	$ 912.28	$ -	$ 1,612.90	$ 2,525.18
232902139453000830	$ 912.28	$ -	$ 3,182.44	$ 4,094.72
232902139453000840	$ 912.28	$ -	$ 1,612.90	$ 2,525.18
232902139453000850	$ 912.28	$ -	$ 1,612.90	$ 2,525.18
232902139453000860	$ 912.28	$ -	$ 1,612.90	$ 2,525.18
232902139453000870	$ 912.28	$ -	$ 1,612.90	$ 2,525.18
232902139453000880	$ 912.28	$ -	$ 1,612.90	$ 2,525.18
232902139453000890	$ 912.28	$ -	$ 1,612.90	$ 2,525.18
232902139453000900	$ 912.28	$ -	$ 3,182.44	$ 4,094.72
232902139453000910	$ 912.28	$ -	$ 3,182.44	$ 4,094.72
232902139453000920	$ 912.28	$ -	$ 3,182.44	$ 4,094.72
232902139453000930	$ 912.28	$ -	$ 3,182.44	$ 4,094.72
232902139453000940	$ 912.28	$ -	$ 3,182.44	$ 4,094.72
232902139453000950	$ 912.28	$ -	$ 3,182.44	$ 4,094.72
232902139453000960	$ 912.28	$ -	$ 3,182.44	$ 4,094.72
232902139453000970	$ 912.28	$ -	$ 3,182.44	$ 4,094.72
232902139453000980	$ 912.28	$ -	$ 3,182.44	$ 4,094.72
232902139453000990	$ 912.28	$ -	$ 3,182.44	$ 4,094.72
232902139453001000	$ 912.28	$ -	$ 3,182.44	$ 4,094.72
232902139453001010	$ 912.28	$ -	$ 3,182.44	$ 4,094.72
232902139453001020	$ 912.28	$ -	$ 3,182.44	$ 4,094.72
232902139453001030	$ 912.28	$ -	$ 3,182.44	$ 4,094.72
232902139453001040	$ 912.28	$ -	$ 3,182.44	$ 4,094.72
232902139453001050	$ 912.28	$ -	$ 3,182.44	$ 4,094.72
232902139453001060	$ 912.28	$ -	$ 3,182.44	$ 4,094.72
232902139453001070	$ 912.28	$ -	$ 3,182.44	$ 4,094.72
232902139453001080	$ 912.28	$ -	$ 3,182.44	$ 4,094.72
232902139453001090	$ 912.28	$ -	$ 1,612.90	$ 2,525.18
232902139453001100	$ 912.28	$ -	$ 1,612.90	$ 2,525.18
232902139453001110	$ 912.28	$ -	$ 1,612.90	$ 2,525.18
232902139453001120	$ 912.28	$ -	$ 1,612.90	$ 2,525.18
232902139453001130	$ 912.28	$ -	$ 1,612.90	$ 2,525.18
232902139453001140	$ 912.28	$ -	$ 1,612.90	$ 2,525.18
232902139453001150	$ 912.28	$ -	$ 1,612.90	$ 2,525.18
232902139453001160	$ 912.28	$ -	$ 3,182.44	$ 4,094.72
232902139453001170	$ 912.28	$ -	$ 3,182.44	$ 4,094.72
232902139453001180	$ 912.28	$ -	$ 1,612.90	$ 2,525.18
232902139453001190	$ 912.28	$ -	$ 1,612.90	$ 2,525.18
232902139453001200	$ 912.28	$ -	$ 1,612.90	$ 2,525.18
232902139453001210	$ 912.28	$ -	$ 1,612.90	$ 2,525.18
232902139453001220	$ 912.28	$ -	$ 1,612.90	$ 2,525.18
232902139453001230	$ 912.28	$ -	$ 1,612.90	$ 2,525.18
232902139453001240	$ 912.28	$ -	$ 1,612.90	$ 2,525.18
232902139453001250	$ 912.28	$ -	$ 1,612.90	$ 2,525.18
232902139453001260	$ 912.28	$ -	$ 1,612.90	$ 2,525.18
232902139453001270	$ 912.28	$ -	$ 1,612.90	$ 2,525.18
232902139453001280	$ 912.28	$ -	$ 3,182.44	$ 4,094.72

Lakeside Preserve CDD				
Fiscal Year 2027 Assessment Roll				
PARCEL ID	O&M	Series 2019	Series 2023	Total Assessments
232902139453001290	$ 912.28	$ -	$ 3,182.44	$ 4,094.72
232902139453001300	$ 912.28	$ -	$ 3,182.44	$ 4,094.72
232902139453001310	$ 912.28	$ -	$ 3,182.44	$ 4,094.72
232902139453001320	$ 912.28	$ -	$ 3,182.44	$ 4,094.72
232902139453001330	$ 912.28	$ -	$ 1,612.90	$ 2,525.18
232902139453001340	$ 912.28	$ -	$ 3,182.44	$ 4,094.72
232902139453001350	$ 912.28	$ -	$ 3,182.44	$ 4,094.72
232902139453001360	$ 912.28	$ -	$ 3,182.44	$ 4,094.72
232902139453001370	$ 912.28	$ -	$ 1,720.43	$ 2,632.71
232902139453001380	$ 912.28	$ -	$ 1,720.43	$ 2,632.71
232902139453001390	$ 912.28	$ -	$ 1,720.43	$ 2,632.71
232902139453001400	$ 912.28	$ -	$ 1,720.43	$ 2,632.71
232902139453001410	$ 912.28	$ -	$ 1,720.43	$ 2,632.71
232902139453001420	$ 912.28	$ -	$ 1,720.43	$ 2,632.71
232902139453001430	$ 912.28	$ -	$ 1,720.43	$ 2,632.71
232902139453001440	$ 912.28	$ -	$ 1,720.43	$ 2,632.71
232902139453001450	$ 912.28	$ -	$ 3,182.44	$ 4,094.72
232902139453001460	$ 912.28	$ -	$ 3,182.44	$ 4,094.72
232902139453001470	$ 912.28	$ -	$ 1,612.90	$ 2,525.18
232902139453001480	$ 912.28	$ -	$ 1,612.90	$ 2,525.18
232902139453001490	$ 912.28	$ -	$ 1,612.90	$ 2,525.18
232902139453001500	$ 912.28	$ -	$ 1,612.90	$ 2,525.18
232902139453001510	$ 912.28	$ -	$ 1,720.43	$ 2,632.71
232902139453001520	$ 912.28	$ -	$ 1,720.43	$ 2,632.71
232902139453001530	$ 912.28	$ -	$ 3,182.44	$ 4,094.72
232902139453001540	$ 912.28	$ -	$ 1,720.43	$ 2,632.71
232902139453001550	$ 912.28	$ -	$ 1,720.43	$ 2,632.71
232902139453001560	$ 912.28	$ -	$ 1,720.43	$ 2,632.71
232902139453001570	$ 912.28	$ -	$ 1,720.43	$ 2,632.71
232902139453001580	$ 912.28	$ -	$ 1,720.43	$ 2,632.71
232902139453001590	$ 912.28	$ -	$ 1,720.43	$ 2,632.71
232902139453001600	$ 912.28	$ -	$ 1,720.43	$ 2,632.71
232902139453001610	$ 912.28	$ -	$ 1,720.43	$ 2,632.71
232902139453001620	$ 912.28	$ -	$ 1,720.43	$ 2,632.71
232902139453001630	$ 912.28	$ -	$ 1,720.43	$ 2,632.71
232902139453001640	$ 912.28	$ -	$ 3,182.44	$ 4,094.72
232902139453001650	$ 912.28	$ -	$ 3,182.44	$ 4,094.72
232902139453001660	$ 912.28	$ -	$ 1,720.43	$ 2,632.71
232902139453001670	$ 912.28	$ -	$ 1,720.43	$ 2,632.71
232902139453001680	$ 912.28	$ -	$ 1,720.43	$ 2,632.71
232902139453001690	$ 912.28	$ -	$ 3,182.44	$ 4,094.72
232902139453001700	$ 912.28	$ -	$ 3,182.44	$ 4,094.72
232902139453001710	$ 912.28	$ -	$ 3,182.44	$ 4,094.72
232902139453001720	$ 912.28	$ -	$ 3,182.44	$ 4,094.72
232902139453001730	$ 912.28	$ -	$ 3,182.44	$ 4,094.72
232902139453001740	$ 912.28	$ -	$ 3,182.44	$ 4,094.72
232902139453001750	$ 912.28	$ -	$ 3,182.44	$ 4,094.72
232902139453001760	$ 912.28	$ -	$ 1,720.43	$ 2,632.71
232902139453001770	$ 912.28	$ -	$ 1,720.43	$ 2,632.71
232902139453001780	$ 912.28	$ -	$ 1,720.43	$ 2,632.71
232902139453001790	$ 912.28	$ -	$ 3,182.44	$ 4,094.72
232902139453001800	$ 912.28	$ -	$ 1,720.43	$ 2,632.71

Lakeside Preserve CDD				
Fiscal Year 2027 Assessment Roll				
PARCEL ID	O&M	Series 2019	Series 2023	Total Assessments
232902139453001810	$ 912.28	$ -	$ 1,720.43	$ 2,632.71
232902139453001820	$ 912.28	$ -	$ 1,720.43	$ 2,632.71
232902139454001830	$ 912.28	$ -	$ 3,182.44	$ 4,094.72
232902139454001840	$ 912.28	$ -	$ 3,182.44	$ 4,094.72
232902139454001850	$ 912.28	$ -	$ 3,182.44	$ 4,094.72
232902139454001860	$ 912.28	$ -	$ 3,182.44	$ 4,094.72
232902139454001870	$ 912.28	$ -	$ 3,182.44	$ 4,094.72
232902139454001880	$ 912.28	$ -	$ 3,182.44	$ 4,094.72
232902139454001890	$ 912.28	$ -	$ 3,182.44	$ 4,094.72
232902139454001900	$ 912.28	$ -	$ 3,182.44	$ 4,094.72
232902139454001910	$ 912.28	$ -	$ 3,182.44	$ 4,094.72
232902139454001920	$ 912.28	$ -	$ 3,182.44	$ 4,094.72
232902139454001930	$ 912.28	$ -	$ 3,182.44	$ 4,094.72
232902139454001940	$ 912.28	$ -	$ 3,182.44	$ 4,094.72
232902139454001950	$ 912.28	$ -	$ 3,182.44	$ 4,094.72
232902139454001960	$ 912.28	$ -	$ 3,182.44	$ 4,094.72
232902139454001970	$ 912.28	$ -	$ 3,182.44	$ 4,094.72
232902139454001980	$ 912.28	$ -	$ 3,182.44	$ 4,094.72
232902139454001990	$ 912.28	$ -	$ 3,182.44	$ 4,094.72
232902139454002000	$ 912.28	$ -	$ 3,182.44	$ 4,094.72
232902139454002010	$ 912.28	$ -	$ 3,182.44	$ 4,094.72
232902139454002020	$ 912.28	$ -	$ 3,182.44	$ 4,094.72
232902139454002030	$ 912.28	$ -	$ 3,182.44	$ 4,094.72
232902139454002040	$ 912.28	$ -	$ 3,182.44	$ 4,094.72
232902139454002050	$ 912.28	$ -	$ 3,182.44	$ 4,094.72
232902139454002060	$ 912.28	$ -	$ 3,182.44	$ 4,094.72
232902139454002070	$ 912.28	$ -	$ 3,182.44	$ 4,094.72
232902139454002080	$ 912.28	$ -	$ 3,182.44	$ 4,094.72
232902139454002090	$ 912.28	$ -	$ 3,182.44	$ 4,094.72
232902139454002100	$ 912.28	$ -	$ 3,182.44	$ 4,094.72
232902139454002110	$ 912.28	$ -	$ 3,182.44	$ 4,094.72
232902139454002120	$ 912.28	$ -	$ 3,182.44	$ 4,094.72
232902139454002130	$ 912.28	$ -	$ 3,182.44	$ 4,094.72
232902139454002140	$ 912.28	$ -	$ 3,182.44	$ 4,094.72
232902139454002150	$ 912.28	$ -	$ 3,182.44	$ 4,094.72
232902139454002160	$ 912.28	$ -	$ 3,182.44	$ 4,094.72
232902139454002170	$ 912.28	$ -	$ 3,182.44	$ 4,094.72
232902139454002180	$ 912.28	$ -	$ 3,182.44	$ 4,094.72
232902139454002190	$ 912.28	$ -	$ 3,182.44	$ 4,094.72
232902139454002200	$ 912.28	$ -	$ 3,182.44	$ 4,094.72
232902139454002210	$ 912.28	$ -	$ 3,182.44	$ 4,094.72
232902139454002220	$ 912.28	$ -	$ 3,182.44	$ 4,094.72
232902139454002230	$ 912.28	$ -	$ 3,182.44	$ 4,094.72
232902139454002240	$ 912.28	$ -	$ 3,182.44	$ 4,094.72
232902139454002250	$ 912.28	$ -	$ 3,182.44	$ 4,094.72
232902139454002260	$ 912.28	$ -	$ 3,182.44	$ 4,094.72
232902139454002270	$ 912.28	$ -	$ 3,182.44	$ 4,094.72
232902139454002280	$ 912.28	$ -	$ 3,182.44	$ 4,094.72
232902139454002290	$ 912.28	$ -	$ 3,182.44	$ 4,094.72
232902139454002300	$ 912.28	$ -	$ 3,182.44	$ 4,094.72
232902139454002310	$ 912.28	$ -	$ 3,182.44	$ 4,094.72
232902139454002320	$ 912.28	$ -	$ 3,182.44	$ 4,094.72

Lakeside Preserve CDD				
Fiscal Year 2027 Assessment Roll				
PARCEL ID	O&M	Series 2019	Series 2023	Total Assessments
232902139454002330	$ 912.28	$ -	$ 3,182.44	$ 4,094.72
232902139454002340	$ 912.28	$ -	$ 3,182.44	$ 4,094.72
232902139454002350	$ 912.28	$ -	$ 3,182.44	$ 4,094.72
232902139454002360	$ 912.28	$ -	$ 3,182.44	$ 4,094.72
232902139454002370	$ 912.28	$ -	$ 3,182.44	$ 4,094.72
232902139454002380	$ 912.28	$ -	$ 3,182.44	$ 4,094.72
232902139454002390	$ 912.28	$ -	$ 3,182.44	$ 4,094.72
232902139454002400	$ 912.28	$ -	$ 3,182.44	$ 4,094.72
232902139454002410	$ 912.28	$ -	$ 3,182.44	$ 4,094.72
232902139454002420	$ 912.28	$ -	$ 3,182.44	$ 4,094.72
232902139454002430	$ 912.28	$ -	$ 3,182.44	$ 4,094.72
232902139454002440	$ 912.28	$ -	$ 3,182.44	$ 4,094.72
232902139454002450	$ 912.28	$ -	$ 3,182.44	$ 4,094.72
232902139454002460	$ 912.28	$ -	$ 3,182.44	$ 4,094.72
232902139454002470	$ 912.28	$ -	$ 3,182.44	$ 4,094.72
232902139454002480	$ 912.28	$ -	$ 3,182.44	$ 4,094.72
232902139454002490	$ 912.28	$ -	$ 3,182.44	$ 4,094.72
232902139454002500	$ 912.28	$ -	$ 3,182.44	$ 4,094.72
232902139454002510	$ 912.28	$ -	$ 3,182.44	$ 4,094.72
232902139454002520	$ 912.28	$ -	$ 3,182.44	$ 4,094.72
232902139454002530	$ 912.28	$ -	$ 3,182.44	$ 4,094.72
232902139454002540	$ 912.28	$ -	$ 3,182.44	$ 4,094.72
232902139454002550	$ 912.28	$ -	$ 3,182.44	$ 4,094.72
232902139454002560	$ 912.28	$ -	$ 3,182.44	$ 4,094.72
232902139454002570	$ 912.28	$ -	$ 3,182.44	$ 4,094.72
232902139454002580	$ 912.28	$ -	$ 3,182.44	$ 4,094.72
232902139454002590	$ 912.28	$ -	$ 3,182.44	$ 4,094.72
232902139454002600	$ 912.28	$ -	$ 3,182.44	$ 4,094.72
232902139454002610	$ 912.28	$ -	$ 3,182.44	$ 4,094.72
232902139454002620	$ 912.28	$ -	$ 3,182.44	$ 4,094.72
232902139454002630	$ 912.28	$ -	$ 3,182.44	$ 4,094.72
232902139454002640	$ 912.28	$ -	$ 3,182.44	$ 4,094.72
232902139454002650	$ 912.28	$ -	$ 3,182.44	$ 4,094.72
232902139454002660	$ 912.28	$ -	$ 3,182.44	$ 4,094.72
232902139454002670	$ 912.28	$ -	$ 3,182.44	$ 4,094.72
232902139454002680	$ 912.28	$ -	$ 3,182.44	$ 4,094.72
232902139454002690	$ 912.28	$ -	$ 3,182.44	$ 4,094.72
232902139454002700	$ 912.28	$ -	$ 3,182.44	$ 4,094.72
232902139454002710	$ 912.28	$ -	$ 3,182.44	$ 4,094.72
232902139454002720	$ 912.28	$ -	$ 3,182.44	$ 4,094.72
232902139454002730	$ 912.28	$ -	$ 3,182.44	$ 4,094.72
232902139454002740	$ 912.28	$ -	$ 3,182.44	$ 4,094.72
232902139454002750	$ 912.28	$ -	$ 3,182.44	$ 4,094.72
232902139454002760	$ 912.28	$ -	$ 3,182.44	$ 4,094.72
232902139454002770	$ 912.28	$ -	$ 3,182.44	$ 4,094.72
232902139454002780	$ 912.28	$ -	$ 3,182.44	$ 4,094.72
232902139454002790	$ 912.28	$ -	$ 3,182.44	$ 4,094.72
232902139454002800	$ 912.28	$ -	$ 3,182.44	$ 4,094.72
232902139454002810	$ 912.28	$ -	$ 3,182.44	$ 4,094.72
232902139454002820	$ 912.28	$ -	$ 3,182.44	$ 4,094.72
232902139454002830	$ 912.28	$ -	$ 3,182.44	$ 4,094.72
232902139454002840	$ 912.28	$ -	$ 3,182.44	$ 4,094.72

Lakeside Preserve CDD				
Fiscal Year 2027 Assessment Roll				
PARCEL ID	**O&M**	**Series 2019**	**Series 2023**	**Total Assessments**
232902139454002850	$ 912.28	$ -	$ 3,182.44	$ 4,094.72
232902139454002860	$ 912.28	$ -	$ 3,182.44	$ 4,094.72
232902139454002870	$ 912.28	$ -	$ 3,182.44	$ 4,094.72
232902139454002880	$ 912.28	$ -	$ 3,182.44	$ 4,094.72
232902139454002890	$ 912.28	$ -	$ 3,182.44	$ 4,094.72
232902139454002900	$ 912.28	$ -	$ 3,182.44	$ 4,094.72
232902139454002910	$ 912.28	$ -	$ 3,182.44	$ 4,094.72
	$ 912.28	$ 653.76	$ -	$ 1,566.04
	$ 912.28	$ 653.76	$ -	$ 1,566.04
	$ 912.28	$ 653.76	$ -	$ 1,566.04
	$ 388,631.28	$ 88,257.60	$ 749,830.02	$ 1,226,718.90
	$ 27,204.19	$ 6,178.03	$ 52,488.10	$ 85,870.32
	$ 361,427.09	$ 82,079.57	$ 697,341.92	$ 1,140,848.58

LAKESIDE PRESERVE
COMMUNITY DEVELOPMENT DISTRICT

Consideration of Resolution 2026-10, Declaring Vacancies on the Board for Seat 1 & Seat 2

RESOLUTION 2026-10

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE LAKESIDE PRESERVE COMMUNITY DEVELOPMENT DISTRICT DECLARING A VACANCY IN SEATS 1 AND 2 OF THE BOARD OF SUPERVISORS PURSUANT TO SECTION 190.006(3)(b), FLORIDA STATUTES; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Lakeside Preserve Community Development District ("**District**") is a local unit of special-purpose government created and existing pursuant to Chapter 190, Florida Statutes; and

WHEREAS, on November 3, 2026, two (2) members of the Board of Supervisors ("**Board**") are to be elected by "**Qualified Electors**," as that term is defined in Section 190.003, Florida Statutes; and

WHEREAS, the District published a notice of qualifying period set by the Supervisor of Elections at least two (2) weeks prior to the start of said qualifying period; and

WHEREAS, at the close of the qualifying period, no one qualified to run for Seats 1 and 2; and

WHEREAS, pursuant to Section 190.006(3)(b), Florida Statutes, the Board shall declare these seats vacant, effective the second Tuesday following the general election; and

WHEREAS, Qualified Electors are to be appointed to the vacant seats within 90 days thereafter; and

WHEREAS, the Board finds that it is in the best interests of the District to adopt this Resolution declaring the seats available for election as vacant.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE LAKESIDE PRESERVE COMMUNITY DEVELOPMENT DISTRICT:

SECTION 1. The following seats are hereby declared vacant effective as of November 3, 2026:

Seat #1 (currently held by Milton Andrade)
Seat #2 (currently held by Lee Saunders)

SECTION 2. Until such time as the District Board nominates Qualified Electors to fill the vacancies declared in Section 1 above, the incumbent Board Supervisors of those respective seats shall remain in office.

SECTION 3. This Resolution shall become effective upon its passage.

PASSED AND ADOPTED this 19th day of August 2026.

ATTEST:

LAKESIDE PRESERVE COMMUNITY DEVELOPMENT DISTRICT

____
Secretary / Assistant Secretary

____
Chairperson

LAKESIDE PRESERVE
COMMUNITY DEVELOPMENT DISTRICT

Consideration of Prince & Sons 2026 Hurricane & Storm Response Pricing

2026 Hurricane & Storm Response Pricing

Prince & Sons is ready to handle the challenges that severe storms or hurricanes may bring to Florida. In the event of such a situation, we are committed to delivering a rapid response to meet your property's needs. We emphasize proactive communication throughout our service, ensuring timely updates and empowering you to make informed decisions. Our management team is available 24/7, ensuring you can reach us whenever needed. With all the necessary materials on hand, we are fully prepared to manage storm-related cleanup. Once it is safe for our crews to begin, we will focus on clearing debris from exits and roadways to ensure emergency vehicle access.
All emergency clean-up and debris removal will be priced at a **Time and Material Rate** as follows:

$65.00	**per man hour (labor clean up, tree removal)**
$700.00	**per truck of debris removed**
$125.00	**per hour for use of heavy equipment (includes operator)**
$75.00	**Staking of hardwood trees with pro 40's but please note: larger trees may have additional charges**
$125.00	**Staking of palms with palm batten kits**

Our Standard Operating Procedure Is:
***Clearing roadways and exits first**
***Clearing any debris off homes or property, unless notified otherwise**
***Staking/replanting of downed palms and/or trees**
***Debris clean up of common areas**

Prince & Sons values your business and is committed to taking all necessary steps to ensure a swift and safe response to your property during a storm. In the event a hurricane is forecast to impact Central Florida, a Prince & Sons representative will conduct a proactive inspection of the property, maintain constant communication with the Association Manager or designated community representatives, and develop a cleanup plan to ensure safe entry and exit for the community.

By signing below, you agree to the above-referenced pricing in the event of an approaching storm and grant Prince & Sons full authorization to proceed with storm cleanup once conditions are deemed safe, without requiring further approval. It is essential that a Prince & Sons Account Manager or representative has unrestricted access to any locked gates or entryways to the community, as well as full authority to coordinate any necessary assistance from subcontractors or affiliates of Prince & Sons for the property.

If this agreement is not signed, priority will be given to clients who have provided signed authorization prior to any storm events.

Property Name: ______________________ **Not to Exceed Amount: $** ______________________

Community Manager or Representative: ______________________ **Management Company** ______________________

Account Manager Prince & Sons Rep: ______________________

Approval Signature: ______________________ **Date:** ______________________

AM Intitals: ______________________

LAKESIDE PRESERVE
COMMUNITY DEVELOPMENT DISTRICT

Consideration of Fiscal Year 2026
Auditor Engagement Letter

Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

1001 Yamato Road ▪ Suite 301
Boca Raton, Florida 33431
(561) 994-9299 ▪ (800) 299-4728
Fax (561) 994-5823
www.graucpa.com

July 30, 2026

To Board of Supervisors
Lakeside Preserve Community Development District
3501 Quadrangle Blvd., Ste. 270
Orlando, FL 32817

We are pleased to confirm our understanding of the services we are to provide Lakeside Preserve Community Development District, Polk County, Florida ("the District") for the fiscal year ended September 30, 2026. We will audit the financial statements of the governmental activities and each major fund (general, debt service, capital projects, and special revenue funds as applicable), including the related notes to the financial statements, which collectively comprise the basic financial statements of Lakeside Preserve Community Development District as of and for the fiscal year ended September 30, 2026. In addition, we will examine the District's compliance with the requirements of Section 218.415 Florida Statutes. This letter serves to renew our agreement and establish the terms and fee for the 2026 audit.

Accounting principles generally accepted in the United States of America provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement the District's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the District's RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

The following RSI is required by generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

1) Management's Discussion and Analysis
2) Budgetary comparison schedule

The following other information accompanying the financial statements will not be subjected to the auditing procedures applied in our audit of the financial statements, and our auditor's report will not provide an opinion or any assurance on that information:

1) Compliance with FL Statute 218.39 (3) (c)

Audit Objectives

The objective of our audit is the expression of opinions as to whether your financial statements are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles and to report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and will include tests of the accounting records of the District and other procedures we consider necessary to enable us to express such opinions. We will issue a written report upon completion of our audit of the District's financial statements. We cannot provide assurance that an unmodified opinion will be expressed. Circumstances may arise in which it is necessary for us to modify our opinion or add emphasis-of-matter or other-matter paragraphs. If our opinion on the financial statements is other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed an opinion, we may decline to express an opinion or issue a report or may withdraw from this engagement.

We will also provide a report (that does not include an opinion) on internal control related to the financial statements and compliance with the provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements as required by *Government Auditing Standards*. The report on internal control and on compliance and other matters will include a paragraph that states (1) that the purpose of the report is solely to describe the scope of testing of internal control and compliance, and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control on compliance, and (2) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control and compliance. The paragraph will also state that the report is not suitable for any other purpose. If during our audit we become aware that the District is subject to an audit requirement that is not encompassed in the terms of this engagement, we will communicate to management and those charged with governance that an audit in accordance with U.S. generally accepted auditing standards and the standards for financial audits contained in *Government Auditing Standards* may not satisfy the relevant legal, regulatory, or contractual requirements.

We will also issue a management letter as required by Chapter 10.550, Rules of the Auditor General of the State of Florida. As part of our audit, we will apply financial condition assessment procedures pursuant to Section 218.39(5), Florida Statutes, and Rule 10.556(8), Rules of the Auditor General, and will report, as applicable, whether the District met any of the conditions described in Section 218.503(1), Florida Statutes.

Examination Objective

The objective of our examination is the expression of an opinion as to whether the District is in compliance with Florida Statute 218.415 in accordance with Rule 10.556(10) of the Auditor General of the State of Florida. Our examination will be conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and will include tests of your records and other procedures we consider necessary to enable us to express such an opinion. We will issue a written report upon completion of our examination of the District's compliance. The report will include a statement that the report is intended solely for the information and use of management, those charged with governance, and the Florida Auditor General, and is not intended to be and should not be used by anyone other than these specified parties. We cannot provide assurance that an unmodified opinion will be expressed. Circumstances may arise in which it is necessary for us to modify our opinion or add emphasis-of-matter or other-matter paragraphs. If our opinion on the District's compliance is other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the examination or are unable to form or have not formed an opinion, we may decline to express an opinion or issue a report or may withdraw from this engagement.

Other Services

We will assist in preparing the financial statements and related notes of the District in conformity with U.S. generally accepted accounting principles based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. The other services are limited to the financial statement services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

Management Responsibilities

Management is responsible for compliance with Florida Statute 218.415 and will provide us with the information required for the examination. The accuracy and completeness of such information is also management's responsibility. You agree to assume all management responsibilities relating to the financial statements and related notes and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements and related notes and that you have reviewed and approved the financial statements and related notes prior to their issuance and have accepted responsibility for them. In addition, you will be required to make certain representations regarding compliance with Florida Statute 218.415 in the management representation letter. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, who possesses suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Management is responsible for designing, implementing and maintaining effective internal controls, including evaluating and monitoring ongoing activities, to help ensure that appropriate goals and objectives are met; following laws and regulations; and ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles, for the preparation and fair presentation of the financial statements and all accompanying information in conformity with U.S. generally accepted accounting principles, and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements.

Management is also responsible for making all financial records and related information available to us and for the accuracy and completeness of that information. You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, (2) additional information that we may request for the purpose of the audit, and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence.

Your responsibilities include adjusting the financial statements to correct material misstatements and for confirming to us in the written representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants and for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts or grant agreements, or abuse that we report.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits or other studies related to the objectives discussed in the Audit Objectives section of this letter. The District will provide a statement describing corrective actions to be taken in response to each of our recommendations included in the audit report, if any, and relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or other studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

With regard to the electronic dissemination of audited financial statements, including financial statements published electronically on your website, you understand that electronic sites are a means to distribute information and, therefore, we are not required to read the information contained in these sites or to consider the consistency of other information in the electronic site with the original document.

Audit Procedures—General

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We will plan and perform the audit to obtain reasonable rather than absolute assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government. Because the determination of abuse is subjective, *Government Auditing Standards* do not expect auditors to provide reasonable assurance of detecting abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is a risk that material misstatements may exist and not be detected by us, even though the audit is properly planned and performed in accordance with U.S. generally accepted auditing standards and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. Our responsibility as auditors is limited to the period covered by our audit and does not extend to later periods for which we are not engaged as auditors.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts and may include tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will require certain written representations from you about your responsibilities for the financial statements; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by generally accepted auditing standards.

Audit Procedures—Internal Control

Our audit will include obtaining an understanding of the government and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards and *Government Auditing Standards.*

Audit Procedures—Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the District's compliance with the provisions of applicable laws, regulations, contracts, agreements, and grants. However, the objective of our audit will not be to provide an opinion on overall compliance, and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

Engagement Administration, Fees, and Other

We understand that your employees will prepare all confirmations we request and will locate any documents selected by us for testing.

The audit documentation for this engagement is the property of Grau & Associates and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to a cognizant or oversight agency or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Grau & Associates personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies. Notwithstanding the foregoing, the parties acknowledge that various documents reviewed or produced during the conduct of the audit may be public records under Florida law. The District agrees to notify Grau & Associates of any public record request it receives that involves audit documentation.

The auditor agrees and understands that Chapter 119, *Florida Statutes*, may be applicable to documents prepared in connection with the services provided hereunder and agrees to cooperate with public record requests made thereunder. In connection with this Agreement, the auditor agrees to comply with all provisions of Florida's public records laws, including but not limited to Section 119.0701, *Florida Statutes*, the terms of which are incorporated herein. Among other requirements, the auditor must:

a. Keep and maintain public records required by the District to perform the service.
b. Upon request from the District's custodian of public records, provide the District with a copy of the requested records or allow the records to be inspected or copied within a reasonable time at a cost that does not exceed the cost provided in Chapter 119, *Florida Statutes* or as otherwise provided by law.
c. Ensure that public records that are exempt or confidential and exempt from public records disclosure requirements are not disclosed except as authorized by law for the duration of the contract term and following completion of the Agreement if the auditor does not transfer the records to the District.
d. Upon completion of this Agreement, transfer, at no cost, to the District all public records in possession of the auditor or keep and maintain public records required by the District to perform the service. If the auditor transfers all public records to the District upon completion of this Agreement, the auditor shall destroy any duplicate public records that are exempt or confidential and exempt from public records disclosure requirements. If the auditor keeps and maintains public records upon completion of the Agreement, the auditor shall meet all applicable requirements for retaining public records. All records stored electronically must be provided to the District, upon request from the District's custodian of public records, in a format that is compatible with the information technology systems of the District.

IF THE AUDITOR HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, FLORIDA STATUTES, TO THE AUDITOR'S DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS AGREEMENT, CONTACT THE CUSTODIAN OF PUBLIC RECORDS AT PFM GROUP CONSULTING LLC, 3501 QUADRANGLE BLVD., STE 270, ORLANDO, FL 32817, 407-723-5900, RECORDREQUEST@PFM.COM.

Our fee for these services will not exceed $6,600 for the September 30, 2026 audit, unless there is a change in activity by the District which results in additional audit work or if Bonds are issued.

We will complete the audit within prescribed statutory deadlines, with the understanding that your employees will provide information needed to perform the audit on a timely basis. We acknowledge that the District must submit its annual Audit to the Auditor General no later than nine (9) months after the end of the audited fiscal year. Accordingly, for fiscal year ended September 30, 2026, we will deliver a draft audit to the District no later than May 1, 2027 and a final audit report no later than June 1, 2027. All accounting records (including, but not limited to, trial balances, general ledger detail, vendor files, bank and trust statements, minutes, and confirmations) for the fiscal year ended September 30, 2026 must be provided to us no later than January 15, 2027, in order for us to deliver a draft audit to the District no later than May 1, 2027 and a final audit report no later than June 1, 2027.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date. If we are aware that a federal awarding agency or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. Invoices will be submitted in sufficient detail to demonstrate compliance with the terms of this agreement. In accordance with our firm policies, work may be suspended if your account becomes 60 days or more overdue and may not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate.

This agreement may be renewed each year thereafter subject to the mutual agreement by both parties to all terms and fees. The fee for each annual renewal will be agreed upon separately.

The District has the option to terminate this agreement with or without cause by providing thirty (30) days written notice of termination to Grau & Associates. Upon any termination of this agreement, Grau & Associates shall be entitled to payment of all work and/or services rendered up until the effective termination of this agreement, subject to whatever claims or off-sets the District may have against Grau & Associates.

We will provide you with a copy of our most recent external peer review report and any letter of comment, and any subsequent peer review reports and letters of comment received during the period of the contract. Our 2025 peer review report accompanies this letter.

We appreciate the opportunity to be of service to Lakeside Preserve Community Development District and believe this letter accurately summarizes the terms of our engagement. This letter is the complete and exclusive statement of the agreement between Grau & Associates and the District with respect to the terms of engagement between the parties. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Very truly yours,

Grau & Associates

Tony Grau

____
Antonio J. Grau

RESPONSE:

This letter correctly sets forth the understanding of Lakeside Preserve Community Development District.

By: ______________________________________

Title: _____________________________________

Date: _____________________________________

FICPA
Florida Institute of Certified Public Accountants

AICPA Peer Review Program
Administered in Florida by the Florida Institute of CPAs

November 18, 2025

Antonio Grau
Grau & Associates
1001 W. Yamato Road, Suite 301
Boca Raton, FL 33431-4403

Dear Antonio Grau:

It is my pleasure to notify you that on November 18, 2025, the Florida Peer Review Committee accepted the report on the most recent System Review of your firm. The due date for your next review is December 31, 2028. This is the date by which all review documents should be completed and submitted to the administering entity.

As you know, the report had a peer review rating of pass. The Committee asked me to convey its congratulations to the firm.

Thank you for your cooperation.

Sincerely,

FICPA Peer Review Committee

Peer Review Team
FICPA Peer Review Committee
paul@ficpa.org
850.224.2727, x5957

cc: Daniel Hevia, David Caplivski

Firm Number: 900004390114 Review Number: 616829

LAKESIDE PRESERVE
COMMUNITY DEVELOPMENT DISTRICT

Review and Acceptance of the Fiscal Year 2025
Audit Report

Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

1001 Yamato Road ▪ Suite 301
Boca Raton, Florida 33431
(561) 994-9299 ▪ (800) 299-4728
Fax (561) 994-5823
www.graucpa.com

June 10, 2026

To the Board of Supervisors
Lakeside Preserve Community Development District
City of Lakeland, Florida

We have audited the financial statements of Lakeside Preserve Community Development District ("District") as of and for the fiscal year ended September 30, 2025, and have issued our report thereon dated June 10, 2026. Professional standards require that we advise you of the following matters relating to our audit.

We have also examined the District's compliance with the requirements of Section 218.415, Florida Statutes, in accordance with Rule 10.556(10) of the Auditor General of the State of Florida during the fiscal year ended September 30, 2025 which was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants.

Our Responsibility in Relation to the Financial Statement Audit

Our responsibility, as described by professional standards, is to form and express an opinion(s) about whether the financial statements that have been prepared by management with your oversight are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America. Our audit of the financial statements does not relieve you or management of your respective responsibilities.

Our responsibility, as prescribed by professional standards, is to plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the financial statements are free of material misstatement. An audit of financial statements includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control over financial reporting. Accordingly, as part of our audit, we considered the internal control of the District solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

We are also responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process.

However, we are not required to design procedures for the purpose of identifying other matters to communicate to you.

Any findings regarding significant deficiencies or material weaknesses in internal control over financial reporting, material noncompliance, or other matters noted during our audit, **if any**, are communicated in separate reports included in the District's financial report—titled *Independent Auditor's Report on Internal Control Over Financial Reporting and Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards* and *Management Letter Pursuant to the Rules of the Auditor General of the State of Florida*.

Planned Scope and Timing of the Audit

We conducted our audit consistent with the planned scope and timing we previously communicated to you.

Compliance with All Ethics Requirements Regarding Independence

The engagement team, others in our firm, as appropriate, and our firm, have complied with all relevant ethical requirements regarding independence.

With respect to financial statement preparation, the following safeguards are in place:

- Management made all decisions and performed all management functions;
- A competent individual was assigned to oversee the services;
- Management evaluated the adequacy of the services performed;
- Management evaluated and accepted responsibility for the result of the service performed; and
- Management established and maintained internal controls, including monitoring ongoing activities.

Qualitative Aspects of the Entity's Significant Accounting Practices

Significant Accounting Policies

Management is responsible for selecting and applying appropriate accounting policies. A summary of the significant accounting policies adopted by the District is included in Note 2 to the financial statements. There were no new accounting policies adopted and no changes in existing significant accounting policies or their application during the fiscal year, other than those described in Note 2, if any. No matters came to our attention that, under professional standards, we are required to inform you about concerning (1) the methods used to account for significant unusual transactions or (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

Significant Accounting Estimates

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's current judgments. Those judgments normally reflect management's knowledge and experience about past and current events and assumptions about future events.

Certain accounting estimates, if present, may be particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them could differ markedly from management's current judgments.

In connection with our audit, we considered the reasonableness of the accounting estimates used by management. The most sensitive accounting estimate(s) affecting the financial statements **included, as applicable**:

- Management's estimate of the useful lives of capital assets.
- Management's estimate of the liability for employee compensated absences.
- Management's estimate of the Net Other Post-Employment Benefits (OPEB) liability.
- Management's estimate of the Net Pension Liability.

If none of the above estimates or other sensitive estimates were applicable in the current year, this section should be read to indicate that no such significant accounting estimates were identified.

We evaluated the key factors and assumptions used by management to develop the estimate(s) and determined that they were reasonable in relation to the financial statements taken as a whole.

Financial Statement Disclosures

Certain financial statement disclosures involve significant judgment and are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting the District's financial statements **included, as applicable**:

- Long-term liabilities related to bonds payable and debt service requirements.
- Litigation, claims, and assessments related to pending legal matters; and
- Pension and Other Post-Employment Benefit (OPEB) plan disclosures.

If no such disclosures were identified for the current year, this section should be read to indicate that we did not note any financial statement disclosures involving significant judgment or sensitivity.

Circumstances Affecting the Auditor's Report

Professional standards require us to communicate any circumstances that affect the form or content of our auditor's report. **If applicable**, such circumstances—such as a modification of opinion, an emphasis-of-matter or other-matter paragraph, or a reference to substantial doubt about the District's ability to continue as a going concern—are described in our auditor's report included in the District's financial report. If no such circumstances existed, this section should be read to indicate that our report was unmodified.

Significant Difficulties Encountered during the Audit

We encountered no significant difficulties in dealing with management relating to the performance of the audit.

Corrected Misstatements

Professional standards require us to communicate all material misstatements identified and corrected during the audit. Management has corrected all misstatements that were identified as a result of our audit procedures. Any such audit adjustments, **if applicable**, are summarized in the accompanying schedule of journal entries. If none were identified, this section should be read to indicate that we did not note any misstatements that were material, individually or in the aggregate, to the financial statements taken as a whole.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter, which could be significant to the Districts's financial statements or the auditor's report. No such disagreements arose during the course of the audit.

Representations Requested from Management

Professional standards require that we obtain certain written representations from management as part of our audit. We have received such representations in a letter. A copy of this letter is available for your review upon request.

Management's Consultations with Other Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters. Management informed us that, and to our knowledge, there were no consultations with other accountants regarding auditing and accounting matters.

Other Significant Matters, Findings, or Issues

In the normal course of our professional association with the District, we generally discuss a variety of matters, including the application of accounting principles and auditing standards, significant events or transactions that occurred during the year, operating and regulatory conditions affecting the entity, and operational plans and strategies that may affect the risks of material misstatement. None of the matters discussed resulted in a condition to our retention as the District's auditors.

As noted previously in this letter, any current-year findings identified during our audit are communicated in our separate reports titled *Independent Auditor's Report on Internal Control Over Financial Reporting and Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards* and *Management Letter Pursuant to the Rules of the Auditor General of the State of Florida.* If no findings were identified, this section should be read to indicate that we did not note any additional significant matters or findings requiring communication to those charged with governance.

This report is intended solely for the information and use of the Board of Supervisors and management of the District and is not intended to be and should not be used by anyone other than these specified parties.

Grau & Associates

Grau & Associates

LAKESIDE PRESERVE
COMMUNITY DEVELOPMENT DISTRICT
CITY OF LAKELAND, FLORIDA
FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED
SEPTEMBER 30, 2025

LAKESIDE PRESERVE COMMUNITY DEVELOPMENT DISTRICT
CITY OF LAKELAND, FLORIDA

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Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

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INDEPENDENT AUDITOR'S REPORT

To the Board of Supervisors
Lakeside Preserve Community Development District
City of Lakeland, Florida

Report on the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities and each major fund of Lakeside Preserve Community Development District, City of Lakeland, Florida (the "District") as of and for the fiscal year ended September 30, 2025, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the District as of September 30, 2025, and the respective changes in financial position thereof for the fiscal year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

The District's management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America; and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control–related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information Included in the Financial Report

Management is responsible for the other information included in the financial report. The other information comprises the information for compliance with FL Statute 218.39 (3) (c), but does not include the financial statements and our auditor's report thereon. Our opinions on the financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon. In connection with our audit of the financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated June 10, 2026, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

June 10, 2026

MANAGEMENT'S DISCUSSION AND ANALYSIS

Our discussion and analysis of Lakeside Preserve Community Development District, City of Lakeland, Florida ("District") provides a narrative overview of the District's financial activities for the fiscal year ended September 30, 2025. Please read it in conjunction with the District's Independent Auditor's Report, basic financial statements, accompanying notes and supplementary information to the basic financial statements.

FINANCIAL HIGHLIGHTS

- The assets of the District exceeded its liabilities at the close of the most recent fiscal year resulting in a net position balance of $7,615,428.
- The change in the District's total net position in comparison with the prior year was $5,816,626, an increase. The key components of the District's net position and change in net position are reflected in the table in the government-wide financial analysis section.
- At September 30, 2025, the District's governmental funds reported combined ending fund balances of $2,024,905, an increase of $906,824 in comparison with the prior fiscal year. A portion of the fund balance is non-spendable for prepaid items and deposits, restricted for debt service, assigned for subsequent year's expenditures and capital reserves, unassigned deficit fund balance in the capital projects fund, and the remainder is unassigned fund balance which is available for spending at the District's discretion.

OVERVIEW OF FINANCIAL STATEMENTS

This discussion and analysis are intended to serve as the introduction to the District's basic financial statements. The District's basic financial statements are comprised of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

Government-Wide Financial Statements

The government-wide financial statements are designed to provide readers with a broad overview of the District's finances, in a manner similar to a private-sector business.

The statement of net position presents information on all the District's assets and liabilities, with the difference between the two reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the District is improving or deteriorating.

The statement of activities presents information showing how the government's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods.

The government-wide financial statements include all governmental activities that are principally supported by assessments and Developer contributions. The District does not have any business-type activities. The governmental activities of the District include the general government (management) and maintenance functions.

Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The District, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The District maintains only one category of funds, the governmental funds.

OVERVIEW OF FINANCIAL STATEMENTS (Continued)

Governmental Funds

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a District's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the District's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The District maintains three governmental funds for external reporting. Information is presented separately in the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances for the general fund, debt service fund, and capital projects fund, all of which are considered major funds.

The District adopts an annual appropriated budget for its general fund. A budgetary comparison schedule has been provided for the general fund to demonstrate compliance with the budget.

Notes to the Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

As noted earlier, net position may serve over time as a useful indicator of an entity's financial position. In the case of the District, assets exceeded liabilities at the close of the most recent fiscal year.

Key components of the District's net position are reflected in the following table:

NET POSITION
SEPTEMBER 30,

	2025	2024
Current and other assets	$ 3,277,666	$ 3,453,021
Capital assets, net of depreciation	18,305,577	13,838,614
Total assets	21,583,243	17,291,635
Current liabilities	1,481,769	2,658,786
Long-term liabilities	12,486,046	12,834,047
Total liabilities	13,967,815	15,492,833
Net position		
Net investment in capital assets	5,012,419	1,004,567
Restricted	2,303,438	1,424,891
Unrestricted	299,571	(630,656)
Total net position	$ 7,615,428	$ 1,798,802

GOVERNMENT-WIDE FINANCIAL ANALYSIS (Continued)

The District's net position reflects its investment in capital assets (e.g. land, land improvements, and infrastructure); less any related debt used to acquire those assets that is still outstanding. These assets are used to provide services to residents; consequently, these assets are not available for future spending. Although the District's investment in capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

The restricted portion of the District's net position represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net position may be used to meet the District's other obligations.

The District's net position increased during the most recent fiscal year. The majority of the increase represents the extent to which ongoing program revenues exceeded the cost of operations and depreciation expense.

Key elements of the change in net position are reflected in the following table:

CHANGES IN NET POSITION
FOR THE FISCAL YEAR ENDED SEPTEMBER 30,

	2025	2024
Revenues:		
Program revenues		
Charges for services	$ 2,318,721	$ 280,067
Operating grants and contributions	69,215	75,438
Capital grants and contributions	4,575,265	2,021,421
General revenues	14,382	7,552
Total revenues	6,977,583	2,384,478
Expenses:		
General government	118,324	91,349
Maintenance and operations	269,647	159,529
Interest on long-term debt	772,986	664,127
Bond issuance costs	-	430,000
Total expenses	1,160,957	1,345,005
Change in net position	5,816,626	1,039,473
Net position - beginning	1,798,802	759,329
Net position - ending	$ 7,615,428	$ 1,798,802

As noted above and in the statement of activities, the cost of all governmental activities during the fiscal year ended September 30, 2025, was $1,160,957. The costs of the District's activities were primarily funded by program revenues. Program revenues, comprised primarily of assessments and Developer contributions, increased during the current fiscal year primarily due to the increase in Developer contributions used to fund the construction project. The decrease in expenses is primarily due to bond issuance costs incurred in the prior fiscal year.

GENERAL BUDGETING HIGHLIGHTS

An operating budget was adopted and maintained by the governing board for the District pursuant to the requirements of Florida Statutes. The budget is adopted using the same basis of accounting that is used in preparation of the fund financial statements. The legal level of budgetary control, the level at which expenditures may not exceed budget, is in the aggregate. Any budget amendments that increase the aggregate budgeted appropriations must be approved by the Board of Supervisors. The general fund budget for the fiscal year ended September 30, 2025 was amended to reallocate appropriations among line items; total budgeted revenues and total appropriations did not change. Actual general fund expenditures did not exceed appropriations for the fiscal year ended September 30, 2025.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

At September 30, 2025, the District had $18,784,035 invested in capital assets for its governmental activities. In the government-wide financial statements depreciation of $478,458 has been taken, which resulted in a net book value of $18,305,577. More detailed information about the District's capital assets is presented in the notes of the financial statements.

Capital Debt

At September 30, 2025, the District had $12,540,000 in Bonds outstanding. More detailed information about the District's capital debt is presented in the notes of the financial statements.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND OTHER EVENTS

Subsequent to fiscal year end the District anticipates an increase in operations as the District is built out.

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, land owners, customers, investors and creditors with a general overview of the District's finances and to demonstrate the District's accountability for the financial resources it manages and the stewardship of the facilities it maintains. If you have questions about this report or need additional financial information, contact Lakeside Preserve Community Development District's Finance department at 3501 Quadrangle Boulevard, Suite 270, Orlando, FL 32817.

LAKESIDE PRESERVE COMMUNITY DEVELOPMENT DISTRICT
CITY OF LAKELAND, FLORIDA
STATEMENT OF NET POSITION
SEPTEMBER 30, 2025

	Governmental Activities
ASSETS	
Cash	$ 256,608
Due from Developer	376,191
Accounts receivable	516
Interest receivable	6,887
Restricted assets:	
Investments	2,624,820
Prepaid items and deposits	12,644
Capital assets:	
Nondepreciable	16,790,455
Depreciable, net	1,515,122
Total assets	21,583,243
LIABILITIES	
Accounts payable	441,963
Accrued interest payable	315,591
Retainage payable	724,215
Non-current liabilities:	
Due within one year	180,000
Due in more than one year	12,306,046
Total liabilities	13,967,815
NET POSITION	
Net investment in capital assets	5,012,419
Restricted for debt service	2,303,438
Unrestricted	299,571
Total net position	$ 7,615,428

See notes to the financial statements

LAKESIDE PRESERVE COMMUNITY DEVELOPMENT DISTRICT
CITY OF LAKELAND, FLORIDA
STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED
SEPTEMBER 30, 2025

		Program Revenues			Net (Expense) Revenue and Changes in Net Position
Functions/Programs	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities
Primary government:					
Governmental activities:					
General government	$ 118,324	$ 118,324	$ -	$ -	$ -
Maintenance and operations	269,647	239,317	-	4,572,765	4,542,435
Interest on long-term debt	772,986	1,961,080	69,215	2,500	1,259,809
Total governmental activities	1,160,957	2,318,721	69,215	4,575,265	5,802,244
		General revenues:			
		Miscellaneous income			516
		Unrestricted investment earnings			13,866
		Total general revenues			14,382
		Change in net position			5,816,626
		Net position - beginning			1,798,802
		Net position - ending			$ 7,615,428

See notes to the financial statements

LAKESIDE PRESERVE COMMUNITY DEVELOPMENT DISTRICT
CITY OF LAKELAND, FLORIDA
BALANCE SHEET
GOVERNMENTAL FUNDS
SEPTEMBER 30, 2025

	Major Funds			Total
	General	Debt Service	Capital Projects	Total Governmental Funds
ASSETS				
Cash	$ 256,608	$ -	$ -	$ 256,608
Investments	-	2,612,205	12,615	2,624,820
Due from Developer	-	-	376,191	376,191
Accounts receivable	516	-	-	516
Interest receivable	-	6,824	63	6,887
Prepaid items and deposits	12,644	-	-	12,644
Total assets	$ 269,768	$ 2,619,029	$ 388,869	$ 3,277,666
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES				
Liabilities:				
Accounts payable	$ 56,780	$ -	385,183	$ 441,963
Retainage payable	-	-	724,215	724,215
Total liabilities	56,780	-	1,109,398	1,166,178
Deferred inflows of resources:				
Unavailable revenue - Developer	-	-	86,583	86,583
Total deferred inflows of resources	-	-	86,583	86,583
Fund balances:				
Nonspendable:				
Prepaid items and deposits	12,644	-	-	12,644
Restricted for:				
Debt service	-	2,619,029	-	2,619,029
Assigned for:				
Capital reserve	15,820	-	-	15,820
Subsequent year's expenditures	59,000	-	-	59,000
Unassigned	125,524	-	(807,112)	(681,588)
Total fund balances	212,988	2,619,029	(807,112)	2,024,905
Total liabilities, deferred inflows of resources, and fund balances	$ 269,768	$ 2,619,029	$ 388,869	$ 3,277,666

See notes to the financial statements

LAKESIDE PRESERVE COMMUNITY DEVELOPMENT DISTRICT
CITY OF LAKELAND, FLORIDA
RECONCILIATION OF THE BALANCE SHEET –
GOVERNMENTAL FUNDS TO THE STATEMENT OF NET POSITION
SEPTEMBER 30, 2025

Fund balance - governmental funds		$ 2,024,905
Amounts reported for governmental activities in the statement of net position are different because:		
Capital assets used in governmental activities are not financial resources and, therefore, are not reported as assets in the governmental funds. The statement of net position includes those capital assets, net of any accumulated depreciation, in the net position of the government as a whole.		
Cost of capital assets	18,784,035	
Accumulated depreciation	(478,458)	18,305,577
Assets recorded in the governmental fund financial statements that are not available to pay for current-period expenditures are unavailable revenue in the governmental funds.		86,583
Liabilities not due and payable from current available resources are not reported as liabilities in the governmental fund statements. All liabilities, both current and long-term, are reported in the government-wide financial statements.		
Accrued interest payable	(315,591)	
Discount on bonds	53,954	
Bonds payable	(12,540,000)	(12,801,637)
Net position of governmental activities		$ 7,615,428

See notes to the financial statements

LAKESIDE PRESERVE COMMUNITY DEVELOPMENT DISTRICT
CITY OF LAKELAND, FLORIDA
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED
SEPTEMBER 30, 2025

	Major Funds			Total
	General	Debt Service	Capital Projects	Governmental Funds
REVENUES				
Assessments	$ 357,641	$ 1,961,080	$ -	$ 2,318,721
Developer contributions	-	-	4,486,182	4,486,182
Miscellaneous income	516	-	-	516
Interest	13,866	69,215	2,500	85,581
Total revenues	372,023	2,030,295	4,488,682	6,891,000
EXPENDITURES				
Current:				
General government	118,324	-	-	118,324
Maintenance and operations	189,904	-	-	189,904
Debt service:				
Principal	-	350,000	-	350,000
Interest	-	779,242	-	779,242
Capital outlay	-	-	4,546,706	4,546,706
Total expenditures	308,228	1,129,242	4,546,706	5,984,176
Excess (deficiency) of revenues over (under) expenditures	63,795	901,053	(58,024)	906,824
OTHER FINANCING SOURCES (USES)				
Interfund transfers	-	(30,761)	30,761	-
Total other financing sources (uses)	-	(30,761)	30,761	-
Net change in fund balances	63,795	870,292	(27,263)	906,824
Fund balances - beginning	149,193	1,748,737	(779,849)	1,118,081
Fund balances - ending	$ 212,988	$ 2,619,029	$ (807,112)	$ 2,024,905

See notes to the financial statements

LAKESIDE PRESERVE COMMUNITY DEVELOPMENT DISTRICT
CITY OF LAKELAND, FLORIDA
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

Net change in fund balances - total governmental funds	$ 906,824
Amounts reported for governmental activities in the statement of activities are different because:	
Governmental funds report capital outlays as expenditures; however, in the statement of activities, the cost of those assets is eliminated and is capitalized in the statement of net position as capital assets.	4,546,706
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the governmental fund financial statements.	86,583
Depreciation of capital assets is not recognized in the governmental fund financial statements, but is reported as an expense in the statement of activities.	(79,743)
Repayment of long-term liabilities are reported as expenditures in the governmental fund financial statements, but such repayments reduce liabilities in the statement of net position and are eliminated in the statement of activities.	350,000
Amortization of Bond discounts/premiums is not recognized in the governmental fund financial statements, but is reported as an expense in the statement of activities.	(1,999)
The change in accrued interest on long-term liabilities between the current and prior fiscal years is recorded in the statement of activities, but not in the governmental fund financial statements.	8,255
Change in net position of governmental activities	$ 5,816,626

See notes to the financial statements

LAKESIDE PRESERVE COMMUNITY DEVELOPMENT DISTRICT
CITY OF LAKELAND, FLORIDA
NOTES TO FINANCIAL STATEMENTS

NOTE 1 – NATURE OF ORGANIZATION AND REPORTING ENTITY

Lakeside Preserve Community Development District ("District") was established on November 3, 2014. The District was created by ordinance number 14-050, adopted by the City Commission of the City of Lakeland, Florida, pursuant to the Uniform Community Development District Act of 1980, otherwise known as Chapter 190, Florida Statutes. The Act provides among other things, the power to manage basic services for community development, the power to borrow money and issue bonds, and to levy and assess non-ad valorem assessments for the financing and delivery of capital infrastructure.

The District was established for the purpose of financing and managing the acquisition, construction, maintenance and operation of a portion of the infrastructure necessary for community development within the District.

The District is governed by the Board of Supervisors ("Board"), which is composed of five members. The Supervisors are elected by the owners of the property within the District. The Board of Supervisors of the District exercise all powers granted to the District pursuant to Chapter 190, Florida Statutes. At September 30, 2025, certain supervisors are affiliated with Clayton Properties Group, Inc. (the “Developer”).

The Board has the responsibility for:
1. Assessing and levying assessments.
2. Approving budgets.
3. Exercising control over facilities and properties.
4. Controlling the use of funds generated by the District.
5. Approving the hiring and firing of key personnel.
6. Financing improvements.

The financial statements were prepared in accordance with Governmental Accounting Standards Board (“GASB”) Statements. Under the provisions of those standards, the financial reporting entity consists of the primary government, organizations for which the District is considered to be financially accountable, and other organizations for which the nature and significance of their relationship with the District are such that, if excluded, the financial statements of the District would be considered incomplete or misleading. There are no entities considered to be component units of the District; therefore, the financial statements include only the operations of the District.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Government-Wide and Fund Financial Statements
The basic financial statements include both government-wide and fund financial statements.

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the non-fiduciary activities of the primary government. For the most part, the effect of interfund activity has been removed from these statements.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include 1) charges to customers who purchase, use or directly benefit from goods, services or privileges provided by a given function or segment; (Operating-type special assessments for maintenance and debt service are treated as charges for services.) and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Other items not included among program revenues are reported instead as general revenues.

Measurement Focus, Basis of Accounting and Financial Statement Presentation

The government-wide financial statements are reported using the *economic resources measurement* focus and the *accrual basis of accounting*. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Assessments are recognized as revenues in the year for which they are levied. Grants and similar items are to be recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be *available* when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures are recorded only when payment is due.

The District reports the following major governmental funds:

General Fund

The general fund is the general operating fund of the District. It is used to account for all financial resources except those required to be accounted for in another fund.

Debt Service Fund

The debt service fund is used to account for the accumulation of resources for the annual payment of principal and interest on long-term debt.

Capital Projects Fund

This fund accounts for the financial resources to be used for the acquisition or construction of major infrastructure within the District.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements.

When both restricted and unrestricted resources are available for use, it is the government's policy to use restricted resources first for qualifying expenditures, then unrestricted resources as they are needed.

Assets, Liabilities and Net Position or Equity

Restricted Assets

Restricted assets represent cash and investments set aside pursuant to Bond covenants or other contractual restrictions.

Deposits and Investments

The District's cash and cash equivalents are considered to be cash on hand and demand deposits.

The District has elected to proceed under the Alternative Investment Guidelines as set forth in Section 218.415 (17) Florida Statutes. The District may invest any surplus public funds in the following:

a) The Local Government Surplus Trust Funds, or any intergovernmental investment pool authorized pursuant to the Florida Interlocal Cooperation Act;
b) Securities and Exchange Commission registered money market funds with the highest credit quality rating from a nationally recognized rating agency;
c) Interest bearing time deposits or savings accounts in qualified public depositories;
d) Direct obligations of the U.S. Treasury.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Assets, Liabilities and Net Position or Equity (Continued)

Deposits and Investments (Continued)
Securities listed in paragraph c and d shall be invested to provide sufficient liquidity to pay obligations as they come due. In addition, surplus funds may be deposited into certificates of deposit which are insured and any unspent Bond proceeds are required to be held in investments as specified in the Bond Indenture.

The District records all interest revenue related to investment activities in the respective funds. Investments are measured at amortized cost or reported at fair value as required by generally accepted accounting principles.

Prepaid Items
Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements.

Capital Assets
Capital assets, which include property, plant and equipment, and infrastructure assets (e.g., roads, sidewalks and similar items) are reported in the government activities columns in the government-wide financial statements. Capital assets are defined by the government as assets with an initial, individual cost of more than $5,000 (amount not rounded) and an estimated useful life in excess of two years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets' lives are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed.

Property, plant and equipment of the District are depreciated using the straight-line method over the following estimated useful lives:

Assets	Years
Infrastructure – stormwater system	25

In the governmental fund financial statements, amounts incurred for the acquisition of capital assets are reported as fund expenditures. Depreciation expense is not reported in the governmental fund financial statements.

Unearned Revenue
Governmental funds report unearned revenue in connection with resources that have been received, but not yet earned.

Long-Term Obligations
In the government-wide financial statements long-term debt and other long-term obligations are reported as liabilities in the statement of net position. Bond premiums and discounts are deferred and amortized over the life of the Bonds. Bonds payable are reported net of applicable premiums or discounts. Bond issuance costs are expensed when incurred.

In the fund financial statements, governmental fund types recognize premiums and discounts, as well as issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Assets, Liabilities and Net Position or Equity (Continued)

Deferred Outflows/Inflows of Resources
In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time.

Fund Equity/Net Position
In the fund financial statements, governmental funds report nonspendable and restricted fund balance for amounts that are not available for appropriation or are legally restricted by outside parties for use for a specific purpose. Assignments of fund balance represent tentative management plans that are subject to change.

The District can establish limitations on the use of fund balance as follows:

Committed fund balance – Amounts that can be used only for the specific purposes determined by a formal action (resolution) of the Board of Supervisors. Commitments may be changed or lifted only by the Board of Supervisors taking the same formal action (resolution) that imposed the constraint originally. Resources accumulated pursuant to stabilization arrangements sometimes are reported in this category.

Assigned fund balance – Includes spendable fund balance amounts that are intended to be used for specific purposes that are neither considered restricted nor committed. The Board may also assign fund balance as it does when appropriating fund balance to cover differences in estimated revenue and appropriations in the subsequent year's appropriated budget. Assignments are generally temporary and normally the same formal action need not be taken to remove the assignment. The District first uses committed fund balance, followed by assigned fund balance and then unassigned fund balance when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used.

Net position is the difference between assets and deferred outflows of resources less liabilities and deferred inflows of resources. Net position in the government-wide financial statements is categorized as net investment in capital assets, restricted or unrestricted. Net investment in capital assets represents net position related to infrastructure and property, plant and equipment. Restricted net position represents the assets restricted by the District's Bond covenants or other contractual restrictions. Unrestricted net position consists of the net position not meeting the definition of either of the other two components.

Other Disclosures

Use of Estimates
The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from those estimates.

NOTE 3 – BUDGETARY INFORMATION

The District is required to establish a budgetary system and an approved Annual Budget. Annual Budgets are adopted on a basis consistent with generally accepted accounting principles for the general fund. All annual appropriations lapse at fiscal year end.

The District follows these procedures in establishing the budgetary data reflected in the financial statements.

a) Each year, the District Manager submits to the District Board a proposed operating budget for the fiscal year commencing the following October 1.
b) Public hearings are conducted to obtain public comments.
c) Prior to October 1, the budget is legally adopted by the District Board.
d) All budget changes must be approved by the District Board.
e) The budgets are adopted on a basis consistent with generally accepted accounting principles.
f) Unused appropriation for annually budgeted funds lapse at the end of the year.

NOTE 4 – DEPOSITS AND INVESTMENTS

Deposits
The District's cash balances were entirely covered by federal depository insurance or by a collateral pool pledged to the State Treasurer. Florida Statutes Chapter 280, "Florida Security for Public Deposits Act", requires all qualified depositories to deposit with the Treasurer or another banking institution eligible collateral equal to various percentages of the average daily balance for each month of all public deposits in excess of any applicable deposit insurance held. The percentage of eligible collateral (generally, U.S. Governmental and agency securities, state or local government debt, or corporate bonds) to public deposits is dependent upon the depository's financial history and its compliance with Chapter 280. In the event of a failure of a qualified public depository, the remaining public depositories would be responsible for covering any resulting losses.

Investments
The District's investments were held as follows at September 30, 2025:

	Amortized Cost	Credit Risk	Maturities
First American Government Obligations Fund CL D	$ 2,624,820	S&P AAAm	Weighted average of the fund portfolio: 45 days

Credit risk – For investments, credit risk is generally the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. Investment ratings by investment type are included in the preceding summary of investments.

Concentration risk – The District places no limit on the amount the District may invest in any one issuer.

Interest rate risk – The District does not have a formal policy that limits investment maturities as a means of managing exposure to fair value losses arising from increasing interest rates.

However, the Bond Indenture limits the type of investments held using unspent proceeds.

NOTE 4 – DEPOSITS AND INVESTMENTS (Continued)

Investments (Continued)

Fair Value Measurement – When applicable, the District measures and records its investments using fair value measurement guidelines established in accordance with GASB Statements. The framework for measuring fair value provides a fair value hierarchy that prioritizes the inputs to valuation techniques.

These guidelines recognize a three-tiered fair value hierarchy, in order of highest priority, as follows:

- *Level 1: Investments* whose values are based on unadjusted quoted prices for identical investments in active markets that the District has the ability to access;
- *Level 2:* Investments whose inputs - other than quoted market prices - are observable either directly or indirectly; and,
- *Level 3:* Investments whose inputs are unobservable.

The fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the entire fair value measurement. Valuation techniques used should maximize the use of observable inputs and minimize the use of unobservable inputs.

Money market investments that have a maturity at the time of purchase of one year or less and are held by governments other than external investment pools should be measured at amortized cost. Accordingly, the District's investments have been reported at amortized cost above.

NOTE 5 – INTERFUND TRANSFERS

Interfund transfers for the fiscal year ended September 30, 2025 were as follows:

Fund	Transfer in	Transfer out
Debt service	$ -	$ 30,761
Capital projects	30,761	-
Total	$ 30,761	$ 30,761

Transfers are used to move revenues from the fund where collection occurs to the fund where funds have been reallocated for use. In the case of the District, transfers from the debt service fund to the capital projects fund were made in accordance with the Bond Indentures.

NOTE 6 – CAPITAL ASSETS

Capital asset activity for the fiscal year ended September 30, 2025, was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance
Governmental activities				
Capital assets, not being depreciated				
Construction in progress	$ 12,243,749	$ 4,546,706	$ -	$ 16,790,455
Total capital assets, not being depreciated	12,243,749	4,546,706	-	16,790,455
Capital assets, being depreciated				
Infrastructure - stormwater system	1,993,580	-	-	1,993,580
Total capital assets, being depreciated	1,993,580	-	-	1,993,580
Less accumulated depreciation for:				
Infrastructure - stormwater system	(398,715)	(79,743)	-	(478,458)
Total accumulated depreciation	(398,715)	(79,743)	-	(478,458)
Total capital assets, being depreciated, net	1,594,865	(79,743)	-	1,515,122
Governmental activities capital assets, net	$ 13,838,614	$ 4,466,963	$ -	$ 18,305,577

NOTE 6 – CAPITAL ASSETS (Continued)

The infrastructure intended to serve the District has been estimated at a total cost of approximately $11,450,000. A portion of the project costs was expected to be financed with the proceeds from the issuance of Bonds with the remainder to be funded by the Developer and conveyed to the District. Upon completion, certain improvements are to be conveyed to others for ownership and maintenance responsibilities.

Depreciation expense was charged to the maintenance and operations function.

NOTE 7 – LONG-TERM LIABILITIES

Series 2019

On March 27, 2019, the District issued $3,520,000 of Special Assessment Bonds, Series 2019, consisting of $305,000 Term Bonds due on May 1, 2024 with a fixed interest rate of 3.875%, $375,000 Term Bonds due on May 1, 2029 with a fixed interest rate of 4.25%, $1,075,000 Term Bonds due on May 1, 2039 with a fixed interest rate of 4.875%, and $1,765,000 Term Bonds due on May 1, 2049 with a fixed interest rate of 4.25%. The Bonds were issued to finance the acquisition and construction of certain improvements for the benefit of the District. Interest is to be paid semiannually on each May 1 and November 1, commencing May 1, 2019. Principal on the Bonds is to be paid serially commencing May 1, 2020, through May 1, 2049.

The Series 2019 Bonds are subject to redemption at the option of the District prior to maturity. The Bonds are subject to extraordinary mandatory redemption prior to their selected maturity in the manner determined by the Bond Registrar if certain events occurred as outlined in the Bond Indenture.

The Bond Indenture established a debt service reserve requirement as well as other restrictions and requirements relating principally to the use of proceeds to pay for the infrastructure improvements and the procedures to be followed by the District on assessments to property owners. The District agrees to levy special assessments in annual amounts adequate to provide payment of debt service and to meet the reserve requirements. The District was in compliance with the requirements at September 30, 2025.

Series 2023

On November 29, 2023, the District issued $11,640,000 of Special Assessment Bonds, Series 2023 consisting of various Term Bonds with due dates from May 1, 2030 to May 1, 2054 and fixed interest rates ranging from 5.25% to 6.375%. The Bonds were issued to finance the acquisition and construction of certain improvements for the benefit of the District. Interest is to be paid semiannually on each May 1 and November 1, commencing May 1, 2024. Principal on the Bonds is to be paid serially commencing May 1, 2025, through May 1, 2054.

The Series 2023 Bonds are subject to redemption at the option of the District prior to maturity. The Series 2023 Bonds are subject to extraordinary mandatory redemption prior to maturity in the manner determined by the Bond Registrar if certain events occurred as outlined in the Bond Indenture. This occurred during the current fiscal year as the District collected assessments from lot closings and prepaid $180,000 of the Series 2023 Bonds. See Note 13 - Subsequent Events for additional call amounts subsequent to the fiscal year end.

The Bond Indenture established a debt service reserve requirement as well as other restrictions and requirements relating principally to the use of proceeds to pay for the infrastructure improvements and the procedures to be followed by the District on assessments to property owners. The District agrees to levy special assessments in annual amounts adequate to provide payment of debt service and to meet the reserve requirements. Upon satisfaction of certain conditions, a portion of the original reserve requirements will be released to the Developer for construction costs paid on behalf of the District; this did not occur during the current fiscal year. The District was in compliance with the requirements at September 30, 2025.

NOTE 7 – LONG-TERM LIABILITIES (Continued)

Long-term Debt Activity

Changes in long-term liability activity for the fiscal year ended September 30, 2025, were as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Governmental activities					
Bonds payable:					
Series 2019	$ 1,250,000	$ -	$ 25,000	$ 1,225,000	$ 30,000
Less: Original issue discount	(10,902)	-	(454)	(10,448)	-
Series 2023	11,640,000	-	325,000	11,315,000	150,000
Less: Original issue discount	(45,051)	-	(1,545)	(43,506)	-
Total	$ 12,834,047	$ -	$ 348,001	$ 12,486,046	$ 180,000

At September 30, 2025, the scheduled debt service requirements on the long-term debt were as follows:

Year ending September 30:	Governmental Activities Principal	Interest	Total
2026	$ 180,000	$ 757,419	$ 937,419
2027	190,000	748,269	938,269
2028	200,000	738,594	938,594
2029	210,000	728,394	938,394
2030	225,000	717,669	942,669
2031-2035	1,315,000	3,385,244	4,700,244
2036-2040	1,755,000	2,953,638	4,708,638
2041-2045	2,360,000	2,371,563	4,731,563
2046-2050	3,120,000	1,551,125	4,671,125
2051-2054	2,985,000	491,194	3,476,194
Total	$ 12,540,000	$ 14,443,109	$ 26,983,109

NOTE 8 – DEVELOPER TRANSACTIONS

The Developer owns a portion of land within the District; therefore, assessment revenues in the general fund include the assessments levied on those lots owned by the Developer. In addition, during the current fiscal year the Developer provided $4,486,182 to the capital projects fund for construction in progress. The Developer owes the capital projects fund $376,191 of which $86,583 is classified as unavailable as of September 30, 2025.

NOTE 9 – CONCENTRATION

The District's activity is dependent upon the continued involvement of the Developer, the loss of which could have a material adverse effect on the District's operations.

NOTE 10 – MANAGEMENT COMPANY

The District has contracted with a management company to perform management advisory services, which include financial and accounting services. Certain employees of the management company also serve as officers of the District. Under the agreement, the District compensates the management company for management, accounting, financial reporting, computer and other administrative costs.

NOTE 11 – COMMITMENTS AND CONTINGENCIES

As of September 30, 2025, the District had open contracts for various construction projects. The contracts totaled approximately $13.9 million, of which approximately $204,547 was uncompleted at September 30, 2025.

NOTE 12 – RISK MANAGEMENT

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; natural disasters; and environmental remediation. The District has obtained commercial insurance from independent third parties to mitigate the costs of these risks; coverage may not extend to all situations. There were no settled claims during the past three years.

NOTE 13 – SUBSEQUENT EVENTS

Subsequent to fiscal year end, the District prepaid a total of $1,520,000 of the Series 2023 Bonds. The prepayments were considered extraordinary mandatory redemptions as outlined in the Bond Indenture.

LAKESIDE PRESERVE COMMUNITY DEVELOPMENT DISTRICT
CITY OF LAKELAND, FLORIDA
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL – GENERAL FUND
FOR THE FISCAL YEAR ENDED
SEPTEMBER 30, 2025

	Budgeted Amounts Original & Final	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Assessments	$ 356,162	$ 357,641	$ 1,479
Developer contributions	42,000	-	(42,000)
Miscellaneous income	-	516	516
Interest	-	13,866	13,866
Total revenues	398,162	372,023	(26,139)
EXPENDITURES			
Current:			
General government	201,162	118,324	82,838
Maintenance and operations	237,000	189,904	47,096
Total expenditures	438,162	308,228	129,934
Excess (deficiency) of revenues over (under) expenditures	(40,000)	63,795	103,795
OTHER FINANCING SOURCES (USES)			
Fund balance carry forward	40,000	-	(40,000)
Total other financing sources (uses)	40,000	-	(40,000)
Net change in fund balance	$ -	63,795	$ 63,795
Fund balance - beginning		149,193	
Fund balance - ending		$ 212,988	

See notes to required supplementary information

An operating budget was adopted and maintained by the governing board for the District pursuant to the requirements of Florida Statutes. The budget is adopted using the same basis of accounting that is used in preparation of the fund financial statements. The legal level of budgetary control, the level at which expenditures may not exceed budget, is in the aggregate. Any budget amendments that increase the aggregate budgeted appropriations must be approved by the Board of Supervisors. The general fund budget for the fiscal year ended September 30, 2025 was amended to reallocate appropriations among line items; total budgeted revenues and total appropriations did not change. Actual general fund expenditures did not exceed appropriations for the fiscal year ended September 30, 2025.

LAKESIDE PRESERVE COMMUNITY DEVELOPMENT DISTRICT
CITY OF LAKELAND, FLORIDA
OTHER INFORMATION – DATA ELEMENTS
REQUIRED BY FL STATUTE 218.39(3)(C)
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025
UNAUDITED

Element	Comments
Number of District employees compensated in the last pay period of the District's fiscal year being reported.	0
Number of independent contractors compensated to whom nonemployee compensation was paid in the last month of the District's fiscal year being reported.	6
Employee compensation	$0
Independent contractor compensation	$53,563
Construction projects to begin on or after October 1; ($65K)	
Series 2023	$444,186
Budget variance report	See the Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - General Fund
Non ad valorem special assessments;	
Special assessment rate	Operations and maintenance - $891.66 Debt service - $718.84
Special assessments collected:	
Operations and maintenance	$357,641
Debt service	$1,961,080
Outstanding Bonds:	
Series 2019, due May 1, 2049	$1,225,000
Series 2023, due May 1, 2054	$11,315,000

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INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

To the Board of Supervisors
Lakeside Preserve Community Development District
City of Lakeland, Florida

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities and each major fund of Lakeside Preserve Community Development District, City of Lakeland, Florida ("District") as of and for the fiscal year ended September 30, 2025, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our opinion thereon dated June 10, 2026.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

June 10, 2026

Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

1001 Yamato Road ▪ Suite 301
Boca Raton, Florida 33431
(561) 994-9299 ▪ (800) 299-4728
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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH THE REQUIREMENTS OF SECTION 218.415, FLORIDA STATUTES, REQUIRED BY RULE 10.556(10) OF THE AUDITOR GENERAL OF THE STATE OF FLORIDA

To the Board of Supervisors
Lakeside Preserve Community Development District
City of Lakeland, Florida

We have examined Lakeside Preserve Community Development District, City of Lakeland, Florida's ("District") compliance with the requirements of Section 218.415, Florida Statutes, in accordance with Rule 10.556(10) of the Auditor General of the State of Florida during the fiscal year ended September 30, 2025. Management is responsible for District's compliance with those requirements. Our responsibility is to express an opinion on District's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the District complied, in all material respects, with the specified requirements referenced in Section 218.415, Florida Statutes. An examination involves performing procedures to obtain evidence about whether the District complied with the specified requirements. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material noncompliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion. Our examination does not provide a legal determination on the District's compliance with specified requirements.

We are required to be independent and to meet our other ethical responsibilities in accordance with relevant ethical requirements relating to the examination engagement.

In our opinion, the District complied, in all material respects, with the aforementioned requirements for the fiscal year ended September 30, 2025.

This report is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, management, the Board of Supervisors of Lakeside Preserve Community Development District, City of Lakeland, Florida, and The City of Lakeland, and is not intended to be and should not be used by anyone other than these specified parties.

June 10, 2026

Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

1001 Yamato Road ▪ Suite 301
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(561) 994-9299 ▪ (800) 299-4728
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MANAGEMENT LETTER PURSUANT TO THE RULES OF THE AUDITOR GENERAL FOR THE STATE OF FLORIDA

To the Board of Supervisors
Lakeside Preserve Community Development District
City of Lakeland, Florida

Report on the Financial Statements

We have audited the accompanying basic financial statements of Lakeside Preserve Community Development District ("District") as of and for the fiscal year ended September 30, 2025, and have issued our report thereon dated June 10, 2026.

Auditor's Responsibility

We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in G*overnment Auditing Standards,* issued by the Comptroller General of the United States; and Chapter 10.550, Rules of the Florida Auditor General.

Other Reporting Requirements

We have issued our Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with *Government Auditing Standards;* and Independent Auditor's Report on an examination conducted in accordance with *AICPA Professional Standards*, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures in those reports, which are dated June 10, 2026, should be considered in conjunction with this management letter.

Purpose of this Letter

The purpose of this letter is to comment on those matters required by Chapter 10.550 of the Rules of the Auditor General for the State of Florida. Accordingly, in connection with our audit of the financial statements of the District, as described in the first paragraph, we report the following:

I. **Current year findings and recommendations.**
II. **Status of prior year findings and recommendations.**
III. **Compliance with the Provisions of the Auditor General of the State of Florida.**

Our management letter is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, Federal and other granting agencies, as applicable, management, and the Board of Supervisors of Lakeside Preserve Community Development District, City of Lakeland, Florida and is not intended to be and should not be used by anyone other than these specified parties.

We wish to thank Lakeside Preserve Community Development District, City of Lakeland, Florida and the personnel associated with it, for the opportunity to be of service to them in this endeavor as well as future engagements, and the courtesies extended to us.

June 10, 2026

REPORT TO MANAGEMENT

I. CURRENT YEAR FINDINGS AND RECOMMENDATIONS

None

II. PRIOR YEAR FINDINGS AND RECOMMENDATIONS

None

III. COMPLIANCE WITH THE PROVISIONS OF THE AUDITOR GENERAL OF THE STATE OF FLORIDA

Unless otherwise required to be reported in the auditor's report on compliance and internal controls, the management letter shall include, but not be limited to the following:

1. A statement as to whether or not corrective actions have been taken to address findings and recommendations made in the preceding annual financial audit report.

   There were no significant findings and recommendations made in the preceding annual financial audit report for the fiscal year ended September 30, 2024.

2. Any recommendations to improve the local governmental entity's financial management.

   There were no such matters discovered by, or that came to the attention of, the auditor, to be reported for the fiscal year ended September 30, 2025.

3. Noncompliance with provisions of contracts or grant agreements, or abuse, that have occurred, or are likely to have occurred, that have an effect on the financial statements that is less than material, but which warrants the attention of those charged with governance.

   There were no such matters discovered by, or that came to the attention of, the auditor, to be reported, for the fiscal year ended September 30, 2025.

4. The name or official title and legal authority of the District are disclosed in the notes to the financial statements.

5. The District has not met one or more of the financial emergency conditions described in Section 218.503(1), Florida Statutes.

6. We applied financial condition assessment procedures and no deteriorating financial conditions were noted as of September 30, 2025. It is management's responsibility to monitor financial condition, and our financial condition assessment was based in part on representations made by management and the review of financial information provided by same.

7. Management has provided the specific information required by Section 218.39(3)(c) in the Other Information section of the financial statements on page 24.

LAKESIDE PRESERVE
COMMUNITY DEVELOPMENT DISTRICT

Ratification of District Management
Fee Increase Letter

August 13, 2026

Mr. Milton Andrade
Chairman of the Board of Supervisors
Lakeside Preserve Community Development District
3501 Quadrangle Boulevard, Suite 270
Orlando, FL 32817

Dear Mr. Andrade:

Thank you for the opportunity to continue serving as District Manager to the Lakeside Preserve Community Development District (the "District"). The agreement in place between our firm and the District dated February 14, 2019 provides for the review and adjustment annually of our fees pursuant to the District's annual budget process. We are respectfully requesting an increase in our annual fee for District Management services from $30,000 to $40,000 for Fiscal Year 2027 given the District's expanded scope with the addition of Phase II.

Please note this change will be effective on the billing for October 2026, in conjunction with the District's new Fiscal Year.

Provided the changes are acceptable, please have an authorized official of the District sign and return a copy of this letter to us to acknowledge the increase.

pfm

3501 Quadrangle Blvd.
Suite 270
Orlando, FL 32817
407.723.5900

pfm.com

Sincerely,
PFM MANAGEMENT SERVICES LLC

Jennifer L. Walden

Senior District Manager

Accepted by:

____
(Signature)

____
(Print Name)

____
(Date)

LAKESIDE PRESERVE
COMMUNITY DEVELOPMENT DISTRICT

Ratification of First Amendment to the Amended & Restated Landscape & Irrigation Maintenance Services with Prince & Sons

AMENDED AND RESTATED AGREEMENT FOR LANDSCAPE AND IRRIGATION MAINTENANCE SERVICES ADDITIONAL SERVICES ORDER

THIS ADDITIONAL SERVICES ORDER (the "**ASO**") is presented according to the requirements established within the executed *Amended and Restated Agreement for Landscape and Irrigation Maintenance Services* dated December 1, 2025, as amended (the "**Agreement**"). This ASO is made and entered into effective this 19th day of May 2026, by and between:

LAKESIDE PRESERVE COMMUNITY DEVELOPMENT DISTRICT, a local unit of special-purpose government established pursuant to Chapter 190, Florida Statutes, located in the City of Lakeland, Florida, with a mailing address of c/o PFM Group Consulting, LLC, 3501 Quadrangle Boulevard, Suite 270, Orlando, Florida 32817 (the "**District**"), and

PRICE AND SONS, INC., a Florida corporation, with a mailing address of 200 South F Street, Haines City, Florida 33844 (the "**Contractor**" and, together with the District, the "**Parties**").

1. **SCOPE OF WORK.** In addition to the services described in the Agreement and any Exhibits thereto, Contractor will provide the additional work described below, in accordance with the unit prices pricing provided herein (the "**Additional Work**"). Contractor shall invoice the District for the Additional Work actually performed, and the District shall remit payment for such Additional Work pursuant to the terms of the Agreement. Such amount includes all materials and labor necessary to complete the Additional Work and all items, labor, materials, or otherwise, to provide the District the maximum benefit of the Additional Work.

Proposal Name	Cost	Notes
Tree Staking (**Exhibit A**)	$900.00	N/A
	Total	$900.00

2. **EFFECTIVE DATE.** This ASO shall be effective as of the date listed above.

3. **ACCEPTANCE.** Execution of this ASO will authorize Contractor to complete the Additional Work as outlined above in addition to any other services set forth in the Agreement. Contractor shall commence the aforesaid authorized Additional Work as provided herein and shall perform the same in accordance with the terms and conditions of the Agreement, which, except to the extent expressly altered or changed in this ASO, remain in full force and effect. To the extent that any other terms provided in **Exhibit A** conflict with the terms of the executed Agreement, the terms of the Agreement shall control.

IN WITNESS WHEREOF, the Parties hereto have caused this ASO to be executed the day and year first above written.

LAKESIDE PRESERVE COMMUNITY DEVELOPMENT DISTRICT

Signature

By: Milton Andrade
Print Name

Its: Chairman
Title

PRINCE AND SONS, INC.

Lucas Martin
Signature

By: **Lucas Martin**
Print Name

Its: **Vice President**
Title

Exhibit A: Tree Staking

Exhibit A
Tree Staking

PRINCE & SONS

200 S. F. Street
Haines City, Florida 33844

Phone 863-422-5207 | Fax 863-422-1816

Polk County License # 214815

Date: April 22, 2026

SUBMITTED TO:	Job Name / Location:
CDD-PFM Group Quadrangle Boulevard Suite 270 Orlando, FL. 32817 Lisa Dixon Phone: 727-451-7903 Email: Ldixon@triadassocmgmt.com	Lakeside Preserve 4006 Shearwater St. Lakeland, FL. 33811

To restake newly planted trees by the ponds on CDD Adjacent to the Amenity Pool

	Qty	Unit	Unit Cost	TOTAL
12 Trees to be Staked with Lodge Poles	12	Ea	$75.00	$900.00
			Total:	$900.00

The customer agrees, that by signing this proposal, it shall become a legal and binding contract and shall supersede any previous agreements, discussed or implied. The customer further agrees to all terms and conditions set forth within and shall be responsible for any/all court and/or attorney fees incurred by Prince and Sons, Inc.required to obtain collection for any portion of money owed for material and/or work performed by Prince and Sons Inc.

Submitted by: Fabian Almanza
Date Submitted: 04/22/2026

Accepted by: ____________________
Date Accepted: ____________________

LAKESIDE PRESERVE
COMMUNITY DEVELOPMENT DISTRICT

Ratification of Amended and Restated Agreement for Landscape & Irrigation Maintenance Services Additional Service Order for Tree Staking

FIRST AMENDMENT TO THE AMENDED AND RESTATED AGREEMENT FOR LANDSCAPE AND IRRIGATION MAINTENANCE SERVICES

[REVISED COMPENSATION]

THIS FIRST AMENDMENT (the "First Amendment") is made effective this 1st day of May 2026 by and between:

> **LAKESIDE PRESERVE COMMUNITY DEVELOPMENT DISTRICT,** a local unit of special-purpose government established and existing pursuant to Chapter 190, Florida Statutes, with a mailing address of c/o PFM Group Consulting, LLC, 3501 Quadrangle Boulevard, Suite 270, Orlando, Florida 32817 (the "District"); and
>
> **PRINCE AND SONS, INC.,** a Florida corporation, with a mailing address of 200 F Street South, Haines City, Florida 33844 (the "Contractor," together with the District, the "Parties").

RECITALS

WHEREAS, the District and Contractor previously entered into that certain *Amended and Restated Agreement for Landscape and Irrigation Maintenance Services*, dated December 1, 2025 (the "Agreement"), incorporated herein by this reference; and

WHEREAS, pursuant to Section 20 of the Agreement, the Agreement may be amended by a writing executed by the Parties; and

WHEREAS, the District and Contractor now desire to amend the Agreement to amend the compensation as it relates to the Services, as that term is defined in the Agreement, as detailed in **Exhibit A** attached hereto and incorporated herein; and

WHEREAS, the District and Contractor each represent that it has the authority to execute this First Amendment and to perform its obligations and duties hereunder, and each has satisfied all conditions precedent to the execution of this First Amendment so that this First Amendment constitutes a legal and binding obligation of each party hereto.

NOW, THEREFORE, in consideration of the recitals, agreements, and mutual covenants contained herein, and other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged by the Parties, the Parties agree as follows:

SECTION 1. RECITALS. The recitals stated above are true and correct and by this reference are incorporated herein and form a material part of this First Amendment.

SECTION 2. AMENDMENT OF AGREEMENT. Pursuant to Section 20 of the Agreement, the District and Contractor agree to further amend the Agreement as follows:

A. Exhibit B to the Agreement is hereby replaced in its entirety with **Exhibit A** to this First Amendment. Accordingly, the definition of and all references to "Services" in the Agreement shall be read to include the revised scope of Services as detailed in **Exhibit A** to this First Amendment.

B. Section 5, **Compensation; Term**, Subsection A of the Agreement is hereby replaced in its entirety as follows: "As compensation for Services described in this Agreement, the District agrees to pay Contractor **Twelve Thousand TwoHundred Twenty-Three Dollars and Zero Cents ($12,223.00)** per month, for an annual total of **One Hundred Forty-Six Thousand Six Hundred Seventy-Six Dollars and Zero Cents ($146,676.00)**, as more particularly set forth in Exhibit B."

SECTION 3. AFFIRMATION OF THE AGREEMENT. The Agreement is hereby affirmed and continues to constitute a valid and binding agreement between the Parties. Except as described in Section 2 of this First Amendment, nothing herein shall modify the rights and obligations of the Parties under the Agreement. All of the remaining provisions, including, but not limited to, the engagement of services, fees, costs, indemnification, and sovereign immunity provisions, remain in full effect and fully enforceable except for the terms as specifically amended herein. To the extent the provisions of this First Amendment, **Exhibit A** hereto conflict, this First Amendment and the Agreement shall control.

SECTION 4. AUTHORIZATION. The execution of this First Amendment has been duly authorized by the appropriate body or official of the District and Contractor, both the District and Contractor have complied with all the requirements of law, and both the District and Contractor have full power and authority to comply with the terms and provisions of this First Amendment.

SECTION 5. EXECUTION IN COUNTERPARTS. This First Amendment may be executed in any number of counterparts, each of which when executed and delivered shall be an original; however, all such counterparts together shall constitute but one and the same instrument.

SECTION 6. FULL FORCE AND EFFECT. All other provisions of the Agreement, as amended through the First Amendment, shall remain in full force and effect except as modified by this First Amendment.

SECTION 7. EFFECTIVE DATE. This First Amendment shall be effective as of the day and year first written above.

IN WITNESS WHEREOF, the Parties execute this First Amendment to be effective the day and year first written above.

LAKESIDE PRESERVE OF POLK COUNTY COMMUNITY DEVELOPMENT DISTRICT

____
Chairperson, Board of Supervisors

PRINCE AND SONS, INC.

Lucas Martin
____
By: Lucas Martin
Its: Vice President

EXHIBIT A: Contractor's Proposal

EXHIBIT A: Contractor's Proposal

PRINCE & SONS

Corporate (Orlando/ Polk County)
200 South F Street
Haines City, Florida 33844

Tampa
9513 US 92 East
Tampa, Florida 33610

(863) 422-5207
www.princeandsonsinc.com

Landscape Maintenance Proposal
Lakeside Preserve

April 21, 2026

Lakeside Preserve HOA and CDD
c/o PFM Group Consulting LLC

Prince and Sons thanks you for this opportunity. We want to be your partner in working together within your budget to make your landscaping a point of pride for your community.

We hereby propose the following for your review:

LANDSCAPE MAINTENANCE FOR CDD COMMON GROUNDS PHASE 1

Service	Price Per Month	Price Per Year
Landscape Maintenance	$3,625	$43,500
Irrigation Inspection	$240	$2,880
TOTAL	**$3,865**	**$46,380**

LANDSCAPE MAINTENANCE FOR CDD COMMON GROUNDS PHASE 2

Service	Price Per Month	Price Per Year
Landscape Maintenance/ TOTAL	**$8,358**	**$100,296**

TOTAL FOR BOTH PHASES= $12,223 MONTHLY/ $146,676 YEARLY

Landscape Maintenance Program

Scope of Services

TURF CARE

Mowing	All irrigated turf areas will be mowed with a rotary mower 42 times per calendar year. The dates of service will be adjust per community.
	Unirrigated bahia turf, lake and pond banks will be mowed 32 times per year depending on environmental conditions.
Trimming	String trimming will be completed with each mowing service to leave a level, consistent look.
Edging	"Hard edging" of turf edges next to concrete and curbing will be completed with each mowing service in each area that a mowing service is completed. "Soft edging" of turf areas abutting to landscape beds will be completed every other service.
Fertilization	St. Augustine/ Zoysia turf will be fertilized 6 times per year. All fertilizations will be designed to address site specific nutritional needs. Timing of applications will be adjusted to meet horticultural conditions. Bahia turf areas may be fertilized at an additional cost that is outside of the scope of work for this contract.

TREE, SHRUB, AND GROUNDCOVER CARE

Pruning	Landscape shrubs, trees and groundcover will be maintained every fourth service with the property being divided into sections that clearly define the areas that are being detailed and when.
Weeding	All plant, tree, and flower beds will be weeded 18 times per year to be kept relatively weed free. This is 2 times per month during the growing season and 1 time per month during the non-growing season on an as-needed basis. Manual hand pulling, preemergent and post emergent chemical herbicides will be used as control methods.
Fertilization	Shrubs and groundcovers will be fertilized 4 times per year. Palms and other landscape trees will be fertilized 2 times per year. Timing of applications and fertilizations will be designed to address site specific nutritional needs.
Insect, & Disease Control	All landscape beds shall be monitored and treated with appropriate pesticides as needed throughout the contract period. Plants will be monitored, and issues addressed as necessary to effectively control insect infestation and disease as environmental, horticultural, and weather conditions permit. Prince and Sons does not guarantee the complete absence of any insect or disease. We will, however, notify the customer and provide professional options at an additional cost outside the scope of this contract.

IRRIGATION

Overview	At the commencement of the contract, we will perform a complete irrigation evaluation and furnish the customer with a summary of each clock and zone operation. Prince and Sons will submit recommendations for all necessary repairs and improvements to the system with an itemized cost for completing the proposed work. Prince and Sons is not responsible for turf or plant loss due to water restrictions set by city, county, and/or water management district ordinances.
Inspections	All irrigation zones shall be inspected 1 time per month to insure proper operation. All zones will be turned on to check for proper coverage and any broken irrigation components. Management shall receive a monitoring report after each monthly irrigation inspection.
Repairs	Any repairs that have been caused by Prince and Sons will be repaired at no cost. All repairs to the irrigation system other than those caused by Prince and Sons will be performed on a time and materials basis with the hourly labor rate being $60.00 per hour. Faults and failures of the irrigation system communicated to Prince and Sons will be addressed in a fair and responsible time period, but Prince and Sons cannot guarantee a specific time response.

LAKESIDE PRESERVE
COMMUNITY DEVELOPMENT DISTRICT

Ratification of Fuel Surcharge Addendum to Agreement for Landscaping Maintenance Services with Prince & Sons

ADDENDUM TO LANDSCAPE MAINTENANCE AGREEMENT

(Temporary Fuel Surcharge)

THIS ADDENDUM ("Addendum") is made effective this 17th day of June 2026 ("Effective Date"), by and between:

LAKESIDE PRESERVE COMMUNITY DEVELOPMENT DISTRICT, a local unit of special-purpose government established pursuant to Chapter 190, *Florida Statutes*, whose mailing address is c/o PFM Management Services LLC, 3501 Quadrangle Boulevard, Suite 270, Orlando, Florida 32817 ("District"); and

PRINCE AND SONS INC., a Florida limited liability company, whose mailing address is 200 F Street South, Haines City, Florida 33844 ("Contractor" and, with the District, "Parties").

RECITALS

WHEREAS, the District and Contractor previously entered into that certain *Amended and Restated Agreement for Landscape and Irrigation Maintenance Services*, dated as of December 1, 2025, as amended (together with all amendments, "Agreement"), incorporated herein by this reference; and

WHEREAS, the District and Contractor desire to modify the Agreement to account for additional compensation for a temporary fuel surcharge, as set forth in **Exhibit A**, attached hereto and incorporated herein by reference; and

WHEREAS, pursuant to Section 20 of the Agreement, the Agreement may be amended by an instrument in writing executed by both Parties; and

WHEREAS, the District and Contractor now desire to amend the Agreement as described herein.

NOW, THEREFORE, based upon good and valuable consideration and the mutual covenants of the Parties, the receipt and sufficiency of which are hereby acknowledged, the Parties agree as follows:

1. RECITALS. The recitals stated above are true and correct and by this reference are incorporated herein and form a material part of this Addendum.

2. TEMPORARY FUEL SURCHARGE.

A. Services, as that term is defined in the Agreement, rendered on or after the Effective Date of this Addendum shall be subject to a temporary fuel surcharge, as outlined in **Exhibit A** to this Addendum ("Surcharge"). The Surcharge will be in effect from the Effective Date through September 30, 2026.

B. The Surcharge must be shown as a separate line item on the invoices showing the compensation owed under the Agreement, plus the Surcharge, and a total amount for each month. Contractor shall provide a screenshot of the AAA Florida Average Gas Prices as of the first day of each month, which will be compared to the rates set forth in **Exhibit A** to evidence the Surcharge.

3. **AFFIRMATION OF THE AGREEMENT.** The Agreement is hereby affirmed and continues to constitute a valid and binding agreement between the Parties. Except as described in Section 2 of this Addendum, nothing herein shall modify the rights and obligations of the Parties under the Agreement. All remaining provisions, including, but not limited to, the engagement of services, fees, costs, indemnification, and sovereign immunity provisions, remain in full effect and are fully enforceable.

4. **AUTHORIZATION.** The execution of this Addendum has been duly authorized by the appropriate body or official of the District and Contractor, both the District and Contractor have complied with all requirements of law, and both the District and Contractor have full power and authority to comply with the terms and provisions of this Addendum.

5. **EXECUTION IN COUNTERPARTS.** This Addendum may be executed in any number of counterparts, each of which when executed and delivered shall be an original; however, all such counterparts together shall constitute one and the same instrument.

6. **EFFECTIVE DATE.** This Addendum shall have an effective date as of the date first written above.

IN WITNESS WHEREOF, the Parties execute this Addendum the day and year first written above.

LAKESIDE PRESERVE COMMUNITY DEVELOPMENT DISTRICT

____
Chairperson, Board of Supervisors

PRINCE AND SONS INC., a Florida corporation

____
By: Lucas Martin
Its: Vice President

Exhibit A: Fuel Surcharge Proposal

Exhibit A
Fuel Charge

PRINCE & SONS

Headquarters
200 South F Street
Haines City, Florida 33844
(863) 422-5207
www.princeandsonsinc.com

Tampa
9513 US 92 East
Tampa, Florida 33610

Orlando
14645 Boggy Creek Rd
Orlando, Florida 32824

Valued Customer,

Our family-owned company at Prince & Sons thanks you for the business in servicing your property's landscaping. We are unable to continue to absorb excessive increase in the cost of fuel to our company. We do everything we can to conserve fuel and buy in bulk to keep our prices down however the increases to gas and diesel have resulted in a direct 3% increase to our hard costs that we need to pass along to our customers. We hope this is not a long-term problem so we want to have in place a clear invoicing process that can be tracked. Effective immediately we are sending a separate 3% fuel charge invoice to help offset this expense. The below increase will be invoiced:

Average gas price of >=$4/gallon we will have a 3% increase

Average gas price of $3.50-$3.99/gallon we will have a 2% increase

Average gas price <$3.49/gallon the fuel service charge will end

- **BASED ON STATE AVERAGE**
- **ONLY APPLIES TO CONTRACTED "ESSENTIAL SERVICES"**
- **FUEL SERVICE CHARGE APPLIES THROUGH SEPTEMBER IF PRICES WARRANT**
- **FY 2027 CHARGES WOULD NEED TO BE APPROVED FOR BUDGET**

We thank you for your understanding with this. Please do not hesitate to contact your manager if you have any questions.

Warmest Regards,

Lucas Martin

Lucas Dean Martin
Vice President
Phone: 863-422-5207 Office

PRINCE & SONS INC.

LAKESIDE PRESERVE
COMMUNITY DEVELOPMENT DISTRICT

Ratification of Prince & Sons Proposal for Dead Tree Flush Cut and Removal

PRINCE & SONS

200 S. F. Street
Haines City, Florida 33844

Phone 863-422-5207 | Fax 863-422-1816 Polk County License # 214815

Date: July 30, 2026

SUBMITTED TO:	Job Name / Location:
Lakeside Preserve PO Box 491200 Leesburg, FL. 34749 Phone: 352-602-4803 Email: yrodriguezMorales@triadassocmgmt.com	Lakeside Preserve 4749 River Birch Bend lot 201 Lakeland, Fl. 33803

Proposal For Dead Tree flush cut and removal

	Qty	Unit	Unit Cost	TOTAL
1 dead tree flush cut and debris removal	1	EA	$250.00	$250.00
debris removal and disposal	1	EA	$150.00	$150.00
			Total:	**$400.00**

Note: Irrigation Modification and Repaires not within this proposal

The customer agrees, that by signing this proposal, it shall become a legal and binding contract and shall supersede any previous agreements, discussed or implied. The customer further agrees to all terms and conditions set forth within and shall be responsible for any/all court and/or attorney fees incurred by Prince and Sons, Inc.required to obtain collection for any portion of money owed for material and/or work performed by Prince and Sons Inc.

Submitted by: Carrie Wagner
Date Submitted: 07/30/26

Accepted by: , Milton Andrade
Date Accepted: 8/10/26

LAKESIDE PRESERVE
COMMUNITY DEVELOPMENT DISTRICT

Ratification of Payment Authorization
Nos. 250 – 255

Lakeside Preserve
COMMUNITY DEVELOPMENT DISTRICT

Payment Authorization No. 250
5/28/2026

Invoice No	Supplier	Invoice Date	Invoice Amount
2026.05.20	Brian Walsh	05/20/2026	200.00
26-00972K	Business Observer	05/22/2026	45.94
2026.05.20	Heritage Baptist Church	05/20/2026	70.00
2026.05.20	Jon R Ahlschwede	05/20/2026	200.00
14937	Kilinski Van Wyk, PLLC	05/15/2026	2,647.10
2170075-43	Landmark Engineering & Surveyi	05/15/2026	1,182.50
2026.05.20	Lee Saunders	05/20/2026	200.00
8195010	U.S. Bank	05/22/2026	4,256.13
8487	VGlobalTech	05/01/2026	145.00
		Total:	**8,946.67**

District Manager / Assistant D.M.

Board Member

Please Return To:
Lakeside Preserve CDD
c/o PFM Management Services
3501 Quadrangle Blvd, Suite 270
Orlando, FL 32817

Lakeside Preserve
COMMUNITY DEVELOPMENT DISTRICT

Payment Authorization No. 251
6/12/2026

Invoice No	Supplier	Invoice Date	Invoice Amount
91279-060226	Lakeland Electric	06/02/2026	75.24
91280-060226	Lakeland Electric	06/02/2026	29.81
PSI274782	Solitude Lake Management	06/02/2026	926.28
PSI276013	Solitude Lake Management	06/02/2026	447.36
8575	VGlobalTech	06/01/2026	145.00
		Total:	**1,623.69**

District Manager / Assistant D.M.

Board Member

Please Return To:
Lakeside Preserve CDD
c/o PFM Management Services
3501 Quadrangle Blvd, Suite 270
Orlando, FL 32817

Lakeside Preserve
C O M M U N I T Y   D E V E L O P M E N T   D I S T R I C T

Payment Authorization No. 252
6/18/2026

Invoice No	Supplier	Invoice Date	Invoice Amount
26-01080K	Business Observer	06/05/2026	52.50
3023	Finn Outdoor LLC	06/11/2026	24,500.00
9000-061526	Lakeland Electric	06/15/2026	152.75
2170075-44	Landmark Engineering & Surveyi	06/15/2026	220.00
OE-EXP-06-2026-16	PFM Management Services LLC	06/09/2026	17.80
DM-06-2026-36	PFM Management Services LLC	06/05/2026	200.00
DM-06-2026-35	PFM Management Services LLC	06/05/2026	2,500.00
		Total:	**27,643.05**

District Manager / Assistant D.M.

Board Member

Please Return To:
Lakeside Preserve CDD
c/o PFM Management Services
3501 Quadrangle Blvd, Suite 270
Orlando, FL 32817

Lakeside Preserve
COMMUNITY DEVELOPMENT DISTRICT

Payment Authorization No. 253
6/30/2026

Invoice No	Supplier	Invoice Date	Invoice Amount
21998	Aquatic Weed Management	06/29/2026	250.00
15179	Kilinski Van Wyk, PLLC	06/17/2026	2,242.83
23778	Prince & Sons, Inc	05/01/2026	12,223.00
24344	Prince & Sons, Inc	06/01/2026	12,223.00
24466	Prince & Sons, Inc	06/01/2026	484.62
24972	Prince & Sons, Inc	06/30/2026	268.17
		Total:	**27,691.62**

District Manager / Assistant D.M.

Board Member

Please Return To:
Lakeside Preserve CDD
c/o PFM Management Services
3501 Quadrangle Blvd, Suite 270
Orlando, FL 32817

Lakeside Preserve
COMMUNITY DEVELOPMENT DISTRICT

Payment Authorization No. 254
7/16/2026

Invoice No	Supplier	Invoice Date	Invoice Amount
26-01306K	Business Observer	07/03/2026	52.50
91280-070226	Lakeland Electric	07/02/2026	29.34
19000-070226	Lakeland Electric	07/02/2026	68.49
91279-070226	Lakeland Electric	07/02/2026	37.30
24851	Prince & Sons, Inc	07/01/2026	12,223.00
PSI280882	Solitude Lake Management	07/01/2026	1,373.64
		Total:	**13,784.27**

District Manager / Assistant D.M.

Board Member

Please Return To:
Lakeside Preserve CDD
c/o PFM Management Services
3501 Quadrangle Blvd, Suite 270
Orlando, FL 32817

Lakeside Preserve
COMMUNITY DEVELOPMENT DISTRICT

Payment Authorization No. 255
7/31/2026

Invoice No	Supplier	Invoice Date	Invoice Amount
26-01484K	Business Observer	07/24/2026	542.50
15417	Kilinski Van Wyk, PLLC	07/16/2026	248.00
143109	PFM Financial Advisors LLC	07/09/2026	500.00
DM-07-2026-38	PFM Management Services LLC	07/06/2026	2,500.00
DM-07-2026-39	PFM Management Services LLC	07/06/2026	200.00
OE-EXP-07-2026-19	PFM Management Services LLC	07/10/2026	47.67
25042	Prince & Sons, Inc	07/01/2026	244.00
8643	VGlobalTech	06/30/2026	300.00
8710	VGlobalTech	07/01/2026	145.00
		Total:	**4,727.17**

District Manager / Assistant D.M.

Board Member

Please Return To:
Lakeside Preserve CDD
c/o PFM Management Services
3501 Quadrangle Blvd, Suite 270
Orlando, FL 32817

LAKESIDE PRESERVE
COMMUNITY DEVELOPMENT DISTRICT

Ratification of Requisition Nos. 141 – 152 Paid Through Developer Funds

LAKESIDE PRESERVE
COMMUNITY DEVELOPMENT DISTRICT

DISTRICT OFFICE • 3501 QUADRANGLE BLVD STE 270 • ORLANDO, FL 32817
PHONE: (407) 723-5900 • FAX: (407) 723-5901

Requisition Recap
For Board Approval

Attached please find the listing of requisitions approved to be paid from Developer Funding from April 1, 2026 through May 31, 2026. This does not include requisitions previously approved by the Board.

REQUISITION NO.	PAYEE	AMOUNT
141	Signature Privacy Walls of Florida Inc.	$490.00
142	Eden Landscape Enterprises Inc.	$4,040.00
143	Tiger Contracting LLC	$35,569.80
144	Aquatic Weed Management Inc.	$250.00
145	Hunter Engineering Inc.	$2,528.75
146	Eden Landscape Enterprises Inc.	$18,584.00
148	Aquatic Weed Management Inc.	$250.00
149	Aquatic Weed Management Inc.	$250.00
150	Hunter Engineering Inc.	$2,578.75
151	Killinski Van Wyk PLLC	$752.00
152	Aquatic Weed Management Inc.	$250.00
Total		**$65,543.30**

Approval of Expenditures:

_____________ Chairman

- ------------------Vice Chairman

- ------------------Assistant Secretary

LAKESIDE PRESERVE
COMMUNITY DEVELOPMENT DISTRICT

Review of Monthly Financials

Lakeside Preserve CDD

July 2026 Financial Report

July 31, 2026

PFM Management Service LLC
3501 Quadrangle Blvd.,
Suite 270
Orlando, Florida 32817
Tel: 407-723-5900

Lakeside Preserve CDD

Statement of Financial Position

As of 7/31/2026

	General Fund	Debt Service Fund	Capital Projects Fund	Long-Term Debt Fund	Total
Assets					
Current Assets					
General Checking Account	$ 133,049.44				$ 133,049.44
Checking Account - Reserve	118,613.83				118,613.83
Prepaid Expenses	3,192.09				3,192.09
Deposits	305.50				305.50
Series 2019 Debt Service Reserve		$ 89,609.37			89,609.37
Series 2023 Debt Service Reserve		733,412.50			733,412.50
Series 2019 Revenue		191,658.56			191,658.56
Series 2023 Revenue		636,349.97			636,349.97
Series 2019 Prepayment		17.87			17.87
Series 2023 Prepayment		838,453.78			838,453.78
Series 2019 General Fund		2.43			2.43
Series 2019 Sinking Fund		866.18			866.18
Accounts Receivable - Due from Developer			$ 699,548.82		699,548.82
Series 2023 Acquisition/Construction			22,434.69		22,434.69
Total Current Assets	$ 255,160.86	$ 2,490,370.66	$ 721,983.51	$ -	$ 3,467,515.03
Investments					
Amount Available in Debt Service Funds				$ 2,490,370.66	$ 2,490,370.66
Amount To Be Provided				8,359,629.34	8,359,629.34
Total Investments	$ -	$ -	$ -	$ 10,850,000.00	$ 10,850,000.00
Total Assets	$ 255,160.86	$ 2,490,370.66	$ 721,983.51	$ 10,850,000.00	$ 14,317,515.03
Liabilities and Net Assets					
Current Liabilities					
Accounts Payable	$ 4,038.17				$ 4,038.17
Accounts Payable			$ 707,527.66		707,527.66
Retainage Payable			698,279.33		698,279.33
Deferred Revenue			699,548.82		699,548.82
Total Current Liabilities	$ 4,038.17	$ -	$ 2,105,355.81	$ -	$ 2,109,393.98
Long Term Liabilities					
Revenue Bonds Payable - Long-Term				$ 10,850,000.00	$ 10,850,000.00
Total Long Term Liabilities	$ -	$ -	$ -	$ 10,850,000.00	$ 10,850,000.00
Total Liabilities	$ 4,038.17	$ -	$ 2,105,355.81	$ 10,850,000.00	$ 12,959,393.98
Net Assets					
Net Assets, Unrestricted	$ (4,500.00)				$ (4,500.00)
Net Assets - General Government	217,488.16				217,488.16
Current Year Net Assets - General Government	38,134.53				38,134.53
Net Assets, Unrestricted		$ 2,619,029.72			2,619,029.72
Current Year Net Assets, Unrestricted		(128,659.06)			(128,659.06)
Net Assets, Unrestricted			$ (807,113.50)		(807,113.50)
Current Year Net Assets, Unrestricted			(576,258.80)		(576,258.80)
Total Net Assets	$ 251,122.69	$ 2,490,370.66	$ (1,383,372.30)	$ -	$ 1,358,121.05
Total Liabilities and Net Assets	$ 255,160.86	$ 2,490,370.66	$ 721,983.51	$ 10,850,000.00	$ 14,317,515.03

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

	General Fund	Debt Service Fund	Capital Projects Fund	Long-Term Debt Fund	Total
Revenues					
On-Roll Assessments	$ 244,013.64				$ 244,013.64
Off-Roll Assessments	85,997.24				85,997.24
Inter-Fund Transfers In	(400.50)				(400.50)
On-Roll Assessments		$ 558,985.41			558,985.41
Off-Roll Assessments		322,602.94			322,602.94
Other Assessments		1,372,986.00			1,372,986.00
Inter-Fund Group Transfers In		(20,866.61)			(20,866.61)
Developer Contributions			$ 630,754.72		630,754.72
Inter-Fund Transfers In			21,267.11		21,267.11
Total Revenues	$ 329,610.38	$ 2,233,707.74	$ 652,021.83	$ -	$ 3,215,339.95
Expenses					
Supervisor Fees	$ 4,000.00				$ 4,000.00
POL Insurance	3,162.00				3,162.00
Trustee Services	8,512.26				8,512.26
Management	25,000.00				25,000.00
Field Management	2,000.00				2,000.00
Engineering	4,523.75				4,523.75
Disclosure	4,000.00				4,000.00
District Counsel	14,638.26				14,638.26
Assessment Administration	15,000.00				15,000.00
Reamortization Schedules	500.00				500.00
Audit	6,500.00				6,500.00
Tax Preparation	29.34				29.34
Postage & Shipping	290.12				290.12
Legal Advertising	1,467.82				1,467.82
Meeting Room	420.00				420.00
Web Site Maintenance	1,905.00				1,905.00
Dues, Licenses, and Fees	175.00				175.00
Electric	1,050.17				1,050.17
Lake/Pond Repair	24,500.00				24,500.00
General Insurance	3,867.00				3,867.00
Property & Casualty	1,617.00				1,617.00
Other Insurance	1,350.00				1,350.00
Irrigation	13,195.27				13,195.27
Lake Maintenance	13,961.08				13,961.08
Landscaping Maintenance & Material	141,338.50				141,338.50
Landscape Improvements	4,300.00				4,300.00
Contingency	3,250.00				3,250.00

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

	General Fund	Debt Service Fund	Capital Projects Fund	Long-Term Debt Fund	Total
Signage & Amenities Repair	925.00				925.00
Principal Payments - S2019 bond		$ 30,000.00			30,000.00
Principal Payments - S2023 bond		1,660,000.00			1,660,000.00
Interest Payments - S2019 Bond		59,825.00			59,825.00
Interest Payments - S2023 bond		668,779.69			668,779.69
District Counsel			$ 400.50		400.50
Capital Expenditures			1,228,971.72		1,228,971.72
Total Expenses	$ 301,477.57	$ 2,418,604.69	$ 1,229,372.22	$ -	$ 3,949,454.48
Other Revenues (Expenses) & Gains (Losses)					
Interest Income	$ 10,001.72				$ 10,001.72
Interest Income		$ 56,237.89			56,237.89
Interest Income			$ 1,091.59		1,091.59
Total Other Revenues (Expenses) & Gains (Losses)	$ 10,001.72	$ 56,237.89	$ 1,091.59	$ -	$ 67,331.20
Change In Net Assets	$ 38,134.53	$ (128,659.06)	$ (576,258.80)	$ -	$ (666,783.33)
Net Assets At Beginning Of Year	$ 212,988.16	$ 2,619,029.72	$ (807,113.50)	$ -	$ 2,024,904.38
Net Assets At End Of Year	$ 251,122.69	$ 2,490,370.66	$ (1,383,372.30)	$ -	$ 1,358,121.05

Lakeside Preserve 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	$ 244,013.64	$ 204,038.35	$ 39,975.29	$ 244,846.02	99.66%
Off-Roll Assessments	85,997.24	71,664.37	14,332.87	85,997.24	100.00%
Carry Forward Revenue	49,166.67	9,833.33	39,333.33	59,000.00	83.33%
Net Revenues	**$ 379,177.55**	**$ 285,536.05**	**$ 93,641.50**	**$ 389,843.26**	**97.26%**
General & Administrative Expenses					
Supervisor Fees	$ 4,000.00	$ 4,166.67	$ (166.67)	$ 5,000.00	80.00%
POL Insurance	3,162.00	2,796.67	365.33	3,356.00	94.22%
Trustee Services	8,512.26	7,093.55	1,418.71	8,512.26	100.00%
Management	25,000.00	25,000.00	-	30,000.00	83.33%
Field Management	2,000.00	2,000.00	-	2,400.00	83.33%
Engineering	4,523.75	8,333.33	(3,809.58)	10,000.00	45.24%
Disclosure	4,000.00	5,416.67	(1,416.67)	6,500.00	61.54%
Property Appraiser	-	8,333.33	(8,333.33)	10,000.00	0.00%
District Counsel	14,638.26	13,333.33	1,304.93	16,000.00	91.49%
Assessment Administration	15,000.00	12,500.00	2,500.00	15,000.00	100.00%
Reamortization Schedules	500.00	833.33	(333.33)	1,000.00	50.00%
Audit	6,500.00	5,000.00	1,500.00	6,000.00	108.33%
Arbitrage Calculation	-	416.67	(416.67)	500.00	0.00%
Tax Preparation	29.34	41.67	(12.33)	50.00	58.68%
Travel and Per Diem	-	208.33	(208.33)	250.00	0.00%
Postage & Shipping	290.12	250.00	40.12	300.00	96.71%
Legal Advertising	1,467.82	1,666.67	(198.85)	2,000.00	73.39%
Meeting Room	420.00	583.33	(163.33)	700.00	60.00%
Web Site Maintenance	1,905.00	2,450.00	(545.00)	2,940.00	64.80%
Dues, Licenses, and Fees	175.00	145.83	29.17	175.00	100.00%
Total General & Administrative Expenses	**$ 92,123.55**	**$ 100,569.38**	**$ (8,445.83)**	**$ 120,683.26**	**76.33%**
Field Expenses					
Electric	$ 1,050.17	$ 5,416.67	$ (4,366.50)	$ 6,500.00	16.16%
Amenity - Pool Furniture/ Repair/Replace	-	1,666.67	(1,666.67)	2,000.00	0.00%
Amenity - Pool Maintenance	-	4,000.00	(4,000.00)	4,800.00	0.00%
Amenity - Access Control	-	4,166.67	(4,166.67)	5,000.00	0.00%
Amenity - Janitorial	-	1,875.00	(1,875.00)	2,250.00	0.00%
Amenity - Pest Control	-	666.67	(666.67)	800.00	0.00%
General Insurance	3,867.00	3,420.00	447.00	4,104.00	94.23%
Property & Casualty	1,617.00	15,296.67	(13,679.67)	18,356.00	8.81%
Other Insurance	1,350.00	1,125.00	225.00	1,350.00	100.00%

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

	YTD Actual	YTD Budget	YTD Variance	FY 2026 Adopted Budget	Percentage Spent
Irrigation	13,195.27	11,666.67	1,528.60	14,000.00	94.25%
Lake Maintenance	13,961.08	29,166.67	(15,205.59)	35,000.00	39.89%
Lake/Pond Repair	24,500.00	-	24,500.00	-	0.00%
Landscaping Maintenance & Material	141,338.50	112,500.00	28,838.50	135,000.00	104.70%
Landscape Improvements	4,300.00	8,333.33	(4,033.33)	10,000.00	43.00%
Contingency	3,250.00	20,833.33	(17,583.33)	25,000.00	13.00%
Signage & Amenities Repair	925.00	-	925.00	-	0.00%
Reserve Account	-	4,166.67	(4,166.67)	5,000.00	0.00%
Total Field Expenses	**$ 209,354.02**	**$ 224,300.00**	**$ (14,945.98)**	**$ 269,160.00**	**77.78%**
Total Expenses	**$ 301,477.57**	**$ 324,869.38**	**$ (23,391.81)**	**$ 389,843.26**	**77.33%**
Income (Loss) from Operations	**$ 77,699.98**	**$ (39,333.33)**	**$ 117,033.31**	**$ -**	
Other Income (Expense)					
Interest Income	$ 10,001.72	$ -	$ 10,001.72	$ -	
Total Other Income (Expense)	**$ 10,001.72**	**$ -**	**$ 10,001.72**	**$ -**	
Net Income (Loss)	**$ 87,701.70**	**$ (39,333.33)**	**$ 127,035.03**	**$ -**	

Lakeside Preserve CDD
Series 2023 Bond Reconciliation
Phase 2 Construction

Bond Issue		
Original Construction Fund - Not To Exceed	$	9,650,271.66
Additions (Interest, Transfers from DSR, etc.)		87,324.93
Additions (Developer Funding)		6,991,666.18
Cumulative payment		17,411,618.90
Construction Funds Required	$	682,356.13

Reconciliation				
Outflows, per US Bank	$	16,706,828.08		
Outflows, per PFM		17,411,619.40		
Const. acct balance, per US Bank		22,434.69		
Difference (equal to Additions)	$	7,078,991.11	TRUE	- = difference, if FALSE

Bond fund required, per PFM	$	682,356.63	as of 07/31/2026
Bond balance available, per US Bank	$	22,434.69	as of 07.31.2026
Difference	$	704,791.32	requisitions not paid

Requisition Outstanding:

The Ditch Whisperer LLC	(1,392.50)
Tiger Contracting	(698,156.32)
The Ditch Whisperer LLC	(5,242.50)
	(704,791.32)

$ **-** = difference; should equal $0.00

LAKESIDE PRESERVE
COMMUNITY DEVELOPMENT DISTRICT

Staff Reports

LAKESIDE PRESERVE
COMMUNITY DEVELOPMENT DISTRICT

District Manager

LAKESIDE PRESERVE
COMMUNITY DEVELOPMENT DISTRICT

FIA Insurance Risk Services Site Review

FLORIDA INSURANCE ALLIANCE

Lakeside Preserve Community Development District

Date of Visit:	Tuesday ,May 12, 2026, at 12:00 PM
District Manager:	Kwame Jackson jacksonk@pfm.com
Address:	4249 Cattail Marsh Dr, Lakeland, FL 33811
FIA Attendees:	Dennis Thomas, FIA Risk Services Consultant

Visit Overview

The purpose of the visit conducted on Tuesday, May 12th, at 12:00 PM was to allow our team to review the Lakeside Preserve Community Development District from a risk-management perspective.

The visit provided an opportunity for us to support the District's ongoing loss-control efforts by identifying conditions that may contribute to accidents or claims and by discussing recommendations to help address potential loss-producing hazards. The observations and recommendations resulting from this review are included in this letter.

District Summary

Lakeside Preserve in Lakeland, Florida is a 389.39-acre master-planned community located in Polk County, positioned off Pipkin Creek Road, just south of Drane Field Road and near the Polk Parkway, providing convenient access to Lakeland, Winter Haven, Tampa, and surrounding areas. The community features a gated entrance, peaceful nature views, and a landscape defined by ponds, open space, and wetlands that contribute to its park-like setting.

Ownership & Maintenance Responsibilities

The District owns and maintains the full stormwater management system, including the network of interconnected retention lakes, outfall structures, drainage pipes, and the surrounding maintenance easements that ensure proper water quality and flood control throughout the property. These lakes form a central visual and environmental feature of the community, and the District is responsible for their upkeep, shoreline stabilization, aquatic vegetation management, and long-term structural integrity.

In addition to stormwater assets, the District owns the primary landscaped entry features, including monument signage, irrigation systems, perimeter buffers, and the extensive internal landscaping that frames the roadways and common areas. The District also maintains designated open-space tracts and preserved natural areas that protect wetlands and wildlife habitat while contributing to the community's overall aesthetic and environmental character. These preserved areas include wooded buffers, conservation tracts, and passive green spaces that provide visual separation between neighborhoods and support the natural drainage patterns of the site.

Although a pool, cabana, playground, and mailbox areas are located within the District's boundaries, these amenities are owned and managed by the HOA, not the District. The District's responsibilities remain focused on the stormwater system, common-area landscaping, conservation lands, and other infrastructure specifically conveyed to it for long-term stewardship.

Strengths

Strengths highlight some of the existing risk mitigation strategies in place. Consistent application is important to the District's overall risk management program.

- District overall is very well maintained.

Critical Recommendations

Critical recommendations are associated with exposures and hazards that represent a significant danger or risk warranting immediate attention. While follow-up for all recommendations is encouraged, items in the critical category may require documented resolution and review by FIA's Risk Services team as indicated in the recommendation description.

- None at this time

Important Recommendations

Important recommendations are provided to address exposures that if not corrected, have the potential to result in moderate injury or property/liability losses. Some of these recommendations have been proposed from prior visits.

- Wildlife Signage
- Pond Wildlife Signage

Wildlife Signage- The presence of dense vegetation and natural wildlife activity near the walkway increases the likelihood of unexpected encounters with animals such as snakes, raccoons, or insects, which can cause injuries or fear-based incidents.	**Recommendation-** Because the sidewalk runs directly alongside the District-owned wooded habitat, installing a clearly visible warning sign is the most practical and effective way to address the natural risks in this area. The sign should inform pedestrians about the presence of wildlife, uneven natural terrain, and other environmental conditions they may encounter near the conservation area. Please see attached Published Resource on Wildlife Safety & Risk Management Strategies.
	

Pond Wildlife Signage- A walkway or sidewalk running directly beside a pond creates several wildlife-related risks that a District must account for, because ponds naturally attract animals that may come into close contact with pedestrians. Ponds in Florida commonly draw snakes, turtles, frogs, wading birds, and in some cases alligators, all of which may cross or linger near the walkway. This increases the likelihood of unexpected encounters that can startle pedestrians or lead to bites, stings, or defensive behavior from wildlife.	**Recommendation-** Consider adding signage to ponds that are adjacent to areas with high pedestrian traffic including sidewalks and trails. Signage should prohibit swimming, boating, fishing (if district policy) and warn of wildlife in the area such as alligators and snakes. Please see attached Published Resource on Wildlife Safety & Risk Management Strategies.
	

Advisory Recommendations

Advisory Recommendation is a suggestion meant to provide information to make an informed decision and is generally not mandatory.

- None at this time

Thank you for including us in your risk management efforts. We appreciate your collaborative approach and are committed to working together to develop and implement effective risk mitigation strategies.

FLORIDA INSURANCE ALLIANCE

Living in Harmony: Wildlife Safety Tips & Signage Strategies for Districts

Florida's abundant wildlife is a treasure, but it also presents unique challenges for special districts, especially CDDs. As districts manage and maintain common areas, including parks, trails, and ponds, ensuring the safety of residents and visitors amidst wildlife encounters is paramount. While striking a balance between preserving natural beauty and mitigating risks can be complex, proactive measures like wildlife warning signage play a crucial role.

Recent Incidents Highlight the Need for Vigilance:

- **Tragic Toll:** In July 2023, an 85-year-old woman was tragically killed by an alligator while walking near her community pond in Sarasota County.
- **Close Call:** A 37-year-old man was bitten by an alligator while cleaning debris near a pond in Sanibel. Thankfully, he suffered only minor injuries.
- **Unfortunate Encounter:** In June 2022, a toddler was found dead in the mouth of an alligator near a retention pond in Orlando.

Clear and conspicuous signs are essential for raising awareness and deterring risky behavior. They are helpful in demonstrating that the districts have taken reasonable steps to inform the public of potential hazards. The presence of clear and visible warning signs can serve as evidence that the district fulfilled its duty to warn, potentially reducing liability in the event of an incident. While there's no "magic language" that guarantees safety or absolves the district from liability, clear and concise wording is essential. Signs should:

- **Indicate the Hazards :** Clearly indicate the presence of wildlife, such as "Caution: Alligators May Be Present."
- **Highlight Risks**: Specify potential dangers, like "Do Not Feed or Approach Alligators."
- **Promote Safety:** Encourage responsible behavior, such as "Keep Pets on Leash" and "Supervise Children."
- **Use Visuals:** Incorporate universally recognized symbols, like alligator and snake silhouettes, for quick comprehension.
- **Align With District Policies**: Clearly communicate any district-specific rules or prohibitions, such as "No Swimming," "No Fishing," or "No Boating." Aligning signage with adopted policies reinforces safety measures.

Strategic Sign Placement

As with the absence of specific language requirements for signs, there's also no single, universally applicable placement, distance, or spacing criteria for wildlife warning signs near ponds in Florida. Several factors influence optimal placement, including:

1. **Visibility:** Signs should be clearly visible from all potential entry points and commonly frequented areas around the pond. This includes where ponds are in close proximity to playgrounds, parks, benches, dog parks, and other amenities. Dense vegetation or obstructions might necessitate closer placement.
2. **Terrain:** On uneven or winding paths, consider placing signs more frequently to ensure continuous visibility for approaching individuals.
3. **Hazard proximity:** If specific dangers like steep slopes or alligator habitat are concentrated in certain areas, place signs closer to those locations for immediate attention.
4. **Local regulations:** Some Florida municipalities might have specific regulations regarding sign spacing for retention ponds. Consult local authorities for any applicable guidelines.
5. **Common sense:** Ultimately, use your judgment to ensure adequate coverage. If you feel a specific area lacks clear warning due to distance or other factors, add another sign for better protection.

Here are some general recommendations based on pond size and complexity:

- **Small Ponds (<1 acre):** Place signs at least every 50-75 feet around the perimeter, with additional signs at entry points and near any specific hazards.
- **Medium Ponds (1-5 acres):** Consider spacing signs every 75-100 feet, with additional signs at key access points, pathways, and potential danger zones.
- **Large Ponds (>5 acres):** Increase spacing to 100-150 feet along the main perimeter but maintain closer placement (50-75 feet) near high-traffic areas, entry points, and concentrated hazards.

Beyond Signage: A Multi-Layered Approach

While signage is a crucial first step, a comprehensive wildlife safety strategy requires a multi-layered approach. Here are some additional measures districts can implement:

- **Habitat Maintenance:** Regularly maintain landscaping to reduce areas where wildlife might seek shelter or food. This includes keeping trees and shrubs trimmed, removing debris, and securing garbage cans. Balance maintenance with other ecological requirements, including those related to conservation areas and stormwater system design criteria.
- **Physical Barriers:** In areas with high wildlife activity or known risks, districts may need to consider installing physical barriers like fences or natural buffers to deter wildlife from entering populated areas.
- **Educational Outreach:** Distribute informational materials or utilize online platforms like the district's website to educate residents about local wildlife, their behavior, and safety precautions. The Florida Fish and Wildlife Conservation Commission (FWC) offers valuable resources, including the "Living with Alligators" brochure, that can be shared with the community.
- **FWC's Statewide Nuisance Alligator Program (SNAP):** Familiarize residents with the SNAP program and how to report nuisance alligators. The FWC's hotline (866-FWC-GATOR) is available 24/7 for reporting concerns.
- **Clear Policies and Procedures:** Develop and implement clear policies and procedures for handling wildlife encounters, including reporting protocols and emergency response plans.
- **Regular Inspections and Monitoring:** Conduct routine inspections of common areas to identify potential hazards or signs of wildlife activity. Promptly address any issues to maintain a safe environment.

FAQs: Addressing Liability and Signage Concerns

- **Doesn't putting up warning signs increase our liability by acknowledging the danger?**

  Not necessarily. Warning signs demonstrate that the district has taken reasonable steps to inform the public about potential hazards. This proactive approach can help mitigate liability in the event of an incident by showing that the district fulfilled its duty to warn.

- **What if residents complain that the signs are unsightly?**

  Aesthetics are important, but safety should always be the priority. Districts can choose well-designed signs that blend with the environment and use clear, concise language to strike a balance between visual appeal and effective communication. Perceptions that a district valued aesthetics over safety may present challenges when defending related incidents or allegations and are generally disfavored from a public policy perspective.

- **If we post signs, does that mean we're admitting we're responsible if something happens?**

  No. Posting warning signs would not automatically make a district liable for any incidents. However, it demonstrates a responsible approach to safety, which can be helpful in legal proceedings. The key is to combine signage with other safety measures and ensure that the signs are clear, accurate, and strategically placed.

- **Can't we just rely on common sense? People should know there are alligators in Florida.**

  While Florida is known for its wildlife, not everyone is aware of the potential dangers, especially visitors or new residents. Additionally, even those familiar with alligators may underestimate the risks or engage in risky behavior. Signs serve as a constant reminder and encourage responsible actions.

- **Our district owns a golf course with over 40 water bodies, do we need a sign at each one?**

  Strategic placement is still key. For golf courses, signage at entry points serves as an initial warning and sets expectations for golfers about wildlife safety on the course. Signage within the pro-shop, near the clubhouse, halfway houses or restroom buildings can also be considered.

Wildlife warning signs are an important tool for community development districts in managing safety risks associated with local wildlife. However, they should be part of a broader wildlife management strategy that includes education, physical safety measures, and adherence to local regulations. This approach not only helps protect individuals and wildlife, but it also contributes to a safer, more informed, and more harmonious community. After all, understanding and respecting our local wildlife is part of what makes living in Florida so special.

At Florida Insurance Alliance, we understand the risks and hazards found in our member districts. If you have areas of concern or would like one of our knowledgeable loss control consultants to review and assess your district's risk management program, please contact us at riskservices@egisadvisors.com.

LAKESIDE PRESERVE
COMMUNITY DEVELOPMENT DISTRICT

Field Service Report

Lakeside Preserve Field Service Report

PFM Field Service
Yaima Rodriguez Morales
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(352) 602-4803

Created: Thursday, 7/16/2026

Title:	Report: 7/16/2026 08:16	**Created:**	Thu, 7/16/2026
Group:	Lakeside Preserve	**No. Items:**	45

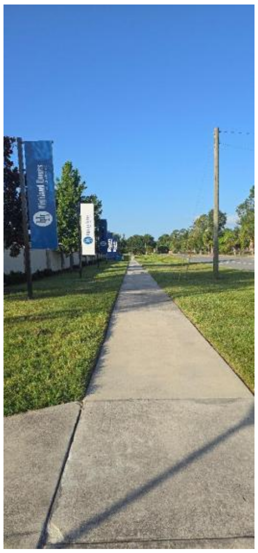
(1)

Entrance - left

Created: Thu, 7/16/2026

Sign

(3)



Entrance - left

Created: Thu, 7/16/2026

Perimeter

(4)

Entrance - right

Created: Thu, 7/16/2026

Sign

(5)

Entrance - right

Created: Thu, 7/16/2026

Perimeter

(6)

Entrance - center

Created: Thu, 7/16/2026

(7)

Entrance - center

Created: Thu, 7/16/2026

(8)

Pond 9

Created: Thu, 7/16/2026

Presence of vegetation

(9)

Pond 9

Created: Thu, 7/16/2026

(10)

Pond 1

Created: Thu, 7/16/2026

(11) 

Pond 2

Created: Thu, 7/16/2026

(12) 

Pond 2

Created: Thu, 7/16/2026

Trash in water

(13) 

Pond 3

Created: Thu, 7/16/2026

Presence of vegetation

(14) 

Pond 10

Created: Thu, 7/16/2026

(15)


Pond 4

Created: Thu, 7/16/2026

(16)


Pond 4

Created: Thu, 7/16/2026

(17)


Between Ponds 4 & 5

Created: Thu, 7/16/2026

Presence of water and vegetation

(18)


Pond 5

Created: Thu, 7/16/2026

(19)

Pond 5

Created: Thu, 7/16/2026

Trash

(20)

Pond 5

Created: Thu, 7/16/2026

Vegetation

(21)

Pond 11

Created: Thu, 7/16/2026

(22)

Pond 11

Created: Thu, 7/16/2026

Trash

(23)

Pond 6

Created: Thu, 7/16/2026

(24)

Between Ponds 6&7

Created: Thu, 7/16/2026

(25)

Pond 7

Created: Thu, 7/16/2026

(26)


Pond 8

Created: Thu, 7/16/2026

Overgrown vegetation

(27)


Created: Thu, 7/16/2026

Presence of water and vegetation

(28)


Created: Thu, 7/16/2026

Presence of water and vegetation

(29) 

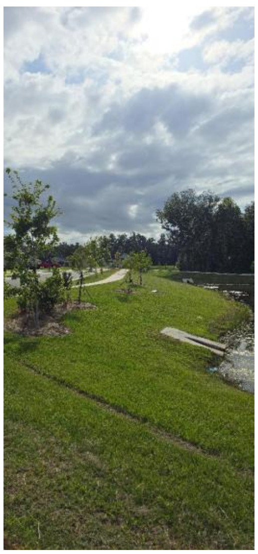
Perimeter near Pool

Created: Thu, 7/16/2026

(30) 

Pond Phase 2

Created: Thu, 7/16/2026

(31) 

Created: Thu, 7/16/2026

(32)

Pond Phase 2

Created: Thu, 7/16/2026

Plastic bags in water

(33)

Pond Phase 2

Created: Thu, 7/16/2026

(34)

Conservation area

Created: Thu, 7/16/2026

Sign

(35)

Pond Phase 2

Created: Thu, 7/16/2026

(36)

Pond Phase 2

Created: Thu, 7/16/2026

Plastic bag in water

(37) 

Pond Phase 2

Created: Thu, 7/16/2026

Trees

(38) 

Conservation area

Created: Thu, 7/16/2026

Sign

(39) 

Conservation area

Created: Thu, 7/16/2026

(40) 

Conservation area

Created: Thu, 7/16/2026

(41) 

Conservation area

Created: Thu, 7/16/2026

(42) 

Pond Phase 2

Created: Thu, 7/16/2026

Presence of algae

(43) 

Pond Phase 2

Created: Thu, 7/16/2026

Plastic bags

(44) 

Trees

Created: Thu, 7/16/2026

(45) 

Area behind Lots 10-14

Created: Thu, 7/16/2026