

***Live Oak Lake
Community Development District***

Agenda

April 17, 2025

AGENDA

Live Oak Lake
Community Development District
219 E. Livingston St., Orlando, FL 32801
Phone: 407-841-5524

April 10, 2025

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 **Thursday, April 17 2025, at 2:00 PM** at the **St. Cloud Branch Public Library, 810 13th Street, Saint Cloud, FL 34769.**

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/89972553280>

Zoom Call-In Information: 1-305-224-1968

Zoom ID: 889 7255 3280

Board of Supervisors Meeting

1. Roll Call
2. Public Comment Period
3. Organizational Matters
4. Approval of Minutes of the March 5, 2025 Board of Supervisors Meeting
5. Midge Management Presentation
6. Staff Reports
 - A. Attorney
 - B. Engineer
 - C. Field Manager's Report
 - D. District Manager's Report
 - ii. Approval of Check Register
 - iii. Approval of Balance Sheet
7. Other Business
8. Supervisors Requests
9. 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, **March 5, 2025**, at 2:30 p.m. at the West Osceola Library, 305 Campus Street, Celebration, FL 34747

Present and constituting a quorum:

Ned Bowman	Elected as Chairman
Linda Warner	Elected as Vice Chairperson
Mel Gray Marshall <i>by Zoom</i>	Assistant Secretary
Andrea Stevens	Assistant Secretary
Bob Holesko	Appointed as Assistant Secretary

Also present were:

Tricia Adams	District Manager, GMS
Sarah Sandy <i>by Zoom</i>	District Counsel, Kutak Rock
Nicole Stadler <i>by Zoom</i>	District Engineer
Jarrett Wright	Field Services, GMS

FIRST ORDER OF BUSINESS

Roll Call

Ms. Adams called the meeting to order at 2:30 p.m. Three Supervisors were in attendance constituting a quorum. Ms. Marshall attended via Zoom.

SECOND ORDER OF BUSINESS

Public Comment Period

Ms. Adams opened the public comment period. There were no members of the public present to provide comments.

THIRD ORDER OF BUSINESS

Organizational Matters

A. Appointment of Individuals to Fill Seats 1 and 2

Ms. Adams stated this was for consideration of an appointment to Seat #2. She noted the Board had previously met on September 4, 2024 and declared Seat #2 vacant. The seat is vacant

as of a result of it being transitioned to the general election process and no one going to the Supervisors of Election office and qualifying. She added the Board had the ability to make an appointment of this seat of a qualified elector. Ms. Adams explained the qualifications for a qualified elector. The motion was made to appoint Bob Holesko to Seat #2. .

On MOTION by Mr. Bowman, seconded by Ms. Warner, with all in favor, the Appointment of Mr. Bob Holesko to Seat #2, was approved.

B. Administration of Oath of Office to Newly Appointed Supervisor

Ms. Adams administered the oath of office to Mr. Holesko. She noted after the oath he will be able to participate in the meeting. Ms. Sandy provided information on the Florida statutes, new Supervisor information, Sunshine Law, public records law, emails, financial disclosures, ethics training requirements, and forms that need to be completed. Ms. Adams noted the form 1 needed to be filed electronically within 30 days of this appointment today and is thereafter due on July 1 of every year, starting with July 1, 2025. She explained there is compensation of \$200 per meeting for each member. Mr. Holesko accepted the compensation.

C. Consideration of Resolution 2025-01 Electing Officers

Ms. Adams stated this resolution was for electing officers. She added this is required following an appointment to the Board. She noted currently the Chair is vacant, Ms. Stevens is serving as Vice Chairperson, and the other Board members are Assistant Secretaries. Ms. Adams added members of the management team are a part of the elected officers, as well. The Board nominated officers individually.

On MOTION by Ms. Stevens, seconded by Mr. Holesko, with all in favor, the Nomination of Mr. Bowman as Chairman, was approved.

Ms. Warner stated she was willing to serve as the Vice Chairperson.

On MOTION by Mr. Bowman, seconded by Mr. Holesko, with all in favor, the Nomination of Ms. Warner as Vice Chairperson, was approved.

Ms. Adams stated the remainder of the Board members would serve as Assistant Secretaries and Ms. Jill Burns with GMS will serve as Secretary, Ms. Adams as Assistant Secretary, George Flint with GMS as Treasurer, Katie Costa and Darrin Mossing, Sr. with GMS will serve as Assistant Treasurers.

On MOTION by Mr. Bowman, seconded by Mr. Holesko, with all in favor, the Nomination for the Remaining Officers to be Assistant Secretaries, Ms. Burns as Secretary, Ms. Adams as Assistant Secretary, George Flint as Treasurer, and Ms. Costa and Mr. Mossing, Sr. as Assistant Treasurer; Resolution 2025-01 was approved.

FOURTH ORDER OF BUSINESS

Approval of Minutes of the February 5, 2025 Board of Supervisors Meeting

Ms. Adams presented the minutes from the February 5, 2025 Board of Supervisors meeting. These minutes have been reviewed by District Management and District Counsel. Mr. Bowman asked a question on the balance sheet, and it was noted it was corrected and is included in today’s agenda package.

On MOTION by Ms. Stevens, seconded by Mr. Holesko, with all in favor, the Minutes of the February 5, 2025 Board of Supervisors Meeting, were approved.

FIFTH ORDER OF BUSINESS

Discussion of Fiscal Year 2025 Revised Meeting Schedule

Ms. Adams noted back in September staff was asked to review meeting locations that would be more convenient for residents. She noted they found availability at the St. Cloud library and a St. Cloud recreation building, but the second option had a charge. She noted the Fiscal Year 2025 meeting schedule could be changed if the Board wishes. Ms. Stevens asked how many residents had asked to move the meeting. Ms. Adams noted from time to time it’s been brought up during the public comment periods and Board members have been asked by residents. Mr. Bowman noted it was one or two residents. The difference in time and the distance were discussed. Other topics discussed were opening the gate for meetings, construction access, HOA approval, public access locations, staff availability, times, and other issues.

After discussion the Board made the decision to meet on the third Thursday of the month at 2:00 p.m. at the Veterans Memorial St. Cloud Public Library, 810 13th Street, St. Cloud, Florida 34769.

On MOTION by Mr. Bowman, seconded by Mr. Holesko, with all in favor, the Fiscal Year 2025 Revised Meeting Schedule Relocating to the Veterans Memorial St. Cloud Library, 810 13th Street, St. Cloud, Florida 34769 on the third Thursday of the Month at 2:00 p.m., was approved.

Ms. Stevens asked to update meeting invites, the website, and the notifications. It was clarified the first meeting date would be in April. Ms. Stevens ask for clarification on the need for a quorum. Ms. Adams made comments on the quorum, zoom attendance, and clarified it was imperative for the meetings.

SIXTH ORDER OF BUSINESS

Staff Reports

A. Attorney

Ms. Sandy stated she had nothing further to report. Ms. Adams asked Ms. Warner if the new Supervisor book had been received. Ms. Warner stated she had not received a hard copy of the book or the information on the ethics training. Ms. Adams explained the options for the 4 hours of the ethics training and a process for completion. She clarified new Board members would not have this due until July 2026. Mr. Holesko asked for a hard copy of the information.

B. Engineer

Ms. Stalder had nothing further to report.

C. Field Manager's Report

Mr. Wright reviewed the Field Managers Report to include the updates on landscaping, fertilization, trimming of magnolias and crepe myrtles and other various hedges, and the installation of new plants for March. He noted the irrigation repairs should be completed before planting of new plants. Mr. Bowman asked about capacity. Ms. Stevens asked about proposals and review of the budget costs. Ms. Stevens asked if there had been comments from residents. Mr.

Bowman noted there was a letter on the concerns of palm tree replacements. Mr. Wright noted this was around \$7,000.

Discussion ensued on design of the palm tree placements, alternative options, removing palms, planting new ones, warranties, location, and costs. Sable palms and issues, new palm transition was further discussed.

Ms. Marshall commented on water restrictions and the warranty and last year they were not replaced. Mr. Bowman explained they were looking for an alternative and new design for planting and replacement. Ms. Warner asked about location. Mr. Wright reviewed the locations and problems with transporting trees. Mr. Bowman noted he was concerned on water restrictions. Ms. Marshall asked for something to clarify the water restrictions. Mr. Wright provided an explanation on the watering days. Other comments were made on city annex process, and potential utility provider changes. Mr. Bowman asked they investigate the annex.

Mr. Wright reviewed the irrigation audits and noted there were several broken heads and recommended the repairs be made.

i. Consideration of Proposal for Irrigation Repairs

Mr. Wright presented the proposals for irrigation repairs. He noted these were itemized and he suggested doing all at the same time. He noted this should help save money in the long run. He stated the total for the 2 would be \$9,452.85.

Ms. Adams explained the competitive bid process was completed in 2024 and noted Blade Runners was chosen as the provider for landscaping and irrigation services. She added that \$15,000 was allocated for irrigation repairs and the Board had spent less than \$1,000 so there were funds available for the irrigation repairs. She added staff does recommended the repairs be made.

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

There were comments made on the damage to the control box covers made by the mower and should they be repaired. Mr. Wright noted the provider should repair. He added we now are using Blade Runners and would not be responsible for the past provider. There was a concern on if these were covered by landscapers, CDD, or HOA. Ms. Adams noted there is a map that she will provide. Discussion ensued on the pond, the pond banks, who was responsible.

Mr. Wright reviewed the time cycle and the scheduling of services for mowing and pond schedule. Ms. Stevens asked about midges, and he noted they are working to get the weekly schedule for spraying and monthly treatments in the water. Ms. Warner asked how long the process would take to get it going. He added he does not have the pricing as of today.

Mr. Bowman stated the Department of Agriculture State budget has funds available for communities for spraying for mosquitoes. Ms. Adams noted there were two different funds. Mr. Wright noted they would explore further options.

D. District Manager’s Report

i. Approval of February Check Register

Ms. Adams noted the check register for February was deferred from the last meeting. She added it is from November, 2024 through January 20, 2025 for a total of \$1,278,497.44. She explained this is mostly payments from the debt service payments. She reviewed the process of transfers.

On MOTION by Mr. Bowman, seconded by Ms. Warner, with all in favor, the November 2024 through February 2025 Check Register, was approved.

ii. Approval of Check Register

Ms. Adams noted the March check register is from February 13, 2025 for \$46,974.04.

On MOTION by Mr. Bowman, seconded by Ms. Warner, with all in favor, the March Check Register, was approved.

iii. Approval of Balance Sheet

Ms. Adams noted this item is for unaudited financials and no action is required. She reviewed the balance sheet for the new members. She noted the general funds is the focus for operating, and other funds such as capital funds to watch.

Mr. Bowman asked a question on liabilities and noted the CDD receives impact fees from Osceola County and the check for the developer. He asked if that was a liability and wanted to see details of what as accrued, what they approved, and show the liability. Ms. Adams noted when

funds are requisitioned it identified the monies compared to the actuals. Mr. Bowman would like to see the details and requested clarification if this was a liability.

Mr. Holesko asked a question on capital projects. He noted they are coming up on a 10-year anniversary and he asked if there was a 10-year capital budget in place or does the Board need to create one. Ms. Adams noted at this time there is not a reserve study in place, nor do they have any reserve funds in place. She added this should be discussed as they go into the new budget planning year for 2026. Ms. Adams added if the Board would like to review proposals for studies for future projects, she would bring proposals to the next meeting or at a later time.

Ms. Warner asked about proposing fountains in the ponds. Ms. Adams explained that a reserve study looked at the current infrastructure items and estimates a useful life span based on general standards. It will identify the future cost of replacement and aggregates all the information and gives you a targeted assessment amount to save in your reserve funds so when it needs to be replaced the money will be there. She added it does not contemplate additional projects that would be outstanding from the reserve study.

Discussion ensued on possible projects and the impact of having a reserve study on assessment increases. Ms. Stevens commented about the rise in assessments. Ms. Adams commented planning for projects could be done outside of a reserve study and noted it is an expensive undertaking. This will be added for future discussion and noted the Board did not want to review actual proposals at this time.

Ms. Adams reviewed the current adopted budget, the prorated expensed through the end of January, and the actual expenses. She added in the revenue portion when properties are platted, the CDD fees are collected as part of the tax bill. She explained the unplatted property and noted it is collected off the tax roll. She explained the developer has been offsetting expenses to keep the maintenance assessments as low as possible. She explained the operating costs, trust indentures, bonds issued, and CDD control of expenses.

Mr. Bowman stated he would like to revisit with the accountant why they are paying FICA and if they should get a W2 or W4 form. Ms. Adams replied she has an IRS ruling that she will forward to the Board.

Mr. Holesko asked a question about streetlights and the landscaper not trimming trees causing damage to the poles and who is responsible. Ms. Adams noted there are certain streetlights that are CDD and others that are city, county, or HOA. Discussion ensued on the responsibilities

and the process. She continued to explain the month-to-month trends and staff monitoring of the budget.

SEVENTH ORDER OF BUSINESS Other Business

A comment was made on finding documents, information, the recent audit, CDD records policy, and audio recordings policy.

EIGHTH ORDER OF BUSINESS Supervisors Requests

There being no comments, the next item followed.

NINTH ORDER OF BUSINESS Adjournment

On MOTION by Mr. Bowman, seconded by Ms. Warner, with all in favor, the meeting was adjourned.

Secretary / Assistant Secretary

Chairman / Vice Chairman

SECTION VI

SECTION C

*to be provided under
separate cover*

SECTION D

SECTION 1

LIVE OAK LAKE

COMMUNITY DEVELOPMENT DISTRICT

Check Run Summary

April 17, 2025

GENERAL FUND

Date	Check Numbers	Amount
02/20/25	641-643	\$11,834.30
03/04/25	644-648	\$77,415.85
03/20/25	649-653	\$257,272.75
03/26/25	654-656	\$9,702.11
04/04/25	657-666	\$31,432.89
Total		\$387,657.90

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
2/20/25	00035	2/12/25	02232634	202502	320	53800	43001		SERVICE THRU 02/12/2025	*	3,879.11		
		2/12/25	02232634	202502	320	53800	43000		SERVICE THRU 02/12/2025	*	28.26		
		2/12/25	02232634	202502	320	53800	43000		SERVICE THRU 02/12/2025	*	28.41		
ORLANDO UTILITIES COMMISSION												3,935.78	000641
2/20/25	00037	1/22/25	62619-01	202501	320	53800	43100		SERVICE THRU 01/14/2025	*	4,298.01		
TOHO WATER AUTHORITY												4,298.01	000642
2/20/25	00037	1/22/25	62746-01	202501	320	53800	43100		SERVICE THRU 01/14/2025	*	3,600.51		
TOHO WATER AUTHORITY												3,600.51	000643
3/04/25	00045	3/01/25	450278	202503	320	53800	46200		MAR 25 LANDSCAPE MAINT.	*	21,701.00		
BLADE RUNNERS COMMERCIAL												21,701.00	000644
3/04/25	00010	2/18/25	87743110	202502	310	51300	42000		DELIVERIES THRU 02/18/25	*	50.11		
FEDEX												50.11	000645
3/04/25	00030	3/03/25	27717-30	202503	320	53800	35000		IRR MGMT FEES	*	500.00		
IRRIGATION MANAGEMENT CONSULTING												500.00	000646
3/04/25	00024	9/30/24	287495	202409	320	53800	46205		SOL REPLACEMENT/PLANTER	*	54,890.26		
		2/11/25	287495	202410	320	53800	46205		SOD REPLACEMENT/PLANTER	*	4,100.70		
JUNIPER LANDSCAPING OF FLORIDA, LLC												50,789.56	000647
3/04/25	00032	3/02/25	PSI14998	202503	320	53800	46800		MAR 25 LAKE MGMT SVCS.	*	2,901.18		
		3/02/25	PSI15229	202503	320	53800	46800		MAR 25 LAKE MGMT SVCS.	*	1,474.00		
SOLITUDE LAKE MANAGEMENT												4,375.18	000648
3/20/25	00010	3/11/25	87951527	202503	310	51300	42000		DELIVERY THRU 03/04/25	*	51.64		
FEDEX												51.64	000649
3/20/25	00001	3/01/25	136	202503	310	51300	34000		MGMT FEE 03/25	*	3,541.67		

LOKS LIVE OAK LAKES SHENNING

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO YRMO	DPT ACCT#	SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
3/01/25		136	WEBSITE ADMIN 03/25	202503	310-51300	35101		*	105.00		
3/01/25		136	INFORMATION TECH 03/25	202503	310-51300	35100		*	157.50		
3/01/25		136	DISSEMINATION AGENT SVCS	202503	310-51300	31300		*	437.50		
3/01/25		136	OFFICE SUPPLIES 03/25	202503	310-51300	51000		*	.21		
3/01/25		136	POSTAGE 03/25	202503	310-51300	42000		*	4.85		
3/01/25		136	COPIES 03/25	202503	310-51300	42500		*	13.80		
3/01/25		137	FIELD MGMT 03/25	202503	320-53800	34000		*	1,378.17		
GMS-CENTRAL FLORIDA, LLC										5,638.70	000650
3/20/25	00033	2/28/25	3527969 SVCS 01/25	202501	310-51300	31500		*	1,701.50		
KUTAK ROCK LLP										1,701.50	000651
3/20/25	00004	3/20/25	032025 TRANSFER TAX RECEIPTS	202503	300-20700	10000		*	12,568.47		
LIVE OAK LAKE CDD										12,568.47	000652
3/20/25	00039	3/20/25	03202025 TRANSFER OF TAX RECEIPTS	202503	300-20700	10000		*	235,419.24		
3/20/25		032025	TRANSFER TAX RECEIPTS	202503	300-20700	10000		*	1,893.20		
LIVE OAK LAKE CDD										237,312.44	000653
3/26/25	00035	3/14/25	02232634 SERVICE THRU 3/12/2025	202503	320-53800	43000		*	28.41		
3/14/25		02232634	SERVICE THRU 3/12/2025	202503	320-53800	43001		*	3,846.65		
3/14/25		02232634	SERVICE THRU 3/12/2025	202503	320-53800	43000		*	28.53		
ORLANDO UTILITIES COMMISSION										3,903.59	000654
3/26/25	00037	2/19/25	62619-02 SERVICE THRU 2/12/2025	202502	320-53800	43100		*	2,963.01		
TOHO WATER AUTHORITY										2,963.01	000655
3/26/25	00037	2/19/25	62746-02 SERVICE THRU 2/12/2025	202502	320-53800	43100		*	2,835.51		
TOHO WATER AUTHORITY										2,835.51	000656
LOKS LIVE OAK LAKES SHENNING											

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
4/04/25	00045	4/01/25	141985	202504	320	53800	46200		LANDSCAPE MAINT 04/25 BLADE RUNNERS COMMERCIAL	*	21,700.00	21,700.00	000657
4/04/25	00006	4/26/25	22442582	202502	310	51300	31100		SVCS 02/25 DEWBERRY ENGINEERS INC.	*	320.00	320.00	000658
4/04/25	00010	3/18/25	88018102	202503	310	51300	42000		DELIVERY THRU 03/07/25	*	50.11		
		3/25/25	88089790	202503	310	51300	42000		DELIVERY THRU 03/20/25 FEDEX	*	51.21	101.32	000659
4/04/25	00016	4/01/25	27231	202503	310	51300	32200		AUDIT FYE 09/30/24 GRAU & ASSOCIATES	*	2,500.00	2,500.00	000660
4/04/25	00030	4/01/25	27717-31	202504	320	53800	35000		MGMT FEE 04/25 IRRIGATION MANAGEMENT CONSULTING	*	500.00	500.00	000661
4/04/25	00033	3/24/25	3540024	202502	310	51300	31500		SVCS 02/25 KUTAK ROCK LLP	*	1,690.71	1,690.71	000662
4/04/25	00004	4/04/25	04042025	202504	300	20700	10000		TRANSFER OF TAX RECEIPTS	*	17,351.87		
		4/04/25	04042025	202504	300	20700	10000		TRANSFER OF TAX RECEIPTS LIVE OAK LAKE CDD	V	17,351.87-	.00	000663
4/04/25	00039	4/04/25	04042025	202504	300	20700	10000		TRANSFER OF TAX RECEIPTS	*	2,613.73		
		4/04/25	040425	202504	300	20700	10000		TRANSFER OF TAX RECEIPTS	*	235,419.24		
		4/04/25	04042025	202504	300	20700	10000		TRANSFER OF TAX RECEIPTS	V	2,613.73-		
		4/04/25	040425	202504	300	20700	10000		TRANSFER OF TAX RECEIPTS LIVE OAK LAKE CDD	V	235,419.24-	.00	000664
4/04/25	00018	3/12/25	11326860	202503	310	51300	48000		LEGAL AD #7781723 ORLANDO SENTINEL	*	245.68	245.68	000665

LOKS LIVE OAK LAKES SHENNING

AP300R
*** CHECK NOS. 000641-050000

YEAR-TO-DATE ACCOUNTS PAYABLE PREPAID/COMPUTER CHECK REGISTER
LIVE OAK LAKES-GENERAL FUND
BANK B LOL-GENERAL FUND

RUN 4/08/25

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CHECK DATE	VEND#INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNTCHECK..... AMOUNT #	
4/04/25	00032	4/01/25	PSI15705	202504	320-53800-46800	*	2,901.18		
			MAINT 04/25						
		4/01/25	PSI59751	202504	320-53800-46800	*	1,474.00		
			MAINT 04/25						
----- SOLITUDE LAKE MANAGEMENT -----								4,375.18	000666

							TOTAL FOR BANK B	387,657.90	
							TOTAL FOR REGISTER	387,657.90	

LOKS LIVE OAK LAKES SHENNING

LIVE OAK LAKE
COMMUNITY DEVELOPMENT DISTRICT
Special Assessment Receipts
Fiscal Year 2025

ASSESSMENTS - TAX COLLECTOR

DATE	DESCRIPTION	GROSS AMOUNT	DISCOUNTS/PENALTIES	COMMISSIONS	INTEREST	NET RECEIPTS	\$380,100.30	\$1,013,900.00	\$152,725.00	\$1,546,725.30
							FY 2025	FY 2025	FY 2025	TOTAL
							.36300.10000	.36300.10000	.36300.10000	
							24.57%	65.55%	9.87%	100.00%
							O&M Portion	16 DSF Portion	20 DSF Portion	Total
11/18/24	CURRENT DISTRIBUTION	\$15,147.45	\$777.15	\$287.41	\$0.00	\$14,082.89	\$3,460.80	\$9,231.53	\$1,390.56	\$14,082.89
11/21/24	CURRENT DISTRIBUTION	\$244,762.40	\$9,790.31	\$4,699.44	\$0.00	\$230,272.65	\$56,588.40	\$150,946.93	\$22,737.32	\$230,272.65
12/10/24	CURRENT DISTRIBUTION	\$1,017,216.60	\$40,687.90	\$19,530.57	\$0.00	\$956,998.13	\$235,177.69	\$627,325.62	\$94,494.83	\$956,998.13
12/19/24	CURRENT DISTRIBUTION	\$181,205.65	\$7,068.92	\$3,482.73	\$0.00	\$170,654.00	\$41,937.40	\$111,866.08	\$16,850.52	\$170,654.00
01/07/25	CURRENT DISTRIBUTION	\$20,666.00	\$619.99	\$400.91	\$0.00	\$19,645.10	\$4,827.69	\$12,877.64	\$1,939.77	\$19,645.10
01/07/25	INSTALLMENTS	\$7,105.86	\$213.18	\$137.87	\$0.00	\$6,754.81	\$1,659.96	\$4,427.87	\$666.98	\$6,754.81
01/28/25	INTEREST	\$0.00	\$0.00	\$0.00	\$1,201.31	\$1,201.31	\$295.22	\$787.48	\$118.62	\$1,201.31
02/07/25	CURRENT DISTRIBUTION	\$18,713.20	\$374.26	\$366.78	\$0.00	\$17,972.16	\$4,416.57	\$11,781.00	\$1,774.59	\$17,972.16
02/07/25	INSTALLMENTS	\$622.18	\$9.33	\$12.26	\$0.00	\$600.59	\$147.59	\$393.70	\$59.30	\$600.59
03/08/25	INSTALLMENTS	\$1,517.89	\$0.00	\$30.35	\$0.00	\$1,487.54	\$365.56	\$975.10	\$146.88	\$1,487.54
03/08/25	CURRENT DISTRIBUTION	\$5,369.05	\$53.70	\$106.31	\$0.00	\$5,209.04	\$1,280.10	\$3,414.60	\$514.35	\$5,209.04
TOTAL		\$1,512,326.28	\$59,594.74	\$29,054.63	\$1,201.31	\$1,424,878.22	\$350,156.97	\$934,027.54	\$140,693.71	\$1,424,878.22

**GROSS
97.78%**

ASSESSMENTS-DIRECT

DATE	BILLED AMOUNT	AMOUNT RECEIVED	NET RECEIPTS	\$135,360.91	\$900,400.00	\$1,035,760.91
				FY 2025	FY2025	TOTAL
				.36300.10100	.36300.10100	
				13.07%	86.93%	
				O&M	DSF Portion	Total
NLV	10/29/24	\$43,261.35	\$43,261.35	\$43,261.35	\$0.00	\$43,261.35
NLV	12/4/24	\$7,864.46	\$7,864.46	\$7,864.46	\$0.00	\$7,864.46
Pulte	12/18/24	\$34,124.60	\$34,124.60	\$34,124.60	\$0.00	\$34,124.60
NLV	2/12/25	\$19,565.18	\$19,565.18	\$19,565.18	\$0.00	\$19,565.18
Pulte	2/28/25	\$257,843.07	\$257,843.07	\$22,423.83	\$235,419.24	\$257,843.07
TOTAL		\$362,658.66	\$362,658.66	\$127,239.42	\$235,419.24	\$362,658.66

ASSESSMENTS COMBINED

	GROSS AMOUNT ASSESSED	TAX COLLECTOR RECEIVED	DIRECT RECEIVED	TOTAL COLLECTED	NET PERCENTAGE COLLECTED
O & M	\$515,461.21	\$350,156.97	\$127,239.42	\$477,396.39	92.62%
DEBT SERVICE	\$2,067,025.00	\$934,027.54	\$235,419.24	\$1,169,446.78	56.58%
TOTAL	\$2,582,486.21	\$1,284,184.51	\$362,658.66	\$1,646,843.17	

SECTION 2

Live Oak Lake
Community Development District

Unaudited Financial Reporting
March 31, 2025



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Live Oak Lake
Community Development District
Combined Balance Sheet
March 31, 2025

	<i>General Fund</i>	<i>Impact Fee Fund</i>	<i>Debt Service Fund</i>	<i>Capital Projects Fund</i>	<i>Totals Governmental Funds</i>
Assets:					
Cash:					
Operating Account	\$ 309,622	\$ 104,541	\$ -	\$ -	\$ 414,164
Due from Impact Fee Fund	\$ 39,561	\$ -	\$ -	\$ -	\$ 39,561
Due from General Fund	\$ -	\$ -	\$ 15,672	\$ -	\$ 15,672
Deposits	\$ 480	\$ -	\$ -	\$ -	\$ 480
Investments:					
Bank United	\$ 18,417	\$ -	\$ -	\$ -	\$ 18,417
Series 2016					
Reserve	\$ -	\$ -	\$ 476,288	\$ -	\$ 476,288
Revenue	\$ -	\$ -	\$ 1,159,084	\$ -	\$ 1,159,084
Prepayment	\$ -	\$ -	\$ 1,100	\$ -	\$ 1,100
Construction	\$ -	\$ -	\$ -	\$ 476,569	\$ 476,569
Series 2020					
Reserve	\$ -	\$ -	\$ 989,553	\$ -	\$ 989,553
Revenue	\$ -	\$ -	\$ 514,167	\$ -	\$ 514,167
Construction	\$ -	\$ -	\$ -	\$ 89	\$ 89
Total Assets	\$ 368,080	\$ 104,541	\$ 3,155,864	\$ 476,657	\$ 4,105,143
Liabilities:					
Accounts Payable	\$ 4,858	\$ -	\$ -	\$ -	\$ 4,858
Due to Debt Service	\$ 15,672	\$ -	\$ -	\$ -	\$ 15,672
Due to General Fund	\$ -	\$ 39,561	\$ -	\$ -	\$ 39,561
Total Liabilities	\$ 20,530	\$ 39,561	\$ -	\$ -	\$ 60,090
Fund Balance:					
Nonspendable:					
Prepaid Items	\$ 480	\$ -	\$ -	\$ -	\$ 480
Restricted for:					
Impact Fee	\$ -	\$ 64,981	\$ -	\$ -	\$ 64,981
Debt Service - Series 2016	\$ -	\$ -	\$ 1,651,423	\$ -	\$ 1,651,423
Debt Service - Series 2020	\$ -	\$ -	\$ 1,504,440	\$ -	\$ 1,504,440
Capital Projects - Series 2016	\$ -	\$ -	\$ -	\$ 476,569	\$ 476,569
Capital Projects - Series 2020	\$ -	\$ -	\$ -	\$ 89	\$ 89
Unassigned	\$ 347,070	\$ -	\$ -	\$ -	\$ 347,070
Total Fund Balances	\$ 347,550	\$ 64,981	\$ 3,155,864	\$ 476,657	\$ 4,045,052
Total Liabilities & Fund Balance	\$ 368,080	\$ 104,541	\$ 3,155,864	\$ 476,657	\$ 4,105,143

Live Oak Lake

Community Development District

General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending March 31, 2025

	Adopted Budget	Prorated Budget Thru 03/31/25	Actual Thru 03/31/25	Variance
Revenues:				
Assessments - Tax Collector (Net)	\$ 357,293	\$ 350,157	\$ 350,157	\$ -
Assessments - Off Roll (Platted)	\$ 95,439	\$ 95,439	\$ 95,439	\$ -
Assessments - Off Roll (Unplatted)	\$ 31,800	\$ 31,800	\$ 31,800	\$ -
Developer Deficit Funding	\$ 226,920	\$ -	\$ -	\$ -
Interest Income	\$ -	\$ -	\$ 376	\$ 376
Total Revenues	\$ 711,452	\$ 477,396	\$ 477,773	\$ 376
Expenditures:				
<i>General & Administrative:</i>				
Supervisor Fees	\$ 12,000	\$ 6,000	\$ 1,600	\$ 4,400
FICA Expense	\$ 918	\$ 459	\$ 122	\$ 337
Engineering	\$ 15,000	\$ 7,500	\$ 1,395	\$ 6,105
Dissemination	\$ 5,250	\$ 2,625	\$ 2,725	\$ (100)
Assessment Roll	\$ 5,250	\$ 5,250	\$ 5,250	\$ -
Property Appraiser	\$ 600	\$ 300	\$ 133	\$ 167
Arbitrage	\$ 1,150	\$ 575	\$ -	\$ 575
Attorney	\$ 30,000	\$ 15,000	\$ 6,962	\$ 8,038
Annual Audit	\$ 5,100	\$ 2,550	\$ 2,500	\$ 50
Trustee Fees	\$ 8,100	\$ 8,100	\$ 8,081	\$ 19
Management Fees	\$ 42,500	\$ 21,250	\$ 21,250	\$ (0)
Information Technology	\$ 1,890	\$ 945	\$ 945	\$ -
Postage	\$ 1,450	\$ 725	\$ 731	\$ (6)
Copies	\$ 250	\$ 125	\$ 97	\$ 28
Rentals and Leases	\$ -	\$ -	\$ 49	\$ (49)
Insurance	\$ 6,684	\$ 6,684	\$ 6,501	\$ 183
Legal Advertising	\$ 2,500	\$ 1,250	\$ 246	\$ 1,004
Other Current Charges	\$ 350	\$ 175	\$ -	\$ 175
Office Supplies	\$ 100	\$ 50	\$ 1	\$ 49
Dues, Licenses & Subscriptions	\$ 175	\$ 175	\$ 175	\$ -
Website Hosting/Compliance	\$ 1,260	\$ 630	\$ 630	\$ -
Total General & Administrative	\$ 140,527	\$ 80,368	\$ 59,394	\$ 20,973

Live Oak Lake

Community Development District

General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending March 31, 2025

	Adopted Budget	Prorated Budget Thru 03/31/25	Actual Thru 03/31/25	Variance
<i>Operations & Maintenance</i>				
Field Expenditures				
Field Management	\$ 16,538	\$ 8,269	\$ 8,269	\$ (0)
Property Insurance	\$ 5,000	\$ 5,000	\$ 4,050	\$ 950
Aquatic Control	\$ 51,200	\$ 25,600	\$ 27,005	\$ (1,405)
Mitigation Maintenance	\$ 2,000	\$ 1,000	\$ -	\$ 1,000
Midge Management	\$ 20,000	\$ 10,000	\$ 8,891	\$ 1,109
Contingency	\$ 9,384	\$ 4,692	\$ -	\$ 4,692
Landscape Maintenance	\$ 286,000	\$ 143,000	\$ 134,893	\$ 8,107
Landscaping Replacements	\$ 50,000	\$ 25,000	\$ 3,249	\$ 21,751
Pond Fountain Maintenance	\$ 15,000	\$ 7,500	\$ 1,440	\$ 6,060
Irrigation Consultant Services	\$ 6,000	\$ 3,000	\$ 3,000	\$ -
Irrigation Repairs	\$ 15,000	\$ 7,500	\$ 800	\$ 6,700
General Repairs and Maintenance	\$ 15,000	\$ 7,500	\$ 500	\$ 7,000
Electricity-Street Lights	\$ 43,694	\$ 21,847	\$ 23,109	\$ (1,262)
Electricity-Fountains	\$ 57,600	\$ 28,800	\$ 336	\$ 28,464
Water-Irrigation	\$ 67,144	\$ 33,572	\$ 42,653	\$ (9,081)
Capital Reserve	\$ 17,500	\$ 8,750	\$ -	\$ 8,750
Subtotal Field Expenditures	\$ 677,060	\$ 341,030	\$ 258,195	\$ 82,835
Total Operations & Maintenance	\$ 677,060	\$ 341,030	\$ 258,195	\$ 82,835
Total Expenditures	\$ 817,587	\$ 421,398	\$ 317,590	\$ 103,808
Excess (Deficiency) of Revenues over Expenditures	\$ (106,135)		\$ 160,183	
Net Change in Fund Balance	\$ (106,135)		\$ 160,183	
Fund Balance - Beginning	\$ 106,135		\$ 187,367	
Fund Balance - Ending	\$ -		\$ 347,550	

Live Oak Lake

Community Development District

Impact Fee Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending March 31, 2025

	Adopted Budget	Prorated Budget Thru 03/31/25	Actual Thru 03/31/25	Variance
Revenues:				
Impact Fees	\$ -	\$ -	\$ -	\$ -
Interest	\$ -	\$ -	\$ -	\$ -
Total Revenues	\$ -	\$ -	\$ -	\$ -
Expenditures:				
Stormwater	\$ -	\$ -	\$ 788	\$ (788)
Total Expenditures	\$ -	\$ -	\$ 788	\$ (788)
Excess (Deficiency) of Revenues over Expenditures	\$ -		\$ (788)	
Net Change in Fund Balance	\$ -		\$ (788)	
Fund Balance - Beginning	\$ -		\$ 65,768	
Fund Balance - Ending	\$ -		\$ 64,981	

Live Oak Lake

Community Development District

Debt Service Fund Series 2016

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending March 31, 2025

	Adopted Budget	Prorated Budget Thru 03/31/25	Actual Thru 03/31/25	Variance
Revenues:				
Assessments - Tax Roll	\$ 954,030	\$ 934,028	\$ 934,028	\$ -
Interest	\$ 5,000	\$ 2,500	\$ 25,696	\$ 23,196
Total Revenues	\$ 959,030	\$ 936,528	\$ 959,723	\$ 23,196
Expenditures:				
Interest - 11/1	\$ 308,991	\$ 308,991	\$ 308,991	\$ (0)
Special Call - 11/1	\$ -	\$ -	\$ 15,000	\$ (15,000)
Principal - 5/1	\$ 340,000	\$ -	\$ -	\$ -
Interest - 5/1	\$ 308,991	\$ -	\$ -	\$ -
Total Expenditures	\$ 957,981	\$ 308,991	\$ 323,991	\$ (15,000)
Excess (Deficiency) of Revenues over Expenditures	\$ 1,048		\$ 635,733	
Other Financing Sources/(Uses):				
Transfer In/(Out)	\$ -	\$ -	\$ (476,288)	\$ (476,288)
Total Other Financing Sources/(Uses)	\$ -	\$ -	\$ (476,288)	\$ (476,288)
Net Change in Fund Balance	\$ 1,048		\$ 159,445	
Fund Balance - Beginning	\$ 509,632		\$ 1,491,978	
Fund Balance - Ending	\$ 510,681		\$ 1,651,423	

Live Oak Lake

Community Development District

Debt Service Fund Series 2020

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending March 31, 2025

	Adopted Budget	Prorated Budget Thru 03/31/25	Actual Thru 03/31/25	Variance
Revenues:				
Assessments - Tax Roll	\$ 143,562	\$ 140,694	\$ 140,694	\$ -
Assessments - Direct	\$ 846,376	\$ 235,419	\$ 235,419	\$ -
Interest	\$ 5,000	\$ 2,500	\$ 21,242	\$ 18,742
Total Revenues	\$ 994,938	\$ 378,613	\$ 397,355	\$ 18,742
Expenditures:				
Interest - 11/1	\$ 339,894	\$ 339,894	\$ 339,894	\$ -
Principal - 5/1	\$ 310,000	\$ -	\$ -	\$ -
Interest - 5/1	\$ 339,894	\$ -	\$ -	\$ -
Total Expenditures	\$ 989,788	\$ 339,894	\$ 339,894	\$ -
Excess (Deficiency) of Revenues over Expenditures	\$ 5,150		\$ 57,461	
Other Financing Sources/(Uses):				
Transfer In/(Out)	\$ -	\$ -	\$ 2	\$ 2
Total Other Financing Sources/(Uses)	\$ -	\$ -	\$ 2	\$ 2
Net Change in Fund Balance	\$ 5,150		\$ 57,463	
Fund Balance - Beginning	\$ 452,102		\$ 1,446,978	
Fund Balance - Ending	\$ 457,252		\$ 1,504,440	

Live Oak Lake
Community Development District
Capital Projects Fund Series 2016
Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending March 31, 2025

	Adopted Budget	Prorated Budget Thru 03/31/25	Actual Thru 03/31/25	Variance
Revenues				
Interest	\$ -	\$ -	\$ 5	\$ 5
Total Revenues	\$ -	\$ -	\$ 5	\$ 5
Expenditures:				
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ -	\$ -	\$ -
Excess (Deficiency) of Revenues over Expenditures	\$ -	\$ -	\$ 5	
Other Financing Sources/(Uses)				
Transfer In/(Out)	\$ -	\$ -	\$ 476,288	\$ 476,288
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ 476,288	\$ 476,288
Net Change in Fund Balance	\$ -	\$ -	\$ 476,292	
Fund Balance - Beginning	\$ -	\$ -	\$ 276	
Fund Balance - Ending	\$ -	\$ -	\$ 476,569	

Live Oak Lake

Community Development District

Capital Projects Fund Series 2020

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending March 31, 2025

	Adopted Budget	Prorated Budget Thru 03/31/25	Actual Thru 03/31/25	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)	\$ -	\$ -	\$ (2)	\$ (2)
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ (2)	\$ (2)
Net Change in Fund Balance	\$ -		\$ (0)	
Fund Balance - Beginning	\$ -		\$ 89	
Fund Balance - Ending	\$ -		\$ 89	

Live Oak Lake
Community Development District
 Month to Month
 FY 2025

	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	Jul-25	Aug-25	Sep-25	Total
Revenues:													
Assessments - Tax Collector (Net)	\$ -	\$ 60,049	\$ 277,115	\$ 6,783	\$ 4,564	\$ 1,646	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 350,157
Assessments - Off Roll (Platted)	\$ 43,261	\$ -	\$ -	\$ 41,989	\$ -	\$ 10,189	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 95,439
Assessments - Off Roll (Unplatted)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 31,800	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 31,800
Developer Deficit Funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest Income	\$ 69	\$ 63	\$ 63	\$ 62	\$ 56	\$ 62	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 376
Total Revenues	\$ 43,331	\$ 60,113	\$ 277,178	\$ 48,834	\$ 4,620	\$ 43,697	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 477,773
Expenditures:													
General & Administrative:													
Supervisor Fees	\$ -	\$ 600	\$ -	\$ -	\$ 400	\$ 600	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,600
FICA Expense	\$ -	\$ 46	\$ -	\$ -	\$ 31	\$ 46	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 122
Engineering	\$ -	\$ 785	\$ 290	\$ -	\$ 320	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,395
Dissemination	\$ 538	\$ 438	\$ 438	\$ 438	\$ 438	\$ 438	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,725
Assessment Roll	\$ 5,250	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,250
Property Appraiser	\$ -	\$ -	\$ -	\$ 133	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 133
Arbitrage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Attorney	\$ 2,181	\$ 1,390	\$ -	\$ 1,702	\$ 1,691	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,962
Annual Audit	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,500
Trustee Fees	\$ 4,041	\$ 4,041	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,081
Management Fees	\$ 3,542	\$ 3,542	\$ 3,542	\$ 3,542	\$ 3,542	\$ 3,542	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 21,250
Information Technology	\$ 158	\$ 158	\$ 158	\$ 158	\$ 158	\$ 158	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 945
Postage	\$ 53	\$ 208	\$ 82	\$ 176	\$ 54	\$ 158	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 731
Copies	\$ 18	\$ -	\$ -	\$ 66	\$ -	\$ 14	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 97
Rentals and Leases	\$ 49	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 49
Insurance	\$ 6,501	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,501
Legal Advertising	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 246	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 246
Other Current Charges	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Office Supplies	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1
Dues, Licenses & Subscriptions	\$ 175	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 175
Website Hosting/Compliance	\$ 105	\$ 105	\$ 105	\$ 105	\$ 105	\$ 105	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 630
Total Administrative	\$ 22,609	\$ 11,311	\$ 4,614	\$ 6,318	\$ 6,737	\$ 7,805	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 59,394

Live Oak Lake
Community Development District
Month to Month
FY 2025

	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	Jul-25	Aug-25	Sep-25	Total
<i>Operations & Maintenance</i>													
Field Expenditures													
Field Management	\$ 1,378	\$ 1,378	\$ 1,378	\$ 1,378	\$ 1,378	\$ 1,378	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,269
Property Insurance	\$ 4,050	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,050
Aquatic Control	\$ 4,264	\$ 5,240	\$ 4,375	\$ 4,375	\$ 4,375	\$ 4,375	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 27,005
Mitigation Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Midge Management	\$ 2,964	\$ 2,964	\$ 2,964	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,891
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Landscape Maintenance	\$ 23,263	\$ 23,263	\$ 23,263	\$ 21,701	\$ 21,701	\$ 21,701	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 134,893
Landscaping Replacements	\$ (4,101)	\$ 5,400	\$ -	\$ 1,950	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,249
Pond Fountain Maintenance	\$ -	\$ 575	\$ -	\$ -	\$ 865	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,440
Irrigation Consultant Services	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,000
Irrigation Repairs	\$ -	\$ -	\$ -	\$ 800	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 800
General Repairs and Maintenance	\$ -	\$ 500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500
Electricity-Street Lights	\$ -	\$ -	\$ 11,517	\$ 3,866	\$ 3,879	\$ 3,847	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 23,109
Electricity-Fountains	\$ 57	\$ 57	\$ 52	\$ 57	\$ 57	\$ 57	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 336
Water-Irrigation	\$ 8,119	\$ 10,779	\$ 10,059	\$ 7,899	\$ 5,799	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 42,653
Capital Reserve	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
													\$ -
Total Field	\$ 40,494	\$ 50,656	\$ 54,108	\$ 42,526	\$ 38,554	\$ 31,858	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 258,195
Total Expenditures	\$ 63,103	\$ 61,967	\$ 58,722	\$ 48,843	\$ 45,291	\$ 39,663	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 317,590
Excess (Deficiency) of Revenues over Expenditures	\$ (19,772)	\$ (1,855)	\$ 218,457	\$ (10)	\$ (40,671)	\$ 4,034	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 160,183

LIVE OAK LAKE
COMMUNITY DEVELOPMENT DISTRICT
Long Term Debt Report
FY 2025

Series 2016, Capital Improvement Revenue Bonds		
Interest Rate:	4.50%	
Maturity Date:	5/1/36	\$5,285,000.00
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:	\$476,287.50	
Bonds outstanding - 9/30/2024		\$13,505,000.00
Less:	May 1, 2025 (Mandatory)	\$0.00
Less:	November 1, 2024 (Special Call)	(\$15,000.00)
Current Bonds Outstanding		\$13,490,000.00
Series 2020, Capital Improvement Revenue Bonds		
Interest Rate:	3.125%	
Maturity Date:	5/1/25	\$310,000.00
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 - 9/30/2024		\$15,390,000.00
Less:	May 1, 2025 (Mandatory)	\$0.00
Current Bonds Outstanding		\$15,390,000.00
Total Current Bonds Outstanding		\$28,880,000.00