

Supervisor Packet for June 2, 2020 General Meeting

Table of Contents	i
Agenda for June 2, 2020	1
Consent Agenda	
Minutes from May 5, 2020 General Meeting.....	3
May Committee Minutes	
Treasurer’s Review Committee Minutes	6
Resolution 2020-03 LSC FY 19-20 Budget Amendment	7
Resolution 2020-04 LSC FY 20-21 Proposed Budget	15
Resolution 2020-05 LSC Budget Policy.....	24
Grounds and Security Committee Minutes	29
Management Committee Minutes.....	30
Dock/Seawall Application.....	31
Strategic Planning Committee Minutes	33
April Financial Statements	
Funds Statement	34
Disbursement Authorization Report	35
Treasurer’s Report Centerstate Bank	41
Budget Performance Report	43
Property Manager Expense Report	48
District Staff Reports	
May Clubhouse Report.....	49

**Lake St. Charles Community Development District
Board of Supervisors' General Meeting Agenda**

7:00 p.m., June 2, 2020

Lake St. Charles Clubhouse, 6801 Colonial Lake Dr., Riverview, Florida 33578

Board of Supervisors

Virginia Gianakos, Chair 293-4728

Dave Nelson, Vice Chair, 293-7979

Sabrina Peacock, Secretary/Treasurer, 951-8327

Jim Simon, Supervisor, 741-0413

Robb Fannin, Supervisor, 785-5423

LSC CDD Staff

Adriana Urbina, District Manager,
741-9768

Mark Cooper, Property Manager, 990-7555

John Martini, Maintenance Staff, 365-0544

Bryant Urbina, Maintenance Staff, 526-2063

Luis Martinez, Facilities Monitor, 990-7250

Greg Gianakos, Maintenance Staff, 695-1995

<i>Time</i>	<i>Item</i>
7:00 – 7:05	<ol style="list-style-type: none"> 1. CALL TO ORDER 2. PLEDGE OF ALLEGIANCE 3. INVOCATION (Chair Gianakos) 4. ACKNOWLEDGMENT OF SUPERVISORS AND STAFF PRESENT 5. INTRODUCTION OF HOMEOWNERS, RESIDENTS AND PUBLIC AND IDENTIFICATION OF PARTIES WISHING TO MAKE PUBLIC COMMENTS
7:05 – 7:15	6. PUBLIC COMMENTS (UP TO 3 MINUTES PER SPEAKER, 10 MINUTES DESIGNATED)
	1. Homeowners Requesting to Speak (Please State Name Prior to Remarks)
7:15 – 7:20	7. CONSENT AGENDA (5 Minutes)
	<ol style="list-style-type: none"> 1. Approval of additions to the agenda and removal of additional consent agenda items with questions as requested by board members. 2. Approval of Consent Item Agenda <ol style="list-style-type: none"> a. May 5, 2020 Meeting Minutes b. Committee Meeting Minutes for May 2020 <ol style="list-style-type: none"> i. Treasurer's Review Committee ii. Security and Grounds Committee iii. Management Committee iv. Strategic Committee c. April 2020 Financial Statements d. May Clubhouse Report

	e. May 2020 Facilities Monitor Report
7:20-7:40	8. HILLSBOROUGH COUNTY PRESENTATION (20 Minutes) <ul style="list-style-type: none"> • PETER DEGOLIAN (Hills. County Project Manager) • MARK IRWIN (Atkins Global Engineering)
7:40-8:20	9. COMMITTEE REPORTS (40 Minutes)
	<ol style="list-style-type: none"> 1. Treasurer's Review Committee – Treasurer Peacock <ol style="list-style-type: none"> The Treasurer's Review Committee recommends a Motion to approve Resolution 2020-03 Lake St. Charles District FY 19-20 Budget Amendment. The Treasurer's Review Committee recommends a Motion to approve Resolution 2020-04 Lake St. Charles District Proposed Budget FY 20-21. The Treasurer's Review Committee recommends a Motion to approve Resolution 2020-05 Lake St. Charles Budget Policy. 2. Grounds/Security Committee – Committee Chair Fannin 3. Management Committee – Committee Chair Gianakos <ol style="list-style-type: none"> The Management Committee recommends a Motion to approve the District's Dock/Seawall application as presented in the June 2, 2020 Supervisor Packet. HOA Discussion 4. Strategic Planning Committee – Committee Chair Simon
8:20- 8:30	11. MATTERS RELATING TO CDD ADMINISTRATION: CHAIR GIANAKOS(10 Minutes)
	GENERAL REMARKS – Chair of The Board of Supervisors
8:30 -8:35	12. PROPERTY MANAGER (5 Minutes)
	Items for Consideration by Property Manager - Mark Cooper <ol style="list-style-type: none"> Property Management Report
8:35–8:40	13. DISTRICT MANAGER (5 Minutes)
	Items for Consideration by District Manager – Adriana Urbina <ol style="list-style-type: none"> District Manager Report
8:40 –8:50	14. REMAINING CONSENT ITEMS REMOVED FOR DISCUSSION (10 Minutes)
8:50	ADJOURN



Date: May 5, 2020
Time: 7:00 p.m.

Minutes of the Board of Supervisors (Zoom Meeting)
Lake St. Charles Community Development District
6801 Colonial Lake Drive
Riverview, FL 33578
813-741-9768

Supervisors:

Chair, Virginia Gianakos
Vice Chair, Dave Nelson
Secretary/Treasurer, Sabrina Peacock
Supervisor, Robb Fannin (Absent)
Supervisor, Jim Simon

Staff:

Adriana Urbina, District Manager
Mark Cooper, Property Manager

In attendance:

Lake St. Charles Residents
Tuscan Auditors (Jeff Tuscan & Lisa Mckenzie)

Meeting was called to order at 7:00 p.m. by Chair, Virginia Gianakos

Auditor Jeff Tuscan with Tuscan and Company made a presentation to those present on the District's Audit Report. He stated that the audit received the highest level of opinion they could render and that no deficiencies in internal control could be identified. Jeff advised the Board to calculate the District's expenditures from October through December for the past 3 years and determine if there is enough money in the District's Reserve account to cover the cash flow within the same period in the future.

AI: District Manager, Adriana Urbina to create financial reports for the requested time periods.

1. On **MOTION** by Supervisor Gianakos and Second by Supervisor Peacock, the Board approved the Fiscal Year 2018-2019 Annual Audit. Motion passed 4 to 0

2. On **MOTION** by Supervisor Peacock and Second by Supervisor Nelson the Board approved the, May 5, 2020 Consent Agenda consisting of the: April 7, 2020 General Meeting Minutes, April 21, 2020 Emergency Meeting Minutes, the April Committee Meeting Minutes from the Strategic Planning Committee, Grounds and Security Committee, Treasurer's Review Committee, and Management Committee, the March 2020 Financial Reports, the Property Manager, District Administrative Assistant reports, and the Facility Monitor April 2020 Activity Report [was distributed separately from the Supervisor Packet]. Motion passed 4 to 0
3. On **MOTION** by Supervisor Gianakos and Second by Supervisor Simon, the Board discussed to open all amenities in phases. Motion was rescinded
4. On **MOTION** by Supervisor Nelson and Second by Supervisor Peacock, the Board approved to open 2 tennis courts (left and right side courts) middle court will continue to be closed. The pool will be opened at 25% capacity with a maximum of 30 residents allowed. No guests of residents will be allowed The Board will revisit these guidelines during phase 2. Motion was amended to say pool will be ready to open on May 8, 2020 or upon completion of pool pump repairs. Motion was amended to say 3 guests will be allowed at the tennis courts. Motion passed 4 to 0
5. On **MOTION** by Supervisor Peacock and Second by Supervisor Nelson, the Board approved to continue keeping the clubhouse closed and allow resident services by appointment only. Motion passed 4 to 0
6. On **MOTION** by Supervisor Gianakos and Second by Supervisor Peacock, the Board approved to resume Board of Supervisor Meetings at the clubhouse, but will also offer Zoom as an option for Supervisors and residents. Motion passed 4 to 0
7. On **MOTION** by Supervisor Gianakos and Second by Supervisor Simon, the Board discussed whether they should allow the HOA Board to use the clubhouse to host their meetings. Motion was rescinded
8. On **MOTION** by Supervisor Gianakos and Second by Supervisor Nelson, the Board approved to resume Sub-Committee Meetings at the clubhouse. Motion passed 4 to 0
9. On **MOTION** by Supervisor Gianakos and Second by Supervisor Nelson, the Board approved to have the trees removed from the park area per the approved permit. Motion passed 4 to 0

10. On **MOTION** by Supervisor Nelson and Second by Supervisor Peacock, the Board approved to open the picnic tables and grill area for resident use. Motion passed 4 to 0

AI: Property Manager, Mark Cooper to place signs displaying approved limitations around pool area.

11. On **MOTION** by Supervisor Peacock and Second by Supervisor Gianakos, the Board approved to extend the Board Meeting 10 minutes until 8:40PM. Motion passed 4 to 0

12. On **MOTION** by Supervisor Peacock and Second by Supervisor Gianakos, the Board approved to extend the Board Meeting 5 minutes until 8:45PM. Motion passed 4 to 0

13. On **MOTION** by Supervisor Nelson and Second by Supervisor Gianakos, the Board approved Resident Joe Donohue's Seawall application pending receipt of proper documentation. Amended to say plan view document will be required as part of application. Motion passed 4 to 0

14. On **MOTION** by Supervisor Peacock and Second by Supervisor Gianakos, the Board approved to extend the Board Meeting 15 minutes until 9:00PM. Motion passed 4 to 0

Meeting adjourned at 9:02PM

Respectfully submitted,

Sabrina Peacock, Treasurer/Secretary

Virginia Gianakos, Chair

Treasurer's Review Committee Meeting Minutes

Date: *Thursday, May 21, 2020, 1:00 pm*

Chair: *Supervisor Sabrina Peacock*

Operations Manager: *Adriana Urbina*

Committee Members: *Supervisor Sabrina Peacock, Adriana Urbina & Mark Cooper*

Notice of Meetings – Treasurer's Review Committee

The scheduled date for the Treasurers Review Committee meetings is set as follows:

The third (3rd) Thursday of each month at 1:00 pm.

The next Treasurer's Review Committee Meeting will be **Thursday, June 18, 2020 at 1:00 pm.**

-The Treasurer reviewed and signed confirmation pages of payments made by Centerstate Bill Pay.

-The Treasurer reviewed and discussed Resolution 2020-03 Lake St. Charles District FY 19-20 Budget Amendment. Amendment to be approved is in the amount of \$305,051 to the District's budgeted carryforward line as presented by Jeff Tuscan & Lisa McKenzie, District Auditors.

The Treasurer's Review Committee recommends a Motion to approve Resolution 2020-03 Lake St. Charles District FY 19-20 Budget Amendment.

-The Treasurer reviewed and discussed Resolution 2020-04 Lake St. Charles District Proposed Budget FY 20-21.

The Treasurer's Review Committee recommends a Motion to approve Resolution 2020-04 Lake St. Charles District Proposed Budget FY 20-21.

-The Treasurer reviewed and discussed Resolution 2020-05 Lake St. Charles Budget Policy.

The Treasurer's Review Committee recommends a Motion to approve Resolution 2020-05 Lake St. Charles Budget Policy.

LSC CDD Resolution 2020-03

[Lake St. Charles District FY 20 Budget
Amendment]

Approved by the Lake St. Charles BOS of Supervisors per M06-02-2020-xx
06/02/2020

**RESOLUTION No. 2020-03
OF THE
LAKE ST. CHARLES
COMMUNITY DEVELOPMENT DISTRICT**

WHEREAS, the Lake St. Charles Community Development District (the “District;”) is a local unit of special-purpose government of the State of Florida created in accordance with the Uniform Community Development District Act of 1980, Chapter 190, Florida Statutes (the “Act”); and

WHEREAS, pursuant to 189.016(6)(c), Florida Statutes, a budget amendment is required if total appropriations increase; and

WHEREAS, the District approved FY 19 General Fund Carryforward amount of \$305,051, per the final FY 19 District Audit; and

NOW, THEREFORE, BE IT RESOLVED BY THE LAKE ST. CHARLES COMMUNITY DEVELOPMENT DISTRICT IN A GENERAL MEETING THIS JUNE 2, 2020 AMENDS THE FY 20 ADOPTED BUDGET PER THE DESCRIPTIONS BELOW AND REFLECTED IN EXHIBIT A, FY 20 AMENDED ADOPTED BUDGET

A. Budget Amendment Revenue:

1. The Budget is amended to reflect a carryforward amount of \$305,051

B. Effective Date. This Resolution shall become effective upon its adoption.

**LAKE ST. CHARLES COMMUNITY
DEVELOPMENT DISTRICT
STATE OF FLORIDA
COUNTY OF HILLSBOROUGH COUNTY**

Sabrina Peacock, Treasurer/Secretary

EXHIBIT A

AMENDED ADOPTED FY 20 BUDGET

Lake St. Charles CDD Amended Adopted FY 20 Budget

	A	B	C	D	E	F	G	M	Q	R
1								FY 20 Annual Budget	FY 20 Monthly Budget	Comments
2							Revenue/Expense			
3							Revenue			
4							36100 - Interest Earnings			
5							Interest - General Fund	1,450	121	
6							Total 36100 - Interest Earnings	1,450	121	
7							General Fund Assessment-O&M			
8							General Fund Assessment Gross	958,146	79,846	
9							GF Prop Tax Interest	0	0	
10							GF Tax Collector Commissions	(19,163)	(1,597)	
11							GF Tax Payment Discount	(38,326)	(3,194)	
12							Total General Fund Assessment-O&M	900,657	75,055	
13							Total 36310 - Special Assessment	900,657	75,055	
14							36311 - Excess Fees			
15							36900 - Miscellaneous Revenues			
16							Other Misc Revenue	1,200	100	
17							Rental	1,900	158	
18							Pool Snack Vending	475	40	
19							Total 36900 - Miscellaneous Revenues	3,575	298	
20							Total Revenue	905,682	75,474	
21										
22							Budgeted Carryforward	305,051		General Fund Balance Carryforward per FY19 Audit
23							Total Revenue	1,210,733		
24										
26							Expense			
27							5110 - Legislative			
28							Employer Taxes	1,460	122	
29							Special District Fees	175	15	
30							Supervisor Fees	12,000	1,000	
31							Supervisor Payroll Service	900	75	
32							Total 5110 - Legislative	14,535	1,211	
33							51300 - Financial & Admin			
34							Accounting Services	500	42	
35							Auditing Services	13,000	1,083	
36							Banking & Investment Mgmt Fees	200	17	
37							District F&A Employees			

Lake St. Charles CDD Amended Adopted FY 20 Budget

	A	B	C	D	E	F	G	M	Q	R
1								FY 20 Annual Budget	FY 20 Monthly Budget	Comments
38							District Manager	52,354	4,363	
39							Medical Stipend	2,400	200	
40							Payroll Service Charge	465	39	
41							Payroll Taxes - Employer Taxes	4,400	367	
42							Performance Stipend	1,000	83	
43							Total District F&A Employees	60,619	5,052	
44							Dues, Licenses & Fees	500	42	
45							General Insurance			
46							Crime	600	50	
47							General Liability	3,868	322	
48							Public Officials Liability & EP	3,179	265	
49							Total General Insurance	7,647	637	
50							Legal Advertising	2,600	217	
51							Local/Other Taxes	3,396	283	
52							Office Supplies	1,000	83	
53							Postage	250	21	
54							Printer Supplies	2,000	167	
55							Professional Development	1,000	83	
56							Technology Services/Upgrades	2,000	167	
57							Telephone	3,100	258	
58							Travel Per Diem	200	17	
59							Website Development & Monitor	2,650	221	
60							Total 51300 - Financial & Admin	100,662	8,389	
61							51400 - Legal Counsel			
63							Total 51400 - Legal Counsel	8,000	667	
64							52100 - Law Enforcement			
65							Car Maintenance & Repairs	1,000	83	
66							Car Gas	1,500	125	
69							Total 52100 - Law Enforcement	2,500	208	
70							53100 - Electric Utility Svs	39,500	3,292	
71							53200 - Gas Utility Services	4,000	333	
72							53400 - Garbage/Solid Waste Svc	2,880	240	
73							53600 - Water/Sewer Services	8,000	667	
74							53900 - Physical Environment			
75							Entry & Walls Maintenance	2,000	167	
76							Ford F250 Maintenance & Repair	2,000	167	
77							Fountain in Lake	3,000	250	
78							Gas - Equipment	400	33	
79							Gas - Truck	1,800	150	

Lake St. Charles CDD Amended Adopted FY 20 Budget

	A	B	C	D	E	F	G	M	Q	R
1								FY 20 Annual Budget	FY 20 Monthly Budget	Comments
80							Irrigation Maintenance	10,000	833	
81							Landscape Maintenance Contract	87,000	7,250	
82							Misc. Landscape -Temporary Staff	3,000	250	
83							Misc. Landscape- Maintenance	9,500	792	
84							Mulch	10,500	875	
85							New Plantings	8,000	667	
86							Pond & Stormwater Maint Contract	18,900	1,575	
87							Pond #9 Aeration Maintenance	500	42	
88							Property Insurance Contract	12,000	1,000	
89							Sod Replacement	4,000	333	
90							Mitigation Maint Contract	900	75	
92							Midge Treatment Contract	68,376	5,698	
93							Total 53900 - Physical Environment	241,876	20,156	
94							57200 - Parks & Recreation			
95							Auto Liability	755	63	
96							Club Facility Maintenance			
97							Club Facility Maintenance	5,000	417	
98							Clubhouse Supplies	2,300	192	
99							Locks/Keys	100	8	
100							Pool Snack Vending Items	300	25	
101							Total Club Facility Maintenance	7,700	642	
102							District Employees Payroll Exp			
104							Employer Workman Comp	9,000	750	
105							Facilities Monitor	35,256	2,938	
106							Medical Stipends	6,000	500	
107							Payroll Service Charge	2,500	208	
108							Payroll Taxes - Employer Taxes	13,500	1,125	
109							Performance Stipend	2,600	217	
110							Full Time Hybrid Employee	27,560	2,297	
111							Property Maintenance Part-Time	1,450	121	
112							Property Maintenance Team Lead	30,052	2,504	
113							Property Manager	63,003	5,250	
114							Recreational Assistants	7,000	583	
115							Total District Employees Payroll Exp	197,921	16,493	
116							Dock Maintenance	400	33	
117							Drainage/ Nature Path/Trail Maintenance	1,800	150	
118							Park Facility Maintenance	5,000	417	

Lake St. Charles CDD Amended Adopted FY 20 Budget

	A	B	C	D	E	F	G	M	Q	R
1								FY 20 Annual Budget	FY 20 Monthly Budget	Comments
119							Parks & Rec Cell Phones	1,700	142	
120							Playground Maintenance	2,000	167	
121							Pool Maintenance Contract	19,600	1,633	
122							Pool Maintenance Repairs	12,000	1,000	
124							Sec System Monitoring Contract	240	20	
125							Security Repairs	5,000	417	
126							Total 57200 - Parks & Recreation	254,116	21,176	
127							58003- Future CIP Projects & Reserves	229,613	19,134	
128							Total Expense	905,682	75,474	
129							Budgeted Carryforward	305,051		General Fund Balance Carryforward per FY19 Audit
130							Total Revenue	1,210,733		
131										
132							Revenue Less Expenses	0	0	
139										
140										
141										
142							OTHER REVENUE - FY 18 CARRYOVER (Oct, 18-Sept, 19)	44,859	3,738	
143							Total Unassigned Revenue	44,859		
144							OTHER EXPENSES - Required/Priority Projects Prior to Bond Payoff			
145							1 Funding for District's Reserve account	\$5,000		\$5,000 Needed to fund reserve account per Burton's recommendations.
146							2 Additional funding for unassigned CIP projects	\$39,859		\$39,859 needed to fund emerging projects.
147							TOTAL	44,859		
148										
149										
150										
151										
152							District Reserve Fund		April '20	

05/18/20
Accrual Basis

Lake St. Charles CDD Amended Adopted FY 20 Budget

	A	B	C	D	E	F	G	M	Q	R
1								FY 20 Annual Budget	FY 20 Monthly Budget	Comments
153							CenterState Money Market Account		254,269	Committed/Assigned
154							Total		254,269	

LSC CDD Resolution 2020-04

[Lake St. Charles District Proposed Budget FY 20-21]

Adopted by the Lake St. Charles Board of Supervisors per M06-02-2020-XX

6/2/2020

RESOLUTION 2020-04

A RESOLUTION OF THE BOARD OF SUPERVISORS OF LAKE ST. CHARLES COMMUNITY DEVELOPMENT DISTRICT APPROVING A PROPOSED BUDGET FOR THE DISTRICT FOR FISCAL YEAR 2020/2021 AND SCHEDULING A HEARING DATE FOR PUBLIC CONSIDERATION OF THE SAME; AND PROVIDING FOR AN EFFECTIVE DATE

WHEREAS, Lake St. Charles Community Development District (hereinafter the "District") is a local unit of special-purpose government created and existing pursuant to Chapter 190, Florida Statutes, being situated entirely within Hillsborough County Florida; and

WHEREAS, pursuant to Section 190.008(2)(a), Florida Statutes, the District Manager shall prepare a proposed budget for the ensuing fiscal year to be submitted to the Board of Supervisors for board approval; and

WHEREAS, the proposed budget includes at the direction of the Board of Supervisors an estimate of all necessary expenditures of the district for the ensuing fiscal year and an estimated of income to the district from taxes, assessments, and other revenues; and

WHEREAS, the District Manager has prepared and submitted to the District's Treasurer's Committee and to the Board of Supervisors a proposed operating budget for Fiscal Year 2020/2021; and

WHEREAS, the Board has considered the proposed budget and now desires to set the required public hearing thereon.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF LAKE ST. CHARLES COMMUNITY DEVELOPMENT DISTRICT IN A MEETING ASSEMBLED THIS SECOND DAY OF JUNE, 2020 THAT:

Section 1. The proposed budget for the District for the 2020/2021 fiscal year attached as Exhibit "A" is hereby approved as the basis for conducting a public hearing to adopt the same.

Section 2. A Public Hearing on the proposed budget as approved by the District's Board of Supervisors is hereby declared and set for a Special Meeting on September 1, 2020 at 7:00 pm, at 6801 Colonial Lake Drive Riverview, FL 33578.

Section 3. In accordance with Section 189.016, Florida Statutes, the District Manager is directed to post the tentatively approved budget on the District's website at least two (2) days before the budget hearing date provided for in Section 2.

Section 4. Notice of the public hearing provided for in Section 2 shall be published in

accordance with Section 190.008(2)(a), Florida Statutes, and other applicable law.

Section 5. The District's District Manager is directed to submit the proposed budget to Hillsborough County not less than sixty (60) days prior to its adoption.

Section 6. This Resolution shall become effective immediately upon its adoption.

PASSED AND ADOPTED THIS 2nd DAY OF JUNE, 2020.

**LAKE ST. CHARLES COMMUNITY
DEVELOPMENT DISTRICT**

VIRGINIA GIANAKOS, CHAIR

ATTEST:

SABRINA PEACOCK, SECRETARY/ TREASURER

Exhibit A

5/27/2020

FY 20-21 Proposed Budget

[illegible]

1:52 PM
5/27/2020

Lake St. Charles Community Development District
FY 20-21 Proposed Budget

[illegible]

1:52 PM
5/27/2020

Lake St. Charles Community Development District
FY 20-21 Proposed Budget

[illegible]

5/27/2020

FY 20-21 Proposed Budget

[illegible]

1:52 PM
5/27/2020

Lake St. Charles Community Development District
FY 20-21 Proposed Budget

[illegible]

LSC CDD Resolution 2020-05

[Lake St. Charles Budget Policy]

Supersedes Resolution 2017-08 Budget Policy, Resolution 2016-01 Budget Policy, 2013-14 Budget Policy, 2012-17 SunTrust Money Market Usage and M01-08-2013-9, Funded Reserve Calculation Policy

**Approved by the Lake St. Charles Board of Supervisors per M06-02-2020-xx
06/02/2020**

**RESOLUTION No. 2020-05
OF THE
LAKE ST. CHARLES
COMMUNITY DEVELOPMENT DISTRICT**

WHEREAS, the Lake St. Charles Community Development District (the “District;”) is a local unit of special-purpose government of the State of Florida created in accordance with the Uniform Community Development District Act of 1980, Chapter 190, Florida Statutes (the “Act”); and

PURSUANT TO 190.011(5) which states the board may also adopt resolutions which may be necessary for the conduct of district business and

NOW, THEREFORE, BE IT RESOLVED BY THE LAKE ST. CHARLES COMMUNITY DEVELOPMENT DISTRICT HEREBY ADOPTS THE LAKE ST. CHARLES 3200 BUDGET POLICY (EXHIBIT A)

**LAKE ST. CHARLES COMMUNITY
DEVELOPMENT DISTRICT BOARD
OF SUPERVISORS**

Virginia Gianakos, Chair of the Board

Lake St. Charles Community Development District

POLICY HANDBOOK

POLICY TITLE: Budget Policy

POLICY NUMBER: 3200

RESOLUTION: Supersedes 2017-08, Supersedes 2016-01, Supersedes 2013-14 Budget Policy, 2012-17 SunTrust Money Market Usage and M01-08-2013-9, Funded Reserve Calculation Policy; Amended M08-05-2014-07

3200.1 Purpose. To establish a Budget Policy in accordance with F.S. 190.008 and to address the following milestones in the Budget Process. (F. S. 190.008 will be reviewed by the District Manager every April for any legislative changes.)

3200.1.1 Adoption of the Proposed Budget and filing of the Proposed Budget;

3200.1.2 Budget Workshop;

3200.1.3 Public Hearing on the Adopted Budget;

3200.1.4 Board of Supervisor Adoption of the Budget

3200.2 Budgeting Revenue and Expenses. The District's budget will regulate expenditures of the District. The District's budget must show for each of its two funds (General and Debt Service), budgeted revenues and expenditures. Expenditures cannot exceed revenue and balances brought forward from prior fiscal years (carryover funds).

3200.2.1 Method of Revenue Calculation. The District's main source of revenue is from the District's non ad-valorem tax assessment collected through the Hillsborough County Tax Collector's Office per contract agreement. The total revenue is based on fee assessments levied on all single family units, villas and commercial property within the District boundaries less 6% (2% in fees to the tax collector offices respectively and 4% discount for early property tax payment). Miscellaneous revenues will be calculated based on current year's actuals.

3200.2.2 Hierarchical Expense Allocation. The District's priority for expense allocation is:

- a. Employee salaries and county taxes;
- b. Vendor contract obligations including maintenance contracts and insurance premiums;
- c. All vendor contracts will be assigned its own specific line item;
- d. Operations maintenance and repair;
- e. Carryover funds will be allocated per 3200.5 and 3200.6.

3200.2.3 Method of Expense Calculation. The District budget's expense allocation will use the following methodology:

- a. Vendor contract line items expenses are determined by contract obligation;
- c. Payroll costs are determined by current employee wages. Any increase to staff wages must be approved by the Board of Supervisors as part of the budget process;
- d. All other expense line item allocations are determined by projected costs based on (1) current year's actuals, (2) prior year's allocation amount or (3) projected requirements.

3200.3 *Determination of Carryover Funds:*

- a. Carryover Funds will be determined after September month-end closing.
- b. The formula for the calculation will be Total Revenue minus Total Expenses (net revenue) per the Budget Performance Report (P&L Year-End report).
- c. Carryover Funds will be allocated per the Funded Reserve Calculation, 3200.4 & 3200.5.
- d. Excess carryover funds to be allocated per policy 3200.5, shall be recorded as a budget amendment. Timeline for project identification shall be in October or November to allow for adequate time to close prior fiscal year end (September 30) statement.

3200.4 *Funded Reserve Calculation.* The District will maintain a Reserve Fund with a minimum of \$254,000 ~~\$230,000~~. The reserve is maintained in the District's Center State Money Market Account and shall be funded up to 75% of any budget year carry-over or surplus cash until the Reserve is fully funded at \$254,000 ~~\$230,000~~, or the current annual minimum per the current assessment methodology. The Reserve Fund is comprised of the following three (3) components:

3200.4.1 \$80,000 is committed to the Disaster Reserve Fund to cover the District's Insurance deductible.

3200.4.2 ~~\$100,000~~ \$124,000 is committed to operational cash flow needs equivalent to two months of expenses to protect the District from operational shortfalls that may occur between October and December prior to receipt of District revenue distribution from the Hillsborough County Tax Collector's Office.

3200.4.3 \$50,000 is committed to be used for emergency maintenance/ repairs or other Board approved emergency situation including projects mandated by law or county ordinance such as ADA compliance for our pool facilities.

3200.5 *Budget Carryover Funds.* Fund balances carried over from prior years will be clearly delineated on the District's budget and such funds will not be merged with the District's General Fund.

3200.5.1 All capital improvement and project requests by staff, board committees or supervisors will be placed on the Capital Improvement Plan overseen by the Strategic Planning Committee.

3200.5.2 The Strategic Planning Committee will review the Capital Improvement Plan to recommend line item allocations to the Board of Supervisors as part of the District's Budgeting process per 3200.6 upon identification of the District's Annual Carryover.

3200.5.3 Any approved capital improvement project will be funded on a "pay-as-you-go" basis. Required funds may be accumulated from the balance of carry-over funds across more than one year if the cost cannot be fully funded in the current year.

3200.5.4 Approved projects will be placed on the District's Budget for final Board disbursement approval after required funds are available.

3200.6 Hierarchical Expense Allocation of Carryover Funds. The District's priority for carryover allocation is:

- a. Projects required by the County or State;
- b. Projects required for the maintenance of existing District amenities for enjoyment of resident use that cannot be met through the General Fund;
- c. Projects that would enhance or increase the District facilities, assets, and residents' enjoyment;
- d. Projects not required or needed will be funded if the District is not in the process of funding projects under a. or b. and funds exists.

3200.7 Allocation of Cash Back Rewards. Cash back rewards earned from the District's SunTrust Credit Card, will be used to fund the District's Center State Money Market Account at the end of every Fiscal Year.

Security - Grounds Committee Meeting Minutes

Date: *Wednesday, May 20th 2020 at 12:30 PM.*

Operations Manager: *Property Manager, Mark Cooper*

Committee Members: *Supervisor Rob Fannin & Property Manager Mark Cooper*

Meeting started at 12:30 pm

The Grounds and Security Committee discussed:

- 1) The status of the park restroom project. Color and texture selections.
- 2) The completion of the tree removals for delivery and crane access.
- 3) Pool monitors responsibilities of pool furniture cleaning and set up as well as trash removal and netting the pool, spa for bugs.

Meeting adjourned at 1:00 pm

Management Committee Meeting Minutes

Date: *Thursday, May 21, 2020 @ 11:30 am*

Chairperson: *Chairman Virginia Gianakos*

Operations Manager: *District Manager, Adriana Urbina*

In Attendance: *Chairman Virginia Gianakos, Property Manager, Mark Cooper, District Manager, Adriana Urbina,*

Notice of Meetings – Management Committee

The next Management Committee Meeting will be **Thursday, June 18, 2020 at 11:30 am.**

- The Committee Chair reviewed and made changes to the previously approved Dock/Seawall application. Application will be presented to Board for approval.

The Management Committee recommends a Motion to approve the District's Dock/Seawall application as presented in the June 2, 2020 Supervisor Packet.

- The Committee Chair discussed opening the pool facility to 50% capacity with a limit of 50 residents and no guests allowed.



Lake St. Charles Community Development District
Dock/Seawall Application Form

Date: _____

Home Owner First Name: _____

Home Owner Last Name: _____

Address: _____

City/State/Zip: _____

Phone Number: _____

Is this Property Jointly Owned? Yes _____ No _____

If Yes, Complete the Following Information:

Co-Home Owner First Name: _____

Co-Home Owner Last Name: _____

Address: _____

City/State/Zip: _____

Phone Number: _____

If Property is not Jointly Owner, Is Home Owner Married? Yes _____ No _____

Is this Property Held in Trust?

If Yes, What is the Trust Name: _____

Do other instruments exist which could affect the home owner's ability to encumber the property under the Easement Agreement? Yes _____ No _____

If Yes, Provide Additional Information _____

Attach the following Dock/Seawall Easement Documents:

1. Copy of Submitted HOA Architectural Committee Form
2. Copy of HOA Approval Letter
3. Seawalls are to be directly on property line. Lot survey will be required.
4. Sketches of Dock/Seawall to include dimensions and relative position with respect to the owner's property, the lake and properties immediately adjacent to that of the owner (may be one or more documents)
5. The dock cannot extend further than ~~20~~ 30 feet out from the waterline and be no larger than a total of ~~250~~ 500 square feet in size. No overhead roof or structures are allowed. Per Board Motion M08-05-2014-01
6. Permission from Hillsborough County EPC if homeowner intends to remove any cattails. Approval letter needs to be submitted to District.

Fees for Dock/Seawall Easement Recording: \$360.00 Fee for Legal Review and Hillsborough County Fee for Easement Recording.

Homeowner Signature: _____
Date: _____

Homeowner Signature: _____
Date: _____

Strategic Planning Committee Meeting Minutes

Date: *Tuesday, May 19th, 2020 @ 10:00 am.*

Chairperson: *Supervisor Jim Simon*

Operations Manager: *Property Manager, Mark Cooper*

The May 21 Strategic Planning Committee Meeting was canceled.

The committee decided to wait on the Treasurer's recommendation regarding additional funding of the reserve account before making any changes to the current CIP plan.

Lake St. Charles CDD

Funds Statement

Feb '20 - Apr '20

	Feb '20	Mar '20	Apr '20	Category
Bank/Current Asset Accounts				
CenterState Bank Checking	653,241	612,104	480,585	Cash
CenterState Bank Money Market	254,191	254,238	254,270	Committed/Assigned
Operating Acct	0	0	0	Cash
Prepay	0	0	0	Non-Spendable
Petty Cash	1,176	1,176	1,176	Assigned
SunTrust Money Market	0	0	0	Committed/Assigned
Suncoast FCU	0	0	0	Restricted
Investment Cost of Issuance	0	0	0	Restricted
Investment Reserve	0	0	0	Restricted
Investment Revenue	0	0	0	Restricted
Investment Redemption	0	0	0	Restricted
Investment Prepayment	0	0	0	Restricted
Investment Interest	0	0	0	Restricted
Investment SBA	0	0	0	Committed/Assigned
Total Bank/Current Asset Accounts	908,608	867,518	736,031	
Cash (Checking/Savings)				
CenterState Bank Checking	653,241	612,104	480,585	
CenterState Bank Money Market	254,191	254,238	254,270	
Operating Acct	0	0	0	
Prepay	0	0	0	
Petty Cash	1,176	1,176	1,176	
SunTrust Money Market	0	0	0	
Suncoast FCU	0	0	0	
Investments SBA	0	0	0	
Total Cash Accounts	908,608	867,518	736,031	
Debt Service				
Investment Cost of Issuance	0	0	0	
Investment Reserve	0	0	0	
Investment Revenue	0	0	0	
Investment Redemption	0	0	0	
Investment Interest	0	0	0	
Investment Prepayment	0	0	0	
Total Debt Service Fund Balances	0	0	0	
TOTAL FUND BALANCES	908,608	867,518	736,031	
District Reserve Fund				
SunTrust Money Market	0	0	0	Committed/Assigned
CenterState Bank Money Market	254,191	254,238	254,270	Committed/Assigned
Total Investments SBA	0	0	0	Unassigned
	254,191	254,238	254,270	

Lake St. Charles CDD Disbursement Authorization Report

April 2020

	Type	Num	Date	Name	Account	Original Amount
	Check	EFT/Auto	04/01/2020	Ameriscape Services	10000-CenterState Bank Checking	-7,250.00
					Landscape Maintenance Contract	7,250.00
TOTAL						<u>7,250.00</u>
	Check	EFT/Auto	04/03/2020	TECO Electric	10000-CenterState Bank Checking	-2,696.28
					53100 - Electric Utility Svs	42.59
					53100 - Electric Utility Svs	56.30
					53100 - Electric Utility Svs	167.76
					53100 - Electric Utility Svs	829.68
					53100 - Electric Utility Svs	64.90
					53100 - Electric Utility Svs	1,047.18
					53100 - Electric Utility Svs	210.43
					53100 - Electric Utility Svs	35.84
					53100 - Electric Utility Svs	23.62
					53100 - Electric Utility Svs	23.71
					53100 - Electric Utility Svs	19.35
					53100 - Electric Utility Svs	19.54
					53100 - Electric Utility Svs	20.00
					53100 - Electric Utility Svs	19.82
					53100 - Electric Utility Svs	18.52
					53100 - Electric Utility Svs	19.63
					53100 - Electric Utility Svs	19.35
					53100 - Electric Utility Svs	19.45
					53100 - Electric Utility Svs	19.35
					53100 - Electric Utility Svs	19.26
TOTAL						<u>2,696.28</u>
	Check	EFT/Auto	04/06/2020	TECO Electric	10000-CenterState Bank Checking	-82.22
					53100 - Electric Utility Svs	82.22

Lake St. Charles CDD Disbursement Authorization Report

		April 2020			
Type	Num	Date	Name	Account	Original Amount
TOTAL					82.22
Check	EFT/Auto	04/06/2020	TECO Gas Company	10000-CenterState Bank Checking	-314.75
				53200 - Gas Utility Services	314.75
TOTAL					314.75
Bill Pmt -Check	EFT/Auto	04/06/2020	SunTrust Credit Card	10000-CenterState Bank Checking	-16,132.81
Bill	Marc CC Statement	03/24/2020		13500 - SunTrust Visa Card	8,932.57
Bill	Marc CC Statement	04/06/2020		13500 - SunTrust Visa Card	7,200.24
TOTAL					16,132.81
Check	EFT/Auto	04/10/2020	ADP	10000-CenterState Bank Checking	-122.56
				Payroll Service Charge	20.43
				Payroll Service Charge	102.13
TOTAL					122.56
Check	EFT/Auto	04/14/2020	ADP	10000-CenterState Bank Checking	-9,764.65
				District Manager	2,013.60
				Payroll Taxes - Employer Taxes	154.04
				Facilities Monitor	1,356.00
				Property Maintenance Team Lead	1,155.84
				Property Manager	2,423.20
				Payroll Taxes - Employer Taxes	463.23
				Supervisor Fees	1,000.00
				Employer Taxes	83.50
				Full Time Hybrid Employee	1,060.00
				Property Maintenance Part-Time	55.24
TOTAL					9,764.65

Lake St. Charles CDD Disbursement Authorization Report

		April 2020			
Type	Num	Date	Name	Account	Original Amount
Check	EFT/Auto	04/24/2020	ADP	10000-CenterState Bank Checking	-132.81
					Payroll Service Charge 12.07
					Payroll Service Charge 60.39
					Supervisor Payroll Service 60.35
TOTAL					<u>132.81</u>
Check	EFT/Auto	04/27/2020	Ameriscape Services	10000-CenterState Bank Checking	-10,500.00
					Mulch 10,500.00
TOTAL					<u>10,500.00</u>
Check	EFT/Auto	04/28/2020	ADP	10000-CenterState Bank Checking	-8,625.16
					District Manager 2,013.60
					Payroll Taxes - Employer Taxes 154.04
					Facilities Monitor 1,356.00
					Property Maintenance Team Lead 1,155.84
					Property Manager 2,423.20
					Payroll Taxes - Employer Taxes 459.39
					Full Time Hybrid Employee 987.13
					Property Maintenance Part-Time 75.96
TOTAL					<u>8,625.16</u>
Bill Pmt -Check	8500	04/22/2020	Alley Cat Pest Control	10000-CenterState Bank Checking	-85.00
Bill	pest control	02/17/2020		Club Facility Maintenance	85.00
TOTAL					<u>85.00</u>
Bill Pmt -Check	8501	04/22/2020	Brandon Lock & Safe, Inc.	10000-CenterState Bank Checking	-84.30
Bill	6 master locks	03/31/2020		Club Facility Maintenance	84.30
TOTAL					<u>84.30</u>

Lake St. Charles CDD Disbursement Authorization Report

	Type	Num	Date	April 2020 Name	Account	Original Amount
	Bill Pmt -Check	8502	04/22/2020	Chris's Portable Toilets	10000-CenterState Bank Checking	-75.00
	Bill	1805-123756 Inv #	04/08/2020		Park Facility Maintenance	75.00
TOTAL						75.00
	Bill Pmt -Check	8503	04/22/2020	Remson Aquatics	10000-CenterState Bank Checking	-7,543.00
	Bill	Lake Dredging for po	04/14/2020		58003-Future CIP Projects & Res	7,543.00
TOTAL						7,543.00
	Bill Pmt -Check	8504	04/22/2020	Solitude Lake Management	10000-CenterState Bank Checking	-1,575.00
	Bill	Mar Pond Mainten	03/01/2020		Pond & Stormwater Maint	1,110.00
					Pond & Stormwater Maint	465.00
TOTAL						1,575.00
	Bill Pmt -Check	8505	04/22/2020	Staples	10000-CenterState Bank Checking	-1,275.55
	Bill	Paper	03/15/2020		Office Supplies	23.99
					Printer Supplies	1,251.56
TOTAL						1,275.55
	Bill Pmt -Check	8506	04/22/2020	Tuscan & Company, PA	10000-CenterState Bank Checking	-3,000.00
	Bill	Progress Billing #3	03/28/2020		Auditing Services	3,000.00
TOTAL						3,000.00
	Bill Pmt -Check	8507	04/22/2020	Verizon Wireless	10000-CenterState Bank Checking	-42.78
	Bill	02-24-20 to 03-23-20	03/23/2020		Telephone	42.78
TOTAL						42.78

Lake St. Charles CDD Disbursement Authorization Report

		April 2020			
Type	Num	Date	Name	Account	Original Amount
Bill Pmt -Check	8508	04/22/2020	Zebra Cleaning Team, Inc.	10000-CenterState Bank Checking	-494.20
Bill	Replaced starter for	04/09/2020		Pool Maintenance Repairs	494.20
TOTAL					494.20
Bill Pmt -Check	8509	04/22/2020	Remson Aquatics	10000-CenterState Bank Checking	-31,030.00
Bill	Lake Dredging for po	04/17/2020		58003-Future CIP Projects & Res	31,030.00
TOTAL					31,030.00
Bill Pmt -Check	8510	04/22/2020	Solitude Lake Management	10000-CenterState Bank Checking	-225.00
Bill	3rd Quater Mitigatio	04/01/2020		Mitigation Maint Contract	225.00
TOTAL					225.00
Bill Pmt -Check	8511	04/22/2020	Zebra Cleaning Team, Inc.	10000-CenterState Bank Checking	-1,600.00
Bill	Apr Pool Cleaning	04/13/2020		Pool Maintenance Contract	1,600.00
TOTAL					1,600.00
Bill Pmt -Check	8512	04/22/2020	Remson Aquatics	10000-CenterState Bank Checking	-14,980.00
Bill	Lake Dredging for po	04/17/2020		58003-Future CIP Projects & Res	14,980.00
TOTAL					14,980.00
Bill Pmt -Check	8513	04/22/2020	Solitude Lake Management	10000-CenterState Bank Checking	-1,575.00
Bill	Apr Pond Mainten	04/01/2020		Pond & Stormwater Maint	1,110.00
				Pond & Stormwater Maint	465.00
TOTAL					1,575.00
Bill Pmt -Check	8514	04/22/2020	Remson Aquatics	10000-CenterState Bank Checking	-3,831.00

Lake St. Charles CDD Disbursement Authorization Report

April 2020					
Type	Num	Date	Name	Account	Original Amount
Bill	Lake Dredging for po	04/17/2020		58003-Future CIP Projects & Res	3,831.00
TOTAL					3,831.00
Bill Pmt -Check	8515	04/22/2020	Solitude Lake Management	10000-CenterState Bank Checking	-9,768.00
Bill	1 of 4 Spring Midge	04/15/2020		Midge Treatment Contract	9,768.00
TOTAL					9,768.00
Bill Pmt -Check	8516	04/22/2020	Staples	10000-CenterState Bank Checking	-154.97
Bill	Trash Bags	04/15/2020		Park Facility Maintenance	154.97
TOTAL					154.97
Bill Pmt -Check	8517	04/22/2020	Dave Nelson	10000-CenterState Bank Checking	-99.00
Bill	reimbursement for aw	04/22/2020		Clubhouse Supplies	99.00
TOTAL					99.00
Bill Pmt -Check	8518	04/24/2020	Solitude Lake Management	10000-CenterState Bank Checking	-9,768.00
Bill	2 of 4 Spring Midge	04/23/2020		Midge Treatment Contract	9,768.00
TOTAL					9,768.00

5/27/2020

Treasurer's Report - CenterState Account

April 2020

04/1/20 - 04/30/20

<u>Date</u>	<u>Number</u>	<u>Payee</u>	<u>Memo</u>	<u>Payment</u>	<u>Deposit</u>	<u>Balance</u>
						612,104.09
04/01/2020	EFT/Auto	Ameriscape Services	137270 Inv #	7,250.00		604,854.09
04/03/2020	EFT/Auto	TECO Electric	06980007400 Acct #	2,696.28		602,157.81
04/06/2020	EFT/Auto	TECO Electric	221005960721 Acct #	82.22		602,075.59
04/06/2020	EFT/Auto	TECO Gas Company	221003603224 Acct #	314.75		601,760.84
04/06/2020	EFT/Auto	SunTrust Credit Card	4223071100091531 Acct #	16,132.81		585,628.03
04/07/2020			Deposit		11,140.14	596,768.17
04/10/2020	EFT/Auto	ADP	554870191 Inv #	122.56		596,645.61
04/14/2020	EFT/Auto	ADP	P.E. 04-11-20	9,764.65		586,880.96
04/16/2020			Deposit		20.41	586,901.37
04/22/2020	8500	Alley Cat Pest Control	1075 Acct #	85.00		586,816.37
04/22/2020	8501	Brandon Lock & Safe, Inc.	48231 Inv #	84.30		586,732.07
04/22/2020	8502	Chris's Portable Toilets	1805-123756 Inv #	75.00		586,657.07
04/22/2020	8503	Remson Aquatics	Inv# 112482	7,543.00		579,114.07
04/22/2020	8504	Solitude Lake Management	INV# PI-A00370531	1,575.00		577,539.07
04/22/2020	8505	Staples	6011 1000 4086 310	1,275.55		576,263.52
04/22/2020	8506	Tuscan & Company, PA	115914 Inv #	3,000.00		573,263.52
04/22/2020	8507	Verizon Wireless	Acct# 842082173-00001	42.78		573,220.74
04/22/2020	8508	Zebra Cleaning Team, Inc.	INV# 4444	494.20		572,726.54
04/22/2020	8509	Remson Aquatics	Inv# 112505	31,030.00		541,696.54
04/22/2020	8510	Solitude Lake Management	INV PI-A00387021	225.00		541,471.54
04/22/2020	8511	Zebra Cleaning Team, Inc.	INV# 3455	1,600.00		539,871.54
04/22/2020	8512	Remson Aquatics	Inv# 112504	14,980.00		524,891.54
04/22/2020	8513	Solitude Lake Management	INV# PI-A00387020	1,575.00		523,316.54
04/22/2020	8514	Remson Aquatics	Inv# 112506	3,831.00		519,485.54
04/22/2020	8515	Solitude Lake Management	INV# PI-A00393611	9,768.00		509,717.54
04/22/2020	8516	Staples	6011 1000 4086 310	154.97		509,562.57
04/22/2020	8517	Dave Nelson	reimbursement for award showcase	99.00		509,463.57
04/24/2020	8518	Solitude Lake Management	INV# PI-A00395924	9,768.00		499,695.57
04/24/2020	EFT/Auto	ADP	555543551 Inv #	132.81		499,562.76
04/27/2020	EFT/Auto	Ameriscape Services	137706 Inv #	10,500.00		489,062.76
04/28/2020	EFT/Auto	ADP	P.E. 04-25-20	8,625.16		480,437.60

5/27/2020

<u>Date</u>	<u>Number</u>	<u>Payee</u>	<u>Memo</u>	<u>Payment</u>	<u>Deposit</u>	<u>Balance</u>
04/30/2020			Interest		147.08	480,584.68
				142,827.04	11,307.63	480,584.68

Lake St. Charles CDD
Profit & Loss Budget Performance
 October 2019 through April 2020

	A	B	C	D	E	F	G	H	K	L	M	N
1												
2								Oct '19 Apr '20	Annual Budget	\$ Over Annual Budget	Comments	Last Year YTD
3							Revenue/Expense					
4							Revenue					
5							36100 - Interest Earnings					
6							Interest - General Fund	995	1,450	(455)		1,041
7							Total 36100 - Interest Earnings	995	1,450	(455)		1,041
8							General Fund Assessment-O&M					
9							General Fund Assessment Gross	940,322	958,146	(17,824)		936,542
10							GF Prop Tax Interest	196	0	196		213
11							GF Tax Collector Commissions	(18,080)	(19,163)	1,083		(18,006)
12							GF Tax Payment Discount	(36,337)	(38,326)	1,989		(36,249)
13							Total General Fund Assessment-O&M	886,101	900,657	(14,556)		882,500
14												
15							Total 36310 - Special Assessment	886,101	900,657	(14,556)		882,500
16							36311 - Excess Fees	7,460	0	7,460		5,881
17							36900 - Miscellaneous Revenues			0		
18							Other Misc Revenue	948	1,200	(252)		1,006
19							Rental	1,058	1,900	(842)		555
20							Pool Snack Vending	0	475	(475)		2
21							Total 36900 - Miscellaneous Revenues	2,006	3,575	(1,569)		1,561
22							Total Revenue	896,563	905,682	(9,119)		890,983
23												
25							Expense					
26							5110 - Legislative					
27							Employer Taxes	585	1,460	(876)		585
28							Special District Fees	175	175	0		175
29							Supervisor Fees	7,000	12,000	(5,000)		7,000
30							Supervisor Payroll Service	416	900	(484)		431
31							Total 5110 - Legislative	8,176	14,535	(6,359)		8,190

Lake St. Charles CDD
Profit & Loss Budget Performance
 October 2019 through April 2020

	A	B	C	D	E	F	G	H	K	L	M	N
1												
2								Oct '19 Apr '20	Annual Budget	\$ Over Annual Budget	Comments	Last Year YTD
32							51300 - Financial & Admin					
33							Accounting Services	0	500	(500)		0
34							Auditing Services	12,000	13,000	(1,000)		12,500
35							Banking & Investment Mgmt Fees	0	200	(200)		0
36							District F&A Employees					
37							District Manager	30,204	52,354	(22,150)		29,616
38							Medical Stipend	1,200	2,400	(1,200)		1,400
39							Payroll Service Charge	271	465	(194)		253
40							Payroll Taxes - Employer Taxes	2,451	4,400	(1,949)		2,422
41							Performance Stipend	0	1,000	(1,000)		0
42							Total District F&A Employees	34,126	60,619	(26,493)		33,690
43							Dues, Licenses & Fees	194	500	(306)		52
44							General Insurance					
45							Crime	510	600	(90)		510
46							General Liability	3,605	3,868	(263)		3,517
47							Public Officials Liability & EP	2,962	3,179	(217)		2,890
48							Total General Insurance	7,077	7,647	(570)		6,917
49							Legal Advertising	977	2,600	(1,623)		1,495
50							Local/Other Taxes	3,197	3,396	(199)		3,196
51							Office Supplies	379	1,000	(621)		448
52							Postage	94	250	(156)		146
53							Printer Supplies	2,614	2,000	614		509
54							Professional Development	79	1,000	(921)		305
55							Technology Services/Upgrades	165	2,000	(1,835)		661
56							Telephone	1,680	3,100	(1,420)		1,660
57							Travel Per Diem	0	200	(200)		93
58							Website Development & Monitor	1,900	2,650	(750)		0
59							Total 51300 - Financial & Admin	64,482	100,662	(36,180)		61,671

Lake St. Charles CDD
Profit & Loss Budget Performance
 October 2019 through April 2020

	A	B	C	D	E	F	G	H	K	L	M	N
1												
2								Oct '19 Apr '20	Annual Budget	\$ Over Annual Budget	Comments	Last Year YTD
60							51400 - Legal Counsel					
61							District Counsel	133	8,000	(7,867)		119
62							Total 51400 - Legal Counsel	133	8,000	(7,867)		119
63							52100 - Law Enforcement					
64							Car Maintenance & Repairs	311	1,000	(689)		37
65							Car Gas	231	1,500	(1,269)		369
66							Total 52100 - Law Enforcement	542	2,500	(1,958)		406
67							53100 - Electric Utility Svs	19,596	39,500	(19,904)		20,406
68							53200 - Gas Utility Services	2,778	4,000	(1,222)		2,073
69							53400 - Garbage/Solid Waste Svc	1,222	2,880	(1,658)		883
70							53600 - Water/Sewer Services	2,637	8,000	(5,363)		2,081
71							53900 - Physical Environment					
72							Entry & Walls Maintenance	2,629	2,000	629		29
73							Ford F250 Maintenance & Repair	480	2,000	(1,520)		3,123
74							Fountain in Lake	0	3,000	(3,000)		600
75							Gas - Equipment	33	400	(367)		101
76							Gas - Truck	509	1,800	(1,291)		913
77							Irrigation Maintenance	8,384	10,000	(1,616)		6,736
78							Landscape Maintenance Contract	50,750	87,000	(36,250)		39,750
79							Misc. Landscape-Temporary Staff	0	3,000	(3,000)		0
80							Misc. Landscape Maintenance	7,366	9,500	(2,134)		3,642
81							Mulch	10,500	10,500	0		478
82							New Plantings	952	8,000	(7,048)		6,590
83							Pond & Stormwater Maint Contract	11,025	18,900	(7,875)		7,343
84							Pond#9 Aeration Maintenance	243	500	(257)		0
85							Property Insurance Contract	12,430	12,000	430		11,040
86							Sod Replacement	95	4,000	(3,905)		730
87							Mitigation Maint Contract	675	900	(225)		675

Lake St. Charles CDD
Profit & Loss Budget Performance
 October 2019 through April 2020

	A	B	C	D	E	F	G	H	K	L	M	N
1												
2								Oct '19 Apr '20	Annual Budget	\$ Over Annual Budget	Comments	Last Year YTD
88							Midge Treatment Contract	48,840	68,376	(19,536)		0
89							Total 53900 - Physical Environment	154,911	241,876	(86,965)		81,750
90							57200 - Parks & Recreation					
91							Auto Liability	715	755	(40)		697
92							Club Facility Maintenance					
93							Club Facility Maintenance	2,062	5,000	(2,938)		1,082
94							Clubhouse Supplies	1,442	2,300	(858)		682
95							Locks/Keys	0	100	(100)		122
96							Pool Snack Vending Items	0	300	(300)		0
97							Total Club Facility Maintenance	3,504	7,700	(4,196)		1,885
98							District Employees Payroll Exp					
99							Employer Workman Comp	5,700	9,000	(3,300)		5,085
100							Facilities Monitor	20,340	35,256	(14,916)		19,944
101							Medical Stipends	3,000	6,000	(3,000)		3,500
102							Payroll Service Charge	1,377	2,500	(1,123)		1,272
103							Payroll Taxes - Employer Taxes	7,477	13,500	(6,023)		7,054
104							Performance Stipend	0	2,600	(2,600)		0
105							Full-Time Hybrid Employee	15,052	27,560	(12,508)		13,630
106							Property Maintenance Part-Time	691	1,450	(759)		569
107							Property Maintenance Team Lead	17,333	30,052	(12,719)		16,506
108							Property Manager	36,348	63,003	(26,655)		35,447
109							Recreational Assistants	0	7,000	(7,000)		0
110							Total District Employees Payroll Exp	107,317	197,921	(90,604)		103,006
111							Dock Maintenance	0	400	(400)		266
112							Drainage/ Nature Path/Trail Maintenance	100	1,800	(1,700)		0
113							Park Facility Maintenance	3,519	5,000	(1,481)		2,911
114							Parks & Rec Cell Phones	684	1,700	(1,016)		793
115							Playground Maintenance	0	2,000	(2,000)		0
116							Pool Maintenance Contract	11,200	19,600	(8,400)		10,300

Lake St. Charles CDD
Profit & Loss Budget Performance
 October 2019 through April 2020

	A	B	C	D	E	F	G	H	K	L	M	N
1												
2								Oct '19 Apr '20	Annual Budget	\$ Over Annual Budget	Comments	Last Year YTD
117							Pool Maintenance Repairs	5,587	12,000	(6,413)		4,130
118							Sec System Monitoring Contract	201	240	(39)		120
119							Security Repairs	5,806	5,000	806		4,992
120							Total 57200 - Parks & Recreation	138,634	254,116	(115,482)		129,101
121							58003- Future CIP Projects and Reserves	94,229	229,613	(135,384)		254,467
122							Total Expense	487,339	905,682	(418,343)		561,148
123							Revenue Less Expenses	409,224	0	409,224		329,836
124							Other Revenue/Expense					
125							Other Revenue					
126							SunTrust Credit Card Rewards	1,223		0		
127							FY 17-18 Carryover	44,859		44,859		
128							Total Other Revenue	46,082	0	44,859		
129												
130							Other Expense					
131							Unassigned CIP Projects	0	39,859	(39,859)		
132							Funding for District's Reserve Acct	5,000	5,000	0		
133							Total Other Expense	5,000	44,859	(39,859)		
134							Net Other Income	39,859	(44,859)	39,859		
135							Net Income	449,083	(44,859)	449,083		

Lake St. Charles CDD Property Manager Expense Report

		April 2020			
	Type	Date	Num	Memo	Amount
Ameriscape Services					
	Credit Card Charge	04/07/2020	Irrigation Repairs	Irrigation Maintenance	2,404.00
	Credit Card Charge	04/07/2020	Irrigation Repairs	Irrigation Maintenance	107.00
	Credit Card Charge	04/07/2020	Irrigation Repairs	Irrigation Maintenance	983.00
Brandon Lock & Safe, Inc.					
	Credit Card Charge	04/01/2020	6 master locks	Misc. Landscape Maintenance	84.30
CentralPro					
	Credit Card Charge	04/01/2020	Irrigation items	Irrigation Maintenance	120.95
Dave Nelson					
	Bill	04/22/2020	reimbursement for award	Clubhouse Supplies	99.00
Dog Waste Depot					
	Credit Card Charge	04/04/2020	Doggie Bags	Park Facility Maintenance	289.65
Home Depot					
	Credit Card Charge	04/03/2020	colored flags	Misc. Landscape Maintenance	9.40
	Credit Card Charge	04/30/2020	Missing receipt	Clubhouse Supplies	13.96
IHealth					
	Credit Card Charge	04/23/2020	Thermometer	Clubhouse Supplies	53.98
Mason Global LLC					
	Credit Card Charge	04/23/2020	Sidewalk Cleaning	Entry & Walls Maintenance	175.00
Paypal / Ebay					
	Credit Card Charge	04/04/2020	gloves	Clubhouse Supplies	69.98
	Credit Card Charge	04/06/2020	gloves	Clubhouse Supplies	39.95
	Credit Card Charge	04/08/2020	mask for staff	Clubhouse Supplies	108.00
Staples					
	Bill	04/15/2020	Trash Bags	Park Facility Maintenance	154.97
Total Urban Forestry LLC					
	Credit Card Charge	04/09/2020	Debris Pick-up	Misc. Landscape Maintenance	438.00
				Total	5,151

2020 Clubhouse Monthly Status Report

	January	February	March	April	May	June	July	August	September	October	November	December	Yearly Total	2019 Total
Scheduled Clubhouse Rentals	2	2		0	0								4	23
Completed Clubhouse Rentals	3	3		0	0								6	25
Guest Passes Issued	0	1		0	0								1	13
Replacement Cards	0	1		0	1								2	18
Resident Access Cards	4	4		0	15								23	105
Renters Access Cards	2	0		0	11								13	48
Parking Stickers	6	5		0	15								26	114
Online Purchases	3	2		0	4								9	24
HOA Assistance	0	12		0	5								17	
Monthly Total	20	30	0	0	51	0	0	0	0	0	0	0	101	370

I have received 20 voicemails, with 5 that required a call back.

Mark & Adriana notarized 3 documents.