

**STATEMENT 1
LONG LAKE RANCH CDD
ADOPTED BUDGET FY 2022
GENERAL FUND (O&M)**

	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 AMENDED	FY 2021 YTD - MARCH	FY 2022 ADOPTED	VARIANCE 2021-2022
REVENUE							
SPECIAL ASSESSMENTS - ON ROLL (NET)	\$ 1,028,051	\$ 951,520	\$ 949,424	\$ 879,787	\$ 867,378	\$ 1,280,277	\$ 400,490
INTEREST REVENUE	186	504	301	-	146	-	-
MISCELLANEOUS	3,067	3,575	2,056	-	5,673	-	-
FUND BALANCE FORWARD	-	-	-	-	-	75,000	75,000
TOTAL REVENUE	1,031,304	955,599	951,780	879,787	873,197	1,355,277	475,490
EXPENDITURES							
FINANCIAL AND ADMINISTRATIVE:							
1 BOARD OF SUPERVISORS SALARIES	3,300	4,612	6,400	5,200	4,600	9,600	4,400
2 PAYROLL TAXES (BOS STAFF)	-	-	-	-	148	734	734
3 PAYROLL SERVICE FEES	-	-	-	-	168	600	600
4 ADMINISTRATIVE SERVICES	4,500	4,500	4,500	3,875	2,000	3,610	(265)
5 MANAGEMENT CONSULTING SERVICES	18,500	18,500	18,500	17,458	8,833	18,530	1,072
6 FINANCIAL & REVENUE COLLECTIONS	3,600	3,600	3,600	3,933	1,933	3,850	(83)
7 ASSESSMENT ROLL	5,000	5,000	5,000	5,000	5,000	-	(5,000)
8 ACCOUNTING SERVICES	17,700	17,700	17,700	19,533	10,783	16,850	(2,683)
9 BANK FEES	-	-	-	-	34	150	150
10 MEETING OVERCHARGES	1,023	191	-	-	160	500	500
11 AUDITING	6,392	6,469	5,892	6,400	78	6,000	(400)
12 REGULATORY AND PERMIT FEES	775	175	175	175	175	175	-
13 TAX COLLECTOR / PROPERTY APPRAISER FEES	150	150	150	-	205	250	250
14 LEGAL ADVERTISEMENTS	4,090	1,480	2,245	1,500	1,308	1,500	-
15 ENGINEERING SERVICES	15,237	12,650	12,493	17,000	8,723	17,000	-
16 TECHNOLOGY SERVICES & WEBSITE ADMIN	1,200	1,821	2,663	4,238	2,238	2,015	(2,223)
17 LEGAL SERVICES	25,866	33,340	49,847	20,000	17,262	30,000	10,000
TOTAL FINANCIAL & ADMINISTRATIVE	107,333	110,188	129,165	104,312	63,649	111,364	7,052
INSURANCE:							
20 INSURANCE (PUBLIC OFFICIALS & PROPERTY & CASUALTY)	5,000	5,000	5,125	5,638	5,381	5,919	281
21 PROPERTY INSURANCE	10,133	11,119	11,676	12,844	12,845	14,130	1,286
TOTAL INSURANCE	15,133	16,119	16,801	18,482	18,226	20,049	1,567
DEBT SERVICE ADMINISTRATION:							
25 DISCLOSURE REPORT	7,000	7,100	7,000	3,333	1,333	3,850	517
26 ARBITRAGE REBATE REPORT	1,000	1,000	500	1,000	1,150	1,300	300
27 TRUSTEE FEES	11,978	10,636	10,842	10,500	10,326	11,152	652
TOTAL DEBT SERVICE ADMINISTRATION	19,978	18,736	18,342	14,833	12,809	16,302	1,469
UTILITIES:							
31 UTILITIES - ELECTRICITY	40,969	43,276	54,668	44,000	23,054	57,200	13,200
32 UTILITIES - STREETLIGHTS	172,150	147,467	146,798	147,500	100,101	159,600	12,100
33 UTILITIES - WATER/SEWER	32,004	32,821	24,392	33,000	10,836	33,000	-
34 UTILITIES - SOLID WASTE REMOVAL	-	907	960	-	480	960	960
TOTAL UTILITIES	245,123	224,471	226,818	224,500	134,471	250,760	26,260
SECURITY:							
37 SECURITY MONITORING SERVICES	16,354	16,872	15,629	17,000	8,740	6,252	(10,748)
38 SECURITY MISCELLANEOUS EXPENSE (EQUIP REPAIRS & MAINTENANCE, ACCESS CARDS)	-	-	-	-	5,985	9,000	9,000

**ADOPTED BUDGET FY 2022
GENERAL FUND (O&M)**

	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 AMENDED	FY 2021 YTD - MARCH	FY 2022 ADOPTED	VARIANCE 2021-2022
TOTAL SECURITY	16,354	16,872	15,629	17,000	14,725	15,252	(1,748)
PHYSICAL ENVIRONMENT:							-
FIELD SERVICES (DPFG)	6,000	8,400	8,400	5,567	-	4,815	(752)
FOUNTAIN SERVICE REPAIRS & MAINTENANCE	5,347	2,286	1,839	2,500	600	2,500	-
AQUATIC MAINTENANCE	29,520	29,515	37,845	29,520	12,900	29,520	-
MITIGATION AREA MONITORING & MAINTENANCE	3,100	2,000	4,200	2,000	450	3,100	1,100
AQUATIC PLANT REPLACEMENT	-	-	-	2,500	-	2,500	-
STORMWATER SYSTEM MAINTENANCE	6,591	256	407	500	76	500	-
MIDGE FLY TREATMENTS	15,458	21,000	5,250	-	-	-	-
FISH STOCKING	-	-	-	11,100	3,700	11,100	-
LAKE & POND MAINTENANCE	23,039	600	2,400	2,000	-	2,000	-
ENTRY & WALLS MAINTENANCE	4,350	14,428	6,617	6,000	5,535	5,500	(500)
LANDSCAPE MAINTENANCE - CONTRACT	235,109	183,982	177,172	184,000	82,266	183,982	(18)
LANDSCAPE REPLACEMENT MULCH	62,503	39,058	33,296	50,000	-	60,000	10,000
LANDSCAPE REPLACEMENT ANNUALS	17,394	16,485	22,576	17,500	-	24,000	6,500
LANDSCAPE REPLACEMENT PLANTS & SHRUBS	8,783	9,625	5,847	10,000	15,585	45,000	35,000
OTHER LANDSCAPE -FIRE ANT TREAT	2,308	-	-	1,500	2,360	1,500	-
IRRIGATION REPAIRS & MAINTENANCE	2,808	1,529	6,363	2,500	4,673	6,000	3,500
DECORATIVE LIGHT MAINTENANCE	13,200	11,500	-	5,000	9,050	9,050	4,050
TOTAL PHYSICAL ENVIRONMENT	435,510	340,664	312,212	332,187	137,195	391,067	58,880
ROAD & STREET FACILITIES							-
SIDEWALK REPAIR & MAINTENANCE	-	-	2,200	1,000	-	1,000	-
ROADWAY REPAIR & MAINTENANCE	-	595	5,665	1,000	-	1,000	-
SIGNAGE REPAIR & REPLACEMENT	-	-	-	2,500	3,073	2,500	-
TOTAL ROAD & STREET FACILITIES	-	595	7,865	4,500	3,073	4,500	-
PARKS AND RECREATION:							-
CLUBHOUSE MANAGEMENT	66,278	65,457	62,746	85,257	42,098	124,353	39,096
MAINTENANCE & REPAIR	13,852	24,845	9,298	16,500	10,084	21,000	4,500
OFFICE SUPPLIES	135	416	588	500	296	500	-
FURNITURE REPAIR/REPLACEMENT	3,690	-	145	1,500	-	1,500	-
CLUB FACILITY JANITORIAL	5,850	4,835	6,600	-	-	-	-
POOL MAINTENANCE - CONTRACT	21,150	20,400	19,676	20,400	11,706	-	(20,400)
POOL REPAIRS	-	-	1,590	1,500	760	1,500	-
POOL PERMITS	280	840	560	1,000	-	1,000	-
COMMUNICATIONS (TEL, FAX, INTERNET)	7,048	6,890	7,469	7,000	4,140	8,090	1,090
FACILITY A/C & HEATING MAINTENANCE & REPAIRS	-	1,905	220	2,000	-	2,000	-
COMPUTER SUPPORT MAINTENANCE & REPAIR	-	3,089	398	1,000	126	1,000	-
PLAYGROUND EQUIPMENT & MAINTENANCE	5,625	247	185	1,000	-	1,000	-
ATHLETIC/PARK & COURT/FIELD REPAIRS	2,731	5,891	216	5,000	3,570	5,000	-
DOG WASTE STATION SUPPLIES	4,719	5,023	4,895	5,000	2,772	-	(5,000)
PEST CONTROL	2,390	2,460	2,460	2,460	1,230	2,460	-
TOTAL PARKS AND RECREATION	133,748	142,298	117,046	150,117	76,781	169,403	19,286
OTHER FINANCING SOURCES & USES - TRANSFER TO RESERVES	-	-	-	-	-	231,580	231,580
TOTAL EXPENDITURES BEFORE PROJECT BUDGET	973,179	869,943	843,878	865,931	460,929	1,210,277	344,346
PROJECT BUDGET							-
PRESSURE WASHING	10,940	8,284	8,171	13,856	13,864	20,000	6,144

**ADOPTED BUDGET FY 2022
GENERAL FUND (O&M)**

	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 AMENDED	FY 2021 YTD - MARCH	FY 2022 ADOPTED	VARIANCE 2021-2022
91 CAPITAL OUTLAY	8,945	7,396	3,750	-	-	125,000	125,000
92 TOTAL CONTINGENCY	19,885	15,960	11,921	13,856	13,864	145,000	131,144
93							
94 TOTAL EXPENDITURES	993,064	885,903	855,799	879,787	474,793	1,355,277	475,490
95							
96 EXCESS OF REVENUE OVER (UNDER) EXPEND.	38,240	69,696	95,981	-	398,403	-	-
97							
98							
99 FUND BALANCE - BEGINNING	103,992	156,815	259,535	355,516	355,516	355,516	54,636
100							
101 OTHER FINANCING SOURCES/ USES: INTERFUND TRANSFER	25,076	33,024	-	-	-	-	-
102 DECREASE FOR FUND BALANCE FORWARD	-	-	-	-	-	(75,000)	
103 ASSIGNED FOR OPERATING CAPITAL - 2 MOS						(225,880)	
104 FUND BALANCE - ENDING	167,308	259,535	355,516	355,516	753,919	54,636	

Assessment Note: Following the adoption of the general fund and debt service budgets, the District will prepare an assessment roll based on the County Property Appraiser's final list of property owners as of a certain "date of record". The District will allocate assessments to property owners as of this "date of record" and will utilize the appropriate on-roll and off-roll collection methods to collect its assessments. As a result of this process, the on-roll and off-roll assessments and related collection costs may vary from the adopted budgets.

FINANCIAL STATEMENT CATEGORY	VENDOR	ANNUAL AMOUNT OF CONTRACT	COMMENTS (SCOPE OF SERVICE)
EXPENDITURES GENERAL ADMINISTRATIVE:			
BOARD OF SUPERVISORS SALARIES	BOARD OF SUPERVISORS	\$ 9,600.00	PER MEETING. 4 BOARD MEMBERS @ 200 EACH
PAYROLL TAXES (BOS STAFF)	FICA & FUTA	\$ 734.40	PAYROLL TAXED AT 7.65% (Board Of Supervisors)
PAYROLL SERVICE FEES	INNOVATIVE	\$ 600.00	APPROXIMATES \$50 PER PAY PERIOD & YE PROCESSING OF \$50
ADMINISTRATIVE SERVICES	DPFG	\$ 3,610.00	Services include support for the District Management function, recording and preparation of meeting minutes, records retention and maintenance in accordance with Chapter 119, Florida Statutes, and the District's adopted Rules of Procedure, preparation and delivery of the agenda
MANAGEMENT CONSULTING SERVICES	DPFG	\$ 18,530.00	Services include the conducting of (1) two and one-half (2.5) hour board meeting per month, (one) 1 workshop per year, overall administration of District functions, and all required state and local filings, preparation of annual budget, purchasing and risk management.
FINANCIAL & REVENUE COLLECTIONS	DPFG	\$ 3,850.00	Services include all functions necessary for the timely billing, collection and reporting of the District assessments in order to ensure adequate funds to meet the District's debt service and operations and maintenance obligations. Inclusive of assessment roll preparation and certification to the County
ASSESSMENT ROLL	No Longer Utilized	\$ -	No Longer Utilized
ACCOUNTING SERVICES	DPFG	\$ 16,850.00	Services include the preparation and delivery of the District's financial statements in accordance with GASB, accounts payable and receivable functions, asset tracking, the administration of reports required by the State of Florida
BANK FEES	VARIOUS	\$ 150.00	AMOUNT IS FOR MISC ITEMS SUCH AS PRINTED CHECKS OR ANY RETURNED DEPOSITS
MEETING OVERCHARGES	VARIOUS	\$ 500.00	Miscellaneous items for administrative - such as meeting overtime
AUDITING	GRAU	\$ 6,000.00	State law requires the District to undertake an annual independent audit. The budgeted amount reflects an estimated amount as the District will need to go out for RFP
REGULATORY AND PERMIT FEES	FLORIDA DEPARTMENT OF ECONOMIC OPPORTUNITIES	\$ 175.00	STATUTORILY FIXED
TAX COLLECTOR/PROPERTY APPRAISER	PASCO COUNTY GOVERNMENT	\$ 250.00	Property tax related to 2042 Lake Waters Place and 19037 Long Lake Ranch Blvd.
LEGAL ADVERTISEMENTS	VARIOUS PUBLICATIONS	\$ 1,500.00	The District is required to advertise various items pursuant to Statutory requirements. The items include meeting schedules, special meeting notices, public hearings and bidding, etc. for the District and any other statutory requirements.
ENGINEERING SERVICES	JOHNSON ENGINEERING	\$ 17,000.00	Provides general engineering services to District, i.e. attendance & preparation for monthly board meetings and other specifically requested assignments throughout the year. Amount reflected is based on current spending.
TECHNOLOGY SERVICES & WEBSITE ADMIN	CAMPUS SUITE	\$ 2,015.00	Campus Suite to provide ADA compliance for website platform and the remediation of 750 pages of documents. An additional \$25 for annual domain registration and an additional \$500 for DPFG to upload documents and maintain information on the website
LEGAL SERVICES	HOPPING GREEN & SAMS	\$ 30,000.00	Provides general legal services, review of contracts, agreements and other research assigned and directed by the Board and District Management throughout the year. Amount is based on current spending of the District for this service.
TOTAL FINANCIAL & ADMINISTRATIVE		\$ 111,364	
INSURANCE			
INSURANCE (PUBLIC OFFICIALS & PROPERTY & CASUALTY)	EGIS	\$ 5,919.00	The District will incur expenditures for public officials' liability insurance for the Board and Staff. Pursuant to agent confirmation
PROPERTY INSURANCE	US BANK	\$ 14,130.00	The District has insurance expenditures related to insuring assets owned by the District and for its general liability needs with EGIS Insurance Advisors. The amount depicted was confirmed with the insurance carrier.
TOTAL INSURANCE		\$ 20,049.00	
DEBT SERVICE ADMINISTRATION			
DISCLOSURE REPORT	DPFG	\$ 3,850.00	The consultant shall serve as the District's dissemination agent under any applicable continuing disclosure undertaking of the District, which shall include fulfilling all duties of the Dissemination Agent set forth in the Trust Indenture
ARBITRAGE REBATE REPORT	LLS TAX SOLUTIONS	\$ 1,300.00	The District is required to calculate interest earned from bond proceeds each year pursuant to the Internal Revenue Code. The Rebate Analyst is required to verify that the District has not received earnings higher than the yield of the bonds.
TRUSTEE FEES	US BANK	\$ 11,152.00	Confirmed amount with U.S. Bank - Trustee for outstanding Series and for the oversight of the various trust accounts related to the Series outstanding bonds. The trustee is chosen as part of the bond issuance process.
TOTAL DEBT SERVICE ADMINISTRATION		\$ 16,302.00	

FINANCIAL STATEMENT CATEGORY	VENDOR	ANNUAL AMOUNT OF CONTRACT	COMMENTS (SCOPE OF SERVICE)
UTILITIES			
UTILITIES - ELECTRICITY	DUKE ENERGY	\$ 57,200.00	Estimated and increased 4%
UTILITIES - STREETLIGHTS	DUKE ENERGY	\$ 159,600.00	Estimated
UTILITIES - WATER/SEWER	PASCO COUNTY UTILITIES	\$ 33,000.00	Water and swer services for 0 Community Center and 18981 Long Lake Ranch Blvd.
UTILITIES - SOLID WASTE REMOVAL	COUNTY SANITATION	\$ 960.00	Solid waste disposal services at \$80 per month
TOTAL UTILITIES		\$ 250,760.00	
SECURITY			
SECURITY MONITORING SERVICES	SECURITEAM	\$ 6,252.00	VIRTUAL SECURITY GUARD SERVICE - QUARTERLY REMOTE VIDEO MONITORING - \$1,335 QUARTERLY AND REMOTE SUPPORT AGREEMENT - \$228 QUARTERLY
SECURITY MISCELLANEOUS EXPENSE (EQUIPMENT REPAIRS & MAINT. ACCESS	SECURITEAM	\$ 9,000.00	VARIOUS REPAIRS & MAINTENANCE TO THE EXISTING HARDWARE INFRASTRUCTURE
TOTAL SECURITY		\$ 15,252.00	
PHYSICAL ENVIRONMENT			
FIELD SERVICES (DPFG0	DPFG	\$ 4,815.00	Services include oversight of field services maintenance, including managing vendor contracts relating to District facilities and landscape/irrigation maintenance
FOUNTAIN SERVICE REPAIRS & MAINTENANCE	STEADFAST ENVIRONMENTAL	\$ 2,500.00	Equipment under agreement is (1) Vertex fountain at Borrow Lake, (1) at Pond 20, (1) at Pond 30, & (2) at Big Lake. Includes inspection of moving parts, wear and tear, filter cleaning and nozzle celaning - \$1,920. Added additional for parts for repair if needed
AQUATIC MAINTENANCE	GHS ENVIRONMENTAL	\$ 29,520.00	Aquatic weed control in the 26 ponds/floodplain areas
MITIGATION AREA MONITORING & MAINTENANCE	FLORIDA NATIVES NURSERY	\$ 3,100.00	Mitigation Maintenance & Compliance Monitoring
AQUATIC PLANT REPLACEMENT	GHS ENVIRONMENTAL	\$ 2,500.00	Plantings to increase the overall health of the pond while also providing for erosion stabilization
STORMWATER SYSTEM MAINTENANCE	MISCELLANEOUS	\$ 500.00	AS NEEDED FOR REPAIRS
MIDFE FLY TREATMENTS	GHS ENVIRONMENTAL	\$ -	AS NEEDED
FISH STOCKING	GHS ENVIRONMENTAL	\$ 11,100.00	MOSQUITO FISH STOCKING
LAKE & POND MAINTENANCE	MISCELLANEOUS	\$ 2,000.00	MISCELLANEOUS RELATED TO THE MAINTENANCE OF PONDS & LAKES
ENTRY & WALLS MAINTENANCE	MISCELLANEOUS	\$ 5,500.00	MISCELLANEOUS REPAIRS NEEDED FOR WALLS AND ENTRY WAYS
LANDSCAPE MAINTENANCE - CONTRACT	DOWN TO EARTH	\$ 183,982.00	BASE CONTRACT PROVIDES FOR MOWING, EDGING, SHRUB CARE, TREE MAINTENANCE, IRRIGATION INSPECTION AND FERTILIZATIONS
LANDSCAPE REPLACEMENT MULCH	DOWN TO EARTH	\$ 60,000.00	DOWN TO EARTH MULCH - \$36,000 PER APPLICATION FOR 800 CY. ADDITIONAL MULCH NEEDS INCREASED BY 700 CY
LANDSCAPE REPLACEMENT ANNUALS	DOWN TO EARTH	\$ 24,000.00	ANNUALS ARE ESTIMATED AT \$1.65 EACH WITH 4 ROTATIONS
LANDSCAPE REPLACEMENT PLANTS & SHRUBS	DOWN TO EARTH	\$ 45,000.00	ADDITIONAL AMOUNTS APPROPRIATED FOR THE REPLACEMENT OF PLANT ASSETS
OTHER LANDSCAPE-FIRE ANT TREAT	DOWN TO EARTH	\$ 1,500.00	AS NEEDED FOR THE TREAMENT OF FIRE ANTS
IRRIGATION REPAIRS & MAINTENANCE	DOWN TO EARTH	\$ 6,000.00	ESTIMATED FOR PARTS & LABOR TO REPAIR THE IRRIGATION SYSTEM
DECORATIVE LIGHT MAINTENANCE	ILLUMINATION HOLIDAY LIGHTING	\$ 9,050.00	HOLIDAY LIGHTING FOR 12 ENTRY MONUMENTS - \$7,200 AND MAIN ENTRANCE at 54 and SunLake - \$1,850
TOTAL PHYSICAL ENVIROMENT		\$ 391,067.00	

	FINANCIAL STATEMENT CATEGORY	VENDOR	ANNUAL AMOUNT OF CONTRACT	COMMENTS (SCOPE OF SERVICE)
63	ROAD & STREET FACILITIES			
64	SIDEWALK REPAIR & MAINTENANCE	MISCELLANEOUS	\$ 1,000.00	REPAIRS FOR ANY SIDEWALK RELATED ISSUES
65	ROADWAY REPAIR & MAINTENANCE	MISCELLANEOUS	\$ 1,000.00	REPAIRS FOR ANY ROADWAY ISSUES
66	SIGNAGE REPAIR & REPLACEMENT	MISCELLANEOUS	\$ 2,500.00	REPAIRS FOR ANY STREET SIGNS
67	TOTAL ROAD & STREET FACILITIES		\$ 4,500.00	
68				
69	PARKS AND RECREATION			
70	CLUBHOUSE MANAGEMENT	VESTA PROPERTY MANAGEMENT	\$ 124,353.00	Clubhouse Manager is at \$75,030 and facility attendants are \$18,122. Part time assistant included at \$31,200 for pool service and dog waste management
71	MAINTENANCE REPAIR	MISCELLANEOUS	\$ 21,000.00	As needed for the repair & maintenance
72	OFFICE SUPPLIES	MISCELLANEOUS	\$ 500.00	Office Supplies for the facility
73	FURNITURE REPAIR/REPLACEMENT	MISCELLANEOUS	\$ 1,500.00	AS NEEDED FOR FURNITURE REPAIR & MAINTENANCE
74	CLUB FACILITY JANITORIAL	NOT APPLICABLE	\$ -	NO LONGER UTILIZED
75	POOL MAINTENANCE - CONTRACT	VESTA PROPERTY MANAGEMENT	\$ -	SERVICE TO BE PERFORMED 3X WEEKLY FOR 2 POOLS, ALL CHEMICALS ARE INCLUDED. INCLUDED IN THE VESTA CONTRACT
76	POOL MAINTENANCE & REPAIRS	PROTEUS POOLS	\$ 1,500.00	ADDITIONAL SERVICE REPAIRS FOR THE POOLS
77	POOL PERMIT	STATE OF FLORIDA DEPARTMENT OF HEALTH	\$ 1,000.00	ESTIMATED
78	COMMUNICATIONS (TEL, CELL, INT)	SPECTRUM	\$ 8,090.00	Service for business internet, business voice and business tv. Additionally for Sirius Subscription - \$350. Service provided at 2042 Lake Waters Place and 18981 Lions Lake Blvd.
79	FACILITY A/C & HEATING MAINTENANCE & REPAIRS	AS NEEDED	\$ 2,000.00	As needed for repairs to HVAC system
80	COMPUTER SUPPORT MAINTENANCE & REPAIR	AS NEEDED	\$ 1,000.00	As needed repairs for the repairs of the computer system
81	PLAYGROUND EQUIPMENT & MAINTENANCE	AS NEEDED	\$ 1,000.00	As needed for repairs of playground equipment
82	ATHLETIC/PARK & COURT/FIELD REPAIRS	AS NEEDED	\$ 5,000.00	As needed for repairs to the athletic park
83	DOG WASTE STATION SUPPLIES	VESTA PROPERTY MANAGEMENT	\$ -	Twice weekly remove all waste from every receptacle within the community. Bags are included. Replace trash can liners. Included in the VESTA amenity contract
84	PEST CONTROL	NVIROTECH	\$ 2,460.00	Pursuant to contract for pest control services
85	TOTAL PARKS AND RECREATION		\$ 169,403.00	
86				
87	OTHER FINANCING SOURCES: TRANSFER TO RESERVES		\$ 231,580.00	Transfer to Reserves pursuant to the reserve study
88				
89	CONTINGENCY			
90	PRESSURE WASHING		\$ 20,000.00	For miscellaneous items such as pressure washing
91	CAPITAL OUTLAY		\$ 125,000.00	
92	TOTAL CONTINGENCY & CAPITAL OUTLAY		\$ 145,000.00	

LONG LAKE RANCH COMMUNITY DEVELOPMENT DISTRICT
DEBT SERVICE BUDGET
FY 2022 ADOPTED BUDGET - OCTOBER 1, 2021 - SEPTEMBER 30, 2022

Chart of Accounts	Series 2014A-1	Series 2015A-1	Series 2016	FY 2021-2022 Budget
REVENUES				
SPECIAL ASSESSMENTS				
NET SPECIAL ASSESSMENTS ⁽¹⁾	\$ 319,275	\$ 235,938	\$ 193,413	\$ 748,625
TOTAL REVENUES	319,275	235,938	193,413	748,625
EXPENDITURES				
5/1/2022				
DEBT SERVICE REQUIREMENT				
INTEREST	118,294	89,769	64,853	272,916
PRINCIPAL	85,000	55,000	65,000	205,000
11/1/2022				
DEBT SERVICE REQUIREMENT				
INTEREST	115,903	88,119	63,553	267,575
PRINCIPAL	-	-	-	-
TOTAL EXPENDITURES	319,197	232,888	193,406	745,491
EXCESS OF REVENUES OVER EXPENDITURES	\$ 78	\$ 3,050	\$ 6	\$ 3,134

Pasco County Collection Costs (2%) and Early Payment Discounts (4%):

6%

Gross Debt Service Assessments

\$ 796,410

⁽¹⁾ Maximum Annual Debt Service (MADS) less any prepaid assessments received.

LONG LAKE RANCH COMMUNITY DEVELOPMENT DISTRICT
DEBT SERVICE REQUIREMENT
CAPITAL IMPROVEMENT REVENUE BOND, SERIES 2014A-1

Period Ending	Principal	Coupon	Interest	Debt Service /(a)	Annual Debt Service /(a)	Bonds Outstanding
5/1/2021						3,960,000
11/1/2021		5.625%	118,294	118,294	118,294	3,960,000
5/1/2022	85,000	5.625%	118,294	203,294		3,875,000
11/1/2022	-	5.625%	115,903	115,903	319,197	3,875,000
5/1/2023	90,000	5.625%	115,903	205,903		3,785,000
11/1/2023	-	5.625%	113,372	113,372	319,275	3,785,000
5/1/2024	95,000	5.625%	113,372	208,372		3,690,000
11/1/2024	-	6.000%	110,700	110,700	319,072	3,690,000
5/1/2025	100,000	6.000%	110,700	210,700		3,590,000
11/1/2025	-	6.000%	107,700	107,700	318,400	3,590,000
5/1/2026	105,000	6.000%	107,700	212,700		3,485,000
11/1/2026	-	6.000%	104,550	104,550	317,250	3,485,000
5/1/2027	110,000	6.000%	104,550	214,550		3,375,000
11/1/2027	-	6.000%	101,250	101,250	315,800	3,375,000
5/1/2028	120,000	6.000%	101,250	221,250		3,255,000
11/1/2028	-	6.000%	97,650	97,650	318,900	3,255,000
5/1/2029	125,000	6.000%	97,650	222,650		3,130,000
11/1/2029	-	6.000%	93,900	93,900	316,550	3,130,000
5/1/2030	135,000	6.000%	93,900	228,900		2,995,000
11/1/2030	-	6.000%	89,850	89,850	318,750	2,995,000
5/1/2031	140,000	6.000%	89,850	229,850		2,855,000
11/1/2031	-	6.000%	85,650	85,650	315,500	2,855,000
5/1/2032	150,000	6.000%	85,650	235,650		2,705,000
11/1/2032	-	6.000%	81,150	81,150	316,800	2,705,000
5/1/2033	160,000	6.000%	81,150	241,150		2,545,000
11/1/2033	-	6.000%	76,350	76,350	317,500	2,545,000
5/1/2034	170,000	6.000%	76,350	246,350		2,375,000
11/1/2034	-	6.000%	71,250	71,250	317,600	2,375,000
5/1/2035	180,000	6.000%	71,250	251,250		2,195,000
11/1/2035	-	6.000%	65,850	65,850	317,100	2,195,000

**LONG LAKE RANCH COMMUNITY DEVELOPMENT DISTRICT
DEBT SERVICE REQUIREMENT
CAPITAL IMPROVEMENT REVENUE BOND, SERIES 2014A-1**

Period Ending	Principal	Coupon	Interest	Debt Service /(a)	Annual Debt Service /(a)	Bonds Outstanding
5/1/2036	190,000	6.000%	65,850	255,850		2,005,000
11/1/2036	-	6.000%	60,150	60,150	316,000	2,005,000
5/1/2037	200,000	6.000%	60,150	260,150		1,805,000
11/1/2037	-	6.000%	54,150	54,150	314,300	1,805,000
5/1/2038	215,000	6.000%	54,150	269,150		1,590,000
11/1/2038	-	6.000%	47,700	47,700	316,850	1,590,000
5/1/2039	230,000	6.000%	47,700	277,700		1,360,000
11/1/2039	-	6.000%	40,800	40,800	318,500	1,360,000
5/1/2040	240,000	6.000%	40,800	280,800		1,120,000
11/1/2040	-	6.000%	33,600	33,600	314,400	1,120,000
5/1/2041	255,000	6.000%	33,600	288,600		865,000
11/1/2041	-	6.000%	25,950	25,950	314,550	865,000
5/1/2042	270,000	6.000%	25,950	295,950		595,000
11/1/2042	-	6.000%	17,850	17,850	313,800	595,000
5/1/2043	290,000	6.000%	17,850	307,850		305,000
11/1/2043	-	6.000%	9,150	9,150	317,000	305,000
5/1/2044	305,000	6.000%	9,150	314,150	314,150	-
Total	\$ 3,960,000		\$ 3,445,538	\$ 7,405,538	\$ 7,405,538	

Max Annual DS: 319,275

Footnote:

(a) Data herein for the CDD's budgetary process purposes only.

LONG LAKE RANCH COMMUNITY DEVELOPMENT DISTRICT
DEBT SERVICE REQUIREMENT
CAPITAL IMPROVEMENT REVENUE BOND, SERIES 2015A-1

Period Ending	Principal	Coupon	Interest	Debt Service /(a)	Annual Debt Service /(a)	Bonds Outstanding
5/1/2021						2,920,000
11/1/2021		6.000%	89,769	89,769	89,769	2,920,000
5/1/2022	55,000	6.000%	89,769	144,769		2,865,000
11/1/2022	-	6.000%	88,119	88,119	232,888	2,865,000
5/1/2023	60,000	6.000%	88,119	148,119		2,805,000
11/1/2023	-	6.000%	86,319	86,319	234,438	2,805,000
5/1/2024	65,000	6.000%	86,319	151,319		2,740,000
11/1/2024	-	6.000%	84,369	84,369	235,688	2,740,000
5/1/2025	65,000	6.000%	84,369	149,369		2,675,000
11/1/2025	-	6.000%	82,419	82,419	231,788	2,675,000
5/1/2026	70,000	6.000%	82,419	152,419		2,605,000
11/1/2026	-	6.000%	80,319	80,319	232,738	2,605,000
5/1/2027	75,000	6.000%	80,319	155,319		2,530,000
11/1/2027	-	6.000%	78,069	78,069	233,388	2,530,000
5/1/2028	80,000	6.000%	78,069	158,069		2,450,000
11/1/2028	-	6.000%	75,669	75,669	233,738	2,450,000
5/1/2029	85,000	6.000%	75,669	160,669		2,365,000
11/1/2029	-	6.000%	73,119	73,119	233,788	2,365,000
5/1/2030	90,000	6.000%	73,119	163,119		2,275,000
11/1/2030	-	6.000%	70,419	70,419	233,538	2,275,000
5/1/2031	95,000	6.000%	70,419	165,419		2,180,000
11/1/2031	-	6.000%	67,569	67,569	232,988	2,180,000
5/1/2032	100,000	6.000%	67,569	167,569		2,080,000
11/1/2032	-	6.000%	64,569	64,569	232,138	2,080,000
5/1/2033	110,000	6.000%	64,569	174,569		1,970,000
11/1/2033	-	6.000%	61,269	61,269	235,838	1,970,000
5/1/2034	115,000	6.000%	61,269	176,269		1,855,000
11/1/2034	-	6.000%	57,819	57,819	234,088	1,855,000
5/1/2035	120,000	6.000%	57,819	177,819		1,735,000
11/1/2035	-	6.250%	54,219	54,219	232,038	1,735,000

**LONG LAKE RANCH COMMUNITY DEVELOPMENT DISTRICT
DEBT SERVICE REQUIREMENT
CAPITAL IMPROVEMENT REVENUE BOND, SERIES 2015A-1**

Period Ending	Principal	Coupon	Interest	Debt Service /(a)	Annual Debt Service /(a)	Bonds Outstanding
5/1/2036	130,000	6.250%	54,219	184,219		1,605,000
11/1/2036	-	6.250%	50,156	50,156	234,375	1,605,000
5/1/2037	135,000	6.250%	50,156	185,156		1,470,000
11/1/2037	-	6.250%	45,938	45,938	231,094	1,470,000
5/1/2038	145,000	6.250%	45,938	190,938		1,325,000
11/1/2038	-	6.250%	41,406	41,406	232,344	1,325,000
5/1/2039	155,000	6.250%	41,406	196,406		1,170,000
11/1/2039	-	6.250%	36,563	36,563	232,969	1,170,000
5/1/2040	165,000	6.250%	36,563	201,563		1,005,000
11/1/2040	-	6.250%	31,406	31,406	232,969	1,005,000
5/1/2041	175,000	6.250%	31,406	206,406		830,000
11/1/2041		6.250%	25,938	25,938	232,344	830,000
5/1/2042	190,000	6.250%	25,938	215,938		640,000
11/1/2042	-	6.250%	20,000	20,000	235,938	640,000
5/1/2043	200,000	6.250%	20,000	220,000		440,000
11/1/2043	-	6.250%	13,750	13,750	233,750	440,000
5/1/2044	215,000	6.250%	13,750	228,750		225,000
11/1/2044		6.250%	7,031	7,031	235,781	225,000
5/1/2045	225,000	6.250%	7,031	232,031	232,031	-
Total	\$ 2,920,000		\$ 2,772,438	\$ 5,692,438	\$ 5,692,438	

Max Annual DS: 235,938

Footnote:

(a) Data herein for the CDD's budgetary process purposes only.

LONG LAKE RANCH COMMUNITY DEVELOPMENT DISTRICT
DEBT SERVICE REQUIREMENT
CAPITAL IMPROVEMENT REVENUE BOND, SERIES 2016

Period Ending	Principal	Coupon	Interest	Debt Service /(a)	Annual Debt Service /(a)	Bonds Outstanding
5/1/2021						2,810,000
11/1/2021		4.000%	64,853	64,853	64,853	2,810,000
5/1/2022	65,000	4.000%	64,853	129,853		2,745,000
11/1/2022	-	4.000%	63,553	63,553	193,406	2,745,000
5/1/2023	65,000	4.000%	63,553	128,553		2,680,000
11/1/2023	-	4.000%	62,253	62,253	190,806	2,680,000
5/1/2024	70,000	4.000%	62,253	132,253		2,610,000
11/1/2024	-	4.000%	60,853	60,853	193,106	2,610,000
5/1/2025	70,000	4.000%	60,853	130,853		2,540,000
11/1/2025	-	4.000%	59,453	59,453	190,306	2,540,000
5/1/2026	75,000	4.000%	59,453	134,453		2,465,000
11/1/2026	-	4.625%	57,953	57,953	192,406	2,465,000
5/1/2027	75,000	4.625%	57,953	132,953		2,390,000
11/1/2027	-	4.625%	56,219	56,219	189,172	2,390,000
5/1/2028	80,000	4.625%	56,219	136,219		2,310,000
11/1/2028	-	4.625%	54,369	54,369	190,588	2,310,000
5/1/2029	85,000	4.625%	54,369	139,369		2,225,000
11/1/2029	-	4.625%	52,403	52,403	191,772	2,225,000
5/1/2030	90,000	4.625%	52,403	142,403		2,135,000
11/1/2030	-	4.625%	50,322	50,322	192,725	2,135,000
5/1/2031	90,000	4.625%	50,322	140,322		2,045,000
11/1/2031	-	4.625%	48,241	48,241	188,563	2,045,000
5/1/2032	95,000	4.625%	48,241	143,241		1,950,000
11/1/2032	-	4.625%	46,044	46,044	189,284	1,950,000
5/1/2033	100,000	4.625%	46,044	146,044		1,850,000
11/1/2033	-	4.625%	43,731	43,731	189,775	1,850,000
5/1/2034	105,000	4.625%	43,731	148,731		1,745,000
11/1/2034	-	4.625%	41,303	41,303	190,034	1,745,000
5/1/2035	110,000	4.625%	41,303	151,303		1,635,000
11/1/2035	-	4.625%	38,759	38,759	190,063	1,635,000

LONG LAKE RANCH COMMUNITY DEVELOPMENT DISTRICT
DEBT SERVICE REQUIREMENT
CAPITAL IMPROVEMENT REVENUE BOND, SERIES 2016

Period Ending	Principal	Coupon	Interest	Debt Service /(a)	Annual Debt Service /(a)	Bonds Outstanding
5/1/2036	115,000	4.625%	38,759	153,759		1,520,000
11/1/2036	-	4.750%	36,100	36,100	189,859	1,520,000
5/1/2037	120,000	4.750%	36,100	156,100		1,400,000
11/1/2037	-	4.750%	33,250	33,250	189,350	1,400,000
5/1/2038	130,000	4.750%	33,250	163,250		1,270,000
11/1/2038		4.750%	30,163	30,163	193,413	1,270,000
5/1/2039	135,000	4.750%	30,163	165,163		1,135,000
11/1/2039	-	4.750%	26,956	26,956	192,119	1,135,000
5/1/2040	140,000	4.750%	26,956	166,956		995,000
11/1/2040	-	4.750%	23,631	23,631	190,588	995,000
5/1/2041	145,000	4.750%	23,631	168,631		850,000
11/1/2041		4.750%	20,188	20,188	188,819	850,000
5/1/2042	155,000	4.750%	20,188	175,188		695,000
11/1/2042	-	4.750%	16,506	16,506	191,694	695,000
5/1/2043	160,000	4.750%	16,506	176,506		535,000
11/1/2043	-	4.750%	12,706	12,706	189,213	535,000
5/1/2044	170,000	4.750%	12,706	182,706		365,000
11/1/2044		4.750%	8,669	8,669	191,375	365,000
5/1/2045	180,000	4.750%	8,669	188,669	188,669	185,000
11/1/2045		4.750%	4,394	4,394	4,394	185,000
5/1/2046	185,000	4.750%	4,394	189,394	189,394	-
Total	\$ 2,810,000		\$ 2,025,744	\$ 4,835,744	\$ 4,835,744	

Max Annual DS: 193,413

Footnote:

(a) Data herein for the CDD's budgetary process purposes only.

LONG LAKE RANCH COMMUNITY DEVELOPMENT DISTRICT
ASSESSMENTS PER UNIT
FY 2022 ADOPTED BUDGET - OCTOBER 1, 2021 - SEPTEMBER 30, 2022

TOTAL O&M ADMIN BUDGET	\$147,715.40	TOTAL O&M FIELD BUDGET	\$1,132,562.00
COLLECTION COSTS @ 2%	\$3,142.88	COLLECTION COSTS @ 2%	\$24,097.06
EARLY PAYMENT DISCOUNT @ 4%	\$6,285.76	EARLY PAYMENT DISCOUNT @ 4%	\$48,194.13
TOTAL O&M ADMIN ASSESSMENT	\$157,144.04	TOTAL O&M FIELD ASSESSMENT	\$1,204,853.19

UNIT SIZE & PHASE	UNITS ASSESSED				ALLOCATION OF O&M ADMIN ASSESSMENT					ALLOCATION OF O&M FIELD ASSESSMENT					PER UNIT ANNUAL ASSESSMENT ⁽⁴⁾				
	O&M	DEBT SERVICE ⁽¹⁾	DEBT SERVICE ⁽²⁾	DEBT SERVICE ⁽³⁾	ERU FACTOR	TOTAL ERU's	% TOTAL ERU's	TOTAL O&M ADMIN	PER LOT	ERU FACTOR	TOTAL ERU's	% TOTAL ERU's	TOTAL O&M FIELD	PER LOT	O&M	DEBT SERVICE	DEBT SERVICE	DEBT SERVICE	TOTAL PER UNIT ⁽⁵⁾
PHASES 1 & 2																			
TOWNHOME/ATTACHED	116	116	0	0	1.00	116.0	13.65%	\$21,445.54	\$184.88	0.85	98.6	12.03%	\$144,982.33	\$1,249.85	\$1,434.72	\$637.76	\$0.00	\$0.00	\$2,072.48
SINGLE FAMILY 45'	86	86	0	0	1.00	86.0	10.12%	\$15,899.28	\$184.88	0.95	81.7	9.97%	\$120,132.42	\$1,396.89	\$1,581.76	\$850.34	\$0.00	\$0.00	\$2,432.10
SINGLE FAMILY 55'	144	142	0	0	1.00	144.0	16.94%	\$26,622.05	\$184.88	1.00	144.0	17.57%	\$211,738.91	\$1,470.41	\$1,655.28	\$1,062.93	\$0.00	\$0.00	\$2,718.21
SINGLE FAMILY 65'	35	35	0	0	1.00	35.0	4.12%	\$6,470.64	\$184.88	1.05	36.8	4.48%	\$54,037.53	\$1,543.93	\$1,728.80	\$1,169.22	\$0.00	\$0.00	\$2,898.02
PHASE 3																			
TOWNHOME/ATTACHED	83	0	83	0	1.00	83.0	9.76%	\$15,344.65	\$184.88	0.85	70.6	8.61%	\$103,737.36	\$1,249.85	\$1,434.72	\$0.00	\$637.76	\$0.00	\$2,072.48
SINGLE FAMILY 45'	28	0	28	0	1.00	28.0	3.29%	\$5,176.51	\$184.88	0.95	26.6	3.25%	\$39,112.88	\$1,396.89	\$1,581.76	\$0.00	\$850.34	\$0.00	\$2,432.10
SINGLE FAMILY 55'	110	0	110	0	1.00	110.0	12.94%	\$20,336.29	\$184.88	1.00	110.0	13.42%	\$161,745.00	\$1,470.41	\$1,655.28	\$0.00	\$1,062.93	\$0.00	\$2,718.21
SINGLE FAMILY 65'	49	0	49	0	1.00	49.0	5.76%	\$9,058.89	\$184.88	1.05	51.5	6.28%	\$75,652.55	\$1,543.93	\$1,728.80	\$0.00	\$1,169.22	\$0.00	\$2,898.02
PHASE 4																			
SINGLE FAMILY 45'	61	0	0	60	1.00	61.0	7.18%	\$11,277.40	\$184.88	0.95	58.0	7.07%	\$85,210.21	\$1,396.89	\$1,581.76	\$0.00	\$0.00	\$850.04	\$2,431.80
SINGLE FAMILY 55'	62	0	0	62	1.00	62.0	7.29%	\$11,462.27	\$184.88	1.00	62.0	7.57%	\$91,165.36	\$1,470.41	\$1,655.28	\$0.00	\$0.00	\$1,062.55	\$2,717.83
SINGLE FAMILY 65'	76	0	0	76	1.00	76.0	8.94%	\$14,050.53	\$184.88	1.05	79.8	9.74%	\$117,338.64	\$1,543.93	\$1,728.80	\$0.00	\$0.00	\$1,168.80	\$2,897.60
	850	379	270	198		850.0	100.00%	\$157,144.04			819.4	100.00%	\$1,204,853.19						

LESS: Pasco County Collection Costs (2%) and Early Payment Discounts (4%):

Net Revenue to be Collected

CHANGE IN ANNUAL ASSESSMENTS PER UNIT - CAPITAL PROJECTS AT \$125,000				
UNIT SIZE & PHASE	FY 2021	FY 2022	\$ DIFFERENCE	% DIFFERENCE
PHASES 1 & 2				
TOWNHOME/ATTACHED	\$1,892.41	\$2,072.48	\$180.07	10%
SINGLE FAMILY 45'	\$2,234.40	\$2,432.10	\$197.70	9%
SINGLE FAMILY 55'	\$2,511.70	\$2,718.21	\$206.51	8%
SINGLE FAMILY 65'	\$2,682.69	\$2,898.02	\$215.33	8%
PHASE 3				
TOWNHOME/ATTACHED	\$1,892.41	\$2,072.48	\$180.07	10%
SINGLE FAMILY 45'	\$2,234.40	\$2,432.10	\$197.70	9%
SINGLE FAMILY 55'	\$2,511.70	\$2,718.21	\$206.51	8%
SINGLE FAMILY 65'	\$2,682.69	\$2,898.02	\$215.33	8%
PHASE 4				
SINGLE FAMILY 45'	\$2,234.10	\$2,431.80	\$197.70	9%
SINGLE FAMILY 55'	\$2,511.32	\$2,717.83	\$206.51	8%
SINGLE FAMILY 65'	\$2,682.27	\$2,897.60	\$215.33	8%

ADMIN BUDGET BREAKDOWN	
FINANCIAL & ADMIN	\$111,364.40
INSURANCE	\$20,049.00
DEBT SERVICE ADMIN	\$16,302.00
TOTAL ADMIN BUDGET	\$147,715.40

CHANGE IN ADMIN BUDGET	
FY 2020-2021	\$123,562.00
FY 2021-2022	\$147,715.40
Total Difference	<u>\$24,153.40</u>

FIELD BUDGET BREAKDOWN	
UTILITIES	\$250,760.00
SECURITY	\$15,252.00
PHYSICAL ENVIRONMENT	\$391,067.00
ROAD & STREET	\$4,500.00
PARKS & RECREATION	\$169,403.00
CONTINGENCY	\$145,000.00
TRANSFERS TO RESERVES	\$231,580.00
LESS: FUND BALANCE FORWARD	<u>-\$75,000.00</u>
TOTAL FIELD BUDGET	\$1,132,562.00

CHANGE IN FIELD BUDGET	
FY 2020-2021	\$996,775.00
FY 2021-2022	\$1,132,562.00
Total Difference	<u>\$135,787.00</u>

⁽¹⁾ Reflects the total number of lots with Series 2014A-1 debt outstanding.

⁽²⁾ Reflects the total number of lots with Series 2015A-1 debt outstanding.

⁽³⁾ Reflects the total number of lots with Series 2016 debt outstanding.

⁽⁴⁾ Annual debt service assessments per unit adopted in connection with the Series 2014A-1 2015A-1 & 2016 bond issuances. Annual Assessments includes principal, interest, Pasco County collection costs and early payment discounts.

⁽⁵⁾ Annual assessments that will appear on the November, 2021 Pasco County property tax bill. Amount shown includes all applicable county collection costs (2%) and early payment discounts (up to 4% if paid early).