

# Carlton Lakes Community Development District

Financial Statements  
(Unaudited)

Period Ending  
April 30, 2022



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

# Carlton Lakes Community Development District

## Balance Sheet

As of 4/30/2022  
(In Whole Numbers)

	General Fund	Debt Service - Series 2015	Debt Service - Series 2018	Debt Service - Series 2017	Capital Projects - Series 2018	General Fixed Assets Account Group	General Long-Term Debt	Total
<b>Assets</b>								
Cash-Operating Account	347,815	0	0	0	0	0	0	347,815
Cash – HOA Improvement	30,139	0	0	0	0	0	0	30,139
Investments-Revenue 2018 (5000)	0	0	81,562	0	0	0	0	81,562
Investments-Interest 2018 (5001)	0	0	104,972	0	0	0	0	104,972
Investments-Sinking 2018 (5002)	0	0	70,000	0	0	0	0	70,000
Investments-Reserve 2018 (5003)	0	0	140,647	0	0	0	0	140,647
Investments-Prepayment 2018 (5004)	0	0	5,000	0	0	0	0	5,000
Investments-Amenity 2018 (5005)	0	0	0	0	0	0	0	0
Investments-Carlton Lakes West 2018 (5006)	0	0	0	0	0	0	0	0
Investments-Phase 1C, 1E 2018 (5007)	0	0	0	0	0	0	0	0
Accounts Receivable - Other	(82)	0	0	0	0	0	0	(82)
Due From Developer	0	0	0	0	0	0	0	0
Assessments Receivable - Tax Roll	0	0	0	0	0	0	0	0
Assessments Receivable - Off Roll	0	0	0	0	0	0	0	0
Interest Receivable	0	0	0	0	0	0	0	0
Investments-Revenue 2017 (8000)	0	0	0	184,386	0	0	0	184,386
Investments-Interest 2017 (8001)	0	0	0	91,084	0	0	0	91,084
Investments-Sinking 2017 (8002)	0	0	0	0	0	0	0	0
Investments-Reserve 2017 (8003)	0	0	0	103,845	0	0	0	103,845
Investments-Prepayment 2017 (8004)	0	0	0	0	0	0	0	0
Investments-Construction 2017 (8005)	0	0	0	0	0	0	0	0
Investments-Amenity Center 2017 (8007)	0	0	0	0	0	0	0	0
Investments-Construction 2015 (8005)	0	0	0	0	0	0	0	0
Investments-Revenue 2015 (8004)	0	392,180	0	0	0	0	0	392,180
Investments-Reserve 2015 (8003)	0	251,850	0	0	0	0	0	251,850
Investments-Interest 2015 (8000)	0	188,684	0	0	0	0	0	188,684
Investments-Prepayment 2015 (8002)	0	5,000	0	0	0	0	0	5,000
Investments-Sinking 2015 (8001)	0	0	0	0	0	0	0	0
Investments-Deferred Costs 2015 (8007)	0	0	0	0	0	0	0	0
Prepaid Items	0	0	0	0	0	0	0	0
Prepaid General Liability Insurance	0	0	0	0	0	0	0	0
Prepaid Professional Liability	0	0	0	0	0	0	0	0
Prepaid Trustee Fees	3,111	0	0	0	0	0	0	3,111
Prepaid Property Insurance	0	0	0	0	0	0	0	0
Deposits	0	0	0	0	0	0	0	0
Construction Work In Progress	0	0	0	0	0	13,788,149	0	13,788,149
Amount Available-Debt Service	0	0	0	0	0	0	1,185,149	1,185,149
Amount To Be Provided-Debt Service	0	0	0	0	0	0	13,324,851	13,324,851

# Carlton Lakes Community Development District

## Balance Sheet

As of 4/30/2022  
(In Whole Numbers)

	General Fund	Debt Service - Series 2015	Debt Service - Series 2018	Debt Service - Series 2017	Capital Projects - Series 2018	General Fixed Assets Account Group	General Long-Term Debt	Total
Other	0	0	0	0	0	0	0	0
<b>Total Assets</b>	<b>380,984</b>	<b>837,714</b>	<b>402,181</b>	<b>379,315</b>	<b>0</b>	<b>13,788,149</b>	<b>14,510,000</b>	<b>30,298,343</b>
<b>Liabilities</b>								
Accounts Payable	22,125	0	0	0	0	0	0	22,125
Accounts Payable Other	0	0	0	0	0	0	0	0
Retainage Payable	0	0	0	0	0	0	0	0
Due To Debt Service Fund	0	0	0	0	0	0	0	0
Deferred Revenue	0	0	0	0	0	0	0	0
Accrued Expenses Payable	0	0	0	0	0	0	0	0
Deposits	44	0	0	0	0	0	0	44
Unearned Revenues	0	0	0	0	0	0	0	0
Revenue Bonds Payable-Series 2015	0	0	0	0	0	0	6,725,000	6,725,000
Revenue Bonds Payable-Series 2017	0	0	0	0	0	0	3,665,000	3,665,000
Revenue Bonds Payable-Series 2018	0	0	0	0	0	0	4,120,000	4,120,000
<b>Total Liabilities</b>	<b>22,169</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>14,510,000</b>	<b>14,532,169</b>
<b>Fund Equity &amp; Other Credits</b>								
Fund Balance-All Other Reserves	0	629,751	229,101	282,103	0	0	0	1,140,954
Fund Balance-Unreserved	39,602	0	0	0	0	0	0	39,602
Investment In General Fixed Assets	0	0	0	0	0	13,788,149	0	13,788,149
Petty Cash Expenses	0	0	0	0	0	0	0	0
Other	319,212	207,964	173,080	97,213	0	0	0	797,468
<b>Total Fund Equity &amp; Other Credits</b>	<b>358,814</b>	<b>837,714</b>	<b>402,181</b>	<b>379,315</b>	<b>0</b>	<b>13,788,149</b>	<b>0</b>	<b>15,766,174</b>
<b>Total Liabilities &amp; Fund Equity</b>	<b>380,984</b>	<b>837,714</b>	<b>402,181</b>	<b>379,315</b>	<b>0</b>	<b>13,788,149</b>	<b>14,510,000</b>	<b>30,298,343</b>

# Carlton Lakes Community Development District

## Statement of Revenues and Expenditures

001 - General Fund  
From 10/1/2021 Through 4/30/2022  
(In Whole Numbers)

	Total Budget - Original	Current Period Actual	Total Budget Variance - Original	Percent Total Budget Remaining - Original
<b>Revenues</b>				
Special Assessments - Service Charges				
O&M Assmts - Tax Roll	762,040	761,466	(574)	(0)%
O&M Assmts - Off Roll	8,367	0	(8,367)	(100)%
Interest Earnings				
Interest Earnings	0	40	40	0 %
Contributions & Donations From Private Sources				
HOA Carryover	18,357	0	(18,357)	(100)%
Other Miscellaneous Revenues				
Miscellaneous	0	200	200	0 %
Clubhouse Rental	0	5,488	5,488	0 %
<b>Total Revenues</b>	<b>788,764</b>	<b>767,194</b>	<b>(21,570)</b>	<b>(3)%</b>
<b>Expenditures</b>				
Legislative				
Supervisor Fees	24,000	9,600	14,400	60 %
Financial & Administrative				
District Manager	44,000	18,033	25,967	59 %
District Engineer	6,000	769	5,231	87 %
Disclosure Report	10,900	4,542	6,358	58 %
Trustees Fees	12,000	6,775	5,225	44 %
Auditing Services	7,400	1,087	6,313	85 %
Postage, Phone, Faxes, Copies	1,000	771	229	23 %
Public Officials Insurance	2,190	0	2,190	100 %
Legal Advertising	1,500	478	1,022	68 %
Bank Fees	100	25	75	75 %
Dues, Licenses & Fees	175	175	0	0 %
Office Supplies	600	225	375	63 %
Website Administration	1,500	(1,250)	2,750	183 %
ADA Website Compliance	1,500	1,500	0	0 %
Legal Counsel				
District Counsel	10,000	19,916	(9,916)	(99)%
Electric Utility Services				
Electric Utility Services	150,000	105,221	44,779	30 %
Decorative Light Maintenance	2,000	0	2,000	100 %
Garbage/Solid Waste Control Services				
Garbage Collection	5,000	2,253	2,747	55 %
Water-Sewer Combination Services				
Water Utility Services	20,800	17,326	3,474	17 %
Other Physical Environment				
Community Center Manager	48,000	0	48,000	100 %
Staff	35,000	34,588	412	1 %
Waterway Management Program	20,000	28,455	(8,455)	(42)%
Property & Casualty Insurance	20,742	0	20,742	100 %
Club Facility Maintenance	50,000	18,184	31,816	64 %
Landscape Maintenance - Contract	200,000	113,555	86,445	43 %
Landscape Maintenance - Other	15,000	8,166	6,834	46 %
Plant Replacement Program	3,000	1,406	1,594	53 %
Irrigation Maintenance	10,000	9,831	169	2 %
Pool Maintenance	18,000	18,520	(520)	(3)%
Fintess Center Maintenance	10,000	0	10,000	100 %
Fish Stocking	10,000	0	10,000	100 %
Special Events	10,000	1,125	8,875	89 %
Capital Reserve				

Carlton Lakes Community Development District

**Statement of Revenues and Expenditures**

001 - General Fund  
 From 10/1/2021 Through 4/30/2022  
 (In Whole Numbers)

	Total Budget - Original	Current Period Actual	Total Budget Variance - Original	Percent Total Budget Remaining - Original
HOA Expenditures	0	467	(467)	0 %
Capital Reserves donated by HOA	18,357	3,852	14,505	79 %
Reserve	<u>20,000</u>	<u>22,388</u>	<u>(2,388)</u>	<u>(12)%</u>
Total Expenditures	<u>788,764</u>	<u>447,981</u>	<u>340,783</u>	<u>43 %</u>
Excess Of Revenues Over (Under) Expenditures	<u>0</u>	<u>319,212</u>	<u>319,212</u>	<u>0 %</u>
Fund Balance, Beginning of Period	0	39,602	39,602	0 %
Fund Balance, End of Period	<u>0</u>	<u>358,814</u>	<u>358,814</u>	<u>0 %</u>

Carlton Lakes Community Development District

**Statement of Revenues and Expenditures**

200 - Debt Service - Series 2015  
 From 10/1/2021 Through 4/30/2022  
 (In Whole Numbers)

	Total Budget - Original	Current Period Actual	Total Budget Variance - Original	Percent Total Budget Remaining - Original
<b>Revenues</b>				
Special Assessments - Capital Improvements				
DS Assmts - Tax Roll	502,906	524,845	21,939	4 %
Interest Earnings				
Interest Earnings	<u>0</u>	<u>18</u>	<u>18</u>	<u>0 %</u>
<b>Total Revenues</b>	<u>502,906</u>	<u>524,864</u>	<u>21,958</u>	<u>4 %</u>
<b>Expenditures</b>				
Debt Service Payments				
Interest Payment	377,906	191,900	186,006	49 %
Principal Payment	125,000	120,000	5,000	4 %
Prepayment	<u>0</u>	<u>5,000</u>	<u>(5,000)</u>	<u>0 %</u>
<b>Total Expenditures</b>	<u>502,906</u>	<u>316,900</u>	<u>186,006</u>	<u>37 %</u>
Excess Of Revenues Over (Under) Expenditures	<u>0</u>	<u>207,964</u>	<u>207,964</u>	<u>0 %</u>
Fund Balance, Beginning of Period	0	629,751	629,751	0 %
Fund Balance, End of Period	<u>0</u>	<u>837,714</u>	<u>837,714</u>	<u>0 %</u>

Carlton Lakes Community Development District

**Statement of Revenues and Expenditures**

201 - Debt Service - Series 2018  
 From 10/1/2021 Through 4/30/2022  
 (In Whole Numbers)

	Total Budget - Original	Current Period Actual	Total Budget Variance - Original	Percent Total Budget Remaining - Original
<b>Revenues</b>				
Special Assessments - Capital Improvements				
DS Assmts - Tax Roll	278,544	261,501	(17,043)	(6)%
DS Assmts - Off Roll	0	16,543	16,543	0 %
Interest Earnings				
Interest Earnings	<u>0</u>	<u>8</u>	<u>8</u>	<u>0 %</u>
Total Revenues	<u>278,544</u>	<u>278,052</u>	<u>(492)</u>	<u>(0)%</u>
<b>Expenditures</b>				
Debt Service Payments				
Interest Payment	208,544	104,972	103,572	50 %
Principal Payment	<u>70,000</u>	<u>0</u>	<u>70,000</u>	<u>100 %</u>
Total Expenditures	<u>278,544</u>	<u>104,972</u>	<u>173,572</u>	<u>62 %</u>
Excess Of Revenues Over (Under) Expenditures	<u>0</u>	<u>173,080</u>	<u>173,080</u>	<u>0 %</u>
Fund Balance, Beginning of Period	0	229,101	229,101	0 %
Fund Balance, End of Period	<u>0</u>	<u>402,181</u>	<u>402,181</u>	<u>0 %</u>

Carlton Lakes Community Development District

**Statement of Revenues and Expenditures**

203 - Debt Service - Series 2017  
 From 10/1/2021 Through 4/30/2022  
 (In Whole Numbers)

	Total Budget - Original	Current Period Actual	Total Budget Variance - Original	Percent Total Budget Remaining - Original
<b>Revenues</b>				
Special Assessments - Capital Improvements				
DS Assmts - Tax Roll	257,425	259,602	2,177	1 %
Interest Earnings				
Interest Earnings	<u>0</u>	<u>8</u>	<u>8</u>	<u>0 %</u>
Total Revenues	<u>257,425</u>	<u>259,610</u>	<u>2,185</u>	<u>1 %</u>
<b>Expenditures</b>				
Debt Service Payments				
Interest Payment	182,426	92,397	90,029	49 %
Principal Payment	<u>75,000</u>	<u>70,000</u>	<u>5,000</u>	<u>7 %</u>
Total Expenditures	<u>257,426</u>	<u>162,397</u>	<u>95,029</u>	<u>37 %</u>
Excess Of Revenues Over (Under) Expenditures	<u>(1)</u>	<u>97,213</u>	<u>97,214</u>	<u>(9,721,393)%</u>
Fund Balance, Beginning of Period	0	282,103	282,103	0 %
Fund Balance, End of Period	<u>(1)</u>	<u>379,315</u>	<u>379,316</u>	<u>(37,931,644)%</u>



Carlton Lakes Community Development District

Statement of Revenues and Expenditures

301 - Capital Projects - Series 2018  
From 10/1/2021 Through 4/30/2022  
(In Whole Numbers)

	Total Budget - Original	Current Period Actual	Total Budget Variance - Original	Percent Total Budget Remaining - Original
Excess Of Revenues Over (Under) Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0 %</u>
Fund Balance, Beginning of Period	0	0	0	0 %
Fund Balance, End of Period	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0 %</u></u>

Carlton Lakes Community Development District

**Statement of Revenues and Expenditures**

900 - General Fixed Assets Account Group

From 10/1/2021 Through 4/30/2022

(In Whole Numbers)

	Total Budget - Original	Current Period Actual	Total Budget Variance - Original	Percent Total Budget Remaining - Original
Fund Balance, Beginning of Period	0	13,788,149	13,788,149	0 %
Fund Balance, End of Period	<u>0</u>	<u>13,788,149</u>	<u>13,788,149</u>	<u>0 %</u>

Carlton Lakes Community Development District

**Statement of Revenues and Expenditures**

950 - General Long-Term Debt  
 From 10/1/2021 Through 4/30/2022  
 (In Whole Numbers)

	Total Budget - Original	Current Period Actual	Total Budget Variance - Original	Percent Total Budget Remaining - Original
Fund Balance, Beginning of Period	0	14,510,000	14,510,000	0 %
Fund Balance, End of Period	<u>0</u>	<u>14,510,000</u>	<u>14,705,000</u>	<u>0 %</u>

Carlton Lakes Community Development District  
Reconcile Cash Accounts

Summary

Cash Account: 10101 Cash-Operating Account

Reconciliation ID: 4.30.2022

Reconciliation Date: 4/30/2022

Status: Locked

Bank Balance	356,391.54
Less Outstanding Checks/Vouchers	9,301.37
Plus Deposits in Transit	725.00
Plus or Minus Other Cash Items	0.00
Plus or Minus Suspense Items	<u>0.00</u>
Reconciled Bank Balance	347,815.17
Balance Per Books	<u>347,815.17</u>
Unreconciled Difference	<u><u>0.00</u></u>

Click the Next Page toolbar button to view details.

Carlton Lakes Community Development District  
Reconcile Cash Accounts

Detail

Cash Account: 10101 Cash-Operating Account

Reconciliation ID: 4.30.2022

Reconciliation Date: 4/30/2022

Status: Locked

Outstanding Checks/Vouchers

<u>Document Number</u>	<u>Document Date</u>	<u>Document Description</u>	<u>Document Amount</u>	<u>Payee</u>
2346	9/16/2021	System Generated Check/Voucher	10.74	Freddy Barton
2553	4/14/2022	System Generated Check/Voucher	200.00	Elizabeth Diaz
2556	4/14/2022	System Generated Check/Voucher	200.00	Freddy Barton
2559	4/14/2022	System Generated Check/Voucher	50.00	Joseph Franco
2572	4/28/2022	System Generated Check/Voucher	3,800.00	Charles Parenteau
2573	4/28/2022	System Generated Check/Voucher	200.00	Elizabeth Diaz
2574	4/28/2022	System Generated Check/Voucher	200.00	Freddy Barton
2575	4/28/2022	System Generated Check/Voucher	200.00	Fredrick Levatte
2576	4/28/2022	System Generated Check/Voucher	200.00	Nicholle D. Palmer
2577	4/28/2022	System Generated Check/Voucher	200.00	Rena Diane Vance
2578	4/28/2022	System Generated Check/Voucher	4,040.63	US Bank
Outstanding Checks/Vouchers			<u>9,301.37</u>	

Carlton Lakes Community Development District  
Reconcile Cash Accounts

Detail

Cash Account: 10101 Cash-Operating Account  
Reconciliation ID: 4.30.2022  
Reconciliation Date: 4/30/2022  
Status: Locked

Outstanding Deposits

<u>Document Number</u>	<u>Document Date</u>	<u>Document Description</u>	<u>Document Amount</u>	<u>Deposit Number</u>
CR404	4/27/2022	Clubhouse Income - 4.14.22 - 4.27.2022	725.00	
			<hr/>	
Outstanding Deposits			725.00	
			<hr/> <hr/>	

**Carlton Lakes Community Development District  
Reconcile Cash Accounts**

**Detail**

**Cash Account: 10101 Cash-Operating Account**

**Reconciliation ID: 4.30.2022**

**Reconciliation Date: 4/30/2022**

**Status: Locked**

**Cleared Checks/Vouchers**

<u>Document Number</u>	<u>Document Date</u>	<u>Document Description</u>	<u>Document Amount</u>	<u>Payee</u>
2521	3/17/2022	System Generated Check/Voucher	200.00	Elizabeth Diaz
2523	3/17/2022	System Generated Check/Voucher	200.00	Freddy Barton
2531	3/24/2022	System Generated Check/Voucher	200.00	Elizabeth Diaz
2532	3/24/2022	System Generated Check/Voucher	200.00	Freddy Barton
2534	3/24/2022	System Generated Check/Voucher	100.00	Joyce Berry Cornelious
2542	3/31/2022	System Generated Check/Voucher	15,670.04	Tampa Electric Company
2543	3/31/2022	System Generated Check/Voucher	396.22	Tampa Electric Company
2549	4/6/2022	Series 2018 FY22 Tax Dist ID 569	1,863.31	Carlton Lakes CDD
2550	4/6/2022	Series 2017 FY22 Tax Dist ID 569	1,849.77	Carlton Lakes CDD
2551	4/6/2022	Series 2015 FY22 Tax Dist ID 569	3,739.67	Carlton Lakes CDD
2544	4/7/2022	System Generated Check/Voucher	115.00	Best termite & Pest Conrol, Inc.
2545	4/7/2022	System Generated Check/Voucher	100.00	Deatra Martin
2546	4/7/2022	System Generated Check/Voucher	500.00	Grau and Associates
2547	4/7/2022	System Generated Check/Voucher	2,539.31	Pine Lake Services
2548	4/7/2022	System Generated Check/Voucher	385.68	Waste Management Inc. of Florida
CD109	4/8/2022	PR PE3.20.22-4.2.22	1,320.15	Decision HR
CD113	4/13/2022	Return Deposit Item 9999 99003958 4.13.2022	25.00	
2552	4/14/2022	System Generated Check/Voucher	20,800.00	AllJax, Inc.

**Carlton Lakes Community Development District  
Reconcile Cash Accounts**

**Detail**

**Cash Account: 10101 Cash-Operating Account**

**Reconciliation ID: 4.30.2022**

**Reconciliation Date: 4/30/2022**

**Status: Locked**

**Cleared Checks/Vouchers**

<u>Document Number</u>	<u>Document Date</u>	<u>Document Description</u>	<u>Document Amount</u>	<u>Payee</u>
2554	4/14/2022	System Generated Check/Voucher	665.00	First Choice Aquatic Weed Management, LLC
2555	4/14/2022	System Generated Check/Voucher	1,937.50	FLA Pools Inc
2557	4/14/2022	System Generated Check/Voucher	200.00	Fredrick Levatte
2558	4/14/2022	System Generated Check/Voucher	3,400.00	Global Solution Partners
2560	4/14/2022	System Generated Check/Voucher	112.98	LogMein Communications, Inc.
2561	4/14/2022	System Generated Check/Voucher	200.00	Nicholle D. Palmer
2562	4/14/2022	System Generated Check/Voucher	16,537.08	Pine Lake Services
2563	4/14/2022	System Generated Check/Voucher	250.00	Rena Vance
2564	4/14/2022	System Generated Check/Voucher	476.00	Rena Diane Vance
2564	4/14/2022	System Generated Check/Voucher	(476.00)	Rena Diane Vance
2565	4/14/2022	System Generated Check/Voucher	725.00	Spearem Enterprises, LLC
2566	4/14/2022	System Generated Check/Voucher	1,325.00	Zebra Cleaning Team, Inc.
2567	4/14/2022	System Generated Check/Voucher	276.00	Rena Vance
2568	4/14/2022	System Generated Check/Voucher	200.00	Rena Diane Vance
2569	4/21/2022	System Generated Check/Voucher	2,419.78	BOCC
2570	4/21/2022	System Generated Check/Voucher	157.96	Charter Communications
2571	4/21/2022	System Generated Check/Voucher	73.68	Verizon
CD111	4/22/2022	CL PR PE4.03.22-4.16.2022	<u>1,697.40</u>	Decision HR



Carlton Lakes Community Development District  
Reconcile Cash Accounts

Detail

Cash Account: 10101 Cash-Operating Account  
Reconciliation ID: 4.30.2022  
Reconciliation Date: 4/30/2022  
Status: Locked

Cleared Checks/Vouchers

<u>Document Number</u>	<u>Document Date</u>	<u>Document Description</u>	<u>Document Amount</u>	<u>Payee</u>
Cleared Checks/Vouchers			80,381.53	

Carlton Lakes Community Development District  
Reconcile Cash Accounts

Detail

Cash Account: 10101 Cash-Operating Account

Reconciliation ID: 4.30.2022

Reconciliation Date: 4/30/2022

Status: Locked

Cleared Deposits

<u>Document Number</u>	<u>Document Date</u>	<u>Document Description</u>	<u>Document Amount</u>	<u>Deposit Number</u>
CR399	3/16/2022	Clubhouse Income	950.00	
CHK#46116	4/2/2022	Rental Fee 4.02.2022	125.00	
CHK#34007	4/6/2022	Clubhouse Income 4.06.2022	175.00	
CR400	4/6/2022	Tax Distribution 4.06.2022	12,885.17	
CR407	4/29/2022	Interest Payment - 4.29.2022	<u>3.48</u>	
Cleared Deposits			14,138.65	