BELMONT LAKES COMMUNITY DEVELOPMENT DISTRICT

FINANCIAL STATEMENTS – SEPTEMBER 2025

FISCAL YEAR 2025

PREPARED BY:

JPWARD & ASSOCIATES, LLC, 2301 NORTHEAST 37TH STREET, FORT LAUDERDALE, FL 33308

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JPWard and Associates, LLC
Community Development District Advisors

Belmont Lakes Community Development District

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JPWard & Associates, LLC

2301 NORTHEAST 37 STREET
FORT LAUDERDALE,
FLORIDA 33308

Belmont Lakes Community Develoment District
Balance Sheet
for the Period Ending September 30, 2025

	Funds	Account Groups	
	General Fund	General Fixed Assets	Totals (Memorandum Only)
Assets			
Cash and Investments			
General Fund - Invested Cash	$ 17,683	$ -	$ 17,683
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	**$ 17,683**	**$ 279,448**	**$ 297,131**
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	(96,259)	-	(96,259)
Total Fund Equity and Other Credits	**$ 17,683**	**$ 279,448**	**$ 297,131**
Total Liabilities, Fund Equity and Other Credits	**$ 17,683**	**$ 279,448**	**$ 297,131**

Belmont Lakes Community Develoment District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through September 30, 2025

Description	October	November	December	January	February	March	April	May	June	July	August	September	Total	Total Annual Budget	% of Budget
Revenue and Other Sources															
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%
Total Revenue and Other Sources:	**$ 61**	**$ 53,343**	**$ 108,392**	**$ 22,017**	**$ 1,305**	**$ 10,517**	**$ 15,024**	**$ -**	**$ -**	**$ 5,509**	**$ -**	**$ -**	**$ 216,168**	**$ 295,459**	**73%**
Expenditures and Other Uses															
Legislative															
Board of Supervisors' Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	$ -	0%
Executive															
Professional Management	1,042	1,042	1,042	1,042	1,042	1,042	1,042	1,042	1,042	1,042	1,042	1,042	12,500	$ 12,500	100%
Financial and Administrative															
Audit Services	-	-	1,000	3,000	-	-	-	-	-	-	-	-	4,000	4,000	100%
Other Contractual Services															
Legal Advertising	-	-	635	-	-	-	-	-	1,388	-	-	172	2,196	1,450	151%
Property Appraiser & Tax Collector Fees	-	-	400	-	-	-	-	-	-	-	-	-	400	4,300	9%
Bank Service Fees	140	-	-	-	-	-	-	-	-	-	-	-	140	-	0%
Communications & Freight Services															
Postage, Freight & Messenger	-	-	-	-	-	-	-	-	-	-	-	-	-	200	0%
Rentals and Leases															
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%
Legal Services															
Legal - General Counsel	-	-	-	-	-	-	-	-	1,388	-	-	-	1,388	-	0%
Other General Government Services												-			
Engineering Services - General Fund	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Public Safety (Guardhouse & Gates)															
Utility Services															
Electric															
Electric - Guardhouse	56	50	48	76	83	70	-	148	88	91	194	87	990	631	157%
Electric - Street Lights	457	-	914	483	-	486	971	486	-	468	971	485	5,721	5,522	104%
Electric - Gate	32	32	32	35	38	34	33	34	33	32	66	33	434	369	118%
Telephone/Internet	-	-	253	133	143	129	129	257	129	-	129	257	1,557	1,740	89%
Entrance Gates															
Monitoring	1,744	1,744	1,744	1,744	1,834	1,744	597	1,744	1,744	1,744	3,109	1,744	21,231	22,727	93%
Repairs - Gates/Poles	90	-	405	90	246	180	-	-	490	90	90	2,594	4,275	2,500	171%
Gate - Capital Outlay	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Guardhouse															
Cleaning	-	-	-	-	-	-	-	-	-	-	-	-	-	1,950	0%

Belmont Lakes Community Develoment District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through September 30, 2025

Description	October	November	December	January	February	March	April	May	June	July	August	September	Total	Total Annual Budget	% of Budget
Repairs	461	-	1,238	-	-	-	-	-	-	-	-	-	1,699	5,700	30%
Roadway															
Curbs/Gutters-Pressure Cleaning	-	-	-	1,285	-	-	1,285	-	-	1,285	-	1,285	5,140	5,625	91%
Miscellaneous	-	-	-	-	-	876	-	-	-	-	-	-	876	500	175%
Capital Outlay															
Guardhouse Painting	-	4,882	-	-	-	-	-	-	-	-	-	-	4,882	-	0%
Lake, Lake Bank and Littoral Shelf Maintenance															
Repairs and Maintenance															
Aquatic Weed Control - Community	-	602	301	-	650	325	650	325	325	325	325	325	4,153	3,588	116%
Aquatic Weed Control - 14th Street	-	-	-	-	1,475	225	450	225	225	225	225	225	3,275	2,700	121%
Lake Bank Maintenance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Structures, Catch Basins & Outfalls	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Gate Replacement - 14th Street	2,900	-	-	-	-	-	-	-	-	-	-	-	2,900	2,900	100%
Miscellaneous	-	-	-	-	-	-	84	-	-	-	-	-	84	-	0%
Tennis Courts/Pickelball Courts															
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%
Landscaping and Hardscape Maintenance															
Utility Services															
Electric															
Electric - Pumps	143	83	68	104	160	175	171	137	109	101	248	129	1,628	1,255	130%
Repairs and Maintenance															
Landscaping															
Landscape Maintenance	2,475	-	1,650	-	9,450	7,687	7,500	7,500	7,895	7,500	15,000	7,500	74,157	26,000	285%
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															
Landscaping Renovations	-	-	102,100	-	-	-	-	4,155	-	-	-	-	106,255	63,356	168%
Fencing Renovations	-	-	-	-	-	-	-	-	-	-	-	-	-	20,000	0%
Other Fees and Charges															
Discounts, Tax Coll Fee & Prop Appraiser Fee	-	-	-	-	-	-	-	-	-	-	-	-	-	9,106	0%
Total Expenditures and Other Uses:	**$ 43,761**	**$ 9,894**	**$ 124,367**	**$ 8,926**	**$ 18,056**	**$ 12,971**	**$ 13,256**	**$ 16,052**	**$ 14,924**	**$ 12,945**	**$ 21,399**	**$ 15,877**	**$ 312,428**	**$ 295,459**	**106%**
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)	(21,399)	(15,877)	(96,259)		
Fund Balance - Beginning	113,942	70,242	113,691	97,716	110,807	94,056	91,603	93,371	77,318	62,395	54,959	33,560	113,942		
Fund Balance - Ending	**$ 70,242**	**$ 113,691**	**$ 97,716**	**$ 110,807**	**$ 94,056**	**$ 91,603**	**$ 93,371**	**$ 77,318**	**$ 62,395**	**$ 54,959**	**$ 33,560**	**$ 17,683**	**$ 17,683**	**$ -**	