West Lake
Community Development District

Financial Statements
(Unaudited)

Period Ending
September 30, 2025

Prepared by:

INFRAMARK
INFRASTRUCTURE MANAGEMENT SERVICES

2005 Pan Am Circle ~ Suite 300 ~ Tampa, Florida 33607
Phone (813) 873-7300 ~ Fax (813) 873-7070

WEST LAKE COMMUNITY DEVELOPMENT DISTRICT

Balance Sheet

As of September 30, 2025

(In Whole Numbers)

ACCOUNT DESCRIPTION		TOTAL
ASSETS		
Cash In Bank	$	23,689
Accounts Receivable		30,000
Prepaid Insurance		7,345
TOTAL ASSETS	**$**	**61,034**
LIABILITIES		
Accounts Payable	$	6,134
TOTAL LIABILITIES		**6,134**
FUND BALANCES		
Nonspendable:		
Prepaid Insurance		7,345
Unassigned:		47,555
TOTAL FUND BALANCES		**54,900**
TOTAL LIABILITIES & FUND BALANCES	**$**	**61,034**

WEST LAKE COMMUNITY DEVELOPMENT DISTRICT

Statement of Revenues, Expenditures and Changes in Fund Balances

For the Period Ending September 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
REVENUES				
Interest - Investments	$ -	$ 63	$ 63	0.00%
Special Assmnts- Tax Collector	-	55,000	55,000	0.00%
Developer Contribution	376,525	124,000	(252,525)	32.93%
TOTAL REVENUES	**376,525**	**179,063**	**(197,462)**	**47.56%**
EXPENDITURES				
Administration				
Supervisor Fees	10,000	11,600	(1,600)	116.00%
Field Management	12,000	-	12,000	0.00%
Trustees Fees	6,400	-	6,400	0.00%
District Management	25,000	18,750	6,250	75.00%
Assessment Roll	5,000	-	5,000	0.00%
Disclosure Report	3,500	-	3,500	0.00%
District Counsel	5,000	29,962	(24,962)	599.24%
District Engineer	3,500	-	3,500	0.00%
Special Services	2,500	-	2,500	0.00%
Construction Accounting	6,100	2,000	4,100	32.79%
Auditing Services	5,200	-	5,200	0.00%
Accounting Services	17,500	7,000	10,500	40.00%
Website ADA Compliance	1,800	3,150	(1,350)	175.00%
Postage, Phone, Faxes, Copies	150	-	150	0.00%
General Liability	5,000	693	4,307	13.86%
Public Officials Insurance	5,000	567	4,433	11.34%
Property & Casualty Insurance	25,000	645	24,355	2.58%
Legal Advertising	1,500	14,046	(12,546)	936.40%
Bank Fees	200	546	(346)	273.00%
Financial/Revenue Collections	3,500	-	3,500	0.00%
Website Admin Services	1,500	875	625	58.33%
Office Supplies	100	-	100	0.00%
Dues, Licenses & Fees	175	200	(25)	114.29%
Total Administration	145,625	90,034	55,591	61.83%
Utility Services				
Electric Utility	5,000	-	5,000	0.00%
Utility - Water & Sewer	1,200	-	1,200	0.00%
Street Lights	50,000	9,083	40,917	18.17%
Internet Services	1,650	-	1,650	0.00%
Total Utility Services	57,850	9,083	48,767	15.70%

WEST LAKE COMMUNITY DEVELOPMENT DISTRICT

Statement of Revenues, Expenditures and Changes in Fund Balances

For the Period Ending September 30, 2025

General Fund (001)

(In Whole Numbers)

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	VARIANCE ($) FAV(UNFAV)	YTD ACTUAL AS A % OF ADOPTED BUD
Other Physical Environment				
Aquatics - Contract	9,000	3,420	5,580	38.00%
Landscape and Irrigation Maintenance - Contract	75,000	20,942	54,058	27.92%
Well - R&M	1,000	684	316	68.40%
Landscape - Annuals	4,000	-	4,000	0.00%
Landscaping - Mulch	2,000	-	2,000	0.00%
R&M Landscape	2,000	-	2,000	0.00%
Landscaping - Plant Replacement	4,000	-	4,000	0.00%
Debris Cleanup	3,000	-	3,000	0.00%
Irrigation Repairs	5,000	-	5,000	0.00%
Aquatic Plant Replacement	1,000	-	1,000	0.00%
Total Other Physical Environment	106,000	25,046	80,954	23.63%
Parks and Recreations				
ProfServ-Pool Maintenance	15,000	-	15,000	0.00%
Contracts-Janitorial Services	7,000	-	7,000	0.00%
Amenity Center Pest Control	1,200	-	1,200	0.00%
Security Monitoring Services	5,050	-	5,050	0.00%
R&M-Air Conditioning	1,000	-	1,000	0.00%
Amenity Maintenance & Repairs	6,000	-	6,000	0.00%
R&M-Monument, Entrance & Wall	1,000	-	1,000	0.00%
Sidewalk & Pavement Repair	1,000	-	1,000	0.00%
Pool Services - Chemicals/Permits/Supplies	500	-	500	0.00%
Miscellaneous Maintenance	1,500	-	1,500	0.00%
Playground Equipment and Maintenance	2,500	-	2,500	0.00%
Access Control Maintenance & Repair	3,000	-	3,000	0.00%
Holiday Decoration	5,000	-	5,000	0.00%
Special Events	1,300	-	1,300	0.00%
Amenity Camera R&M	1,000	-	1,000	0.00%
Janitorial Supplies	1,500	-	1,500	0.00%
Dog Waste Station Service & Supplies	1,500	-	1,500	0.00%
Pool Permits	12,000	-	12,000	0.00%
Total Parks and Recreations	67,050	-	67,050	0.00%
TOTAL EXPENDITURES	**376,525**	**124,163**	**252,362**	**32.98%**
Excess (deficiency) of revenues Over (under) expenditures	-	54,900	54,900	0.00%
FUND BALANCE, BEGINNING (OCT 1, 2024)		-		
FUND BALANCE, ENDING		**$ 54,900**		

Bank Account Statement

West Lake CDD

Bank Account No.	9792		
Statement No.	09-25	**Statement Date**	09/30/2025

G/L Account No. 101002 Balance	23,689.08	**Statement Balance**	27,697.41
		Outstanding Deposits	0.00
Positive Adjustments	0.00	**Subtotal**	27,697.41
Subtotal	23,689.08	**Outstanding Checks**	-4,008.33
Negative Adjustments	0.00	**Ending Balance**	23,689.08
Ending G/L Balance	23,689.08		

Posting Date	Document Type	Document No.	Vendor	Description	Amount	Cleared Amount	Difference
Deposits							
							0.00
09/30/2025		JE000018	Interest - Investments	Interest Income	63.80	63.80	0.00
Total Deposits					63.80	63.80	0.00
Checks							
							0.00
08/14/2025	Payment	1075	BRADLEY GILLEY	Check for Vendor V00011	-200.00	-200.00	0.00
08/21/2025	Payment	1079	EGIS INSURANCE ADVISORS, LLC	Check for Vendor V00018	-1,905.00	-1,905.00	0.00
08/27/2025	Payment	1080	TIMES PUBLISHING COMPANY	Check for Vendor V00005	-1,137.00	-1,137.00	0.00
08/27/2025	Payment	1081	LORI A. CAMPAGNA	Check for Vendor V00008	-200.00	-200.00	0.00
08/27/2025	Payment	1083	BRADLEY GILLEY	Check for Vendor V00011	-200.00	-200.00	0.00
08/27/2025	Payment	1084	NANCY SYMONDS	Check for Vendor V00013	-200.00	-200.00	0.00
08/27/2025	Payment	1085	TECO TAMPA ELECTRIC COMPANY	Check for Vendor V00017	-2,726.22	-2,726.22	0.00
09/02/2025	Payment	1086	TIMES PUBLISHING COMPANY	Check for Vendor V00005	-2,221.05	-2,221.05	0.00
09/02/2025	Payment	1087	STEADFAST MAINTENANCE	Check for Vendor V00016	-4,641.60	-4,641.60	0.00
09/09/2025	Payment	1088	KELLY ANN EVANS	Check for Vendor V00009	-200.00	-200.00	0.00
09/10/2025	Payment	1089	TIMES PUBLISHING COMPANY	Check for Vendor V00005	-393.00	-393.00	0.00
09/10/2025	Payment	1090	INFRAMARK	Check for Vendor V00007	-3,208.33	-3,208.33	0.00
09/10/2025	Payment	1091	SITEX AQUATICS, LLC	Check for Vendor V00015	-684.00	-684.00	0.00
09/10/2025	Payment	1092	STEADFAST MAINTENANCE	Check for Vendor V00016	-4,641.60	-4,641.60	0.00
09/11/2025	Payment	1093	LORI A. CAMPAGNA	Check for Vendor V00008	-200.00	-200.00	0.00
09/11/2025	Payment	1094	KELLY ANN EVANS	Check for Vendor V00009	-200.00	-200.00	0.00
09/11/2025	Payment	1096	NANCY SYMONDS	Check for Vendor V00013	-200.00	-200.00	0.00
09/17/2025	Payment	1098	EGIS INSURANCE ADVISORS, LLC	Check for Vendor V00018	-7,345.00	-7,345.00	0.00

Bank Account Statement

West Lake CDD

Bank Account No.	9792		
Statement No.	09-25	**Statement Date**	09/30/2025

09/25/2025	Payment	1099	LORI A. CAMPAGNA	Check for Vendor V00008	-200.00	-200.00	0.00
09/22/2025		JE000017	Bank Fees	Bank Fees	-171.04	-171.04	0.00
Total Checks					-30,873.84	-30,873.84	0.00

Adjustments

Total Adjustments

Outstanding Checks

08/14/2025	Payment	1072	INFRAMARK	Check for Vendor V00007	-3,208.33
09/11/2025	Payment	1095	BRADLEY GILLEY	Check for Vendor V00011	-200.00
09/25/2025	Payment	1100	KELLY ANN EVANS	Check for Vendor V00009	-200.00
09/25/2025	Payment	1101	BRADLEY GILLEY	Check for Vendor V00011	-200.00
09/25/2025	Payment	1102	NANCY SYMONDS	Check for Vendor V00013	-200.00
Total Outstanding Checks					-4,008.33

Outstanding Deposits

Total Outstanding Deposits