

# **BELMONT LAKES COMMUNITY DEVELOPMENT DISTRICT**

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## **FINANCIAL STATEMENTS - JULY 2025**

FISCAL YEAR 2025

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PREPARED BY:

JPWARD & ASSOCIATES, LLC, 2301 NORTHEAST 37<sup>TH</sup> STREET, FORT LAUDERDALE, FL 33308

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***Belmont Lakes Community Development District***

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***JPWard & Associates, LLC***

**2301 NORTHEAST 37 STREET  
FORT LAUDERDALE,  
FLORIDA 33308**

**Belmont Lakes Community Development District**  
**Balance Sheet**  
**for the Period Ending July 31, 2025**

	Funds		Account Groups		Totals (Memorandum Only)
	General Fund		General Fixed Assets		
Assets					
Cash and Investments					
General Fund - Invested Cash	\$	54,959	\$	-	\$ 54,959
Due from Other Funds					
Accrued Interest Receivable		-		-	-
Accounts Receivable		-		-	-
Prepaid Expenses/Deposits		-		-	-
Investment in General Fixed Assets (net of depreciation)		-		279,448	279,448
Total Assets	\$	54,959	\$	279,448	\$ 334,407
Liabilities					
Accounts Payable	\$	-	\$	-	\$ -
Due to Other Funds		-		-	-
Total Liabilities	\$	-	\$	-	\$ -
Fund Equity and Other Credits					
Investment in General Fixed Assets		-		279,448	279,448
Fund Balance					
Reserved					
Beginning: October 1, 2024 (Unaudited)		-		-	-
Results from Current Operations		-		-	-
Unreserved					
Beginning: October 1, 2024 (Unaudited)		113,942		-	113,942
Results from Current Operations		(58,984)		-	(58,984)
Total Fund Equity and Other Credits	\$	54,959	\$	279,448	\$ 334,407
Total Liabilities, Fund Equity and Other Credits	\$	54,959	\$	279,448	\$ 334,407

**Belmont Lakes Community Development District**  
**General Fund**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**Through July 31, 2025**

Description	October	November	December	January	February	March	April	May	June	July	Total	Total Annual Budget	% of Budget
<b>Revenue and Other Sources</b>													
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 67,108	0%
Interest													
Interest - General Checking	-	-	-	-	-	-	-	-	-	-	-	-	0%
Special Assessment Revenue													
Special Assessments - Uniform Method	61	53,343	108,392	22,017	1,305	10,517	15,024	-	-	5,509	216,168	227,651	95%
Other Income	-	-	-	-	-	-	-	-	-	-	-	700	0%
<b>Total Revenue and Other Sources:</b>	<b>\$ 61</b>	<b>\$ 53,343</b>	<b>\$ 108,392</b>	<b>\$ 22,017</b>	<b>\$ 1,305</b>	<b>\$ 10,517</b>	<b>\$ 15,024</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 5,509</b>	<b>\$ 216,168</b>	<b>\$ 295,459</b>	<b>73%</b>
<b>Expenditures and Other Uses</b>													
<b>Legislative</b>													
Board of Supervisors' Fees	-	-	-	-	-	-	-	-	-	-	-	\$ -	0%
<b>Executive</b>													
Professional Management	1,042	1,042	1,042	1,042	1,042	1,042	1,042	1,042	1,042	1,042	10,417	\$ 12,500	83%
<b>Financial and Administrative</b>													
Audit Services	-	-	1,000	3,000	-	-	-	-	-	-	4,000	4,000	100%
<b>Other Contractual Services</b>													
Legal Advertising	-	-	635	-	-	-	-	-	1,388	-	2,023	1,450	140%
Property Appraiser & Tax Collector Fees	-	-	400	-	-	-	-	-	-	-	400	4,300	9%
Bank Service Fees	140	-	-	-	-	-	-	-	-	-	140	-	0%
<b>Communications &amp; Freight Services</b>													
Postage, Freight & Messenger	-	-	-	-	-	-	-	-	-	-	-	200	0%
<b>Rentals and Leases</b>													
Meeting Room Rental	-	-	-	-	103	-	-	-	69	-	172	100	172%
Computer Services (Web Site)	-	-	-	-	-	-	-	-	-	-	-	-	0%
Insurance	12,985	-	-	-	-	-	-	-	-	-	12,985	12,985	100%
Subscription and Memberships	-	175	-	-	-	-	-	-	-	-	175	175	100%
Printing and Binding	-	-	247	-	-	-	40	-	-	43	329	-	0%
<b>Legal Services</b>													
Legal - General Counsel	-	-	-	-	-	-	-	-	1,388	-	1,388	-	0%
<b>Other General Government Services</b>													
Engineering Services - General Fund	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Public Safety (Guardhouse &amp; Gates)</b>													
Utility Services													
Electric													
Electric - Guardhouse	56	50	48	76	83	70	-	148	88	91	709	631	112%
Electric - Street Lights	457	-	914	483	-	486	971	486	-	468	4,265	5,522	77%
Electric - Gate	32	32	32	35	38	34	33	34	33	32	335	369	91%
Telephone/Internet	-	-	253	133	143	129	129	257	129	-	1,171	1,740	67%
Entrance Gates													
Monitoring	1,744	1,744	1,744	1,744	1,834	1,744	597	1,744	1,744	1,744	16,379	22,727	72%

**Belmont Lakes Community Development District**  
**General Fund**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**Through July 31, 2025**

Description	October	November	December	January	February	March	April	May	June	July	Total	Total Annual Budget	% of Budget
Repairs - Gates/Poles	90	-	405	90	246	180	-	-	490	90	1,591	2,500	64%
Gate - Capital Outlay	-	-	-	-	-	-	-	-	-	-	-	-	0%
Guardhouse													
Cleaning	-	-	-	-	-	-	-	-	-	-	-	1,950	0%
Repairs	461	-	1,238	-	-	-	-	-	-	-	1,699	5,700	30%
Roadway													
Curbs/Gutters-Pressure Cleaning	-	-	-	1,285	-	-	1,285	-	-	1,285	3,855	5,625	69%
Miscellaneous	-	-	-	-	-	876	-	-	-	-	876	500	175%
Capital Outlay													
Guardhouse Painting	-	4,882	-	-	-	-	-	-	-	-	4,882	-	0%
<b>Lake, Lake Bank and Littoral Shelf Maintenance</b>													
Repairs and Maintenance													
Aquatic Weed Control - Community	-	602	301	-	650	325	650	325	325	325	3,503	3,588	98%
Aquatic Weed Control - 14th Street	-	-	-	-	1,475	225	450	225	225	225	2,825	2,700	105%
Lake Bank Maintenance	-	-	-	-	-	-	-	-	-	-	-	-	0%
Structures, Catch Basins & Outfalls	-	-	-	-	-	-	-	-	-	-	-	-	0%
Gate Replacement - 14th Street	2,900	-	-	-	-	-	-	-	-	-	2,900	2,900	100%
Miscellaneous	-	-	-	-	-	-	84	-	-	-	84	-	0%
<b>Tennis Courts/Pickelball Courts</b>													
Repairs and Maintenance													
Pressure Washing	-	1,285	-	-	-	-	-	-	-	-	1,285	2,500	51%
Miscellaneous Repairs & Maintenance	-	-	-	-	-	-	304	-	-	-	304	-	0%
Capital Outlay													
Resurfacing Tennis to Pickelball Courts	18,750	-	7,942	-	68	-	-	-	-	-	26,760	25,000	107%
<b>Landscaping and Hardscape Maintenance</b>													
Utility Services													
Electric													
Electric - Pumps	143	83	68	104	160	175	171	137	109	101	1,251	1,255	100%
Repairs and Maintenance													
Landscaping													
Landscape Maintenance	2,475	-	1,650	-	9,450	7,687	7,500	7,500	7,895	7,500	51,657	26,000	199%
Landscape Trimming	1,000	-	1,000	-	-	-	-	-	-	-	2,000	12,000	17%
Tree Trimming	-	-	-	-	-	-	-	-	-	-	-	20,000	0%
Landscape Replacements	-	-	-	-	-	-	-	-	-	-	-	-	0%
Mulch Installation	-	-	-	-	-	-	-	-	-	-	-	13,680	0%
Annuals	625	-	-	-	-	-	-	-	-	-	625	1,250	50%
Irrigation System	-	-	3,350	935	-	-	-	-	-	-	4,285	1,200	357%
Annual Holiday Lights	-	-	-	-	2,765	-	-	-	-	-	2,765	4,500	61%
Fertilization	863	-	-	-	-	-	-	-	-	-	863	3,450	25%
Capital Outlay													

Belmont Lakes Community Development District  
General Fund  
Statement of Revenues, Expenditures and Changes in Fund Balance  
Through July 31, 2025

Description	October	November	December	January	February	March	April	May	June	July	Total	Total Annual Budget	% of Budget
Landscaping Renovations	-	-	102,100	-	-	-	-	4,155	-	-	106,255	63,356	168%
Fencing Renovations	-	-	-	-	-	-	-	-	-	-	-	20,000	0%
<b>Other Fees and Charges</b>													
Discounts, Tax Coll Fee & Prop Appraiser Fee	-	-	-	-	-	-	-	-	-	-	-	9,106	0%
<b>Total Expenditures and Other Uses:</b>	<b>\$ 43,761</b>	<b>\$ 9,894</b>	<b>\$ 124,367</b>	<b>\$ 8,926</b>	<b>\$ 18,056</b>	<b>\$ 12,971</b>	<b>\$ 13,256</b>	<b>\$ 16,052</b>	<b>\$ 14,924</b>	<b>\$ 12,945</b>	<b>\$ 275,152</b>	<b>\$ 295,459</b>	<b>93%</b>
Net Increase/ (Decrease) in Fund Balance	(43,700)	43,449	(15,975)	13,090	(16,751)	(2,453)	1,768	(16,052)	(14,924)	(7,436)	(58,984)		
Fund Balance - Beginning	113,942	70,242	113,691	97,716	110,807	94,056	91,603	93,371	77,318	62,395	113,942		
<b>Fund Balance - Ending</b>	<b>\$ 70,242</b>	<b>\$ 113,691</b>	<b>\$ 97,716</b>	<b>\$ 110,807</b>	<b>\$ 94,056</b>	<b>\$ 91,603</b>	<b>\$ 93,371</b>	<b>\$ 77,318</b>	<b>\$ 62,395</b>	<b>\$ 54,959</b>	<b>\$ 54,959</b>	<b>\$ -</b>	