Live Oak Lake
Community Development District

Meeting Agenda

June 5, 2023

AGENDA

Live Oak Lake

Community Development District

219 E. Livingston St., Orlando, FL 32801
Phone: 407-841-5524

May 29, 2024

Board of Supervisors
Live Oak Lake
Community Development District

Dear Board Members:

The regular meeting of the Board of Supervisors of **Live Oak Lake Community Development District will be held Wednesday, June 5, 2024, at 2:30 PM at the West Osceola Branch Library, 305 Campus Street, Celebration, FL 34747.**

Those members of the public wishing to attend the meeting can do so using the information below:

Zoom Video Link: https://us06web.zoom.us/j/83613541694
Zoom Call-In Information: 1-305-224-1968
Zoom ID: 836 1354 1694

Board of Supervisors Meeting

1. Roll Call
2. Public Comment Period
3. Approval of Minutes of the May 1, 2024 Board of Supervisors Meeting
4. Consideration of Resolution 2024-02 Approving Fiscal Year 2025 Proposed Budget And Setting Public Hearing to Adopt
5. Ratification of Termination of Temporary Construction and Access Easement
6. Ratification of Proposals Related to Irrigation Installation on Nolte Road
7. Staff Reports
    A. Attorney
    B. Engineer
        i. Authorization for Additional Services
    C. Field Manager's Report
    D. District Manager's Report
        i. Approval of Check Register
        ii. Approval of Balance Sheet
        iii. Reminder of Form1 Filing Deadline- July 1, 2024
8. Other Business
9. Supervisors Requests
10. Adjournment

MINUTES

MINUTES OF MEETING
LIVE OAK LAKE
COMMUNITY DEVELOPMENT DISTRICT

The regular meeting of the Board of Supervisors of the Live Oak Lake Community Development District was held on Wednesday, **May 1, 2024** at 2:30 p.m. at the West Osceola Branch Library, 305 Campus Street, Celebration, Florida and via Zoom.

Present and constituting a quorum:

Andrea Stevens	Vice Chairperson
Mel Gray Marshall *by Zoom*	Assistant Secretary
Ned Bowman	Assistant Secretary
Kimberly Locher	Assistant Secretary

Also present were:

Tricia Adams	District Manager/GMS
Sarah Sandy	District Counsel, Kutak Rock
Jarrett Wright	Field Services, GMS

FIRST ORDER OF BUSINESS **Roll Call**

Ms. Adams called the meeting to order. Three Supervisors were present in person constituting a quorum.

SECOND ORDER OF BUSINESS **Public Comment Period**

Ms. Adams opened up the public comment period. No members of the public were attending in person. There was one member of the public attending on Zoom, the caller had no comment.

THIRD ORDER OF BUSINESS **Approval of Minutes of the February 7, 2024 Board of Supervisors Meeting**

Ms. Adams presented the minutes from the Board of Supervisors meeting on February 7, 2024, which can be found on page 5 of the agenda packet. She asked for any comments,

corrections, or questions from the Board. The Board had no changes to the minutes. She noted the minutes had been reviewed by counsel and staff and no corrections were noted.

> On MOTION by Mr. Bowman, seconded by Ms. Locher, with all in favor, the Minutes of the February 7, 2024, Board of Supervisors Meeting, were approved.

FOURTH ORDER OF BUSINESS **Presentation of Series 2016 Arbitrage Rebate Report**

Ms. Adams stated the tax-exempt bonds are regulated by the IRS and we are required to report we are not earning more interest that what we pay. She added there is no arbitrage issue.

> On MOTION by Ms. Stevens, seconded by Mr. Bowman, with all in favor, the Series 2016 Arbitrage Rebate Report, was approved.

FIFTH ORDER OF BUSINESS **Ratification of Series 2016 Engagement Letter for Arbitrage Rebate Services**

Ms. Adams presented the engagement letter and was noted it had been approved. She added the Board ask staff to pursue a better rate. She noted they came down from their original price and this is a negotiated rate.

> On MOTION by Ms. Locher, seconded by Mr. Bowman, with all in favor, the Series 2026 Engagement Letter for Arbitrage Rebate Services, was ratified.

SIXTH ORDER OF BUSINESS **Presentation of Fiscal Year 2023 Audit Report**

Ms. Adams noted this independent audit report is required annually. This report includes a letter to Supervisors and there were no findings and financial records are in order. It is a clean audit.

> On MOTION by Ms. Stevens, seconded by Mr. Bowman, with all in favor, the Fiscal Year 2023 Audit Report, was approved.

SEVENTH ORDER OF BUSINESS **Consideration of Damaged Sod Replacement Proposal from Juniper**

Ms. Adams stated this proposal is for the sod damage from deficiencies from the landscape provider. She added the vendor was contacted. Ms. Sandy presented the proposal from Juniper and the cost was around $100,000. She added it was requested they make an offer to carry the cost or provide a credit to the district. The final offer was for 50% off and provided a credit to replace the damaged sod.

The concern from the Board was having the replacement completed all at once. Discussion ensued on the payments, how to ensure the work is acceptable, the costs to the district, the option to elect a different service provider and a notice requirement. Another discussion topic was around the lack of irrigation and the affect it would have on the sod replacement.

The landscape contract terms were discussed to ensure Juniper was completing the work appropriately to the satisfaction of the Board.

Ms. Marshall asked about a low bid and the ability to renegotiate landscape services. The amount Juniper offered was 50% credit on the sod installation. Ms. Sandy asked the Board to hold on evaluation of landscape service bids and ask the Board to make a decision if they will continue with Juniper or continue moving forward with the bid process.

The final thought was to have the project to be done in phases to ensure the Board was happy with their work. District Counsel will confirm the terms with Juniper.

On MOTION by Mr. Bowman, seconded by Ms. Stevens, with all in favor, the Proposal from Juniper for Sod Damage Replacement, was approved.

EIGHTH ORDER OF BUSINESS **Staff Reports**

A. Attorney

Ms. Sandy updated the Board on negotiating with Juniper on the warranty language and the wording of the new contract.

B. Engineer

Ms. Adams noted there was no Engineer's report.

C. Field Manager's Report

Ms. Adams noted there was a motion to reject all proposals for landscape services based on the best interest of the District and to continue landscape maintenance services with Juniper.

i. Consideration of Proposals for Landscape Services

a. Blade Runners
b. Helping Hand Lawn Care
c. Juniper
d. Prince and Sons
e. Rotolo Consultants, Inc. (RCI)
f. United Land Services
g. Yellowstone Landscape

On MOTION by Ms. Locher, seconded by Ms. Stevens, with all in favor, to Reject All Proposals for Landscaping Services Based on the Best Interest of the District and to Continue with The Current Service Provider, was approved.

Ms. Adams advised the letters of rejection to the vendors would be sent. There would be an effort to ensure vendors would submit a landscape service bid in the future if the need arises.

Mr. Wright presented the Field Manager's report. Discussion included sodding, irrigation issues, process to correct issues, discussion of restrictions on irrigation, water usage, challenges for irrigation and increase of homes to the community. Mr. Wright discussed the irrigation issues and reviewed the proposals for irrigation improvement for $3,553.

On MOTION by Mr. Bowman, seconded by Ms. Stevens, with all in favor, the Proposal for Irrigation Improvement, was approved.

Mr. Wright discussed the proposal for changing out irrigation and the approval of the new budget. There was a motion to rescind the prior motion approval.

On MOTION by Mr. Bowman, seconded by Ms. Stevens, with all in favor, to Rescind the Approval Motion, was approved.

The motion was made to delegate authority to the Vice Chair to Approve Proposal for Irrigation Improvements.

On MOTION by Mr. Bowman, seconded by Ms. Stevens, with all in favor, Delegating Authority to the Vice Chair to Approve Proposals for Irrigation Improvements, was approved.

Mr. Wright made comments on the pond and stocking of game fish and the coordination with the HOA for an announcement. Other discussion was on the mature trees and turning off bubblers that were no longer needed.

D. District Manager's Report

i. February and March Check Registers

ii. February and March Balance Sheets

The check run summaries and balance sheets were presented for February and March. Discussion ensued on the balances of the water bill and the HOA to reimburse. Ms. Adams will confirm. She noted they are running under budget.

On MOTION by Mr. Bowman, seconded by Ms. Stevens, with all in favor, the Check Registers, were approved.

iii. Number of Registered Voters in the District

Ms. Adams reviewed the number of registered voters in the District as of April 15, 2024, as 1,307. She noted there was no action was required.

NINTH ORDER OF BUSINESS Other Business

There being no comments, the next item followed.

TENTH ORDER OF BUSINESS Supervisors Requests

There being no comments, the next item followed.

ELEVENTH ORDER OF BUSINESS **Adjournment**

On MOTION by Ms. Stevens, seconded by Ms. Locher, with all in favor, the meeting was adjourned.

_____ _____

Secretary / Assistant Secretary Chairman / Vice Chairman

SECTION IV

RESOLUTION 2024-02

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE LIVE OAK LAKE COMMUNITY DEVELOPMENT DISTRICT APPROVING PROPOSED BUDGET(S) FOR FISCAL YEAR 2024/2025 AND SETTING A PUBLIC HEARING THEREON PURSUANT TO FLORIDA LAW; ADDRESSING TRANSMITTAL, POSTING AND PUBLICATION REQUIREMENTS; ADDRESSING SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the District Manager has heretofore prepared and submitted to the Board of Supervisors ("**Board**") of the Live Oak Lake Community Development District (**"District"**) prior to June 15, 2024, proposed budget(s) (**"Proposed Budget"**) for the fiscal year beginning October 1, 2024, and ending September 30, 2025 (**"Fiscal Year 2024/2025"**); and

WHEREAS, the Board has considered the Proposed Budget and desires to set the required public hearing thereon.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE LIVE OAK LAKE COMMUNITY DEVELOPMENT DISTRICT:

1. **PROPOSED BUDGET APPROVED.** The Proposed Budget prepared by the District Manager for Fiscal Year 2024/2025 attached hereto as **Exhibit A** is hereby approved as the basis for conducting a public hearing to adopt said Proposed Budget.

2. **SETTING A PUBLIC HEARING.** A public hearing on said approved Proposed Budget is hereby declared and set for the following date, hour and location:

DATE: August 7, 2024
HOUR: 2:30 PM
LOCATION: West Osceola Branch Library
305 Campus Street
Celebration, FL 34747

3. **TRANSMITTAL OF PROPOSED BUDGET TO LOCAL GENERAL PURPOSE GOVERNMENT(S).** The District Manager is hereby directed to submit a copy of the Proposed Budget to the local general-purpose governments at least 60 days prior to the hearing set above.

4. **POSTING OF PROPOSED BUDGET.** In accordance with Section 189.016, *Florida Statutes*, the District's Secretary is further directed to post the approved Proposed Budget on the District's website at least two days before the budget hearing date as set forth in Section 2 and shall remain on the website for at least 45 days.

5. **PUBLICATION OF NOTICE.** Notice of this public hearing shall be published in the manner prescribed in Florida law.

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.

7. **EFFECTIVE DATE.** This Resolution shall take effect immediately upon adoption.

PASSED AND ADOPTED THIS 5th DAY OF JUNE, 2024.

ATTEST:

LIVE OAK LAKE COMMUNITY DEVELOPMENT DISTRICT

_____
Secretary / Assistant Secretary

_____
Chair/Vice Chair, Board of Supervisors

Exhibit A: Proposed Budget

Exhibit A

Live Oak Lake

Community Development District

FY 2025

Proposed Budget

June 5, 2024

Table of Contents

Live Oak Lake

Community Development District

Proposed Budget

General Fund

Description	Adopted Budget FY 2024	Actual Thru 4/30/24	Projected Next 5 Months	Total Projected 9/30/24	Proposed Budget FY 2025
Revenues					
Assessments - Tax Collector (Net)	$318,757	$311,947	$6,810	$318,757	$351,094
Assessments - Off Roll (Platted)	$124,193	$124,195	$0	$124,195	$116,450
Assessments - Off Roll (Unplatted)	$0	$0	$0	$0	$29,828
Interest Income	$0	$328	$234	$562	$0
Developer Deficit Funding	$258,041	$0	$258,041	$258,041	$185,859
Carryforward Surplus	$52,245	$52,245	$0	$52,245	$73,757
TOTAL REVENUES	**$753,236**	**$488,714**	**$265,085**	**$753,799**	**$756,987**
Expenditures					
Administrative					
Supervisor Fees	$9,600	$600	$1,800	$2,400	$12,000
FICA Expense	$734	$46	$138	$184	$918
Engineering	$15,000	$3,660	$3,660	$7,320	$15,000
Dissemination	$5,000	$3,017	$2,155	$5,171	$5,250
Assessment Roll	$5,000	$5,000	$0	$5,000	$5,250
Property Appraiser	$600	$0	$600	$600	$600
Arbitrage	$1,150	$500	$650	$1,150	$1,150
Attorney	$30,000	$8,564	$8,564	$17,127	$30,000
Annual Audit	$5,100	$5,100	$0	$5,100	$5,100
Trustee Fees	$8,100	$8,081	$0	$8,081	$8,100
Management Fees	$38,588	$22,510	$16,078	$38,588	$42,500
Information Technology	$0	$0	$0	$0	$1,890
Postage	$1,450	$780	$557	$1,337	$1,450
Copies	$250	$33	$24	$57	$250
Insurance	$6,426	$6,076	$0	$6,076	$6,684
Legal Advertising	$2,500	$583	$417	$1,000	$2,500
Other Current Charges	$350	$0	$0	$0	$350
Office Supplies	$100	$2	$2	$4	$100
Dues, Licenses & Subscriptions	$175	$175	$0	$175	$175
Website Hosting/Compliance	$1,553	$776	$388	$1,164	$1,260
TOTAL ADMINISTRATIVE	**$131,676**	**$65,503**	**$35,031**	**$100,534**	**$140,527**
Field					
Field Management	$15,750	$9,188	$6,563	$15,750	$16,538
Property Insurance	$5,000	$3,879	$0	$3,879	$5,000
Aquatic Control	$40,584	$29,738	$21,318	$51,056	$51,200
Mitigation Maintenance	$7,100	$1,695	$5,405	$7,100	$2,000
Midge Management	$25,000	$8,132	$16,868	$25,000	$20,000
Contingency	$15,000	$0	$15,000	$15,000	$9,384
Landscape Maintenance	$286,000	$158,100	$112,929	$271,029	$286,000
Landscaping Replacements	$50,000	$0	$50,000	$50,000	$50,000
Pond Fountain Maintenance	$15,000	$1,919	$10,000	$11,919	$15,000
Irrigation Consultant Services	$6,000	$3,500	$2,500	$6,000	$6,000
Irrigation Repairs	$15,000	$3,456	$3,500	$6,956	$15,000
General Repairs and Maintenance	$15,000	$3,604	$4,000	$7,604	$15,000
Electricity-Street Lights	$43,694	$373	$43,321	$43,694	$43,694
Water-Irrigation	$64,182	$24,423	$21,848	$46,271	$64,144
Capital Reserve	$18,250	$0	$18,250	$18,250	$17,500
TOTAL FIELD	**$621,560**	**$248,007**	**$331,502**	**$579,508**	**$616,460**
TOTAL EXPENDITURES	**$753,236**	**$313,510**	**$366,533**	**$680,043**	**$756,987**
EXCESS REVENUES (EXPENDITURES)	**$0**	**$175,205**	**($101,448)**	**$73,757**	**$0**

Net Assessment	$497,371
Discounts & Collections 6%	$31,747
Gross Assessment	$529,118

Unit Type	Unit Count	FY 2022 Gross Per Unit	FY 2023 Gross Per Unit	FY 2024 Gross Per Unit	FY 2025 Gross Per Unit	Gross Total
Duplex 35'	504	237.67	237.67	249.55	249.55	$125,774.96
50' SF	838	339.52	339.52	356.50	356.50	$298,743.65
70' SF	146	475.33	475.33	499.10	499.10	$72,868.09
Unplatted	499	0.00	112.12	63.59	63.59	$31,731.41
	1,987					$529,118.11

LIVE OAK LAKE
COMMUNITY DEVELOPMENT DISTRICT

PROPOSED GENERAL FUND BUDGET
FISCAL YEAR 2025

REVENUES:

Assessments-Tax Collector
The District will levy a non-ad valorem special assessment on all taxable property within the District to fund general operating and maintenance expenditures for the fiscal year. These assessments are billed on tax bills.

Assessments –Off Roll
The District will levy a non-ad valorem special assessment on all taxable property within the District to fund general operating and maintenance expenditures for the fiscal year. The District levies these assessments directly to the property owners.

Developer Funding
The District will enter into an agreement with the Developer to fund General Fund expenditures and up to a certain deficit for the Fiscal Year.

Interest Income
The District earns interest on the monthly average collected balance for their money market accounts.

EXPENDITURES:

Administrative:

Supervisor Fees
The Florida Statutes allows each board member to receive $200 per meeting not to exceed $4,800 in one year. The amount for the fiscal year is based upon all 5 supervisors attending the estimated 12 meetings.

FICA Taxes
Related payroll taxes of 7.65% for above.

Engineering Fees
The District's engineer will be providing general engineering services to the District including attendance and preparation for board meetings, etc.

Dissemination Agent
The District is required by the Security and Exchange Commission to comply with Rule 15(c)(2)-12(b)(5), which relates to additional reporting requirements for un-rated bond issues.

Assessment Roll
The District has contracted with Governmental Management Services to levy and administer the collection of non-ad valorem assessment on all assessable property within the District.

Property Appraiser
The District anticipates costs associated with services provided by the property appraiser's office.

LIVE OAK LAKE
COMMUNITY DEVELOPMENT DISTRICT
PROPOSED GENERAL FUND BUDGET
FISCAL YEAR 2025

Arbitrage
The District is required to annually have an arbitrage rebate calculation on the District's Series 2016 Capital Improvement Revenue Bonds and the Series 2020 Special Assessment Revenue Bonds.

Attorney
The District's legal counsel will be providing general legal services to the District, i.e., attendance and preparation for monthly meetings, review operating and maintenance contracts, etc.

Annual Audit
The District is required annually to conduct an audit of its financial records by an Independent Certified Public Accounting Firm.

Trustee Fees
The District issued Series 2016 Capital Improvement Revenue Bonds and Series 2020 Special Assessment Revenue Bonds which are held with a Trustee at US Bank. The amount of the trustee fees is based on the agreement between US Bank and the District.

Management Fees
The District has contracted with Governmental Management Services to provide Management, Accounting and Recording Secretary Services for the District. The services include, but are not limited to recording and transcription of board meetings, budget preparation, financial reporting, annual audit, etc.

Information Technology
Represents costs related to the District's information systems, which include but are not limited to video conferencing services, cloud storage services and servers, security, accounting software, etc..

Postage
Mailings, overnight deliveries, and correspondence, etc.

Copies
Printing of computerized checks, stationary, envelopes, invoices, etc.

Insurance
The District's General Liability & Public Officials Liability Insurance policy is with The Florida Insurance Alliance. They specialize in providing insurance coverage to governmental agencies.

Legal Advertising
The District is required to advertise various notices for monthly Board meetings, public hearings, etc. in a newspaper of general circulation.

Other Current Charges
Bank charges and any other miscellaneous expenses that are incurred during the year.

Office Supplies
Miscellaneous office supplies.

LIVE OAK LAKE
COMMUNITY DEVELOPMENT DISTRICT
PROPOSED GENERAL FUND BUDGET
FISCAL YEAR 2025

Dues, Licenses & Subscriptions
The District is required to pay an annual fee to the Florida Department of Commerce for $175. This is the only expense under this category for the District.

Website Hosting/Compliance
Represents the cost associated with monitoring and maintaining the District's website created in accordance with Chapter 189, Florida Statutes. These services include site performance assessment, security and firewall maintenance, updates, document uploads, hosting and domain renewals, website backups, etc.

Field

Field Management
Governmental Management Services provides onsite field management of contracts such as landscape and lake maintenance, fountain maintenance, etc. Services include onsite inspections, meetings with contractors, monitoring of utility accounts, attend Board meetings, receive and respond to property owner email and phone calls.

Property Insurance
The District will bind a Property Insurance policy with Florida Insurance Alliance (FIA). FIA specializes in providing insurance coverage to governmental agencies.

Aquatic Control
Represents the cost for maintenance to the 23 stormwater ponds located within the District. Services include, but are not limited to, treatment of nuisance vegetation and algae treatment.

Mitigation, Monitoring, and Maintenance
Post permit and mitigation compliance, bi-annual maintenance events, time-zeroing monitoring and reporting and annual monitoring and reporting as defined in District Engineer's work authorizations.

Midge Management
Includes funding for deep water spray treatment, shoreline barrier and fogging to reduce midge population on an as needed basis.

Contingency-Field
Any unanticipated expenditure that may arise during the fiscal year.

Landscape Maintenance
The District contracts for landscape maintenance of certain common areas such as mowing, edging, blowing, fertilization, trimming and mowing around stormwater ponds.

Landscape Replacement
Replacement of plants needed throughout the District.

Pond Fountain Maintenance
Repairs and maintenance to the District's eight fountains.

Irrigation Consultant Services
The district has contracted with Irrigation Management Consulting to maintain the irrigation systems.

Irrigation Repairs
Represents funds needed for repairs to the irrigation system of the district.

Electricity-Streetlights
The cost of electricity for Live Oak Lake CDD.

Water-Irrigation
The cost of water, sewer, and irrigation services for Live Oak Lake CDD.

Live Oak Lake

Community Development District

Proposed Budget

Debt Service Fund - Series 2016

Description	Adopted Budget FY 2024	Actual Thru 4/30/24	Projected Next 5 Months	Total Projected 9/30/24	Proposed Budget FY 2025
Revenues					
Interest Income	$5,000	$39,340	$28,100	$67,440	$5,000
Assessments - On Roll (Net)	$954,993	$948,164	$5,866	$954,030	$954,030
Assessments - Prepayments	$0	$0	$0	$0	$0
Carryforward Surplus [1]	$439,975	$458,837	$0	$458,837	$502,241
TOTAL REVENUES	**$1,399,968**	**$1,446,341**	**$33,966**	**$1,480,307**	**$1,461,271**
Expenditures					
Series 2016					
Interest - 11/01	$316,763	$316,763	$0	$316,763	$308,991
Interest - 05/01	$316,763	$0	$316,303	$316,303	$308,991
Principal - 05/01	$325,000	$0	$325,000	$325,000	$340,000
Special Call - 11/01	$15,000	$20,000	$0	$20,000	$0
TOTAL EXPENDITURES	**$973,525**	**$336,763**	**$641,303**	**$978,066**	**$957,981**
EXCESS REVENUES	**$426,443**	**$1,109,578**	**($607,337)**	**$502,241**	**$503,290**

11/25 Interest	$301,341

Unit Type	No. of Units	Gross Assessment Per Unit Amount	Total
Duplex 35'	350	$975.00	$341,250.00
50' SF	506	$1,025.00	$518,650.00
70' SF	117	$1,325.00	$155,025.00
	973		$1,014,925.00
		Less Discount/Collection Fees	($60,895.50)
		Net Assessment	**$954,029.50**

[1] Carry forward surplus is net of the reserve requirement

Live Oak Lake

Community Development District

Amortization Schedule

Series 2016, Capital Improvement Revenue Bonds

DATE	BALANCE	PRINCIPAL	INTEREST	TOTAL
05/01/24	$ 13,830,000	$ 325,000.00	$ 316,303.13	$ -
11/01/24	$ 13,505,000	$ -	$ 308,990.63	$ 950,293.75
05/01/25	$ 13,505,000	$ 340,000.00	$ 308,990.63	$ -
11/01/25	$ 13,165,000	$ -	$ 301,340.63	$ 950,331.25
05/01/26	$ 13,165,000	$ 355,000.00	$ 301,340.63	$ -
11/01/26	$ 12,810,000	$ -	$ 293,353.13	$ 949,693.75
05/01/27	$ 12,810,000	$ 375,000.00	$ 293,353.13	$ -
11/01/27	$ 12,435,000	$ -	$ 284,915.63	$ 953,268.75
05/01/28	$ 12,435,000	$ 390,000.00	$ 284,915.63	$ -
11/01/28	$ 12,045,000	$ -	$ 276,140.63	$ 951,056.25
05/01/29	$ 12,045,000	$ 410,000.00	$ 276,140.63	$ -
11/01/29	$ 11,635,000	$ -	$ 266,915.63	$ 953,056.25
05/01/30	$ 11,635,000	$ 425,000.00	$ 266,915.63	$ -
11/01/30	$ 11,210,000	$ -	$ 257,353.13	$ 949,268.75
05/01/31	$ 11,210,000	$ 445,000.00	$ 257,353.13	$ -
11/01/31	$ 10,765,000	$ -	$ 247,340.63	$ 949,693.75
05/01/32	$ 10,765,000	$ 465,000.00	$ 247,340.63	$ -
11/01/32	$ 10,300,000	$ -	$ 236,878.13	$ 949,218.75
05/01/33	$ 10,300,000	$ 490,000.00	$ 236,878.13	$ -
11/01/33	$ 9,810,000	$ -	$ 225,853.13	$ 952,731.25
05/01/34	$ 9,810,000	$ 510,000.00	$ 225,853.13	$ -
11/01/34	$ 9,300,000	$ -	$ 214,378.13	$ 950,231.25
05/01/35	$ 9,300,000	$ 535,000.00	$ 214,378.13	$ -
11/01/35	$ 8,765,000	$ -	$ 202,340.63	$ 951,718.75
05/01/36	$ 8,765,000	$ 560,000.00	$ 202,340.63	$ -
11/01/36	$ 8,205,000	$ -	$ 189,740.63	$ 952,081.25
05/01/37	$ 8,205,000	$ 585,000.00	$ 189,740.63	$ -
11/01/37	$ 7,620,000	$ -	$ 176,212.50	$ 950,953.13
05/01/38	$ 7,620,000	$ 615,000.00	$ 176,212.50	$ -
11/01/38	$ 7,005,000	$ -	$ 161,990.63	$ 953,203.13
05/01/39	$ 7,005,000	$ 640,000.00	$ 161,990.63	$ -
11/01/39	$ 6,365,000	$ -	$ 147,190.63	$ 949,181.25
05/01/40	$ 6,365,000	$ 670,000.00	$ 147,190.63	$ -
11/01/40	$ 5,695,000	$ -	$ 131,696.88	$ 948,887.50
05/01/41	$ 5,695,000	$ 705,000.00	$ 131,696.88	$ -
11/01/41	$ 4,990,000	$ -	$ 115,393.75	$ 952,090.63
05/01/42	$ 4,990,000	$ 740,000.00	$ 115,393.75	$ -
11/01/42	$ 4,250,000	$ -	$ 98,281.25	$ 953,675.00
05/01/43	$ 4,250,000	$ 775,000.00	$ 98,281.25	$ -
11/01/43	$ 3,475,000	$ -	$ 80,359.38	$ 953,640.63
05/01/44	$ 3,475,000	$ 810,000.00	$ 80,359.38	$ -
11/01/44	$ 2,665,000	$ -	$ 61,628.13	$ 951,987.50
05/01/45	$ 2,665,000	$ 845,000.00	$ 61,628.13	$ -
11/01/45	$ 1,820,000	$ -	$ 42,087.50	$ 948,715.63
05/01/46	$ 1,820,000	$ 890,000.00	$ 42,087.50	$ -
11/01/46	$ 930,000	$ -	$ 21,506.25	$ 953,593.75
05/01/47	$ 930,000	$ 930,000.00	$ 21,506.25	$ 951,506.25
Total		**$13,830,000.00**	**$8,978,571.88**	**$21,878,571.88**

Live Oak Lake

Community Development District

Proposed Budget

Debt Service Fund - Series 2020

Description	Adopted Budget FY 2024	Actual Thru 4/30/24	Projected Next 5 Months	Total Projected 9/30/24	Proposed Budget FY 2025
Revenues					
Interest Income	$5,000	$29,539	$21,099	$50,638	$5,000
Assessments - On Roll (Net)	$32,759	$32,558	$813	$33,370	$32,759
Assessments - Direct	$957,179	$677,874	$279,304	$957,179	$957,179
Carryforward Surplus [1]	$392,631	$401,298	$0	$401,298	$448,171
TOTAL REVENUES	**$1,387,569**	**$1,141,269**	**$301,216**	**$1,442,485**	**$1,443,108**
Expenditures					
Series 2020					
Interest - 11/01	$344,659	$344,659	$0	$344,659	$339,894
Interest - 05/01	$344,659	$0	$344,659	$344,659	$339,894
Principal - 05/01	$305,000	$0	$305,000	$305,000	$310,000
TOTAL EXPENDITURES	**$994,319**	**$344,659**	**$649,659**	**$994,319**	**$989,788**
Other Financing Sources and Uses					
Bond Proceeds	$0	$0	$0	$0	$0
Other Debt Service Costs	$0	$0	$0	$0	$0
Interfund Transfer In [2]	$0	$2	$2	$4	$0
TOTAL OTHER FINANCING SOURCES AND USES	**$0**	**$2**	**$2**	**$4**	**$0**
EXCESS REVENUES	**$393,250**	**$796,612**	**($348,441)**	**$448,171**	**$453,321**

11/25 Interest	$335,050

Unit Type	No. of Units	Gross Assessment Per Unit Amount	Total
Duplex 35 FT Lot	238	$975.00	$232,050.00
Single Family - 50'	739	$1,025.00	$757,475.00
Single Family - 70'	48	$1,325.00	$63,600.00
	1025		$1,053,125.00
		Less Discount/Collection Fees	($63,187.50)
		Net Assessment	**$989,937.50**

[1] Carry forward surplus is net of the reserve requirement

[2] Interest income earned in the Construction account is transferred monthly to the Revenue Account.

Live Oak Lake

Community Development District

Amortization Schedule

Series 2020, Special Assessment Revenue Bonds

DATE	BALANCE	PRINCIPAL	INTEREST	TOTAL
05/01/24	$ 15,695,000	$ 305,000.00	$ 344,659.38	$ -
11/01/24	$ 15,390,000	$ -	$ 339,893.75	$ 989,553.13
05/01/25	$ 15,390,000	$ 310,000.00	$ 339,893.75	$ -
11/01/25	$ 15,080,000	$ -	$ 335,050.00	$ 984,943.75
05/01/26	$ 15,080,000	$ 325,000.00	$ 335,050.00	$ -
11/01/26	$ 14,755,000	$ -	$ 328,875.00	$ 988,925.00
05/01/27	$ 14,755,000	$ 335,000.00	$ 328,875.00	$ -
11/01/27	$ 14,420,000	$ -	$ 322,510.00	$ 986,385.00
05/01/28	$ 14,420,000	$ 350,000.00	$ 322,510.00	$ -
11/01/28	$ 14,070,000	$ -	$ 315,860.00	$ 988,370.00
05/01/29	$ 14,070,000	$ 360,000.00	$ 315,860.00	$ -
11/01/29	$ 13,710,000	$ -	$ 309,020.00	$ 984,880.00
05/01/30	$ 13,710,000	$ 375,000.00	$ 309,020.00	$ -
11/01/30	$ 13,335,000	$ -	$ 301,895.00	$ 985,915.00
05/01/31	$ 13,335,000	$ 390,000.00	$ 301,895.00	$ -
11/01/31	$ 12,945,000	$ -	$ 293,315.00	$ 985,210.00
05/01/32	$ 12,945,000	$ 410,000.00	$ 293,315.00	$ -
11/01/32	$ 12,535,000	$ -	$ 284,295.00	$ 987,610.00
05/01/33	$ 12,535,000	$ 430,000.00	$ 284,295.00	$ -
11/01/33	$ 12,105,000	$ -	$ 274,835.00	$ 989,130.00
05/01/34	$ 12,105,000	$ 445,000.00	$ 274,835.00	$ -
11/01/34	$ 11,660,000	$ -	$ 265,045.00	$ 984,880.00
05/01/35	$ 11,660,000	$ 465,000.00	$ 265,045.00	$ -
11/01/35	$ 11,195,000	$ -	$ 254,815.00	$ 984,860.00
05/01/36	$ 11,195,000	$ 490,000.00	$ 254,815.00	$ -
11/01/36	$ 10,705,000	$ -	$ 244,035.00	$ 988,850.00
05/01/37	$ 10,705,000	$ 510,000.00	$ 244,035.00	$ -
11/01/37	$ 10,195,000	$ -	$ 232,815.00	$ 986,850.00
05/01/38	$ 10,195,000	$ 535,000.00	$ 232,815.00	$ -
11/01/38	$ 9,660,000	$ -	$ 221,045.00	$ 988,860.00
05/01/39	$ 9,660,000	$ 555,000.00	$ 221,045.00	$ -
11/01/39	$ 9,105,000	$ -	$ 208,835.00	$ 984,880.00
05/01/40	$ 9,105,000	$ 580,000.00	$ 208,835.00	$ -
11/01/40	$ 8,525,000	$ -	$ 196,075.00	$ 984,910.00
05/01/41	$ 8,525,000	$ 610,000.00	$ 196,075.00	$ -
11/01/41	$ 7,915,000	$ -	$ 182,045.00	$ 988,120.00
05/01/42	$ 7,915,000	$ 640,000.00	$ 182,045.00	$ -
11/01/42	$ 7,275,000	$ -	$ 167,325.00	$ 989,370.00
05/01/43	$ 7,275,000	$ 670,000.00	$ 167,325.00	$ -
11/01/43	$ 6,605,000	$ -	$ 151,915.00	$ 989,240.00
05/01/44	$ 6,605,000	$ 700,000.00	$ 151,915.00	$ -
11/01/44	$ 5,905,000	$ -	$ 135,815.00	$ 987,730.00
05/01/45	$ 5,905,000	$ 730,000.00	$ 135,815.00	$ -
11/01/45	$ 5,175,000	$ -	$ 119,025.00	$ 984,840.00
05/01/46	$ 5,175,000	$ 765,000.00	$ 119,025.00	$ -
11/01/46	$ 4,410,000	$ -	$ 101,430.00	$ 985,455.00
05/01/47	$ 4,410,000	$ 805,000.00	$ 101,430.00	$ -
11/01/47	$ 3,605,000	$ -	$ 82,915.00	$ 989,345.00
05/01/48	$ 3,605,000	$ 840,000.00	$ 82,915.00	$ -
11/01/48	$ 2,765,000	$ -	$ 63,595.00	$ 986,510.00
05/01/49	$ 2,765,000	$ 880,000.00	$ 63,595.00	$ -
11/01/49	$ 1,885,000	$ -	$ 43,355.00	$ 986,950.00
05/01/50	$ 1,885,000	$ 920,000.00	$ 43,355.00	$ -
11/01/50	$ 965,000	$ -	$ 22,195.00	$ 985,550.00
05/01/51	$ 965,000	$ 965,000.00	$ 22,195.00	$ 987,195.00
Total		**$15,695,000.00**	**$11,940,316.88**	**$27,635,316.88**

SECTION V

This instrument prepared by
and return to:

Lawrence B. Pitt, Esq.
Emerson International, Inc.
283 Cranes Roost Blvd., Suite 250
Altamonte Springs, FL 32701

Cross Reference: OR Book 5843
Page 727, *et. seq*.

TERMINATION AND RELEASE OF TEMPORARY CONSTRUCTION AND ACCESS EASEMENT AGREEMENT

This **TERMINATION AND RELEASE OF TEMPORARY CONSTRUCTION AND ACCESS EASEMENT AGREEMENT** (hereinafter this **"Termination and Release**") is made this 13th day of May, 2024, by and between **Narcoossee Land Ventures, LLC**, a Florida limited liability company, with an address of 283 Cranes Roost Blvd., Suite 250, Altamonte Springs, Florida 32701 **("NLV")** and the **Live Oak Lake Community Development District**, a local unit of special purpose government established pursuant to Chapter 190, Florida Statutes, whose address is 219 E. Livingston Street, Orlando, Florida 32801 **("CDD") (**NLV and CDD together referred to herein as the **"Parties").**

RECITALS:

WHEREAS, the Parties entered into that certain Temporary Construction and Access Easement Agreement recorded on December 2, 2020, in Official Records Book 5843, Page 727, *et. seq*. of the public records of Osceola County, Florida (the **"Easement Agreement")** wherein NLV granted a temporary, non-exclusive easement to the CDD over the "**Easement Area**" defined therein**;** and

WHEREAS, pursuant to Section 3 of the Easement Agreement, the Easement Agreement and the Easement (as defined therein) granted therein automatically terminates upon the completion of all Improvements (as defined therein) and the acceptance of such by the CDD's Board of Supervisors and upon termination of the Easement Agreement NLV, as the Grantor therein, may request, and CDD shall execute a document in recordable form confirming the termination of the Easement Agreement and the Easement granted therein; and

WHEREAS, construction of all of the Improvements contemplated in the Easement Agreement have been completed and accepted by the CDD's Board of Supervisors; and

WHEREAS, the CDD has agreed to execute this Termination and Release to memorialize the termination of the Easement Agreement and the release of the Easement granted therein.

NOW, THEREFORE, in consideration of the foregoing premises and other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the Parties hereby agree as follows:

1. Recitals. That the foregoing recitals are true and correct and are incorporated herein by reference as if fully set forth herein.

2. Release and Termination of Easement Agreement. The Easement Agreement and

the Easement granted therein is hereby terminated and the Easement Area is hereby released from the Easement and any other rights previously granted to the CDD by the Easement Agreement.

3. Successors and Assigns. The terms and conditions of this Termination and Release shall apply to, bind and inure to the benefit of the successors in interest, successors in title, and assigns of the Parties to this Termination and Release.

4. Counterparts; Recording. This Termination and Release may be executed in any number of counterparts, all of which together shall constitute a single document. This Termination and Release shall be recorded in the Public Records of Osceola County, Florida, where the original Easement Agreement was recorded.

IN WITNESS WHEREOF, the Parties, by and through the undersigned authorized officers, have executed this Termination and Release on the date set forth above.

Signed, sealed and delivered
in the presence of:

_____
Name: _____
Address: 283 Cranes Roost Blvd., Suite 250
Altamonte Springs, FL 32701

_____
Name:_____
Address: 283 Cranes Roost Blvd., Suite 250
Altamonte Springs, FL 32701

NARCOOSSEE LAND VENTURES, LLC,
a Florida limited liability company

By:_____

Name: Lawrence B. Pitt

Its: Vice President and Executive Counsel

STATE OF FLORIDA
COUNTY OF SEMINOLE

I hereby certify that on this day, before me by means of ☐ physical presence or ☐ online notarization, an officer duly authorized to take acknowledgments, personally appeared Lawrence B. Pitt as Vice President and Executive Counsel of Narcoossee Land Ventures, LLC, a Florida limited liability company, on behalf of the company, who executed the foregoing instrument, acknowledged before me that he executed the same on behalf of the foregoing entity and was identified in the manner indicated below.

Witness my hand and official seal this ___ day of May, 2024.

_____
Notary Public

Personally known:_____
Produced Identification:_____
Type of Identification:_____
_____

Signed, sealed and delivered
in the presence of:

_____
Name: _____
Address: _____
_____

_____
Name:_____
Address: _____
_____

LIVE OAK LAKE COMMUNITY DEVELOPMENT DISTRICT, a local unit of special-purpose government established pursuant to Chapter 190, Florida Statutes
By:_____

Name: M. Scott Stearns

Its: Chairperson

STATE OF FLORIDA
COUNTY OF _____

I hereby certify that on this day, before me by means of ☐ physical presence or ☐ online notarization, an officer duly authorized to take acknowledgments, personally appeared M. Scott Stearns as Chairperson of Live Oak Lake Community Development District, a local unit of special-purpose government established pursuant to Chapter 190, *Florida Statutes*, on behalf of the CDD, who executed the foregoing instrument, acknowledged before me that he executed the same on behalf of the foregoing entity and was identified in the manner indicated below.

Witness my hand and official seal this _____ day of May, 2024.

_____
Notary Public

Personally known:_____
Produced Identification:_____
Type of Identification:_____
_____

SECTION VI

Juniper
DESIGN | BUILD | MAINTAIN

Proposal

Proposal No.: **264590**
Proposed Date: 03/18/24

PROPERTY:	FOR:
Live Oak Lake CDD - Maintenance Jarett Wright Nolte Rd St. Cloud , FL	This upgrade invoice is to stagger the spray heads to get better coverage on plant material.

These are the amount of sprays that need to be staggered on the southside of East/West Nolte Rd.

Zone 33= 46 Spray heads
Zone 43= 49 Spray heads
Zone 49= 4 Spray heads
Zone 53= 1 Spray head

ITEM	QTY	UOM	TOTAL
Lateral Components			$3,053.00
Tech Labor	40.00	HR	
KF Black IPS Flex Pipe PVC 1/2 in. x 100 ft. (Sold per ft.)	400.00	EA	
Misc Irrigation Parts	1.00	EA	
Control Components			$500.00
Rain Bird Nozzle 9 ft. Side Strip	100.00	EA	
		Total:	**$3,553.00**

Guarantee: Any alteration from these specs involving additional costs will be executed only upon written order and will become an extra charge over and above estimate.

Standard Warranty: Juniper agrees to warranty irrigation, drainage and lighting for 1 year, trees and palms for 6 months, shrubs and ground cover for 3 months, and sod for 30 days. This warranty is subject to and specifically limited by the following:

Warranty is not valid on relocated material, annuals and any existing irrigation, drainage and lighting systems. Warranty in not valid on new plant material or sod installed without automatic irrigation. Warranty does not cover damage from pests or disease encountered on site, act of God, or damaged caused by others. Failure of water or power source not caused by Juniper will void warranty. The above identified warranty periods commence upon the date of completion of all items included in this proposal. Standard Warranty does not modify or supersede any previously written agreement. Juniper is not responsible for damage to non-located underground.

Residential Agreement: A deposit or payment in full will be required before any work will begin. Any and all balance will be due upon job completion in full, unless otherwise noted in writing. All work will be performed in a workman like manner in accordance to said proposal. Any additional work added to original proposal will require written approval, may require additional deposits and will be due on completion with any remaining balances owed.

DUE TO THE NATURE OF MATERIAL COST VOLATILITY, WE ARE CURRENTLY HOLDING PRICING FOR THIRTY (30) DAYS FROM PROPOSAL DATE

DocuSigned by:

Andrea Stevens — 5/16/2024

Signature (Owner/Property Manager) — **Date**

Andrea Stevens, Vice Chair BOS

Printed Name (Owner/Property Manager)

Signature - Representative — **Date**

Juniper
DESIGN | BUILD | MAINTAIN

Proposal

Proposal No.: **264579**
Proposed Date: 03/18/24

PROPERTY:	FOR:
Live Oak Lake CDD - Maintenance Jarett Wright Nolte Rd St. Cloud , FL	This upgrade invoice is to upgrade 4" rotors to 6"

These rotors are for the Center Island Nolte Rd.

Zone 25= 22 rotors

Zone 26= 22 rotors

Zone 28= 21 rotors

Zone 29= 23 rotors

Zone 30- 22 Rotors

Zone 32= 25 rotors

Zone 85= 15 rotors

Zone 86= 15 rotors

ITEM	QTY	UOM	TOTAL
Lateral Components			$7,425.00
Rain Bird 5006 Part-Circle Rotor 6 in. Riser	165.00	EA	
		Total:	**$7,425.00**

Guarantee: Any alteration from these specs involving additional costs will be executed only upon written order and will become an extra charge over and above estimate.

Standard Warranty: Juniper agrees to warranty irrigation, drainage and lighting for 1 year, trees and palms for 6 months, shrubs and ground cover for 3 months, and sod for 30 days. This warranty is subject to and specifically limited by the following:

Warranty is not valid on relocated material, annuals and any existing irrigation, drainage and lighting systems. Warranty in not valid on new plant material or sod installed without automatic irrigation. Warranty does not cover damage from pests or disease encountered on site, act of God, or damaged caused by others. Failure of water or power source not caused by Juniper will void warranty. The above identified warranty periods commence upon the date of completion of all items included in this proposal. Standard Warranty does not modify or supersede any previously written agreement.
Juniper is not responsible for damage to non-located underground.

Residential Agreement: A deposit or payment in full will be required before any work will begin. Any and all balance will be due upon job completion in full, unless otherwise noted in writing. All work will be performed in a workman like manner in accordance to said proposal. Any additional work added to original proposal will require written approval, may require additional deposits and will be due on completion with any remaining balances owed.

DUE TO THE NATURE OF MATERIAL COST VOLATILITY, WE ARE CURRENTLY HOLDING PRICING FOR THIRTY (30) DAYS FROM PROPOSAL DATE

DocuSigned by:
Andrea Stevens
0D1A25B0B5E4C5...

5/16/2024

Signature (Owner/Property Manager) **Date**

Andrea Stevens, Vice Chair BOS

Printed Name (Owner/Property Manager)

Signature - Representative **Date**

Juniper

DESIGN | BUILD | MAINTAIN

Proposal

Proposal No.: **264584**

Proposed Date: 03/18/24

PROPERTY:	FOR:
Live Oak Lake CDD - Maintenance Jarett Wright Nolte Rd St. Cloud , FL	This is an Upgrade invoice to change 4" rotors to 6" rotors

These rotors are for the South side of East /West Nolte Rd.

Zone 35= 30 rotors
Zone 39= 30 rotors
Zone 42= 27 rotors
Zone 46= 28 rotors
Zone 51= 25 rotors
Zone 54 = 26 rotors

ITEM	QTY	UOM	TOTAL
Lateral Components			$7,470.00
Rain Bird 5006 Part-Circle Rotor 6 in. Riser	166.00	EA	
		Total:	**$7,470.00**

Guarantee: Any alteration from these specs involving additional costs will be executed only upon written order and will become an extra charge over and above estimate.

Standard Warranty: Juniper agrees to warranty irrigation, drainage and lighting for 1 year, trees and palms for 6 months, shrubs and ground cover for 3 months, and sod for 30 days. This warranty is subject to and specifically limited by the following:

Warranty is not valid on relocated material, annuals and any existing irrigation, drainage and lighting systems. Warranty in not valid on new plant material or sod installed without automatic irrigation. Warranty does not cover damage from pests or disease encountered on site, act of God, or damaged caused by others. Failure of water or power source not caused by Juniper will void warranty. The above identified warranty periods commence upon the date of completion of all items included in this proposal. Standard Warranty does not modify or supersede any previously written agreement.
Juniper is not responsible for damage to non-located underground.

Residential Agreement: A deposit or payment in full will be required before any work will begin. Any and all balance will be due upon job completion in full, unless otherwise noted in writing. All work will be performed in a workman like manner in accordance to said proposal. Any additional work added to original proposal will require written approval, may require additional deposits and will be due on completion with any remaining balances owed.

DUE TO THE NATURE OF MATERIAL COST VOLATILITY, WE ARE CURRENTLY HOLDING PRICING FOR THIRTY (30) DAYS FROM PROPOSAL DATE

DocuSigned by:
Andrea Stevens
5/16/2024

Signature (Owner/Property Manager) **Date**

Andrea Stevens, Vice Chair BOS
Printed Name (Owner/Property Manager)

Signature - Representative **Date**

SECTION VII

SECTION B

SECTION 1

Dewberry

Dewberry Engineers Inc.
800 N. Magnolia Ave, Suite 1000
Orlando, FL 32803

407.843.5120
407.649.8664 fax
www.dewberry.com

Authorization for Additional Services

Sent Via Email: tadams@gmscfl.com

To:	Live Oak Lake CDD	Date:	May 10, 2024
	c/o Governmental Management Services	Job No.:	50156581
	219 E. Livingston Street	Task Nos.:	502
	Orlando, Florida 32801	Project:	Live Oak Lake CDD
Attn:	Tricia Adams	Task Name:	Twin Lakes Phase 7B Sketch and Legal Description

We hereby propose to do the following work:

Task 502 Sketch and Legal Description – Twin Lakes Phase 7B Rights-of-Way: We will prepare a sketch and legal description of the rights-of-way of all roads within the Twin Lakes Phase 7B plat. This will include a metes and bounds legal description, surveyor's sketch, area computation and site location map. The sketch will be prepared in accordance with the Standards of Practice set forth in Chapter 5J17-052 of the Florida Administrative Code.

Fees for the above will be billed as follows: Fixed fee of $1,600, plus other direct costs.

This authorization is bound by the general terms and conditions of the original agreement.

DEWBERRY ENGINEERS INC.

By: _____
Nicole P. Stalder, P.E., LEED-AP
Vice President
Business Unit Manager, Site/Civil Services

Date: May 10, 2024

Approved and Accepted

By: _____
Authorized Representative of
Live Oak Lake
Community Development District

Date: _____

SECTION D

SECTION 1

LIVE OAK LAKE

COMMUNITY DEVELOPMENT DISTRICT

Check Run Summary

June 5, 2024

GENERAL FUND

Date	Check Numbers	Amount
04/12/24	513-515	$6,068.53
05/08/24	516-523	$82,949.79
05/28/24	524-526	$4,808.18
Total		**$93,826.50**

*** CHECK NOS. 000513-050000
LIVE OAK LAKES-GENERAL FUND
BANK B LOL-GENERAL FUND

CHECK DATE	VEND#	.....INVOICE..... DATE	INVOICE	...EXPENSED TO... YRMO	DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT	#
4/12/24	00035	3/13/24	02232634	202403	320-53800-43000		*	54.09		
			SERVICE THRU 03/12/2024							
						ORLANDO UTILITIES COMMISSION			54.09	000513
4/12/24	00037	3/20/24	62619-03	202403	320-53800-43100		*	3,849.71		
			SERVICE THRU 03/13/2024							
						TOHO WATER AUTHORITY			3,849.71	000514
4/12/24	00037	3/20/24	62746-03	202403	320-53800-43100		*	2,164.73		
			SERVICE THRU 03/13/2024							
						TOHO WATER AUTHORITY			2,164.73	000515
5/08/24	00006	4/26/24	22405860	202403	310-51300-31100		*	1,037.50		
			SVCS THRU 02/24-03/31/24							
						DEWBERRY ENGINEERS INC.			1,037.50	000516
5/08/24	00010	4/09/24	84647010	202404	310-51300-42000		*	87.72		
			DELIVERY THRU 04/01/24							
						FEDEX			87.72	000517
5/08/24	00001	4/01/24	90	202404	310-51300-34000		*	3,215.67		
			MGMT FEE 04/24							
		4/01/24	90	202404	310-51300-31300		*	416.67		
			DISSEMINATION AGENT SVCS							
		4/01/24	90	202404	310-51300-51000		*	.24		
			OFFICE SUPPLIES 04/24							
		4/01/24	90	202404	310-51300-42000		*	13.19		
			POSTAGE 04/24							
		4/01/24	91	202404	320-53800-34000		*	1,312.50		
			FIELD MGMT 04/24							
		4/01/24	91	202404	310-51300-48000		*	583.19		
			AMERICAN EXPRESS 03/2/24							
						GMS-CENTRAL FLORIDA, LLC			5,541.46	000518
5/08/24	00024	4/01/24	258937	202404	320-53800-46200		*	22,585.75		
			MAINT 04/24							
		5/01/24	262495	202405	320-53800-46200		*	22,585.75		
			MAINT 05/24							
						JUNIPER LANDSCAPING OF FLORIDA, LLC			45,171.50	000519
5/08/24	00033	4/30/24	3382829	202403	310-51300-31500		*	975.50		
			SVCS 03/24							
		4/30/24	3382830	202403	310-51300-31500		*	3,001.50		
			SVCS 03/24							
						KUTAK ROCK LLP			3,977.00	000520

*** CHECK NOS. 000513-050000
LIVE OAK LAKES-GENERAL FUND
BANK B LOL-GENERAL FUND

CHECK DATE	VEND#	.....INVOICE..... DATE	INVOICE	...EXPENSED TO... YRMO	DPT ACCT# SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT	#
5/08/24	00039	5/08/24	052024	202405	300-20700-10000			*	731.64		
			TXFER TAX RECEIPTS								
							LIVE OAK LAKE CDD			731.64	000521
5/08/24	00004	5/08/24	052024	202405	300-20700-10000			*	21,307.38		
			TXFER TAX RECEIPTS								
							LIVE OAK LAKE CDD			21,307.38	000522
5/08/24	00032	5/01/24	PS106940	202405	320-53800-46800			*	2,789.59		
			MAINT 05/24								
		5/01/24	PS106980	202405	320-53800-46810			*	832.00		
			MAINT 05/24								
		5/02/24	PS107265	202405	320-53800-46800			*	1,474.00		
			MAINT 05/24								
							SOLITUDE LAKE MANAGEMENT			5,095.59	000523
5/28/24	00035	4/11/24	02232634	202404	320-53800-43000			*	52.48		
			SERVICE THRU 04/11/2024								
							ORLANDO UTILITIES COMMISSION			52.48	000524
5/28/24	00037	4/24/24	62619-04	202404	320-53800-43100			*	3,197.03		
			SERVICE THRU 04/10/2024								
							TOHO WATER AUTHORITY			3,197.03	000525
5/28/24	00037	4/24/24	62746-04	202404	320-53800-43100			*	1,558.67		
			SERVICE THRU 04/10/2024								
							TOHO WATER AUTHORITY			1,558.67	000526

TOTAL FOR BANK B 93,826.50

TOTAL FOR REGISTER 93,826.50

LIVE OAK LAKE
COMMUNITY DEVELOPMENT DISTRICT
Special Assessment Receipts
Fiscal Year 2024

ASSESSMENTS - TAX COLLECTOR

DATE	DESCRIPTION	GROSS AMOUNT	DISCOUNTS/PENALTIES	COMMISSIONS	INTEREST	NET RECEIPTS	O&M Portion	16 DSF Portion	20 DSF Portion	Total
							$339,102.80	$1,014,925.00	$34,850.00	$1,388,877.80
							FY 2024	FY 2024	FY 2024	TOTAL
							.36300.10000	.36300.10000	.36300.10000	
							24.42%	73.08%	2.51%	100.00%
11/10/23	INSTALLMENTS	$10,050.53	$517.15	$190.67	$0.00	$9,342.71	$2,281.08	$6,827.20	$234.43	$9,342.71
11/24/23	CURRENT DISTRIBUTION	$191,722.35	$7,668.73	$3,681.07	$0.00	$180,372.55	$44,039.03	$131,807.57	$4,525.94	$180,372.55
12/08/23	CURRENT DISTRIBUTION	$891,942.35	$35,677.07	$17,125.31	$0.00	$839,139.97	$204,881.03	$613,203.07	$21,055.87	$839,139.97
12/21/23	CURRENT DISTRIBUTION	$203,499.35	$8,061.71	$3,908.74	$0.00	$191,528.90	$46,762.92	$139,960.10	$4,805.88	$191,528.90
01/10/24	INSTALLMENTS	$5,957.21	$178.71	$115.58	$0.00	$5,662.92	$1,382.64	$4,138.19	$142.10	$5,662.92
01/10/24	CURRENT DISTRIBUTION	$31,718.00	$951.59	$615.33	$0.00	$30,151.08	$7,361.57	$22,032.96	$756.56	$30,151.08
01/31/24	INTEREST	$0.00	$0.00	$0.00	$1,325.75	$1,325.75	$323.69	$968.79	$33.27	$1,325.75
02/07/24	CURRENT DISTRIBUTION	$11,309.40	$252.24	$221.14	$0.00	$10,836.02	$2,645.68	$7,918.44	$271.90	$10,836.02
02/08/24	INSTALLMENTS	$430.89	$12.93	$8.36	$0.00	$409.60	$100.01	$299.32	$10.28	$409.60
03/08/24	CURRENT DISTRIBUTION	$9,199.65	$133.45	$181.32	$0.00	$8,884.88	$2,169.30	$6,492.64	$222.94	$8,884.88
04/08/24	CURRENT DISTRIBUTION	$13,786.75	$0.00	$275.74	$0.00	$13,511.01	$3,298.79	$9,873.20	$339.02	$13,511.01
04/08/24	INSTALLMENTS	$6,388.02	$0.00	$127.76	$0.00	$6,260.26	$1,528.48	$4,574.70	$157.08	$6,260.26
04/19/24	INTEREST	$0.00	$0.00	$0.00	$92.41	$92.41	$22.56	$67.53	$2.32	$92.41
	TOTAL	$1,376,004.50	$53,453.58	$26,451.02	$1,418.16	$1,297,518.06	$316,796.77	$948,163.70	$32,557.58	$1,297,518.06

GROSS 99.07%

ASSESSMENTS-DIRECT

DUE DATE	DATE	BILLED AMOUNT	AMOUNT RECEIVED	NET RECEIPTS	O&M	DSF Portion	Total
					$132,121.97	$1,018,275.00	$1,150,396.97
					FY 2024	FY2024	TOTAL
					.36300.10100	.36300.10100	
					11.48%	88.52%	
10/15/23	10/11/23	$29,123.38	$29,123.38	$29,123.38	$29,123.38	$0.00	$29,123.38
10/15/23	11/6/23	$13,102.80	$13,102.80	$13,102.80	$13,102.80	$0.00	$13,102.80
1/1/24	12/27/23	$28,266.81	$28,266.81	$28,266.81	$28,266.81	$0.00	$28,266.81
1/1/24	11/6/23	$12,717.42	$12,717.42	$12,717.42	$12,717.42	$0.00	$12,717.42
3/1/24	2/23/24	$28,266.81	$28,266.81	$28,266.81	$28,266.81	$0.00	$28,266.81
3/1/24	11/6/23	$12,717.42	$12,717.42	$12,717.42	$12,717.42	$0.00	$12,717.42
4/1/24	3/19/24	$567,071.92	$567,071.92	$567,071.92	$0.00	$567,071.92	$567,071.92
4/1/24	11/6/23	$74,237.68	$74,237.68	$74,237.68	$0.00	$74,237.68	$74,237.68
10/1/24		$279,304.08		$0.00	$0.00	$0.00	$0.00
10/1/24	11/6/23	$36,564.83	$36,564.83	$36,564.83	$0.00	$36,564.83	$36,564.83
	TOTAL	$1,081,373.15	$802,069.07	$802,069.07	$124,194.64	$677,874.43	$802,069.07

ASSESSMENTS COMBINED

	GROSS AMOUNT ASSESSED	TAX COLLECTOR RECEIVED	DIRECT RECEIVED	TOTAL COLLECTED	NET PERCENTAGE COLLECTED
O & M	$471,224.77	$316,796.77	$124,194.64	$440,991.41	93.58%
DEBT SERVICE	$2,068,050.00	$948,163.70	$677,874.43	$1,626,038.13	78.63%
TOTAL	$2,539,274.77	$1,264,960.48	$802,069.07	$2,067,029.55	

SECTION 2

Live Oak Lake

Community Development District

Unaudited Financial Reporting

April 30, 2024

Table of Contents

Live Oak Lake

Community Development District

Combined Balance Sheet

April 30, 2024

	General Fund	*Impact Fee Fund*	*Debt Service Fund*	*Capital Projects Fund*	*Totals Governmental Funds*
Assets:					
Cash:					
Operating Account	$ 421,350	$ 104,541	$ -	$ -	$ 525,892
Due from Impact Fee Fund	$ 27,365	$ -	$ -	$ -	$ 27,365
Due from General Fund	$ -	$ -	$ 32,207	$ -	$ 32,207
Deposits	$ 480	$ -	$ -	$ -	$ 480
Investments:					
Bank United	$ 17,669	$ -	$ -	$ -	$ 17,669
Series 2016					
Reserve	$ -	$ -	$ 955,025	$ -	$ 955,025
Revenue	$ -	$ -	$ 1,078,103	$ -	$ 1,078,103
Construction	$ -	$ -	$ -	$ 270	$ 270
Series 2020					
Reserve	$ -	$ -	$ 989,553	$ -	$ 989,553
Revenue	$ -	$ -	$ 795,881	$ -	$ 795,881
Construction	$ -	$ -	$ -	$ 89	$ 89
Total Assets	**$ 466,865**	**$ 104,541**	**$ 3,850,769**	**$ 358**	**$ 4,422,533**
Liabilities:					
Accounts Payable	$ 43,043	$ -	$ -	$ -	$ 43,043
Due to Debt Service	$ 32,207	$ -	$ -	$ -	$ 32,207
Due to General Fund	$ -	$ 27,365	$ -	$ -	$ 27,365
Total Liabilites	**$ 75,251**	**$ 27,365**	**$ -**	**$ -**	**$ 102,616**
Fund Balance:					
Nonspendable:					
Prepaid Items	$ 480	$ -	$ -	$ -	$ 480
Restricted for:					
Impact Fee	$ -	$ 77,176	$ -	$ -	$ 77,176
Debt Service - Series 2016	$ -	$ -	$ 2,064,603	$ -	$ 2,064,603
Debt Service - Series 2020	$ -	$ -	$ 1,786,166	$ -	$ 1,786,166
Capital Projects - Series 2016	$ -	$ -	$ -	$ 270	$ 270
Capital Projects - Series 2020	$ -	$ -	$ -	$ 89	$ 89
Unassigned	$ 391,134	$ -	$ -	$ -	$ 391,134
Total Fund Balances	**$ 391,614**	**$ 77,176**	**$ 3,850,769**	**$ 358**	**$ 4,319,918**
Total Liabilities & Fund Balance	$ 466,865	$ 104,541	$ 3,850,769	$ 358	$ 4,422,533

Live Oak Lake

Community Development District

General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending April 30, 2024

	Adopted Budget	Prorated Budget Thru 04/30/24	Actual Thru 04/30/24	Variance
Revenues:				
Assessments - Tax Collector (Net)	$ 318,757	$ 318,757	$ 316,797	$ (1,960)
Assessments - Off Roll (Unplatted)	$ 124,193	$ 124,195	$ 124,195	$ -
Developer Deficit Funding	$ 258,041	$ 150,524	$ -	$ (150,524)
Interest Income	$ -	$ -	$ 475	$ 475
Total Revenues	**$ 700,990**	**$ 593,475**	**$ 441,467**	**$ (152,009)**
Expenditures:				
General & Administrative:				
Supervisor Fees	$ 9,600	$ 5,600	$ 600	$ 5,000
FICA Expense	$ 734	$ 428	$ 46	$ 383
Engineering	$ 15,000	$ 8,750	$ 3,660	$ 5,090
Dissemination	$ 5,000	$ 2,917	$ 3,017	$ (100)
Assessment Roll	$ 5,000	$ 5,000	$ 5,000	$ -
Property Appraiser	$ 600	$ 350	$ -	$ 350
Arbitrage	$ 1,150	$ 671	$ 500	$ 171
Attorney	$ 30,000	$ 17,500	$ 8,564	$ 8,937
Annual Audit	$ 5,100	$ 5,100	$ 5,100	$ -
Trustee Fees	$ 8,100	$ 8,100	$ 8,081	$ 19
Management Fees	$ 38,588	$ 22,509	$ 22,510	$ (0)
Postage & Delivery	$ 1,450	$ 846	$ 780	$ 66
Copies	$ 250	$ 146	$ 33	$ 113
Insurance	$ 6,426	$ 6,426	$ 6,076	$ 350
Legal Advertising	$ 2,500	$ 1,458	$ 583	$ 875
Other Current Charges	$ 350	$ 204	$ -	$ 204
Office Supplies	$ 100	$ 58	$ 2	$ 56
Dues, Licenses & Subscriptions	$ 175	$ 175	$ 175	$ -
Website Hosting/Compliance	$ 1,553	$ 776	$ 776	$ -
Total General & Administrative	**$ 131,676**	**$ 87,015**	**$ 65,503**	**$ 21,512**

Live Oak Lake

Community Development District

General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending April 30, 2024

	Adopted Budget	Prorated Budget Thru 04/30/24	Actual Thru 04/30/24	Variance
Operations & Maintenance				
Field Expenditures				
Field Management	$ 15,750	$ 9,188	$ 9,188	$ -
Property Insurance	$ 5,000	$ 5,000	$ 3,879	$ 1,121
Aquatic Control	$ 40,584	$ 23,674	$ 29,738	$ (6,064)
Mitigation Maintenance	$ 7,100	$ 4,142	$ 1,695	$ 2,447
Midge Management	$ 25,000	$ 14,583	$ 8,132	$ 6,451
Contingency	$ 15,000	$ 8,750	$ -	$ 8,750
Landscape Maintenance	$ 286,000	$ 166,833	$ 158,100	$ 8,733
Landscaping Replacements	$ 50,000	$ 29,167	$ -	$ 29,167
Pond Fountain Maintenance	$ 15,000	$ 8,750	$ 1,919	$ 6,831
Irrigation Consultant Services	$ 6,000	$ 3,500	$ 3,500	$ -
Irrigation Repairs	$ 15,000	$ 8,750	$ 3,456	$ 5,294
General Repairs and Maintenance	$ 15,000	$ 8,750	$ 3,604	$ 5,146
Electricity-Street Lights	$ 43,694	$ 25,488	$ 373	$ 25,115
Water-Irrigation	$ 64,182	$ 37,439	$ 24,423	$ 13,016
Capital Reserve	$ 18,250	$ 10,646	$ -	$ 10,646
Subtotal Field Expenditures	**$ 621,560**	**$ 364,660**	**$ 248,007**	**$ 116,653**
Total Operations & Maintenance	**$ 621,560**	**$ 364,660**	**$ 248,007**	**$ 116,653**
Total Expenditures	**$ 753,236**	**$ 451,675**	**$ 313,510**	**$ 138,166**
Excess (Deficiency) of Revenues over Expenditures	$ (52,245)		$ 127,957	
Net Change in Fund Balance	**$ (52,245)**		**$ 127,957**	
Fund Balance - Beginning	**$ 52,245**		**$ 263,657**	
Fund Balance - Ending	**$ 0**		**$ 391,614**	

Live Oak Lake

Community Development District

Impact Fee Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending April 30, 2024

	Adopted Budget	Prorated Budget Thru 04/30/24	Actual Thru 04/30/24	Variance
Revenues:				
Impact Fees	$ -	$ -	$ 74,928	$ 74,928
Interest	$ -	$ -	$ -	$ -
Total Revenues	**$ -**	**$ -**	**$ 74,928**	**$ 74,928**
Expenditures:				
Stormwater	$ -	$ -	$ 79,304	$ (79,304)
Total Expenditures	**$ -**	**$ -**	**$ 79,304**	**$ (79,304)**
Excess (Deficiency) of Revenues over Expenditures	$ -		$ (4,376)	
Net Change in Fund Balance	**$ -**		**$ (4,376)**	
Fund Balance - Beginning	**$ -**		**$ 81,552**	
Fund Balance - Ending	**$ -**		**$ 77,176**	

Live Oak Lake

Community Development District

Debt Service Fund Series 2016

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending April 30, 2024

	Adopted Budget	Prorated Budget Thru 04/30/24	Actual Thru 04/30/24	Variance
Revenues:				
Assessments - Tax Roll	$ 954,993	$ 954,993	$ 948,164	$ (6,829)
Interest	$ 5,000	$ 2,917	$ 39,340	$ 36,424
Total Revenues	**$ 959,993**	**$ 957,910**	**$ 987,504**	**$ 29,594**
Expenditures:				
Interest - 11/1	$ 316,763	$ 316,763	$ 316,763	$ -
Special Call - 11/1	$ 15,000	$ 15,000	$ 20,000	$ (5,000)
Principal - 5/1	$ 325,000	$ -	$ -	$ -
Interest - 5/1	$ 316,763	$ -	$ -	$ -
Total Expenditures	**$ 973,525**	**$ 331,763**	**$ 336,763**	**$ (5,000)**
Excess (Deficiency) of Revenues over Expenditures	$ (13,532)		$ 650,742	
Net Change in Fund Balance	**$ (13,532)**		**$ 650,742**	
Fund Balance - Beginning	**$ 439,975**		**$ 1,413,862**	
Fund Balance - Ending	**$ 426,443**		**$ 2,064,603**	

Live Oak Lake

Community Development District

Debt Service Fund Series 2020

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending April 30, 2024

	Adopted Budget	Prorated Budget Thru 04/30/24	Actual Thru 04/30/24	Variance
Revenues:				
Assessments - Tax Roll	$ 32,759	$ 32,759	$ 32,558	$ (201)
Assessments - Direct	$ 957,179	$ 677,874	$ 677,874	$ -
Interest	$ 5,000	$ 2,917	$ 29,539	$ 26,622
Total Revenues	**$ 994,938**	**$ 713,550**	**$ 739,971**	**$ 26,421**
Expenditures:				
Interest - 11/1	$ 344,659	$ 344,659	$ 344,659	$ (0)
Principal - 5/1	$ 305,000	$ -	$ -	$ -
Interest - 5/1	$ 344,659	$ -	$ -	$ -
Total Expenditures	**$ 994,319**	**$ 344,659**	**$ 344,659**	**$ (0)**
Excess (Deficiency) of Revenues over Expendit	$ 619		$ 395,312	
Other Financing Sources/(Uses):				
Transfer In/(Out)	$ -	$ -	$ 3	$ 3
Total Other Financing Sources/(Uses)	**$ -**	**$ -**	**$ 3**	**$ 3**
Net Change in Fund Balance	**$ 619**		**$ 395,314**	
Fund Balance - Beginning	**$ 392,631**		**$ 1,390,852**	
Fund Balance - Ending	**$ 393,250**		**$ 1,786,166**	

Live Oak Lake

Community Development District

Capital Projects Fund Series 2016

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending April 30, 2024

	Adopted Budget	Prorated Budget Thru 04/30/24	Actual Thru 04/30/24	Variance
Revenues				
Interest	$ -	$ -	$ 7	$ 7
Total Revenues	**$ -**	**$ -**	**$ 7**	**$ 7**
Expenditures:				
Capital Outlay	$ -	$ -	$ -	$ -
Total Expenditures	**$ -**	**$ -**	**$ -**	**$ -**
Excess (Deficiency) of Revenues over Expenditures	**$ -**		**$ 7**	
Net Change in Fund Balance	**$ -**		**$ 7**	
Fund Balance - Beginning	**$ -**		**$ 263**	
Fund Balance - Ending	**$ -**		**$ 270**	

Live Oak Lake

Community Development District

Capital Projects Fund Series 2020

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending April 30, 2024

	Adopted Budget	Prorated Budget Thru 04/30/24	Actual Thru 04/30/24	Variance
Revenues				
Interest	$ -	$ -	$ 2	$ 2
Total Revenues	**$ -**	**$ -**	**$ 2**	**$ 2**
Expenditures:				
Capital Outlay	$ -	$ -	$ -	$ -
Total Expenditures	**$ -**	**$ -**	**$ -**	**$ -**
Excess (Deficiency) of Revenues over Expenditures	**$ -**		**$ 2**	
Other Financing Sources/(Uses)				
Transfer In/(Out)	$ -	$ -	$ (3)	$ (3)
Total Other Financing Sources (Uses)	**$ -**	**$ -**	**$ (3)**	**$ (3)**
Net Change in Fund Balance	**$ -**		**$ (0)**	
Fund Balance - Beginning	**$ -**		**$ 89**	
Fund Balance - Ending	**$ -**		**$ 89**	

Live Oak Lake

Community Development District

Month to Month

FY 2024

	Oct-23	Nov-23	Dec-23	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Total
Revenues:													
Assessments - Tax Collector (Net)	$ -	$ 46,320	$ 251,644	$ 9,068	$ 2,746	$ 2,169	$ 4,850	$ -	$ -	$ -	$ -	$ -	$ 316,797
Assessments - Off Roll (Unplatted)	$ 29,123	$ -	$ 66,804	$ -	$ 28,267	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 124,195
Developer Deficit Funding	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Interest Income	$ 39	$ 71	$ 74	$ 74	$ 70	$ 75	$ 73	$ -	$ -	$ -	$ -	$ -	$ 475
Total Revenues	**$ 29,162**	**$ 46,391**	**$ 318,522**	**$ 9,142**	**$ 31,082**	**$ 2,244**	**$ 4,922**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 441,467**
Expenditures:													
General & Administrative:													
Supervisor Fees	$ -	$ -	$ -	$ -	$ 600	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 600
FICA Expense	$ -	$ -	$ -	$ -	$ 46	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 46
Engineering	$ -	$ -	$ 63	$ 368	$ 2,193	$ 1,038	$ -	$ -	$ -	$ -	$ -	$ -	$ 3,660
Dissemination	$ 517	$ 417	$ 417	$ 417	$ 417	$ 417	$ 417	$ -	$ -	$ -	$ -	$ -	$ 3,017
Assessment Roll	$ 5,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 5,000
Property Appraiser	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Arbitrage	$ -	$ -	$ -	$ -	$ -	$ 500	$ -	$ -	$ -	$ -	$ -	$ -	$ 500
Attorney	$ 870	$ -	$ 673	$ 1,291	$ 1,754	$ 3,977	$ -	$ -	$ -	$ -	$ -	$ -	$ 8,564
Annual Audit	$ -	$ -	$ -	$ -	$ 3,000	$ 2,100	$ -	$ -	$ -	$ -	$ -	$ -	$ 5,100
Trustee Fees	$ 4,041	$ 4,041	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 8,081
Management Fees	$ 3,216	$ 3,216	$ 3,216	$ 3,216	$ 3,216	$ 3,216	$ 3,216	$ -	$ -	$ -	$ -	$ -	$ 22,510
Postage & Delivery	$ 82	$ 58	$ 217	$ 159	$ 56	$ 106	$ 101	$ -	$ -	$ -	$ -	$ -	$ 780
Copies	$ -	$ -	$ -	$ -	$ -	$ 33	$ -	$ -	$ -	$ -	$ -	$ -	$ 33
Insurance	$ 6,076	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 6,076
Legal Advertising	$ -	$ -	$ -	$ -	$ -	$ -	$ 583	$ -	$ -	$ -	$ -	$ -	$ 583
Other Current Charges	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Office Supplies	$ 0	$ 1	$ 0	$ 0	$ 0	$ 0	$ 0	$ -	$ -	$ -	$ -	$ -	$ 2
Dues, Licenses & Subscriptions	$ 175	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 175
Website Hosting/Compliance	$ 388	$ -	$ -	$ 388	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 776
Total Administrative	**$ 20,365**	**$ 7,732**	**$ 4,585**	**$ 5,837**	**$ 11,281**	**$ 11,387**	**$ 4,317**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 65,503**

Live Oak Lake

Community Development District

Month to Month

FY 2024

	Oct-23	Nov-23	Dec-23	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Total
Operations & Maintenance													
Field Expenditures													
Field Management	$ 1,313	$ 1,313	$ 1,313	$ 1,313	$ 1,313	$ 1,313	$ 1,313	$ -	$ -	$ -	$ -	$ -	$ 9,188
Property Insurance	$ 3,879	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 3,879
Aquatic Control	$ 4,156	$ 4,264	$ 4,264	$ 4,264	$ 4,264	$ 4,264	$ 4,264	$ -	$ -	$ -	$ -	$ -	$ 29,738
Mitigation Maintenance	$ 1,695	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,695
Midge Management	$ 2,033	$ 2,033	$ 2,033	$ 2,033	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 8,132
Contingency	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Landscape Maintenance	$ 22,586	$ 22,586	$ 22,586	$ 22,586	$ 22,586	$ 22,586	$ 22,586	$ -	$ -	$ -	$ -	$ -	$ 158,100
Landscaping Replacements	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Pond Fountain Maintenance	$ -	$ 832	$ -	$ -	$ 1,087	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,919
Irrigation Consultant Services	$ 500	$ 500	$ 500	$ 500	$ 500	$ 500	$ 500	$ -	$ -	$ -	$ -	$ -	$ 3,500
Irrigation Repairs	$ -	$ -	$ -	$ -	$ 3,456	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 3,456
General Repairs and Maintenance	$ 1,951	$ -	$ -	$ -	$ 285	$ -	$ 1,368	$ -	$ -	$ -	$ -	$ -	$ 3,604
Electricity-Street Lights	$ 54	$ 55	$ 53	$ 52	$ 52	$ 54	$ 52	$ -	$ -	$ -	$ -	$ -	$ 373
Water-Irrigation	$ 3,826	$ 3,750	$ 1,288	$ 1,169	$ 3,620	$ 6,014	$ 4,756	$ -	$ -	$ -	$ -	$ -	$ 24,423
Capital Reserve	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
													$ -
Total Field	**$ 41,993**	**$ 35,332**	**$ 32,036**	**$ 31,916**	**$ 37,162**	**$ 34,730**	**$ 34,838**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 248,007**
Total Expenditures	**$ 62,358**	**$ 43,063**	**$ 36,620**	**$ 37,753**	**$ 48,443**	**$ 46,117**	**$ 39,154**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 313,510**
Excess (Deficiency) of Revenues over Expenditures	$ (33,195)	$ 3,328	$ 281,902	$ (28,612)	$ (17,361)	$ (43,873)	$ (34,232)	$ -	$ -	$ -	$ -	$ -	$ 127,957

LIVE OAK LAKE

COMMUNITY DEVELOPMENT DISTRICT

Long Term Debt Report

FY 2024

Series 2016, Capital Improvement Revenue Bonds		
Interest Rate:	4.50%	
Maturity Date:	5/1/36	$5,630,000.00
Interest Rate:	4.625%	
Maturity Date:	5/1/47	$8,220,000.00
Excess Revenues:	Remain In Revenue Fund	
Reserve Fund Definition:	Maximum Annual Debt Assessments	
Reserve Fund Requirement:	$955,025.00	
Reserve Fund Balance:	$955,025.00	
Bonds outstanding - 9/30/2023		$13,850,000.00
Less:	May 1, 2024 (Mandatory)	$0.00
Less:	November 1, 2023 (Special Call)	($20,000.00)
Current Bonds Outstanding		**$13,830,000.00**

Series 2020, Capital Improvement Revenue Bonds		
Interest Rate:	3.125%	
Maturity Date:	5/1/25	$615,000.00
Interest Rate:	3.800%	
Maturity Date:	5/1/30	$1,745,000.00
Interest Rate:	4.400%	
Maturity Date:	5/1/40	$4,810,000.00
Interest Rate:	4.600%	
Maturity Date:	5/1/51	$8,525,000.00
Excess Revenues:	Remain In Revenue Fund	
Reserve Fund Definition:	Maximum Annual Debt Assessments	
Reserve Fund Requirement:	$989,553.13	
Reserve Fund Balance:	$989,553.13	
Bonds outstanding - 9/30/2023		$15,695,000.00
Less:	May 1, 2024 (Mandatory)	$0.00
Current Bonds Outstanding		**$15,695,000.00**

Total Current Bonds Outstanding	**$29,525,000.00**