

Unit Information

Unit Type: Special District Year: 2021

Unit Name: Blue Lake Community Development District Unit Dependency: Independent

Unit Status: Active

Location Information

Name: Ms. Kathleen Dailey

Title: Treasurer

Phone: (561) 630-4922

Address:

2501A Burns Road
Palm Beach Gardens, FL 33410

Contact Information

Name: Mr. Jeff Walker

Title: District Accountant

Phone: (561) 630-4922

Email: jwalker@sdsinc.org

Address:

2501A Burns Road
Palm Beach Gardens, FL 33410

AFR Details

Original AFR

AFR Status: Verified By DFS

AFR Received Date: 6/24/2022

Audit Received Date: 6/24/2022

Submission Type: Electronic

Long-Term Debt Information

Long-Term Debt: \$9,815,045

Audit Information

Was an audit performed? Yes

Audit Performed Date: 6/20/2022

Auditor Name: Grau & Associates

Address:

951 Yamato Road
Suite 280
Boca Raton, FL 33431

Certification

Chief Financial Officer

Name: Kathleen Dailey

Title: Treasurer

Chairman/Elected Official

Name: Russell Smith

Title: Chairman

Have You Experienced a Financial Emergency in this year?

| Yes | No |
|--------------------------|-------------------------------------|
| <input type="checkbox"/> | <input checked="" type="checkbox"/> |

If Yes, Have You Compiled With Section 218.503(2), Florida Statutes?

| | |
|--------------------------|--------------------------|
| <input type="checkbox"/> | <input type="checkbox"/> |
|--------------------------|--------------------------|

Revenues Report for FYE 2021

| Account Code | General | Special Revenue | Debt Service | Capital Projects | Permanent | Enterprise | Internal Service | Pension | Trust | Custodial | Component Units | Total |
|--|---------|-----------------|--------------|------------------|-----------|------------|------------------|---------|-------|-----------|-----------------|---------|
| 325100 - Special Assessments - Capital Improvement | 0 | 0 | 629,097 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 629,097 |
| 325200 - Special Assessments - Charges for Public Services | 135,287 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 135,287 |
| 361100 - Interest | 117 | 0 | 32 | 118 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 267 |
| 369900 - Other Miscellaneous Revenues | 0 | 0 | 217,819 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 217,819 |
| 381000 - Inter-Fund Group Transfers In | 0 | 0 | 0 | 16 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 16 |
| Grand Total | 135,404 | 0 | 846,948 | 134 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 982,486 |

Expenditures Report for FYE 2021

| Account/Object Code | General | Special Revenue | Debt Service | Capital Projects | Permanent | Enterprise | Internal Service | Pension | Trust | Custodial | Component Units | Total |
|--|---------|-----------------|--------------|------------------|-----------|------------|------------------|---------|-------|-----------|-----------------|-----------|
| 513.30 - Financial and Administrative - Operating Expenses | 97,808 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 97,808 |
| 517.70 - Debt Service Payments - Debt Service | 0 | 0 | 625,638 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 625,638 |
| 519.30 - Other General Government - Operating Expenses | 35,651 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 35,651 |
| 519.60 - Other General Government - Capital Outlay | 0 | 0 | 0 | 2,354,645 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2,354,645 |
| 581.90 - Interfund Transfers Out - Other Uses | 0 | 0 | 16 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 16 |
| Grand Total | 133,459 | 0 | 625,654 | 2,354,645 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3,113,758 |

Data Element Worksheet Report for FYE: 2021, Blue Lake Community Development District

Affiliates Report for FYE 2021

Supplemental Information Report for FYE 2021

Compensation

| Total Employees | Total Employee Compensation Earned or Awarded | Total Contractors | Total Contractor Compensation Earned or Awarded |
|-----------------|---|-------------------|---|
| 0 | 0 | 1 | 4,962 |

Construction Projects

Millage Rates

Special Assessments

| Total Category | Unit Type | Rate |
|----------------|-----------|-------------------|
| District Lots | Rate | 1667.66 - 2332.66 |

Bonds

| Bond Type | Series | Earliest Maturity Date | Latest Maturity Date | Total Outstanding Amount |
|----------------|-------------|------------------------|----------------------|--------------------------|
| Non-Ad Valorem | Series 2019 | 06/01/2049 | 6/1/2049 | 10,025,000 |