

*Forest Lake  
Community Development District*

*Meeting Agenda*

*April 4, 2024*

# AGENDA

# *Forest Lake*

## *Community Development District*

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219 East Livingston Street, Orlando, Florida 32801  
Phone: 407-841-5524 – Fax: 407-839-1526

March 28, 2024

**Board of Supervisors  
Forest Lake  
Community Development District**

Dear Board Members:

**A Board of Supervisors Meeting of the Forest Lake Community Development District will be held Thursday, April 4, 2024, at 10:30 AM at the Holiday Inn—Winter Haven, 200 Cypress Gardens Blvd., Winter Haven, FL 33880.**

**Zoom Video Link:** <https://us06web.zoom.us/j/81805377676>

**Zoom Call-In Number:** 1-646-876-9923

**Meeting ID:** 818 0537 7676

Following is the advance agenda for the meeting:

### **Board of Supervisors Meeting**

1. Roll Call
2. Public Comment Period (<sup>1</sup>Speakers will fill out a card and submit it to the District Manager prior to the beginning of the meeting)
3. Approval of Minutes from the January 4, 2024 Board of Supervisors Meeting
4. Consideration of Resolution 2024-03 Approving the Proposed Fiscal Year 2024/2025 Budget (Suggested Date: August 1, 2024) and Setting the Public Hearing on the Adoption of the Fiscal Year 2024/2025 Budget (*budget to be provided under separate cover*)
5. Consideration of 2024 Non-Ad Valorem Contract with Polk County Property Appraiser
6. Staff Reports
  - A. Attorney
  - B. Engineer
  - C. Field Manager's Report (*to be provided under separate cover*)
  - D. District Manager's Report
    - i. Approval of Check Register
    - ii. Balance Sheet and Income Statement
7. Other Business
8. Supervisors Requests and Audience Comments
9. Adjournment

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<sup>1</sup> Comments will be limited to three (3) minutes

# MINUTES

**MINUTES OF MEETING  
FOREST LAKE  
COMMUNITY DEVELOPMENT DISTRICT**

The regular meeting of the Board of Supervisors of the Forest Lake Community Development District was held Thursday, **January 4, 2024** at 10:30 a.m. at 200 Cypress Gardens Blvd., Winter Haven, Florida.

Present and constituting a quorum:

Eric Lavoie	Chairman
Bobbie Henley	Vice Chairman
Jessica Kowalski	Assistant Secretary
Jessica Petrucci <i>by Zoom</i>	Assistant Secretary
Lindsey Roden	Assistant Secretary

Also present were:

Jill Burns	District Manager, GMS
Monica Virgen	District Manager, GMS
Marshall Tindall	Field Manager, GMS
Lauren Gentry	District Counsel, KVV
Savannah Hancock	District Counsel, KVV
Kim Albert	SwimKids

**FIRST ORDER OF BUSINESS**

**Roll Call**

Ms. Burns called the meeting to order and called the roll. There were four Board members present in person and one joining via Zoom constituting a quorum.

**SECOND ORDER OF BUSINESS**

**Public Comment Period**

Ms. Burns opened the public comment period on anything specific to the agenda items. There were no public comments.

**THIRD ORDER OF BUSINESS**

**Approval of Minutes from the November 2, 2023 Board of Supervisors Meeting**

Ms. Burns presented the meeting minutes from November 2, 2023 Board of Supervisors meeting and asked for any comments or corrections from the Board.

On MOTION by Mr. Lavoie, seconded by Ms. Kowalski, with all in favor, the Minutes of the November 2, 2023 Board of Supervisors Meetings, were approved.

**FOURTH ORDER OF BUSINESS****Consideration of 2024 Data Sharing and Usage Agreement with Polk County Property Appraiser**

Ms. Burns stated this is a required annual agreement with the property appraiser's office and is more administrative. They provide us all of the parcels of the properties within the community. Certain people are exempt from a records request or disclosing their information if they are a judge, police, etc. from turning that over. This agreement outlines if they provide those for us to collect assessments, that information will not be turned over since they are exempt.

On MOTION by Ms. Kowalski, seconded by Ms. Roden, with all in favor, the 2024 Data Sharing and Usage Agreement with Polk County Property Appraiser, was approved.

**FIFTH ORDER OF BUSINESS****Consideration of Resident Requests for Swim Kids Classes at Amenity**

Ms. Burns stated several residents have asked if the CDD Board would authorize Swim Kids classes using the pool. The classes would be offered at the facility which is beneficial for the community and as a benefit to the residents, they would offer residents a discount. Kim from Swim Kids summarized all that they offer. Classes are made up of six kids. They do have a robust insurance policy.

On MOTION by Ms. Kowalski, seconded by Ms. Roden, with all in favor, Authorizing Counsel to Draft a Form of Agreement with Swim Kids and Authorize the Chair to Execute it, was approved.

**SIXTH ORDER OF BUSINESS****Ratification of Phase 2 Conveyance Documents**

Ms. Gentry stated this is the deed for Phase 2 CDD property, common area tracts as well as the right of way. She noted she would be happy to answer any questions.

On MOTION by Mr. Lavoie, seconded by Ms. Roden, with all in favor, the Phase 2 Conveyance Documents, were ratified.

**SEVENTH ORDER OF BUSINESS****Staff Reports****A. Attorney**

Ms. Gentry stated that she had nothing to report.

**B. Engineer**

District Engineer was not present.

**C. Field Manger's Report**

Mr. Tindall noted the landscaper has kept common areas well maintained, plantings look good and beds are clean, palms replaced by amenity center are doing well. Amenity has been well maintained with mulch clean up at the playground and the lift repaired. The pool was down briefly due to a burnt-out wire in the motor which the vendor repaired. Outlets were added at entrances and top of monument for holiday décor, entrance signs were touched up, minor fence repairs and routine cleaning, trash was removed from pond. Tow policy sign reinstalled. Coordinating installation of approved parking signs.

Ms. Burns stated residents will receive notice that the signs are going up. The towing will usually start about 10 days to two weeks after the signs go up. There were signs damaged at the Chickasaw entrance due to a vehicle making a wide turn. The police were contacted and an incident report was made for the damages. The electrical line at Chestnut entrance was damaged so Duke was contacted and disconnected the line. An electrician was contacted and work arranged just awaiting permit.

**i. Consideration of Proposal for Additional Lighting at Amenity Parking Lot**

Mr. Tindall presented the proposal for additional solar lighting in the amenity parking lot. The proposal was for \$1,688.65. Ms. Burns stated it is within the contingency budget.

On MOTION by Ms. Henley, seconded by Mr. Lavoie, with all in favor, the Proposal for Additional Lighting at Amenity Parking Lot, was approved.

**D. District Manager's Report****i. Approval of Check Register**

Ms. Burns presented the check register which is from November 24<sup>th</sup> through December 21<sup>st</sup> totaling \$28,248.30. She stated she would be happy to answer any questions from the Board.

On MOTION by Mr. Lavoie, seconded by Ms. Henley, with all in favor, the Check Register totaling \$28,248.30, was approved.

**ii. Balance Sheet and Income Statement**

Ms. Burns stated the financial statements are through November. There is no action necessary from the Board. These are for information purposes.

**EIGHTH ORDER OF BUSINESS****Other Business**

There being no comments, the next item followed.

**NINTH ORDER OF BUSINESS****Supervisors Requests and Audience Comments**

Shanna Nastic (resident) – Requesting free library for the community. She stated her daughter would do all of the fund raising and order everything for it as well as maintain it. Ms. Burns stated this would need a license agreement. The Board would have the ability to remove it if needed per the license agreement.

On MOTION by Ms. Roden, seconded by Ms. Henley, with all in favor, Authorizing Counsel to Draft a License Agreement with Resident, was approved.

Jonny Hislop (resident) – Inquiring about structure over mailboxes. Ms. Burns stated this is not in budget for this fiscal year.

Scott (resident) – Requesting barriers to avoid cars hitting house where signs were damaged due to car accident. Ms. Burns stated the only barrier they could put up would be bollards.

**TENTH ORDER OF BUSINESS Adjournment**

Ms. Burns adjourned the meeting.

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

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Secretary/Assistant Secretary

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Chairman/Vice Chairman



## SECTION IV

## RESOLUTION 2024-03

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE FOREST LAKE COMMUNITY DEVELOPMENT DISTRICT APPROVING A PROPOSED BUDGET 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 Forest Lake Community Development District (**“District”**) prior to June 15, 2024, proposed budget (**“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 FOREST 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: Thursday, August 1, 2024

HOUR: 10:30 AM

LOCATION: Holiday Inn—Winter Haven  
200 Cypress Gardens Blvd.  
Winter Haven, Florida 33880

3. **TRANSMITTAL OF PROPOSED BUDGET TO LOCAL GENERAL PURPOSE GOVERNMENTS.** The District Manager is hereby directed to submit a copy of the Proposed Budget to Polk County 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 to ensure that it remains 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 4<sup>TH</sup> DAY OF APRIL 2024.**

ATTEST:

**FOREST LAKE COMMUNITY  
DEVELOPMENT DISTRICT**

\_\_\_\_\_  
Secretary

By: \_\_\_\_\_

Its: \_\_\_\_\_

*Item will be  
provided under  
separate cover.*

## SECTION V

# CONTRACT AGREEMENT

This Agreement made and entered into on Wednesday, January 31, 2024 by and between the Forest Lake Community Development District, a local unit of special purpose government of the State of Florida hereinafter referred to as the 'Special District', and Marsha M. Faux, Polk County Property Appraiser, a Constitutional Officer of the State of Florida, whose address is 255 North Wilson Ave., Bartow, FL 33830, hereinafter referred to as the 'Property Appraiser'.

1. Section [197.3632](#) Florida Statutes, provides that special assessments of non-ad valorem taxes levied by the Special District may be included in the assessment rolls of the County and collected in conjunction with ad valorem taxes as assessed by the Property Appraiser. Pursuant to that option, the Property Appraiser and the Special District shall enter into an agreement providing for reimbursement to the Property Appraiser of administrative costs, including costs of inception and maintenance, incurred as a result of such inclusion.
2. The parties herein agree that, for the 2024 tax year assessment roll, the Property Appraiser will include on the assessment rolls such special assessments as are certified to her by the Forest Lake Community Development District.
3. The term of this Agreement shall commence on January 1, 2024 or the date signed below, whichever is later, and shall run until December 31, 2024, the date of signature by the parties notwithstanding. This Agreement shall not automatically renew.
4. The Special District shall meet all relevant requirements of Section [197.3632](#) & [190.021](#) Florida Statutes.
5. The Special District shall furnish the Property Appraiser with up-to-date data concerning its boundaries and proposed assessments, and other information as requested by the Property Appraiser to facilitate in administering the non-ad valorem assessment in question. Specifically, if assessments will be included on the 2024 TRIM Notice, the Special District shall provide **proposed assessments no later than Friday, July 12, 2024**. The Special District's assessments shall, as far as practicable, be uniform (e.g. one uniform assessment for maintenance, etc.) to facilitate the making of the assessments by the mass data techniques utilized by the Property Appraiser.
6. The Special District shall certify to the Property Appraiser the Special District's annual installment and levy **no later than Friday, September 13, 2024**. The Property Appraiser shall, using the information provided by the Special District, place the Special District's non ad-valorem special assessments on properties within the district for inclusion on the 2024 tax roll.
7. The Property Appraiser shall be compensated by the Special District for the administrative costs incurred in carrying out this Agreement at the rate of 1% of the amount levied on the TRIM Notice or if the TRIM Notice is not used, the rate shall be 1% of the amount levied on the 2024 tax roll. For the TRIM Notice, the Property Appraiser will require **payment on or before Friday, September 13, 2024** for processing within the Property Appraiser budget year (October 1st – September 30th).
8. If the actual costs of performing the services under this agreement exceed the compensation provided for in Paragraph 7, the amount of compensation shall be the actual costs of performing the services under this agreement.
9. If tax roll corrections are requested by the Special District, the Property Appraiser shall be compensated by the Special District for the administrative costs incurred at the rate of \$5.00 for each tax roll correction exceeding ten (10) corrections per tax year.

The Special District shall indemnify and hold harmless, to the extent permitted by Florida law and without waiving its right of any applicable sovereign immunity, the Property Appraiser and all respective officers, employees, agents and instrumentalities from any and all liability, losses or damages, including attorneys' fees and costs of defense, which the Property Appraiser and all respective officers, employees, agents or instrumentalities may incur as a result of claims, demands, suits, causes of actions or proceedings of any kind or nature arising out of, relating to or resulting from the negligent or intentional acts or omissions of the Special District or its employees, agents, servants, partners, principals, or subcontractors arising out of, relating to, or resulting from the performance of the Agreement. The Special District shall pay all claims and losses in connection therewith and shall investigate and defend all claims, suits or actions of any kind or nature in the name of the Property Appraiser where applicable, including appellate proceedings, and shall pay all costs, judgments, and attorneys' fees which may issue thereon.

EXECUTED By:

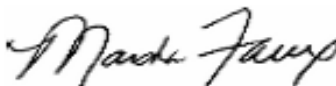
\_\_\_\_\_  
Special District Representative

\_\_\_\_\_  
Print name

\_\_\_\_\_  
Title

\_\_\_\_\_  
Date

Marsha M. Faux, CFA, ASA  
Polk County Property Appraiser  
By:



\_\_\_\_\_  
Marsha M. Faux, Property Appraiser

# SECTION C

*Item will be  
provided under  
separate cover.*



# SECTION D

# SECTION 1

**Forest Lake**  
**Community Development District**

Summary of Checks

January 19, 2024 to March 21, 2024

Bank	Date	Check No.'s	Amount
General Fund	1/22/24	511-516	\$ 560,889.11
	1/30/24	517	\$ 6,899.32
	2/5/24	518-519	\$ 1,405.42
	2/12/24	520-523	\$ 11,098.50
	2/19/24	524	\$ 5,959.81
	2/26/24	525-526	\$ 1,920.39
	3/4/24	527-528	\$ 2,510.70
	3/11/24	529-532	\$ 15,643.06
	3/18/24	533	\$ 2,390.70
			\$ 608,717.01
			\$ 608,717.01

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
1/22/24	00031	12/20/23 11356	202312 330-57200-48200		*	550.00	
		MNTHLY CLEANING-DEC23					
		12/20/23 11356	202312 330-57200-48200		*	250.00	
		MNTHLY TRASH SERVICE					
			CLEAN STAR SERVICES OF				800.00 000511
1/22/24	00030	1/22/24 01222024	202401 300-20700-10000		*	424,901.74	
		ASSESSMT TRNSFER SER 2020					
		1/22/24 01222024	202401 300-20700-10000		*	122,156.02	
		ASSESSMT TRNSFER SER 2022					
			FOREST LAKE CDD C/O US BANK				547,057.76 000512
1/22/24	00001	11/30/23 120	202311 320-53800-48000		*	2,966.85	
		GENERAL MAINT & REPAIRS					
			GOVERNMENTAL MANAGEMENT SERVICES-				2,966.85 000513
1/22/24	00049	1/18/24 8542	202312 310-51300-31500		*	1,406.00	
		ATTORNEY SVCS-DEC23					
			KILINSKI / VAN WYK, PLLC				1,406.00 000514
1/22/24	00016	1/01/24 11164	202401 320-53800-46200		*	7,308.50	
		LANDSCAPE MAINT-JAN24					
			PRINCE & SONS INC.				7,308.50 000515
1/22/24	00028	1/01/24 21555	202401 330-57200-48500		*	1,350.00	
		POOL MAINTENANCE-JAN24					
			MCDONNELL CORPORATION DBA				1,350.00 000516
1/30/24	00017	10/19/23 4652068	202310 300-15500-10000		*	6,899.32	
		1% ADMIN FEE					
			POLK COUNTY PROPERTY APPRAISER				6,899.32 000517
2/05/24	00001	12/31/23 125	202312 330-57200-48300		*	319.42	
		AMENITY-REPAIRS & MAINT					
		12/31/23 125	202312 320-53800-48000		*	1,046.00	
		GENERAL-REPAIRS & MAINT					
			GOVERNMENTAL MANAGEMENT SERVICES-				1,365.42 000518
2/05/24	00041	1/19/24 56696397	202401 330-57200-48100		*	40.00	
		PEST CONTROL-JAN24					
			MASSEY SERVICES INC.				40.00 000519
2/12/24	00031	1/31/24 11569	202402 330-57200-48200		*	550.00	
		MNTHLY CLEANING-FEB24					
		1/31/24 11569	202402 330-57200-48200		*	250.00	
		MNTHLY TRASH SERVICE-FEB					

FORL FOREST LAKE CD CWRIGHT

\*\*\* CHECK DATES 01/19/2024 - 03/21/2024 \*\*\*  
 FOREST LAKE CDD  
 BANK A GENERAL FUND

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK.... AMOUNT #
		1/31/24 11569	202402 330-57200-48200		*	40.00	
			EXTRA SVCS-POOL PARTY				
				CLEAN STAR SERVICES OF			840.00 000520
2/12/24 00016		2/01/24 11602	202402 320-53800-46200		*	7,308.50	
			LANDSCAPE MAINT-FEB24				
				PRINCE & SONS INC.			7,308.50 000521
2/12/24 00028		2/01/24 21889	202402 330-57200-48500		*	1,350.00	
			POOL MAINTENANCE-FEB24				
				MCDONNELL CORPORATION DBA			1,350.00 000522
2/12/24 00063		1/31/24 7201	202401 320-53800-49000		*	1,600.00	
			REPAIR FOREST LAKE SIGN				
				STEVE'S ELECTRIC, INC			1,600.00 000523
2/19/24 00001		2/01/24 123	202402 310-51300-34000		*	3,343.67	
			MANAGEMENT FEES-FEB24				
		2/01/24 123	202402 310-51300-35100		*	100.00	
			WEBSITE MANAGEMENT-FEB24				
		2/01/24 123	202402 310-51300-35200		*	150.00	
			INFORMATION TECH-FEB24				
		2/01/24 123	202402 310-51300-31300		*	500.00	
			DISSEMINATION SVCS-FEB24				
		2/01/24 123	202402 330-57200-48300		*	437.50	
			AMENITY ACCESS-FEB24				
		2/01/24 123	202402 310-51300-51000		*	3.46	
			OFFICE SUPPLIES				
		2/01/24 123	202402 310-51300-42000		*	33.93	
			POSTAGE				
		2/01/24 124	202402 320-53800-12000		*	1,391.25	
			FIELD MANAGEMENT-FEB24				
				GOVERNMENTAL MANAGEMENT SERVICES-			5,959.81 000524
2/26/24 00049		2/20/24 8807	202401 310-51300-31500		*	1,880.39	
			ATTORNEY SVCS-JAN24				
				KILINSKI / VAN WYK, PLLC			1,880.39 000525
2/26/24 00041		2/02/24 56980441	202402 330-57200-48100		*	40.00	
			PEST CONTROL-FEB24				
				MASSEY SERVICES INC.			40.00 000526
3/04/24 00028		2/22/24 22008	202402 330-57200-48500		*	120.00	
			REPLACE VALVE				
				MCDONNELL CORPORATION DBA			120.00 000527
				FORL FOREST LAKE CD CWRIGHT			

\*\*\* CHECK DATES 01/19/2024 - 03/21/2024 \*\*\*  
 FOREST LAKE CDD  
 BANK A GENERAL FUND

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	.....CHECK..... AMOUNT #
3/04/24	00033	3/04/24 03042024	202403 330-57200-48400	EQUIPMENT LEASE-MAR24	*	2,390.70	
				WHFS, LLC			2,390.70 000528
3/11/24	00031	2/29/24 11782	202402 330-57200-48200	MNTHLY CLEANING-FEB24	*	550.00	
		2/29/24 11782	202402 330-57200-48200	MNTHLY TRASH SERVICE-FEB	*	250.00	
				CLEAN STAR SERVICES OF			800.00 000529
3/11/24	00001	3/01/24 126	202403 310-51300-34000	MANAGEMENT FEES-MAR24	*	3,343.67	
		3/01/24 126	202403 310-51300-35100	WEBSITE MANAGEMEN-MAR24	*	100.00	
		3/01/24 126	202403 310-51300-35200	INFORMATION TECH-MAR24	*	150.00	
		3/01/24 126	202403 310-51300-31300	DISSEMINATION SVCS-MAR24	*	500.00	
		3/01/24 126	202403 330-57200-48300	AMENITY ACCESS-MAR24	*	437.50	
		3/01/24 126	202403 310-51300-51000	OFFICE SUPPLIES	*	.57	
		3/01/24 126	202403 310-51300-42000	POSTAGE	*	26.57	
		3/01/24 127	202403 320-53800-12000	FIELD MANAGEMENT-MAR24	*	1,391.25	
				GOVERNMENTAL MANAGEMENT SERVICES-			5,949.56 000530
3/11/24	00016	3/01/24 11830	202403 320-53800-46200	TREAT SAND SPURS-PLAYGRD	*	235.00	
		3/11/24 11901	202403 320-53800-46200	LANDSCAPE MAINT-MAR24	*	7,308.50	
				PRINCE & SONS INC.			7,543.50 000531
3/11/24	00028	3/01/24 22199	202403 330-57200-48500	POOL MAINTENANCE-MAR24	*	1,350.00	
				MCDONNELL CORPORATION DBA			1,350.00 000532
3/18/24	00033	3/18/24 03182024	202403 300-15500-10000	EQUIPMENT LEASE-APR24	*	2,390.70	
				WHFS, LLC			2,390.70 000533

TOTAL FOR BANK A 608,717.01

TOTAL FOR REGISTER 608,717.01

FORL FOREST LAKE CD CWRIGHT

## SECTION 2

***Forest Lake***  
***Community Development District***

***Unaudited Financial Reporting***  
***February 29, 2024***





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**Forest Lake**  
**Community Development District**  
**Combined Balance Sheet**  
**February 29, 2024**

	<i>General Fund</i>	<i>Debt Service Fund</i>	<i>Capital Projects Fund</i>	<i>Totals Governmental Funds</i>
<b>Assets:</b>				
<u><b>Cash:</b></u>				
Operating Account	\$ 622,373	\$ -	\$ -	\$ 622,373
<u><b>Series 2020</b></u>				
Reserve	\$ -	\$ 249,169	\$ -	\$ 249,169
Revenue	\$ -	\$ 461,762	\$ -	\$ 461,762
Prepayments	\$ -	\$ 6	\$ -	\$ 6
Construction	\$ -	\$ -	\$ 0	\$ 0
<u><b>Series 2022</b></u>				
Reserve	\$ -	\$ 71,050	\$ -	\$ 71,050
Revenue	\$ -	\$ 145,427	\$ -	\$ 145,427
Prepayments	\$ -	\$ 77	\$ -	\$ 77
Construction	\$ -	\$ -	\$ 410	\$ 410
Prepaid Expenses	\$ 4,781	\$ -	\$ -	\$ 4,781
Due from General Fund	\$ -	\$ 18,106	\$ -	\$ 18,106
<b>Total Assets</b>	<b>\$ 627,154</b>	<b>\$ 945,596</b>	<b>\$ 411</b>	<b>\$ 1,573,160</b>
<b>Liabilities:</b>				
Accounts Payable	\$ 1,669	\$ -	\$ -	\$ 1,669
Due to Debt Service	\$ 18,106	\$ -	\$ -	\$ 18,106
<b>Total Liabilities</b>	<b>\$ 19,775</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 19,775</b>
<b>Fund Balances:</b>				
Restricted for:				
Debt Service - Series 2020	\$ -	\$ 724,999	\$ -	\$ 724,999
Debt Service - Series 2022	\$ -	\$ 220,596	\$ -	\$ 220,596
Capital Projects - Series 2022	\$ -	\$ -	\$ 410	\$ 410
Unassigned	\$ 607,379	\$ -	\$ -	\$ 607,379
<b>Total Fund Balances</b>	<b>\$ 607,379</b>	<b>\$ 945,596</b>	<b>\$ 411</b>	<b>\$ 1,553,386</b>
<b>Total Liabilities &amp; Fund Balance</b>	<b>\$ 627,154</b>	<b>\$ 945,596</b>	<b>\$ 411</b>	<b>\$ 1,573,160</b>

**Forest Lake**  
**Community Development District**  
**General Fund**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**For The Period Ending February 29, 2024**

	Adopted	Prorated Budget	Actual	
	Budget	Thru 02/29/24	Thru 02/29/24	Variance
<b><u>Revenues</u></b>				
Assessments - Tax Roll	\$ 617,756	\$ 544,131	\$ 544,131	\$ -
Miscellaneous Income	\$ -	\$ -	\$ 60	\$ 60
<b>Total Revenues</b>	<b>\$ 617,756</b>	<b>\$ 544,131</b>	<b>\$ 544,191</b>	<b>\$ 60</b>
<b><u>Expenditures:</u></b>				
<b><u>General &amp; Administrative:</u></b>				
Supervisor Fees	\$ 12,000	\$ 5,000	\$ 2,000	\$ 3,000
Engineering	\$ 15,000	\$ 6,250	\$ -	\$ 6,250
Attorney	\$ 30,000	\$ 12,500	\$ 9,306	\$ 3,194
Annual Audit	\$ 6,600	\$ -	\$ -	\$ -
Assessment Administration	\$ 5,000	\$ 5,000	\$ 5,000	\$ -
Arbitrage	\$ 900	\$ 450	\$ 450	\$ -
Dissemination	\$ 6,000	\$ 2,500	\$ 2,600	\$ (100)
Trustee Fees	\$ 8,081	\$ 6,728	\$ 6,728	\$ -
Management Fees	\$ 40,124	\$ 16,718	\$ 16,718	\$ -
Information Technology	\$ 1,800	\$ 750	\$ 750	\$ -
Website Maintenance	\$ 1,200	\$ 500	\$ 500	\$ -
Postage & Delivery	\$ 1,000	\$ 417	\$ 376	\$ 41
Insurance	\$ 6,397	\$ 6,397	\$ 5,758	\$ 639
Copies	\$ 500	\$ 208	\$ 2	\$ 206
Legal Advertising	\$ 5,000	\$ 2,083	\$ -	\$ 2,083
Other Current Charges	\$ 1,500	\$ 625	\$ 233	\$ 392
Office Supplies	\$ 625	\$ 260	\$ 11	\$ 249
Dues, Licenses & Subscriptions	\$ 175	\$ 175	\$ 175	\$ -
<b>Subtotal General &amp; Administrative:</b>	<b>\$ 141,902</b>	<b>\$ 66,562</b>	<b>\$ 50,608</b>	<b>\$ 15,954</b>

**Forest Lake**  
**Community Development District**  
**General Fund**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**For The Period Ending February 29, 2024**

	Adopted	Prorated Budget	Actual	
	Budget	Thru 02/29/24	Thru 02/29/24	Variance
<b><u>Operations and Maintenance</u></b>				
<b>Field Expenditures</b>				
Property Insurance	\$ 14,118	\$ 14,118	\$ 14,586	\$ (468)
Field Management	\$ 16,695	\$ 6,956	\$ 6,956	\$ -
Landscape Maintenance	\$ 127,000	\$ 52,917	\$ 36,468	\$ 16,449
Landscape Replacement	\$ 12,000	\$ 5,000	\$ -	\$ 5,000
Streetlights	\$ 42,410	\$ 17,671	\$ 9,777	\$ 7,893
Electric	\$ 7,260	\$ 3,025	\$ 1,126	\$ 1,899
Water & Sewer	\$ 1,000	\$ 417	\$ 1,408	\$ (991)
Sidewalk & Asphalt Maintenance	\$ 2,500	\$ 1,042	\$ -	\$ 1,042
Irrigation Repairs	\$ 7,500	\$ 3,125	\$ 2,036	\$ 1,090
General Repairs & Maintenance	\$ 12,000	\$ 5,000	\$ 6,256	\$ (1,256)
Contingency	\$ 7,500	\$ 3,125	\$ 1,600	\$ 1,525
<b>Subtotal Field Expenditures</b>	<b>\$ 249,983</b>	<b>\$ 112,395</b>	<b>\$ 80,212</b>	<b>\$ 32,183</b>
<b>Amenity Expenditures</b>				
Amenity - Electric	\$ 13,794	\$ 5,748	\$ 6,139	\$ (391)
Amenity - Water	\$ 4,066	\$ 1,694	\$ 1,673	\$ 21
Playground Lease	\$ 28,688	\$ 11,953	\$ 7,172	\$ 4,781
Internet	\$ 1,500	\$ 625	\$ 490	\$ 135
Pest Control	\$ 528	\$ 220	\$ 200	\$ 20
Janitorial Services	\$ 9,600	\$ 4,000	\$ 4,040	\$ (40)
Security Services	\$ 33,500	\$ 13,958	\$ 2,197	\$ 11,761
Pool Maintenance	\$ 19,800	\$ 8,250	\$ 10,190	\$ (1,940)
Amenity Access Management	\$ 5,250	\$ 2,188	\$ 2,507	\$ (319)
Amenity Repairs & Maintenance	\$ 10,000	\$ 4,167	\$ 635	\$ 3,532
Contingency	\$ 7,500	\$ 3,125	\$ -	\$ 3,125
<b>Subtotal Amenity Expenditures</b>	<b>\$ 134,226</b>	<b>\$ 55,928</b>	<b>\$ 35,243</b>	<b>\$ 20,685</b>
<b>Total Expenditures</b>	<b>\$ 526,111</b>	<b>\$ 234,885</b>	<b>\$ 166,063</b>	<b>\$ 68,821</b>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<b>\$ 91,645</b>		<b>\$ 378,127</b>	
<b><u>Other Financing Sources/(Uses)</u></b>				
Transfer In/(Out)	\$ (91,645)	\$ -	\$ -	\$ -
<b>Total Other Financing Sources/(Uses)</b>	<b>\$ (91,645)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Net Change in Fund Balance</b>	<b>\$ -</b>		<b>\$ 378,127</b>	
<b>Fund Balance - Beginning</b>	<b>\$ -</b>		<b>\$ 229,252</b>	
<b>Fund Balance - Ending</b>	<b>\$ -</b>		<b>\$ 607,379</b>	

**Forest Lake**  
**Community Development District**  
**Debt Service Fund Series 2020**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**For The Period Ending February 29, 2024**

	Adopted	Prorated Budget	Actual	
	Budget	Thru 02/29/24	Thru 02/29/24	Variance
<b>Revenues</b>				
Assessments - Tax Roll	\$ 498,246	\$ 438,965	\$ 438,965	\$ -
Interest	\$ -	\$ -	\$ 7,606	\$ 7,606
<b>Total Revenues</b>	<b>\$ 498,246</b>	<b>\$ 438,965</b>	<b>\$ 446,571</b>	<b>\$ 7,606</b>
<b>Expenditures:</b>				
Interest Expense - 11/1	\$ 161,547	\$ 161,547	\$ 161,547	\$ -
Principal Expense - 5/1	\$ 175,000	\$ -	\$ -	\$ -
Interest Expense - 5/1	\$ 161,547	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	<b>\$ 498,094</b>	<b>\$ 161,547</b>	<b>\$ 161,547</b>	<b>\$ -</b>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<b>\$ 152</b>		<b>\$ 285,024</b>	
<b>Fund Balance - Beginning</b>	<b>\$ 192,024</b>		<b>\$ 439,975</b>	
<b>Fund Balance - Ending</b>	<b>\$ 192,177</b>		<b>\$ 724,999</b>	

# Forest Lake

## Community Development District

### Debt Service Fund Series 2022

#### Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending February 29, 2024

	Adopted Budget	Prorated Budget Thru 02/29/24	Actual Thru 02/29/24	Variance
<b>Revenues</b>				
Assessments - Tax Roll	\$ 140,650	\$ 126,199	\$ 126,199	\$ -
Interest	\$ -	\$ -	\$ 2,522	\$ 2,522
<b>Total Revenues</b>	<b>\$ 140,650</b>	<b>\$ 126,199</b>	<b>\$ 128,721</b>	<b>\$ 2,522</b>
<b>Expenditures:</b>				
Interest Expense - 11/1	\$ 54,953	\$ 54,953	\$ 54,953	\$ -
Special Call - 11/1	\$ -	\$ -	\$ 10,000	\$ (10,000)
Principal Expense - 5/1	\$ 30,000	\$ -	\$ -	\$ -
Interest Expense - 5/1	\$ 54,953	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	<b>\$ 139,906</b>	<b>\$ 54,953</b>	<b>\$ 64,953</b>	<b>\$ (10,000)</b>
<b>Net Change in Fund Balance</b>	<b>\$ 743</b>		<b>\$ 63,768</b>	
<b>Fund Balance - Beginning</b>	<b>\$ 151,304</b>		<b>\$ 156,828</b>	
<b>Fund Balance - Ending</b>	<b>\$ 152,048</b>		<b>\$ 220,596</b>	

**Forest Lake**  
**Community Development District**  
**Capital Projects Fund Series 2020**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**For The Period Ending February 29, 2024**

	Adopted	Prorated Budget	Actual	
	Budget	Thru 02/29/24	Thru 02/29/24	Variance
<b><u>Revenues</u></b>				
Interest	\$ -	\$ -	\$ -	\$ -
<b>Total Revenues</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b><u>Expenditures:</u></b>				
Capital Outlay	\$ -	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<b>\$ -</b>		<b>\$ -</b>	
<b>Fund Balance - Beginning</b>	<b>\$ -</b>		<b>\$ 0</b>	
<b>Fund Balance - Ending</b>	<b>\$ -</b>		<b>\$ 0</b>	

# Forest Lake

## Community Development District

### Capital Projects Fund Series 2022

#### Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending February 29, 2024

	Adopted Budget	Prorated Budget Thru 02/29/24	Actual Thru 02/29/24	Variance
<b>Revenues</b>				
Interest	\$ -	\$ -	\$ 691	\$ 691
<b>Total Revenues</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 691</b>	<b>\$ 691</b>
<b>Expenditures:</b>				
Capital Outlay	\$ -	\$ -	\$ 71,682	\$ (71,682)
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 71,682</b>	<b>\$ (71,682)</b>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<b>\$ -</b>		<b>\$ (70,991)</b>	
<b>Fund Balance - Beginning</b>	<b>\$ -</b>		<b>\$ 71,401</b>	
<b>Fund Balance - Ending</b>	<b>\$ -</b>		<b>\$ 410</b>	



# Forest Lake

## Community Development District

### Capital Reserve Fund

#### Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending February 29, 2024

	Adopted Budget	Prorated Budget Thru 02/29/24	Actual Thru 02/29/24	Variance
<b><u>Revenues</u></b>				
Interest	\$ -	\$ -	\$ -	\$ -
<b>Total Revenues</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b><u>Expenditures:</u></b>				
Capital Outlay	\$ -	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<b>\$ -</b>		<b>\$ -</b>	
<b><u>Other Financing Sources/(Uses)</u></b>				
Transfer In/(Out)	\$ 91,645	\$ -	\$ -	\$ -
<b>Total Other Financing Sources (Uses)</b>	<b>\$ 91,645</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Net Change in Fund Balance</b>	<b>\$ 91,645</b>		<b>\$ -</b>	
<b>Fund Balance - Beginning</b>	<b>\$ -</b>		<b>\$ -</b>	<b>\$ -</b>
<b>Fund Balance - Ending</b>	<b>\$ 91,645</b>		<b>\$ -</b>	

**Forest Lake**  
**Community Development District**  
**Month to Month**

	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Total
<b>Revenues</b>													
Assessments - Tax Roll	\$ -	\$ 16,338	\$ 503,718	\$ 14,616	\$ 9,459	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	544,131
Miscellaneous Income	\$ 60	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	60
<b>Total Revenues</b>	<b>\$ 60</b>	<b>\$ 16,338</b>	<b>\$ 503,718</b>	<b>\$ 14,616</b>	<b>\$ 9,459</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>544,191</b>
<b>Expenditures:</b>													
<b><u>General &amp; Administrative:</u></b>													
Supervisor Fees	\$ -	\$ 1,000	\$ -	\$ 1,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	2,000
Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Attorney	\$ 356	\$ 4,916	\$ 1,406	\$ 1,880	\$ 749	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	9,306
Annual Audit	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Assessment Administration	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	5,000
Arbitrage	\$ 450	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	450
Dissemination	\$ 600	\$ 500	\$ 500	\$ 500	\$ 500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	2,600
Trustee Fees	\$ 6,728	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	6,728
Management Fees	\$ 3,344	\$ 3,344	\$ 3,344	\$ 3,344	\$ 3,344	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	16,718
Information Technology	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	750
Website Maintenance	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	500
Postage & Delivery	\$ 15	\$ 27	\$ 69	\$ 230	\$ 34	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	376
Insurance	\$ 5,758	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	5,758
Printing & Binding	\$ -	\$ 2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	2
Legal Advertising	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Other Current Charges	\$ 40	\$ 39	\$ 40	\$ 74	\$ 41	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	233
Office Supplies	\$ 3	\$ 3	\$ 1	\$ 0	\$ 3	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	11
Dues, Licenses & Subscriptions	\$ 175	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	175
<b>Subtotal General &amp; Administrative:</b>	<b>\$ 22,718</b>	<b>\$ 10,081</b>	<b>\$ 5,610</b>	<b>\$ 7,278</b>	<b>\$ 4,922</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>50,608</b>

**Forest Lake**  
Community Development District  
Month to Month

	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Total
<b>Operations and Maintenance</b>													
<b>Field Expenditures</b>													
Property Insurance	\$ 14,586	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	14,586
Field Management	\$ 1,391	\$ 1,391	\$ 1,391	\$ 1,391	\$ 1,391	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	6,956
Landscape Maintenance	\$ 7,284	\$ 7,284	\$ 7,284	\$ 7,309	\$ 7,309	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	36,468
Landscape Replacement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Streetlights	\$ 1,811	\$ 2,053	\$ 2,051	\$ 1,832	\$ 2,030	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	9,777
Electric	\$ 143	\$ 499	\$ 206	\$ 63	\$ 215	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	1,126
Water & Sewer	\$ 297	\$ 283	\$ 234	\$ 446	\$ 148	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	1,408
Sidewalk & Asphalt Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Irrigation Repairs	\$ 1,895	\$ 140	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	2,036
General Repairs & Maintenance	\$ 2,243	\$ 2,967	\$ 1,046	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	6,256
Contingency	\$ -	\$ -	\$ -	\$ 1,600	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	1,600
<b>Subtotal Field Expenditures</b>	<b>\$ 29,650</b>	<b>\$ 14,617</b>	<b>\$ 12,212</b>	<b>\$ 12,641</b>	<b>\$ 11,093</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>80,212</b>
<b>Amenity Expenditures</b>													
Amenity - Electric	\$ 1,323	\$ 1,233	\$ 1,219	\$ 1,177	\$ 1,187	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	6,139
Amenity - Water	\$ 308	\$ 298	\$ 310	\$ 298	\$ 460	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	1,673
Playground Lease	\$ 2,391	\$ 2,391	\$ 2,391	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	7,172
Internet	\$ 108	\$ 108	\$ 88	\$ 88	\$ 98	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	490
Pest Control	\$ 40	\$ 40	\$ 40	\$ 40	\$ 40	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	200
Janitorial Services	\$ 800	\$ 800	\$ 800	\$ -	\$ 1,640	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	4,040
Security Services	\$ 1,594	\$ 263	\$ 340	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	2,197
Pool Maintenance	\$ 2,850	\$ 1,760	\$ 2,760	\$ 1,350	\$ 1,470	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	10,190
Amenity Access Management	\$ 438	\$ 438	\$ 757	\$ 438	\$ 438	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	2,507
Amenity Repairs & Maintenance	\$ 635	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	635
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
<b>Subtotal Amenity Expenditures</b>	<b>\$ 10,486</b>	<b>\$ 7,330</b>	<b>\$ 8,705</b>	<b>\$ 3,390</b>	<b>\$ 5,332</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>35,243</b>
<b>Total Expenditures</b>	<b>\$ 62,854</b>	<b>\$ 32,027</b>	<b>\$ 26,526</b>	<b>\$ 23,310</b>	<b>\$ 21,347</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>166,063</b>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<b>\$ (62,794)</b>	<b>\$ (15,689)</b>	<b>\$ 477,192</b>	<b>\$ (8,694)</b>	<b>\$ (11,888)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>378,127</b>
<b>Other Financing Sources/(Uses)</b>													
Transfer In/(Out)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
<b>Total Other Financing Sources/(Uses)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
<b>Net Change in Fund Balance</b>	<b>\$ (62,794)</b>	<b>\$ (15,689)</b>	<b>\$ 477,192</b>	<b>\$ (8,694)</b>	<b>\$ (11,888)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>378,127</b>

# Forest Lake

## Community Development District

### Long Term Debt Report

Series 2020, Special Assessment Revenue Bonds		
Interest Rate:	2.625%, 3.250%, 4.000%	
Maturity Date:	5/1/2051	
Reserve Fund Definition	50% Maximum Annual Debt Service	
Reserve Fund Requirement	\$249,169	
Reserve Fund Balance	\$249,169	
Bonds Outstanding - 09/29/20		\$8,845,000
Less: Special Call - 11/1/21		(\$120,000)
Less: Principal Payment - 5/1/22		(\$165,000)
Less: Special Call - 11/1/22		(\$5,000)
Less: Principal Payment - 5/1/23		(\$170,000)
<b>Current Bonds Outstanding</b>		<b>\$8,385,000</b>

Series 2022, Special Assessment Revenue Bonds		
Interest Rate:	4.750%, 5.000%, 5.375%, 5.500%	
Maturity Date:	5/1/2052	
Reserve Fund Definition	Maximum Annual Debt Service	
Reserve Fund Requirement	\$71,050	
Reserve Fund Balance	\$71,050	
Bonds Outstanding - 05/24/2022		\$4,700,000
Less: Principal Payment - 5/1/23		(\$65,000)
Less: Special Call - 5/1/23		(\$1,615,000)
Less: Special Call - 8/1/23		(\$970,000)
Less: Special Call - 11/1/23		(\$10,000)
<b>Current Bonds Outstanding</b>		<b>\$2,040,000</b>

**Forest Lake**  
**COMMUNITY DEVELOPMENT DISTRICT**  
**Special Assessment Receipts**  
**Fiscal Year 2024**

ON ROLL ASSESSMENTS

Gross Assessments	\$ 664,255.76	\$	535,872.43	\$	154,059.26	\$ 1,354,187.45
Net Assessments	\$ 617,757.86	\$	498,361.36	\$	143,275.11	\$ 1,259,394.33

								49%	40%	11%	100%
Date	Distribution	Gross Amount	Discount/Penalty	Commission	Interest	Net Receipts	General Fund	2020 Debt Service	2022 Debt Service	Total	
11/10/23	10/13/23 to 10/14/23	\$ 2,557.00	\$ (134.25)	\$ (48.46)	\$ -	\$ 2,374.29	\$ 1,164.64	\$ 939.54	\$ 270.11	\$ 2,374.29	
11/17/23	11/1/2023 to 11/05/23	\$ 7,530.85	\$ (301.24)	\$ (144.59)	\$ -	\$ 7,085.02	\$ 3,475.34	\$ 2,803.65	\$ 806.03	\$ 7,085.02	
11/24/23	11/06/23 to 11/12/23	\$ 25,349.25	\$ (1,013.98)	\$ (486.71)	\$ -	\$ 23,848.56	\$ 11,698.19	\$ 9,437.24	\$ 2,713.13	\$ 23,848.56	
12/8/23	11/13/23 - 11/22/23	\$ 65,531.77	\$ (2,621.31)	\$ (1,258.21)	\$ -	\$ 61,652.25	\$ 30,241.65	\$ 24,396.73	\$ 7,013.87	\$ 61,652.25	
12/21/23	11/23/23-11/30/23	\$ 909,261.22	\$ (36,335.72)	\$ (17,458.51)	\$ -	\$ 855,466.99	\$419,623.50	\$ 338,521.21	\$ 97,322.28	\$ 855,466.99	
12/29/23	12/1/23 - 12/15/23	\$ 131,030.50	\$ (5,184.02)	\$ (2,516.93)	\$ -	\$ 123,329.55	\$ 60,495.58	\$ 48,803.37	\$ 14,030.60	\$ 123,329.55	
12/31/23	1% Adj	\$ (13,541.88)	\$ -	\$ -	\$ -	\$ (13,541.88)	\$ (6,642.56)	\$ (5,358.73)	\$ (1,540.59)	\$ (13,541.88)	
1/10/24	12/16/23-12/31/23	\$ 28,296.65	\$ (848.98)	\$ (548.95)	\$ -	\$ 26,898.72	\$ 13,194.35	\$ 10,644.23	\$ 3,060.14	\$ 26,898.72	
1/16/24	10/1/23-12/31/23	\$ -	\$ -	\$ -	\$ 2,898.02	\$ 2,898.02	\$ 1,421.54	\$ 1,146.79	\$ 329.69	\$ 2,898.02	
2/9/24	1/1/24-01/31/24	\$ 20,077.83	\$ (401.52)	\$ (393.53)	\$ -	\$ 19,282.78	\$ 9,458.58	\$ 7,630.49	\$ 2,193.71	\$ 19,282.78	
Total		\$ 1,176,093.19	\$ (46,841.02)	\$ (22,855.89)	\$ 2,898.02	\$ 1,109,294.30	\$544,130.81	\$ 438,964.52	\$ 126,198.97	\$ 1,109,294.30	

	88%	Net Percent Collected
\$ 150,100.03		Balance Remaining to Collect