

**CORAL LAKES  
COMMUNITY DEVELOPMENT  
DISTRICT**

**SEPTEMBER 22, 2025**

2005 PAN AM CIRCLE SUITE 300  
TAMPA, FL 33607



# Coral Lakes Community Development District

## Board of Supervisors

Carlos de la Ossa, Chair  
Nicholas Dister, Vice-Chairman  
Albert Viera, Assistant Secretary  
Robert Ter Dost, Assistant Secretary  
Kyle Smith, Assistant Secretary

## District Staff

Brian Lamb, District Secretary  
Jayna Cooper, District Manager  
John Vericker, District Counsel  
Tonja Stewart, District Engineer

## Regular Meeting Agenda September 22, 2025, at 11:00 a.m.

The Regular Meeting of the **Coral Lakes Community Development District** will be held on **September 22, 2025, at 11:00 a.m. at the Englewood Charlotte Library 3450 North Access Road Englewood, FL 34224**. Please let us know at least 24 hours in advance if you are planning to call into the meeting. Following is the Agenda for the Meeting:

Microsoft Teams meeting; [Join the meeting now](#)

**Meeting ID:** 287 426 742 858 6 **Call in (audio only):** [+1 646-838-1601](#)  
**Passcode:** s7MK6W8w **Phone Conference ID:** 399 811 015#

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## THE REGULAR MEETING OF THE BOARD OF SUPERVISORS

### 1. CALL TO ORDER/ROLL CALL

### 2. PUBLIC COMMENTS ON AGENDA ITEMS

*(Each individual has the opportunity to comment and is limited to three (3) minutes for such comment)*

### 3. BUSINESS ITEMS

- A. Consideration of FY 2025-2026 Operations and Maintenance Budget Funding Agreement
- B. Consideration of Resolution 2025-06; Setting the FY 2025-2026 Meeting Schedule
- C. Consideration of Goals & Objectives
- D. Consideration of Grau & Associates Audit Engagement Letter

### 4. CONSENT AGENDA

- A. Approval of Minutes of July 28, 2025; Public Hearing & Regular Meeting
- B. Consideration of Operation and Maintenance Expenditures July 2025 & August 2025
- C. Acceptance of the Financials and Approval of the Check Register for July 2025 & August 2025

### 5. STAFF REPORTS

- A. District Counsel
- B. District Engineer
- C. District Manager

### 6. BOARD OF SUPERVISORS REQUESTS AND COMMENTS

### 7. ADJOURNMENT

**FY 2025-2026 Operations and Maintenance  
Budget Funding Agreement  
(Coral Lakes Community Development District)**

This FY 2025-2026 Operations and Maintenance Budget Funding Agreement (this “**Agreement**”) is made and entered into as of July 28, 2025, between the **Coral Lakes Community Development District**, a local unit of special-purpose government, established pursuant to Chapter 190, Florida Statutes (the “**District**”), whose mailing address is 2005 Pan Am Circle, Suite 300, Tampa, Florida 33607 and CC Burnt Store, LLC, a Florida limited liability, whose mailing address is 111 S. Armenia Avenue, Tampa, Florida 33609 (collectively, the “**Developer**”).

**Recitals**

**WHEREAS**, the District was established for the purpose of providing, preserving, operating, and maintaining infrastructure improvements, facilities, and services to the lands within the District;

**WHEREAS**, the District is adopting its budget for fiscal year 2025-2026 as attached hereto as **Exhibit A** (the “**FY 2025-2026 Budget**”), which commences on October 1, 2025, and concludes on September 30, 2026;

**WHEREAS**, the District has the option of levying non-ad valorem assessments on all lands that will benefit from the activities set forth in the FY 2025-2026 Budget, and/or utilizing such other revenue sources as may be available to it;

**WHEREAS**, the District is willing to allow the Developer to provide such funds as are necessary to allow the District to proceed with its activities as described the FY 2025-2026 Budget so long as payment is timely provided;

**WHEREAS**, the Developer presently owns certain property within the District as reflected on the assessment roll on file with the District Manager (the “**Property**”);

**WHEREAS**, the Developer agrees that the activities of the District described in the FY 2025-2026 Budget provide a special and peculiar benefit to the Property that is equal to or in excess of the expenses reflected in the FY 2025-2026 Budget; and

**WHEREAS**, the Developer has agreed to enter into this Agreement in addition to the non-ad valorem special assessments allocated to the Property to fund the activities of the District as set forth in the FY 2025-2026 Budget.

**Operative Provisions**

Now, therefore, based upon good and valuable consideration and the mutual covenants of the parties, the receipt of which and sufficiency of which are hereby acknowledged, the parties agree as follows:

- 1. Funding Obligations.** From time to time during the 2025-2026 fiscal year, the Developer agrees to make available to the District the aggregate sum of up to \$\_\_\_\_\_ in accordance with the FY 2025-2026 Budget as such expenses are incurred by the District. Such payments shall be made within 30 days of written request for funding by the District. All funds provided hereunder shall be placed in the District's general operating account.

**2. FY 2025-2026 Operations and Maintenance Reports, Budget Reports and Budget Amendments.** Each month during FY 2025-2026, the Developer shall provide the District Manager with a written report on the projected additions to the completed and developed phases within the District during FY 2025-2026. The District Manager shall provide the Developer with a monthly written report with the actual expenses for the previous month and anticipated expenses and operational activities for the remainder of the year based on current District operations and additional maintenance responsibilities which may be added during FY 2025-2026. The District and Developer agree that the FY 2025-2026 Budget shall be revised at the end of the 2025-2026 fiscal year to reflect the actual expenditures of the District for the period beginning on October 1, 2025 and ending on September 30, 2026. The Developer shall not be responsible for any additional costs other than those costs provided for in the FY 2025-2026 Budget. However, if the actual expenditures of the District are less than the amount shown in the FY 2025-2026 Budget, the Developer's funding obligations under this Agreement shall be reduced by that amount.

**3. Right to Lien Property.**

- a. The District shall have the right to file a continuing lien ("**Lien**") upon the Property for all payments due and owing under this Agreement and for interest thereon, and for reasonable attorneys' fees, paralegals' fees, expenses and court costs incurred by the District incident to the collection of funds under this Agreement or for enforcement of this Lien. In the event the Developer sells any portion of the Property after the execution of this Agreement, the Developer's rights and obligations under this Agreement shall remain the same, provided however that the District shall only have the right to file a Lien upon the remaining Property owned by the Developer.
- b. The Lien shall be effective as of the date and time of the recording of a "Notice of Lien for the FY 2025-2026 Budget" in the public records of the county, stating among other things, the description of the real property and the amount due as of the recording of the Notice, and the existence of this Agreement.
- c. The District Manager, in its sole discretion, is hereby authorized by the District to file the Notice on behalf of the District, without the need of further Board action authorizing or directing such filing. At the District Manager's direction, the District may also bring an action at law against the record title holders to the Property to pay the amount due under this Agreement, may foreclose the Lien against the Property in any manner authorized by law, or may levy special assessments for the Lien amount and certify them for collection by the tax collector.

**4. Default.** A default by either party under this Agreement shall entitle the other to all remedies available at law or in equity, which shall include, but not be limited to, the right to seek specific performance of the Developer's payment obligations under this Agreement, but shall not include special, consequential, or punitive damages.

**5. Enforcement and Attorney Fees.** In the event either party is required to enforce this Agreement, then the prevailing party shall be entitled to all fees and costs, including reasonable attorney's fees and costs, from the non-prevailing party.

**6. Governing Law and Venue.** This Agreement and the provisions contained herein shall be construed, interpreted and controlled according to the laws of the State of Florida with venue in the county where the District is located.

**7. Interpretation.** This Agreement has been negotiated fully between the parties as an arm's length transaction. The parties participated fully in the preparation of this Agreement with the assistance

of their respective counsel. In the case of a dispute concerning the interpretation of any provision of this Agreement, the parties are each deemed to have drafted, chosen and selected the language, and the doubtful language will not be interpreted or construed against any party.

- 8. Termination of Agreement.** The Agreement shall be effective upon execution by both parties hereto and shall remain in force until the end of the 2025-2026 fiscal year on September 30, 2026. The lien and enforcement provisions of this Agreement shall survive its termination, until all payments due under this Agreement are paid in full.
- 9. Third Parties.** This Agreement is solely for the benefit of the parties hereto and no right or cause of action shall accrue upon or by reason hereof, to or for the benefit of any third party not a formal party hereto. Nothing in this Agreement expressed or implied is intended or shall be construed to confer upon any person or corporation other than the parties hereto any right, remedy or claim under or by reason of this Agreement or any provisions or conditions hereof; and all of the provisions, representations, covenants and conditions herein contained shall inure to the sole benefit of and shall be binding upon the parties hereto and their respective representatives, successors and assigns.
- 10. Amendments.** Amendments to and waivers of the provisions contained in this Agreement may be made only by an instrument in writing which is executed by both of the parties hereto.
- 11. Assignment.** This Agreement may be assigned, in whole or in part, by either party only upon the written consent of the other, which consent shall not be unreasonably withheld.
- 12. Authority.** The execution of this Agreement has been duly authorized by the appropriate body or official of all parties hereto, each party has complied with all the requirements of law, and each party has full power and authority to comply with the terms and provisions of this instrument.
- 13. Entire Agreement.** This instrument shall constitute the final and complete expression of this Agreement between the parties relating to the subject matter of this Agreement.

**IN WITNESS WHEREOF**, the parties have executed this Agreement as of the date first written above.

**CC Burnt Store, LLC**  
a Florida limited liability company

**Coral Lakes Community  
Development District**

By: **Eisenhower Management, Inc.**  
a Florida corporation  
as Manager

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Nicholas Dister  
Vice President

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Carlos de la Ossa  
Chair of the Board of Supervisors

**Exhibit A: FY 2025-2026 Budget**

# **Coral Lakes**

Community Development District

## ***Annual Operating and Debt Service Budget***

**Fiscal Year 2026**

Prepared by:



**Summary of Revenues, Expenditures and Changes in Fund Balances**  
**General Fund**  
**Fiscal Year 2026 Budget**

ACCOUNT DESCRIPTION	ADOPTED		ANNUAL	
	BUDGET		BUDGET	
	FY 2025		FY 2026	
REVENUES				
Developer Contributions	\$	455,875	\$	930,875
TOTAL REVENUES	\$	455,875	\$	930,875
EXPENDITURES				
Financial and Administrative				
Supervisor fees	\$	3,000	\$	12,000
Proserv-Construction	\$	9,000	\$	9,000
Proserv-Dissemination agent	\$	4,200	\$	4,200
Proserv-Info technology	\$	600	\$	600
Proserv-Recording Secretary	\$	2,400	\$	2,400
Proserv-Trustee Fees	\$	6,500	\$	6,500
District counsel	\$	15,000	\$	15,000
District engineer	\$	9,500	\$	12,000
Administrative services	\$	4,500	\$	4,500
District management	\$	25,000	\$	25,000
Accounting services	\$	9,000	\$	9,000
Auditing services	\$	6,000	\$	6,000
Website compliance	\$	1,800	\$	1,800
Postage,phone, faxes, copies	\$	500	\$	500
Rentals and leases	\$	600	\$	600
Legal advertising	\$	3,500	\$	3,500
Bank fees	\$	200	\$	200
Financial and Revenue collections	\$	1,200	\$	1,200
Meeting expenses	\$	4,000	\$	4,000
Website administration	\$	1,200	\$	1,200
Office supplies	\$	100	\$	100
dues, licenses, subscriptions	\$	175	\$	175
Field Maintenance	\$	-	\$	12,000
TOTAL REVENUES	\$	107,975	\$	131,475
Insurance				
Insurance - General liability	\$	3,025	\$	3,600
Public officials insurance	\$	2,475	\$	2,800
Crime	\$	-	\$	500
Insurance - Property and casualty	\$	25,000	\$	25,000
Insurance Deductible	\$	2,500	\$	2,500

**Summary of Revenues, Expenditures and Changes in Fund Balances**  
**General Fund**  
**Fiscal Year 2026 Budget**

<b>ACCOUNT DESCRIPTION</b>	<b>ADOPTED</b>		<b>ANNUAL</b>	
	<b>BUDGET</b>		<b>BUDGET</b>	
	<b>FY 2025</b>		<b>FY 2026</b>	
<b>Total Financial and Administrative</b>	<b>\$</b>	<b>33,000</b>	<b>\$</b>	<b>34,400</b>
<b>Legal Counsel</b>				
Contracts landscape	\$	200,000	\$	337,500
Contracts aquatic control	\$	10,000	\$	22,800
Electricity - streetlights	\$	50,000	\$	90,000
R&M other landscape	\$	9,000	\$	-
Security system monitoring	\$	5,000	\$	2,500
Miscellaneous services	\$	30,000	\$	15,000
Road R&M	\$	-	\$	-
Landscaping - Pond Banks	\$	-	\$	70,000
Contract - Pool	\$	-	\$	12,000
Contract - Janitorial	\$	-	\$	5,100
Pest Control	\$	-	\$	1,800
On-site Staff	\$	-	\$	35,000
Fence R&M	\$	-	\$	8,000
(Irrigation Pump - 1B Homes)				
Ditch Maintenance	\$	-	\$	2,400
Landscaping - Mulch	\$	-	\$	17,500
Landscaping - Annuals	\$	-	\$	9,000
Landscaping - Plant Replacement	\$	-	\$	23,000
Landscaping - Tree Trimming	\$	-	\$	5,000
Irrigation	\$	-	\$	15,000
Debris Cleanup	\$	-	\$	7,500
Storm Cleanup	\$	-	\$	35,000
ROW Maintenance	\$	-	\$	25,000
Holiday Decorations	\$	-	\$	10,000
Community Events	\$	-	\$	5,000
<b>Total Parks and Rec</b>	<b>\$</b>	<b>4,500</b>	<b>\$</b>	<b>4,500</b>



**Assessment Summary**  
**Fiscal Year 2026 vs. Fiscal Year 2025**

<b>ASSESSMENT ALLOCATION</b>
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Assessment Area One- Series 2024											
		O&M				Debt Service Series 2024			Total Assessment		
		FY 2026	FY 2025	Dollar Change	Percent Change	FY 2026	FY 2025	Dollar Change	FY 2026	FY 2025	Dollar Change
Product	Units										
Single Family 40'	311	\$ 1,021.18	\$ 500.10	\$ 521.08	104%	\$ 1,308.65	\$ 1,308.65	\$ -	\$ 2,329.83	\$ 1,808.75	\$ 521.08
Single Family 50'	181	\$ 1,276.48	\$ 625.13	\$ 651.35	104%	\$ 1,635.81	\$ 1,635.81	\$ -	\$ 2,912.29	\$ 2,260.94	\$ 651.35
Single Family 60'	4	\$ 1,531.78	\$ 750.15	\$ 781.63	104%	\$ 1,962.97	\$ 1,962.97	\$ -	\$ 3,494.75	\$ 2,713.12	\$ 781.63
	<b>496</b>										

Future Asessments Area											
		O&M							Total Assessment		
		FY 2026	FY 2025	Dollar Change	Percent Change	FY 2026	FY 2025	Dollar Change	FY 2026	FY 2025	Dollar Change
Product	Units										
Single Family 40'	0	\$ 1,021.18	\$ 500.10	\$ 521.08	104%	\$ -	\$ -	\$ -	\$ 1,021.18	\$ 500.10	\$ 521.08
Single Family 50'	148	\$ 1,276.48	\$ 625.13	\$ 651.35	104%	\$ -	\$ -	\$ -	\$ 1,276.48	\$ 625.13	\$ 651.35
Single Family 60'	161	\$ 1,531.78	\$ 750.15	\$ 781.63	104%	\$ -	\$ -	\$ -	\$ 1,531.78	\$ 750.15	\$ 781.63
	<b>309</b>										

**RESOLUTION 2025-06**

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF CORAL LAKES COMMUNITY DEVELOPMENT DISTRICT DESIGNATING DATES, TIME AND LOCATION FOR REGULAR MEETINGS OF THE BOARD OF SUPERVISORS AND PROVIDING FOR AN EFFECTIVE DATE**

**WHEREAS**, Coral Lakes Community Development District (hereinafter the “District”) is a local unit of special-purpose government created and existing pursuant to Chapter 190, Florida Statutes, being situated entirely within the County of Charlotte, Florida; and

**WHEREAS**, the District’s Board of Supervisors (hereinafter the “Board”), is statutorily authorized to exercise the powers granted to the District, but has not heretofore met; and

**WHEREAS**, all meetings of the Board shall be open to the public and governed by the provisions of Chapter 286, Florida Statutes; and

**WHEREAS**, the District is required by Florida law to prepare an annual schedule of its regular public meetings which designates the date, time, and location of the District’s meetings.

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

**Section 1.** The annual public meeting schedule of the Board of Supervisors of the for the Fiscal Year 2026 attached hereto and incorporated by reference herein as Exhibit A is hereby approved and will be published and filed in accordance with the requirements of Florida law.

**Section 2.** The District Manager is hereby directed to submit a copy of the Fiscal Year 2026 annual public meeting schedule to Charlotte County and the Department of Economic Opportunity.

**Section 3.** This Resolution shall become effective immediately upon its adoption.

**PASSED AND ADOPTED THIS 22<sup>ND</sup> DAY OF SEPTEMBER 2025.**

**ATTEST:**

**CORAL LAKES  
COMMUNITY DEVELOPMENT  
DISTRICT**

\_\_\_\_\_  
**SECRETARY/ASSISTANT SECRETARY**

\_\_\_\_\_  
**CHAIR – VICE CHAIRMAN**

**EXHIBIT A**

**BOARD OF SUPERVISORS MEETING DATES  
CORAL LAKES COMMUNITY DEVELOPMENT DISTRICT  
FISCAL YEAR 2026**

**October 27, 2025  
November 24, 2025  
December 22, 2025  
January 26, 2026  
February 23, 2026  
March 23, 2026  
April 27, 2026  
May 18, 2026 (Adjusted due to Memorial Day)  
June 22, 2026  
July 27, 2026  
August 24, 2026  
September 28, 2026**

**All meetings will convene at 11:00 a.m. at the Englewood Charlotte Library 3450 North Access Road  
Englewood, FL 34224..**

## **Memorandum**

**To:** Board of Supervisors

**From:** District Management

**Date:** August 4, 2025

**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

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

**October 1, 2025 – September 30, 2026**

**1. Community Communication and Engagement**

**Goal 1.1: Public Meetings Compliance**

**Objective:** Hold at least four 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 four 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.

**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: Florida Auditor General link (<https://flauditor.gov/>) to obtain current and past Annual audit, current fiscal year budget with any amendments, and most recent financials within the latest agenda package.

**Measurement:** Florida Auditor General link (<https://flauditor.gov/>) to the 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: Department of Financial Services link to obtain 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 Florida Auditor General link (<https://flauditor.gov/>) to 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: \_\_\_\_\_

Coral Lakes Community Development District

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

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

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

Coral Lakes Community Development District



# Grau & Associates

CERTIFIED PUBLIC ACCOUNTANTS

1001 Yamato Road • Suite 301  
Boca Raton, Florida 33431  
(561) 994-9299 • (800) 299-4728  
Fax (561) 994-5823  
www.graucpa.com

August 8, 2025

To Board of Supervisors  
Coral Lakes Community Development District  
2005 Pan Am Circle, Suite 300  
Tampa, FL 33607

We are pleased to confirm our understanding of the services we are to provide Coral Lakes Community Development District, Charlotte County, Florida ("the District") for the fiscal year ended September 30, 2025. We will audit the financial statements of the governmental activities and each major fund, including the related notes to the financial statements, which collectively comprise the basic financial statements of Coral Lakes Community Development District as of and for the fiscal year ended September 30, 2025. In addition, we will examine the District's compliance with the requirements of Section 218.415 Florida Statutes. This letter serves to renew our agreement and establish the terms and fee for the 2025 audit.

Accounting principles generally accepted in the United States of America provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement the District's basic financial statements. Such information, 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. As part of our engagement, we will apply certain limited procedures to the District's RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquiries of management regarding 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 will 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.

The following RSI is required by generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

- 1) Management's Discussion and Analysis
- 2) Budgetary comparison schedule

The following other information accompanying the financial statements will not be subjected to the auditing procedures applied in our audit of the financial statements, and our auditor's report will not provide an opinion or any assurance on that information:

- 1) Compliance with FL Statute 218.39 (3) (c)

## Audit Objectives

The objective of our audit is the expression of opinions as to whether your financial statements are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles and to report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and will include tests of the accounting records of the District and other procedures we consider necessary to enable us to express such opinions. We will issue a written report upon completion of our audit of the District's financial statements. We cannot provide assurance that an unmodified opinion will be expressed. Circumstances may arise in which it is necessary for us to modify our opinion or add emphasis-of-matter or other-matter paragraphs. If our opinion on the financial statements is other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed an opinion, we may decline to express an opinion or issue a report, or may withdraw from this engagement.

We will also provide a report (that does not include an opinion) on internal control related to the financial statements and compliance with the provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements as required by *Government Auditing Standards*. The report on internal control and on compliance and other matters will include a paragraph that states (1) that the purpose of the report is solely to describe the scope of testing of internal control and compliance, and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control on compliance, and (2) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control and compliance. The paragraph will also state that the report is not suitable for any other purpose. If during our audit we become aware that the District is subject to an audit requirement that is not encompassed in the terms of this engagement, we will communicate to management and those charged with governance that an audit in accordance with U.S. generally accepted auditing standards and the standards for financial audits contained in *Government Auditing Standards* may not satisfy the relevant legal, regulatory, or contractual requirements.



**Examination Objective**

The objective of our examination is the expression of an opinion as to whether the District is in compliance with Florida Statute 218.415 in accordance with Rule 10.556(10) of the Auditor General of the State of Florida. Our examination will be conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and will include tests of your records and other procedures we consider necessary to enable us to express such an opinion. We will issue a written report upon completion of our examination of the District's compliance. The report will include a statement that the report is intended solely for the information and use of management, those charged with governance, and the Florida Auditor General, and is not intended to be and should not be used by anyone other than these specified parties. We cannot provide assurance that an unmodified opinion will be expressed. Circumstances may arise in which it is necessary for us to modify our opinion or add emphasis-of-matter or other-matter paragraphs. If our opinion on the District's compliance is other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the examination or are unable to form or have not formed an opinion, we may decline to express an opinion or issue a report, or may withdraw from this engagement.

**Other Services**

We will assist in preparing the financial statements and related notes of the District in conformity with U.S. generally accepted accounting principles based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. The other services are limited to the financial statement services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

**Management Responsibilities**

Management is responsible for compliance with Florida Statute 218.415 and will provide us with the information required for the examination. The accuracy and completeness of such information is also management's responsibility. You agree to assume all management responsibilities relating to the financial statements and related notes and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements and related notes and that you have reviewed and approved the financial statements and related notes prior to their issuance and have accepted responsibility for them. In addition, you will be required to make certain representations regarding compliance with Florida Statute 218.415 in the management representation letter. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, who possesses suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Management is responsible for designing, implementing and maintaining effective internal controls, including evaluating and monitoring ongoing activities, to help ensure that appropriate goals and objectives are met; following laws and regulations; and ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles, for the preparation and fair presentation of the financial statements and all accompanying information in conformity with U.S. generally accepted accounting principles, and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements.

Management is also responsible for making all financial records and related information available to us and for the accuracy and completeness of that information. You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, (2) additional information that we may request for the purpose of the audit, and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence.

Your responsibilities include adjusting the financial statements to correct material misstatements and for confirming to us in the written representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants and for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts or grant agreements, or abuse that we report.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits or other studies related to the objectives discussed in the Audit Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or other studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

With regard to the electronic dissemination of audited financial statements, including financial statements published electronically on your website, you understand that electronic sites are a means to distribute information and, therefore, we are not required to read the information contained in these sites or to consider the consistency of other information in the electronic site with the original document.

**Audit Procedures—General**

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We will plan and perform the audit to obtain reasonable rather than absolute assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government. Because the determination of abuse is subjective, *Government Auditing Standards* do not expect auditors to provide reasonable assurance of detecting abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is a risk that material misstatements may exist and not be detected by us, even though the audit is properly planned and performed in accordance with U.S. generally accepted auditing standards and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. Our responsibility as auditors is limited to the period covered by our audit and does not extend to later periods for which we are not engaged as auditors.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will require certain written representations from you about your responsibilities for the financial statements; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by generally accepted auditing standards.

**Audit Procedures—Internal Control**

Our audit will include obtaining an understanding of the government and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards and *Government Auditing Standards*.

**Audit Procedures—Compliance**

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the District's compliance with the provisions of applicable laws, regulations, contracts, agreements, and grants. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

**Engagement Administration, Fees, and Other**

We understand that your employees will prepare all confirmations we request and will locate any documents selected by us for testing.

The audit documentation for this engagement is the property of Grau & Associates and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to a cognizant or oversight agency or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Grau & Associates personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies. Notwithstanding the foregoing, the parties acknowledge that various documents reviewed or produced during the conduct of the audit may be public records under Florida law. The District agrees to notify Grau & Associates of any public record request it receives that involves audit documentation.

Our fee for these services will not exceed \$4,900 for the September 30, 2025 audit, unless there is a change in activity by the District which results in additional audit work or if additional Bonds are issued.

Grau & Associates and its subcontractors warrant compliance with all federal immigration laws and regulations that relate to their employees. Grau agrees and acknowledges that the District is a public employer subject to the E-Verify requirements as set forth in Section 448.095, Florida Statutes, and that the provisions of Section 448.095, Florida Statutes apply to this Agreement. If the District has a good faith belief that the Grau has knowingly hired, recruited or referred an alien who is not authorized to work by the immigration laws or the Attorney General of the United States for employment under this Agreement, the District shall terminate this Agreement. If the District has a good faith belief that a subcontractor performing work under this

Agreement knowingly hired, recruited or referred an alien who is not duly authorized to work by the immigration laws or the Attorney General of the United States for employment under this Agreement, the District shall promptly notify Grau and order Grau to immediately terminate the contract with the subcontractor. Grau shall be liable for any additional costs incurred by the District as a result of the termination of a contract based on Grau's failure to comply with E-Verify requirements evidenced herein.

We will complete the audit within prescribed statutory deadlines, with the understanding that your employees will provide information needed to perform the audit on a timely basis.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date. If we are aware that a federal awarding agency or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. Invoices will be submitted in sufficient detail to demonstrate compliance with the terms of this agreement. In accordance with our firm policies, work may be suspended if your account becomes 60 days or more overdue and may not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate.

This agreement may be renewed each year thereafter subject to the mutual agreement by both parties to all terms and fees. The fee for each annual renewal will be agreed upon separately.

The District has the option to terminate this agreement with or without cause by providing thirty (30) days written notice of termination to Grau & Associates. Upon any termination of this agreement, Grau & Associates shall be entitled to payment of all work and/or services rendered up until the effective termination of this agreement, subject to whatever claims or off-sets the District may have against Grau & Associates.

We will provide you with a copy of our most recent external peer review report and any letter of comment, and any subsequent peer review reports and letters of comment received during the period of the contract. Our 2022 peer review report accompanies this letter.

We appreciate the opportunity to be of service to Coral Lakes Community Development District and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Very truly yours,

Grau & Associates



Antonio J. Grau

RESPONSE:

This letter correctly sets forth the understanding of Coral Lakes Community Development District.

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

Title: \_\_\_\_\_

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



**FICPA Peer Review Program**  
Administered in Florida  
by The Florida Institute of CPAs



Peer Review  
Program

**AICPA Peer Review Program**  
Administered in Florida  
by the Florida Institute of CPAs

**March 17, 2023**

**Antonio Grau**  
**Grau & Associates**  
**951 Yamato Rd Ste 280**  
**Boca Raton, FL 33431-1809**

**Dear Antonio Grau:**

It is my pleasure to notify you that on March 16, 2023, the Florida Peer Review Committee accepted the report on the most recent System Review of your firm. The due date for your next review is December 31, 2025. This is the date by which all review documents should be completed and submitted to the administering entity.

As you know, the report had a peer review rating of pass. The Committee asked me to convey its congratulations to the firm.

Thank you for your cooperation.

Sincerely,

*FICPA Peer Review Committee*

Peer Review Team  
FICPA Peer Review Committee

850.224.2727, x5957

cc: Daniel Hevia, Racquel McIntosh

Firm Number: 900004390114

Review Number: 594791

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

The Public Hearing and regular meeting of the Board of Supervisors of Coral Lakes Community Development District was held on Monday, July 28, 2025 and called to order at 11:02 am at the Englewood Charlotte Library 3450 North Access Road Englewood, FL 34224.

Present and constituting a quorum were:

Carlos de la Ossa  
Nicholas Dister  
Kyle Smith  
Albert Viera  
Robert Ter Doest

Chairperson  
Vice Chairperson (*via phone*)  
Assistant Secretary  
Assistant Secretary (*via phone*)  
Assistant Secretary

Also present were:

Jayna Cooper  
Viveck Babbar

District Manager  
District Counsel (*via phone*)

*The following is a summary of the discussions and actions taken.*

## FIRST ORDER OF BUSINESS

## Call to Order/Roll Call

Ms. Cooper called the meeting to order, and a quorum was established.

## SECOND ORDER OF BUSINESS

## Public Comments on Agenda Items

There being no members of the public present, the next order of business followed.

### THIRD ORDER OF BUSINESS

## Public Hearing on Adopting Final Fiscal Year 2026 Budget

## A. Open Public Hearing on Adopting Final Fiscal Year 2026 Budget

On MOTION by Mr. de la Ossa seconded by Mr. Smith, with all in favor, the Public Hearing on Adopting Final Fiscal Year 2026 Budget, was opened. 5-0

## B. Discussion on Fiscal Year 2026 Budget

Mr. de la Ossa explained the revised Budget pointing to the amounts reflected indicating the landscaping and developer contracts. Discussion ensued.

### C. Close Public Hearing on Adopting Final Fiscal Year 2026 Budget

On MOTION by Mr. de la Ossa seconded by Mr. Smith, with all in favor, the Public Hearing on Adopting Final Fiscal Year 2026 Budget, was closed. 5-0

#### **D. Consideration of Resolution 2025-02; Adopting Final Fiscal Year 2026 Budget**

On MOTION by Mr. de la Ossa seconded by Mr. Smith, with all in favor, Resolution 2025-02; Adopting Final Fiscal Year 2026 Budget, was adopted.  
5-0

## E. Consideration of Resolution 2025-03; Levying O&M Assessments

On MOTION by Mr. de la Ossa seconded by Mr. Smith, with all in favor, Resolution 2025-03; Levying O&M Assessments, as discussed, was adopted.  
5-0

## F. Consideration of Fy 2025-2026 Operations and Maintenance Budget Funding Agreement

This item was TABLED by the Board to September.

## FOURTH ORDER OF BUSINESS Business Items

### **A. Resolution 2025-04; Redisignation of Officers**

On MOTION by Mr. de la Ossa seconded by Mr. Smith, with all in favor, Resolution 2025-04; Redesignation of Officers, assigning Jayna Cooper and removing Michael Perez, was adopted. 5-0

### **B. Resolution 2025-05; No Fishing Policy**

On MOTION by Mr. de la Ossa seconded by Mr. Smith, with all in favor, Resolution 2025-05; No Fishing Policy, was adopted. 5-0

**FIFTH ORDER OF BUSINESS** **Consent Agenda**

- A. Approval of Minutes of May 19, 2025, Special Meeting**  
**B. Consideration of Operation and Maintenance Expenditures May 2025**  
**C. Acceptance of the Financials and Approval of the Check Register for May 2025**

On MOTION by Mr. de la Ossa seconded by Mr. Smith, with all in favor, the Consent Agenda, was approved. 5-0

## SIXTH ORDER OF BUSINESS

- A. District Counsel**  
**B. District Engineer**  
**C. District Manager**

There being no reports, the next order of business followed.

**SEVENTH ORDER OF BUSINESS**

**Board of Supervisors' Requests and  
Comments**

There being none, the next order of business followed.

**EIGHTH ORDER OF BUSINESS**

**Adjournment**

There being no further business,

On MOTION by Mr. de la Ossa seconded by Mr. Smith, with all in favor, the meeting was adjourned at 11:06 am. 5-0
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Jayna Cooper  
District Manager

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Carlos de la Ossa  
Chairperson

**Coral Lakes CDD**  
**Summary of Operations and Maintenance Invoices**

Vendor	Invoice Date	Invoice/Account Number	Amount	Invoice Total	Comments/Description
<b>Monthly Contract</b>					
INFRAMARK LLC	7/1/2025	153052	\$700.00		July 2025 Accounting services
INFRAMARK LLC	7/1/2025	153052	\$375.00		July 2025 Admin services
INFRAMARK LLC	7/1/2025	153052	\$2,083.33		July 2025 District manager
INFRAMARK LLC	7/1/2025	153052	\$100.00		July 2025 Financial and revenue collections
INFRAMARK LLC	7/1/2025	153052	\$200.00		July 2025 Recording secretary
INFRAMARK LLC	7/1/2025	153052	\$50.00		July 2025 Rental and leases
INFRAMARK LLC	7/1/2025	153052	\$50.00		July 2025 Technology/data storage
INFRAMARK LLC	7/1/2025	153052	\$100.00		July 2025 Website maintenance
INFRAMARK LLC	7/1/2025	153052	\$416.67		July 2025 Dissemination services
INFRAMARK LLC	7/1/2025	153052	\$750.00	\$4,825.00	July 2025 Construction accounting
STANTEC CONSULTING SERVICES INC	7/3/2025	2420786	\$876.75	\$876.75	ENGINEERING SERVICES
<b>Monthly Contract Subtotal</b>			<b>\$5,701.75</b>	<b>\$5,701.75</b>	
<b>Utilities</b>					
FPL	7/15/2025	071525 1545	\$27.21	\$27.21	ELECTRIC
<b>Utilities Subtotal</b>			<b>\$27.21</b>	<b>\$27.21</b>	
<b>Regular Services</b>					
ALBERTO VIERA	7/28/2025	AV-072825	\$200.00	\$200.00	BOARD 7/28/25
CARLOS DE LA OSSA	7/28/2025	CO-072825	\$200.00	\$200.00	BOARD 7/28/25
INFRAMARK LLC	7/16/2025	154283	\$2.07	\$2.07	POSTAGE
KYLE SMITH	7/28/2025	KS-072825	\$200.00	\$200.00	BOARD 7/28/25
ROBERTUS ANTONIUS TER DOEST	7/28/2025	RD-072825	\$200.00	\$200.00	BOARD 7/28/25
SUN NEWSPAPERS	4/21/2025	042125	\$105.82	\$105.82	LEGAL AD
<b>Regular Services Subtotal</b>			<b>\$907.89</b>	<b>\$907.89</b>	
<b>TOTAL</b>			<b>\$6,636.85</b>	<b>\$6,636.85</b>	





# INVOICE

2002 West Grand Parkway North  
Suite 100  
Katy, TX 77449

**INVOICE#**

153052

**DATE**

7/1/2025

**BILL TO**

Coral Lakes Community Development  
District  
2005 Pan Am Cir Ste 300  
Tampa FL 33607-6008  
United States

**CUSTOMER ID**

C4799

**NET TERMS**

Due On Receipt

**PO#****DUE DATE**

7/1/2025

Services provided for the Month of: July 2025

DESCRIPTION	QTY	UOM	RATE	MARKUP	AMOUNT
Accounting Services	1	Ea	700.00		700.00
Administration	1	Ea	375.00		375.00
District Management	1	Ea	2,083.33		2,083.33
Financial & Revenue Collection	1	Ea	100.00		100.00
Recording Secretary	1	Ea	200.00		200.00
Rental & Leases	1	Ea	50.00		50.00
Technology/Data Storage	1	Ea	50.00		50.00
Website Maintenance / Admin	1	Ea	100.00		100.00
Dissemination Services	1	Ea	416.67		416.67
Construction Accounting	1	Ea	750.00		750.00
<b>Subtotal</b>					<b>4,825.00</b>

**Subtotal**

\$4,825.00

**Tax**

\$0.00

**Total Due**

\$4,825.00

**Remit To : Inframark LLC, PO BOX 733778, Dallas, Texas, 75373-3778**

*To pay by Credit Card, please contact us at 281-578-4299, 9:00am - 5:30pm EST, Monday – Friday. A surcharge fee may apply.*

*To pay via ACH or Wire, please refer to our banking information below:*

*Account Name: INFRAMARK, LLC*

*ACH - Bank Routing Number: 111000614 / Account Number: 912593196*

*Wire - Bank Routing Number: 021000021 / SWIFT Code: CHASUS33 / Account Number: 912593196*

*Please include the Customer ID and the Invoice Number on your form of payment.*

Invoice Number	2420786
Invoice Date	July 3, 2025
Purchase Order	238202140
Customer Number	195452
Project Number	238202140

**Bill To**

Coral Lakes CDD  
Inframark - Attn: Accounts  
Payable  
210 N. University  
Suite 702  
Coral Springs FL 33071  
United States

**EFT/ACH Remit To (Preferred)**

Stantec Consulting Services Inc. (SCSI)  
Bank of America  
ABA No. : 111000012  
Account No: 3752096026  
Email Remittance: eft@stantec.com

**Alternative Remit To**

Stantec Consulting Services  
Inc. (SCSI)  
13980 Collections Center Drive  
Chicago IL 60693  
United States

<b>Project</b>	<b>Coral Lakes CDD.</b>			
	Project Manager	Stewart, Tonja L	Contract Upset	13,780.00
	Current Invoice Total (USD)	876.75	Contract Billed to Date	8,009.50
			For Period Ending	<b>June 27, 2025</b>

**Top Task                      2025                      2025 Engineering Cons Ser**

**Professional Services**

Billing Level		Current Hours	Rate	Current Amount
Level 07	Nurse, Vanessa M	5.25	167.00	876.75
	<b>Subtotal Professional Services</b>	<u>5.25</u>		<u>876.75</u>

Top Task Subtotal	2025 Engineering Cons Ser	876.75
	<b>Total Fees &amp; Disbursements</b>	<u>876.75</u>
	<b>INVOICE TOTAL (USD)</b>	<b>876.75</b>

**Net Due in 30 Days or in accordance with terms of the contract**

**Stantec will not change our banking information. If you receive a request noting our banking information has changed, please contact your Stantec Project Manager**

Billing Backup

Date	Project	Task	Expnd Type	Employee/Supplier	Quantity	Bill Rate	Bill Amount	Comment	AP Ref. #
2025-05-13	238202140	2025	Direct - Regular	NURSE, VANESSA M	2.00	167.00	334.00	PREPARED NEW OWNERSHIP, EASEMENT & MAINTENANCE MAPS	
2025-05-13	238202140	2025	Direct - Regular	NURSE, VANESSA M	0.25	167.00	41.75	PREPARED NEW OWNERSHIP MAP	
2025-05-20	238202140	2025	Direct - Regular	NURSE, VANESSA M	3.00	167.00	501.00	PREPARED NEW OWNERSHIP, EASEMENT & MAINTENANCE MAPS	
Total Project 238202140					5.25		\$876.75		

**Electric Bill Statement****For:** Jun 13, 2025 to Jul 15, 2025 (32 days)**Statement Date:** Jul 15, 2025**Account Number:** 58474-81545**Service Address:**26281 CORAL LAKES DR #LIFT 458  
PUNTA GORDA, FL 33955**CORAL LAKES COMMUNITY DEVELOPMENT DISTRICT,**  
Here's what you owe for this billing period.**CURRENT BILL****\$27.21**

TOTAL AMOUNT YOU OWE

**Aug 6, 2025**

NEW CHARGES DUE BY

**Scan to  
Pay**  
or visit  
[FPL.com/  
WaystoPay](https://www.fpl.com/WaystoPay)**KEEP IN MIND**

- Payment received after October 07, 2025 is considered LATE; a late payment charge of 1% will apply.

**BILL SUMMARY**

Amount of your last bill	28.43
Payments received	-28.43
Balance before new charges	0.00
Total new charges	27.21
<b>Total amount you owe</b>	<b>\$27.21</b>

(See page 2 for bill details.)

Customer Service: 1-800-375-2434  
Outside Florida: 1-800-226-3545Report Power Outages:  
Hearing/Speech Impaired:1-800-4OUTAGE (468-8243)  
711 (Relay Service)**Ways to Pay**

/ 27

5510584748154501272000000

CORAL LAKES COMMUNITY DEVELOPMENT DISTRICT  
26281 CORAL LAKES DR #LIFT 458  
PUNTA GORDA FL 33955The amount enclosed includes  
the following donation:**FPL Care To Share:** \_\_\_\_\_Make check payable to FPL  
in U.S. funds and mail along with  
this coupon to:FPL  
GENERAL MAIL FACILITY  
MIAMI FL 33188-0001Visit [FPL.com/PayBill](https://www.fpl.com/PayBill)  
for ways to pay.

58474-81545

ACCOUNT NUMBER

\$27.21

TOTAL AMOUNT YOU OWE

Aug 6, 2025

NEW CHARGES DUE BY

\$

AMOUNT ENCLOSED



Customer Name:  
CORAL LAKES  
COMMUNITY DEVEL  
OPMENT DISTRICT

Account Number:  
58474-81545

FPL.com Page 2

E001

### BILL DETAILS

Amount of your last bill	28.43
Payment received - Thank you	-28.43
Balance before new charges	\$0.00

#### New Charges

Rate: GS-1 GENERAL SVC NON-DEMAND / BUSINESS

Base charge: \$12.87

Minimum base bill charge: \$12.13

Non-fuel energy charge: \$0.096100 per kWh

Fuel charge: \$0.027180 per kWh

Electric service amount 25.00

Gross receipts tax (State tax) 0.64

Franchise fee (Reqd local fee) 1.55

Taxes and charges 2.19

Regulatory fee (State fee) 0.02

Total new charges \$27.21

**Total amount you owe \$27.21**

### METER SUMMARY

Meter reading - Meter KJ73469. Next meter reading Aug 14, 2025.

Usage Type	Current	-	Previous	=	Usage
kWh used	00103		00103		0

### ENERGY USAGE COMPARISON

	This Month	Last Month
Service to	Jul 15, 2025	Jun 13, 2025
kWh Used	0	22
Service days	32	30
kWh/day	0	0
Amount	\$27.21	\$28.43

### KEEP IN MIND

- Taxes, fees, and charges on your bill are determined and required by your local and state government to be used at their discretion.
- The fuel charge represents the cost of fuel used to generate electricity. It is a direct pass-through to customers. FPL does not profit from fuel, although higher costs do result in higher state and local taxes and fees.

### Easy way to reduce costs

Earn bill credits by allowing Business On Call® to cycle off your A/C, only when necessary.

#### Claim credits

### Download the app

Get instant, secure access to outage and billing info from your mobile device.

#### Download now

When you pay by check, you authorize FPL to process your payment electronically or as a draft. If your payment is processed electronically, your checking account may be debited on the same day we receive the check and your check will not be returned with your checking account statement. FPL does not agree to any restrictions, conditions or endorsements placed on any bill statement or payments such as check, money order or other forms of payment. We will process the payment as if these restrictions or conditions do not exist.

**Attendance Confirmation**  
for  
BOARD OF SUPERVISORS

District Name: Board	Coral Lakes CDD
Meeting Date:	July 28, 2025

	Name	In Attendance Please X	Paid
1	Carlos de la Ossa	X	\$200
2	Robert Ter Doest	X	\$200
3	Nick Dister		X
4	Kyle Smith	X	\$200
5	Alberto Viera	X	\$200

The supervisors present at the above referenced meeting should be compensated accordingly

Approved for payment:

Jayna Cooper	7/28/2025
District Manager Signature	Date

**\*\* PLEASE RETURN SIGNED DOCUMENT TO LORI BINGLE\*\***

**Attendance Confirmation**  
for  
BOARD OF SUPERVISORS

District Name: Board	Coral Lakes CDD
Meeting Date:	July 28, 2025

Name		In Attendance Please X	Paid
1	Carlos de la Ossa	X	\$200
2	Robert Ter Doest	X	\$200
3	Nick Dister		X
4	Kyle Smith	X	\$200
5	Alberto Viera	X	\$200

The supervisors present at the above referenced meeting should be compensated accordingly

Approved for payment:

Jayna Cooper	7/28/2025
District Manager Signature	Date

**\*\* PLEASE RETURN SIGNED DOCUMENT TO LORI BINGLE\*\***



2002 West Grand Parkway North  
Suite 100  
Katy, TX 77449

**INVOICE#**

154283

**CUSTOMER ID**

C4799

**PO#**

# INVOICE

**DATE**

7/16/2025

**NET TERMS**

Due On Receipt

**DUE DATE**

7/16/2025

**BILL TO**

Coral Lakes Community Development  
District  
2005 Pan Am Cir Ste 300  
Tampa FL 33607-6008  
United States

Services provided for the Month of: June 2025

DESCRIPTION	QTY	UOM	RATE	MARKUP	AMOUNT
Postage	3	Ea	0.69		2.07
<b>Subtotal</b>					<b>2.07</b>

<b>Subtotal</b>	\$2.07
-----------------	--------

<b>Tax</b>	\$0.00
------------	--------

<b>Total Due</b>	\$2.07
------------------	--------

**Remit To : Inframark LLC, PO BOX 733778, Dallas, Texas, 75373-3778**

*To pay by Credit Card, please contact us at 281-578-4299, 9:00am - 5:30pm EST, Monday – Friday. A surcharge fee may apply.*

*To pay via ACH or Wire, please refer to our banking information below:*

*Account Name: INFRAMARK, LLC*

*ACH - Bank Routing Number: 111000614 / Account Number: 912593196*

*Wire - Bank Routing Number: 021000021 / SWIFT Code: CHASUS33 / Account Number: 912593196*

*Please include the Customer ID and the Invoice Number on your form of payment.*



**Attendance Confirmation**  
for  
BOARD OF SUPERVISORS

District Name: Board	Coral Lakes CDD
Meeting Date:	July 28, 2025

	Name	In Attendance Please X	Paid
1	Carlos de la Ossa	X	\$200
2	Robert Ter Doest	X	\$200
3	Nick Dister		X
4	Kyle Smith	X	\$200
5	Alberto Viera	X	\$200

The supervisors present at the above referenced meeting should be compensated accordingly

Approved for payment:

<b>Jayna Cooper</b>	7/28/2025
_____	_____
District Manager Signature	Date

**\*\* PLEASE RETURN SIGNED DOCUMENT TO LORI BINGLE\*\***

**Attendance Confirmation**  
for  
BOARD OF SUPERVISORS

District Name: Board	Coral Lakes CDD
Meeting Date:	July 28, 2025

	Name	In Attendance Please X	Paid
1	Carlos de la Ossa	X	\$200
2	Robert Ter Doest	X	\$200
3	Nick Dister		X
4	Kyle Smith	X	\$200
5	Alberto Viera	X	\$200

The supervisors present at the above referenced meeting should be compensated accordingly

Approved for payment:

Jayna Cooper	7/28/2025
District Manager Signature	Date

**\*\* PLEASE RETURN SIGNED DOCUMENT TO LORI BINGLE\*\***

**Sun Newspapers  
Legal Advertising  
23170 Harborview Rd  
Port Charlotte, FL 33980**

**04/21/25**

**NOTICE OF A SPECIAL  
MEETING OF THE CORAL  
LAKES COMMUNITY  
DEVELOPMENT DISTRICT**

Phone:(941) 206-1025 Email:legals@yoursun.com

**NOTICE IS HEREBY GIVEN**

that the Board of Supervisors of Coral Lakes Community Development District will hold a Special Meeting of the Board to discuss any and all business which may properly come before them on **Monday, May 19, 2025, at 11:00 a.m. at the Englewood Charlotte Library located at 3450 N Access Rd, Englewood, FL 34224.**

This meeting is open to the public and will be conducted in accordance with the provisions of Florida Law for Community Development Districts. Copies of the agenda for any of the Board's meetings may be obtained by contacting the Main District Office at (813) 873-7300. Affected parties and others interested may appear at these meetings and be heard.

There may be occasions when one or more Supervisors will participate by telephone. At the above location there will be a speaker telephone present, so that any person can attend the meeting and be fully informed of the discussions taking place either in person or by telephone communication.

Pursuant to provisions of the Americans with Disabilities Act, any person requiring special accommodations to participate in these meetings is asked to advise the District Management Office at (813) 873-7300, at least 48 hours before the meeting. If you are hearing or speech impaired, please contact the Florida Relay Service at 7-1-1, who can aid you in contacting the District Office.

If any person decides to appeal any decision made by the Board with respect to any matter considered at these meetings, such person will need a record of the proceedings and such person may need to ensure that a verbatim record of the proceedings is made, at his or her own expense, and which record includes the testimony and evidence on which the appeal is based.

Michael Perez  
District Manager  
Publish: 04/24/25  
433970 3958485

Acct#: <b>433970</b>	Date: <b>04/21/25</b>
	Ad Date: <b>04/24/25</b>
	Class: <b>3138</b>
	Ad ID: <b>3958485</b>
	Ad Taker: <b>MPRESCOTT</b>
	Sales Person: <b>200</b>
	Words: <b>310</b>
	Lines: <b>74</b>
	Agate Lines: <b>83</b>
	Depth: <b>8.736</b>
	Inserts: <b>1</b>
	Description: <b>CRL 535 Special</b>
<b>MONICA ALVAREZ CORAL LAKES CDD 2005 PAN AM CIRCLE STE 300 TAMPA, FL 33607</b>	
Telephone: <b>(813) 873-7300</b>	

Other Charges:	<b>\$0.00</b>	Gross:	<b>\$105.82</b>
Discount:	<b>\$0.00</b>		
Surcharge:	<b>\$0.00</b>	Paid Amount:	<b>- \$0.00</b>
Credits:	<b>\$0.00</b>		
Bill Depth:	<b>8.736</b>	Amount Due:	<b>\$105.82</b>

Publication	Start	Stop	Inserts	Cost
Charlotte Sun (CS)	04/24/25	04/24/25	1	\$105.82

Ad Note:

Customer Note:

*We Appreciate Your Business!  
Thank You MONICA ALVAREZ!*

**Coral Lakes CDD**  
**Summary of Operations and Maintenance Invoices**

Vendor	Invoice Date	Invoice/Account Number	Amount	Invoice Total	Comments/Description
<b>Monthly Contract</b>					
INFRAMARK LLC	8/1/2025	155342	\$700.00		ACCOUNTING SVCS
INFRAMARK LLC	8/1/2025	155342	\$375.00		ADMIN MGMNT SVCS
INFRAMARK LLC	8/1/2025	155342	\$2,083.33		DISTRICT MANAGER
INFRAMARK LLC	8/1/2025	155342	\$100.00		FINANCIAL AND REVENUE COLLECTION
INFRAMARK LLC	8/1/2025	155342	\$200.00		RECORDING SECRETARY
INFRAMARK LLC	8/1/2025	155342	\$50.00		RENTAL AND LEASES
INFRAMARK LLC	8/1/2025	155342	\$50.00		TECHNOLOGY/DATA STORAGE
INFRAMARK LLC	8/1/2025	155342	\$100.00		WEBSITE MAINT/ADMIN
INFRAMARK LLC	8/1/2025	155342	\$416.67		DISSEMINATION SVCS
INFRAMARK LLC	8/1/2025	155342	\$750.00	\$4,825.00	CONSTRUCTION ACCOUNTING
<b>Monthly Contract Subtotal</b>			<b>\$4,825.00</b>	<b>\$4,825.00</b>	
<b>Variable Contract</b>					
STRALEY ROBIN VERICKER	8/27/2025	27070	\$995.00	\$995.00	DISTRICT COUNSEL
<b>Variable Contract Subtotal</b>			<b>\$995.00</b>	<b>\$995.00</b>	
<b>Utilities</b>					
FPL	8/7/2025	080725-2579	\$1,029.08	\$1,029.08	ELECTRIC
FPL	8/14/2025	081425-1545	\$28.20	\$28.20	ELECTRIC
<b>Utilities Subtotal</b>			<b>\$1,057.28</b>	<b>\$1,057.28</b>	
<b>Regular Services</b>					
STRALEY ROBIN VERICKER	7/29/2025	26913	\$2,282.50	\$2,282.50	DISTRICT COUNSEL
<b>Regular Services Subtotal</b>			<b>\$2,282.50</b>	<b>\$2,282.50</b>	

**Coral Lakes CDD**  
**Summary of Operations and Maintenance Invoices**

Vendor	Invoice Date	Invoice/Account Number	Amount	Invoice Total	Comments/Description
<b>Additional Services</b>					
INFRAMARK LLC	3/28/2024	112666 A	\$200.00	\$200.00	MEETING SPACE RENTAL
<b>Additional Services Subtotal</b>			<b>\$200.00</b>	<b>\$200.00</b>	
<b>TOTAL</b>			<b>\$9,359.78</b>	<b>\$9,359.78</b>	



2002 West Grand Parkway North  
Suite 100  
Katy, TX 77449

**INVOICE#**

155342

**CUSTOMER ID**

C4799

**PO#**

# INVOICE

**DATE**

8/1/2025

**NET TERMS**

Due On Receipt

**DUE DATE**

8/1/2025

**BILL TO**

Coral Lakes Community Development  
District  
2005 Pan Am Cir Ste 300  
Tampa FL 33607-6008  
United States

Services provided for the Month of: August 2025

DESCRIPTION	QTY	UOM	RATE	MARKUP	AMOUNT
Accounting Services	1	Ea	700.00		700.00
Administration	1	Ea	375.00		375.00
District Management	1	Ea	2,083.33		2,083.33
Financial & Revenue Collection	1	Ea	100.00		100.00
Recording Secretary	1	Ea	200.00		200.00
Rental & Leases	1	Ea	50.00		50.00
Technology/Data Storage	1	Ea	50.00		50.00
Website Maintenance / Admin	1	Ea	100.00		100.00
Dissemination Services	1	Ea	416.67		416.67
Construction Accounting	1	Ea	750.00		750.00
<b>Subtotal</b>					<b>4,825.00</b>

**Subtotal**

\$4,825.00

**Tax**

\$0.00

**Total Due**

\$4,825.00

Remit To : Inframark LLC, PO BOX 733778, Dallas, Texas, 75373-3778

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To pay via ACH or Wire, please refer to our banking information below:

Account Name: INFRAMARK, LLC

ACH - Bank Routing Number: 111000614 / Account Number: 912593196

Wire - Bank Routing Number: 021000021 / SWIFT Code: CHASUS33 / Account Number: 912593196

Please include the Customer ID and the Invoice Number on your form of payment.

# Straley Robin Vericker

1510 W. Cleveland Street

Tampa, FL 33606

Telephone (813) 223-9400

Federal Tax Id. - 20-1778458

Coral Lakes CDD  
2005 Pan Am Circle, Suite 300  
Tampa, FL 33607

August 27, 2025

Client: 001598

Matter: 000001

Invoice #: 27070

Page: 1

RE: General

For Professional Services Rendered Through July 31, 2025

## SERVICES

Date	Person	Description of Services	Hours	Amount
7/7/2025	WAS	DRAFT NO FISHING POLICY AND RESOLUTION ADOPTING NO FISHING POLICY.	0.8	\$260.00
7/18/2025	VKB	PREPARE FOR AND ATTEND OPS MEETING VIA TEAMS; REVIEW AND REVISE FORM OF BUDGET FUNDING AGREEMENT, RESOLUTION ADOPTING FINAL BUDGET, AND RESOLUTION LEVYING O/M ASSESSMENTS, CERTIFYING CERTAIN SPECIAL ASSESSMENTS FOR COLLECTION ON-ROLL, AUTHORIZING THE DIRECT COLLECTION OF CERTAIN SPECIAL ASSESSMENTS, AND APPROVING A BUDGET FUNDING AGREEMENT.	1.1	\$412.50
7/18/2025	MS	PREPARE DEVELOPER BUDGET FUNDING AGREEMENT; REVISE RESOLUTION LEVYING O&M ASSESSMENTS TO INCLUDE DEVELOPER FUNDING.	1.0	\$175.00
7/21/2025	MS	FINALIZE AND TRANSMIT RESOLUTION LEVYING O&M, RESOLUTION ADOPTING FINAL BUDGET, AND DEVELOPER FUNDING AGREEMENT TO THE DISTRICT ADMIN WITH INSTRUCTIONS.	0.2	\$35.00
7/25/2025	VKB	REVIEW AGENDA PACKAGE; FOLLOW UP WITH DISTRICT MANAGER RE: UPCOMING BOARD MEETING.	0.3	\$112.50
Total Professional Services			3.4	\$995.00

August 27, 2025  
Client: 001598  
Matter: 000001  
Invoice #: 27070

Page: 2

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Total Services	\$995.00	
Total Disbursements	\$0.00	
Total Current Charges		\$995.00
Previous Balance		\$3,452.50
Less Payments		(\$3,452.50)
<b>PAY THIS AMOUNT</b>		<b>\$995.00</b>

*Please Include Invoice Number on all Correspondence*



**Electric Bill Statement**

For: Jul 8, 2025 to Aug 7, 2025 (30 days)

Statement Date: Aug 7, 2025

Account Number: 00774-72579

**Service Address:**12301 BURNT STORE RD # SL LED  
PUNTA GORDA, FL 33955**CORAL LAKES COMMUNITY DEVELOPMENT DISTRICT,**  
Here's what you owe for this billing period.**CURRENT BILL****\$1,029.08**

TOTAL AMOUNT YOU OWE

**Aug 28, 2025**

NEW CHARGES DUE BY

Scan to  
Pay  
or visit  
FPL.com/  
WaystoPay**KEEP IN MIND**

- Payment received after October 29, 2025 is considered LATE; a late payment charge of 1% will apply.
- Charges and energy usage are based on the facilities contracted. Facility, energy and fuel costs are available upon request.

**BILL SUMMARY**

Amount of your last bill	-153.61
Balance before new charges	-153.61
Total new charges	1,182.69
<b>Total amount you owe</b>	<b>\$1,029.08</b>

(See page 2 for bill details.)

**Go paperless and never miss a bill.**Enroll in FPL eBill® by Sept. 7 and receive a \$10 eGift card.  
FPL.com/PaperlessCustomer Service: (941) 637-9336  
Outside Florida: 1-800-226-3545Report Power Outages:  
Hearing/Speech Impaired:1-800-4OUTAGE (468-8243)  
711 (Relay Service)**Ways to Pay**

0001 0004 048499

CORAL LAKES COMMUNITY  
DEVELOPMENT DISTRICT  
2005 PAN AM CIR STE 300  
TAMPA FL 33607-6008

15361 5505007747257968092010000

The amount enclosed includes  
the following donation:  
**FPL Care To Share:** \_\_\_\_\_Make check payable to FPL  
in U.S. funds and mail along with  
this coupon to:FPL  
GENERAL MAIL FACILITY  
MIAMI FL 33188-0001Visit **FPL.com/PayBill**  
for ways to pay.

00774-72579

ACCOUNT NUMBER

\$1,029.08

TOTAL AMOUNT YOU OWE

Aug 28, 2025

NEW CHARGES DUE BY

\$

AMOUNT ENCLOSED



Customer Name:  
CORAL LAKES  
COMMUNITY  
DEVELOPMENT DISTRICT

Account Number:  
00774-72579

FPL.com Page 2

0002 0004 048499 E001

### BILL DETAILS

Amount of your last bill	-153.61
Balance before new charges	-\$153.61
<b>New Charges</b>	
Rate: SL-1 STREET LIGHTING SERVICE	
Electric service amount **	1,113.27
Gross receipts tax (State tax)	2.58
Franchise fee (Reqd local fee)	65.84
Taxes and charges	68.42
Regulatory fee (State fee)	1.00
Total new charges	\$1,182.69
<b>Total amount you owe</b>	<b>\$1,029.08</b>

\*\* Your electric service amount includes the following charges:

Non-fuel energy charge:	\$0.059770 per kWh
Fuel charge:	\$0.026470 per kWh

### METER SUMMARY

Next bill date Sep 8, 2025.

Usage Type	Usage
Total kWh used	1200

### ENERGY USAGE COMPARISON

	This Month	Last Month
Service to	Aug 7, 2025	Jul 8, 2025
kWh Used	1200	1200
Service days	30	32
kWh/day	40	38
Amount	\$1,182.69	\$1,182.69

### KEEP IN MIND

- Taxes, fees, and charges on your bill are determined and required by your local and state government to be used at their discretion.
- The fuel charge represents the cost of fuel used to generate electricity. It is a direct pass-through to customers. FPL does not profit from fuel, although higher costs do result in higher state and local taxes and fees.

### Download the app

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**FPL.com/MobileApp**

### Solar made simple

Lease or own? Go solar your way! Get monthly bill credits with FPL SolarTogether®. No panels installed.

**FPL.com/SolarTogetherSMB**

### Make the switch to LEDs

Enjoy rebates and longer-lasting light when you upgrade to qualifying LED fixtures

**FPL.com/BusinessLighting**

When you pay by check, you authorize FPL to process your payment electronically or as a draft. If your payment is processed electronically, your checking account may be debited on the same day we receive the check and your check will not be returned with your checking account statement. FPL does not agree to any restrictions, conditions or endorsements placed on any bill statement or payments such as check, money order or other forms of payment. We will process the payment as if these restrictions or conditions do not exist.



Customer Name:  
CORAL LAKES  
COMMUNITY  
DEVELOPMENT DISTRICT

Account Number:  
00774-72579

FPL.com Page 1 0003 0004 048499 ESLA

For: 07-08-2025 to 08-07-2025 (30 days)

kWh/Day: 40

Service Address:

12301 BURNT STORE RD # SL LED  
PUNTA GORDA, FL 33955

Detail of Rate Schedule Charges for Street Lights

Component Code	Watts	Lumens	Owner/ Maint *	Quantity	Rate/Unit	kWh Used	Amount
F861225	73	6000	F	48		1,200	
Energy					0.800000		38.40
Non-energy							
Fixtures					7.500000		360.00
Maintenance					1.470000		70.56
PMF0001				48			
Non-energy							
Fixtures					9.740000		467.52
Additional lighting facility charge Non-energy							114.81

\* F - FPL OWNS & MAINTAINS E - CUSTOMER OWNS & MAINTAINS R - CUSTOMER OWNS, FPL RELAMPS  
H - FPL OWNS & MAINTAINS FIXTURE, CUST OWNS OTHER



CORAL LAKES COMMUNITY  
DEVELOPMENT DISTRICT  
2005 PAN AM CIR STE 300  
TAMPA FL 33607-6008







Customer Name: Account Number:  
CORAL LAKES 00774-72579  
COMMUNITY  
DEVELOPMENT DISTRICT

FPL.com Page 2

0004 0004 048499 ESLA

For: 07-08-2025 to 08-07-2025 (30 days)

kWh/Day: 40

Service Address:

12301 BURNT STORE RD # SL LED  
PUNTA GORDA, FL 33955

Component Code	Watts	Lumens	Owner/ Maint *	Quantity	Rate/Unit	kWh Used	Amount
				Energy sub total			38.40
				Non-energy sub total			1,012.89
				Sub total		1,200	1,051.29
				Energy conservation cost recovery			0.47
				Capacity payment recovery charge			0.08
				Environmental cost recovery charge			0.59
				Storm restoration recovery charge			24.86
				Transition rider credit			-2.48
				Storm protection recovery charge			6.70
				Fuel charge			31.76
				<b>Electric service amount</b>			<b>1,113.27</b>
				Gross receipts tax (State tax)			2.58
				Regulatory fee (State fee)			1.00
				Franchise fee (Reqd local fee)			65.84
				Total		1,200	1,182.69

\* F - FPL OWNS & MAINTAINS E - CUSTOMER OWNS & MAINTAINS R - CUSTOMER OWNS, FPL RELAMPS  
H - FPL OWNS & MAINTAINS FIXTURE, CUST OWNS OTHER

**Electric Bill Statement****For:** Jul 15, 2025 to Aug 14, 2025 (30 days)**Statement Date:** Aug 14, 2025**Account Number:** 58474-81545**Service Address:**26281 CORAL LAKES DR #LIFT 458  
PUNTA GORDA, FL 33955**CORAL LAKES COMMUNITY DEVELOPMENT DISTRICT,**  
Here's what you owe for this billing period.**CURRENT BILL****\$55.41**

TOTAL AMOUNT YOU OWE

**Sep 4, 2025**

NEW CHARGES DUE BY

**Scan to  
Pay**  
or visit  
[FPL.com/  
WaystoPay](https://FPL.com/WaystoPay)**KEEP IN MIND**

- Payment received after November 05, 2025 is considered LATE; a late payment charge of 1% will apply.

**BILL SUMMARY**

Amount of your last bill	27.21
Balance before new charges	27.21
Total new charges	28.20
<b>Total amount you owe</b>	<b>\$55.41</b>

(See page 2 for bill details.)

Customer Service: 1-800-375-2434  
Outside Florida: 1-800-226-3545Report Power Outages:  
Hearing/Speech Impaired:1-800-4OUTAGE (468-8243)  
711 (Relay Service)**Ways to Pay**

/ 27

2721 5510584748154501455000000

CORAL LAKES COMMUNITY DEVELOPMENT DISTRICT  
26281 CORAL LAKES DR #LIFT 458  
PUNTA GORDA FL 33955The amount enclosed includes  
the following donation:  
**FPL Care To Share:** \_\_\_\_\_Make check payable to FPL  
in U.S. funds and mail along with  
this coupon to:FPL  
GENERAL MAIL FACILITY  
MIAMI FL 33188-0001Visit [FPL.com/PayBill](https://FPL.com/PayBill)  
for ways to pay.

58474-81545

ACCOUNT NUMBER

\$55.41

TOTAL AMOUNT YOU OWE

Sep 4, 2025

NEW CHARGES DUE BY

\$

AMOUNT ENCLOSED



Customer Name:  
CORAL LAKES  
COMMUNITY DEVEL  
OPMENT DISTRICT

Account Number:  
58474-81545

FPL.com Page 2

E001

### BILL DETAILS

Amount of your last bill	27.21
Balance before new charges	\$27.21

#### New Charges

Rate: GS-1 GENERAL SVC NON-DEMAND / BUSINESS

Base charge:	\$12.87
Minimum base bill charge:	\$10.82
Non-fuel: (\$0.096100 per kWh)	\$1.73
Fuel: (\$0.027180 per kWh)	\$0.49

Electric service amount 25.91

Gross receipts tax (State tax) 0.66

Franchise fee (Reqd local fee) 1.61

Taxes and charges 2.27

Regulatory fee (State fee) 0.02

Total new charges \$28.20

**Total amount you owe \$55.41**

### METER SUMMARY

Meter reading - Meter KJ73469. Next meter reading Sep 15, 2025.

Usage Type	Current	-	Previous	=	Usage
kWh used	00121		00103		18

### ENERGY USAGE COMPARISON

	This Month	Last Month
Service to	Aug 14, 2025	Jul 15, 2025
kWh Used	18	0
Service days	30	32
kWh/day	0	0
Amount	\$28.20	\$27.21

### KEEP IN MIND

- Taxes, fees, and charges on your bill are determined and required by your local and state government to be used at their discretion.
- The fuel charge represents the cost of fuel used to generate electricity. It is a direct pass-through to customers. FPL does not profit from fuel, although higher costs do result in higher state and local taxes and fees.

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### Solar made simple

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[Learn more](#)

### Make the switch to LEDs

Enjoy rebates and longer-lasting light when you upgrade to qualifying LED fixtures

[Swap to save](#)

When you pay by check, you authorize FPL to process your payment electronically or as a draft. If your payment is processed electronically, your checking account may be debited on the same day we receive the check and your check will not be returned with your checking account statement. FPL does not agree to any restrictions, conditions or endorsements placed on any bill statement or payments such as check, money order or other forms of payment. We will process the payment as if these restrictions or conditions do not exist.

# Straley Robin Vericker

1510 W. Cleveland Street

Tampa, FL 33606

Telephone (813) 223-9400

Federal Tax Id. - 20-1778458

Coral Lakes CDD  
2005 Pan Am Circle, Suite 300  
Tampa, FL 33607

July 29, 2025

Client: 001598

Matter: 000001

Invoice #: 26913

Page: 1

RE: General

For Professional Services Rendered Through June 30, 2025

## SERVICES

Date	Person	Description of Services	Hours	Amount
6/2/2025	MS	REVIEW PROPOSED BUDGET; PREPARE RESOLUTION ADOPTING BUDGET FOR FISCAL YEAR 2025-2026 AND RESOLUTION LEVYING AND IMPOSING O&M ASSESSMENTS FOR BUDGET.	2.0	\$350.00
6/9/2025	VKB	REVIEW AND REPLY TO EMAIL FROM C. DE LA OSSA RE: NON-RESIDENT MEMBER FEES FOR RECREATIONAL FACILITIES; DRAFT POLICIES RE: SAME.	1.9	\$712.50
6/11/2025	LC	REVIEW BOARD SEATS AND TERMS; REVIEW SUPERVISOR OF ELECTIONS NUMBER OF QUALIFIED VOTERS FOR 2025 AND UPDATE RECORDS RE SAME.	0.2	\$35.00
6/11/2025	KCH	PREPARE LANDSCAPE MAINTENANCE AGREEMENT WITH JUNIPER; REVIEW MAPS ASSOCIATED WITH LANDSCAPE SERVICE; EMAILS WITH C. DELAOSSA AND M. PEREZ REGARDING SAME; PHONE CALL WITH C. DELAOSSA REGARDING ONE-TIME LANDSCAPING CLEAN UP FEE.	1.7	\$552.50
6/19/2025	VKB	REVIEW ADOPTED PRELIMINARY BUDGET; REVIEW AND REVISE MAILED NOTICE LETTER AND NEWSPAPER NOTICES FOR PUBLIC HEARING ON O/M BUDGET AND ASSESSMENTS; DRAFT EMAIL TO DISTRICT MANAGER RE: SAME.	1.2	\$450.00
6/20/2025	KCH	PREPARE FOR AND ATTEND EPG OPERATIONS MEETING IN PERSON.	0.4	\$130.00
6/25/2025	LC	REVIEW SPREADSHEET FROM J. COOPER RE SEAT DESIGNATIONS AND TERMS; RESEARCH RE SAME; REVISE SPREADSHEET TO CORRECT INFORMATION.	0.2	\$35.00

SERVICES

Date	Person	Description of Services	Hours	Amount
6/30/2025	LC	REVIEW CORRESPONDENCE FROM J. COOPER REQUESTING INFORMATION ON PROJECTED FIRST GENERAL ELECTION AND PROJECTED TURNOVER DATES; UPDATE J. COOPER'S SPREADSHEET RE SAME.	0.1	\$17.50
Total Professional Services			7.7	\$2,282.50
Total Services			\$2,282.50	
Total Disbursements			\$0.00	
Total Current Charges				\$2,282.50
Previous Balance				\$1,170.00
PAY THIS AMOUNT				\$3,452.50

Please Include Invoice Number on all Correspondence



Outstanding Invoices

Invoice Number	Invoice Date	Services	Disbursements	Interest	Tax	Total
26750	June 20, 2025	\$1,170.00	\$0.00	\$0.00	\$0.00	\$3,452.50
Total Remaining Balance Due						\$3,452.50

AGED ACCOUNTS RECEIVABLE

0-30 Days	31-60 Days	61-90 Days	Over 90 Days
\$2,282.50	\$1,170.00	\$0.00	\$0.00



# INVOICE

2002 West Grand Parkway North  
Suite 100  
Katy, TX 77449

**INVOICE#**

112666

**DATE**

3/28/2024

**BILL TO**

Coral Lakes Community Development  
District  
2005 Pan Am Cir Ste 300  
Tampa FL 33607-6008  
United States

**CUSTOMER ID**

C4799

**NET TERMS**

Net 30

**PO#****DUE DATE**

4/27/2024

Services provided for the Month of: March 2024

DESCRIPTION	QTY	UOM	RATE	MARKUP	AMOUNT
Eric Davidson- 12-29-23- KINGS GATE GOLF CLUB : District Meeting space rental \$200	1	Ea	200.00		200.00
<b>Subtotal</b>					<b>200.00</b>

**Subtotal**

\$200.00

**Tax**

\$0.00

**Total Due**

\$200.00

Remit To : Inframark LLC, PO BOX 733778, Dallas, Texas, 75373-3778

To pay by Credit Card, please contact us at 281-578-4299, 9:00am - 5:30pm EST, Monday – Friday. A surcharge fee may apply.

To pay via ACH or Wire, please refer to our banking information below:

Account Name: INFRAMARK, LLC

ACH - Bank Routing Number: 111000614 / Account Number: 912593196

Wire - Bank Routing Number: 021000021 / SWIFT Code: CHASUS33 / Account Number: 912593196

Please include the Customer ID and the Invoice Number on your form of payment.

# **Coral Lakes Community Development District**

Financial Statements  
(Unaudited)

Period Ending  
July 31, 2025

Prepared by:



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

**CORAL LAKES COMMUNITY DEVELOPMENT DISTRICT**

**Balance Sheet**

As of July 31, 2025

*(In Whole Numbers)*

ACCOUNT DESCRIPTION	GENERAL FUND	DEBT SERVICE FUND	CAPITAL PROJECTS FUND	GENERAL FIXED ASSETS FUND	GENERAL LONG-TERM DEBT FUND	TOTAL
<b><u>ASSETS</u></b>						
Cash - Operating Account	\$ 13,824	\$ -	\$ -	\$ -	\$ -	\$ 13,824
Due From Other Funds	-	-	2,435	-	-	2,435
Investments:						
Acquisition & Construction Account	-	-	1,564,382	-	-	1,564,382
Reserve Fund	-	651,888	-	-	-	651,888
Revenue Fund	-	404,723	-	-	-	404,723
Fixed Assets						
Land	-	-	-	1,042,401	-	1,042,401
Construction Work In Process	-	-	-	4,090,390	-	4,090,390
Amount To Be Provided	-	-	-	-	9,450,000	9,450,000
<b>TOTAL ASSETS</b>	<b>\$ 13,824</b>	<b>\$ 1,056,611</b>	<b>\$ 1,566,817</b>	<b>\$ 5,132,791</b>	<b>\$ 9,450,000</b>	<b>\$ 17,220,043</b>
<b><u>LIABILITIES</u></b>						
Accounts Payable	\$ 10,156	\$ -	\$ -	\$ -	\$ -	\$ 10,156
Unearned Revenue	20,867	-	-	-	-	20,867
Bonds Payable - Series 2022A-2	-	-	-	-	9,450,000	9,450,000
Due To Other Funds	-	2,435	-	-	-	2,435
<b>TOTAL LIABILITIES</b>	<b>31,023</b>	<b>2,435</b>	<b>-</b>	<b>-</b>	<b>9,450,000</b>	<b>9,483,458</b>

**CORAL LAKES COMMUNITY DEVELOPMENT DISTRICT**

**Balance Sheet**

As of July 31, 2025

*(In Whole Numbers)*

ACCOUNT DESCRIPTION	GENERAL FUND	DEBT SERVICE FUND	CAPITAL PROJECTS FUND	GENERAL FIXED ASSETS FUND	GENERAL LONG-TERM DEBT FUND	TOTAL
<b><u>FUND BALANCES</u></b>						
Restricted for:						
Debt Service	-	1,054,176	-	-	-	1,054,176
Capital Projects	-	-	1,566,817	-	-	1,566,817
Unassigned:	(17,199)	-	-	5,132,791	-	5,115,592
<b>TOTAL FUND BALANCES</b>	<b>(17,199)</b>	<b>1,054,176</b>	<b>1,566,817</b>	<b>5,132,791</b>	<b>-</b>	<b>7,736,585</b>
<b>TOTAL LIABILITIES &amp; FUND BALANCES</b>	<b>\$ 13,824</b>	<b>\$ 1,056,611</b>	<b>\$ 1,566,817</b>	<b>\$ 5,132,791</b>	<b>\$ 9,450,000</b>	<b>\$ 17,220,043</b>

**CORAL LAKES COMMUNITY DEVELOPMENT DISTRICT**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
For the Period Ending July 31, 2025  
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>				
Special Assmnts- CDD Collected	\$ -	\$ 43,718	\$ 43,718	0.00%
Developer Contribution	455,875	34,007	(421,868)	7.46%
<b>TOTAL REVENUES</b>	<b>455,875</b>	<b>77,725</b>	<b>(378,150)</b>	<b>17.05%</b>
<b><u>EXPENDITURES</u></b>				
<b><u>Administration</u></b>				
Supervisor Fees	3,000	1,800	1,200	60.00%
ProfServ-Construction	9,000	-	9,000	0.00%
ProfServ-Dissemination Agent	4,200	3,750	450	89.29%
ProfServ-Info Technology	600	475	125	79.17%
ProfServ-Recording Secretary	2,400	1,900	500	79.17%
ProfServ-Trustee Fees	6,500	4,256	2,244	65.48%
District Counsel	15,000	9,482	5,518	63.21%
District Engineer	9,500	10,721	(1,221)	112.85%
Administrative Services	4,500	3,583	917	79.62%
District Management	25,000	19,667	5,333	78.67%
Accounting Services	9,000	6,925	2,075	76.94%
Auditing Services	6,000	4,800	1,200	80.00%
Website Compliance	1,800	1,500	300	83.33%
Postage, Phone, Faxes, Copies	500	12	488	2.40%
Rentals & Leases	600	723	(123)	120.50%
Public Officials Insurance	2,475	2,200	275	88.89%
Insurance -Property & Casualty	25,000	-	25,000	0.00%
Insurance Deductible	2,500	-	2,500	0.00%
Legal Advertising	3,500	(2,650)	6,150	-75.71%
Bank Fees	200	-	200	0.00%
Financial & Revenue Collections	1,200	900	300	75.00%
Meeting Expense	4,000	-	4,000	0.00%
Website Administration	1,200	950	250	79.17%
Office Supplies	100	-	100	0.00%
Dues, Licenses, Subscriptions	175	175	-	100.00%
<b>Total Administration</b>	<b>137,950</b>	<b>71,169</b>	<b>66,781</b>	<b>51.59%</b>

**CORAL LAKES COMMUNITY DEVELOPMENT DISTRICT**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
For the Period Ending July 31, 2025  
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>				
ProfServ-Wildlife Management Service	6,400	-	6,400	0.00%
Contracts-Landscape	200,000	6,595	193,405	3.30%
Contracts-Aquatic Control	10,000	-	10,000	0.00%
Electricity - Streetlights	50,000	4,160	45,840	8.32%
Insurance - General Liability	3,025	3,000	25	99.17%
R&M-Other Landscape	9,000	-	9,000	0.00%
Security System Monitoring	5,000	-	5,000	0.00%
Miscellaneous Services	30,000	2,500	27,500	8.33%
<b>Total Other Physical Environment</b>	<b>313,425</b>	<b>16,255</b>	<b>297,170</b>	<b>5.19%</b>
<b><u>Parks and Recreation</u></b>				
Misc-Contingency	4,500	-	4,500	0.00%
<b>Total Parks and Recreation</b>	<b>4,500</b>	<b>-</b>	<b>4,500</b>	<b>0.00%</b>
<b>TOTAL EXPENDITURES</b>	<b>455,875</b>	<b>87,424</b>	<b>368,451</b>	<b>19.18%</b>
Excess (deficiency) of revenues				
Over (under) expenditures	-	(9,699)	(9,699)	0.00%
<b><u>OTHER FINANCING SOURCES (USES)</u></b>				
Capital Improvement	-	92,711	92,711	0.00%
Construction in Progress	-	(100,211)	(100,211)	0.00%
<b>TOTAL FINANCING SOURCES (USES)</b>	<b>-</b>	<b>(7,500)</b>	<b>(7,500)</b>	<b>0.00%</b>
Net change in fund balance	\$ -	\$ (17,199)	\$ (17,199)	0.00%
<b>FUND BALANCE, BEGINNING (OCT 1, 2024)</b>		<b>14,949</b>		
<b>FUND BALANCE, ENDING</b>		<b>\$ (2,250)</b>		

**CORAL LAKES COMMUNITY DEVELOPMENT DISTRICT**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
For the Period Ending July 31, 2025  
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	\$ -	\$ 26,925	\$ 26,925	0.00%
Special Assmnts- CDD Collected	-	1,028,951	1,028,951	0.00%
Developer Contribution	651,825	-	(651,825)	0.00%
<b>TOTAL REVENUES</b>	<b>651,825</b>	<b>1,055,876</b>	<b>404,051</b>	<b>161.99%</b>
<b><u>EXPENDITURES</u></b>				
<b><u>Administration</u></b>				
Principal Debt Retirement	145,000	255,000	(110,000)	175.86%
Interest Expense	506,825	512,722	(5,897)	101.16%
<b>Total Administration</b>	<b>651,825</b>	<b>767,722</b>	<b>(115,897)</b>	<b>117.78%</b>
<b>TOTAL EXPENDITURES</b>	<b>651,825</b>	<b>767,722</b>	<b>(115,897)</b>	<b>117.78%</b>
Excess (deficiency) of revenues Over (under) expenditures	-	288,154	288,154	0.00%
<b>FUND BALANCE, BEGINNING (OCT 1, 2024)</b>		<b>766,022</b>		
<b>FUND BALANCE, ENDING</b>		<b><u>\$ 1,054,176</u></b>		



**CORAL LAKES COMMUNITY DEVELOPMENT DISTRICT**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
For the Period Ending July 31, 2025  
Capital Projects Fund (301)  
*(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	\$ -	\$ 72,110	\$ 72,110	0.00%
<b>TOTAL REVENUES</b>	<b>-</b>	<b>72,110</b>	<b>72,110</b>	<b>0.00%</b>
<b><u>EXPENDITURES</u></b>				
<b><u>Construction In Progress</u></b>				
Construction in Progress	-	1,951,907	(1,951,907)	0.00%
<b>Total Construction In Progress</b>	<b>-</b>	<b>1,951,907</b>	<b>(1,951,907)</b>	<b>0.00%</b>
<b>TOTAL EXPENDITURES</b>	<b>-</b>	<b>1,951,907</b>	<b>(1,951,907)</b>	<b>0.00%</b>
Excess (deficiency) of revenues Over (under) expenditures	-	(1,879,797)	(1,879,797)	0.00%
<b>FUND BALANCE, BEGINNING (OCT 1, 2024)</b>		<b>3,446,614</b>		
<b>FUND BALANCE, ENDING</b>		<b><u>\$ 1,566,817</u></b>		

# Bank Account Statement

Coral Lakes CDD

Friday, August 15, 2025  
Page 1

**Bank Account No.** 7319  
**Statement No.** 07\_25

**Statement Date** 07/31/2025

<b>G/L Account No. 101001 Balance</b>	13,824.11	<b>Statement Balance</b>	13,824.11
		<b>Outstanding Deposits</b>	0.00
<b>Positive Adjustments</b>	0.00		
<b>Subtotal</b>	13,824.11	<b>Subtotal</b>	13,824.11
<b>Negative Adjustments</b>	0.00	<b>Outstanding Checks</b>	0.00
<b>Ending G/L Balance</b>	13,824.11	<b>Ending Balance</b>	13,824.11

Posting Date	Document Type	Document No.	Vendor	Description	Amount	Cleared Amount	Difference
<b>Deposits</b>							
							0.00
<b>Total Deposits</b>							0.00
<b>Checks</b>							
							0.00
05/22/2025	Payment	1105	NICHOLAS J. DISTER	Check for Vendor V00018	-200.00	-200.00	0.00
07/02/2025	Payment	1111	FPL	Check for Vendor V00027	-1,041.25	-1,041.25	0.00
07/02/2025	Payment	1112	GRAU & ASSOCIATES	Check for Vendor V00028	-2,300.00	-2,300.00	0.00
07/02/2025	Payment	1113	INFRAMARK LLC	Check for Vendor V00005	-4,869.97	-4,869.97	0.00
07/02/2025	Payment	1114	JUNIPER LANDSCAPING OF FLORIDA, LLC	Check for Vendor V00029	-6,594.62	-6,594.62	0.00
07/02/2025	Payment	1115	SUN NEWSPAPERS	Check for Vendor V00008	-105.82	-105.82	0.00
07/17/2025	Payment	1116	STANTEC CONSULTING SERVICES INC	Check for Vendor V00019	-5,781.00	-5,781.00	0.00
<b>Total Checks</b>					-20,892.66	-20,892.66	0.00
<b>Adjustments</b>							
<b>Total Adjustments</b>							
<b>Outstanding Deposits</b>							
<b>Total Outstanding Deposits</b>							

# **Coral Lakes Community Development District**

Financial Statements  
(Unaudited)

Period Ending  
August 31, 2025

Prepared by:



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

**CORAL LAKES COMMUNITY DEVELOPMENT DISTRICT**

**Balance Sheet**

As of August 31, 2025

*(In Whole Numbers)*

ACCOUNT DESCRIPTION	GENERAL FUND	DEBT SERVICE FUND	CAPITAL PROJECTS FUND	GENERAL FIXED ASSETS FUND	GENERAL LONG-TERM DEBT FUND	TOTAL
<b><u>ASSETS</u></b>						
Cash - Operating Account	\$ 51,246	\$ -	\$ -	\$ -	\$ -	\$ 51,246
Due From Other Funds	-	-	2,435	-	-	2,435
Investments:						
Acquisition & Construction Account	-	-	1,568,833	-	-	1,568,833
Reserve Fund	-	651,888	-	-	-	651,888
Revenue Fund	-	408,110	-	-	-	408,110
Fixed Assets						
Land	-	-	-	1,042,401	-	1,042,401
Construction Work In Process	-	-	-	4,090,390	-	4,090,390
Amount To Be Provided	-	-	-	-	9,450,000	9,450,000
<b>TOTAL ASSETS</b>	<b>\$ 51,246</b>	<b>\$ 1,059,998</b>	<b>\$ 1,571,268</b>	<b>\$ 5,132,791</b>	<b>\$ 9,450,000</b>	<b>\$ 17,265,303</b>
<b><u>LIABILITIES</u></b>						
Accounts Payable	\$ 995	\$ -	\$ -	\$ -	\$ -	\$ 995
Unearned Revenue	20,867	-	-	-	-	20,867
Bonds Payable - Series 2022A-2	-	-	-	-	9,450,000	9,450,000
Due To Other Funds	-	2,435	-	-	-	2,435
<b>TOTAL LIABILITIES</b>	<b>21,862</b>	<b>2,435</b>	<b>-</b>	<b>-</b>	<b>9,450,000</b>	<b>9,474,297</b>
<b><u>FUND BALANCES</u></b>						
Restricted for:						
Debt Service	-	1,057,563	-	-	-	1,057,563
Capital Projects	-	-	1,571,268	-	-	1,571,268
Unassigned:	29,384	-	-	5,132,791	-	5,162,175
<b>TOTAL FUND BALANCES</b>	<b>29,384</b>	<b>1,057,563</b>	<b>1,571,268</b>	<b>5,132,791</b>	<b>-</b>	<b>7,791,006</b>
<b>TOTAL LIABILITIES &amp; FUND BALANCES</b>	<b>\$ 51,246</b>	<b>\$ 1,059,998</b>	<b>\$ 1,571,268</b>	<b>\$ 5,132,791</b>	<b>\$ 9,450,000</b>	<b>\$ 17,265,303</b>

**CORAL LAKES COMMUNITY DEVELOPMENT DISTRICT**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
For the Period Ending August 31, 2025  
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>				
Special Assmnts- CDD Collected	\$ -	\$ 43,718	\$ 43,718	0.00%
Developer Contribution	455,875	88,025	(367,850)	19.31%
<b>TOTAL REVENUES</b>	<b>455,875</b>	<b>131,743</b>	<b>(324,132)</b>	<b>28.90%</b>
<b><u>EXPENDITURES</u></b>				
<b><u>Administration</u></b>				
Supervisor Fees	3,000	1,800	1,200	60.00%
ProfServ-Construction	9,000	-	9,000	0.00%
ProfServ-Dissemination Agent	4,200	4,167	33	99.21%
ProfServ-Info Technology	600	525	75	87.50%
ProfServ-Recording Secretary	2,400	2,100	300	87.50%
ProfServ-Trustee Fees	6,500	4,256	2,244	65.48%
District Counsel	15,000	10,477	4,523	69.85%
District Engineer	9,500	10,721	(1,221)	112.85%
Administrative Services	4,500	3,958	542	87.96%
District Management	25,000	21,750	3,250	87.00%
Accounting Services	9,000	8,375	625	93.06%
Auditing Services	6,000	4,800	1,200	80.00%
Website Compliance	1,800	1,500	300	83.33%
Postage, Phone, Faxes, Copies	500	12	488	2.40%
Rentals & Leases	600	773	(173)	128.83%
Public Officials Insurance	2,475	2,200	275	88.89%
Insurance -Property & Casualty	25,000	-	25,000	0.00%
Insurance Deductible	2,500	-	2,500	0.00%
Legal Advertising	3,500	(2,650)	6,150	-75.71%
Bank Fees	200	531	(331)	265.50%
Financial & Revenue Collections	1,200	1,000	200	83.33%
Meeting Expense	4,000	-	4,000	0.00%
Website Administration	1,200	1,050	150	87.50%
Office Supplies	100	-	100	0.00%
Dues, Licenses, Subscriptions	175	175	-	100.00%
<b>Total Administration</b>	<b>137,950</b>	<b>77,520</b>	<b>60,430</b>	<b>56.19%</b>

**CORAL LAKES COMMUNITY DEVELOPMENT DISTRICT**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
For the Period Ending August 31, 2025  
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>				
ProfServ-Wildlife Management Service	6,400	-	6,400	0.00%
Contracts-Landscape	200,000	6,595	193,405	3.30%
Contracts-Aquatic Control	10,000	-	10,000	0.00%
Electricity - Streetlights	50,000	5,245	44,755	10.49%
Insurance - General Liability	3,025	3,000	25	99.17%
R&M-Other Landscape	9,000	-	9,000	0.00%
Security System Monitoring	5,000	-	5,000	0.00%
Miscellaneous Services	30,000	2,500	27,500	8.33%
<b>Total Other Physical Environment</b>	<b>313,425</b>	<b>17,340</b>	<b>296,085</b>	<b>5.53%</b>
<b><u>Parks and Recreation</u></b>				
Misc-Contingency	4,500	-	4,500	0.00%
<b>Total Parks and Recreation</b>	<b>4,500</b>	<b>-</b>	<b>4,500</b>	<b>0.00%</b>
<b>TOTAL EXPENDITURES</b>	<b>455,875</b>	<b>94,860</b>	<b>361,015</b>	<b>20.81%</b>
Excess (deficiency) of revenues				
Over (under) expenditures	-	36,883	36,883	0.00%
<b><u>OTHER FINANCING SOURCES (USES)</u></b>				
Capital Improvement	-	92,711	92,711	0.00%
Construction in Progress	-	(100,211)	(100,211)	0.00%
<b>TOTAL FINANCING SOURCES (USES)</b>	<b>-</b>	<b>(7,500)</b>	<b>(7,500)</b>	<b>0.00%</b>
Net change in fund balance	\$ -	\$ 29,383	\$ 29,383	0.00%
<b>FUND BALANCE, BEGINNING (OCT 1, 2024)</b>		<b>14,949</b>		
<b>FUND BALANCE, ENDING</b>		<b>\$ 44,332</b>		

**CORAL LAKES COMMUNITY DEVELOPMENT DISTRICT**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
For the Period Ending August 31, 2025  
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	\$ -	\$ 30,312	\$ 30,312	0.00%
Special Assmnts- CDD Collected	-	1,028,951	1,028,951	0.00%
Developer Contribution	651,825	-	(651,825)	0.00%
<b>TOTAL REVENUES</b>	<b>651,825</b>	<b>1,059,263</b>	<b>407,438</b>	<b>162.51%</b>
<b><u>EXPENDITURES</u></b>				
<b><u>Administration</u></b>				
Principal Debt Retirement	145,000	255,000	(110,000)	175.86%
Interest Expense Series	506,825	512,722	(5,897)	101.16%
<b>Total Administration</b>	<b>651,825</b>	<b>767,722</b>	<b>(115,897)</b>	<b>117.78%</b>
<b>TOTAL EXPENDITURES</b>	<b>651,825</b>	<b>767,722</b>	<b>(115,897)</b>	<b>117.78%</b>
Excess (deficiency) of revenues				
Over (under) expenditures	-	291,541	291,541	0.00%
<b>FUND BALANCE, BEGINNING (OCT 1, 2024)</b>		<b>766,022</b>		
<b>FUND BALANCE, ENDING</b>		<b>\$ 1,057,563</b>		

**CORAL LAKES COMMUNITY DEVELOPMENT DISTRICT**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
For the Period Ending August 31, 2025  
Capital Projects Fund (301)  
*(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	\$ -	\$ 77,309	\$ 77,309	0.00%
<b>TOTAL REVENUES</b>	<b>-</b>	<b>77,309</b>	<b>77,309</b>	<b>0.00%</b>
<b><u>EXPENDITURES</u></b>				
<b><u>Construction In Progress</u></b>				
Construction in Progress	-	1,952,655	(1,952,655)	0.00%
<b>Total Construction In Progress</b>	<b>-</b>	<b>1,952,655</b>	<b>(1,952,655)</b>	<b>0.00%</b>
<b>TOTAL EXPENDITURES</b>	<b>-</b>	<b>1,952,655</b>	<b>(1,952,655)</b>	<b>0.00%</b>
Excess (deficiency) of revenues Over (under) expenditures	-	(1,875,346)	(1,875,346)	0.00%
<b>FUND BALANCE, BEGINNING (OCT 1, 2024)</b>		<b>3,446,614</b>		
<b>FUND BALANCE, ENDING</b>		<b>\$ 1,571,268</b>		



# Bank Account Statement

Coral Lakes CDD

Thursday, September 11, 2025

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Bank Account No. 7319

Statement No. 08\_25

Statement Date

08/31/2025

<b>G/L Account No. 101001 Balance</b>	51,245.95	<b>Statement Balance</b>	61,298.02
		<b>Outstanding Deposits</b>	0.00
<b>Positive Adjustments</b>	0.00		
<b>Subtotal</b>	51,245.95	<b>Subtotal</b>	61,298.02
<b>Negative Adjustments</b>	0.00	<b>Outstanding Checks</b>	-10,052.07
<b>Ending G/L Balance</b>	51,245.95	<b>Ending Balance</b>	51,245.95

Posting Date	Document Type	Document No.	Vendor	Description	Amount	Cleared Amount	Difference
<b>Deposits</b>							
							0.00
08/11/2025	Payment	BD00010	Developer Contribution	Deposit No. BD00010 - JSH Development Group Dev F	54,018.82	54,018.82	0.00
08/29/2025		JE000266	Interest - Investments	Interest Earned	0.08	0.08	0.00
<b>Total Deposits</b>					54,018.90	54,018.90	0.00
<b>Checks</b>							
							0.00
08/04/2025	Payment	1117	FPL	Check for Vendor V00027	-27.21	-27.21	0.00
08/12/2025	Payment	1118	ALBERTO VIERA	Check for Vendor V00010	-200.00	-200.00	0.00
08/12/2025	Payment	1119	CARLOS DE LA OSSA	Check for Vendor V00011	-200.00	-200.00	0.00
08/12/2025	Payment	1121	KYLE SMITH	Check for Vendor V00009	-200.00	-200.00	0.00
08/12/2025	Payment	1123	STRALEY ROBIN VERICKER	Check for Vendor V00004	-2,282.50	-2,282.50	0.00
08/14/2025	Payment	1127	STANTEC CONSULTING SERVICES INC	Check for Vendor V00019	-876.75	-876.75	0.00
08/14/2025	Payment	1128	STRALEY ROBIN VERICKER	Check for Vendor V00004	-1,170.00	-1,170.00	0.00
08/20/2025	Payment	1129	FPL	Check for Vendor V00027	-1,057.28	-1,057.28	0.00
08/26/2025		JE000259	Bank Fees	FY'25 Truist Bank Fees -	-531.25	-531.25	0.00
<b>Total Checks</b>					-6,544.99	-6,544.99	0.00

## Adjustments

### Total Adjustments

### Outstanding Checks

08/12/2025	Payment	1120	INFRAMARK LLC	Check for Vendor V00005			-5,027.07
08/12/2025	Payment	1122	ROBERTUS ANTONIUS TER DOEST	Check for Vendor V00013			-200.00
08/20/2025	Payment	1130	INFRAMARK LLC	Check for Vendor V00005			-4,825.00
<b>Total Outstanding Checks</b>							-10,052.07

# Bank Account Statement

Coral Lakes CDD

Thursday, September 11, 2025  
Page 2

<b>Bank Account No.</b>	7319		
<b>Statement No.</b>	08_25	<b>Statement Date</b>	08/31/2025

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**Outstanding Deposits**

**Total Outstanding Deposits**

**CORAL LAKES COMMUNITY DEVELOPMENT DISTRICT**

**Payment Register by Fund**

For the Period from 07/01/2025 to 07/31/2025

(Sorted by Check / ACH No.)

Fund No.	Check / ACH No.	Date	Payee	Invoice No.	Payment Description	Invoice / GL Description	G/L Account #	Amount Paid
<b>GENERAL FUND - 001</b>								
001	1111	07/02/25	FPL	061725 2579	ELECTRIC 04/07/25 - 06/06/25	4/7 - 6/6/2025 Electricity	543006-53100	\$1,041.25
001	1112	07/02/25	GRAU & ASSOCIATES	27639	2024 Auditing services	Auditing Services	532002-51301	\$2,300.00
001	1113	07/02/25	INFRAMARK LLC	151828	Room rental for meeting and postage	May 2025 Postage	541024-51301	\$4.83
001	1113	07/02/25	INFRAMARK LLC	151828	Room rental for meeting and postage	May 2025 Meeting rental at the library	544025-51301	\$40.14
001	1113	07/02/25	INFRAMARK LLC	150849	June 2025 District management services	June 2025 Accounting services	532001-51301	\$700.00
001	1113	07/02/25	INFRAMARK LLC	150849	June 2025 District management services	June 2025 ADMIN MGMNT SVCS	531148-51301	\$375.00
001	1113	07/02/25	INFRAMARK LLC	150849	June 2025 District management services	June 2025 DISTRICT MANAGER	531150-51301	\$2,083.33
001	1113	07/02/25	INFRAMARK LLC	150849	June 2025 District management services	June 2025 FINANCIAL AND REVENUE	549150-51301	\$100.00
001	1113	07/02/25	INFRAMARK LLC	150849	June 2025 District management services	June 2025 RECORDING SECRETARY	531036-51301	\$200.00
001	1113	07/02/25	INFRAMARK LLC	150849	June 2025 District management services	June 2025 RENTAL AND LEASES	544025-51301	\$50.00
001	1113	07/02/25	INFRAMARK LLC	150849	June 2025 District management services	June 2025 TECHNOLOGY/DATA	531020-51301	\$50.00
001	1113	07/02/25	INFRAMARK LLC	150849	June 2025 District management services	June 2025 DISS SVCS	531142-51301	\$416.67
001	1113	07/02/25	INFRAMARK LLC	150849	June 2025 District management services	June 2025 Website maint/admin	549936-51301	\$100.00
001	1113	07/02/25	INFRAMARK LLC	150849	June 2025 District management services	June 2025 Construction accounting	565001-51301	\$750.00
001	1114	07/02/25	JUNIPER LANDSCAPING OF FLORIDA, LLC	339541	June 2025 Landscaper services	June 2025 Landscaping service	534050-53908	\$6,594.62
001	1115	07/02/25	SUN NEWSPAPERS	042125	LEGAL AD 04/24/25	LEGAL AD	548002-51301	\$105.82
001	1116	07/17/25	STANTEC CONSULTING SERVICES INC	2400881	May 2025 Dist Engineer	District Engineer	531147-51301	\$5,781.00
<b>Fund Total</b>								<b>\$20,692.66</b>

<b>Total Checks Paid</b>	<b>\$20,692.66</b>
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**CORAL LAKES COMMUNITY DEVELOPMENT DISTRICT**

**Payment Register by Fund**

For the Period from 08/01/2025 to 08/31/2025

(Sorted by Check / ACH No.)

Fund No.	Check / ACH No.	Date	Vendor	Payee	Invoice No.	Payment Description	Invoice / GL Description	G/L Account #	Amount Paid
<b>GENERAL FUND - 001</b>									
001	1117	08/04/25	V00027	FPL	071525 1545	ELECTRIC 06/13/25-07/15/25	ELECTRIC	543013-53908	\$27.21
001	1118	08/12/25	V00010	ALBERTO VIERA	AV-072825	BOARD 7/28/25	Supervisor Fees	511100-51101	\$200.00
001	1119	08/12/25	V00011	CARLOS DE LA OSSA	CO-072825	BOARD 7/28/25	Supervisor Fees	511100-51101	\$200.00
001	1120	08/12/25	V00005	INFRAMARK LLC	153052	July 2025 District Managment services	July 2025 Accounting services	532001-51301	\$700.00
001	1120	08/12/25	V00005	INFRAMARK LLC	153052	July 2025 District Managment services	July 2025 Admin services	531148-51301	\$375.00
001	1120	08/12/25	V00005	INFRAMARK LLC	153052	July 2025 District Managment services	July 2025 District manager	531150-51301	\$2,083.33
001	1120	08/12/25	V00005	INFRAMARK LLC	153052	July 2025 District Managment services	July 2025 Financial and revenue collections	549150-51301	\$100.00
001	1120	08/12/25	V00005	INFRAMARK LLC	153052	July 2025 District Managment services	July 2025 Recording secretary	531036-51301	\$200.00
001	1120	08/12/25	V00005	INFRAMARK LLC	153052	July 2025 District Managment services	July 2025 Rental and leases	544025-51301	\$50.00
001	1120	08/12/25	V00005	INFRAMARK LLC	153052	July 2025 District Managment services	July 2025 Technology/data storage	531020-51301	\$50.00
001	1120	08/12/25	V00005	INFRAMARK LLC	153052	July 2025 District Managment services	July 2025 Website maintenance	549936-51301	\$100.00
001	1120	08/12/25	V00005	INFRAMARK LLC	153052	July 2025 District Managment services	July 2025 Dissemination services	531142-51301	\$416.67
001	1120	08/12/25	V00005	INFRAMARK LLC	153052	July 2025 District Managment services	July 2025 Construction accounting	565001-51301	\$750.00
001	1120	08/12/25	V00005	INFRAMARK LLC	154283	DISTRICT INVOICE	POSTAGE	541024-51301	\$2.07
001	1120	08/12/25	V00005	INFRAMARK LLC	112666 A	MEETING SPACE RENTAL 12.2023	MEETING SPACE RENTAL	544025-51301	\$200.00
001	1121	08/12/25	V00009	KYLE SMITH	KS-072825	BOARD 7/28/25	Supervisor Fees	511100-51101	\$200.00
001	1122	08/12/25	V00013	ROBERTUS ANTONIUS TER DOEST	RD-072825	BOARD 7/28/25	Supervisor Fees	511100-51101	\$200.00
001	1123	08/12/25	V00004	STRALEY ROBIN VERICKER	26913	DISTRICT COUNSEL JUNE 2025	DISTRICT COUNSEL	531146-51401	\$2,282.50
001	1127	08/14/25	V00019	STANTEC CONSULTING SERVICES INC	2420786	ENGINEERING SERVICES JUNE 2025	ENGINEERING SERVICES	531147-51301	\$876.75
001	1128	08/14/25	V00004	STRALEY ROBIN VERICKER	26750	DISTRICT COUNSEL May 2025	May 2025 District Counsel services	531146-51401	\$1,170.00
001	1129	08/20/25	V00027	FPL	080725-2579	ELECTRIC 07/08/25-08/07/25	ELECTRIC	543006-53100	\$1,029.08
001	1129	08/20/25	V00027	FPL	081425-1545	ELECTRIC 07/15/25-08/14/25	ELECTRIC	543006-53100	\$28.20
001	1130	08/20/25	V00005	INFRAMARK LLC	155342	DISTRICT MGMT SVCS AUGUST 2025	ACCOUNTING SVCS	532001-51301	\$700.00
001	1130	08/20/25	V00005	INFRAMARK LLC	155342	DISTRICT MGMT SVCS AUGUST 2025	ADMIN MGMNT SVCS	531148-51301	\$375.00
001	1130	08/20/25	V00005	INFRAMARK LLC	155342	DISTRICT MGMT SVCS AUGUST 2025	DISTRICT MANAGER	531150-51301	\$2,083.33
001	1130	08/20/25	V00005	INFRAMARK LLC	155342	DISTRICT MGMT SVCS AUGUST 2025	FINANCIAL AND REVENUE COLLECTION	549150-51301	\$100.00
001	1130	08/20/25	V00005	INFRAMARK LLC	155342	DISTRICT MGMT SVCS AUGUST 2025	RECORDING SECRETARY	531036-51301	\$200.00
001	1130	08/20/25	V00005	INFRAMARK LLC	155342	DISTRICT MGMT SVCS AUGUST 2025	RENTAL AND LEASES	544025-51301	\$50.00
001	1130	08/20/25	V00005	INFRAMARK LLC	155342	DISTRICT MGMT SVCS AUGUST 2025	TECHNOLOGY/DATA STORAGE	531020-51301	\$50.00
001	1130	08/20/25	V00005	INFRAMARK LLC	155342	DISTRICT MGMT SVCS AUGUST 2025	WEBSITE MAINT/ADMIN	549936-51301	\$100.00
001	1130	08/20/25	V00005	INFRAMARK LLC	155342	DISTRICT MGMT SVCS AUGUST 2025	DISSEMINATION SVCS	531142-51301	\$416.67
001	1130	08/20/25	V00005	INFRAMARK LLC	155342	DISTRICT MGMT SVCS AUGUST 2025	CONSTRUCTION ACCOUNTING	532001-51301	\$750.00
<b>Fund Total</b>									<b>\$16,065.81</b>

<b>Total Checks Paid</b>	<b>\$16,065.81</b>
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