Lakeside Preserve CDD

September 2026 Financial Report

September 30, 2026

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Lakeside Preserve CDD
Statement of Financial Position
As of 9/30/2026

	General Fund	Debt Service Fund	Capital Projects Fund	Long-Term Debt Fund	Total
Assets					
Current Assets					
General Checking Account	$ 84,960.46				$ 84,960.46
Checking Account - Reserve	119,258.95				119,258.95
Prepaid Expenses	3,192.09				3,192.09
Deposits	305.50				305.50
Interest Receivable		$ 7,496.38			7,496.38
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		193,149.98			193,149.98
Series 2023 Revenue		630,673.85			630,673.85
Series 2019 Prepayment		17.97			17.97
Series 2023 Prepayment		1,284,996.43			1,284,996.43
Series 2019 General Fund		2.45			2.45
Series 2019 Sinking Fund		866.18			866.18
Series 2023 Acquisition/Construction			$ 21,067.66		21,067.66
Total Current Assets	$ 207,717.00	$ 2,940,225.11	$ 21,067.66	$ -	$ 3,169,009.77
Investments					
Amount Available in Debt Service Funds				$ 2,932,728.73	$ 2,932,728.73
Amount To Be Provided				7,327,271.27	7,327,271.27
Total Investments	$ -	$ -	$ -	$ 10,260,000.00	$ 10,260,000.00
Total Assets	$ 207,717.00	$ 2,940,225.11	$ 21,067.66	$ 10,260,000.00	$ 13,429,009.77
Liabilities and Net Assets					
Current Liabilities					
Accounts Payable	$ 10,467.39				$ 10,467.39
Accounts Payable			$ 207.59		$ 207.59
Total Current Liabilities	$ 10,467.39	$ -	$ 207.59	$ -	$ 10,674.98
Long Term Liabilities					
Revenue Bonds Payable - Long-Term				$ 10,260,000.00	$ 10,260,000.00
Total Long Term Liabilities	$ -	$ -	$ -	$ 10,260,000.00	$ 10,260,000.00
Total Liabilities	$ 10,467.39	$ -	$ 207.59	$ 10,260,000.00	$ 10,270,674.98
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	(15,738.55)				(15,738.55)
Net Assets, Unrestricted		$ 2,619,029.72			2,619,029.72
Current Year Net Assets, Unrestricted		321,195.39			321,195.39
Net Assets, Unrestricted			$ (807,113.50)		(807,113.50)
Current Year Net Assets, Unrestricted			827,973.57		827,973.57
Total Net Assets	$ 197,249.61	$ 2,940,225.11	$ 20,860.07	$ -	$ 3,158,334.79
Total Liabilities and Net Assets	$ 207,717.00	$ 2,940,225.11	$ 21,067.66	$ 10,260,000.00	$ 13,429,009.77

Lakeside Preserve CDD
Statement of Activities
As of 9/30/2026

	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		2,405,356.14			2,405,356.14
Inter-Fund Group Transfers In		(24,637.76)			(24,637.76)
Developer Contributions			$1,470,967.22		1,470,967.22
Inter-Fund Transfers In			25,038.26		25,038.26
Total Revenues	$329,610.38	$3,262,306.73	$1,496,005.48	$ -	$5,087,922.59
Expenses					
Supervisor Fees	$ 4,800.00				$ 4,800.00
POL Insurance	3,162.00				3,162.00
Trustee Services	8,512.26				8,512.26
Management	30,000.00				30,000.00
Field Management	2,400.00				2,400.00
Engineering	5,513.75				5,513.75
Disclosure	4,000.00				4,000.00
Property Appraiser	12,267.19				12,267.19
District Counsel	19,032.47				19,032.47
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	497.47				497.47
Legal Advertising	1,520.32				1,520.32
Meeting Room	490.00				490.00
Web Site Maintenance	2,940.00				2,940.00
Dues, Licenses, and Fees	175.00				175.00
Electric	1,378.35				1,378.35
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	14,451.83				14,451.83
Lake Maintenance	16,958.36				16,958.36
Landscaping Maintenance & Material	165,304.50				165,304.50
Landscape Improvements	4,700.00				4,700.00

Lakeside Preserve CDD
Statement of Activities
As of 9/30/2026

	General Fund	Debt Service Fund	Capital Projects Fund	Long-Term Debt Fund	Total
Contingency	3,250.00				3,250.00
Signage & Amenities Repair	925.00				925.00
Miscellaneous	1,216.62				1,216.62
Principal Payments - S2019 Bond		$ 30,000.00			30,000.00
Principal Payments - S2023 Bond		2,250,000.00			2,250,000.00
Interest Payments - S2019 Bond		59,825.00			59,825.00
Interest Payments - S2023 Bond		677,901.57			677,901.57
District Counsel			$ 400.50		400.50
Capital Expenditures			668,827.33		668,827.33
Total Expenses	$356,858.46	$3,017,726.57	$ 669,227.83	$ -	$4,043,812.86
Other Revenues (Expenses) & Gains (Losses)					
Interest Income	$ 11,509.53				$ 11,509.53
Interest Income		$ 76,615.23			76,615.23
Interest Income			$ 1,195.92		1,195.92
Total Other Revenues (Expenses) & Gains (Losses)	$ 11,509.53	$ 76,615.23	$ 1,195.92	$ -	$ 89,320.68
Change In Net Assets	$(15,738.55)	$ 321,195.39	$ 827,973.57	$ -	$1,133,430.41
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	$197,249.61	$2,940,225.11	$ 20,860.07	$ -	$3,158,334.79

Lakeside Preserve CDD
Budget to Actual
For the Month Ending 09/30/2026

	YTD Actual	YTD Budget	YTD Variance	FY 2026 Adopted Budget	Percentage Spent
Revenues					
On-Roll Assessments	$ 244,013.64	$ 242,319.88	$ 1,693.76	$ 242,319.88	100.70%
Off-Roll Assessments	85,997.24	85,997.24	-	85,997.24	100.00%
Carry Forward Revenue	61,526.14	61,526.14	-	61,526.14	100.00%
Net Revenues	**$ 391,537.02**	**$ 389,843.26**	**$ 1,693.76**	**$ 389,843.26**	**100.43%**
General & Administrative Expenses					
Supervisor Fees	$ 4,800.00	$ 5,000.00	$ (200.00)	$ 5,000.00	96.00%
POL Insurance	3,162.00	3,356.00	(194.00)	3,356.00	94.22%
Trustee Services	8,512.26	8,512.26	-	8,512.26	100.00%
Management	30,000.00	30,000.00	-	30,000.00	100.00%
Field Management	2,400.00	2,400.00	-	2,400.00	100.00%
Engineering	5,513.75	10,000.00	(4,486.25)	10,000.00	55.14%
Disclosure	4,000.00	6,500.00	(2,500.00)	6,500.00	61.54%
Property Appraiser	12,267.19	10,000.00	2,267.19	10,000.00	122.67%
District Counsel	19,032.47	16,000.00	3,032.47	16,000.00	118.95%
Assessment Administration	15,000.00	15,000.00	-	15,000.00	100.00%
Reamortization Schedules	500.00	1,000.00	(500.00)	1,000.00	50.00%
Audit	6,500.00	6,000.00	500.00	6,000.00	108.33%
Arbitrage Calculation	-	500.00	(500.00)	500.00	0.00%
Tax Preparation	29.34	50.00	(20.66)	50.00	58.68%
Travel and Per Diem	-	250.00	(250.00)	250.00	0.00%
Postage & Shipping	497.47	300.00	197.47	300.00	165.82%
Legal Advertising	1,520.32	2,000.00	(479.68)	2,000.00	76.02%
Meeting Room	490.00	700.00	(210.00)	700.00	70.00%
Web Site Maintenance	2,940.00	2,940.00	-	2,940.00	100.00%
Dues, Licenses, and Fees	175.00	175.00	-	175.00	100.00%
Total General & Administrative Expenses	**$ 117,339.80**	**$ 120,683.26**	**$ (3,343.46)**	**$ 120,683.26**	**97.23%**
Field Expenses					
Electric	$ 1,378.35	$ 6,500.00	$ (5,121.65)	$ 6,500.00	21.21%
Amenity - Pool Furniture/ Repair/Replace	-	2,000.00	(2,000.00)	2,000.00	0.00%
Amenity - Pool Maintenance	-	4,800.00	(4,800.00)	4,800.00	0.00%
Amenity - Access Control	-	5,000.00	(5,000.00)	5,000.00	0.00%
Amenity - Janitorial	-	2,250.00	(2,250.00)	2,250.00	0.00%
Amenity - Pest Control	-	800.00	(800.00)	800.00	0.00%
General Insurance	3,867.00	4,104.00	(237.00)	4,104.00	94.23%
Property & Casualty	1,617.00	18,356.00	(16,739.00)	18,356.00	8.81%
Other Insurance	1,350.00	1,350.00	-	1,350.00	100.00%

Lakeside Preserve CDD
Budget to Actual
For the Month Ending 09/30/2026

	YTD Actual	YTD Budget	YTD Variance	FY 2026 Adopted Budget	Percentage Spent
Irrigation	14,451.83	14,000.00	451.83	14,000.00	103.23%
Lake Maintenance	16,958.36	35,000.00	(18,041.64)	35,000.00	48.45%
Lake/Pond Repair	24,500.00	-	24,500.00	-	0.00%
Landscaping Maintenance & Material	165,304.50	135,000.00	30,304.50	135,000.00	122.45%
Landscape Improvements	4,700.00	10,000.00	(5,300.00)	10,000.00	47.00%
Contingency / Miscellaneous	4,466.62	25,000.00	(20,533.38)	25,000.00	17.87%
Signage & Amenities Repair	925.00	-	925.00	-	0.00%
Reserve Account	-	5,000.00	(5,000.00)	5,000.00	0.00%
Total Field Expenses	**$ 239,518.66**	**$ 269,160.00**	**$ (29,641.34)**	**$ 269,160.00**	**88.99%**
Total Expenses	**$ 356,858.46**	**$ 389,843.26**	**$ (32,984.80)**	**$ 389,843.26**	**91.54%**
Income (Loss) from Operations	**$ 34,678.56**	**$ -**	**$ 34,678.56**	**$ -**	
Other Income (Expense)					
Interest Income	$ 11,509.53	$ -	$ 11,509.53	$ -	
Total Other Income (Expense)	**$ 11,509.53**	**$ -**	**$ 11,509.53**	**$ -**	
Net Income (Loss)	**$ 46,188.09**	**$ -**	**$ 46,188.09**	**$ -**	