

West Lake Community Development District

Financial Statements
(Unaudited)

Period Ending
June 30, 2025

Prepared by:



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WEST LAKE COMMUNITY DEVELOPMENT DISTRICT

Balance Sheet

As of June 30, 2025

(In Whole Numbers)

<u>ACCOUNT DESCRIPTION</u>	<u>TOTAL</u>
<u>ASSETS</u>	
Cash In Bank	\$ 947
TOTAL ASSETS	\$ 947
<u>LIABILITIES</u>	
Accounts Payable	\$ 11,647
TOTAL LIABILITIES	11,647
<u>FUND BALANCES</u>	
Unassigned:	(10,700)
TOTAL FUND BALANCES	(10,700)
TOTAL LIABILITIES & FUND BALANCES	\$ 947

WEST LAKE COMMUNITY DEVELOPMENT DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending June 30, 2025
General Fund (001)
(In Whole Numbers)

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)	YTD ACTUAL AS A % OF ADOPTED BUD
<u>REVENUES</u>				
Developer Contribution	376,525	67,000	(309,525)	17.79%
TOTAL REVENUES	376,525	67,000	(309,525)	17.79%
<u>EXPENDITURES</u>				
<u>Administration</u>				
Supervisor Fees	10,000	7,600	2,400	76.00%
ProfServ-Field Management	12,000	-	12,000	0.00%
ProfServ-Trustee Fees	6,400	-	6,400	0.00%
Management Contract	25,000	14,583	10,417	58.33%
Assessment Roll	5,000	-	5,000	0.00%
Disclosure Report	3,500	-	3,500	0.00%
District Counsel	5,000	25,326	(20,326)	506.52%
District Engineer	3,500	-	3,500	0.00%
Special Services	2,500	-	2,500	0.00%
Construction Accounting	6,100	-	6,100	0.00%
Auditing Services	5,200	-	5,200	0.00%
Accounting Services	17,500	7,000	10,500	40.00%
Website Compliance	1,800	3,150	(1,350)	175.00%
Postage	150	-	150	0.00%
Insurance - General Liability	5,000	-	5,000	0.00%
Public Officials Insurance	5,000	-	5,000	0.00%
Insurance -Property & Casualty	25,000	-	25,000	0.00%
Legal Advertising	1,500	10,146	(8,646)	676.40%
Bank Fees	200	-	200	0.00%
Financial & Revenue Collections	3,500	-	3,500	0.00%
Website Administration	1,500	625	875	41.67%
Office Supplies	100	-	100	0.00%
Dues, Licenses, Subscriptions	175	200	(25)	114.29%
Total Administration	145,625	68,630	76,995	47.13%
<u>Utility Services</u>				
Utility - Other	5,000	-	5,000	0.00%
Utility - Water & Sewer	1,200	-	1,200	0.00%
Utility - StreetLights	50,000	-	50,000	0.00%
Internet Services	1,650	-	1,650	0.00%
Total Utility Services	57,850	-	57,850	0.00%

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General Fund (001)
(In Whole Numbers)

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)	YTD ACTUAL AS A % OF ADOPTED BUD
<u>Other Physical Environment</u>				
Contracts-Aquatic Control	9,000	1,368	7,632	15.20%
Contracts - Landscape	75,000	7,018	67,982	9.36%
Waterway Mgmt Program -Aquatic Plantings & Repairs	1,000	684	316	68.40%
Landscape - Annuals	4,000	-	4,000	0.00%
Landscape - Mulch	2,000	-	2,000	0.00%
R&M Landscape	2,000	-	2,000	0.00%
Plant Replacement Program	4,000	-	4,000	0.00%
Landscape- Storm Clean Up & Tree Removal	3,000	-	3,000	0.00%
Irrigation Maintenance	5,000	-	5,000	0.00%
Aquatic Plant Replacement	1,000	-	1,000	0.00%
Total Other Physical Environment	106,000	9,070	96,930	8.56%
<u>Parks and Recreations</u>				
ProfServ-Pool Maintenance	15,000	-	15,000	0.00%
Contracts-Janitorial Services	7,000	-	7,000	0.00%
Amenity Center Pest Control	1,200	-	1,200	0.00%
Security Monitoring Services	5,050	-	5,050	0.00%
R&M-Air Conditioning	1,000	-	1,000	0.00%
Amenity Maintenance & Repairs	6,000	-	6,000	0.00%
R&M-Monument, Entrance & Wall	1,000	-	1,000	0.00%
Sidewalk & Pavement Repair	1,000	-	1,000	0.00%
Pool Services - Chemicals/Permits/Supplies	500	-	500	0.00%
Miscellaneous Maintenance	1,500	-	1,500	0.00%
Playground Equipment and Maintenance	2,500	-	2,500	0.00%
Access Control Maintenance & Repair	3,000	-	3,000	0.00%
Holiday Decoration	5,000	-	5,000	0.00%
Special Events	1,300	-	1,300	0.00%
Amenity Camera R&M	1,000	-	1,000	0.00%
Janitorial Supplies	1,500	-	1,500	0.00%
Dog Waste Station Service & Supplies	1,500	-	1,500	0.00%
Pool Permits	12,000	-	12,000	0.00%
Total Parks and Recreations	67,050	-	67,050	0.00%
TOTAL EXPENDITURES	376,525	77,700	298,825	20.64%
Excess (deficiency) of revenues				
Over (under) expenditures	-	(10,700)	(10,700)	0.00%
FUND BALANCE, BEGINNING (OCT 1, 2024)		-		
FUND BALANCE, ENDING		\$ (10,700)		

West Lake CDD

Statement Date 06/30/2025

Posting Date	Document Type	Document No.	Vendor	Description	Amount	Cleared Amount	Difference
Deposits							
							0.00
06/30/2025	Payment	BD00003	Special Assmnts-Tax Collector	Deposit No. BD00003 - Lennar Developer Funding	27,000.00	27,000.00	0.00
Total Deposits					27,000.00	27,000.00	0.00
Checks							
							0.00
05/21/2025	Payment	1052	BRADLEY GILLEY	Check for Vendor V00011	-200.00	-200.00	0.00
06/19/2025	Payment	1056	KELLY ANN EVANS	Check for Vendor V00009	-200.00	-200.00	0.00
06/19/2025	Payment	1058	SITEX AQUATICS, LLC	Check for Vendor V00015	-684.00	-684.00	0.00
06/30/2025	Payment	JE000006	Special Assmnts-Tax Collector	REV 6/30/25 DUE TO WRONG DATE	-27,000.00	-27,000.00	0.00
Total Checks					-28,084.00	-28,084.00	0.00
Adjustments							
Total Adjustments							
Outstanding Checks							
05/29/2025	Payment	1054	INFRAMARK	Check for Vendor V00007			-3,208.33
06/19/2025	Payment	1055	LORI A. CAMPAGNA	Check for Vendor V00008			-200.00
06/19/2025	Payment	1057	BRADLEY GILLEY	Check for Vendor V00011			-200.00
Total Outstanding Checks							-3,608.33
Outstanding Deposits							
Total Outstanding Deposits							