

# Carlton Lakes Community Development District

Financial Statements  
(Unaudited)

Period Ending  
June 30, 2022



Inframark LLC  
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# Carlton Lakes Community Development District

## Balance Sheet

As of 6/30/2022  
(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	212,514	0	0	0	0	0	0	212,514
Cash – HOA Improvement	30,139	0	0	0	0	0	0	30,139
Investments-Revenue 2018 (5000)	0	0	84,142	0	0	0	0	84,142
Investments-Interest 2018 (5001)	0	0	0	0	0	0	0	0
Investments-Sinking 2018 (5002)	0	0	0	0	0	0	0	0
Investments-Reserve 2018 (5003)	0	0	140,500	0	0	0	0	140,500
Investments-Prepayment 2018 (5004)	0	0	147	0	0	0	0	147
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	8	0	0	0	0	0	0	8
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	186,948	0	0	0	186,948
Investments-Interest 2017 (8001)	0	0	0	0	0	0	0	0
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	397,359	0	0	0	0	0	397,359
Investments-Reserve 2015 (8003)	0	251,706	0	0	0	0	0	251,706
Investments-Interest 2015 (8000)	0	0	0	0	0	0	0	0
Investments-Prepayment 2015 (8002)	0	144	0	0	0	0	0	144
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	943	0	0	0	0	0	0	943
Prepaid Property Insurance	0	0	0	0	0	0	0	0
Deposits	35	0	0	0	0	0	0	35
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	13,244,851	13,244,851

# Carlton Lakes Community Development District

## Balance Sheet

As of 6/30/2022  
(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>	<u>243,639</u>	<u>649,209</u>	<u>224,789</u>	<u>290,793</u>	<u>0</u>	<u>13,788,149</u>	<u>14,430,000</u>	<u>29,626,579</u>
<b>Liabilities</b>								
Accounts Payable	0	0	0	0	0	0	0	0
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	79	0	0	0	0	0	0	79
Unearned Revenues	0	0	0	0	0	0	0	0
Revenue Bonds Payable-Series 2015	0	0	0	0	0	0	6,645,000	6,645,000
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>	<u>79</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>14,430,000</u>	<u>14,430,079</u>
<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	50,379	0	0	0	0	0	0	50,379
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	193,181	19,458	(4,312)	8,690	0	0	0	217,017
<b>Total Fund Equity &amp; Other Credits</b>	<u>243,560</u>	<u>649,209</u>	<u>224,789</u>	<u>290,793</u>	<u>0</u>	<u>13,788,149</u>	<u>0</u>	<u>15,196,499</u>
<b>Total Liabilities &amp; Fund Equity</b>	<u>243,639</u>	<u>649,209</u>	<u>224,789</u>	<u>290,793</u>	<u>0</u>	<u>13,788,149</u>	<u>14,430,000</u>	<u>29,626,579</u>

# Carlton Lakes Community Development District

## Statement of Revenues and Expenditures

001 - General Fund  
From 10/1/2021 Through 6/30/2022  
(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	768,981	6,941	1 %
O&M Assmts - Off Roll	8,367	0	(8,367)	(100)%
Interest Earnings				
Interest Earnings	0	45	45	0 %
Contributions & Donations From Private Sources				
HOA Carryover	18,357	0	(18,357)	(100)%
Other Miscellaneous Revenues				
Miscellaneous	0	275	275	0 %
Clubhouse Rental	0	6,663	6,663	0 %
<b>Total Revenues</b>	<b>788,764</b>	<b>775,963</b>	<b>(12,801)</b>	<b>(2)%</b>
<b>Expenditures</b>				
Legislative				
Supervisor Fees	24,000	12,600	11,400	48 %
Financial & Administrative				
District Manager	44,000	18,033	25,967	59 %
District Engineer	6,000	1,957	4,043	67 %
Disclosure Report	10,900	4,542	6,358	58 %
Trustees Fees	12,000	8,633	3,367	28 %
Auditing Services	7,400	1,087	6,313	85 %
Postage, Phone, Faxes, Copies	1,000	1,742	(742)	(74)%
Public Officials Insurance	2,190	2,061	129	6 %
Legal Advertising	1,500	812	689	46 %
Bank Fees	100	37	63	63 %
Dues, Licenses & Fees	175	450	(275)	(157)%
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	24,297	(14,297)	(143)%
Electric Utility Services				
Electric Utility Services	150,000	131,279	18,721	12 %
Decorative Light Maintenance	2,000	0	2,000	100 %
Garbage/Solid Waste Control Services				
Garbage Collection	5,000	4,121	879	18 %
Water-Sewer Combination Services				
Water Utility Services	20,800	22,916	(2,116)	(10)%
Other Physical Environment				
Community Center Manager	48,000	0	48,000	100 %
Staff	35,000	43,385	(8,385)	(24)%
Waterway Management Program	20,000	32,209	(12,209)	(61)%
Property & Casualty Insurance	20,742	19,512	1,230	6 %
Club Facility Maintenance	50,000	19,856	30,144	60 %
Landscape Maintenance - Contract	200,000	146,242	53,758	27 %
Landscape Maintenance - Other	15,000	9,636	5,364	36 %
Plant Replacement Program	3,000	1,406	1,594	53 %
Irrigation Maintenance	10,000	10,806	(806)	(8)%
Pool Maintenance	18,000	21,506	(3,506)	(19)%
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 6/30/2022  
 (In Whole Numbers)

	Total Budget - Original	Current Period Actual	Total Budget Variance - Original	Percent Total Budget Remaining - Original
Capital Reserves donated by HOA	18,357	4,319	14,038	76 %
Reserve	20,000	37,739	(17,739)	(89)%
Total Expenditures	<u>788,764</u>	<u>582,782</u>	<u>205,982</u>	<u>26 %</u>
Excess Of Revenues Over (Under) Expenditures	<u>0</u>	<u>193,181</u>	<u>193,181</u>	<u>0 %</u>
Fund Balance, Beginning of Period	0	50,379	50,379	0 %
Fund Balance, End of Period	<u><u>0</u></u>	<u><u>243,560</u></u>	<u><u>243,560</u></u>	<u><u>0 %</u></u>

Carlton Lakes Community Development District

**Statement of Revenues and Expenditures**

200 - Debt Service - Series 2015  
 From 10/1/2021 Through 6/30/2022  
 (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	530,018	27,112	5 %
Interest Earnings				
Interest Earnings	<u>0</u>	<u>24</u>	<u>24</u>	<u>0 %</u>
<b>Total Revenues</b>	<u>502,906</u>	<u>530,043</u>	<u>27,137</u>	<u>5 %</u>
<b>Expenditures</b>				
Debt Service Payments				
Interest Payment	377,906	380,584	(2,678)	(1)%
Principal Payment	125,000	120,000	5,000	4 %
Prepayment	<u>0</u>	<u>10,000</u>	<u>(10,000)</u>	<u>0 %</u>
<b>Total Expenditures</b>	<u>502,906</u>	<u>510,584</u>	<u>(7,678)</u>	<u>(2)%</u>
Excess Of Revenues Over (Under) Expenditures	<u>0</u>	<u>19,458</u>	<u>19,458</u>	<u>0 %</u>
Fund Balance, Beginning of Period	0	629,751	629,751	0 %
Fund Balance, End of Period	<u>0</u>	<u>649,209</u>	<u>649,209</u>	<u>0 %</u>

# Carlton Lakes Community Development District

## Statement of Revenues and Expenditures

201 - Debt Service - Series 2018  
From 10/1/2021 Through 6/30/2022  
(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	264,079	(14,465)	(5)%
DS Assmts - Off Roll	0	16,543	16,543	0 %
Interest Earnings				
Interest Earnings	0	11	11	0 %
Total Revenues	278,544	280,632	2,088	1 %
<b>Expenditures</b>				
Debt Service Payments				
Interest Payment	208,544	209,944	(1,400)	(1)%
Principal Payment	70,000	70,000	0	0 %
Prepayment	0	5,000	(5,000)	0 %
Total Expenditures	278,544	284,944	(6,400)	(2)%
Excess Of Revenues Over (Under) Expenditures	0	(4,312)	(4,312)	0 %
Fund Balance, Beginning of Period	0	229,101	229,101	0 %
Fund Balance, End of Period	0	224,789	224,789	0 %

Carlton Lakes Community Development District

**Statement of Revenues and Expenditures**

203 - Debt Service - Series 2017  
 From 10/1/2021 Through 6/30/2022  
 (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	262,160	4,735	2 %
Interest Earnings				
Interest Earnings	<u>0</u>	<u>11</u>	<u>11</u>	<u>0 %</u>
<b>Total Revenues</b>	<u>257,425</u>	<u>262,171</u>	<u>4,746</u>	<u>2 %</u>
<b>Expenditures</b>				
Debt Service Payments				
Interest Payment	182,426	183,481	(1,055)	(1)%
Principal Payment	<u>75,000</u>	<u>70,000</u>	<u>5,000</u>	<u>7 %</u>
<b>Total Expenditures</b>	<u>257,426</u>	<u>253,481</u>	<u>3,945</u>	<u>2 %</u>
Excess Of Revenues Over (Under) Expenditures	<u>(1)</u>	<u>8,690</u>	<u>8,691</u>	<u>(869,103)%</u>
Fund Balance, Beginning of Period	0	282,103	282,103	0 %
Fund Balance, End of Period	<u>(1)</u>	<u>290,793</u>	<u>290,794</u>	<u>(29,079,354)%</u>



Carlton Lakes Community Development District

**Statement of Revenues and Expenditures**

301 - Capital Projects - Series 2018  
 From 10/1/2021 Through 6/30/2022  
 (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 6/30/2022

(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 6/30/2022  
(In Whole Numbers)

	Total Budget - Original	Current Period Actual	Total Budget Variance - Original	Percent Total Budget Remaining - Original
Fund Balance, Beginning of Period	0	14,430,000	14,430,000	0 %
Fund Balance, End of Period	<u>0</u>	<u>14,430,000</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: 6.30.2022

Reconciliation Date: 6/30/2022

Status: Locked

Bank Balance	232,701.08
Less Outstanding Checks/Vouchers	21,112.22
Plus Deposits in Transit	925.00
Plus or Minus Other Cash Items	0.00
Plus or Minus Suspense Items	<u>0.00</u>
Reconciled Bank Balance	212,513.86
Balance Per Books	<u>212,513.86</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: 6.30.2022

Reconciliation Date: 6/30/2022

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
2559	4/14/2022	System Generated Check/Voucher	50.00	Joseph Franco
2596	5/26/2022	System Generated Check/Voucher	200.00	Elizabeth Diaz
2622	6/16/2022	System Generated Check/Voucher	200.00	Nicholle D. Palmer
2630	6/22/2022	System Generated Check/Voucher	200.00	Freddy Barton
2631	6/22/2022	System Generated Check/Voucher	200.00	Fredrick Levatte
2633	6/29/2022	System Generated Check/Voucher	864.00	First Choice Aquatic Weed Management, LLC
2634	6/29/2022	System Generated Check/Voucher	2,623.00	Straley Robin Vericker
2635	6/29/2022	System Generated Check/Voucher	16,378.80	Tampa Electric Company
2636	6/29/2022	System Generated Check/Voucher	385.68	Waste Management Inc. of Florida
Outstanding Checks/Vouchers			21,112.22	

Carlton Lakes Community Development District  
Reconcile Cash Accounts

Detail

Cash Account: 10101 Cash-Operating Account  
Reconciliation ID: 6.30.2022  
Reconciliation Date: 6/30/2022  
Status: Locked

Outstanding Deposits

<u>Document Number</u>	<u>Document Date</u>	<u>Document Description</u>	<u>Document Amount</u>	<u>Deposit Number</u>
CR418	6/5/2022	Rental Income Thru 6.5.2022	<u>925.00</u>	
Outstanding Deposits			<u>925.00</u>	

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

**Detail**

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

**Reconciliation ID: 6.30.2022**

**Reconciliation Date: 6/30/2022**

**Status: Locked**

**Cleared Checks/Vouchers**

<u>Document Number</u>	<u>Document Date</u>	<u>Document Description</u>	<u>Document Amount</u>	<u>Payee</u>
2595	5/26/2022	System Generated Check/Voucher	4,119.84	BOCC
2598	5/26/2022	System Generated Check/Voucher	200.00	Freddy Barton
2599	5/26/2022	System Generated Check/Voucher	200.00	Fredrick Levatte
2600	5/26/2022	System Generated Check/Voucher	200.00	Nicholle D. Palmer
2601	5/26/2022	System Generated Check/Voucher	200.00	Rena Diane Vance
2602	5/26/2022	System Generated Check/Voucher	1,325.00	Zebra Cleaning Team, Inc.
2603	6/2/2022	System Generated Check/Voucher	275.00	Florida Department of Health in Hillsborough County
2604	6/2/2022	System Generated Check/Voucher	2,071.50	Straley Robin Vericker
2605	6/2/2022	System Generated Check/Voucher	16,447.84	Tampa Electric Company
2606	6/2/2022	System Generated Check/Voucher	385.68	Waste Management Inc. of Florida
CD115	6/3/2022	PR PE 5.15.2022-5.28.2022	2,199.37	Decision HR
2607	6/8/2022	System Generated Check/Voucher	115.00	Best termite & Pest Conrol, Inc.
2608	6/8/2022	System Generated Check/Voucher	268.00	Chris's Plumbing Service, Inc.
2609	6/8/2022	System Generated Check/Voucher	112.98	GoTo Communications Inc.
2610	6/8/2022	System Generated Check/Voucher	16,465.41	Pine Lake Services
2611	6/8/2022	System Generated Check/Voucher	858.00	Securiteam Inc.
2612	6/8/2022	System Generated Check/Voucher	333.50	Times Publishing Company
2613	6/9/2022	System Generated Check/Voucher	12,490.78	Leaders Florida Living

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

**Detail**

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

**Reconciliation ID: 6.30.2022**

**Reconciliation Date: 6/30/2022**

**Status: Locked**

**Cleared Checks/Vouchers**

<u>Document Number</u>	<u>Document Date</u>	<u>Document Description</u>	<u>Document Amount</u>	<u>Payee</u>
2614	6/10/2022	Series 2018 FY22 Tax Dist ID 575	279.58	Carlton Lakes CDD
2615	6/10/2022	Series 2015 FY22 Tax Dist ID 575	561.12	Carlton Lakes CDD
2616	6/10/2022	Series 2017 FY22 Tax Dist ID 575	277.55	Carlton Lakes CDD
2617	6/16/2022	System Generated Check/Voucher	2,744.63	BOCC
2618	6/16/2022	System Generated Check/Voucher	200.00	Elizabeth Diaz
2619	6/16/2022	System Generated Check/Voucher	200.00	Freddy Barton
2620	6/16/2022	System Generated Check/Voucher	200.00	Fredrick Levatte
2621	6/16/2022	System Generated Check/Voucher	786.99	Neptune Multi Services, LLC
2623	6/16/2022	System Generated Check/Voucher	200.00	Rena Diane Vance
2624	6/16/2022	System Generated Check/Voucher	1,188.00	Stantec Consulting Services Inc
2625	6/16/2022	System Generated Check/Voucher	1,660.57	Zebra Cleaning Team, Inc.
2626	6/17/2022	Series 2015 FY22 Tax Dist ID 578	3,279.78	Carlton Lakes CDD
2627	6/17/2022	Series 2017 FY22 Tax Dist ID 578	1,622.29	Carlton Lakes CDD
2628	6/17/2022	Series 2018 FY22 Tax Dist ID 578	1,634.16	Carlton Lakes CDD
CD117	6/17/2022	PR PE 5.29.22-6.11.2022	2,368.89	Decision HR
2629	6/22/2022	System Generated Check/Voucher	665.00	First Choice Aquatic Weed Management, LLC
2632	6/22/2022	System Generated Check/Voucher	157.96	Charter Communications
Cleared Checks/Vouchers			76,294.42	



Carlton Lakes Community Development District  
Reconcile Cash Accounts

Detail

Cash Account: 10101 Cash-Operating Account

Reconciliation ID: 6.30.2022

Reconciliation Date: 6/30/2022

Status: Locked

Cleared Deposits

<u>Document Number</u>	<u>Document Date</u>	<u>Document Description</u>	<u>Document Amount</u>	<u>Deposit Number</u>
CR414	6/10/2022	Tax Distribution 06.10.2022	1,933.36	
CR417	6/17/2022	Tax Distribution 6.17.2022	11,300.60	
CR420	6/30/2022	Interest payment - June	<u>2.36</u>	
Cleared Deposits			<u>13,236.32</u>	