

**CARLTON LAKES  
COMMUNITY DEVELOPMENT  
DISTRICT**

**SEPTEMBER 5, 2024**

**AGENDA PACKAGE**



313 CAMPUS ST  
CELEBRATION, FL 34747

# Carlton Lakes Community Development District

Board of Supervisors  
Freddy Barton, Chairman  
Rena Vance, Vice-Chairman  
Elizabeth Morales Diaz, Assistant Secretary  
Nicholle Palmer, Assistant Secretary  
Nicole Snelling, Assistant Secretary

District Staff  
Kristee Cole District Manager  
Kathryn ("KC") Hopkinson, District Counsel  
David Hamstra, District Engineer  
Fredrick Levatte, Onsite Manager  
Gabe Montagna, District Inspections  
Matt Jones, Crosscreek Environmental  
Epifanio Carvajal, Pine Lake Landscape

## Meeting Agenda

Thursday, September 5, 2024 – 6:00 p.m.

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*All cellular phones and pagers must be turned off during the meeting. Please let us know at least 24 hours in advance if you plan to call into the meeting.*

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1. **Pledge of Allegiance**
2. **Call to Order and Roll Call**
3. **Audience Comments on Agenda – Three - (3) Minute Time Limit**
4. **Staff Reports**
  - A. Aquatics Report ..... Page 3
  - B. District Counsel
  - C. District Engineer
  - D. Field Inspection Report..... Page 15
  - E. Landscape Inspection Report
    1. Consideration of Fall Annual Replacements Proposal ..... Page 27
  - F. District Manager
    1. Discussion regarding Goals and Objectives..... Page 34
    2. Consideration of Resolution 2024-10, Adoption of Goals and Objectives..... Page 38
    3. Discussion regarding Weir Litigation
    4. Discussion regarding Compensation and Bonuses
  - G. Onsite Manager
5. **Business Administration**
  - A. Consideration of the Workshop Minutes from July 18, 2024..... Page 41
  - B. Consideration of the Regular Meeting Minutes from August 1, 2024..... Page 43
  - C. Consideration of July 2024 Financials and Check Register ..... Page 48
6. **Business Items**
  - A. Selection of Audit Committee Members
  - B. Public Hearing on Amending Amenity Center Rates
    1. Consideration of Resolution 2024-11, Adoption of Amenity Center Rates ..... Page 116
  - C. Consideration of Resolution 2024-12, Designating Officers..... Page 123
  - D. Consideration of Sidewalk Replacement Proposals..... Page 124
  - E. Consideration of Pressure Washing Proposals..... Page 126
  - F. Ratification of Final Audit for FY 2023 ..... Page 128
  - G. Review of Risk Services Visit Site Report ..... Page 159
  - H. Discussion regarding Banking Access
7. **Supervisor Requests**
8. **Audience Comments – Three - (3) Minute Time Limit**
9. **Adjournment**

*The next meeting is scheduled for Thursday, October 3, 2024, at 6:00 p.m.*

**District Office**  
Inframark  
313 Campus St.  
Celebration, Florida 34747

**Meeting Location:**  
Carlton Lakes Clubhouse  
11404 Carlton Fields Drive  
Riverview, FL 33579

# Carlton Lakes CDD Survey Report



Completed by: Matt Jones 08/26/24

Last Herbicide Treatment:08/08/24

Next Herbicide Treatment:09/10/24

Carlton Lakes CDD  
Carlton Fields Drive  
Riverview, FL 33579  
Monthly - 7 ponds





### **Pond #1**



The cove has a small amount of algae because of the prevailing wind. No shoreline grasses present. I would recommend considering planting beneficial aquatic plants to help absorb the excess nutrients.

### **Pond #2**







The water levels have dropped since my last visit exposing a small amount of slender spike rush.  
No alligator weed or dollar weed present. I also picked up trash along the shoreline as well.



### Pond #3



Water levels have dropped exposing a small band of slender spike rush that will be treated next visit. Minimal amount of algae present and very few pieces of trash.



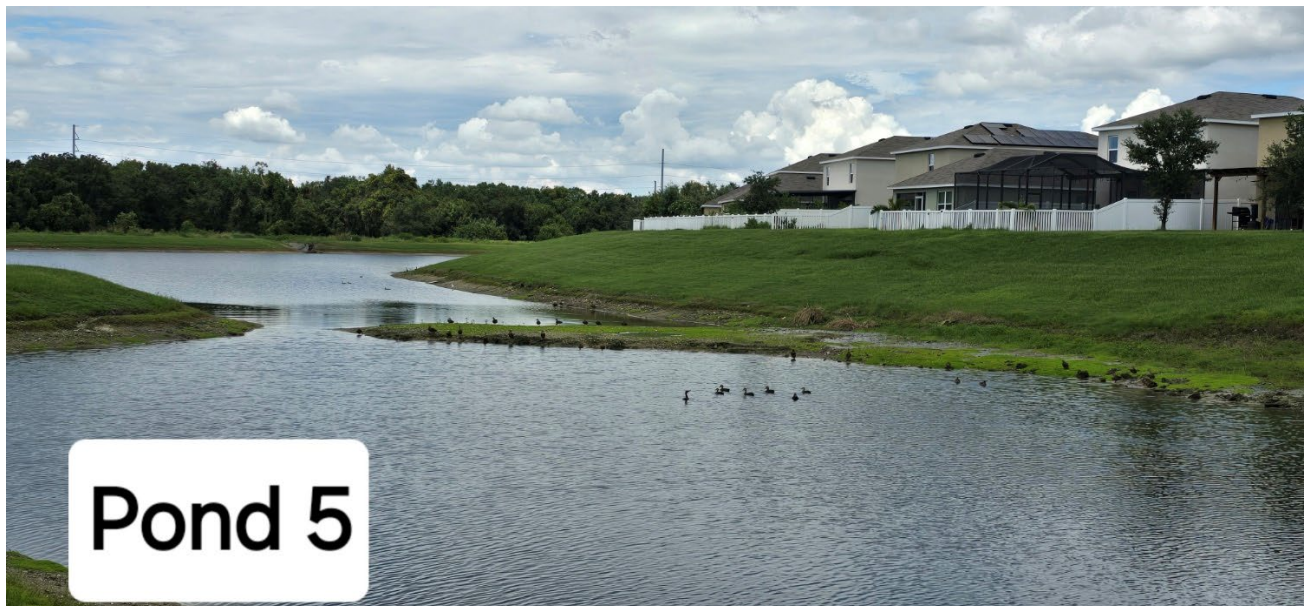
**Pond #4**



Small amount of algae present that'll be treated next visit, no shoreline grasses, or submersed vegetation present. Very minimal trash to pick up on this pond. Overall in great shape.



**Pond #5**







The water levels have dropped significantly due to the breach at the weir. This needs to be repaired asap to prevent any further erosion from happening around the pond.



## Pond #6



Water levels are normal and the alligator weed has been treated. Only a small amount of algae present that will be treated next visit.



**Pond #7**



A fair amount of algae present that will be treated next visit. No shoreline grasses or submersed vegetation.



Trash





# **CARLTON LAKES INSPECTION**

**Monday, August 19, 2024**

**Prepared For Board Of Supervisors**

**22 Issues Identified**



### Issue 1- Clubhouse Parking Lot

Assigned To Pine lake Nursery  
Please have this streetlight cleared from the tree. There are two located in the parking lot.



### Issue 2- Clubhouse

Assigned To Onsite Manager  
Recommend pressure washing top of brick monument.

**Response:**

**Will be addressed when Board chooses a contractor.**





### Issue 3- Clubhouse

Assigned To Onsite Manager

Please extend the pool hose to the drainage to avoid the turf getting chemically damaged.

**Response:**

**Addressed with pool vendor and corrective actions have been taken.**



### Issue 4- Clubhouse

Assigned To Onsite Manager

Please pressure wash bike rack platform.

**Response:**

**Will be addressed when Board chooses a contractor.**



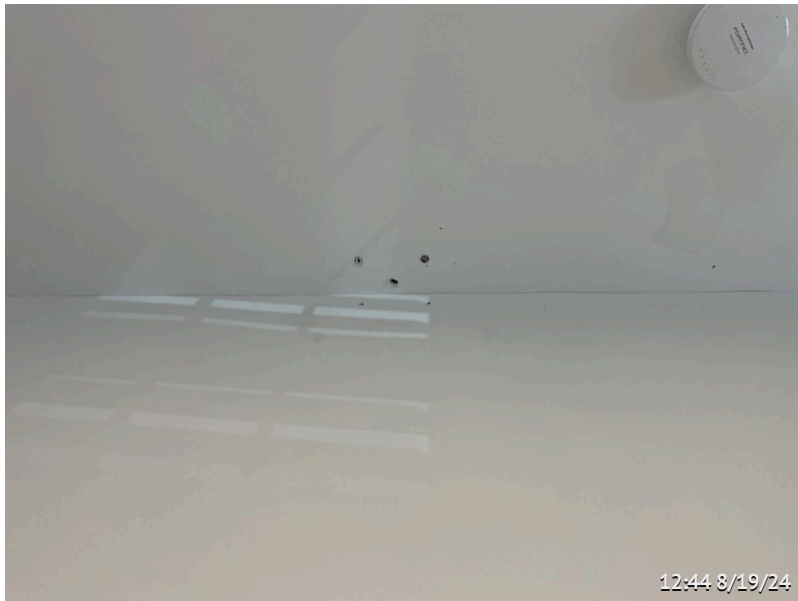
### Issue 5- Clubhouse

Assigned To Onsite Manager

Please pressure wash the Mail kiosk.

### Response:

**Will be addressed when Board chooses a contractor.**



### Issue 6- Office

Assigned To Onsite Manager

Please have these holes filled in.





### Issue 7- Breeze Way

Assigned To District Engineer  
Please have a look at this.



### Issue 8- Game Room

Assigned To Onsite Manager  
Please replace all screens for  
the game room.

#### Response:

**Is there an issue with the  
screen, or just  
recommendation to replace?**

**If replacement is required,  
vendor will be contacted.**



### Issue 9- Game Room

Assigned To District Manager  
Future project of new platform.



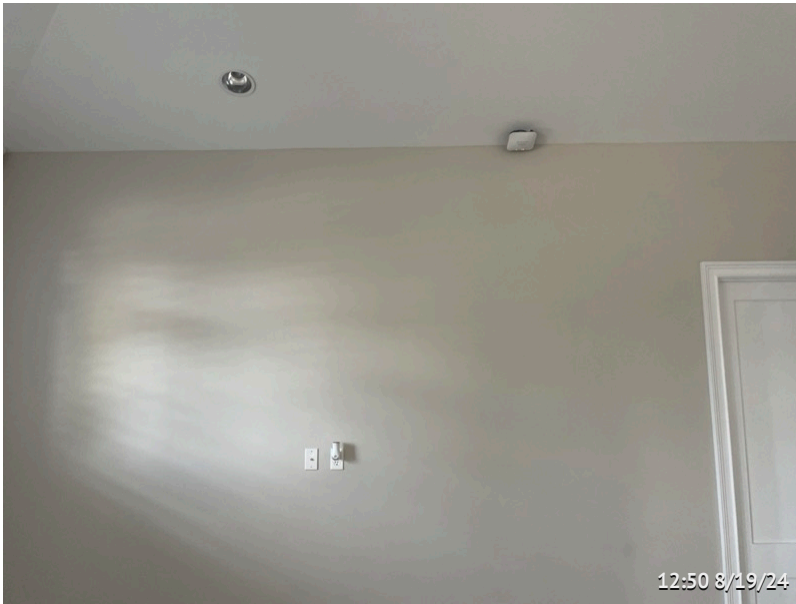
### Issue 10- Men's Bathroom

Assigned To Onsite Manager  
Please have a plumber out to  
take a look on to why it's not  
working.

#### Response:

**In an effort to save money, a  
plumber has not been called  
because of service fees.  
The urinal does work.**





### Issue 11- Conference Room

Assigned To Onsite Manager

Recommend looking into getting a sound barrier for the conference room.

**Response:**

**This is more of a recommendation.**



### Issue 12- Conference Room

Assigned To Onsite Manager

Fire hazard when it is empty, please make sure to replace or refill when needed.

**Response:**

**This has been completed.**



### Issue 13- Clubhouse

Assigned To Onsite Manager

Recommend pressure washing doors to avoid mold.

**Response:**

**Will be addressed when Board chooses a contractor.**



### Issue 14- Clubhouse

Assigned To Onsite Manager

Recommend pressure washing to avoid insects and the build up of residue.

**Response:**

**Will be addressed when Board chooses a contractor.**



### Issue 15- Gym

Assigned To Onsite Manager

Is there a reason why the window blinds are propped open with a foam block.

#### Response:

The blocks are in place to prevent the residents from opening and closing the blinds. A few of them are broken, so precautionary measures were taken.



### Issue 16- Gym

Assigned To Onsite Manager

Please rehang this sign for the gym.

#### Response:

This has been completed.





### Issue 17- Gym

Assigned To Onsite Manager

Keep an eye on the condition of the gym weighted balls.

**Response:**

**Will be replaced as needed.**



### Issue 18- Pool Deck

Assigned To Onsite Manager

Recommend pressure washing the pool deck near the drainage.

**Response:**

**Will be addressed when Board chooses a contractor.**





### Issue 19- Pool Deck

Assigned To Onsite Manager

There needs to be a strap attached to the ADA chair this is coming from insurance.

**Response:**

**Request was made to ADA Vendor.**



### Issue 20- Clubhouse

Assigned To Pine Lake Nursery

Check irrigation throughout the community.



### Issue 21- Acacia Grove

Assigned To Onsite Manager

Recommend having county come out and take a look, possibly a broken pipe.



### Issue 22- Weir

Assigned To District Manager

Will continue to monitor.





## Proposal #4222

### Carlton lakes Fall Annuals Replacement 9/2024

**Date** 8/20/2024  
**Customer** Kristee Cole | Inframark | 313 Campus Street | Celebration, FL 34747  
**Property** Carlton Lakes CDD | 11404 Carlton Fields Drive | Riverview, FL 33579

Pine Lake Services, LLC would like to thank you for the opportunity to bid. We look forward to working with you on this project. If you have any questions, please feel free to contact us at any time at [projects@pinelakeLLC.com](mailto:projects@pinelakeLLC.com) or (813) 948-4736.

### Fall Annuals Replacement

Items	Quantity	Unit
Carlton lakes Fall Annuals Replacement	1,200.00	EA
		\$3,248.00
PROJECT TOTAL:		\$3,248.00

### Terms & Conditions



## **Terms & Conditions**

### **Payment Terms**

Any proposal exceeding \$5,000 for an enhancement to a Maintenance property, a 50% deposit will be required upon acceptance to schedule job. The remaining 50% balance will be due upon completion of job.

Payments made via credit card will be accepted up to \$4,750 and will include an additional 3% credit card fee.

If payment requires Pine Lake to create and/or setup an account in an additional software, Pine Lake reserves the right to charge an administrative fee along with passing along any software fees charge.

### **Exclusions**

The Following matters are excluded from the Work, unless specified in writing to the contrary:

This Proposal price is valid for thirty (30) days. We reserve the right to modify pricing after that time to reflect current market prices.

Site work is excluded unless specified in writing within the Proposal. Site should be at finished grade (within 1" of final grade), with all soils in sod and planting areas to be loose, not compacted, and ready to install landscape material. If site is not at finished grade, Contractor reserves the right to delay until site is properly prepared.

Removal of base material and/or aggregate material within all landscape planting areas, sod areas and other green space areas that impedes or impacts proper planting of plant material and sod.

Soil replacement where base material and/or aggregate material was removed for proper planting

Drainage: Should the Client's property be the lowest elevation in relation to surrounding property or buildings, the Contractor reserves the right to retain an expert to evaluate and propose drainage solutions. All costs for engineering services, as well as the actual drainage work will be at the Client's expense. Unless the Client has a detailed Topographical survey completed, the above clause may come into effect.

Soil, Sod and/or Mulch quantities are estimates only. They do not account for disturbed construction areas or other fluctuations. Invoices will reflect actual quantities used at proposed price per unit.

Conduit and connections for electrical, gas, and all other utilities and services

Site Unknowns: Including, but not limited to, sub-surface conditions/obstacles that create unforeseen labor, equipment, material, or disposal charges

MOT for temporary traffic control

Any Irrigation or utility trenching thru roads, road base, concrete, or rock will incur additional costs

Any cutting or repairing of any hard surface such as asphalt, concrete, pavers or curbs for irrigation or landscape

We need 72 hours' notice prior to road base material or concrete work is installed so that sleeves and/or road bores are installed

Backflow Connection

Water source for irrigation is based on specifications at the dedicated meter of the location marked on irrigation

Water source for irrigation is based on specifications at the dedicated meter or the location marked on irrigation plan sheet. If a different location of the dedicated water source is established during construction a change order will be entered into to adjust for the costs associated with the new route for mainline and connections.

Man hours required to find installed buried irrigation sleeves or irrigation piping in areas where asphalt, concrete, curbs, or other hard surfaces are installed prior to completing the irrigation system and where markings or stubs have been placed to show location of irrigation sleeves or piping and these markers have been damaged, buried, or removed by others.

Additional man hours required to maintain plant material and/or sod of a landscape and irrigation installation project that:

Has been started by Pine Lake Nursery and Landscape and/or its subcontractors and is interrupted, delayed, impeded, or prohibited, by others from being worked on continuously until the landscape and irrigation project is completed. Pine Lake Nursery and Landscaper and its subcontractors are excluded. Upon completion of the landscape and irrigation installation project as specified in the landscape and irrigation plan sets is considered complete but will not be accepted as completed until the project as a whole is accepted as complete.

Existing tree preservation, barricading, pruning, root pruning, or inventory

Repairs to any erosion control measures that are damaged or inoperative prior to commencement of landscape and irrigation work

Any planting of sod or other ground cover as required by any municipality when construction of landscape and irrigation has ceased or been suspended for more than 30 days that is no fault of the landscape or irrigation contractor or subcontractors

Warranty on transplanted plant material from the project site

Warranty on plant material that is not rated to grow in established USDA plant hardiness growth zone(s)

### **Procedure for Extra Work, Changes and Escalation**

If it shall become necessary for the Contractor to make changes in any designs, drawings, plans, or specifications for any part of the project or reasons over which we have no control, or we are put to any extra work, cost or expense by reason of any act or matter over which it has no control, the Customer will pay to the Contractor a fee for such changed or extra Work calculated on a time and materials basis. All changes to Work or pricing or the terms of this Agreement will be read and understood within the context and meanings of this Agreement unless stated explicitly to the contrary.

Change Order: The quantities or specifications of material as outlined in the Proposal could be adjusted at any time with approval in the form of a signed Change Order. Change Orders will be executed using current market prices

**Escalation Clause**



**Escalation Clause**

In the event of significant delay or price increase of material, equipment, or energy occurring during the performance of the contract through no fault of the Construction Manager, the Contract Sum, time of completion or contract requirements shall be equitably adjusted by Change Order in accordance with the procedures of the Contract Documents. A change in price of an item of material, equipment, or energy will be considered significant when the price of an item increases 5% percent between the date of this Contract and the date of installation

**Warranty and Tolerances**

Payments Received: The Warranty for the contract is only valid if payment is received in full on acceptance of the work

Diligence: The Contractor agrees to carry out its Work diligently and to provide sufficient supervision and inspection of its staff and subcontractors and that its work will be of proper and professional quality, and in full conformity with the requirements of the contract

Competence: The Contractor warrants that it is competent to perform the Work and that it has the necessary qualifications including knowledge and skill with the ability to use them effectively.

Site Unknowns: It is the responsibility of the Client or the Client's Representative to fully inform the Contractor of all the information regarding site unknowns that may include difficult buried materials, cables, and pipes, tree stumps, drainage or water table issues, rock, and shale sub

surfaces and/or other impediments, issues or factors that could otherwise impact the quality, cost and timeliness of project completion. Failure to notify the Contractor may lead to additional costs to the Client (at the Contractor's discretion) and schedule time not included in the proposal and may require changes in design and construction to overcome such problems – all for which the

Client will be responsible. Client can avoid such risks by permitting the Contractor to do appropriate soil and ground tests, review the site, and to secure additional required site information from appropriate government and other authorities.

Damaged Utilities: Should damage occur to utilities during construction, the Contractor is only liable for the cost of the repair. the Contractor is not liable in any way for inconvenience to the Client caused by damage to the utilities

Damage to neighbors buried utilities, on the Client's property, are the responsibility of the Client

Damage to installed material (plants, trees, sod, etc.) by foot traffic, machinery, equipment, other trades, owner neglect or acts of nature will be excluded from any warranty and will not be replaced at the cost of Contractor

Damage due to pest infestation is excluded from warranty and any damaged material will not be replaced at the cost of the Contractor. If, however, the Contractor has a separate maintenance contract with the client, pest control would fall under that contract and would be subject to those warranty parameters.

Damage due to improper watering after final acceptance will not be replaced at the cost of the Contractor

### **Material Tolerances**

Wood: Pressure treated wood cannot be guaranteed against warp age, checking, or cupping.

Stone: Natural stone has color variations that vary from stone to stone. In addition, mineral deposits such as lime, iron, etc. can change the stone and even bleed. This is the nature of the product, and the Client accepts this as a natural and acceptable quality of the stone

Metal: Metal, which is not galvanized, is not guaranteed from rusting commencing immediately after installation

Concrete: Spider cracks (hairline stress-fractures) are considered a normal characteristic of all types of concrete. Concrete may crack substantially over time due to proximity of tree roots.

Warranty Time Period: The Contractor warrants all construction and installation for a period of one (1) year, providing that they have been maintained properly. All construction materials are subject to manufacturer's specific warranties/guarantees. Planting is warranted for one (1) year if there is an approved irrigation system

Client Responsibilities: The Client recognizes and agrees that they have a responsibility to maintain constructions, plants, bushes, trees, and other installations in keeping with standard quality maintenance requirements for the Warranty to remain in effect. Failure to properly maintain materials or horticulture installations will void the warranty. Client further recognizes and agrees that damage to construction, materials, horticulture elements and other warrantable items of the project will not be warranted if the damage or loss is due to elements beyond the control of the Contractor. For example, flooding eaves, troughs that damage plants, fallen branches, animal caused damage, damaged/ burst irrigation or drainage pipes that were not maintained properly, use of improper chemicals, improper maintenance, extreme or unusual weather conditions, and similar and/or related situations – void all warranties provided by the Contractor





By   
Epifanio Carvajal Ulloa  
Date 8/20/2024  
Pine Lake Services, LLC

By \_\_\_\_\_  
Kristee Cole  
Date \_\_\_\_\_  
Inframark





## **Memorandum**

**To:** Board of Supervisors

**From:** District Management

**Date:** August 5, 2024

**RE:** HB7013 – Special Districts Performance Measures and Standards

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To enhance accountability and transparency, new regulations were established for all special districts, by the Florida Legislature, during its 2024 legislative session. Starting on October 1, 2024, or by the end of the first full fiscal year after its creation (whichever comes later), each special district must establish goals and objectives for each program and activity, as well as develop performance measures and standards to assess the achievement of these goals and objectives. Additionally, by December 1 each year (initial report due on December 1, 2025), each special district is required to publish an annual report on its website, detailing the goals and objectives achieved, the performance measures and standards used, and any goals or objectives that were not achieved.

District Management has identified the following key categories to focus on for Fiscal Year 2025 and develop statutorily compliant goals for each:

- Community Communication and Engagement
- Infrastructure and Facilities Maintenance
- Financial Transparency and Accountability

Additionally, special districts must provide an annual reporting form to share with the public that reflects whether the goals and objectives were met for the year. District Management has streamlined these requirements into a single document that meets both the statutory requirements for goal/objective setting and annual reporting.

The proposed goals/objectives and the annual reporting form are attached as exhibit A to this memo. District Management recommends that the Board of Supervisors adopt these goals and objectives to maintain compliance with HB7013 and further enhance its commitment to the accountability and transparency of the District.

**Exhibit A:**  
Goals, Objectives, and Annual Reporting Form



**Carlton Lakes Community Development District (“District”)  
Performance Measures/Standards & Annual Reporting Form**

**October 1, 2024 – September 30, 2025**

**1. Community Communication and Engagement**

**Goal 1.1: Public Meetings Compliance**

**Objective:** Hold at least twelve regular Board of Supervisor (“Board”) meetings per year to conduct District-related business and discuss community needs.

**Measurement:** Number of public Board meetings held annually as evidenced by meeting minutes and legal advertisements.

**Standard:** A minimum of twelve Board meetings were held during the fiscal year.

**Achieved:** Yes ☐ No ☐

**Goal 1.2: Notice of Meetings Compliance**

**Objective:** Provide public notice of each meeting in accordance with Florida Statutes, using at least two communication methods.

**Measurement:** Timeliness and method of meeting notices as evidenced by posting to the District’s website, publishing in local newspaper of general circulation, and or via electronic communication.

**Standard:** 100% of meetings were advertised in accordance with Florida Statutes on at least two mediums (e.g., newspaper, District website, electronic communications).

**Achieved:** Yes ☐ No ☐

**Goal 1.3: Access to Records Compliance**

**Objective:** Ensure that meeting minutes and other public records are readily available and easily accessible to the public by completing monthly District website checks.

**Measurement:** Monthly website reviews will be completed to ensure meeting minutes and other public records are up to date as evidenced by District Management’s records.

**Standard:** 100% of monthly website checks were completed by District Management or third party vendor.

**Achieved:** Yes ☐ No ☐

**2. Infrastructure and Facilities Maintenance**

**Goal 2.1: Field Management and/or District Management Site Inspections** **Objective:** Field manager and/or district manager will conduct inspections per District Management services agreement to ensure safety and proper functioning of the District’s infrastructure.

**Measurement:** Field manager and/or district manager visits were successfully completed per management agreement as evidenced by field manager and/or district manager’s reports, notes or other record keeping method.

**Standard:** 100% of site visits were successfully completed as described within District Management services agreement

**Achieved:** Yes ☐ No ☐

**Goal 2.2: District Infrastructure and Facilities Inspections**

**Objective:** District Engineer will conduct an annual inspection of the District’s infrastructure and related systems.

**Measurement:** A minimum of one inspection completed per year as evidenced by district engineer's report related to District's infrastructure and related systems.

**Standard:** Minimum of one inspection was completed in the fiscal year by the District's engineer.

**Achieved:** Yes ☐ No ☐

### **3. Financial Transparency and Accountability**

#### **Goal 3.1: Annual Budget Preparation**

**Objective:** Prepare and approve the annual proposed budget by June 15 and final budget was adopted by September 30 each year. *(or other deadline, as appropriate)*

**Measurement:** Proposed budget was approved by the Board before June 15 and final budget was adopted by September 30 as evidenced by meeting minutes and budget documents listed on the District's website and/or within District records.

**Standard:** 100% of budget approval & adoption were completed by the statutory deadlines and posted to the District's website.

**Achieved:** Yes ☐ No ☐

#### **Goal 3.2: Financial Reports**

**Objective:** Publish to the District's website the most recent versions of the following documents: Annual audit, current fiscal year budget with any amendments, and most recent financials within the latest agenda package.

**Measurement:** Annual audit, previous years' budgets, and financials are accessible to the public as evidenced by corresponding documents on the District's website.

**Standard:** District's website contains 100% of the following information: Most recent annual audit, most recent adopted/amended fiscal year budget, and most recent agenda package with updated financials.

**Achieved:** Yes ☐ No ☐

#### **Goal 3.3: Annual Financial Audit**

**Objective:** Conduct an annual independent financial audit per statutory requirements and publish the results to the District's website for public inspection, and transmit to the State of Florida.

**Measurement:** Timeliness of audit completion and publication as evidenced by meeting minutes showing Board approval and annual audit is available on the District's website and transmitted to the State of Florida.

**Standard:** Audit was completed by an independent auditing firm per statutory requirements and results were posted to the District's website and transmitted to the State of Florida.

**Achieved:** Yes ☐ No ☐

#### **SIGNATURES:**

Chair/Vice Chair: \_\_\_\_\_

Date: \_\_\_\_\_

Printed Name: \_\_\_\_\_

Carlton Lakes Community Development District

District Manager: \_\_\_\_\_

Date: \_\_\_\_\_

Printed Name: \_\_\_\_\_

Carlton Lakes Community Development District

## **RESOLUTION 2024-10**

### **A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE CARLTON LAKES COMMUNITY DEVELOPMENT DISTRICT ADOPTING GOALS, OBJECTIVES, AND PERFORMANCE MEASURES AND STANDARDS; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE.**

**WHEREAS**, the Carlton Lakes Community Development District (the “District”) is a local unit of special-purpose government created and existing pursuant to Chapter 190, *Florida Statutes*; and

**WHEREAS**, effective July 1, 2024, the Florida Legislature adopted House Bill 7013, codified as Chapter 2024-136, Laws of Florida (“HB 7013”) and creating Section 189.0694, Florida Statutes; and

**WHEREAS**, pursuant to HB 7013 and Section 189.0694, Florida Statutes, beginning October 1, 2024, the District shall establish goals and objectives for the District and create performance measures and standards to evaluate the District’s achievement of those goals and objectives; and

**WHEREAS**, the District Manager has prepared the attached goals, objectives, and performance measures and standards and presented them to the Board of the District; and

**WHEREAS**, the District’s Board of Supervisors (“Board”) finds that it is in the best interests of the District to adopt by resolution the attached goals, objectives and performance measures and standards.

### **NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE CARLTON LAKES COMMUNITY DEVELOPMENT DISTRICT:**

**SECTION 1.** The recitals so stated are true and correct and by this reference are incorporated into and form a material part of this Resolution.

**SECTION 2.** The District Board of Supervisors hereby adopts the goals, objectives and performance measures and standards as provided in **Exhibit A**. The District Manager shall take all actions to comply with Section 189.0694, Florida Statutes, and shall prepare an annual report regarding the District’s success or failure in achieving the adopted goals and objectives for consideration by the Board of the District.

**SECTION 3.** If any provision of this resolution is held to be illegal or invalid, the other provisions shall remain in full force and effect.

**SECTION 4.** This resolution shall become effective upon its passage and shall remain in effect unless rescinded or repealed.



**PASSED AND ADOPTED** this 5<sup>th</sup> day of September, 2024.

**ATTEST:**

**CARLTON LAKES  
COMMUNITY DEVELOPMENT DISTRICT**

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Secretary/Assistant Secretary

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Chair, Board of Supervisors

**Exhibit A:** Performance Measures/Standards and Annual Reporting

## Exhibit A

**MINUTES OF MEETING**

**CARLTON LAKES  
COMMUNITY DEVELOPMENT DISTRICT**

The workshop of the Board of Supervisors of the Carlton Lakes Community Development District was held on Thursday, July 18, 2024, and called to order at 6:05 p.m., at the Carlton Lakes Clubhouse, located at 11404 Carlton Fields Drive, Riverview, FL 33579

Present and constituting a quorum were:

Freddy Barton	Chairperson
Rena Vance	Vice Chairperson
Elizabeth Diaz	Assistant Secretary (via teleconference)
Nicole Snelling	Assistant Secretary
Nicholle Palmer	Assistant Secretary

Also present were:

Kristee Cole	District Manager, Inframark
Audience Members	

**FIRST ORDER OF BUSINESS                      Pledge of Allegiance**

Everyone participated in reciting the Pledge of Allegiance.

**SECOND ORDER OF BUSINESS                      Call to Order and Roll Call**

The workshop was called to order at 6:05 p.m. and a roll call was conducted.

*(Mr. Barton arrived at 6:10 p.m.)*

**THIRD ORDER OF BUSINESS                      Audience Comments on Agenda**

There were several questions regarding the budget.

*(Ms. Diaz arrived at 6:28 p.m.)*

**FOURTH ORDER OF BUSINESS                      Discussion on Fiscal Year 2025 Budget**

Ms. Cole and the Board conducted a detailed line-by-line review of the budget, reviewing the amounts allocated to each item. A discussion ensued regarding the encroachment agreements, with a consensus to forward these agreements to District Counsel for review. The Board appointed Ms. Diaz as the liaison between the HOA and District Counsel to ensure that all documentation is accurately prepared before submission to District Counsel.



46 The Board also requested updated financial figures to be provided within 24-48  
47 hours of the meeting. Additionally, they asked for the head of the Accounting Department  
48 and the specific Accountant to attend the August 1, 2024, meeting.

49  
50 **FIFTH ORDER OF BUSINESS**

**Supervisor Requests**

51 There being none, the next order of business followed.  
52

53 **SIXTH ORDER OF BUSINESS**

**Audience Comments**

54 There being none, the next order of business followed.  
55

56 **SEVENTH ORDER OF BUSINESS**

**Adjournment**

57 There being no further business, the meeting was adjourned at 8:26 p.m.  
58  
59

60  
61 \_\_\_\_\_  
Secretary / Assistant Secretary

\_\_\_\_\_  
Chair / Vice Chair

**MINUTES OF MEETING****CARLTON LAKES  
COMMUNITY DEVELOPMENT DISTRICT**

The meeting of the Board of Supervisors of the Carlton Lakes Community Development District was held on Thursday, August 1, 2024, and called to order at 6:01 p.m., at the Carlton Lakes Clubhouse, located at 11404 Carlton Fields Drive, Riverview, FL 33579.

Present and constituting a quorum were:

Freddy Barton	Chairperson
Rena Vance	Vice Chairperson
Nicholle Palmer	Assistant Secretary
Nicole Snelling	Assistant Secretary
Elizabeth Morales Diaz	Assistant Secretary

Also present were:

Jennifer Goldyn	Regional Director, Inframark
Angel Montagna	VP of District Services, Inframark (via teleconference)
Kristee Cole	District Manager, Inframark
Leah Popelka	Director of Finance & Accounting, Inframark (via teleconference)
Sarah Polo	Assistant Director of Finance, Inframark
Lucus McDonald	Accountant, Inframark
Gabe Montagna	District Inspections Coordinator, Inframark
Kathryn Hopkinson	District Counsel, Straley, Robin, Vericker
David Hamstra	District Engineer, Pegasus Engineering
Epi Carvajal	Representative, Pine Lake Landscape
John Amarosa	Representative, Pine Lake Landscape
Derek Wagner	Representative, CrossCreek Environmental
Audience Members	

**FIRST ORDER OF BUSINESS****Pledge of Allegiance**

Everyone participated in reciting the Pledge of Allegiance.

**SECOND ORDER OF BUSINESS****Call to Order and Roll Call**

The meeting was called to order at 6:01 p.m. A roll call was conducted, and a quorum was established.

**THIRD ORDER OF BUSINESS                      Special Business Items**

**A. Discussion regarding Weir**

Mr. Hamstra reported to the Board that the Weir has failed four times since its inception, with several parties involved in its construction and subsequent repairs. Mr. Wagner and Mr. Hamstra discussed various options for either fixing or rebuilding the Weir structures. The Board considered the possibility of seeking financial assistance from the HOA for the repairs. Ms. Cole will provide Ms. Hopkinson with the HOA's legal counsel's contact information, and Ms. Hopkinson will share a list of litigation firms with Ms. Cole for potential legal action related to the Weir project.

**FIFTH ORDER OF BUSINESS                      Staff Reports**

**E. Landscape Inspection Report**

Mr. Carvajal updated the Board on the the property.

**1. Discussion regarding Palm Trimming**

Mr. Carvajal submitted a proposal for palm tree trimming around the clubhouse. The Board decided to table all proposals, unless deemed an emergency, until the next fiscal year's budget is determined.

**THIRD ORDER OF BUSINESS                      Special Business Items Continued**

**B. Introduction of Finance Staff**

Ms. Polo, Mr. McDonald, and Ms. Popelka introduced themselves to the Board. The Board expressed a desire to have real-time access to the accounts and requested that someone be granted actual access. Ms. Polo will work on facilitating this for the Board. The Board requested a total amount of what has been spent on the Weir project.

**1. Public Hearing on FY 24-25 Budget**

On MOTION by Mr. Barton, seconded by Ms. Vance, with all in favor, the Board opened the Public Hearing on the FY 24-25 Budget.

A resident expressed interest in being able to view the financials.

On MOTION by Mr. Barton, seconded by Ms. Vance, with all in favor, the Board closed the Public Hearing on the FY 24-25 Budget.

**A. Consideration of Resolution 2024-06, Adopting the FY 24-25 Budget**

On MOTION by Mr. Barton, seconded by Ms. Morales Diaz, with all in favor, Resolution 2024-06, Adopting the FY 24-25 Budget, was adopted.



**2. Public Hearing on Levying O&M Assessments**

On MOTION by Mr. Barton, seconded by Ms. Morales Diaz, with all in favor, the Board opened the Public Hearing on Levying the O&M Assessments.

Mr. Barton explained to the audience the meaning of levying assessments.

On MOTION by Mr. Barton, seconded by Ms. Vance, with all in favor, the Board closed the Public Hearing on Levying the O&M Assessments.

**A. Consideration of Resolution 2024-07, Levying O&M Assessments**

On MOTION by Ms. Palmer, seconded by Ms. Morales Diaz, with all in favor, Resolution 2024-07, Levying the O&M Assessments, was adopted.

**C. Consideration of May, June & July 2024 Operation and Maintenance Expenditures**

The Board noted that they should not be seeing bills from March 2024 included in the May 2024 Operation and Maintenance Report.

**D. Consideration of the May & June 2024 Financials & Check Register**

On MOTION by Mr. Barton, seconded by Ms. Vance, with all in favor, the May & June 2024 Check Register was approved.

**FOURTH ORDER OF BUSINESS      Audience Comments on Agenda**

There being none, the next order of business followed.

**FIFTH ORDER OF BUSINESS      Staff Reports Continued**

**A. Aquatics Report**

Mr. Wagner updated the Board on the Aquatics Report.

**B. District Counsel**

Ms. Hopkinson was present at the beginning of the meeting but left before her report.

**C. District Engineer**

Mr. Hamstra provided the Board with additional maps for their records and explained the placement of all fences along the easements.

**D. Field Inspection Report**

Mr. Montagna presented his report to the Board.

**1. Discussion regarding Fence Installation Proposals**

This item was tabled indefinitely because the Board was informed that if the pump needs to be replaced, the fence will have to be removed.

**F. District Manager**

Ms. Cole announced that the next meeting date and time will be September 5, 2024 at 6:00 p.m. The Board decided that they would like a Project Board of items being addressed by Mr. Levatte, including updates on their status.

**1. Discussion regarding Onsite Staff Schedule**

Ms. Cole presented a template of the proposed schedule and informed the Board that one of the new employees had quit. Ms. Cole will conduct an exit interview with the employee. The Board requested Mr. Levatte work with the schedule prepared by Ms. Cole.

**G. Onsite Manager**

Ms. Cole introduced Ms. Brittany West as the new part-time clubhouse attendant.

**SIXTH ORDER OF BUSINESS****Business Items****A. Consideration of Resolution 2024-08, Approving FY 24-25 Meeting Schedule**

On MOTION by Mr. Barton, seconded by Ms. Vance, with all in favor, Resolution 2024-08, Approving the FY 24-25 Meeting Schedule, was adopted.

**B. Consideration of Resolution 2024-09, Setting Public Hearing on Amending Amenity Center Rental Rates**

On MOTION by Mr. Barton, seconded by Ms. Vance, with all in favor, Resolution 2024-09, Setting a Public Hearing Amending the Amenity Center Rental Rates, was adopted.

**C. Consideration of Electrical Lighting Proposal**

This was tabled indefinitely.

**SEVENTH ORDER OF BUSINESS****Business Administration****A. Consideration of the Regular Meeting Minutes from July 11, 2024**

On MOTION by Mr. Barton, seconded by Ms. Vance, with all in favor, the minutes from the July 11, 2024 meeting were approved, as presented.

**EIGHTH ORDER OF BUSINESS****Supervisor Requests**

There being none, the next order of business followed.

**NINTH ORDER OF BUSINESS**

**Audience Comments**

There being none, the next order of business followed.

**TENTH ORDER OF BUSINESS**

**Adjournment**

On MOTION by Ms. Palmer, seconded by Mr. Barton, with all in favor, the meeting was adjourned at 8:32 p.m.

\_\_\_\_\_  
Secretary / Assistant Secretary

\_\_\_\_\_  
Chair / Vice Chair



# **Carlton Lakes Community Development District**

Financial Statements  
(Unaudited)

Period Ending  
July 31, 2024

Prepared by:



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 July 31, 2024

*(In Whole Numbers)*

ACCOUNT DESCRIPTION	GENERAL FUND	SERIES 2015 DEBT SERVICE FUND	SERIES 2018 DEBT SERVICE FUND	SERIES 2017 DEBT SERVICE FUND	GENERAL FIXED ASSETS FUND	GENERAL LONG-TERM ASSETS FUND	TOTAL
<b><u>ASSETS</u></b>							
Cash - Operating Account	\$ 235,837	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 235,837
Cash In Bank	169,013	-	-	-	-	-	169,013
Cash in Transit	(53)	(1,672)	-	1,672	-	-	(53)
Accounts Receivable	9,250	-	-	-	-	-	9,250
Assessments Receivable	11,761	-	-	-	-	-	11,761
Due From Other Funds	17,590	4,160	-	-	-	-	21,750
Investments:							
Prepayment Account	-	119	147	-	-	-	266
Reserve Fund	-	251,444	140,500	103,845	-	-	495,789
Revenue Fund	-	492,920	99,204	214,199	-	-	806,323
Prepaid Items	200	-	-	-	-	-	200
Prepaid Trustee Fees	5,845	-	-	-	-	-	5,845
Deposits	21	-	-	-	-	-	21
Fixed Assets							
Construction Work In Process	-	-	-	-	13,793,221	-	13,793,221
Amount Avail In Debt Services	-	-	-	-	-	1,185,149	1,185,149
Amount To Be Provided	-	-	-	-	-	13,244,851	13,244,851
<b>TOTAL ASSETS</b>	<b>\$ 449,464</b>	<b>\$ 746,971</b>	<b>\$ 239,851</b>	<b>\$ 319,716</b>	<b>\$ 13,793,221</b>	<b>\$ 14,430,000</b>	<b>\$ 29,979,223</b>

**LIABILITIES**

Accounts Payable	\$ 42,104	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 42,104
Accrued Expenses	12,762	-	-	-	-	-	12,762
Notes/Loans Payable - Current	200,000	-	-	-	-	-	200,000
Bonds Payable	-	-	-	-	-	14,430,000	14,430,000
Due To Other Funds	-	-	19,152	2,598	-	-	21,750
<b>TOTAL LIABILITIES</b>	<b>254,866</b>	<b>-</b>	<b>19,152</b>	<b>2,598</b>	<b>-</b>	<b>14,430,000</b>	<b>14,706,616</b>

**CARLTON LAKES COMMUNITY DEVELOPMENT DISTRICT**  
**Balance Sheet**  
As of July 31, 2024  
*(In Whole Numbers)*

ACCOUNT DESCRIPTION	GENERAL FUND	SERIES 2015 DEBT SERVICE FUND	SERIES 2018 DEBT SERVICE FUND	SERIES 2017 DEBT SERVICE FUND	GENERAL FIXED ASSETS FUND	GENERAL LONG-TERM ASSETS FUND	TOTAL
<b>FUND BALANCES</b>							
Nonspendable:							
Prepaid Items	200	-	-	-	-	-	200
Prepaid Trustee Fees	5,845	-	-	-	-	-	5,845
Restricted for:							
Debt Service	-	746,971	220,699	317,118	-	-	1,284,788
Unassigned:	188,553	-	-	-	13,793,221	-	13,981,774
<b>TOTAL FUND BALANCES</b>	<b>194,598</b>	<b>746,971</b>	<b>220,699</b>	<b>317,118</b>	<b>13,793,221</b>	<b>-</b>	<b>15,272,607</b>
<b>TOTAL LIABILITIES &amp; FUND BALANCES</b>	<b>\$ 449,464</b>	<b>\$ 746,971</b>	<b>\$ 239,851</b>	<b>\$ 319,716</b>	<b>\$ 13,793,221</b>	<b>\$ 14,430,000</b>	<b>\$ 29,979,223</b>



**CARLTON LAKES COMMUNITY DEVELOPMENT DISTRICT**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
For the Period Ending July 31, 2024  
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
<b><u>REVENUES</u></b>				
Interest - Investments	\$ -	\$ 10,280	\$ 10,280	0.00%
Rental Income	7,500	8,001	501	106.68%
Special Assmnts- Tax Collector	928,589	940,570	11,981	101.29%
Other Miscellaneous Revenues	-	325	325	0.00%
<b>TOTAL REVENUES</b>	<b>936,089</b>	<b>959,176</b>	<b>23,087</b>	<b>102.47%</b>
<b><u>EXPENDITURES</u></b>				
<b><u>Administration</u></b>				
Supervisor Fees	18,000	12,600	5,400	70.00%
ProfServ-Trustee Fees	12,000	12,230	(230)	101.92%
Disclosure Report	10,900	9,367	1,533	85.94%
District Counsel	12,000	15,501	(3,501)	129.18%
District Engineer	6,000	-	6,000	0.00%
District Manager	49,000	36,667	12,333	74.83%
Auditing Services	7,600	8,000	(400)	105.26%
Website Compliance	1,000	1,500	(500)	150.00%
Annual Mailing	1,000	-	1,000	0.00%
Postage, Phone, Faxes, Copies	2,466	1,278	1,188	51.82%
Equipment Rental	-	5,500	(5,500)	0.00%
Public Officials Insurance	2,548	2,294	254	90.03%
Legal Advertising	3,000	1,658	1,342	55.27%
Bank Fees	100	35	65	35.00%
Office Supplies	1,000	-	1,000	0.00%
Dues, Licenses, Subscriptions	175	175	-	100.00%
Loan Expense	-	6,263	(6,263)	0.00%
<b>Total Administration</b>	<b>126,789</b>	<b>113,068</b>	<b>13,721</b>	<b>89.18%</b>
<b><u>Electric Utility Services</u></b>				
Utility - Electric	195,000	180,739	14,261	92.69%
StreetLight - Decorative Light Maint.	1,000	-	1,000	0.00%
<b>Total Electric Utility Services</b>	<b>196,000</b>	<b>180,739</b>	<b>15,261</b>	<b>92.21%</b>
<b><u>Garbage/Solid Waste Services</u></b>				
Garbage Collection	6,300	4,471	1,829	70.97%
<b>Total Garbage/Solid Waste Services</b>	<b>6,300</b>	<b>4,471</b>	<b>1,829</b>	<b>70.97%</b>
<b><u>Water-Sewer Comb Services</u></b>				
Utility - Water	30,000	9,012	20,988	30.04%
<b>Total Water-Sewer Comb Services</b>	<b>30,000</b>	<b>9,012</b>	<b>20,988</b>	<b>30.04%</b>

**CARLTON LAKES COMMUNITY DEVELOPMENT DISTRICT**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
For the Period Ending July 31, 2024  
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
<b><u>Other Physical Environment</u></b>				
Waterway Management	7,980	7,566	414	94.81%
Pest Control	900	435	465	48.33%
Contracts-Waterway Maint.	5,000	-	5,000	0.00%
Contracts-Pools	22,000	18,400	3,600	83.64%
Security	13,750	-	13,750	0.00%
Onsite Staff	131,382	107,767	23,615	82.03%
Waterway Fish Stocking	2,500	-	2,500	0.00%
Postage, Phone, Faxes, Copies	3,600	814	2,786	22.61%
Insurance -Property & Casualty	28,939	34,853	(5,914)	120.44%
R&M-Other Landscape	15,000	18,593	(3,593)	123.95%
R&M-Pools	7,000	3,574	3,426	51.06%
R&M-Fitness Center	5,000	540	4,460	10.80%
Waterway Improvements & Repairs	5,000	4,039	961	80.78%
Landscape Maintenance	199,000	174,816	24,184	87.85%
Clubhouse Facility - Other	30,000	12,986	17,014	43.29%
Plant Replacement Program	5,000	3,393	1,607	67.86%
Landscape- Storm Clean Up & Tree Removal	15,000	-	15,000	0.00%
Irrigation Maintenance	15,000	6,537	8,463	43.58%
Misc-Holiday Lighting	2,000	-	2,000	0.00%
Special Events	6,250	-	6,250	0.00%
<b>Total Other Physical Environment</b>	<b>520,301</b>	<b>394,313</b>	<b>125,988</b>	<b>75.79%</b>
<b><u>Debt Service</u></b>				
Principal Line of Credit/Note	-	71,055	(71,055)	0.00%
Interest Payments-Misc	-	1,656	(1,656)	0.00%
<b>Total Debt Service</b>	<b>-</b>	<b>72,711</b>	<b>(72,711)</b>	<b>0.00%</b>
<b><u>Reserves</u></b>				
Capital Improvements	10,000	-	10,000	0.00%
Reserve	46,699	-	46,699	0.00%
<b>Total Reserves</b>	<b>56,699</b>	<b>-</b>	<b>56,699</b>	<b>0.00%</b>
<b>TOTAL EXPENDITURES &amp; RESERVES</b>	<b>936,089</b>	<b>774,314</b>	<b>161,775</b>	<b>82.72%</b>
Excess (deficiency) of revenues				
Over (under) expenditures	-	184,862	184,862	0.00%
<b>FUND BALANCE, BEGINNING (OCT 1, 2023)</b>		<b>9,736</b>		
<b>FUND BALANCE, ENDING</b>		<b>\$ 194,598</b>		

**CARLTON LAKES COMMUNITY DEVELOPMENT DISTRICT**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
For the Period Ending July 31, 2024  
Series 2015 Debt Service Fund (200)  
*(In Whole Numbers)*

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)	YTD ACTUAL AS A % OF ADOPTED BUD
<b><u>REVENUES</u></b>				
Interest - Investments	\$ -	\$ 33,392	\$ 33,392	0.00%
Special Assmnts- Tax Collector	498,444	524,048	25,604	105.14%
<b>TOTAL REVENUES</b>	<b>498,444</b>	<b>557,440</b>	<b>58,996</b>	<b>111.84%</b>
<b><u>EXPENDITURES</u></b>				
<b><u>Debt Service</u></b>				
Principal Debt Retirement	135,000	130,000	5,000	96.30%
Interest Expense	363,444	366,775	(3,331)	100.92%
<b>Total Debt Service</b>	<b>498,444</b>	<b>496,775</b>	<b>1,669</b>	<b>99.67%</b>
<b>TOTAL EXPENDITURES</b>	<b>498,444</b>	<b>496,775</b>	<b>1,669</b>	<b>99.67%</b>
Excess (deficiency) of revenues				
Over (under) expenditures	-	60,665	60,665	0.00%
<b>FUND BALANCE, BEGINNING (OCT 1, 2023)</b>		<b>686,306</b>		
<b>FUND BALANCE, ENDING</b>		<b>\$ 746,971</b>		



**CARLTON LAKES COMMUNITY DEVELOPMENT DISTRICT**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
For the Period Ending July 31, 2024  
Series 2018 Debt Service Fund (201)  
*(In Whole Numbers)*

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)	YTD ACTUAL AS A % OF ADOPTED BUD
<b><u>REVENUES</u></b>				
Interest - Investments	\$ -	\$ 12,751	\$ 12,751	0.00%
Special Assmnts- Tax Collector	277,388	260,322	(17,066)	93.85%
Special Assmnts- CDD Collected	-	11,761	11,761	0.00%
<b>TOTAL REVENUES</b>	<b>277,388</b>	<b>284,834</b>	<b>7,446</b>	<b>102.68%</b>
<b><u>EXPENDITURES</u></b>				
<b><u>Debt Service</u></b>				
Principal Debt Retirement	75,000	75,000	-	100.00%
Interest Expense	202,388	203,888	(1,500)	100.74%
<b>Total Debt Service</b>	<b>277,388</b>	<b>278,888</b>	<b>(1,500)</b>	<b>100.54%</b>
<b>TOTAL EXPENDITURES</b>	<b>277,388</b>	<b>278,888</b>	<b>(1,500)</b>	<b>100.54%</b>
Excess (deficiency) of revenues Over (under) expenditures	-	5,946	5,946	0.00%
<b>FUND BALANCE, BEGINNING (OCT 1, 2023)</b>		<b>214,753</b>		
<b>FUND BALANCE, ENDING</b>		<b>\$ 220,699</b>		

**CARLTON LAKES COMMUNITY DEVELOPMENT DISTRICT**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
For the Period Ending July 31, 2024  
Series 2017 Debt Service Fund (203)  
*(In Whole Numbers)*

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)	YTD ACTUAL AS A % OF ADOPTED BUD
<b><u>REVENUES</u></b>				
Interest - Investments	\$ -	\$ 12,413	\$ 12,413	0.00%
Special Assmnts- Tax Collector	255,756	257,978	2,222	100.87%
<b>TOTAL REVENUES</b>	<b>255,756</b>	<b>270,391</b>	<b>14,635</b>	<b>105.72%</b>
<b><u>EXPENDITURES</u></b>				
<b><u>Debt Service</u></b>				
Principal Debt Retirement	80,000	80,000	-	100.00%
Interest Expense	175,756	177,556	(1,800)	101.02%
<b>Total Debt Service</b>	<b>255,756</b>	<b>257,556</b>	<b>(1,800)</b>	<b>100.70%</b>
<b>TOTAL EXPENDITURES</b>	<b>255,756</b>	<b>257,556</b>	<b>(1,800)</b>	<b>100.70%</b>
Excess (deficiency) of revenues				
Over (under) expenditures	-	12,835	12,835	0.00%
<b>FUND BALANCE, BEGINNING (OCT 1, 2023)</b>		<b>304,283</b>		
<b>FUND BALANCE, ENDING</b>		<b>\$ 317,118</b>		

**CARLTON LAKES COMMUNITY DEVELOPMENT DISTRICT**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
For the Period Ending July 31, 2024  
General Fixed Assets Fund (900)  
*(In Whole Numbers)*

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)	YTD ACTUAL AS A % OF ADOPTED BUD
<b><u>REVENUES</u></b>				
<b>TOTAL REVENUES</b>	-	-	-	<b>0.00%</b>
<b><u>EXPENDITURES</u></b>				
<b>TOTAL EXPENDITURES</b>	-	-	-	<b>0.00%</b>
Excess (deficiency) of revenues				
Over (under) expenditures	-	-	-	0.00%
<b>FUND BALANCE, BEGINNING (OCT 1, 2023)</b>		13,793,221		
<b>FUND BALANCE, ENDING</b>		<b>\$ 13,793,221</b>		



# Bank Account Statement

Carlton Lakes CDD

Friday, August 23, 2024

Page 1

Z-RSASNANI

**Bank Account No.** 3600  
**Statement No.** 07\_24  
**Statement Date** 07/31/2024

<b>GL Balance (LCY)</b>	169,013.10
<b>GL Balance</b>	169,013.10
<b>Positive Adjustments</b>	0.00
<hr/>	
<b>Subtotal</b>	169,013.10
<b>Negative Adjustments</b>	0.00
<hr/>	
<b>Ending G/L Balance</b>	169,013.10

<b>Statement Balance</b>	161,570.77
<b>Outstanding Deposits</b>	-4,575.00
<hr/>	
<b>Subtotal</b>	156,995.77
<b>Outstanding Checks</b>	-2,742.33
<hr/>	
<b>Ending Balance</b>	154,253.44

<b>Posting Date</b>	<b>Document Type</b>	<b>Document No.</b>	<b>Description</b>	<b>Amount</b>	<b>Cleared Amount</b>	<b>Difference</b>
<b>Checks</b>						
06/27/2024	Payment	1093	Check for Vendor V000127	-200.00	-200.00	0.00
06/27/2024	Payment	1094	Check for Vendor V00032	-113.30	-113.30	0.00
06/27/2024	Payment	1095	Check for Vendor V00040	-1,525.50	-1,525.50	0.00
06/27/2024	Payment	1096	Check for Vendor V00045	-2,000.00	-2,000.00	0.00
06/27/2024	Payment	1097	Check for Vendor V00053	-200.00	-200.00	0.00
06/27/2024	Payment	1098	Check for Vendor V00056	-6,754.96	-6,754.96	0.00
06/27/2024	Payment	1099	Check for Vendor V00072	-200.00	-200.00	0.00
06/27/2024	Payment	1100	Check for Vendor V00073	-777.00	-777.00	0.00
06/27/2024	Payment	1101	Check for Vendor V00074	-200.00	-200.00	0.00
06/27/2024	Payment	1102	Check for Vendor V00075	-4,739.52	-4,739.52	0.00
07/10/2024	Payment	1103	Check for Vendor V00065	-200.00	-200.00	0.00
07/15/2024	Payment	1104	Check for Vendor V000132	-590.00	-590.00	0.00
07/15/2024	Payment	1105	Check for Vendor V00032	-113.52	-113.52	0.00
07/15/2024	Payment	1106	Check for Vendor V00045	-1,500.00	-1,500.00	0.00
07/15/2024	Payment	1107	Check for Vendor V00054	-12,784.58	-12,784.58	0.00
07/23/2024	Payment	1116	Check for Vendor V00074	-200.00	-200.00	0.00
07/23/2024	Payment	1118	Check for Vendor V000127	-200.00	-200.00	0.00
07/23/2024	Payment	1119	Check for Vendor V00054	-3,248.00	-3,248.00	0.00
07/23/2024	Payment	1120	Check for Vendor V00065	-200.00	-200.00	0.00
07/23/2024	Payment	1121	Check for Vendor V000134	-1,700.00	-1,700.00	0.00
07/23/2024	Payment	1122	Check for Vendor V00099	-7,973.51	-7,973.51	0.00
07/19/2024	Payment	DD525	Payment of Invoice 001516	-264.97	-264.97	0.00
07/19/2024	Payment	DD526	Payment of Invoice 001515	-17,921.63	-17,921.63	0.00
07/19/2024	Payment	DD527	Payment of Invoice 001504	-403.98	-403.98	0.00
07/05/2024	Payment	DD528	Payment of Invoice 001529	-1,463.50	-1,463.50	0.00
<b>Total Checks</b>				-65,473.97	-65,473.97	0.00

## Outstanding Checks

07/15/2024	Payment	1108	Check for Vendor V00059	-1,132.19
07/23/2024	Payment	1117	Check for Vendor V00053	-200.00
07/01/2024	Payment	DD530	Payment of Invoice 001540	-1,410.14

Bank Account Statement

Carlton Lakes CDD

Friday, August 23, 2024  
Page 2  
Z-RSASNANI

Bank Account No. 3600  
Statement No. 07\_24  
Statement Date 07/31/2024

Total Outstanding Checks -2,742.33

Outstanding Deposits

05/10/2024 Payment 1080 Inv: #122089 -4,575.00  
Total Outstanding Deposits -4,575.00

# Bank Account Statement

Carlton Lakes CDD

Friday, August 23, 2024  
Page 1  
Z-RSASNANI

Bank Account No. 3638  
Statement No. 07\_24  
Statement Date 07/31/2024

GL Balance (LCY)	169,013.10
GL Balance	169,013.10
Positive Adjustments	0.00
<hr/>	
Subtotal	169,013.10
Negative Adjustments	0.00
<hr/>	
Ending G/L Balance	169,013.10

Statement Balance	267,094.00
Outstanding Deposits	25.00
<hr/>	
Subtotal	267,119.00
Outstanding Checks	-16,521.99
<hr/>	
Ending Balance	250,597.01

Posting Date	Document Type	Document No.	Description	Amount	Cleared Amount	Difference
Checks						
07/01/2024	Payment	DD169	Payment of Invoice 001511	-4,700.65	-4,700.65	0.00
07/01/2024	Payment	DD170	Payment of Invoice 001544	-4,216.83	-4,216.83	0.00
Total Checks				-8,917.48	-8,917.48	0.00
Outstanding Checks						
08/11/2023	Payment	DD133	Payment of Invoice 000876			-2,229.11
02/01/2024	Payment	3054	Check for Vendor V000128			-5,500.00
03/22/2024	Payment	DD160	Payment of Invoice 001322			-4,532.61
03/22/2024	Payment	DD161	Payment of Invoice 001336			-4,260.27
Total Outstanding Checks						-16,521.99
Outstanding Deposits						
04/28/2023		JE000230	CK#1484### - Clubhouse Rental			25.00
Total Outstanding Deposits						25.00

**CARLTON LAKES CDD**  
**Summary of Operations and Maintenance Invoices**

Vendor	Invoice Date	Invoice/Account Number	Amount	Invoice Total	Vendor Total	Comments/Description
<b>Monthly Contract</b>						
CHARTER COMMUNICATIONS	6/9/2024	0924 060924 ACH	\$264.97			INTERNET
CHARTER COMMUNICATIONS	7/9/2024	0924 070924 ACH	\$264.97		\$529.94	INTERNET
CROSSCREEK ENVIRONMENTAL INC	7/18/2024	17835	\$590.00			STORMWATER MAINT. - JULY 2024
GOTO COMMUNICATIONS INC.	7/1/2024	IN7103050395	\$113.52			JULY SERVICE
PINE LAKE SERVICES	6/30/2024	4407	\$12,534.58			LANDSCAPE JULY 2024
PINE LAKE SERVICES	6/26/2024	4399	\$250.00		\$12,784.58	OTC TREATMENT JUNE 24
SAVMO INC	7/1/2024	1202	\$1,700.00			POOL JULY 2024
SAVMO INC	6/5/2024	1004	\$1,700.00			POOL - MAY 2024
SAVMO INC	6/5/2024	1005	\$1,700.00		\$5,100.00	POOL JUNE 2024
WASTE MANAGEMENT	6/28/2024	2065 062824 ACH	\$403.98			GARBAGE JULY 2024
<b>Monthly Contract Subtotal</b>			<b>\$19,522.02</b>			
<b>Variable Contract</b>						
DECISION HR	6/28/2024	0013 062824 ACH	\$4,102.28			PAYROLL
DECISION HR	7/6/2024	0014 071224 ACH	\$4,700.65		\$8,802.93	PAYROLL
FREDDY BARTON	7/11/2024	FB 071124	\$200.00			SUPERVISOR FEE
NICHOLLE D. PALMER	7/11/2024	NP 071124	\$200.00			SUPERVISOR FEE
NICOLE MICHELE SNELLING	7/11/2024	NS 071124	\$200.00			SUPERVISOR FEE
RENA DIANE VANCE - EFT	7/11/2024	RV 071124	\$200.00			SUPERVISOR FEE
<b>Variable Contract Subtotal</b>			<b>\$9,602.93</b>			
<b>Utilities</b>						
TECO	7/5/2024	6203 070524 ACH	\$17,921.63			ELECTRIC
<b>Utilities Subtotal</b>			<b>\$17,921.63</b>			
<b>Regular Services</b>						
BUSINESS OBSERVER	7/5/2024	24-02055H	\$468.13			AD SERVICES
BUSINESS OBSERVER	7/12/2024	24-02110H	\$76.56		\$544.69	AD SERVICES
GRAU AND ASSOCIATES	7/1/2024	26082	\$1,500.00			AUDIT FYE 09/30/2023
OPTIMAL OUTSOURCE	7/3/2024	OPT0994962	\$1,132.19			POSTAGE



**CARLTON LAKES CDD**  
**Summary of Operations and Maintenance Invoices**

Vendor	Invoice Date	Invoice/Account Number	Amount	Invoice Total	Vendor Total	Comments/Description
PINE LAKE SERVICES	6/28/2024	4486	\$3,248.00			ANNUALS
STRALEY ROBIN VERICKER	7/22/2024	24961	\$883.00			PROFESSIONAL SERVICES
US BANK	5/24/2024	7332939	\$4,256.13			TRUSTEE FEES
US BANK	6/25/2024	7376054	\$3,717.38		\$7,973.51	TRUSTEE FEES
<b>Regular Services Subtotal</b>			<b>\$15,281.39</b>			
<b>TOTAL</b>			<b>\$62,327.97</b>			



# INVOICE

**Customer ID:****22-06270-03004****Customer Name:****CARLTON LAKES****Service Period:****07/01/24-07/31/24****Invoice Date:****06/28/2024****Invoice Number:****0045563-2206-5****How to Contact Us****Visit [wm.com/MyWM](http://wm.com/MyWM)**

Create a My WM profile for easy access to your pickup schedule, service alerts and online tools for billing and more. Have a question? Check our support center or start a chat.

**Customer Service: (813) 621-3055****Your Payment is Due****Jul 28, 2024**

If full payment of the invoiced amount is not received within your contractual terms, you may be charged a monthly late charge of 2.5% of the unpaid amount, with a minimum monthly charge of \$5, or such late charge allowed under applicable law, regulation or contract.

**Your Total Due****\$403.98**

If payment is received after  
07/28/2024: **\$ 414.08**

**Previous Balance**

403.98

+

**Payments**

(403.98)

+

**Adjustments**

0.00

+

**Current Invoice Charges**

403.98

=

**Total Account Balance Due****403.98****DETAILS OF SERVICE****Details for Service Location:****Carlton Lakes, 11404 Carlton Fields Dr, Riverview FL 33579-4094****Customer ID: 22-06270-03004**

Description	Date	Ticket	Quantity	Amount
Disposal 6 Yard Dumpster 1X Week	07/01/24		1.00	142.78
6 Yard Dumpster 1X Week	07/01/24		1.00	261.20
<b>Total Current Charges</b>				<b>403.98</b>

----- Please detach and send the lower portion with payment ----- (no cash or staples) -----



WASTE MANAGEMENT INC. OF FLORIDA  
WM - TAMPA  
PO BOX 3020  
MONROE, WI 53566-8320  
(813) 621-3055  
(800) 255-7172

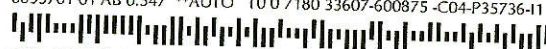
Received  
JUL 02

Invoice Date	Invoice Number	Customer ID (Include with your payment)
06/28/2024	0045563-2206-5	22-06270-03004
Payment Terms		Amount
Total Due by 07/28/2024		\$403.98
If Received after 07/28/2024		\$414.08

\*\*\* DO NOT PAY-AUTOMATIC PAYMENT WILL BE PROCESSED \*\*\*  
Your bank account will be drafted \$403.98.

2206000220627003004000455630000004039800000040398 1

0035701 01 AB 0.547 \*\*AUTO T0 0 7180 33607-600875 -C04-P35736-11



**CARLTON LAKES**  
**2005 PAN AM CIR STE 300**  
**TAMPA FL 33607-6008**

10290C23



Remit To:



**WM CORPORATE SERVICES, INC.**  
**AS PAYMENT AGENT**  
**PO BOX 4648**  
**CAROL STREAM, IL 60197-4648**



405-0233578-2206-5



Amount Due: \$17,921.63

Due Date: July 19, 2024

Account #: 321000026203

**DO NOT PAY.** Your account will be drafted on July 19, 2024

### Account Summary

Previous Amount Due	
Payment(s) Received Since Last Statement	\$17,868.61
Credit Balance After Payments and Credits	-\$17,868.61
Current Month's Charges	\$0.00
	<b>\$17,921.63</b>

**Amount Due by July 19, 2024** **\$17,921.63**

Amount not paid by due date may be assessed a late payment charge and an additional deposit.

### Your Locations With The Highest Usage

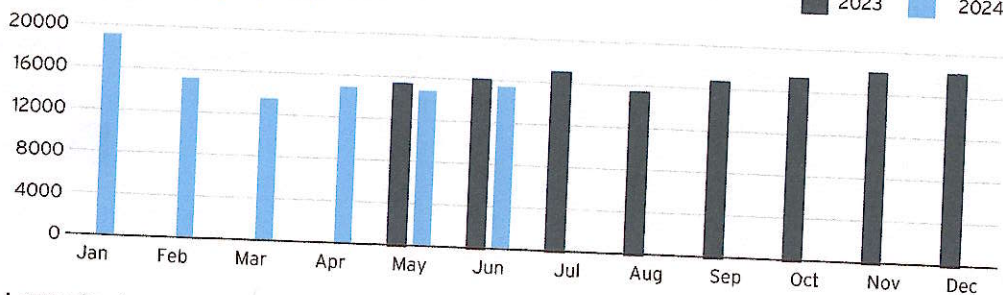
11404 CARLTON  
FIELDS DR, RIVERVIEW,  
FL 33579-4094 **12,100  
KWH**

14217 ARBOR PINES DR,  
RIVERVIEW, FL 33579 **1,762  
KWH**



Scan here to interact  
with your bill online.

### Monthly Usage (kWh)



Learn about your newly redesigned bill and get deeper insights about your usage by visiting [TECOaccount.com](https://TECOaccount.com)



**DOWNED IS  
DANGEROUS!**

If you see a downed power line,  
move a safe distance away and call 911.  
Visit [TampaElectric.com/Safety](https://TampaElectric.com/Safety)  
for more safety tips.

**Received**  
**JUL 12**

Account #: 321000026203

Due Date: July 19, 2024

**Pay your bill online at TampaElectric.com**  
See reverse side of your paystub for more ways to pay.

Go Paperless, Go Green! Visit [TampaElectric.com/Paperless](https://TampaElectric.com/Paperless) to enroll now.

Amount Due: \$17,921.63

Payment Amount: \$ \_\_\_\_\_

700625003001

Your account will be  
drafted on July 19, 2024

CARLTON LAKES CDD  
2005 PAN AM CIR, STE 120  
TAMPA, FL 33607-2359

Mail payment to:  
TECO  
P.O. BOX 31318  
TAMPA, FL 33631-3318




Make check payable to: TECO  
Please write your account number on the memo line of your check.



## Summary of Charges by Service Address

Account Number: 321000026203

### Energy Usage From Last Month

 Increased
  Same
  Decreased

Service Address: CARLTON LKS, PH 1A, RIVERVIEW, FL 33579-0000

Sub-Account Number: 211005443505

Amount: \$5,447.37

Service Address: CARLTON LKS, PH 1, RIVERVIEW, FL 33579-0000

Sub-Account Number: 211005443687

Amount: \$6,040.26

Service Address: CARLTON LKS, PH 1B, RIVERVIEW, FL 33579-0000

Sub-Account Number: 211005443919

Amount: \$2,868.58

Service Address: CARLTON LKS, PH 1D2, RIVERVIEW, FL 33579-0000

Sub-Account Number: 221000718207

Amount: \$302.34


Service Address: CARLTON LKS, PH 1D1, RIVERVIEW, FL 33579-0000

Sub-Account Number: 221000723645

Amount: \$396.32

Service Address: 14286 CLEMENT PRIDE BLVD, B, RIVERVIEW, FL 33579

Sub-Account Number: 221000778375

Meter	Read Date	Current	-	Previous	=	Total Used	Multiplier	Billing Period	Amount
1000851107	06/14/2024	31,640		30,371		1,269 kWh	1	30 Days	\$189.36
									 42.9%

Continued on next page →

For more information about your bill and understanding your charges, please visit [TampaElectric.com](http://TampaElectric.com)

### Ways To Pay Your Bill



#### Bank Draft

Visit [TECOaccount.com](http://TECOaccount.com) for free recurring or one time payments via checking or savings account.



#### In-Person

Find list of Payment Agents at [TampaElectric.com](http://TampaElectric.com)



#### Mail A Check

**Payments:**  
TECO  
P.O. Box 31318  
Tampa, FL 33631-3318  
Mail your payment in the enclosed envelope.



#### Credit or Debit Card

Pay by credit Card using KUBRA EZ-Pay at [TECOaccount.com](http://TECOaccount.com). Convenience fee will be charged.



#### Phone

Toll Free:  
**866-689-6469**

#### All Other

**Correspondences:**  
Tampa Electric  
P.O. Box 111  
Tampa, FL 33601-0111

### Contact Us

#### Online:

[TampaElectric.com](http://TampaElectric.com)

#### Phone:

Commercial Customer Care:  
866-832-6249

Residential Customer Care:

813-223-0800 (Hillsborough)  
863-299-0800 (Polk County)  
888-223-0800 (All Other Counties)

#### Hearing Impaired/TTY:

7-1-1

#### Power Outage:

877-588-1010

#### Energy-Saving Programs:

813-275-3909

**Please Note:** If you choose to pay your bill at a location not listed on our website or provided by Tampa Electric, you are paying someone who is not authorized to act as a payment agent at Tampa Electric. You bear the risk that this unauthorized party will relay the payment to Tampa Electric and do so in a timely fashion. Tampa Electric is not responsible for payments made to unauthorized agents, including their failure to deliver or timely deliver the payment to us. Such failures may result in late payment charges to your account or service disconnection.



## Summary of Charges by Service Address

Account Number: 321000026203

### Energy Usage From Last Month

▲ Increased    = Same    ▼ Decreased

Service Address: 13991 CLEMENT PRIDE BL, A, RIVERVIEW, FL 33579

Sub-Account Number: 221000778391

Meter	Read Date	Current	-	Previous	=	Total Used	Multiplier	Billing Period	Amount
1000488713	06/14/2024	17,116		17,076		40 kWh	1	30 Days	\$28.32
									▲ 2.6%

Service Address: 14298 ARBOR PINES DR, RIVERVIEW, FL 33579

Sub-Account Number: 221003311729

Meter	Read Date	Current	-	Previous	=	Total Used	Multiplier	Billing Period	Amount
1000503543	06/14/2024	1,495		1,482		13 kWh	1	30 Days	\$24.78
									= 0.0%

Service Address: 14218 ARBOR PINES DR, RIVERVIEW, FL 33579

Sub-Account Number: 221003344704

Meter	Read Date	Current	-	Previous	=	Total Used	Multiplier	Billing Period	Amount
1000503523	06/14/2024	7,015		6,840		175 kWh	1	30 Days	\$46.01
									▲ 3.6%

Service Address: 14217 ARBOR PINES DR, RIVERVIEW, FL 33579

Sub-Account Number: 221003357052

Meter	Read Date	Current	-	Previous	=	Total Used	Multiplier	Billing Period	Amount
1000791886	06/14/2024	24,104		22,342		1,762 kWh	1	30 Days	\$253.96
									▲ 71.4%

Service Address: 11404 CARLTON FIELDS DR, RIVERVIEW, FL 33579-4094

Sub-Account Number: 221004695112

Meter	Read Date	Current	-	Previous	=	Total Used	Multiplier	Billing Period	Amount
1000790429	06/14/2024	18,473		17,868		12,100 kWh	20.0000	30 Days	\$1,055.03
1000790429	06/14/2024	1.5		0		30 kW	20.0000	30 Days	▼ 3.7%

Service Address: 11404 CARLTON FIELDS DR, RIVERVIEW, FL 33579-4094

Sub-Account Number: 221004936375

Amount: \$568.49

Service Address: CARLTON LKS, PH 1E1, RIVERVIEW, FL 33579-0000

Sub-Account Number: 221007674692

Amount: \$700.81

Total Current Month's Charges

\$17,921.63



Sub-Account #: 211005443505  
Statement Date: 07/01/2024

**Service Address:** CARLTON LKS, PH 1A, RIVERVIEW, FL 33579-0000

**Service Period:** 05/16/2024 - 06/14/2024

**Rate Schedule:** Lighting Service

## Charge Details



### Electric Charges

#### Lighting Service Items LS-1 (Bright Choices) for 30 days

Lighting Energy Charge	2173 kWh @ \$0.03406/kWh	\$74.01
Fixture & Maintenance Charge	97 Fixtures	\$2465.87
Lighting Pole / Wire	97 Poles	\$2747.04
Lighting Fuel Charge	2173 kWh @ \$0.03127/kWh	\$67.95
Storm Protection Charge	2173 kWh @ \$0.03877/kWh	\$84.25
Clean Energy Transition Mechanism	2173 kWh @ \$0.00036/kWh	\$0.78
Storm Surcharge	2173 kWh @ \$0.00074/kWh	\$1.61
Florida Gross Receipt Tax		\$5.86

#### Lighting Charges

**\$5,447.37**

**Current Month's Electric Charges**

**\$5,447.37**

Billing information continues on next page →



Sub-Account #: 211005443687  
Statement Date: 07/01/2024

**Service Address:** CARLTON LKS, PH 1, RIVERVIEW, FL 33579-0000

**Service Period:** 05/16/2024 - 06/14/2024

**Rate Schedule:** Lighting Service

## Charge Details



### Electric Charges

#### Lighting Service Items LS-1 (Bright Choices) for 30 days

Lighting Energy Charge	2448 kWh @ \$0.03406/kWh	\$83.38
Fixture & Maintenance Charge	115 Fixtures	\$2328.23
Lighting Pole / Wire	115 Poles	\$3447.90
Lighting Fuel Charge	2448 kWh @ \$0.03127/kWh	\$76.55
Storm Protection Charge	2448 kWh @ \$0.03877/kWh	\$94.91
Clean Energy Transition Mechanism	2448 kWh @ \$0.00036/kWh	\$0.88
Storm Surcharge	2448 kWh @ \$0.00074/kWh	\$1.81
Florida Gross Receipt Tax		\$6.60

#### Lighting Charges

**\$6,040.26**

**Current Month's Electric Charges**

**\$6,040.26**

Billing information continues on next page →





Sub-Account #: 211005443919  
Statement Date: 07/01/2024

**Service Address:** CARLTON LKS, PH 1B, RIVERVIEW, FL 33579-0000

**Service Period:** 05/16/2024 - 06/14/2024

**Rate Schedule:** Lighting Service

## Charge Details



### Electric Charges

#### Lighting Service Items LS-1 (Bright Choices) for 30 days

Lighting Energy Charge	1141 kWh @ \$0.03406/kWh	\$38.86
Fixture & Maintenance Charge	49 Fixtures	\$1357.79
Lighting Pole / Wire	49 Poles	\$1387.68
Lighting Fuel Charge	1141 kWh @ \$0.03127/kWh	\$35.68
Storm Protection Charge	1141 kWh @ \$0.03877/kWh	\$44.24
Clean Energy Transition Mechanism	1141 kWh @ \$0.00036/kWh	\$0.41
Storm Surcharge	1141 kWh @ \$0.00074/kWh	\$0.84
Florida Gross Receipt Tax		\$3.08

#### Lighting Charges

**\$2,868.58**

**Current Month's Electric Charges**

**\$2,868.58**

Billing information continues on next page →





Sub-Account #: 221000718207  
Statement Date: 07/01/2024

**Service Address:** CARLTON LKS, PH 1D2, RIVERVIEW, FL 33579-0000

**Service Period:** 05/16/2024 - 06/14/2024

**Rate Schedule:** Lighting Service

## Charge Details



### Electric Charges

#### Lighting Service Items LS-1 (Bright Choices) for 30 days

Lighting Energy Charge	120 kWh @ \$0.03406/kWh	\$4.09
Fixture & Maintenance Charge	5 Fixtures	\$147.80
Lighting Pole / Wire	5 Poles	\$141.60
Lighting Fuel Charge	120 kWh @ \$0.03127/kWh	\$3.75
Storm Protection Charge	120 kWh @ \$0.03877/kWh	\$4.65
Clean Energy Transition Mechanism	120 kWh @ \$0.00036/kWh	\$0.04
Storm Surcharge	120 kWh @ \$0.00074/kWh	\$0.09
Florida Gross Receipt Tax		\$0.32

#### Lighting Charges

**\$302.34**

**Current Month's Electric Charges**

**\$302.34**

Billing information continues on next page →



Sub-Account #: 221000723645  
Statement Date: 07/01/2024

**Service Address:** CARLTON LKS, PH 1D1, RIVERVIEW, FL 33579-0000

**Service Period:** 05/16/2024 - 06/14/2024

**Rate Schedule:** Lighting Service

## Charge Details



### Electric Charges

#### Lighting Service Items LS-1 (Bright Choices) for 30 days

Lighting Energy Charge	158 kWh @ \$0.03406/kWh	\$5.38
Fixture & Maintenance Charge	7 Fixtures	\$181.02
Lighting Pole / Wire	7 Poles	\$198.24
Lighting Fuel Charge	158 kWh @ \$0.03127/kWh	\$4.94
Storm Protection Charge	158 kWh @ \$0.03877/kWh	\$6.13
Clean Energy Transition Mechanism	158 kWh @ \$0.00036/kWh	\$0.06
Storm Surcharge	158 kWh @ \$0.00074/kWh	\$0.12
Florida Gross Receipt Tax		\$0.43

#### Lighting Charges

**\$396.32**

**Current Month's Electric Charges**

**\$396.32**

Billing information continues on next page →



Sub-Account #: 221000778375  
Statement Date: 07/01/2024

**Service Address:** 14286 CLEMENT PRIDE BLVD, B, RIVERVIEW, FL 33579

## Meter Read

**Service Period:** 05/16/2024 - 06/14/2024

**Rate Schedule:** General Service - Non Demand

Meter Number	Read Date	Current Reading	Previous Reading	=	Total Used	Multiplier	Billing Period
1000851107	06/14/2024	31,640	30,371		1,269 kWh	1	30 Days

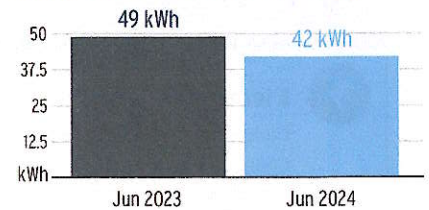
## Charge Details



### Electric Charges

Daily Basic Service Charge	30 days @ \$0.75000	\$22.50
Energy Charge	1,269 kWh @ \$0.08192/kWh	\$103.96
Fuel Charge	1,269 kWh @ \$0.03157/kWh	\$40.06
Storm Protection Charge	1,269 kWh @ \$0.00775/kWh	\$9.83
Clean Energy Transition Mechanism	1,269 kWh @ \$0.00427/kWh	\$5.42
Storm Surcharge	1,269 kWh @ \$0.00225/kWh	\$2.86
Florida Gross Receipt Tax		\$4.73
<b>Electric Service Cost</b>		<b>\$189.36</b>

## Avg kWh Used Per Day



**Current Month's Electric Charges**

**\$189.36**

Billing information continues on next page →





Sub-Account #: 221000778391  
Statement Date: 07/01/2024

Service Address: 13991 CLEMENT PRIDE BL, A, RIVERVIEW, FL 33579

Meter Read

Meter Location: WELL

Service Period: 05/16/2024 - 06/14/2024

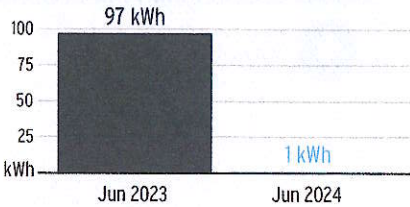
Rate Schedule: General Service - Non Demand

Meter Number	Read Date	Current Reading	-	Previous Reading	=	Total Used	Multiplier	Billing Period
1000488713	06/14/2024	17,116		17,076		40 kWh	1	30 Days

Charge Details

	<b>Electric Charges</b>		
	Daily Basic Service Charge	30 days @ \$0.75000	\$22.50
	Energy Charge	40 kWh @ \$0.08192/kWh	\$3.28
	Fuel Charge	40 kWh @ \$0.03157/kWh	\$1.26
	Storm Protection Charge	40 kWh @ \$0.00775/kWh	\$0.31
	Clean Energy Transition Mechanism	40 kWh @ \$0.00427/kWh	\$0.17
	Storm Surcharge	40 kWh @ \$0.00225/kWh	\$0.09
	Florida Gross Receipt Tax		\$0.71
	<b>Electric Service Cost</b>		<b>\$28.32</b>

Avg kWh Used Per Day



00000024-0000257-Page 12 of 18

Current Month's Electric Charges \$28.32

Billing information continues on next page →





Sub-Account #: 221003311729  
Statement Date: 07/01/2024

Service Address: 14298 ARBOR PINES DR, RIVERVIEW, FL 33579

Meter Read

Meter Location: GATE

Service Period: 05/16/2024 - 06/14/2024

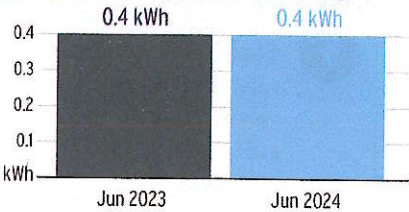
Rate Schedule: General Service - Non Demand

Meter Number	Read Date	Current Reading	-	Previous Reading	=	Total Used	Multiplier	Billing Period
1000503543	06/14/2024	1,495		1,482		13 kWh	1	30 Days

Charge Details

	<b>Electric Charges</b>		
	Daily Basic Service Charge	30 days @ \$0.75000	\$22.50
	Energy Charge	13 kWh @ \$0.08192/kWh	\$1.06
	Fuel Charge	13 kWh @ \$0.03157/kWh	\$0.41
	Storm Protection Charge	13 kWh @ \$0.00775/kWh	\$0.10
	Clean Energy Transition Mechanism	13 kWh @ \$0.00427/kWh	\$0.06
	Storm Surcharge	13 kWh @ \$0.00225/kWh	\$0.03
	Florida Gross Receipt Tax		\$0.62
	<b>Electric Service Cost</b>		<b>\$24.78</b>

Avg kWh Used Per Day



Current Month's Electric Charges

\$24.78

Billing information continues on next page →

00000024-0000258-Page 13 of 18



Sub-Account #: 221003344704  
Statement Date: 07/01/2024

**Service Address:** 14218 ARBOR PINES DR, RIVERVIEW, FL 33579

## Meter Read

**Service Period:** 05/16/2024 - 06/14/2024

**Rate Schedule:** General Service - Non Demand

Meter Number	Read Date	Current Reading	-	Previous Reading	=	Total Used	Multiplier	Billing Period
1000503523	06/14/2024	7,015		6,840		175 kWh	1	30 Days

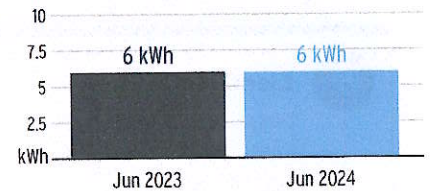
## Charge Details



### Electric Charges

Daily Basic Service Charge	30 days @ \$0.75000	\$22.50
Energy Charge	175 kWh @ \$0.08192/kWh	\$14.34
Fuel Charge	175 kWh @ \$0.03157/kWh	\$5.52
Storm Protection Charge	175 kWh @ \$0.00775/kWh	\$1.36
Clean Energy Transition Mechanism	175 kWh @ \$0.00427/kWh	\$0.75
Storm Surcharge	175 kWh @ \$0.00225/kWh	\$0.39
Florida Gross Receipt Tax		\$1.15
<b>Electric Service Cost</b>		<b>\$46.01</b>

## Avg kWh Used Per Day



**Current Month's Electric Charges**

**\$46.01**

Billing information continues on next page →



Sub-Account #: 221003357052  
Statement Date: 07/01/2024

**Service Address:** 14217 ARBOR PINES DR, RIVERVIEW, FL 33579

## Meter Read

**Meter Location:** WELL

**Service Period:** 05/16/2024 - 06/14/2024

**Rate Schedule:** General Service - Non Demand

Meter Number	Read Date	Current Reading	Previous Reading	=	Total Used	Multiplier	Billing Period
1000791886	06/14/2024	24,104	22,342		1,762 kWh	1	30 Days

## Charge Details



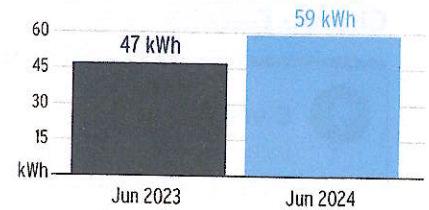
### Electric Charges

Daily Basic Service Charge	30 days @ \$0.75000	\$22.50
Energy Charge	1,762 kWh @ \$0.08192/kWh	\$144.34
Fuel Charge	1,762 kWh @ \$0.03157/kWh	\$55.63
Storm Protection Charge	1,762 kWh @ \$0.00775/kWh	\$13.66
Clean Energy Transition Mechanism	1,762 kWh @ \$0.00427/kWh	\$7.52
Storm Surcharge	1,762 kWh @ \$0.00225/kWh	\$3.96
Florida Gross Receipt Tax		\$6.35

### Electric Service Cost

**\$253.96**

## Avg kWh Used Per Day



**Current Month's Electric Charges**

**\$253.96**

Billing information continues on next page →





Sub-Account #: 221004695112  
Statement Date: 07/01/2024

**Service Address:** 11404 CARLTON FIELDS DR, RIVERVIEW, FL 33579-4094

## Meter Read

**Service Period:** 05/16/2024 - 06/14/2024

**Rate Schedule:** General Service Demand - Standard

Meter Number	Read Date	Current Reading	- Previous Reading	= Total Used	Multiplier	Billing Period
1000790429	06/14/2024	18,473	17,868	12,100 kWh	20.0000	30 Days
1000790429	06/14/2024	1.5	0	30 kW	20.0000	30 Days

## Charge Details



### Electric Charges

Daily Basic Service Charge	30 days @ \$1.08000	\$32.40
Billing Demand Charge	30 kW @ \$14.20000/kW	\$426.00
Energy Charge	12,100 kWh @ \$0.00736/kWh	\$89.06
Fuel Charge	12,100 kWh @ \$0.03157/kWh	\$382.00
Capacity Charge	30 kW @ \$0.20000/kW	\$6.00
Storm Protection Charge	30 kW @ \$0.72000/kW	\$21.60
Energy Conservation Charge	30 kW @ \$0.73000/kW	\$21.90
Environmental Cost Recovery	12,100 kWh @ \$0.00081/kWh	\$9.80
Clean Energy Transition Mechanism	30 kW @ \$1.12000/kW	\$33.60
Storm Surcharge	12,100 kWh @ \$0.00052/kWh	\$6.29
Florida Gross Receipt Tax		\$26.38

**Electric Service Cost**

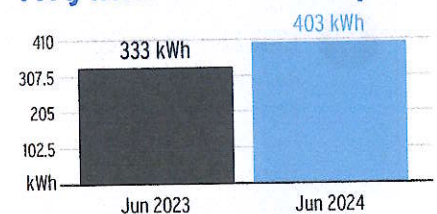
**\$1,055.03**

**Current Month's Electric Charges**

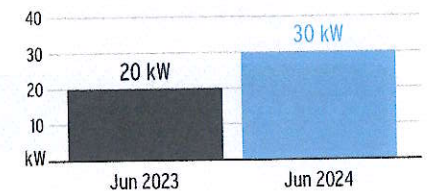
**\$1,055.03**

Billing information continues on next page →

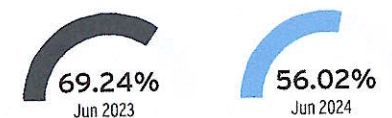
## Avg kWh Used Per Day



## Billing Demand (kW)



## Load Factor



Decreasing the proportion of your electricity utilized at peak will improve your load factor.

Sub-Account #: 221004936375  
Statement Date: 07/01/2024

Service Address: 11404 CARLTON FIELDS DR, RIVERVIEW, FL 33579-4094

Service Period: 05/16/2024 - 06/14/2024

Rate Schedule: Lighting Service

## Charge Details



### Electric Charges

#### Lighting Service Items LS-1 (Bright Choices) for 30 days

Lighting Energy Charge	315 kWh @ \$0.03406/kWh	\$10.73
Fixture & Maintenance Charge	9 Fixtures	\$279.63
Lighting Pole / Wire	9 Poles	\$254.88
Lighting Fuel Charge	315 kWh @ \$0.03127/kWh	\$9.85
Storm Protection Charge	315 kWh @ \$0.03877/kWh	\$12.21
Clean Energy Transition Mechanism	315 kWh @ \$0.00036/kWh	\$0.11
Storm Surcharge	315 kWh @ \$0.00074/kWh	\$0.23
Florida Gross Receipt Tax		\$0.85
<b>Lighting Charges</b>		<b>\$568.49</b>

Current Month's Electric Charges

\$568.49

Billing information continues on next page →





Sub-Account #: 221007674692  
Statement Date: 07/01/2024

**Service Address:** CARLTON LKS, PH 1E1, RIVERVIEW, FL 33579-0000

**Service Period:** 05/16/2024 - 06/14/2024

**Rate Schedule:** Lighting Service

### Charge Details



#### Electric Charges

##### Lighting Service Items LS-1 (Bright Choices) for 30 days

Lighting Energy Charge	266 kWh @ \$0.03406/kWh	\$9.06
Fixture & Maintenance Charge	14 Fixtures	\$232.54
Lighting Pole / Wire	14 Poles	\$396.48
Lighting Fuel Charge	266 kWh @ \$0.03127/kWh	\$8.32
Storm Protection Charge	266 kWh @ \$0.03877/kWh	\$10.31
Clean Energy Transition Mechanism	266 kWh @ \$0.00036/kWh	\$0.10
Storm Surcharge	266 kWh @ \$0.00074/kWh	\$0.20
Florida Gross Receipt Tax		\$0.72
Franchise Fee		\$43.08
		<b>\$700.81</b>

#### Lighting Charges

**Current Month's Electric Charges**

**\$700.81**

**Total Current Month's Charges**

**\$17,921.63**

July 9, 2024  
Invoice Number: 2510461070924  
Account Number: 8337 12 029 2510461  
Security Code: 2597  
Service At: 11404 CARLTON FIELDS DR  
RIVERVIEW FL 33579-4094

Auto Pay Notice

**Contact Us**

Visit us at [SpectrumBusiness.net](http://SpectrumBusiness.net)  
Or, call us at 855-252-0675

**Summary**

Service from 07/09/24 through 08/08/24  
details on following pages

Previous Balance	264.97
Payments Received -Thank You!	-264.97
<b>Remaining Balance</b>	<b>\$0.00</b>
Spectrum Business™ Internet	229.98
Spectrum Business™ Voice	34.99
Other Charges	0.00
Current Charges	\$264.97
YOUR AUTO PAY WILL BE PROCESSED 07/26/24	
<b>Total Due by Auto Pay</b>	<b>\$264.97</b>

**NEWS AND INFORMATION**

**NOTE.** Taxes, Fees and Charges listed in the Summary only apply to Spectrum Business TV and Spectrum Business Internet and are detailed on the following page. Taxes, Fees and Charges for Spectrum Business Voice are detailed in the Billing Information section.

**Telecommunications Relay Service (TRS)**

The Federal Communications Commission (FCC) has adopted use of the **711** dialing code for access to Telecommunications Relay Services. (TRS) TRS permits persons with a hearing or speech disability to use the telephone system via a text telephone (TTY) or other device to call persons with or without such disabilities.

For more information about the various types of TRS, see the FCC's consumer fact sheet at <https://www.fcc.gov/consumers/guides/telecommunications-relay-service-trs>. Please dial **711** to be connected to a TRS Center.

**Thank you for choosing Spectrum Business.**  
We appreciate your prompt payment and value you as a customer.

**Auto Pay.** Thank you for signing up for auto pay. Please note your payment may be drafted and posted to your Spectrum Business account the day after your transaction is scheduled to be processed by your bank.



4145 S. FALKENBURG RD RIVERVIEW FL 33578-8652  
8633 2390 NO RP 09 07102024 NNNNNNNN 01 001052 0004

Carlton Lakes Community  
MERITUS  
2005 PAN AM CIR STE 300  
TAMPA FL 33607-6008

Received  
JUL 15

July 9, 2024

**Carlton Lakes Community**

Invoice Number: 2510461070924  
Account Number: 8337 12 029 2510461  
Service At: 11404 CARLTON FIELDS DR  
RIVERVIEW FL 33579-4094

**Total Due by Auto Pay****\$264.97**

CHARTER COMMUNICATIONS  
PO BOX 7186  
PASADENA CA 91109-7186



833712029251046100264978



Invoice Number: 2510461070924  
 Account Number: 8337 12 029 2510461  
 Security Code: 2597

Carlton Lakes Community

### Contact Us

Visit us at [SpectrumBusiness.net](https://SpectrumBusiness.net)

Or, call us at 855-252-0675

8633 2390 NO RP 09 07102024 NNNNNNNN 01 001052 0004

### Charge Details

Previous Balance		264.97
EFT Payment	06/26	-264.97
<b>Remaining Balance</b>		<b>\$0.00</b>

Payments received after 07/09/24 will appear on your next bill.

Service from 07/09/24 through 08/08/24

### Spectrum Business™ Internet

Web Hosting	0.00
Security Suite	0.00
Domain Name	0.00
Vanity Email	0.00
Static IP 1	19.99
Spectrum Business Internet Ultra	199.99
Business WiFi	10.00
	<b>\$229.98</b>

**Spectrum Business™ Internet Total \$229.98**

### Spectrum Business™ Voice

<b>Phone number (813) 442-4870</b>	
Spectrum Business Voice	49.99
Promotional Discount	-15.00
Voice Mail	0.00
	<b>\$34.99</b>

For additional call details,  
 please visit [SpectrumBusiness.net](https://SpectrumBusiness.net)

**Spectrum Business™ Voice Total \$34.99**

### Other Charges

Payment Processing	5.00
Auto Pay Discount	-5.00
<b>Other Charges Total</b>	<b>\$0.00</b>

### Other Charges Continued

<b>Current Charges</b>	<b>\$264.97</b>
<b>Total Due by Auto Pay</b>	<b>\$264.97</b>

### Billing Information

**Tax and Fees** - This statement reflects the current taxes and fees for your area (including sales, excise, user taxes, etc.). These taxes and fees may change without notice. Visit [spectrum.net/taxesandfees](https://spectrum.net/taxesandfees) for more information.

**Spectrum Terms and Conditions of Service** - In accordance with the Spectrum Business Services Agreement, Spectrum services are billed on a monthly basis. Spectrum does not provide credits for monthly subscription services that are cancelled prior to the end of the current billing month.

**Terms & Conditions** - Spectrum's detailed standard terms and conditions for service are located at [spectrum.com/policies](https://spectrum.com/policies).

**Notice** - Nonpayment of any portion of your cable television, high-speed data, and/or Digital Phone service could result in disconnection of any of your Spectrum provided services.

**Insufficient Funds Payment Policy** - Charter may charge an insufficient funds processing fee for all returned checks and bankcard charge-backs. If your check, bankcard (debit or credit) charge, or other instrument or electronic transfer transaction used to pay us is dishonored, refused or returned for any reason, we may electronically debit your account for the payment, plus an insufficient funds processing fee as set forth in your terms of service or on your Video Services rate card (up to the amount allowable by law and any applicable sales tax). Your bank account may be debited as early as the same day payment is dishonored, refused or returned. If your bank account is not debited, the returned check amount (plus fee) must be replaced by cash, cashier's check or money order.

**The following taxes, fees and surcharges are included in the price of the Spectrum Business Voice services - FEES AND CHARGES:**  
 E911 Fee \$0.40, Federal USF \$2.07, Florida CST \$3.71, Sales Tax \$0.03, TRS Surcharge \$0.09.

Continued on the next page...

Local Spectrum Store: 12970 S US Hwy 301, Suite 105, Riverview FL 33579 Store Hours: Mon thru Sat - 10:00am to 8:00pm; Sun - 12:00pm to 5:00pm

Local Spectrum Store: 872 Brandon Town Center Mall, Brandon FL 33511 Store Hours: Mon thru Sat - 10:00am to 8:00pm and Sun - 12:00pm to 5:00pm



For questions or concerns, please call 1-866-519-1263.



June 9, 2024  
Invoice Number: 2510461060924  
Account Number: 8337 12 029 2510461  
Security Code: 2597  
Service At: 11404 CARLTON FIELDS DR  
RIVERVIEW FL 33579-4094

Auto Pay Notice

**Contact Us**

Visit us at [SpectrumBusiness.net](http://SpectrumBusiness.net)  
Or, call us at 855-252-0675

**Summary**

Service from 06/09/24 through 07/08/24  
details on following pages

Previous Balance	264.97
Payments Received -Thank You!	-264.97
<b>Remaining Balance</b>	<b>\$0.00</b>
Spectrum Business™ Internet	229.98
Spectrum Business™ Voice	34.99
Other Charges	0.00
Current Charges	\$264.97
YOUR AUTO PAY WILL BE PROCESSED 06/26/24	
<b>Total Due by Auto Pay</b>	<b>\$264.97</b>

**NEWS AND INFORMATION**

**NOTE.** Taxes, Fees and Charges listed in the Summary only apply to Spectrum Business TV and Spectrum Business Internet and are detailed on the following page. Taxes, Fees and Charges for Spectrum Business Voice are detailed in the Billing Information section.



**Thank you for choosing Spectrum Business.**  
We appreciate your prompt payment and value you as a customer.

**Auto Pay.** Thank you for signing up for auto pay. Please note your payment may be drafted and posted to your Spectrum Business account the day after your transaction is scheduled to be processed by your bank.



4145 S. FALKENBURG RD RIVERVIEW FL 33578-8652  
8633 2390 NO RP 09 06102024 NNNNNNNN 01 000957 0003

Carlton Lakes Community  
MERITUS  
2005 PAN AM CIR STE 300  
TAMPA FL 33607-6008

June 9, 2024

**Carlton Lakes Community**

Invoice Number: 2510461060924  
Account Number: 8337 12 029 2510461  
Service At: 11404 CARLTON FIELDS DR  
RIVERVIEW FL 33579-4094

**Total Due by Auto Pay** **\$264.97**

CHARTER COMMUNICATIONS  
PO BOX 7186  
PASADENA CA 91109-7186



833712029251046100264978



June 9, 2024

Invoice Number: 2510461060924  
 Account Number: 8337 12 029 2510461  
 Security Code: 2597

**Contact Us**

Visit us at [SpectrumBusiness.net](http://SpectrumBusiness.net)  
 Or, call us at **855-252-0675**

8633 2390 NO RP 09 06102024 NNNNNNNN 01 000957 0003

**Charge Details**

Previous Balance		264.97
EFT Payment	05/26	-264.97
<b>Remaining Balance</b>		<b>\$0.00</b>

Payments received after 06/09/24 will appear on your next bill.

Service from 06/09/24 through 07/08/24

**Spectrum Business™ Internet**

Web Hosting	0.00
Security Suite	0.00
Domain Name	0.00
Vanity Email	0.00
Static IP 1	19.99
Spectrum Business Internet Ultra	199.99
Business WiFi	10.00
	<b>\$229.98</b>

Spectrum Business™ Internet Total **\$229.98****Spectrum Business™ Voice**

<b>Phone number (813) 442-4870</b>	
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Promotional Discount	-15.00
Voice Mail	0.00
	<b>\$34.99</b>

For additional call details,  
 please visit [SpectrumBusiness.net](http://SpectrumBusiness.net)

Spectrum Business™ Voice Total **\$34.99****Other Charges**

Payment Processing	5.00
Auto Pay Discount	-5.00
<b>Other Charges Total</b>	<b>\$0.00</b>

**Other Charges Continued**

<b>Current Charges</b>	<b>\$264.97</b>
<b>Total Due by Auto Pay</b>	<b>\$264.97</b>

**Billing Information**

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**The following taxes, fees and surcharges are included in the price of the applicable service** - FEES AND CHARGES: E911 Fee \$0.40, Federal USF \$1.98, Florida CST \$3.71, Sales Tax \$0.03, TRS Surcharge \$0.09.

Continued on the next page....

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Local Spectrum Store: 872 Brandon Town Center Mall, Brandon FL 33511 Store Hours: Mon thru Sat - 10:00am to 8:00pm and Sun - 12:00pm to 5:00pm

For questions or concerns, please call **1-866-519-1263**.

TOTALLY BLU H2O

33572 US  
totallyblubiz@gmail.com

INVOICE

BILL TO  
Kristee Cole  
Carlton Arms

INVOICE 1004  
DATE 06/05/2024  
TERMS Due on receipt  
DUE DATE 06/05/2024

SERVICE	DESCRIPTION	QTY	RATE	AMOUNT
Monthly	Monthly pool service May	1	1,700.00	1,700.00

BALANCE DUE \$1,700.00

TOTALLY BLU H20

33572 US  
totallyblubiz@gmail.com

INVOICE

BILL TO  
Kristee Cole  
Carlton Arms

INVOICE 1005  
DATE 06/05/2024  
TERMS Due on receipt  
DUE DATE 06/05/2024

SERVICE	DESCRIPTION	QTY	RATE	AMOUNT
Monthly	Monthly Service June	1	1,700.00	1,700.00

BALANCE DUE \$1,700.00

# Business Observer

1970 Main Street  
3rd Floor  
Sarasota, FL 34236  
, 941-906-9386 x322

Received  
JUL 15

## INVOICE

Legal Advertising

Invoice # 24-02110H

Date 07/12/2024

**Attn:**  
Carlton Lakes CDD Inframark  
2005 PAN AM CIRCLE SUITE 300  
TAMPA FL 33607

Please make checks payable to:  
(Please note Invoice # on check)  
Business Observer  
1970 Main Street  
3rd Floor  
Sarasota, FL 34236

### Description

Serial # 24-02110H  
P.O./Ref.# Attn: LeAnn Chiarelli

### Amount

\$76.56

### Notice of Public Hearing and Board of Supervisors Meeting of the Carlton Lakes CDD

**RE:** Carlton Lakes CDD Board of Supervisors Meeting on August 1, 2024 at 6:00 p.m.

**Published:** 7/12/2024

### Important Message

Please include our Serial #  
on your check

Pay by credit card online:  
[https://legals.  
businessobserverfl.  
com/send-payment/](https://legals.businessobserverfl.com/send-payment/)

Paid  
Total

()

\$76.56

Payment is expected within 30 days of the  
first publication date of your notice.

**Attention:** If you are a government agency and you believe that you qualify for a 15% discount to the second insertion of your notice per F.S. revision 50.061, please inform Kristen Boothroyd directly at 941-906-9386 x323.

### NOTICE

The Business Observer makes every effort to ensure that its public notice advertising is accurate and in full compliance with all applicable statutes and ordinances and that its information is correct. Nevertheless, we ask that our advertisers scrutinize published ads carefully and alert us immediately to any errors so that we may correct them as soon as possible. We cannot accept responsibility for mistakes beyond bearing the cost of republishing advertisements that contain errors.



# Business Observer

1970 Main Street  
3rd Floor  
Sarasota, FL 34236  
, 941-906-9386 x322

## INVOICE

### Legal Advertising

#### NOTICE OF PUBLIC HEARING AND BOARD OF SUPERVISORS MEETING OF THE CARLTON LAKES COMMUNITY DEVELOPMENT DISTRICT

*The Board of Supervisors (the "Board") of the Carlton Lakes Community Development District (the "District") will hold a public hearing and a meeting on Thursday, August 1, 2024, at 6:00 p.m. at the Carlton Lakes Clubhouse, 11404 Carlton Fields Drive, Riverview, FL 33579.*

*The purpose of the public hearing is to receive public comments on the proposed adoption of the District's fiscal year 2024-2025 proposed budget. A meeting of the Board will also be held where the Board may consider any other business that may properly come before it. A copy of the proposed budget and the agenda may be viewed on the District's website at least 2 days before the meeting <http://carltonlakescdd.org>, or may be obtained by contacting the District Manager's office via email at [kristee.cole@inframark.com](mailto:kristee.cole@inframark.com) or via phone at (813) 382-7355.*

*The public hearing and meeting are open to the public and will be conducted in accordance with the provisions of Florida law for community development districts. They may be continued to a date, time, and place to be specified on the record at the hearing or meeting. There may be occasions when staff or Board members may participate by speaker telephone. The public may attend the meeting at the Clubhouse or by conference line. Please check the District's website at <http://carltonlakescdd.org>, prior to the public hearing/meeting date for the call in number in order to attend via the conference line.*

*In accordance with the provisions of the Americans with Disabilities Act, any person requiring special accommodations because of a disability or physical impairment should contact the District Manager's office at least 48 hours prior to the meeting. If you are hearing or speech impaired, please contact the Florida Relay Service at 711 or 1-800-955-8771 (TTY), or 1-800-955-8770 (voice) for aid in contacting the District Manager's office.*

*Each person who decides to appeal any decision made by the Board with respect to any matter considered at the public hearing or meeting is advised that person will need a record of proceedings and that accordingly, the person may need to ensure that a verbatim record of the proceedings is made, including the testimony and evidence upon which such appeal is to be based.*

Kristee Cole  
District Manager  
July 12, 2024

24-02110H

**Attention: If you are a government agency and you believe that you qualify for a 15% discount to the second insertion of your notice per F.S. revision 50.061, please inform Kristen Boothroyd directly at 941-906-9386 x323.**

#### NOTICE

The Business Observer makes every effort to ensure that its public notice advertising is accurate and in full compliance with all applicable statutes and ordinances and that its information is correct. Nevertheless, we ask that our advertisers scrutinize published ads carefully and alert us immediately to any errors so that we may correct them as soon as possible. We cannot accept responsibility for mistakes beyond bearing the cost of republishing advertisements that contain errors.

# Business Observer

1970 Main Street  
3rd Floor  
Sarasota, FL 34236  
, 941-906-9386 x322

Received

JUL 10

## INVOICE

Legal Advertising

Invoice # 24-02055H

Date 07/05/2024

**Attn:**  
Carlton Lakes CDD Inframark  
2005 PAN AM CIRCLE SUITE 300  
TAMPA FL 33607

Please make checks payable to:  
(Please note Invoice # on check)  
Business Observer  
1970 Main Street  
3rd Floor  
Sarasota, FL 34236

### Description

### Amount

Serial # 24-02055H

\$468.13

P.O./Ref.# Attn: LeAnn Chiarelli

### Notice of Public Hearing and Board of Supervisors Meeting of the Carlton Lakes CDD

**RE:** Carlton Lakes CDD Board of Supervisors Meeting on August 1, 2024 at 6:00 p.m.

**Published:** 7/5/2024

### Important Message

Please include our Serial #  
on your check

Pay by credit card online:  
[https://legals.  
businessobserverfl.  
com/send-payment/](https://legals.businessobserverfl.com/send-payment/)

Paid

()

Total

\$468.13

Payment is expected within 30 days of the  
first publication date of your notice.

**Attention:** If you are a government agency and you believe that you qualify for a 15% discount to the second insertion of your notice per F.S. revision 50.061, please inform Kristen Boothroyd directly at 941-906-9386 x323.

### NOTICE

The Business Observer makes every effort to ensure that its public notice advertising is accurate and in full compliance with all applicable statutes and ordinances and that its information is correct. Nevertheless, we ask that our advertisers scrutinize published ads carefully and alert us immediately to any errors so that we may correct them as soon as possible. We cannot accept responsibility for mistakes beyond bearing the cost of republishing advertisements that contain errors.



**NOTICE OF PUBLIC HEARING AND BOARD OF SUPERVISORS MEETING OF  
THE CARLTON LAKES COMMUNITY DEVELOPMENT DISTRICT**

*The Board of Supervisors (the "Board") of the Carlton Lakes Community Development District (the "District") will hold a public hearing and a meeting on Thursday, August 1, 2024, at 6:00 p.m. at the Carlton Lakes Clubhouse, 11404 Carlton Fields Drive, Riverview, FL 33379.*

The purpose of the public hearing is to receive public comments on the proposed adoption of the District's fiscal year 2024-2025 proposed budget and the proposed levy of its annually recurring non-ad valorem special assessments for operation and maintenance to fund the items described in the proposed budget (the "O&M Assessments").

At the conclusion of the public hearing, the Board will, by resolution, adopt a final budget, provide for the levy, collection, and enforcement of the O&M Assessments, and certify an assessment roll. A meeting of the Board will also be held where the Board may consider any other business that may properly come before it.

A copy of the proposed budget, preliminary assessment roll, and the agenda may be viewed on the District's website at least 2 days before the meeting <http://carltonlakescdd.org>, or may be obtained by contacting the District Manager's office via email at [kristee.cole@inframark.com](mailto:kristee.cole@inframark.com) or via phone at (813) 382-7355.

The table below presents the proposed schedule of the O&M Assessments. Amounts are preliminary and subject to change at the meeting and in any future year.

**Assessment Summary  
Fiscal Year 2025 vs. Fiscal Year 2024**

ASSESSMENT ALLOCATION										
Assessment Area One- Series 2015										
Product	Units	General Fund			Debt Service Series 2015			Total Assessments per Unit		
		FY 2025	FY 2024	Dollar Change	FY 2025	FY 2024		FY 2025	FY 2024	Dollar Change
Single Family 40'	80	\$ 1,471.54	\$ 1,066.80	\$ 404.74	\$ 1,041.67	\$ 1,041.67	\$ -	\$ 2,513.21	\$ 2,108.47	\$ 404.74
Single Family 50'	230	\$ 1,618.68	\$ 1,173.47	\$ 445.21	\$ 1,302.08	\$ 1,302.08	\$ -	\$ 2,920.76	\$ 2,475.55	\$ 445.21
Single Family 60'	114	\$ 1,763.03	\$ 1,278.12	\$ 484.91	\$ 1,562.50	\$ 1,562.50	\$ -	\$ 3,325.53	\$ 2,840.62	\$ 484.91
	<b>424</b>									<b>424</b>
Assessment Area Two- Series 2017										
Product	Units	O&M Per Unit			Debt Service Series 2017			Total Assessments per Unit		
		FY 2025	FY 2024	Dollar Change	FY 2025	FY 2024		FY 2025	FY 2024	Dollar Change
Single Family 40'	169	\$ 1,471.54	\$ 1,066.80	\$ 404.74	\$ 1,041.67	\$ 1,041.67	\$ -	\$ 2,513.21	\$ 2,108.47	\$ 404.74
Single Family 50'	54	\$ 1,618.68	\$ 1,173.47	\$ 445.21	\$ 1,302.08	\$ 1,302.08	\$ -	\$ 2,920.76	\$ 2,475.55	\$ 445.21
Single Family 60'	19	\$ 1,763.03	\$ 1,278.12	\$ 484.91	\$ 1,562.50	\$ 1,562.50	\$ -	\$ 3,325.53	\$ 2,840.62	\$ 484.91
	<b>242</b>									<b>242</b>
Assessment Area Two- Series 2018										
Product	Units	O&M Per Unit			Debt Service Series 2018			Total Assessments per Unit		
		FY 2025	FY 2024	Dollar Change	FY 2025	FY 2024		FY 2025	FY 2024	Dollar Change
Single Family 40'	96	\$ 1,471.54	\$ 1,066.80	\$ 404.74	\$ 1,224.94	\$ 1,224.94	\$ -	\$ 2,696.48	\$ 2,291.74	\$ 404.74
Single Family 50'	64	\$ 1,618.68	\$ 1,173.47	\$ 445.21	\$ 1,531.18	\$ 1,531.18	\$ -	\$ 3,149.86	\$ 2,704.65	\$ 445.21
Single Family 60'	34	\$ 1,763.03	\$ 1,278.12	\$ 484.91	\$ 1,837.41	\$ 1,837.41	\$ -	\$ 3,600.44	\$ 3,115.53	\$ 484.91
	<b>194</b>									<b>194</b>

The O&M Assessments (in addition to debt assessments, if any) will appear on November 2024 Hillsborough County property tax bill. Amount shown includes all applicable collection costs. Property owner is eligible for a discount of up to 4% if paid early.

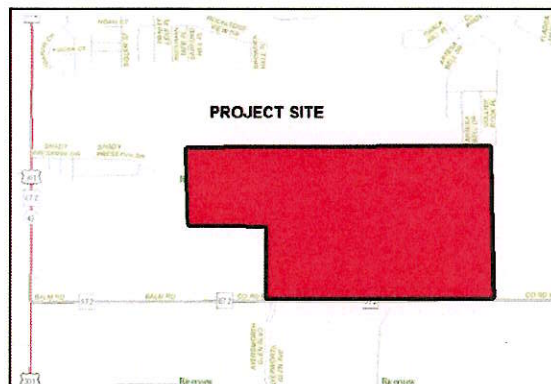
The County Tax Collector will collect the assessments for all lots and parcels within the District. Alternatively, the District may elect to directly collect its assessments in accordance with Chapter 190, Florida Statutes. Failure to pay the District's assessments will cause a tax certificate to be issued against the property which may result in a loss of title or a foreclosure action to be filed against the property. All affected property owners have the right to appear at the public hearing and to file written objections with the District within 20 days of publication of this notice.

The public hearing and meeting are open to the public and will be conducted in accordance with the provisions of Florida law for community development districts. They may be continued to a date, time, and place to be specified on the record at the hearing or meeting. There may be occasions when staff or Board members may participate by speaker telephone. The public may attend the meeting at the Clubhouse or by conference line. Please check the District's website at <http://carltonlakescdd.org>, prior to the public hearing/meeting date for the call in number in order to attend via the conference line.

In accordance with the provisions of the Americans with Disabilities Act, any person requiring special accommodations because of a disability or physical impairment should contact the District Manager's office at least 2 business days prior to the meeting. If you are hearing or speech impaired, please contact the Florida Relay Service at 711 or 1-800-955-8771 (TTY), or 1-800-955-8770 (voice) for aid in contacting the District Manager's office.

Each person who decides to appeal any decision made by the Board with respect to any matter considered at the public hearing or meeting is advised that person will need a record of proceedings and that accordingly, the person may need to ensure that a verbatim record of the proceedings is made, including the testimony and evidence upon which such appeal is to be based.

Kristee Cole  
District Manager



# Straley Robin Vericker

1510 W. Cleveland Street

Tampa, FL 33606

Telephone (813) 223-9400

Federal Tax Id. - 20-1778458

CARLTON LAKES COMMUNITY DEVELOPMENT DISTRICT  
2005 PAN AM CIRCLE, SUITE 300  
TAMPA, FL 33607

July 22, 2024

Client: 001463

Matter: 000001

Invoice #: 24961

Page: 1

RE: General

For Professional Services Rendered Through June 30, 2024

## SERVICES

Date	Person	Description of Services	Hours	Amount
6/3/2024	JMV	REVIEW CDD AUDIT NOTICE; PREPARE DISTRICT COUNSEL CDD AUDIT RESPONSE LETTER.	1.1	\$390.50
6/3/2024	LB	FINALIZE AUDIT RESPONSE LETTER FOR FISCAL YEAR ENDED SEPTEMBER 30, 2023.	0.2	\$35.00
6/6/2024	KCH	REVIEW AGENDA FOR BOS MEETING; PHONE CALL WITH K.COLE REGARDING BOS MEETING.	0.5	\$152.50
6/11/2024	KCH	PHONE CALL WITH K.COLE REGARDING UPCOMING BOS MEETING.	0.2	\$61.00
6/24/2024	KCH	REVIEW DISTRICT ENGINEER PROPOSAL FROM PEGASUS FOR THE END OF FISCAL YEAR 2023-2024.	0.8	\$244.00
Total Professional Services			2.8	\$883.00



July 22, 2024  
Client: 001463  
Matter: 000001  
Invoice #: 24961

Page: 2

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Total Services	\$883.00	
Total Disbursements	\$0.00	
Total Current Charges		\$883.00
Previous Balance		\$1,525.50
Less Payments		(\$1,525.50)
<b>PAY THIS AMOUNT</b>		<b>\$883.00</b>

***Please Include Invoice Number on all Correspondence***



Crosscreek Environmental Inc.

111 61st Street East  
Palmetto, FL 34221

# Invoice

**Date** 7/18/2024  
**Invoice #** 17835

## Bill To

Carlton Lakes CDD  
313 Campus St.  
Celebration, FL 34747  
Kristee Cole

## Project Info

Current Month's Maintenance

## P.O. #

## Terms

Net 30

## Due Date

8/17/2024

Description	Amount
Monthly stormwater pond maintenance of nuisance and exotic vegetation located within perimeter of the seven (7) ponds onsite. Treatments to occur once a month for a total of twelve (12) visits per year.  Maintenance services to include the following: * Algae control * Floating vegetation control * Shoreline vegetation control * Submersed vegetation control * Aquatics consulting * Management reporting * Littoral shelf maintenance * Lifetime warranty on all erosion control work as long as Crosscreek Environmental is the onsite vendor.  Total maintenance cost = \$590/Month (\$7,080 annually)          If the customer is not satisfied with the aquatic service provided, and the state of the aquatic management area declines due to Crosscreek Environmental Inc. negligence, the customer has full right to cancel the service with no less than 45 days written notice to Crosscreek Environmental Inc.	590.00
Thank you for your business	<b>Subtotal</b> \$590.00 <b>Sales Tax (0.0%)</b> \$0.00 <b>Total</b> \$590.00 <b>Payments/Credits</b> \$0.00 <b>Balance Due</b> \$590.00

Crosscreek Environmental Inc.

Phone # (941) 479-7811

Fax # (941) 479-7812

admin@crosscreekenv.com

www.crosscreekenvironmental.com

TOTALLY BLU H2O

33572 US  
totallyblubiz@gmail.com

INVOICE

BILL TO  
Kristee Cole  
Carlton Arms

INVOICE 1202  
DATE 07/01/2024  
TERMS Due on receipt  
DUE DATE 07/01/2024

SERVICE	DESCRIPTION	QTY	RATE	AMOUNT
Service	Monthly Pool Service	1	1,700.00	1,700.00
SUBTOTAL				1,700.00
TAX				0.00
TOTAL				1,700.00
BALANCE DUE				<b>\$1,700.00</b>



MK-WI-S300 GCFS  
1555 N. Rivercenter Drive, Suite 300  
Milwaukee, WI 53212

7376054



000002877 02 SP 106481075940717 P

Carlton Lakes CDD  
ATTN District Manager  
2005 Pan AM Circle Suite 300  
Tampa, FL 33607  
United States







Corporate Trust Services  
EP-MN-WN3L  
60 Livingston Ave.  
St. Paul, MN 55107

Invoice Number: 7376054  
Account Number: 272838000  
Invoice Date: 06/25/2024  
Direct Inquiries To: Duffy, Leanne M  
Phone: (407)-835-3807

Carlton Lakes CDD  
ATTN District Manager  
2005 Pan AM Circle Suite 300  
Tampa, FL 33607  
United States  
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**CARLTON LAKES CDD 2017**

The following is a statement of transactions pertaining to your account. For further information, please review the attached.

**STATEMENT SUMMARY**

**PLEASE REMIT BOTTOM COUPON PORTION OF THIS PAGE WITH CHECK PAYMENT OF INVOICE.**

**TOTAL AMOUNT DUE**

**\$3,717.38**

All invoices are due upon receipt.

Please detach at perforation and return bottom portion of the statement with your check, payable to U.S. Bank.

**CARLTON LAKES CDD 2017**

Invoice Number: 7376054  
Account Number: 272838000  
Current Due: \$3,717.38  
  
Direct Inquiries To: Duffy, Leanne M  
Phone: (407)-835-3807

**Wire Instructions:**

U.S. Bank  
ABA # 091000022  
Acct # 1-801-5013-5135  
Trust Acct # 272838000  
Invoice # 7376054  
Attn: Fee Dept St. Paul

**Please mail payments to:**

U.S. Bank  
CM-9690  
PO BOX 70870  
St. Paul, MN 55170-9690





Corporate Trust Services  
EP-MN-WN3L  
60 Livingston Ave.  
St. Paul, MN 55107

Invoice Number: 7376054  
Invoice Date: 06/25/2024  
Account Number: 272838000  
Direct Inquiries To: Duffy, Leanne M  
Phone: (407)-835-3807

CARLTON LAKES CDD 2017

Accounts Included 272838000 272838001 272838002 272838003 272838004  
In This Relationship:

CURRENT CHARGES SUMMARIZED FOR ENTIRE RELATIONSHIP				
Detail of Current Charges	Volume	Rate	Portion of Year	Total Fees
04200 Trustee	1.00	3,450.00	100.00%	\$3,450.00
Subtotal Administration Fees - In Advance 06/01/2024 - 05/31/2025				\$3,450.00
Incidental Expenses 06/01/2024 to 05/31/2025	3,450.00	0.0775		\$267.38
Subtotal Incidental Expenses				\$267.38
TOTAL AMOUNT DUE				\$3,717.38





MK-WI-S300 GCFS  
1555 N. Rivercenter Drive, Suite 300  
Milwaukee, WI 53212

7332939



000001187 02 SP 106481047769805 P

Carlton Lakes CDD  
ATTN District Manager  
2005 Pan AM Circle Suite 300  
Tampa, FL 33607  
United States





Corporate Trust Services  
EP-MN-WN3L  
60 Livingston Ave.  
St. Paul, MN 55107

Invoice Number: 7332939  
Account Number: 218485000  
Invoice Date: 05/24/2024  
Direct Inquiries To: Duffy, Leanne M  
Phone: (407)-835-3807

Carlton Lakes CDD  
ATTN District Manager  
2005 Pan AM Circle Suite 300  
Tampa, FL 33607  
United States

**CARLTON LAKES CDD SERIES 2018**

The following is a statement of transactions pertaining to your account. For further information, please review the attached.

### STATEMENT SUMMARY

**PLEASE REMIT BOTTOM COUPON PORTION OF THIS PAGE WITH CHECK PAYMENT OF INVOICE.**

TOTAL AMOUNT DUE

\$4,256.13

All invoices are due upon receipt.

Please detach at perforation and return bottom portion of the statement with your check, payable to U.S. Bank.

**CARLTON LAKES CDD SERIES 2018**

Invoice Number: 7332939  
Account Number: 218485000  
Current Due: \$4,256.13  
  
Direct Inquiries To: Duffy, Leanne M  
Phone: (407)-835-3807

**Wire Instructions:**

U.S. Bank  
ABA # 091000022  
Acct # 1-801-5013-5135  
Trust Acct # 218485000  
Invoice # 7332939  
Attn: Fee Dept St. Paul

**Please mail payments to:**

U.S. Bank  
CM-9690  
PO BOX 70870  
St. Paul, MN 55170-9690







Corporate Trust Services  
EP-MN-WN3L  
60 Livingston Ave.  
St. Paul, MN 55107

Invoice Number: 7332939  
Invoice Date: 05/24/2024  
Account Number: 218485000  
Direct Inquiries To: Duffy, Leanne M  
Phone: (407)-835-3807

CARLTON LAKES CDD SERIES 2018

Accounts Included 218485000 218485001 218485002 218485003 218485004  
In This Relationship:

CURRENT CHARGES SUMMARIZED FOR ENTIRE RELATIONSHIP				
Detail of Current Charges	Volume	Rate	Portion of Year	Total Fees
04200 Trustee	1.00	3,950.00	100.00%	\$3,950.00
Subtotal Administration Fees - In Advance 05/01/2024 - 04/30/2025				\$3,950.00
Incidental Expenses 05/01/2024 to 04/30/2025	3,950.00	0.0775		\$306.13
Subtotal Incidental Expenses				\$306.13
TOTAL AMOUNT DUE				\$4,256.13



**DecisionHR**  
5801 Postal Road PO Box 818020  
Cleveland, OH 44181  
(888) 828-5511

Deliver To  
**Carlton Lakes CDD**  
2005 Pan Am Circle  
2nd Floor, Suite 300  
Tampa, FL 33607  
Contact: Eric Davidson (813) 873-7300 ext 305



# INVOICE

## Issued to:

Eric Davidson  
Carlton Lakes CDD  
2005 Pan Am Circle  
2nd Floor, Suite 300  
Tampa, FL 33607

INVOICE NO 240085120014	PAYROLL DATE 7/12/2024	PAYMENT BY ACH	DRAFT DATE 7/12/2024
----------------------------	---------------------------	-------------------	-------------------------

DESCRIPTION	AMOUNT
Gross Wages	3,813.00
Social Security Tax	236.39
Medicare Tax	55.28
Federal Unemployment Tax	10.89
State Unemployment Tax	97.91
Risk Management	260.06
Administration Fees	209.62
<b>GROSS PAYROLL AMOUNT</b>	<b>\$4,683.15</b>
Delivery Charge Split	17.50
<b>TOTAL INVOICE</b>	<b>\$4,700.65</b>

PAYROLL ID 240085120014	PERIOD START 6/23/2024	STATEMENTS PROCESSED/PRINTED 5/5
CLIENT ID 8512	PERIOD END 7/6/2024	DELIVERY METHOD Metro NC

Ships with 5624 Northwood Co Metro NC Wednesday

Client: 8512 - Carlton Lakes CDD (132)

Payroll ID: 240085120014

Pay Period: 6/23/2024 - 7/6/2024

Pay Date: 7/12/2024

## PAYROLL REGISTER

Page 1/1

Jane Joseph

7/9/2024

2:26 PM EDT

Hawkins, Esther T

Emp: 18

Div: 0

Dep: -

Pay Date: 7/12/2024

Pay Period: 6/23/2024 - 7/6/2024

Payroll ID: 240085120014

NetPay: 521.90

Check: 0.00

DirDep: 521.90

PayStmt: 2172240171

Earning	Curr H/U	Rate	Curr Amt	YTD H/U	YTD Amt	Deduction	Curr EE	YTD EE	Curr ER	YTD ER	Tax	Curr Tax	YTD Tax
Hourly	34.00	14.0000	476.00	352.00	4,928.00						Federal Income Tax	34.05	400.90
HOLIDAY Ove	6.00	21.0000	126.00	13.00	273.00	Total Deduction	0.00				Social Security	37.32	335.48
Overtime	0.00	0.0000	0.00	10.00	210.00						Medicare	8.73	78.46
Total Earnings	40.00		602.00	375.00	5,411.00						Total Tax	80.10	814.84

Jones, Shekifer S

Emp: 20

Div: 0

Dep: -

Pay Date: 7/12/2024

Pay Period: 6/23/2024 - 7/6/2024

Payroll ID: 240085120014

NetPay: 452.52

Check: 0.00

DirDep: 452.52

PayStmt: 2172240173

Earning	Curr H/U	Rate	Curr Amt	YTD H/U	YTD Amt	Deduction	Curr EE	YTD EE	Curr ER	YTD ER	Tax	Curr Tax	YTD Tax
Hourly	35.00	14.0000	490.00	405.50	5,677.00						Federal Income Tax	0.00	1.25
Overtime	0.00	0.0000	0.00	6.00	126.00	Total Deduction	0.00				Social Security	30.38	364.99
HOLIDAY Ove	0.00	0.0000	0.00	4.00	84.00						Medicare	7.10	85.36
Total Earnings	35.00		490.00	415.50	5,887.00						Total Tax	37.48	451.60

Levatte, Fredrick

Emp: 13

Div: 0

Dep: -

Pay Date: 7/12/2024

Pay Period: 6/23/2024 - 7/6/2024

Payroll ID: 240085120014

NetPay: 1,683.31

Check: 0.00

DirDep: 1,683.31

PayStmt: 2172240169

Earning	Curr H/U	Rate	Curr Amt	YTD H/U	YTD Amt	Deduction	Curr EE	YTD EE	Curr ER	YTD ER	Tax	Curr Tax	YTD Tax
Salary	80.00	25.0000	2,000.00	1,080.00	27,000.00						Federal Income Tax	163.69	2,291.66
Holiday	0.00	0.0000	0.00	16.00	400.00	Total Deduction	0.00				Social Security	124.00	1,736.00
Bereavement	0.00	0.0000	0.00	24.00	600.00						Medicare	29.00	406.00
Total Earnings	80.00		2,000.00	1,120.00	28,000.00						Total Tax	316.69	4,433.66

Majdonado, Damary

Emp: 16

Div: 0

Dep: -

Pay Date: 7/12/2024

Pay Period: 6/23/2024 - 7/6/2024

Payroll ID: 240085120014

NetPay: 329.70

Check: 0.00

DirDep: 329.70

PayStmt: 2172240170

Earning	Curr H/U	Rate	Curr Amt	YTD H/U	YTD Amt	Deduction	Curr EE	YTD EE	Curr ER	YTD ER	Tax	Curr Tax	YTD Tax
Hourly	12.00	14.0000	168.00	234.30	3,280.20						Social Security	22.13	215.09
HOLIDAY Ove	9.00	21.0000	189.00	9.00	189.00	Total Deduction	0.00				Medicare	5.17	50.30
Total Earnings	21.00		357.00	243.30	3,469.20						Total Tax	27.30	265.39

Tofuri, Carmen J

Emp: 19

Div: 0

Dep: -

Pay Date: 7/12/2024

Pay Period: 6/23/2024 - 7/6/2024

Payroll ID: 240085120014

NetPay: 296.16

Check: 0.00

DirDep: 296.16

PayStmt: 2172240172

Earning	Curr H/U	Rate	Curr Amt	YTD H/U	YTD Amt	Deduction	Curr EE	YTD EE	Curr ER	YTD ER	Tax	Curr Tax	YTD Tax
Hourly	26.00	14.0000	364.00	303.00	4,242.00						Federal Income Tax	40.00	520.00
Total Earnings	26.00		364.00	303.00	4,242.00	Total Deduction	0.00				Social Security	22.56	263.00
											Medicare	5.28	61.51
											Total Tax	67.84	844.51

## REPORT GRAND TOTALS:

NetPay: 3,283.59

DirDep: 3,283.59

Check: 0.00

FRIDAY

Earning	Curr H/U	Curr Amt	Deduction	Curr EE	Curr ER	Tax	Curr Tax
Salary	80.00	2,000.00				Federal Income Tax	237.74
Hourly	107.00	1,498.00	Total Deduction	0.00	0.00	Social Security	236.39
Holiday	0.00	0.00				Medicare	55.28
HOLIDAY Overtime	15.00	315.00				Total Tax	529.41
Overtime	0.00	0.00					
Bereavement	0.00	0.00					
Total Earnings	202.00	3,813.00					



Client: 8512 - Carlton Lakes CDD (132), Employee: (All)  
Payroll ID: 240085120014  
Pay Period: 6/23/2024 - 7/6/2024  
Pay Date: 7/12/2024

DEDUCTION/BENEFIT ROSTER - CLIENT

Page 1/1  
Jane Joseph  
7/9/2024  
2:26 PM EDT

Client ID	EE ID	Employee Name	Status	Category	Type	Deduction Code	Paystub Description	Cov	Coverage Amount	Lifetime				YTD		
										Goal	EE Paid	ER Paid	Balance	Goal	EE Paid	ER Paid

No data



12980 Tarpon Springs Road  
Odessa, FL 33556

pinelakellc.com

## INVOICE

Date	Invoice No.
06/28/24	4486
Terms	Due Date
Net 30	07/28/24

### BILL TO

Teresa Farlow  
Carlton Lakes CDD  
11404 Carlton Fields Drive  
Riverview, FL 33579

### PROPERTY

Carlton Lakes CDD  
11404 Carlton Fields Drive  
Riverview, FL 33579

Amount Due	Enclosed
\$3,248.00	

Please detach top portion and return with your payment.

QTY	ITEM	UNIT PRICE	EXT PRICE	SALES TAX	LINE TOTAL
			\$3,248.00	\$0.00	\$3,248.00

Pine Lake Services, LLC would like to thank you for the opportunity to bid. We look forward to working with you on this project. If you have any questions, please feel free to contact us at any time at [projects@pinelakeLLC.com](mailto:projects@pinelakeLLC.com) or (813) 948-4736.

*Annual Install (1,200 4.5" Annuals)*

		\$3,248.00	\$0.00	\$3,248.00
<b>Total</b>		<b>\$3,248.00</b>	<b>\$0.00</b>	<b>\$3,248.00</b>

**Carlton Lakes CDD -Regular Meeting**

**MEETING DATE: July 11th, 2024**

**DMS Staff Signature: Kristee Cole**

<b>SUPERVISORS</b>	<b>CHECK IF IN ATTENDANCE</b>	<b>STATUS</b>	<b>PAYMENT AMOUNT</b>
<b>Freddy Barton</b>	X	Salary Accepted	\$200
Rena Vance	X	Salary Accepted	\$200
Nicholle Palmer	X	Salary Accepted	\$200
Nicole Snelling	X	Salary Accepted	\$200
Vacant		Salary Accepted	\$200

**Carlton Lakes CDD -Regular Meeting**

**MEETING DATE: July 11th, 2024**

**DMS Staff Signature: Kristee Cole**

<b>SUPERVISORS</b>	<b>CHECK IF IN ATTENDANCE</b>	<b>STATUS</b>	<b>PAYMENT AMOUNT</b>
Freddy Barton	X	Salary Accepted	\$200
Rena Vance	X	Salary Accepted	\$200
Nicholle Palmer	X	Salary Accepted	\$200
Nicole Snelling	X	Salary Accepted	\$200
Vacant		Salary Accepted	\$200



**Carlton Lakes CDD -Regular Meeting**  
**MEETING DATE: July 11th, 2024**

**DMS Staff Signature: Kristee Cole**

<b>SUPERVISORS</b>	<b>CHECK IF IN ATTENDANCE</b>	<b>STATUS</b>	<b>PAYMENT AMOUNT</b>
Freddy Barton	X	Salary Accepted	\$200
Rena Vance	X	Salary Accepted	\$200
Nicholle Palmer	X	Salary Accepted	\$200
Nicole Snelling	X	Salary Accepted	\$200
Vacant		Salary Accepted	\$200

**Carlton Lakes CDD -Regular Meeting**

**MEETING DATE: July 11th, 2024**

**DMS Staff Signature: Kristee Cole**

<b>SUPERVISORS</b>	<b>CHECK IF IN ATTENDANCE</b>	<b>STATUS</b>	<b>PAYMENT AMOUNT</b>
Freddy Barton	X	Salary Accepted	\$200
Rena Vance	X	Salary Accepted	\$200
Nicholle Palmer	X	Salary Accepted	\$200
Nicole Snelling	X	Salary Accepted	\$200
Vacant		Salary Accepted	\$200



7 Rancho Cr  
Lake Forest, CA 92630  
(949) 916-3700  
billing@optimaloutsource.com

Invoice OPT0994962

Jul 3, 2024

Client Meritus Associations - CDD-1012  
Product Mail My PDF  
Job Number HUAFhcptkMPDF  
Job Name New Association  
PO Number Carlton Lakes 2025 FY Assessme  
Due Date Aug 2, 2024

Thanks for your order!

Meritus Associations - CDD  
2005 Pan Am Circle, Suite 120  
Tampa, FL 33607

Assessments Increase Letter

Summary	Qty	Price	Tax	Subtotal
Materials & Services	1	473.000	T	\$473.00
Printing, inserting and mailing.				
860   1-5 sheets @ \$0.290 base (\$0.13 each additional sheet)				
860   3 Sheets total: 473.00				
860   6x9 Envelope				
Postage 1 oz Letter	860	0.640	N	\$550.40
Recovery Surcharge	1	108.790	T	\$108.79
Subtotal				\$1132.19
Tax				\$0.00
Total				\$1132.19

All Optimal Outsource, Inc. invoices will be considered accepted as presented unless written notification of dispute is made by customer to Optimal Outsource, Inc. within 30 days of invoice date. Any sums not paid by the invoice due date will be subject to a late charge of the lower of ten percent (10%) per annum or the maximum interest rate permitted by applicable law.

Make check payable to:  
Optimal Outsource  
PO Box 8307  
Southeastern, PA 19398-8307



12980 Tarpon Springs Road  
Odessa, FL 33556

pinelakellc.com

## INVOICE

Date	Invoice No.
06/26/24	4399
Terms	Due Date
Net 30	07/26/24

BILL TO
Teresa Farlow Carlton Lakes CDD 11404 Carlton Fields Drive Riverview, FL 33579

PROPERTY
Carlton Lakes CDD 11404 Carlton Fields Drive Riverview, FL 33579

Amount Due	Enclosed
\$250.00	

Please detach top portion and return with your payment.

QTY	ITEM	UNIT PRICE	EXT PRICE	SALES TAX	LINE TOTAL
			\$250.00	\$0.00	\$250.00

[SalesRepContactFullName] would like to thank you for the opportunity to bid. We look forward to working with you on this project. If you have any questions, please feel free to contact us at any time at [SalesRepContactEmail] or [SalesRepContactMobilePhone]

June 24 OTC treatment.

OTC June 24	\$250.00	\$0.00	\$250.00
<b>Total</b>	<b>\$250.00</b>	<b>\$0.00</b>	<b>\$250.00</b>





12980 Tarpon Springs Road  
Odessa, FL 33556

pinelakellc.com

## INVOICE

Date	Invoice No.
06/30/24	4407
Terms	Due Date
Net 30	07/30/24

### BILL TO

Teresa Farlow  
Carlton Lakes CDD  
11404 Carlton Fields Drive  
Riverview, FL 33579

### PROPERTY

Carlton Lakes CDD  
11404 Carlton Fields Drive  
Riverview, FL 33579

Amount Due	Enclosed
\$12,534.58	

*Please detach top portion and return with your payment.*

QTY	ITEM	UNIT PRICE	EXT PRICE	SALES TAX	LINE TOTAL
	#3481 - Carlton Lakes CDD Maintenance 24-25 July 2024		\$12,534.58	\$0.00	\$12,534.58
	Total		\$12,534.58	\$0.00	\$12,534.58

## Grau and Associates

951 W. Yamato Road, Suite 280  
Boca Raton, FL 33431-  
www.graucpa.com

Phone: 561-994-9299

Fax: 561-994-5823

*Carlton Lakes Community Development District*  
*2005 Pan Am Circle, Suite 300*  
*Tampa, FL 33607*

Invoice No. 26082  
Date 07/01/2024

---

SERVICE	AMOUNT
Audit FYE 09/30/2023	\$ <u>1,500.00</u>
Current Amount Due	\$ <u><u>1,500.00</u></u>

0 - 30	31 - 60	61 - 90	91 - 120	Over 120	Balance
3,500.00	0.00	0.00	0.00	0.00	3,500.00

Payment due upon receipt.



GoTo Communications, Inc.

## INVOICE

Invoice Date 07/01/2024  
Invoice # IN7103050395  
PO #  
Customer ID CN-710379-2009  
Terms **AutoPay Scheduled**  
Due Date 07/16/2024  
Currency US Dollar

**Your automatic payment is scheduled to be processed around the 10th of the month**

### Bill To

CARLTON LAKES CDD  
2005 PAN AM CIR STE 300  
TAMPA FL 33607  
UNITED STATES

**INVOICE Total:\$113.52**

**Amount Due:\$113.52**

Billing Group	Description	Quantity	Rate	Amount
Primary	GoToConnect - Monthly Service Charge 07/01/2024 - 07/31/2024	3	26.95	\$80.85
Primary	Standard Phone Numbers (DID) 07/01/2024 - 07/31/2024	2	5	\$10.00
Primary	Included minutes in plan 06/01/2024 - 06/30/2024	619.5	0	\$0.00
Primary	Monthly Rental Equipment Charge 07/01/2024 - 07/31/2024	1	4.9	\$4.90
Primary	State and Local Regulatory Recovery Fee	1	8.77	\$8.77
Primary	Universal Service Fee (USF)	1	3.9687	\$3.97
Primary	Regulatory Recovery Fee	1	5.0255	\$5.03

**Total \$113.52**

**Your automatic payment is scheduled to be processed around the 10th of the month**

View and Pay your invoices online: <https://my.jive.com/billing>  
Billing Support: <https://support.goto.com/connect/billing-user-guide>

### Online Payment Options:

Please visit <https://my.jive.com/billing> to view and download your invoices, search and download billed call details, setup or edit AutoPay as well as manage your invoice delivery recipients. \*Ability to access this option may require 'view/pay invoice' permissions be granted by your super admin & may not be available to certain reseller customers.



GoTo Communications, Inc.

## INVOICE

Invoice Date	07/01/2024
Invoice #	IN7103050395
PO #	
Customer ID	CN-710379-2009
Terms	<b>AutoPay Scheduled</b>
Due Date	07/16/2024
Currency	US Dollar

**Your automatic payment is scheduled to be processed around the 10th of the month**

\*Certain audio Services are provided by the applicable [GoTo affiliate](#) who sets the rates, terms, and conditions for audio services. GoTo Technologies USA, Inc. presents this invoice and collects on behalf of the applicable GoTo affiliate as its agent.

\*Telecom fees (incl. USF and Regulatory Recovery Fees) are only applicable to GoToConnect, and OpenVoice Services. If you'd like to know more about how GoTo currently displays fees on your invoice, please visit [here](#).

\*Connect Bundle is comprised of GoToConnect and GoToMeeting Pro. GoToConnect is provided by GoTo Communications, Inc.



# INVOICE

## Issued to:

Eric Davidson  
Carlton Lakes CDD  
2005 Pan Am Circle  
2nd Floor, Suite 300  
Tampa, FL 33607

INVOICE NO	PAYROLL DATE	PAYMENT BY	DRAFT DATE
240085120013	6/28/2024	ACH	6/28/2024

DESCRIPTION	AMOUNT
Gross Wages	3,372.00
Social Security Tax	209.06
Medicare Tax	48.91
Federal Unemployment Tax	8.22
State Unemployment Tax	74.09
Risk Management	184.93
Administration Fees	187.57
<b>GROSS PAYROLL AMOUNT</b>	<b>\$4,084.78</b>
Delivery Charge Split	17.50
<b>TOTAL INVOICE</b>	<b>\$4,102.28</b>

<b>PAYROLL ID</b> 240085120013	<b>PERIOD START</b> 6/9/2024	<b>STATEMENTS PROCESSED/PRINTED</b> 5/5
<b>CLIENT ID</b> 8512	<b>PERIOD END</b> 6/22/2024	<b>DELIVERY METHOD</b> Metro NC

Ships with 5623 Northwood Co Metro NC Wednesday



Client: 8512 - Carlton Lakes CDD (132)  
Payroll ID: 240085120013  
Pay Period: 6/9/2024 - 6/22/2024  
Pay Date: 6/28/2024

## PAYROLL REGISTER

Page 1/1  
Jane Joseph  
6/24/2024  
3:40 PM EDT

Hawkins, Esther T		Emp: 18		Div: 0		Dep: -		Pay Date: 6/28/2024		Pay Period: 6/9/2024 - 6/22/2024		Payroll ID: 240085120013		
		NetPay: 215.65		Check: 0.00		DirDep: 215.65		PayStmt: 2172232954						
Earning	Curr H/U	Rate	Curr Amt	YTD H/U	YTD Amt	Deduction	Curr EE	YTD EE	Curr ER	YTD ER	Tax	Curr Tax	YTD Tax	
Hourly	19.00	14.0000	266.00	318.00	4,452.00						Federal Income Tax	30.00	366.85	
Overtime	0.00	0.0000	0.00	10.00	210.00	Total Deduction	0.00				Social Security	16.49	298.16	
HOLIDAY Ove	0.00	0.0000	0.00	7.00	147.00						Medicare	3.86	69.73	
Total Earnings	19.00		266.00	335.00	4,809.00						Total Tax	50.35	734.74	
Jones, Shekiter S		Emp: 20		Div: 0		Dep: -		Pay Date: 6/28/2024		Pay Period: 6/9/2024 - 6/22/2024		Payroll ID: 240085120013		
		NetPay: 362.01		Check: 0.00		DirDep: 362.01		PayStmt: 2172232956						
Earning	Curr H/U	Rate	Curr Amt	YTD H/U	YTD Amt	Deduction	Curr EE	YTD EE	Curr ER	YTD ER	Tax	Curr Tax	YTD Tax	
Hourly	22.00	14.0000	308.00	370.50	5,187.00						Federal Income Tax	0.00	1.25	
HOLIDAY Ove	4.00	21.0000	84.00	4.00	84.00	Total Deduction	0.00				Social Security	24.30	334.61	
Overtime	0.00	0.0000	0.00	6.00	126.00						Medicare	5.69	78.26	
Total Earnings	26.00		392.00	380.50	5,397.00						Total Tax	29.99	414.12	
Levatte, Fredrick		Emp: 13		Div: 0		Dep: -		Pay Date: 6/28/2024		Pay Period: 6/9/2024 - 6/22/2024		Payroll ID: 240085120013		
		NetPay: 1,683.31		Check: 0.00		DirDep: 1,683.31		PayStmt: 2172232952						
Earning	Curr H/U	Rate	Curr Amt	YTD H/U	YTD Amt	Deduction	Curr EE	YTD EE	Curr ER	YTD ER	Tax	Curr Tax	YTD Tax	
Salary	80.00	25.0000	2,000.00	1,000.00	25,000.00						Federal Income Tax	163.69	2,127.97	
Holiday	0.00	0.0000	0.00	16.00	400.00	Total Deduction	0.00				Social Security	124.00	1,612.00	
Bereavement	0.00	0.0000	0.00	24.00	600.00						Medicare	29.00	377.00	
Total Earnings	80.00		2,000.00	1,040.00	26,000.00						Total Tax	316.69	4,116.97	
Majdonado, Damary		Emp: 16		Div: 0		Dep: -		Pay Date: 6/28/2024		Pay Period: 6/9/2024 - 6/22/2024		Payroll ID: 240085120013		
		NetPay: 142.21		Check: 0.00		DirDep: 142.21		PayStmt: 2172232953						
Earning	Curr H/U	Rate	Curr Amt	YTD H/U	YTD Amt	Deduction	Curr EE	YTD EE	Curr ER	YTD ER	Tax	Curr Tax	YTD Tax	
Hourly	11.00	14.0000	154.00	222.30	3,112.20						Social Security	9.55	192.96	
Total Earnings	11.00		154.00	222.30	3,112.20	Total Deduction	0.00				Medicare	2.24	45.13	
												Total Tax	11.79	238.09
Tofuri, Carmen J		Emp: 19		Div: 0		Dep: -		Pay Date: 6/28/2024		Pay Period: 6/9/2024 - 6/22/2024		Payroll ID: 240085120013		
		NetPay: 477.16		Check: 0.00		DirDep: 477.16		PayStmt: 2172232955						
Earning	Curr H/U	Rate	Curr Amt	YTD H/U	YTD Amt	Deduction	Curr EE	YTD EE	Curr ER	YTD ER	Tax	Curr Tax	YTD Tax	
Hourly	40.00	14.0000	560.00	277.00	3,878.00						Federal Income Tax	40.00	480.00	
Total Earnings	40.00		560.00	277.00	3,878.00	Total Deduction	0.00				Social Security	34.72	240.44	
												Medicare	8.12	56.23
												Total Tax	82.84	776.67

REPORT GRAND TOTALS			NetPay: 2,880.34		DirDep: 2,880.34		Check: 0.00		FRID: All	
Earning	Curr H/U	Curr Amt	Deduction	Curr EE	Curr ER	Tax		Curr Tax		
Salary	80.00	2,000.00				Federal Income Tax		233.69		
Hourly	92.00	1,288.00	Total Deduction	0.00	0.00	Social Security		209.06		
Holiday	0.00	0.00				Medicare		48.91		
Overtime	0.00	0.00				Total Tax		491.66		
HOLIDAY Overtime	4.00	84.00								
Bereavement	0.00	0.00								
Total Earnings	176.00	3,372.00								

## RESOLUTION 2024-11

### A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE CARLTON LAKES COMMUNITY DEVELOPMENT DISTRICT ADOPTING AMENDED AMENITY RULES AND PROCEDURES; PROVIDING FOR CONFLICTS; PROVIDING FOR SEVERABILITY; PROVIDING FOR AN EFFECTIVE DATE.

**WHEREAS**, the Carlton Lakes Community Development District (the “**District**”) is a local unit of special-purpose government created and existing pursuant to Chapter 190, Florida Statutes;

**WHEREAS**, the District owns, maintains, and operates certain recreational facilities;

**WHEREAS**, the Board of Supervisors of the District (the “**Board**”) is authorized by Sections 190.011(15) and 190.035, Florida Statutes, to establish rules and regulations for its amenity facilities;

**WHEREAS**, the Board held a noticed public hearing on September 5, 2024, to receive public comment on the proposed Amended Amenity Rules and Procedures (the “**Rules and Procedures**”);

**WHEREAS**, the proposed amended rules and procedures are meant to provide for efficient and effective District operations, and for the safety and security of the District and its members; and

**WHEREAS**, after hearing and considering public comment, the Board has determined that the proposed Amended Amenity Rules and Procedures should be adopted.

#### **NOW, THEREFORE, BE IT RESOLVED BY THE BOARD:**

1. **Adoption**. The Board hereby adopts the Amended Amenity Rules and Procedures for the Recreational Facilities and specifically the rules, regulations, code of conduct, and other rules included therein, as finalized in the form attached hereto as **Exhibit A**.
2. **Conflicts**. All District resolutions or parts thereof or other adopted policies in actual conflict with this Resolution are, to the extent of such conflict, superseded and repealed.
3. **Severability**. If any section or part of a section of this Resolution is declared invalid or unconstitutional, the validity, force and effect of any other section or part of a section of this Resolution shall not thereby be affected or impaired unless it clearly appears that such other section or part of a section of this Resolution is wholly or necessarily dependent upon the section or part of a section so held to be invalid or unconstitutional.

4. **Effective Date.** This Resolution shall become effective upon adoption.

**Passed and adopted on September 5, 2024.**

**Attest:**

**Carlton Lakes  
Community Development District**

\_\_\_\_\_  
Name: \_\_\_\_\_  
Secretary/Assistant Secretary

\_\_\_\_\_  
Name: Freddy Barton  
Title: Chair of the Board of Supervisors

# CARLTON LAKES COMMUNITY DEVELOPMENT DISTRICT

District Office ♦ 313 Campus Street ♦ Celebration, FL 34747 ♦ (813) 397-5120 ♦ Fax (813) 873-7070

## RECREATION CENTER POLICIES

The Recreation Center (which does not include the pool area) will be available for rental by residents for a maximum of 6 hours unless otherwise approved by the District Manager. Rentals are on a first come, first serve basis, with **security deposit in place to reserve the date and time**. Rentals may begin as early as 9:00 a.m. and must terminate by 11:00 p.m.

Rental Fees and Security Deposits for residents are as follows:

- Resident Rentals: Security Deposit \$250.00; Rental Fee \$50.00 per hour for small or large clubhouse room, and rental between the hours of 9:00 p.m. and 11:00 p.m. will be charged a fee of \$50.00 per hour.
- Non-Resident Rentals: Security Deposit \$500.00; Rental Fee \$100.00 per hour for small or large clubhouse room, and rental between the hours of 9:00 p.m. and 11:00 p.m. will be charged a fee of \$100.00 per hour.
- Only checks or money orders will be accepted for payment, made payable to Carlton Lakes Community Development District
- Neighborhood events are not subject to the rental fees, but renters will be responsible for any damages to the facility. Neighborhood events must meet the following criteria:
  - The event provides a benefit to the community;
  - The event encourages socialization amongst the neighbors;
  - The event must be approved by the District Manager; and
  - The event sponsor or chairman will be responsible for any damages and for cleaning the facility.

Cancellation Policy: A 72 hour written notice required must be provided prior to event date.

Without proper notice, rental fee is non-refundable. \_\_\_\_\_

1. All persons using the Recreation Center do so at their own risk. \_\_\_\_\_
2. Children under the age of twelve must be accompanied by an adult at all times while at the Recreation Center. \_\_\_\_\_
3. Alcohol is NOT permitted at the Recreation Center – presence of alcohol **AUTOMATICALLY FORFEITS SECURITY DEPOSIT** (THERE WILL BE NO EXCEPTIONS) \_\_\_\_\_
4. Glass beverage containers are NOT permitted at the Recreation Center. \_\_\_\_\_
5. Furniture shall NOT be removed from the Recreation Center at any time. \_\_\_\_\_
6. All equipment, furnishings and property of the District shall be found in the same condition after use of the Recreation Center. \_\_\_\_\_
7. It shall be the responsibility of any resident using the Recreation Center to remove food or other items. \_\_\_\_\_
8. Any items left in the Recreation Center after use will be discarded. \_\_\_\_\_
9. All persons using the Recreation Center shall obey the Hillsborough County Noise Ordinance and capacity limits as set by the Fire Marshall. \_\_\_\_\_
10. Glitter and Confetti are not allowed in Recreation Center \_\_\_\_\_

11. Residents wishing to reserve the Recreation Center shall contact District staff no later than two weeks preceding the date of intended reservation request. District staff will then review a list of policies and procedures for the reserved special event at the Recreation Center with the applicant. Use of the Recreation Center for parties or other group functions will require the execution of an indemnification agreement and a security deposit. \_\_\_\_\_
12. Use of the Recreation Center is **STRICTLY** limited to the confines of the building and adjacent parking area. Use of pool is **STRICTLY PROHIBITED** and will result in the **FORFEITURE OF THE SECURITY DEPOSIT**. \_\_\_\_\_
13. Please respect all walls and surface areas of the Recreation Center as you would your own home: **DO NOT PLACE TAPE ON WALLS, PUT PUSH-PINS INTO WALLS, ETC.** \_\_\_\_\_
14. All surfaces are to be **thoroughly cleaned** upon the completion of the rental event before leaving the Recreation Center. Failure to thoroughly clean will result to **FORFEITURE OF THE SECURITY DEPOSIT**. The deposit or letter of explanation concerning the withholding of any funds shall be forwarded within 10 days. (Wipe all surfaces, tables, chairs; sweep and mop the entire floor area; remove all trash from clubhouse to dumpster – replace trash bags). **Note:** the CDD will do its best, but will not be obligated to provide brooms, etc. Renters must provide their own cleaning products and remove them at the conclusion of the event. \_\_\_\_\_
15. **ALL CLEANING MUST BE COMPLETED** and the Recreation Center locked up securely (all windows and doors) by 11 pm of the rental day; persons in the Recreation Center **AFTER 11 pm** will be considered as **TRESPASSING** and subject to arrest by patrolling legal entities (Security and/or Hillsborough County Sheriff's Office). \_\_\_\_\_
16. No person may use the Recreation Center in such a manner as to interfere with the rights, comforts, conveniences, or peaceful enjoyment of the adjoining areas within the community by other residents. Specifically, no person may use the center in such a manner that creates excessive noise, profanity, or boisterous action. \_\_\_\_\_
17. Approval of all events is subject to the discretion of the District Manager. The District Manager has within its sole discretion the authority to reduce or waive rental fees for community service functions and events. \_\_\_\_\_
18. Individuals reserving the center must sign a Facility Usage Agreement and Release of Liability and Indemnification Agreement in order to rent the center. \_\_\_\_\_
19. No pets shall be allowed at any time in the center with the exception of service animals as defined by Florida Statutes. \_\_\_\_\_
20. All exterior doors and windows must be closed when the air conditioning or heat is on and temperatures reset to original settings. \_\_\_\_\_
21. There is **NO SMOKING** allowed. Smoking in the Recreation Center will result in the **FORFEITURE OF THE SECURITY DEPOSIT**. \_\_\_\_\_
22. Call 911 in the event of an emergency. \_\_\_\_\_
23. Violations will be subject to suspension as deemed appropriate by the Board of Supervisors. \_\_\_\_\_

\_\_\_\_\_  
**Applicant Signature**

\_\_\_\_\_  
**Applicant Printed Name**

\_\_\_\_\_  
**Date**



**CARLTON LAKES**  
**COMMUNITY DEVELOPMENT DISTRICT**

---

District Office ♦ 313 Campus Street ♦ Celebration, FL 34747 ♦ (813) 397-5120 ♦ Fax (813) 873-7070

**CLUBHOUSE USAGE AGREEMENT**  
**RELEASE OF LIABILITY AND INDEMNIFICATION**

1. **CARLTON LAKES COMMUNITY DEVELOPMENT DISTRICT** (hereinafter, the "District") is the owner of the clubhouse and related facilities (hereinafter, the "facilities"), located within the Carlton Lakes community in Hillsborough County, Florida.
2. The District, by its execution of this Agreement, has approved the use of the Facilities as described herein, subject to all applicable laws, rules and regulations, and subject to the District's receipt of a fee of \$50.00 per hour, which will include set up and clean up. A fee of \$50.00 per every additional (1) hour for any time over the rental period will be charged; however, a rental fee of \$50.00 per hour will be charged for rental between the hours of 9:00 p.m. and 11:00 p.m. No rental will be made after 11:00 p.m. Refundable security deposit in the amount of \$250.00 for RESIDENT users. All monies for rental fees and refundable security deposit need to be submitted by U.S. Bank Check at least 72 hours prior to the rental. The resident completing the rental agreement must be in attendance at the event, otherwise the non-resident rental rate will be charged and deducted from the security deposit.
3. NON-RESIDENT rental fee is \$100.00 per hour, which will include set up and clean up. A fee of \$100.00 per hour for every (1) hour will be added for any time over the rental period; however, a rental fee of \$100.00 per hour will be charged for rental between the hours of 9:00 p.m. and 11:00 p.m. No rental will be made after 11:00 p.m. Refundable security deposit in the amount of \$500.00 for NON-RESIDENT users. All monies for rental fees and refundable security deposit need to be submitted by U.S. Bank Check at least 72 hours prior to the rental.
4. Security deposit refunds are subject to an inspection of the facility after the event, as well as complete adherence to the "Clubhouse Rules" (**see and initial**) attached. If a temporary access keycard is provided by the District for the rental period, failure to return the keycard will result in a security deposit deduction of \$25.00 for the replacement cost of the keycard. Please make checks (two, separate) payable to CARLTON LAKES CDD.

5. The undersigned, \_\_\_\_\_, (the Applicant), has applied to the District to use the Clubhouse as follows:

Applicant Address: \_\_\_\_\_ Purpose: \_\_\_\_\_

Date of Event: \_\_\_\_\_ Phone: \_\_\_\_\_

Time of Event (ALL Events shall end by 11:00 p.m.): \_\_\_\_\_

Extra Hours Required (\$50.00 or \$100.00 per every (1) hour): \_\_\_\_\_

Number of Attendees (NOT TO EXCEED 40 for the large clubhouse room): \_\_\_\_\_

6. The District has consented to the above use by the Applicant, its agents, employees and invitees.
7. In Consideration of the District's permission to the Applicant, its agents, employees and invitees to use the Facilities, the Applicant, for itself, its agents, employees and invitees, and any person or entity claiming by or through them, releases, discharges and acquits the District, its agents or employees, for any and all claims for loss, damage or injury of any nature whatsoever to persons or property, including but not limited to personal injury or death, resulting in any way from, or in any fashion arising from, or connected with, the use of the Facilities.
8. As further consideration for the District's permission to the Applicant, its agents, employees and invitees to use the Facilities, the Applicant, for itself, its representatives and assigns, agrees to indemnify, defend and hold harmless the District, its agents and employees, from any and all claims for loss, damage, injury or death of any nature whatsoever to persons or property, including, but not limited to personal injury or death, resulting in any way from or in any fashion arising from or connected with the use of the Facilities.
9. Should any provision of this Agreement be declared or be determined by any court of jurisdiction to be illegal or invalid, the validity of the remaining parts, term or provision shall not be affected thereby and said illegal part, term or provision shall be deemed not part of this Agreement.

**Applicant:**

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Print name

\_\_\_\_\_  
Date

**CARLTON LAKES COMMUNITY  
DEVELOPMENT DISTRICT**

By: \_\_\_\_\_

As: \_\_\_\_\_

Date: \_\_\_\_\_

**CARLTON LAKES  
COMMUNITY DEVELOPMENT DISTRICT**

---

District Office ♦ 313 Campus Street ♦ Celebration, FL 34747 ♦ (813) 397-5120 ♦ Fax (813) 873-7070

**CHECK PAYMENT FORM**

*This form must be completed by **each person** issuing a check to Carlton Lakes CDD in payment for clubhouse rentals, keys or any other products/services. A copy of the check issuer's driver's license or valid ID must be obtained **for each occurrence**.*

**DATE:** \_\_\_\_/\_\_\_\_/\_\_\_\_

**NAME OF ISSUER:** \_\_\_\_\_

**ADDRESS:** \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**HOME PHONE:** (\_\_\_\_) \_\_\_\_ - \_\_\_\_\_

**CELL PHONE:** (\_\_\_\_) \_\_\_\_ - \_\_\_\_\_

**DRIVER LICENSE NUMBER:** \_\_\_\_\_  
(Attach copy of license)

**PLACE OF EMPLOYMENT:** \_\_\_\_\_

**WORK PHONE:** (\_\_\_\_) \_\_\_\_ - \_\_\_\_\_

**AMOUNT OF CHECK:** \$ \_\_\_\_\_

**REASON FOR CHECK:** \_\_\_\_\_

**RESOLUTION 2024-12**

**A RESOLUTION OF THE BOARD OF SUPERVISORS  
DESIGNATING THE OFFICERS OF CARLTON LAKES  
COMMUNITY DEVELOPMENT DISTRICT, AND  
PROVIDING FOR AN EFFECTIVE DATE.**

**WHEREAS**, Carlton Lakes Community Development District (the “District”), is a local unit of special-purpose government created and existing pursuant to Chapter 190, Florida Statutes; and

**WHEREAS**, the Board of Supervisors (hereinafter the “Board”) now desires to designate the Officers of the District per Chapter 190, Florida Statutes.

**NOW, THEREFORE, BE IT RESOLVED BY THE BOARD  
OF SUPERVISORS OF CARLTON LAKES COMMUNITY  
DEVELOPMENT DISTRICT:**

1. The following persons are elected to the offices shown, to wit:

<u>Freddy Barton</u>	Chair
<u>Rena Vance</u>	Vice-Chair
<u>Jennifer Goldyn</u>	Secretary
<u>Stephen Bloom</u>	Treasurer
<u>Angel Montagna</u>	Assistant Treasurer
<u>Leah Popelka</u>	Assistant Treasurer
<u>Nicholle Palmer</u>	Assistant Secretary
<u>Nicole Snelling</u>	Assistant Secretary
<u>Elizabeth Diaz</u>	Assistant Secretary
<u>Kristee Cole</u>	Assistant Secretary

2. This Resolution shall become effective immediately upon its adoption.

**PASSED AND ADOPTED** this 5<sup>th</sup> day of September, 2024.

**ATTEST:**

**CARLTON LAKES  
COMMUNITY DEVELOPMENT  
DISTRICT**

\_\_\_\_\_  
Name: \_\_\_\_\_  
Secretary / Assistant Secretary

\_\_\_\_\_  
Name: \_\_\_\_\_  
Chair / Vice Chair of the Board of Supervisors

501 S FALKENBURG ROAD, TAMPA

Date: 8/23/2024

**Work Order: CL7022024****Customer ID: Carlton Lakes****JOSÉ PABÓN**

689-272-7723

**PROPOSAL:**

501 S Falkenburg Road, Tampa

QUANTITY	DESCRIPTION	UNIT PRICE		AMOUNT
	Sidewalk replacement ( 2 panels )	\$65 H/R	16	\$1,040
	Materials ( concret )	\$573	1	\$573

**TERMS & CONDITIONS:**FULL PAYMENT IS DUE WITHING 60 DAYS OF  
FINALIZING THE PROJECT.**TOTAL: \$1,613**



**Site Masters of Florida, LLC**  
5551 Bloomfield Blvd.  
Lakeland, FL 33810  
Phone: (813) 917-9567  
Email: tim.sitemastersofflorida@yahoo.com

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**PROPOSAL**

**Carlton Lakes CDD**

**Sidewalk Repair**

**8/28/2024**

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**Remove and replace 2 panels of concrete pedestrian path  
located around pond behind clubhouse facility.**

**TOTAL     \$2,800**

Quote

Total Pressure Power-Wash & Seal

11407 Amapola Bloom CT.  
Riverview, FL 33579  
1-727-295-8592  
totalpressurepowerwashandseal@gmail.com



Date: 8/23/2024  
To: Calrton Lakes CDD  
Address: 11404 Calrton Fields Drive

	Job Title	Payment Terms	Quote Expires
	Pressure Washing	Half Deposit / Other When Done	30 Days

Item	Description	#	Amount
Clubhouse	clean entire building, roof, & front walkways		\$1,138
Retaining Wall	remove mold from entire wall around lake		\$880
Mail Stations	remove all algae build up, mold, bugs, nests		\$550
Playground	Hot-Wash & Sanitize entire playground		\$250
Coloms	remove all mold from 78 community colors		\$1,872
Walls	remove mold from all entrance/monument walls		\$700
Monuments	remove all mold and build up		\$840
Seating Area	clean covered clubhouse paver area		\$150
Total			\$6,380
Tax	Hillsborough County Sales Tax	7.5%	\$478

Total: \$6,858  
Bulk Service Discount: 20%

Grand Total: \$5,487



**Charles Parenteau/  
Exquisite Pressure  
Washing**

3948 Langdrum Dr Wesley  
Chapel FL 33543  
8133122197  
phish77@gmail.com

**ESTIMATE**

EST0067

**DATE**

08/27/2024

**TOTAL**

USD \$2,800.00

TO

**Carlton Lakes CDD**

Teresa Farlow  
carltonlkclubhouse@gmail.com

DESCRIPTION	RATE	QTY	AMOUNT
Pressure wash all entry signs 2 each at the 3 entrances	\$600.00	1	\$600.00
Pressure wash all entry ways into clubhouse as well as pool deck and clean ceilings in clubhouse area	\$1,600.00	1	\$1,600.00
Pressure wash 2 mail box stations removing cob webs and mud doobers and sidewalks around them 700	\$600.00	1	\$600.00
TOTAL			USD \$2,800.00

Thanks for your business!

**CARLTON LAKES  
COMMUNITY DEVELOPMENT DISTRICT  
HILLSBOROUGH COUNTY, FLORIDA  
FINANCIAL REPORT  
FOR THE FISCAL YEAR ENDED  
SEPTEMBER 30, 2023**

**CARLTON LAKES COMMUNITY DEVELOPMENT DISTRICT  
HILLSBOROUGH COUNTY, FLORIDA**

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# Grau & Associates

CERTIFIED PUBLIC ACCOUNTANTS

951 Yamato Road • Suite 280  
Boca Raton, Florida 33431  
(561) 994-9299 • (800) 299-4728  
Fax (561) 994-5823  
[www.graucpa.com](http://www.graucpa.com)

## INDEPENDENT AUDITOR'S REPORT

To the Board of Supervisors  
Carlton Lakes Community Development District  
Hillsborough County, Florida

### Report on the Audit of the Financial Statements

#### ***Opinions***

We have audited the accompanying financial statements of the governmental activities and each major fund of Carlton Lakes Community Development District, Hillsborough County, Florida ("District") as of and for the fiscal year ended September 30, 2023, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the District as of September 30, 2023, and the respective changes in financial position thereof for the fiscal year then ended in accordance with accounting principles generally accepted in the United States of America.

#### ***Basis for Opinions***

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

#### ***Responsibilities of Management for the Financial Statements***

The District's management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America; and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

#### ***Auditor's Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control–related matters that we identified during the audit.

### ***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### ***Other Information Included in the Financial Report***

Management is responsible for the other information included in the financial report. The other information comprises the information for compliance with FL Statute 218.39 (3) (c), but does not include the financial statements and our auditor's report thereon. Our opinions on the financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon. In connection with our audit of the financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

### ***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated August 13, 2024, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

August 13, 2024

## MANAGEMENT'S DISCUSSION AND ANALYSIS

Our discussion and analysis of Carlton Lakes Community Development District, Hillsborough County, Florida ("District") provides a narrative overview of the District's financial activities for the fiscal year ended September 30, 2023. Please read it in conjunction with the District's Independent Auditor's Report, basic financial statements, accompanying notes and supplementary information to the basic financial statements.

### FINANCIAL HIGHLIGHTS

- The liabilities of the District exceeded its assets at the close of the most recent fiscal year resulting in a net position deficit balance of (\$6,591,743).
- The change in the District's total net position in comparison with the prior fiscal year was (\$191,290), a decrease. The key components of the District's net position and change in net position are reflected in the table in the government-wide financial analysis section.
- At September 30, 2023, the District's governmental funds reported combined ending fund balances of \$1,236,179, an increase of \$43,791 in comparison with the prior fiscal year. A portion of the fund balance is restricted for debt service, non-spendable for prepaid items and deposits, and the remainder is unassigned fund balance which is available for spending at the District's discretion.

### OVERVIEW OF FINANCIAL STATEMENTS

This discussion and analysis are intended to serve as the introduction to the District's basic financial statements. The District's basic financial statements are comprised of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

#### **1) Government-Wide Financial Statements**

The government-wide financial statements are designed to provide readers with a broad overview of the District's finances, in a manner similar to a private-sector business.

The statement of net position presents information on all the District's assets, deferred outflows of resources, liabilities, and deferred inflows of resources with the residual amount being reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the District is improving or deteriorating.

The statement of activities presents information showing how the government's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods.

The government-wide financial statements include all governmental activities that are principally supported by special assessments. The District does not have any business-type activities. The governmental activities of the District include general government (management) and physical environment.

#### **2) Fund Financial Statements**

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The District, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The District has one fund category, governmental funds.

## OVERVIEW OF FINANCIAL STATEMENTS (Continued)

### 2) Fund Financial Statements (Continued)

#### Governmental Funds

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflow of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a District's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the District's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The District maintains two governmental funds for external reporting. Information is presented separately in the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances for the general fund and debt service fund, both of which are considered major funds.

The District adopts an annual appropriated budget for its general fund. A budgetary comparison schedule has been provided for the general fund to demonstrate compliance with the budget.

### 3) Notes to the Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

## GOVERNMENT-WIDE FINANCIAL ANALYSIS

As noted earlier, net position may serve over time as a useful indicator of an entity's financial position. In the case of the District, liabilities exceeded assets at the close of the most recent fiscal year.

Key components of the District's net position are reflected in the following table:

	NET POSITION SEPTEMBER 30,	
	2023	2022
Assets, excluding capital assets	\$ 1,334,656	\$ 1,258,501
Capital assets, net of depreciation	6,734,591	7,249,394
Total assets	8,069,247	8,507,895
Current liabilities	412,373	385,217
Long-term liabilities	14,248,617	14,523,131
Total liabilities	14,660,990	14,908,348
Net Position		
Net investment in capital assets	(7,514,026)	(7,273,737)
Restricted	910,745	849,009
Unrestricted	11,538	24,275
Total net position	\$ (6,591,743)	\$ (6,400,453)

The District's net position reflects its investment in capital assets (e.g. land, land improvements, and infrastructure) less any related debt used to acquire those assets that is still outstanding. These assets are used to provide services to residents; consequently, these assets are not available for future spending. Although the District's investment in capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

## GOVERNMENT-WIDE FINANCIAL ANALYSIS (Continued)

The restricted portion of the District's net position represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net position may be used to meet the District's other obligations.

The District's net position decreased during the most recent fiscal year. The majority of the decrease represents the extent to which the cost of operations and depreciation expense exceeded ongoing program revenues.

Key elements of the change in net position are reflected in the following table:

### CHANGES IN NET POSITION FOR THE FISCAL YEAR ENDED SEPTEMBER 30,

	2023	2022
Revenues:		
Program revenues		
Charges for services	\$ 2,028,681	\$ 1,844,411
Operating grants and contributions	22,648	61
General revenues	41	41
Total revenues	2,051,370	1,844,513
Expenses:		
General government	135,656	137,560
Physical environment	1,228,402	1,061,155
Parks and recreation	117,223	117,223
Interest	761,379	774,280
Total expenses	2,242,660	2,090,218
Change in net position	(191,290)	(245,705)
Net position - beginning	(6,400,453)	(6,154,748)
Net position - ending	\$ (6,591,743)	\$ (6,400,453)

As noted above and in the statement of activities, the cost of all governmental activities during the fiscal year ended September 30, 2023 was \$2,242,660. The costs of the District's activities were primarily funded by program revenues. Program revenues of the District are mainly comprised of assessments in the current and prior fiscal years. Program revenues also includes interest revenue and miscellaneous income. The majority of the increase in program revenues is the result of an increase in the assessments levied for the current year. In total, expenses, increased from the prior fiscal year. The increase is mainly due to the increase in maintenance and repairs.

## GENERAL BUDGETING HIGHLIGHTS

An operating budget was adopted and maintained by the governing board for the District pursuant to the requirements of Florida Statutes. The budget is adopted using the same basis of accounting that is used in preparation of the fund financial statements. The legal level of budgetary control, the level at which expenditures may not exceed budget, is in the aggregate. Any budget amendments that increase the aggregate budgeted appropriations must be approved by the Board of Supervisors. Actual general fund expenditures did not exceed appropriations for the fiscal year ended September 30, 2023. The general fund budget for the fiscal year ended September 30, 2023 was amended to increase revenues by \$163,378, appropriations by \$180,878, and other financing sources by \$17,500. Actual general fund expenditures did not exceed appropriations for the fiscal year ended September 30, 2023.



## CAPITAL ASSETS AND DEBT ADMINISTRATION

### Capital Assets

At September 30, 2023, the District had \$ 9,493,654 invested in capital assets for its governmental activities. In the government-wide financial statements depreciation of \$2,759,063 has been taken, which resulted in a net book value of \$6,734,591. More detailed information about the District's capital assets is presented in the notes of the financial statements.

### Capital Debt

At September 30, 2023, the District had \$14,145,000 in Bonds outstanding for its governmental activities. The District also reported a deferred cost obligation of \$230,183 at September 30, 2023. More detailed information about the District's capital debt is presented in the notes of the financial statements.

## ECONOMIC FACTORS AND NEXT YEAR'S BUDGET

The District does not anticipate any significant changes to its infrastructure maintenance program for the subsequent fiscal year. In addition, it is anticipated that the general operations of the District will increase.

Subsequent to fiscal year end, the District obtained a bank loan of \$200,000 due on November 1, 2026 with a fixed interest rate of 6.80%. The loan was obtained finance certain capital improvements of the District.

## CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, land owners, taxpayers, customers, investors and creditors with a general overview of the District's finances and to demonstrate the District's accountability for the financial resources it manages and the stewardship of the facilities it maintains. If you have questions about this report or need additional financial information, contact Carlton Lakes Community Development District's Finance Department at 2005 Pan Am Circle, Suite 300, Tampa, FL 33607.

**CARLTON LAKES COMMUNITY DEVELOPMENT DISTRICT  
HILLSBOROUGH COUNTY, FLORIDA  
STATEMENT OF NET POSITION  
SEPTEMBER 30, 2023**

	Governmental Activities
<b>ASSETS</b>	
Cash	\$ 76,364
Accounts receivable	9,350
Due from Developer	19,299
Assessment receivable	16,022
Prepaid items	5,845
Deposits	21
Restricted assets:	
Investments	1,207,755
Capital assets:	
Depreciable, net	6,734,591
Total assets	<u>8,069,247</u>
<b>LIABILITIES</b>	
Accounts payable and accrued expenses	98,477
Accrued interest payable	313,896
Non-current liabilities:	
Due within one year	285,000
Due in more than one year	13,963,617
Total liabilities	<u>14,660,990</u>
<b>NET POSITION</b>	
Net investment in capital assets	(7,514,026)
Restricted for debt service	910,745
Unrestricted	11,538
Total net position	<u>\$ (6,591,743)</u>

See notes to the financial statements

**CARLTON LAKES COMMUNITY DEVELOPMENT DISTRICT  
HILLSBOROUGH COUNTY, FLORIDA  
STATEMENT OF ACTIVITIES  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023**

<u>Functions/Programs</u>	<u>Program Revenues</u>			Net (Expense)
				Revenue and
				Changes in Net
				Position
<u>Expenses</u>	<u>Charges for</u>	<u>Operating</u>	<u>Governmental</u>	
	<u>Services</u>	<u>Grants and</u>	<u>Activities</u>	
		<u>Contributions</u>		
Primary government:				
Governmental activities:				
General government	\$ 135,656	\$ 135,656	\$ -	\$ -
Physical environment	1,228,402	806,083	-	(422,319)
Parks and recreation	117,223	11,961	-	(105,262)
Interest on long-term debt	761,379	1,074,981	22,648	336,250
Total governmental activities	<u>2,242,660</u>	<u>2,028,681</u>	<u>22,648</u>	<u>(191,331)</u>
General revenues:				
Unrestricted investment earnings				<u>41</u>
Total general revenues				<u>41</u>
Change in net position				(191,290)
Net position - beginning				<u>(6,400,453)</u>
Net position - ending				<u>\$ (6,591,743)</u>

See notes to the financial statements

**CARLTON LAKES COMMUNITY DEVELOPMENT DISTRICT  
HILLSBOROUGH COUNTY, FLORIDA  
BALANCE SHEET  
GOVERNMENTAL FUNDS  
SEPTEMBER 30, 2023**

	Major Funds		Total
	General	Debt Service	Governmental Funds
<b>ASSETS</b>			
Cash	\$ 76,364	\$ -	\$ 76,364
Investments	-	1,207,755	1,207,755
Accounts receivable	9,350	-	9,350
Assessments receivable	7,554	8,468	16,022
Due from Developer	19,299	-	19,299
Due from other funds	-	8,418	8,418
Prepaid items	5,845	-	5,845
Deposits	21	-	21
Total assets	<u>\$ 118,433</u>	<u>\$ 1,224,641</u>	<u>\$ 1,343,074</u>
<b>LIABILITIES, AND FUND BALANCES</b>			
Liabilities:			
Accounts payable and accrued expenses	\$ 98,477	\$ -	\$ 98,477
Due to other funds	8,418	-	8,418
Total liabilities	<u>106,895</u>	<u>-</u>	<u>106,895</u>
Fund balances:			
Nonspendable:			
Prepaid items and deposits	5,866	-	5,866
Restricted for:			
Debt service	-	1,224,641	1,224,641
Assigned to:			
Unassigned	5,672	-	5,672
Total fund balances	<u>11,538</u>	<u>1,224,641</u>	<u>1,236,179</u>
Total liabilities, and fund balances	<u>\$ 118,433</u>	<u>\$ 1,224,641</u>	<u>\$ 1,343,074</u>

See notes to the financial statements

**CARLTON LAKES COMMUNITY DEVELOPMENT DISTRICT  
HILLSBOROUGH COUNTY, FLORIDA  
RECONCILIATION OF THE BALANCE SHEET –  
GOVERNMENTAL FUNDS TO THE STATEMENTS OF NET POSITION  
SEPTEMBER 30, 2023**

Total fund balances - governmental funds \$ 1,236,179

Amounts reported for governmental activities in the statement of net position are different because:

Capital assets used in governmental activities are not financial resources and, therefore, are not reported as assets in the governmental funds. The statement of net position includes those capital assets, net of any accumulated depreciation, in the net position of the government as a whole.

Cost of capital assets	9,493,654	
Accumulated depreciation	<u>(2,759,063)</u>	6,734,591

Liabilities not due and payable from current available resources are not reported as liabilities in the governmental fund statements. All liabilities, both current and long-term, are reported in the government-wide financial statements.

Accrued interest payable	(313,896)	
Original issue discount	126,566	
Developer advance	(230,183)	
Bonds payable	<u>(14,145,000)</u>	<u>(14,562,513)</u>
Net position of governmental activities		<u><u>\$(6,591,743)</u></u>

See notes to the financial statements



**CARLTON LAKES COMMUNITY DEVELOPMENT DISTRICT  
HILLSBOROUGH COUNTY, FLORIDA  
STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
GOVERNMENTAL FUNDS  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023**

	Major Funds		Total Governmental Funds
	General	Debt Service	
REVENUES			
Assessments	\$ 941,739	\$ 1,074,981	\$ 2,016,720
Interest income	41	22,648	22,689
Miscellaneous revenue	11,961	-	11,961
Total revenues	953,741	1,097,629	2,051,370
EXPENDITURES			
Current:			
General government	135,656	-	135,656
Physical environment	821,403	-	821,403
Debt Service:			
Principal	-	280,000	280,000
Interest	-	761,101	761,101
Capital outlay	9,419	-	9,419
Total expenditures	966,478	1,041,101	2,007,579
Net change in fund balances	(12,737)	56,528	43,791
Fund balances - beginning	24,275	1,168,113	1,192,388
Fund balances - ending	\$ 11,538	\$ 1,224,641	\$ 1,236,179

See notes to the financial statements

**CARLTON LAKES COMMUNITY DEVELOPMENT DISTRICT  
HILLSBOROUGH COUNTY, FLORIDA  
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023**

Net change in fund balances - total governmental funds	\$ 43,791
Amounts reported for governmental activities in the statement of activities are different because:	
Governmental funds report capital outlays as expenditures, however, in the statement of activities, the cost of those assets is eliminated and capitalized in the statement of net position.	9,419
Repayment of long-term liabilities are reported as expenditures in the governmental fund financial statements, but such repayments reduce liabilities in the statement of net position and are eliminated in the statement of activities.	280,000
Depreciation on capital assets is not recognized in the governmental fund financial statements, but is reported as an expense in the statement of activities.	(524,222)
Governmental funds report the effect of premiums, discounts and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities.	
Amortization of original issue discount	(5,486)
The change in accrued interest on long-term liabilities between the current and prior fiscal year recorded in the statement of activities but not in the governmental fund financial statements.	5,208
Change in net position of governmental activities	<u>\$ (191,290)</u>

See notes to the financial statements

**CARLTON LAKES COMMUNITY DEVELOPMENT DISTRICT  
HILLSBOROUGH COUNTY, FLORIDA  
NOTES TO FINANCIAL STATEMENTS**

**NOTE 1 – NATURE OF ORGANIZATION AND REPORTING ENTITY**

Carlton Lakes Community Development District ("District") was established on March 25, 2015, pursuant to the Uniform Community Development District Act of 1980, otherwise known as Chapter 190, Florida Statutes, by Hillsborough County Ordinance 15-06. The Act provides among other things, the power to manage basic services for community development, power to borrow money and issue bonds, and to levy and assess non-ad valorem assessments for the financing and delivery of capital infrastructure.

During the 2018 fiscal year, the District expanded its boundaries by Hillsborough County Ordinance 18-8 to include an additional 306.9 acres.

The District was established for the purposes of financing and managing the acquisition, construction, maintenance and operation of a portion of the infrastructure necessary for community development within the District.

The District is governed by the Board of Supervisors ("Board"), which is composed of five members. The Supervisors are elected by the property owners within the District. The Board of Supervisors of the District exercise all powers granted to the District pursuant to Chapter 190, Florida Statutes.

The Board has the final responsibility for:

1. Assessing and levying assessments.
2. Approving budgets.
3. Exercising control over facilities and properties.
4. Controlling the use of funds generated by the District.
5. Approving the hiring and firing of key personnel.
6. Financing improvements.

The financial statements were prepared in accordance with Governmental Accounting Standards Board ("GASB") Statements. Under the provisions of those standards, the financial reporting entity consists of the primary government, organizations for which the District is considered to be financially accountable and other organizations for which the nature and significance of their relationship with the District are such that, if excluded, the financial statements of the District would be considered incomplete or misleading. There are no entities considered to be component units of the District; therefore, the financial statements include only the operations of the District.

**NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**Government-Wide and Fund Financial Statements**

The basic financial statements include both government-wide and fund financial statements.

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the non-fiduciary activities of the primary government. For the most part, the effect of interfund activity has been removed from these statements.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. *Program revenues* include: 1) charges to customers who purchase, use or directly benefit from goods, services or privileges provided by a given function or segment; operating-type special assessments for maintenance and debt service are treated as charges for services and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Other items not included among program revenues are reported instead as *general revenues*.

## NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

### **Measurement Focus, Basis of Accounting and Financial Statement Presentation**

The government-wide financial statements are reported using the *economic resources measurement* focus and the *accrual basis of accounting*. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Assessments are recognized as revenues in the year for which they are levied. Grants and similar items are to be recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be *available* when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures are recorded only when payment is due.

### **Assessments**

Assessments are non-ad valorem assessments on all platted lots within the District. Assessments are levied each November 1 on property as of the previous January 1 to pay for the operations and maintenance of the District. The fiscal year for which annual assessments are levied begins on October 1 with discounts available for payments through February 28 and become delinquent on April 1. For debt service assessments, amounts collected as advance payments are used to prepay a portion of the Bonds outstanding. Otherwise, assessments are collected annually to provide funds for the debt service on the portion of the Bonds which are not paid with prepaid assessments.

Assessments and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Only the portion of assessments receivable due within the current fiscal period is considered to be susceptible to accrual as revenue of the current period.

The District reports the following major governmental funds:

### **General Fund**

The general fund is the general operating fund of the District. It is used to account for all financial resources except those required to be accounted for in another fund.

### **Debt Service Fund**

The debt service fund is used to account for the accumulation of resources for the annual payment of principal and interest on long-term debt.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements.

When both restricted and unrestricted resources are available for use, it is the District's policy to use restricted resources first for qualifying expenditures, then unrestricted resources as they are needed.

## NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

### **Assets, Liabilities and Net Position or Equity**

#### **Restricted Assets**

These assets represent cash and investments set aside pursuant to Bond covenants or other contractual restrictions.

#### **Deposits and Investments**

The District's cash and cash equivalents are considered to be cash on hand and demand deposits (interest and non-interest bearing).

The District has adopted a written investment policy, which materially complies with the requirements of Section 218.415 Florida Statutes. All investments comply with the requirements of the written investment policy. The District may invest any surplus public funds in the following:

- a) The Local Government Surplus Trust Funds, or any intergovernmental investment pool authorized pursuant to the Florida Interlocal Cooperation Act;
- b) Securities and Exchange Commission registered money market funds with the highest credit quality rating from a nationally recognized rating agency;
- c) Interest bearing time deposits or savings accounts in qualified public depositories;
- d) Direct obligations of the U.S. Treasury.

Securities listed in paragraph c and d shall be invested to provide sufficient liquidity to pay obligations as they come due.

The District records all interest revenue related to investment activities in the respective funds. Investments are measured at amortized cost or reported at fair value as required by generally accepted accounting principles.

#### **Prepaid Items**

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements.

#### **Capital Assets**

Capital assets which include property, plant and equipment, and infrastructure assets (e.g., roads, sidewalks and similar items) are reported in the government activities columns in the government-wide financial statements. Capital assets are defined by the government as assets with an initial, individual cost of more than \$5,000 (amount not rounded) and an estimated useful life in excess of two years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed.

Property, plant and equipment of the District are depreciated using the straight-line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Landscape/Hardscape	10
Amenity center	30
Stormwater	30

In the governmental fund financial statements, amounts incurred for the acquisition of capital assets are reported as fund expenditures. Depreciation expense is not reported in the governmental fund financial statements.



## **NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

### **Assets, Liabilities and Net Position or Equity (Continued)**

#### Unearned Revenue

Governmental funds report unearned revenue in connection with resources that have been received, but not yet earned.

#### Long-Term Obligations

In the government-wide financial statements long-term debt and other long-term obligations are reported as liabilities in the statement of net position. Bond premiums and discounts are deferred and amortized ratably over the life of the Bonds. Bonds payable are reported net of applicable premiums or discounts. Bond issuance costs are expensed when incurred.

In the fund financial statements, governmental fund types recognize premiums and discounts, as well as issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

#### Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time.

#### Fund Equity/Net Position

In the fund financial statements, governmental funds report non spendable and restricted fund balance for amounts that are not available for appropriation or are legally restricted by outside parties for use for a specific purpose. Assignments of fund balance represent tentative management plans that are subject to change.

The District can establish limitations on the use of fund balance as follows:

Committed fund balance – Amounts that can be used only for the specific purposes determined by a formal action (resolution) of the Board of Supervisors. Commitments may be changed or lifted only by the Board of Supervisors taking the same formal action (resolution) that imposed the constraint originally. Resources accumulated pursuant to stabilization arrangements sometimes are reported in this category.

Assigned fund balance – Includes spendable fund balance amounts established by the Board of Supervisors that are intended to be used for specific purposes that are neither considered restricted nor committed. The Board may also assign fund balance as it does when appropriating fund balance to cover differences in estimated revenue and appropriations in the subsequent year's appropriated budget. Assignments are generally temporary and normally the same formal action need not be taken to remove the assignment.

## **NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

### Fund Equity/Net Position (Continued)

The District first uses committed fund balance, followed by assigned fund balance and then unassigned fund balance when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used.

Net position is the difference between assets and deferred outflows of resources less liabilities and deferred inflows of resources. Net position in the government-wide financial statements are categorized as net investment in capital assets, restricted or unrestricted. Net investment in capital assets represents net position related to infrastructure and property, plant and equipment. Restricted net position represents the assets restricted by the District's Bond covenants or other contractual restrictions. Unrestricted net position consists of the net position not meeting the definition of either of the other two components.

### Other Disclosures

#### Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from those estimates.

## **NOTE 3 – BUDGETARY INFORMATION**

The District is required to establish a budgetary system and an approved Annual Budget. Annual Budgets are adopted on a basis consistent with generally accepted accounting principles for the general fund. All annual appropriations lapse at fiscal year-end.

The District follows these procedures in establishing the budgetary data reflected in the financial statements.

- a) Each year the District Manager submits to the District Board a proposed operating budget for the fiscal year commencing the following October 1.
- b) Public hearings are conducted to obtain public comments.
- c) Prior to October 1, the budget is legally adopted by the District Board.
- d) All budget changes must be approved by the District Board.
- e) The budgets are adopted on a basis consistent with generally accepted accounting principles.
- f) Unused appropriation for annually budgeted funds lapse at the end of the year.

## **NOTE 4 – DEPOSITS AND INVESTMENTS**

### Deposits

The District's cash balances were entirely covered by federal depository insurance or by a collateral pool pledged to the State Treasurer. Florida Statutes Chapter 280, "Florida Security for Public Deposits Act", requires all qualified depositories to deposit with the Treasurer or another banking institution eligible collateral equal to various percentages of the average daily balance for each month of all public deposits in excess of any applicable deposit insurance held. The percentage of eligible collateral (generally, U.S. Governmental and agency securities, state or local government debt, or corporate bonds) to public deposits is dependent upon the depository's financial history and its compliance with Chapter 280. In the event of a failure of a qualified public depository, the remaining public depositories would be responsible for covering any resulting losses.

## NOTE 4 – DEPOSITS AND INVESTMENTS (Continued)

### Investments

The District's investments were held as follows at September 30, 2023:

	Amortized Cost	Credit Risk	Maturities
US Bank Mmkt 5 -CT	\$ 1,207,755	Not available	Not available
Total Investments	<u>\$ 1,207,755</u>		

*Credit risk* – For investments, credit risk is generally the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. Investment ratings by investment type are included in the preceding summary of investments.

*Concentration risk* – The District places no limit on the amount the District may invest in any one issuer.

*Interest rate risk* – The District does not have a formal policy that limits investment maturities as a means of managing exposure to fair value losses arising from increasing interest rates.

However, the Bond Indenture limits the type of investments held using unspent proceeds.

*Fair Value Measurement* – When applicable, the District measures and records its investments using fair value measurement guidelines established in accordance with GASB Statements. The framework for measuring fair value provides a fair value hierarchy that prioritizes the inputs to valuation techniques.

These guidelines recognize a three-tiered fair value hierarchy, in order of highest priority, as follows:

- *Level 1:* Investments whose values are based on unadjusted quoted prices for identical investments in active markets that the District has the ability to access;
- *Level 2:* Investments whose inputs - other than quoted market prices - are observable either directly or indirectly; and,
- *Level 3:* Investments whose inputs are unobservable.

The fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the entire fair value measurement. Valuation techniques used should maximize the use of observable inputs and minimize the use of unobservable inputs.

Money market investments that have a maturity at the time of purchase of one year or less and are held by governments other than external investment pools should be measured at amortized cost. Accordingly, the District's investments have been reported at amortized cost above.

## NOTE 5 – INTERFUND RECEIVABLES, PAYABLES AND TRANSFERS

Interfund receivables and payables at September 30, 2023 were as follows:

Fund	Receivable	Payable
General	\$ -	\$ 8,418
Debt service	8,418	-
Total	<u>\$ 8,418</u>	<u>\$ 8,418</u>

The outstanding balances between funds result primarily from the time lag between the dates that transactions are recorded in the accounting system and payments between funds are made. In the case of the District, the balances between the general fund and the debt service fund relate to assessments collected in the general fund that have not yet been transferred to the debt service fund.

## NOTE 6 – CAPITAL ASSETS

Capital asset activity for the fiscal year ended September 30, 2023 was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance
<u>Governmental activities</u>				
Capital assets, being depreciated				
Landscape/hardscape	\$ 3,121,209	\$ -	\$ -	\$ 3,121,209
Amenity center	3,516,676	9,419	-	3,526,095
Stormwater	2,846,350	-	-	2,846,350
Total capital assets, being depreciated	9,484,235	9,419	-	9,493,654
Less accumulated depreciation for:				
Landscape/hardscape	1,386,437	312,121	-	1,698,558
Amenity center	468,892	117,223	-	586,115
Stormwater	379,512	94,878	-	474,390
Total accumulated depreciation	2,234,841	524,222	-	2,759,063
Total capital assets, being depreciated, net	7,249,394	(514,803)	-	6,734,591
Governmental activities capital assets, net	\$ 7,249,394	\$ (514,803)	\$ -	\$ 6,734,591

During the 2019, fiscal year, the District determined that a total liability of \$488,233 and \$70,353 existed for deferred costs relating to the Series 2015 and Series 2018 Projects, respectively. In the 2019 fiscal year, \$258,050 was paid for the Series 2015 liability. In the 2020 fiscal year, \$70,353 was paid to the Developer for the Series 2018 liability. A liability of \$230,183 exists at fiscal year-end. See Note 7 for additional information.

Depreciation expense was charged to function/programs as follows:

Physical environment	\$ 406,999
Parks and recreation	117,223
Total	<u>\$ 524,222</u>

## NOTE 7 – LONG TERM LIABILITIES

### Series 2015

In December 2015, the District issued \$8,715,000 of Special Assessment Revenue Bonds, Series 2015 consisting of multiple term Bonds with maturity dates ranging from November 1, 2020 – November 1, 2047 and interest rates ranging from 4.25% - 5.90%. The Bonds were issued to finance the cost of acquisition, construction, installation and equipping of the 2015 Project. Interest is to be paid semiannually on each May 1 and November 1, commencing November 1, 2016. Principal on the Bonds is to be paid serially commencing November 1, 2018 through November 1, 2047.

The Series 2015 Bonds are subject to redemption at the option of the District prior to their maturity as a whole or in part, at any time, on or after November 1, 2026. The Bonds are also subject to extraordinary mandatory redemption prior to maturity in the manner determined by the Bond Registrar if certain events occur as outlined in the Bond Indenture. This occurred during the current fiscal year as the District prepaid \$5,000 of the Series 2015 Bonds.

The Bond Indenture established a debt service reserve requirement as well as other restrictions and requirements relating principally to the use of proceeds to pay for the infrastructure improvements and the procedures to be followed by the District on assessments to property owners. The District agrees to levy special assessments in annual amounts adequate to provide payment of debt service and to meet the reserve requirements. The District was in compliance with the requirements at September 30, 2023.

## **NOTE 7 – LONG TERM LIABILITIES (Continued)**

### **Series 2017**

In May 2017, the District issued \$3,940,000 of Special Assessment Revenue Bonds, Series 2017 consisting of multiple term Bonds with maturity dates ranging from November 1, 2022 – November 1, 2047 and interest rates ranging from 3.750% - 5.125%. The Bonds were issued to finance the cost of acquisition, construction, installation and equipping of the 2017 Project. Interest is to be paid semiannually on each May 1 and November 1, commencing November 1, 2017. Principal on the Bonds is to be paid serially commencing November 1, 2018 through November 1, 2047.

The Series 2017 Bonds are subject to redemption at the option of the District prior to their maturity as a whole or in part, at any time, on or after November 1, 2027. The Bonds are also subject to extraordinary mandatory redemption prior to maturity in the manner determined by the Bond Registrar if certain events occur as outlined in the Bond Indenture.

The Bond Indenture established a debt service reserve requirement as well as other restrictions and requirements relating principally to the use of proceeds to pay for the infrastructure improvements and the procedures to be followed by the District on assessments to property owners. The District agrees to levy special assessments in annual amounts adequate to provide payment of debt service and to meet the reserve requirements. The District was in compliance with the requirements at September 30, 2023.

### **Series 2018**

In April 2018, the District issued 4,255,000 of Special Assessment Revenue Bonds, Series 2018 consisting of multiple term Bonds with maturity dates ranging from May 1, 2014 – May 1, 2049 and interest rates ranging from 4.0% - 5.25%. The Bonds were issued to finance the cost of acquisition, construction, installation and equipping of the 2018 Project. Interest is to be paid semiannually on each May 1 and November 1, commencing November 1, 2018. Principal on the Bonds is to be paid serially commencing May 1, 2020 through May 1, 2020.

The Series 2018 Bonds are subject to redemption at the option of the District prior to their maturity as a whole or in part, at any time, on or after May 1, 2028. The Bonds are also subject to extraordinary mandatory redemption prior to maturity in the manner determined by the Bond Registrar if certain events occur as outlined in the Bond Indenture.

The Bond Indenture established a debt service reserve requirement as well as other restrictions and requirements relating principally to the use of proceeds to pay for the infrastructure improvements and the procedures to be followed by the District on assessments to property owners. The District agrees to levy special assessments in annual amounts adequate to provide payment of debt service and to meet the reserve requirements. The District was in compliance with the requirements at September 30, 2023.

### **Deferred Cost Obligation**

As discussed in Note 5, the Developer completed portions of the capital project not financed by Bond proceeds. During a prior fiscal year, the District determined that a total liability of \$488,233 exists for deferred costs relating to the Series 2015 Project and \$70,353 for the Series 2018 Project. In the 2019 fiscal year, \$258,050 was paid to the Developer. In the 2020 fiscal year, an additional \$70,353 was paid to the Developer; therefore, a liability of \$230,183 exists at fiscal year-end. The balance owed to the Developer is not included in the maturity schedule below.



## NOTE 7 – LONG TERM LIABILITIES (Continued)

### Long-term Debt Activity

Changes in long-term liability activity for the fiscal year ended September 30, 2023 were as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
<u>Governmental activities</u>					
Bonds payable:					
Series 2015	\$ 6,715,000	\$ -	\$ (130,000)	\$ 6,585,000	\$ 130,000
Less Bond discount	(118,108)	-	4,921	(113,187)	-
Series 2017	3,665,000	-	(75,000)	3,590,000	80,000
Less Bond discount	(13,944)	-	565	(13,379)	-
Series 2018	4,045,000	-	(75,000)	3,970,000	75,000
Deferred cost obligation	230,183	-	-	230,183	-
Total	<u>\$ 14,523,131</u>	<u>\$ -</u>	<u>\$ (274,514)</u>	<u>\$ 14,248,617</u>	<u>\$ 285,000</u>

At September 30, 2023, the scheduled debt service requirements on the long-term debt were as follows:

Year ending September 30:	Governmental Activities		
	Principal	Interest	Total
2024	\$ 285,000	\$ 748,219	\$ 1,033,219
2025	295,000	734,828	1,029,828
2026	315,000	720,141	1,035,141
2027	330,000	704,606	1,034,606
2028	340,000	688,338	1,028,338
2029-2033	1,980,000	3,161,197	5,141,197
2034-2038	2,570,000	2,564,638	5,134,638
2039-2043	3,365,000	1,773,969	5,138,969
2044-2048	4,395,000	727,122	5,122,122
2049	270,000	14,175	284,175
Total	<u>\$ 14,145,000</u>	<u>\$ 11,837,233</u>	<u>\$ 25,982,233</u>

## NOTE 8 – DEVELOPER TRANSACTIONS

The amount of \$19,299 due from the Developer at September 30, 2023 is debt service assessments levied on developer-owned lots that were advanced to the debt service fund by the general fund as the amount was needed to made debt service payments.

## NOTE 9 – MANAGEMENT COMPANY

The District has contracted with a management company to perform management advisory services, which include financial and accounting services. Certain employees of the management company also serve as officers (Board appointed non-voting positions) of the District. Under the agreement, the District compensates the management company for management, accounting, financial reporting, and other administrative costs.

## NOTE 10 – RISK MANAGEMENT

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; natural disasters; and environmental remediation. The District has obtained commercial insurance from independent third parties to mitigate the costs of these risks; coverage may not extend to all situations. There were no settled claims during the past three years.

## NOTE 11 – SUBSEQUENT EVENTS

### Loan

Subsequent to fiscal year end, the District obtained a bank loan of \$200,000 due on November 1, 2026 with a fixed interest rate of 6.80%. The loan was obtained finance certain capital improvements of the District.

**CARLTON LAKES COMMUNITY DEVELOPMENT DISTRICT  
HILLSBOROUGH COUNTY, FLORIDA  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET AND ACTUAL – GENERAL FUND  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023**

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget - Positive (Negative)
<b>REVENUES</b>				
Assessments	\$ 940,687	\$ 1,092,125	\$ 941,739	\$ (150,386)
Interest	-	-	41	41
Miscellaneous revenue	-	11,940	11,961	21
Total revenues	940,687	1,104,065	953,741	(150,324)
<b>EXPENDITURES</b>				
Current:				
General government	126,565	146,943	135,656	11,287
Physical environment	814,122	974,622	821,403	153,219
Capital outlay	-	-	9,419	(9,419)
Total expenditures	940,687	1,121,565	966,478	155,087
Excess (deficiency) of revenues over (under) expenditures	-	(17,500)	(12,737)	4,763
Other Financing Sources (Uses)				
Carry forward	-	17,500	-	(17,500)
Total other financing sources (uses)	-	17,500	-	(17,500)
Net change in fund balance	\$ -	\$ -	(12,737)	\$ (12,737)
Fund balance - beginning			24,275	
Fund balance - ending			\$ 11,538	

See notes to required supplementary information

**CARLTON LAKES COMMUNITY DEVELOPMENT DISTRICT  
HILLSBOROUGH COUNTY, FLORIDA  
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION**

The District is required to establish a budgetary system and an approved Annual Budget for the general fund. The District's budgeting process is based on estimates of cash receipts and cash expenditures which are approved by the Board. The budget approximates a basis consistent with accounting principles generally accepted in the United States of America (generally accepted accounting principles).

The legal level of budgetary control, the level at which expenditures may not exceed budget, is in the aggregate. Any budget amendments that increase the aggregate budgeted appropriations must be approved by the Board of Supervisors. Actual general fund expenditures did not exceed appropriations for the fiscal year ended September 30, 2023. The general fund budget for the fiscal year ended September 30, 2023 was amended to increase revenues by \$163,378, appropriations by \$180,878, and other financing sources by \$17,500. Actual general fund expenditures did not exceed appropriations for the fiscal year ended September 30, 2023.

**CARLTON LAKES COMMUNITY DEVELOPMENT DISTRICT  
HILLSBOROUGH COUNTY, FLORIDA  
OTHER INFORMATION – DATA ELEMENTS  
REQUIRED BY FL STATUTE 218.39(3)(C)  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023  
UNAUDITED**

<u>Element</u>	<u>Comments</u>
Number of District employees compensated in the last pay period of the District's fiscal year being reported.	0
Number of independent contractors compensated to whom nonemployee compensation was paid in the last month of the District's fiscal year being reported.	11
Employee compensation	0
Independent contractor compensation	\$182,102.95
Construction projects to begin on or after October 1; (\$65K)	Not applicable
Budget variance report	See the Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - General Fund
Ad Valorem taxes	Not applicable
Non ad valorem special assessments;	
Special assessment rate	Operations and maintenance - \$1,066.80 - \$1,278.12 Debt service - \$1,041.67 - \$1,837.41
Special assessments collected	\$1,997,421
Outstanding Bonds:	see Note 7 for details



**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL  
REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT  
OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH  
GOVERNMENT AUDITING STANDARDS**

To the Board of Supervisors  
Carlton Lakes Community Development District  
Hillsborough County, Florida

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities and each major fund of Carlton Lakes Community Development District, Hillsborough County, Florida ("District") as of and for the fiscal year ended September 30, 2023, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our opinion thereon dated August 13, 2024.

**Report on Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

**Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

**Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

August 13, 2024





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CERTIFIED PUBLIC ACCOUNTANTS

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**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH THE  
REQUIREMENTS OF SECTION 218.415, FLORIDA STATUTES, REQUIRED BY  
RULE 10.556(10) OF THE AUDITOR GENERAL OF THE STATE OF FLORIDA**

To the Board of Supervisors  
Carlton Lakes Community Development District  
Hillsborough County, Florida

We have examined Carlton Lakes Community Development District, Hillsborough County, Florida's ("District") compliance with the requirements of Section 218.415, Florida Statutes, in accordance with Rule 10.556(10) of the Auditor General of the State of Florida during the fiscal year ended September 30, 2023. Management is responsible for the District's compliance with those requirements. Our responsibility is to express an opinion on the District's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the District complied, in all material respects, with the specified requirements referenced in Section 218.415, Florida Statutes. An examination involves performing procedures to obtain evidence about whether the District complied with the specified requirements. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material noncompliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion. Our examination does not provide a legal determination on the District's compliance with specified requirements.

We are required to be independent and to meet our other ethical responsibilities in accordance with relevant ethical requirements relating to the examination engagement.

In our opinion, the District complied, in all material respects, with the aforementioned requirements for the fiscal year ended September 30, 2023.

This report is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, management, and the Board of Supervisors of Carlton Lakes Community Development District, Hillsborough County, Florida and is not intended to be and should not be used by anyone other than these specified parties.

August 13, 2024



**MANAGEMENT LETTER PURSUANT TO THE RULES OF  
THE AUDITOR GENERAL FOR THE STATE OF FLORIDA**

To the Board of Supervisors  
Carlton Lakes Community Development District  
Hillsborough County, Florida

**Report on the Financial Statements**

We have audited the accompanying basic financial statements of Carlton Lakes Community Development District, Hillsborough County, Florida ("District") as of and for the fiscal year ended September 30, 2022, and have issued our report thereon dated August 13, 2024.

**Auditor's Responsibility**

We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and Chapter 10.550, Rules of the Auditor General.

**Other Reporting Requirements**

We have issued our Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with *Government Auditing Standards*; and Independent Auditor's Report on an examination conducted in accordance with *AICPA Professional Standards*, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures in those reports, which are dated August 13, 2024, should be considered in conjunction with this management letter.

**Purpose of this Letter**

The purpose of this letter is to comment on those matters required by Chapter 10.550 of the Rules of the Auditor General of the state of Florida. Accordingly, in connection with our audit of the financial statements of the District, as described in the first paragraph, we report the following:

- I. Current year findings and recommendations.**
- II. Status of prior year findings and recommendations.**
- III. Compliance with the Provisions of the Auditor General of the State of Florida.**

Our management letter is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, Federal and other granting agencies, as applicable, management, and the Board of Supervisors of Carlton Lakes Community Development District, Hillsborough County, Florida and is not intended to be and should not be used by anyone other than these specified parties.

We wish to thank Carlton Lakes Community Development District, Hillsborough County, Florida and the personnel associated with it, for the opportunity to be of service to them in this endeavor as well as future engagements, and the courtesies extended to us.

August 13, 2024

## REPORT TO MANAGEMENT

### I. CURRENT YEAR FINDINGS AND RECOMMENDATIONS

None

### II. PRIOR YEAR FINDINGS

None

### III. COMPLIANCE WITH THE PROVISIONS OF THE AUDITOR GENERAL OF THE STATE OF FLORIDA

Unless otherwise required to be reported in the auditor's report on compliance and internal controls, the management letter shall include, but not be limited to the following:

1. A statement as to whether or not corrective actions have been taken to address findings and recommendations made in the preceding annual financial audit report.

There were no significant findings and recommendations made in the preceding annual financial audit report for the fiscal year ended September 30, 2022.

2. Any recommendations to improve the local governmental entity's financial management.

There were no such matters discovered by, or that came to the attention of, the auditor, to be reported for the fiscal year ended September 30, 2023.

3. Noncompliance with provisions of contracts or grant agreements, or abuse, that have occurred, or are likely to have occurred, that have an effect on the financial statements that is less than material but which warrants the attention of those charged with governance.

There were no such matters discovered by, or that came to the attention of, the auditor, to be reported, for the fiscal year ended September 30, 2023.

4. The name or official title and legal authority of the District are disclosed in the notes to the financial statements.
5. The District has not met one or more of the financial emergency conditions described in Section 218.503(1), Florida Statutes.
6. We applied financial condition assessment procedures and no deteriorating financial conditions were noted. It is management's responsibility to monitor financial condition, and our financial condition assessment was based in part on representations made by management and the review of financial information provided by same.
7. Management has provided the specific information required by Section 218.39(3)(c) in the Other Information section of the financial statements on page 24.



# FLORIDA INSURANCE ALLIANCE



## Carlton Lakes Community Development District

<b>Date of Visit:</b>	Thursday, July 18, 2024, at 1:00 PM
<b>District Manager:</b>	Kristee Cole, <a href="mailto:Kristee.Cole@Inframark.com">Kristee.Cole@Inframark.com</a>
<b>Address:</b>	11404 Clement Pride Blvd., Riverview, FL 33578
<b>Egis Attendees:</b>	Brett Crecco, Loss Control Consultant

## Visit Overview & District Summary

The purpose of the visit on the above referenced date was to allow our team to gain a better understanding of the Carlton Lakes Community Development District which consists of approximately 284 acres and includes 860 housing units. District owned amenities include a clubhouse, screened game area, fitness center, pool, grilling areas, pergola, and playground. Additional district owned property includes entry features, pool equipment, mail kiosks, irrigation equipment, sidewalks, golf cart, and fencing.

The visit also allowed us to support the district's loss control efforts by identifying any hazards that could lead to accidents and claims and discuss recommendations to remediate any loss producing conditions. Those recommendations are included in this letter. While we did not have the opportunity to observe all areas owned and/or maintained by the district, we feel that the areas we were able to observe are representative of the general condition of the property.

## Strengths

Strengths highlight some of the existing risk mitigation strategies in place. Consistent application is important to the District's overall risk management program.

- CCTV camera system monitors areas in and around the pool area.
- Facility Rental Agreements appear to have indemnification and hold harmless language in favor of the district.
- Pool pump equipment and chemicals are only accessible through a locked gate.

## Critical Recommendations



Critical recommendations are associated with exposures and hazards that can represent a significant danger or risk warranting immediate attention. While follow-up for all recommendations is encouraged, items in the critical category may require documented resolution (i.e. photos) and review by FIA's Risk Services team if indicated in the recommendation description.

- No critical recommendations at this time.

## Important Recommendations

**Important** recommendations are provided to address exposures that if not corrected, have the potential to result in moderate injury or property/liability losses. Some of these recommendations have been proposed from prior visits.

- Access to Chemicals
- Fitness Center
- Pool Signage
- Pond Signage
- Pool Permit
- Pool Area Drain Channels
- Pool Chair Lift
- Pool Equipment Access
- Playground Maintenance
- Irrigation Covers
- Pergola Area

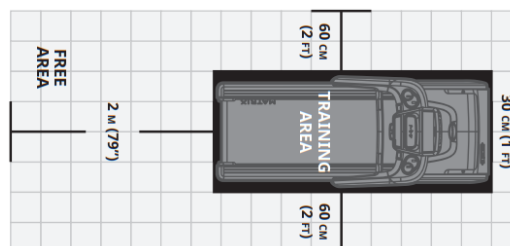
<p><b>Access to Chemicals</b> - Pictured below are cleaning supplies located in the cabinetry within the amenity center where they may be accessed by children during facility rental. This may lead to poisoning, chemical burns etc.</p>	<p>Consider relocating the storage of these chemicals to reduce the likelihood of access, especially by children. Alternatively, a child proof lock such as the magnetic unit in the bottom right photo may be used to prevent unauthorized access to this part of the cabinet.</p>
	



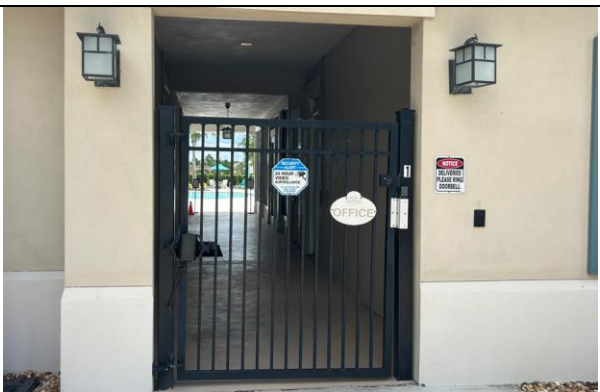
**Fitness Center** - Often, when treadmill users fall, they may be caught in the motion of the belt and thrown backward. On landing, their head may slam against the treadmill, surrounding structures, other equipment, or even on the ground. Spacing behind treadmills does not appear to be at least 6 ft.



Please review the attached fitness center handout. The American Society for Testing and Materials (ASTM) require a minimum space of 2 meters (~6ft) behind and 0.5 meters on each side of the treadmill. Some leading treadmill manufacturers also require up to 2 meters of space behind and 0.5–0.6 meters on each side. These space allocations are not mandatory; however, they can be used as the standard duty of care in a negligence case where the plaintiff experienced harm as a result of falling off a treadmill and hitting against nearby equipment. The manufacturer of the fitness center treadmill appears to require 79" (see graphic below) for similar Matrix treadmill models.



**Pool Signage** – All entrances into the pool area lack signage warning parents of “No Lifeguard on Duty” before entering the pool area.



As a best practice, consider adding signage to all entrance gates warning parents and guardians that there is “No Lifeguard on Duty” before they enter the pool area. Examples listed below.



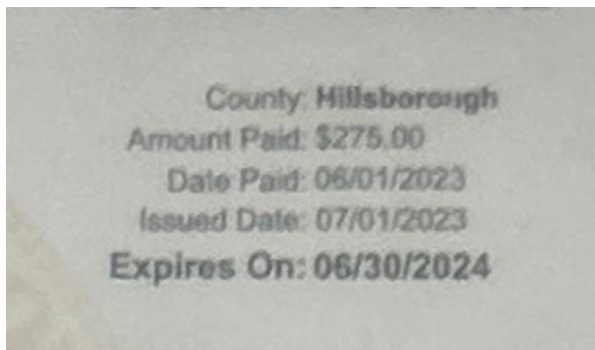
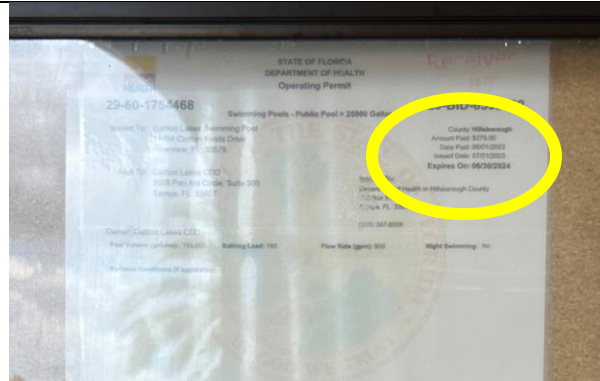
**Pond Signage** – Signage along heavily traveled sidewalks warning of pond and wildlife hazards or advising of district rules regarding pond usage or access was not observed or some signs were heavily faded and not readable.

Consider adding or enhancing signage to ponds that are adjacent to areas with high pedestrian traffic. Signage should prohibit swimming, boating, fishing (if district policy) and warn of wildlife in the area such as alligators and snakes. Example signage below.



**Pool Permit** – The posted operating permit for the pool is expired.

Please obtain and post the current, unexpired operating permit for the pool.



**Pool Area Drain Channels** – The drain channels for the pool area are raised in some areas and some parts are cracked or broken. Uneven surfaces on the pool deck can create a trip and fall hazard for patrons. Broken pieces can lacerate patrons.

The channel drains pictured should be flush with the deck pavers to eliminate the trip hazard. Consider placing a cone or warning device to alert pool visitors of the hazard until it can be remediated. Replace broken channel parts as needed.





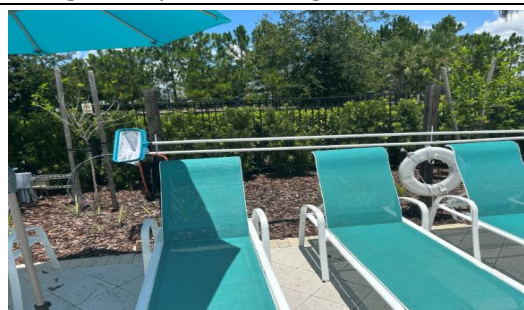
**Pool Chair Lift** – The seat restrain belt for the pool chair lift is missing.

Proper use of the chair requires a secure seat restraint to be in place. Example replacement seat restraint belt shown below.



**Pool Equipment Access** – Access to the lifesaving equipment (life buoy ring & shepherd's hook) are obstructed by pool furniture and may hamper life saving efforts in an emergency.

As a best practice, please arrange pool furniture such that the life saving equipment is not obstructed by chairs tables or umbrellas, reducing a delay in life saving efforts.





**Playground Maintenance** – The swing hangers pictured below are loose and may require inspection, tightening, and/or preventative maintenance. Mulch depth may not meet guidance under areas of fall risk. Signage is generic and not completed (blanks).

Attached is a helpful playground maintenance handout. The playground should be inspected periodically and maintained to help reduce the chances of breakage or injury. Verify mulch depth is at least 9" around fall risk areas. Consider expanding signage after review of handout (hot surfaces, clothing, etc.)



<b>Irrigation Covers</b> – Irrigation control covers are inverted and may cause trips and falls in the area.	Please inspect the grounds for properly installed covers to prevent trips and falls. Work closely with irrigation and landscaping vendors to ensure proper placement and use.
	

<b>Pergola Area</b> – The pergola seating area is an attractive amenity however there is a drop-off at the edge of patio and sidewalk (noted by arrows in the picture below). Falls of over 3 feet may occur if patrons are unaware of the drop off.	Please consider adding signage, pavement markings, or other visual cue that warns patrons (pedestrians, bike riders, skaters, etc.) of the drop off so they may stay away from edge to reduce the probability of a fall.
	

### Advisory Recommendations

**Advisory** recommendations are provided to address exposures that while having the potential for loss, would not normally result in a significant or severe loss. These recommendations are typically provided to share best practices.

- No advisory recommendations at this time.



# Playground Safety: A Comprehensive Approach for Districts

Playgrounds are an asset to any community and present an opportunity for children to have fun, exercise, while supporting physical, social, and intellectual development. Playgrounds can also present significant injury hazards if safety guidelines and best practices are not followed. The U.S. Center for Disease Control and Prevention (CDC) data shows that over 200,000 children head to emergency rooms annually due to playground related injuries. This reference note highlights the areas to consider when providing safe playgrounds for communities and includes a checklist developed by the Consumer Product Safety Commission (CPSC) that can be used as an assessment tool.

## Age Suitability and Design

The needs and abilities of children will vary along with their ages and stages of development. Therefore, it is important for playground equipment to be in line with the size, ability, and developmental needs of the children who will be playing there. These traits vary greatly from the ages of 2 to 12. The equipment manufacturer will designate equipment age groups based on a number of factors including fall height, guardrail height, and overall complexity of the structure. The two most common age groups are 2-5 and 5-12. Consider partnering with a qualified playground design firm. Their expertise in age-appropriate equipment selection, layout optimization, and adherence to safety standards (like those outlined in the CPSC Handbook for Public Playgrounds) ensures you create a space that caters to all developmental stages.

## Fall Surfacing

Falls are a common playground occurrence. Installing and maintaining appropriate surfacing under and around equipment significantly reduces the risk of serious injuries, especially head trauma. The surfacing material should provide sufficient shock absorption based on the specific fall height of each play structure. Surfacing should extend 6 feet in all direction from play structures. For swing sets, the surfacing should extend twice the height of the top bar. Industry standards like ASTM F1292 should be met for safe surfacing materials. Regular inspections are vital to ensure proper depth and functionality. Worn or compacted surfaces lose effectiveness. The CPSC table above outlines recommended depth for various surfacing materials. Inappropriate surfacing materials are asphalt, carpet, concrete, dirt, and grass. Keep in mind that loose-fill materials will compress at least 25 percent over time due to use and weathering, so frequent maintenance and inspection are important.

Inches Of	Material Type	Protects To Fall Height
9"	Shredded Rubber	10'
9"	Sand	4'
9"	Pea Gravel	5'
9"	Wood Mulch	7'
9"	Wood Chips	10'

## Supervision

Playgrounds can present special challenges as children may use the equipment in unintended and unanticipated ways, making adult supervision imperative. Play areas should be designed so that caregivers and parents can easily oversee their children.

## Inspection and Maintenance

Regularly inspecting playground equipment is an important way to support a safe play environment. Documented inspection should be carried out at least monthly, using a checklist like the one included below. During higher use periods, it is recommended that inspections be conducted more frequently. Daily visual inspections are also a great best practice. Identified deficiencies should be repaired promptly according to manufacturer guidelines. Areas in need of repair should be marked with caution tape, temporary fencing, or cones to ensure that children are not exposed to the area until the repair can be completed.

## Frequently Asked Questions (FAQ) on Playground Safety

### Q: How often should we replace playground equipment?

A: The lifespan of playground equipment depends on various factors like material, usage frequency, and maintenance practices. However, most equipment has a lifespan of 8-15 years. Regular inspections will help identify when replacement becomes necessary.

### Q: What are some common playground safety hazards?

A: Common hazards include:

- Worn or inadequate surfacing
- Damaged equipment (broken swings, loose bolts, etc.)
- Protruding objects or sharp edges (including loose hardware)
- Unsafe play behaviors (roughhousing, climbing on non-designated areas)
- Non-commercial equipment or equipment that does not conform to CPSC Standards for Public Playgrounds

### Q: What are some alternatives to wood chips for fall surfacing?

A: Several safe and effective surfacing options exist beyond wood chips. These include:

- **Shredded rubber:** Provides good shock absorption and comes in various colors.
- **Poured-in-place rubber:** Offers a seamless, low-maintenance surface but can be more expensive.
- **Artificial turf:** Provides a clean and visually appealing surface but may not offer the same shock absorption as other options.

### Q: What should playground rules signage include?

A: Here is what we typically suggest:

- Recommended age group(s) for equipment (from manufacturer)
- Language that encourages safe play behaviors like taking turns and using equipment properly.
- Warning of hot surfaces and surfaces being slippery when wet
- Language encouraging adult supervision
- Operating hours (dawn to dusk is recommended for areas without an artificial light source)
- Reminder that use of playground is “at your own risk”

*Our team is always here to help. If you have any questions, please contact us at [riskservices@egisadvisors.com](mailto:riskservices@egisadvisors.com).*



# PLAYGROUND SAFETY CHECKLIST



## SURFACING

- ☐ Adequate protective surfacing under and around the equipment.
- ☐ Surfacing materials have not deteriorated.
- ☐ Loose-fill surfacing have no foreign objects or debris.
- ☐ Loose-fill surfacing materials are not compacted.
- ☐ Loose-fill surfacing materials have not been displaced under heavy use areas such as under swings or at slide exits.

## DRAINAGE

- ☐ The entire play area has satisfactory drainage, especially in heavy use areas such as under swings and at slide exits.

## GENERAL HAZARDS

- ☐ There are no sharp points, corners, or edges on the equipment.
- ☐ There are no missing or damaged protective caps or plugs.
- ☐ There are no hazardous protrusions.
- ☐ There are no potential clothing entanglement hazards such as open S-hooks or protruding bolts.
- ☐ There are no crush and shearing points on exposed moving parts.
- ☐ There are no trip hazards, such as exposed footings or anchoring devices and rocks, roots, or any other obstacles in the play zone.

## SECURITY OF HARDWARE

- ☐ There are no loose fastening devices or worn connections.
- ☐ Moving parts, such as swing hangers, merry-go-round bearings, track rides, are not worn.

## DURABILITY OF EQUIPMENT

- ☐ There are no rust, rot, cracks, or splinters on any equipment. Pay close attention to where the equipment meets the ground.
- ☐ There are no broken or missing components on the equipment. This includes handrails, guardrails, steps, rungs, etc.
- ☐ There are no damaged fences, benches, or signs on the playground.
- ☐ All equipment is securely anchored.

## GENERAL UPKEEP OF PLAYGROUNDS

- ☐ There are no user modifications to the equipment, such as strings and ropes tied to equipment, swings looped over top rails, etc.
- ☐ The entire playground is free from debris or litter such as tree branches, soda cans, bottles, glass, etc.

## INSPECTION BY:

## DATE OF INSPECTION:

## NOTES AND ITEMS NEEDING ATTENTION:

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Fitness centers are valuable amenities that help residents maintain healthy lifestyles. These facilities can present unique challenges regarding liability and risk management. Implementing the best practices that follow can help minimize these risks.

### **Equipment Safety and Maintenance**

- **Arrangement:** Arrange equipment according to manufacturer guidelines, or other applicable standards such as those provided by ASTM. Ensure adequate spacing between equipment, especially around treadmills and free weights. As an example the ASTM 1749 standard indicates that there should be at least 0.5 m (19.7 inches) on each side of a treadmill and 2 m (78 inches) behind treadmills.
- **Maintenance:** Implement a proactive maintenance program for all equipment, following manufacturer recommendations. Keep detailed maintenance logs, use approved technicians and parts, and promptly address any issues. Ensure all safety signage remains in place and is clearly visible. Many districts engage a company to perform preventative maintenance on a quarterly or semi-annual basis.
- **Inspections:** Conduct daily visual inspections of all equipment, checking for signs of wear and tear, loose parts, or malfunctions. Remove any damaged equipment from service immediately.
- **High-Risk Equipment:** Consider avoiding higher-risk equipment like free weights in unstaffed fitness centers or be sure to provide clear instructions and warnings for their use.

### **Facility Safety and Maintenance**

- The floors should be free of wires and displaced equipment, such as free weights, to prevent trip and fall hazards. Pick up free weights throughout the day.
- Keep power cords out of the way of traffic areas and tape them down or use cord covers.
- Install and maintain handhold bars at showers/saunas/Jacuzzi exits. Place non-slip floor covers where possible. Require members to wear proper footwear in wet areas.
- Check cables and fasteners on bars each day with special attention given to the Lat (T/A) Pull Down cables and connectors. Any rubber/plastic bands should be checked regularly to monitor wear and tear.
- Check the condition of group exercise equipment and flooring daily – look for things, such as, worn treads on steps. Worn, wet, or slick sections of the floor should be addressed or replaced.

## Risk Management Best Practices

- **Signage:** Prominently post signage at or near the entrance(s) of the fitness center, clearly communicating the district's own adopted rules and regulations. These may include but are not limited to:
  - Hours of operation
  - Permitted guests
  - Age guidelines
  - Use of personal trainers
  - Dress code
  - Conduct expectations
  - Food and beverage policy
  - Housekeeping guidelines
  - Emergency procedures
  - Assumption of risk (e.g., "Users assume all risks associated with fitness center use." And "Fitness center is unsupervised")
  
- **Waivers and Releases:** Consider developing and implementing a comprehensive waiver and release agreement before allowing use the facility. The waiver should include language releasing the district from liability and acknowledging the risks of using the equipment.
  
- **Personal Trainers:** The decision to allow personal trainers is at each district's discretion and should be addressed in fitness center policies. If allowed, trainers should adhere to all fitness center rules and regulations.
  
- **District Employed or Contract Trainers:** If the district employs personal trainers, ensure they are qualified and have the necessary certifications. For all types of trainers, have a formal contract or agreement in place outlining their responsibilities and the district's expectations. For trainers that are contracted, work with district counsel to ensure agreements include hold harmless and indemnification language in the district's favor, along with appropriate insurance requirements, including the obligation for the district to be named as an additional insured on the trainer's liability policy.
  
- **Record Keeping:** Maintain thorough records of equipment maintenance, staff training, incident reports, and user waivers. These records can be crucial in demonstrating due diligence in case of liability claims.
  
- **User Age Guidelines:** Age thresholds for use of fitness centers are also up to each district's discretion, but such policies should be focused on the health, safety, and welfare of residents and guests. This should align with manufacturer guidelines for equipment and consider other factors such as facility layout. Many fitness centers set the minimum age for unsupervised use at 14-16 years old, but again this depends on several factors.
  
- **Orientation and Education:** If staffing levels allow, consider offering comprehensive orientations for new members, covering equipment use, safety protocols, and facility rules.
  
- **Emergency Response Plan:** Develop a detailed emergency response plan for the fitness center. This should include procedures for medical emergencies, equipment malfunctions, and other potential incidents. Ensure that staff (if any) are trained on the plan and that contact information for emergency services is readily available.



By implementing these best practices, districts can create a safe and enjoyable fitness center environment for residents of all ages and abilities. This proactive approach to risk management can help mitigate potential liability issues and ensure a positive experience for everyone who uses the facility.

*At Florida Insurance Alliance, we understand the risks and hazards found in our member districts. If you have areas of concern or would like one of our knowledgeable loss control consultants to review and assess your district's risk management program, please contact us at [riskservices@egisadvisors.com](mailto:riskservices@egisadvisors.com).*

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