# West Lake
# Community Development District

Financial Statements
(Unaudited)

Period Ending
August 31, 2025

Prepared by:

INFRAMARK
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## WEST LAKE COMMUNITY DEVELOPMENT DISTRICT

**Balance Sheet**

As of August 31, 2025

***(In Whole Numbers)***

| ACCOUNT DESCRIPTION | | TOTAL |
|---|---|---|
| **ASSETS** | | |
| Cash In Bank | $ | 48,531 |
| **TOTAL ASSETS** | **$** | **48,531** |
| | | |
| **LIABILITIES** | | |
| Accounts Payable | $ | 6,863 |
| **TOTAL LIABILITIES** | | **6,863** |
| | | |
| **FUND BALANCES** | | |
| Unassigned: | | 41,668 |
| **TOTAL FUND BALANCES** | | **41,668** |
| | | |
| **TOTAL LIABILITIES & FUND BALANCES** | **$** | **48,531** |

## WEST LAKE COMMUNITY DEVELOPMENT DISTRICT

**Statement of Revenues, Expenditures and Changes in Fund Balances**

For the Period Ending August 31, 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 |
|---|---|---|---|---|
| **REVENUES** | | | | |
| Special Assmnts- Tax Collector | $ - | $ 55,000 | $ 55,000 | 0.00% |
| Developer Contribution | 376,525 | 94,000 | (282,525) | 24.97% |
| **TOTAL REVENUES** | **376,525** | **149,000** | **(227,525)** | **39.57%** |
| **EXPENDITURES** | | | | |
| **Administration** | | | | |
| Supervisor Fees | 10,000 | 10,000 | - | 100.00% |
| ProfServ-Field Management | 12,000 | - | 12,000 | 0.00% |
| ProfServ-Trustee Fees | 6,400 | - | 6,400 | 0.00% |
| Management Contract | 25,000 | 16,667 | 8,333 | 66.67% |
| Assessment Roll | 5,000 | - | 5,000 | 0.00% |
| Disclosure Report | 3,500 | - | 3,500 | 0.00% |
| District Counsel | 5,000 | 25,815 | (20,815) | 516.30% |
| District Engineer | 3,500 | - | 3,500 | 0.00% |
| Special Services | 2,500 | - | 2,500 | 0.00% |
| Construction Accounting | 6,100 | 1,000 | 5,100 | 16.39% |
| 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 | 693 | 4,307 | 13.86% |
| Public Officials Insurance | 5,000 | 567 | 4,433 | 11.34% |
| Insurance -Property & Casualty | 25,000 | 645 | 24,355 | 2.58% |
| Legal Advertising | 1,500 | 13,653 | (12,153) | 910.20% |
| Bank Fees | 200 | 374 | (174) | 187.00% |
| Financial & Revenue Collections | 3,500 | - | 3,500 | 0.00% |
| Website Administration | 1,500 | 750 | 750 | 50.00% |
| Office Supplies | 100 | - | 100 | 0.00% |
| Dues, Licenses, Subscriptions | 175 | 200 | (25) | 114.29% |
| **Total Administration** | 145,625 | 80,514 | 65,111 | 55.29% |
| **Utility Services** | | | | |
| Utility - Other | 5,000 | - | 5,000 | 0.00% |
| Utility - Water & Sewer | 1,200 | - | 1,200 | 0.00% |
| Utility - StreetLights | 50,000 | 7,097 | 42,903 | 14.19% |
| Internet Services | 1,650 | - | 1,650 | 0.00% |
| **Total Utility Services** | 57,850 | 7,097 | 50,753 | 12.27% |

## WEST LAKE COMMUNITY DEVELOPMENT DISTRICT

**Statement of Revenues, Expenditures and Changes in Fund Balances**

For the Period Ending August 31, 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 |
|---|---|---|---|---|
| **Other Physical Environment** | | | | |
| Contracts-Aquatic Control | 9,000 | 2,736 | 6,264 | 30.40% |
| Contracts - Landscape | 75,000 | 16,301 | 58,699 | 21.73% |
| 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 | 19,721 | 86,279 | 18.60% |
| **Parks and Recreations** | | | | |
| 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** | **107,332** | **269,193** | **28.51%** |
| Excess (deficiency) of revenues Over (under) expenditures | - | 41,668 | 41,668 | 0.00% |
| **FUND BALANCE, BEGINNING (OCT 1, 2024)** | | - | | |
| **FUND BALANCE, ENDING** | | **$ 41,668** | | |

# Bank Account Statement

West Lake CDD

| | | | |
|---|---|---|---|
| **Bank Account No.** | 9792 | | |
| **Statement No.** | 08-25 | **Statement Date** | 08/31/2025 |

| | | | |
|---|---|---|---|
| **G/L Account No. 101002 Balance** | 48,530.90 | **Statement Balance** | 58,507.45 |
| | | **Outstanding Deposits** | 0.00 |
| **Positive Adjustments** | 0.00 | **Subtotal** | 58,507.45 |
| **Subtotal** | 48,530.90 | **Outstanding Checks** | -9,976.55 |
| **Negative Adjustments** | 0.00 | **Ending Balance** | 48,530.90 |
| **Ending G/L Balance** | 48,530.90 | | |

| Posting Date | Document Type | Document No. | Vendor | Description | Amount | Cleared Amount | Difference |
|---|---|---|---|---|---|---|---|
| **Deposits** | | | | | | | |
| | | | | | | | 0.00 |
| 08/04/2025 | Payment | BD00005 | Special Assmnts-Tax Collector | Deposit No. BD00005 - Lennar Developer Funding | 55,000.00 | 55,000.00 | 0.00 |
| 08/29/2025 | | JE000012 | Interest - Investments | Interest Payment | 0.08 | 0.08 | 0.00 |
| **Total Deposits** | | | | | 55,000.08 | 55,000.08 | 0.00 |
| **Checks** | | | | | | | |
| | | | | | | | 0.00 |
| 07/23/2025 | Payment | 1070 | BUSINESS OBSERVER | Check for Vendor V00006 | -148.76 | -148.76 | 0.00 |
| 08/06/2025 | Payment | 1071 | SITEX AQUATICS, LLC | Check for Vendor V00015 | -684.00 | -684.00 | 0.00 |
| 08/14/2025 | Payment | 1073 | LORI A. CAMPAGNA | Check for Vendor V00008 | -200.00 | -200.00 | 0.00 |
| 08/14/2025 | Payment | 1074 | KELLY ANN EVANS | Check for Vendor V00009 | -200.00 | -200.00 | 0.00 |
| 08/14/2025 | Payment | 1076 | NANCY SYMONDS | Check for Vendor V00013 | -200.00 | -200.00 | 0.00 |
| 08/20/2025 | Payment | 1077 | STRALEY ROBIN VERICKER | Check for Vendor V00003 | -489.00 | -489.00 | 0.00 |
| 08/20/2025 | Payment | 1078 | TECO TAMPA ELECTRIC COMPANY | Check for Vendor V00017 | -4,371.00 | -4,371.00 | 0.00 |
| 08/26/2025 | | JE000011 | Bank Fees | FY'25 Truist Bank Fees - | -374.48 | -374.48 | 0.00 |
| **Total Checks** | | | | | -6,667.24 | -6,667.24 | 0.00 |
| **Adjustments** | | | | | | | |
| **Total Adjustments** | | | | | | | |
| **Outstanding Checks** | | | | | | | |
| 08/14/2025 | Payment | 1072 | INFRAMARK | Check for Vendor V00007 | | | -3,208.33 |
| 08/14/2025 | Payment | 1075 | BRADLEY GILLEY | Check for Vendor V00011 | | | -200.00 |
| 08/21/2025 | Payment | 1079 | EGIS INSURANCE ADVISORS, LLC | Check for Vendor V00018 | | | -1,905.00 |
| 08/27/2025 | Payment | 1080 | TIMES PUBLISHING COMPANY | Check for Vendor V00005 | | | -1,137.00 |

# Bank Account Statement

West Lake CDD

**Bank Account No.** 9792

**Statement No.** 08-25 **Statement Date** 08/31/2025

| | | | | | |
|---|---|---|---|---|---|
| 08/27/2025 | Payment | 1081 | LORI A. CAMPAGNA | Check for Vendor V00008 | -200.00 |
| 08/27/2025 | Payment | 1082 | KELLY ANN EVANS | Check for Vendor V00009 | -200.00 |
| 08/27/2025 | Payment | 1083 | BRADLEY GILLEY | Check for Vendor V00011 | -200.00 |
| 08/27/2025 | Payment | 1084 | NANCY SYMONDS | Check for Vendor V00013 | -200.00 |
| 08/27/2025 | Payment | 1085 | TECO TAMPA ELECTRIC COMPANY | Check for Vendor V00017 | -2,726.22 |
| **Total Outstanding Checks** | | | | | -9,976.55 |

**Outstanding Deposits**

**Total Outstanding Deposits**