

*Lake Ashton  
Community Development District*

*Meeting Agenda*

*October 16, 2023*

# AGENDA

# *Lake Ashton*

## *Community Development District*

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219 E. Livingston St., Orlando, Florida 32801

Phone: 407-841-5524 - Fax: 407-839-1526

October 9, 2023

**Board of Supervisors  
Lake Ashton  
Community Development District**

Dear Board Members:

The regular meeting of the Board of Supervisors of the **Lake Ashton Community Development District** will be held **Monday, October 16, 2023 at 9:00 AM** at the **Lake Ashton Clubhouse Ballroom, 4141 Ashton Club Drive, Lake Wales, FL 33859.**

Members of the public may attend the meeting in person or participate in the meeting utilizing the following options from your computer, tablet, or smartphone. To participate using video, please go to the link address below. To participate by telephone, please use the call-in number below and enter the **Meeting ID** when prompted. Members of the public are further encouraged to submit comments or questions in advance of the Board meeting by email to [jburns@gmscfl.com](mailto:jburns@gmscfl.com), or by telephone by calling **(407) 841-5524**, up until **2:00 PM on Friday, October 13, 2023.**

**Zoom Video Link:** <https://us06web.zoom.us/j/96959231158>

**Zoom Call-In Information:** 1-646-876-9923

**Meeting ID:** 969 5923 1158

Following is the advance agenda for the meeting:

### **Board of Supervisors Meeting**

1. Roll Call and Pledge of Allegiance
2. Approval of Meeting Agenda
3. Public Comments on Specific Items on the Agenda (*the District Manager will read any questions or comments from members of the public in advance of the meeting; those members of the public wanting to address the Board directly should first state his or her name and his or her address.*<sup>1</sup>)
4. Consideration of Minutes from the September 18, 2023 Board of Supervisors Meeting
5. Landscaping Update
  - A. Presentation of Monthly Landscaping Checklist and Report
6. Old Business
  - A. Discussion Regarding Revised Joint Amenity Facilities Policies (*requested by Supervisor Landgrebe*)

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<sup>1</sup> All comments, including those read by the District Manager, will be limited to three (3) minutes

7. New Business
  - A. Ratification of Resolution 2023-10 Revised Designated Spending Authority Resolution
  - B. Consideration of Resolution 2023-11 Setting a Public Hearing on Amended District Rates and Fees
  - C. Public Hearing
    - I. Consideration of Resolution 2024-01 Adopting Amended District Rates and Fees
  - D. Update Regarding Security (*requested by Supervisor Costello*—**NOT A CLOSED SESSION**)
  - E. Presentation of Fiscal Year 2022 Audit Report
8. Monthly Reports
  - A. Attorney
  - B. Engineer
    - I. Consideration of Quotes from Consolidated Land Services, Inc. (CLS) for Shoreline Stabilization Investigation
  - C. Lake Ashton Community Director
  - D. Operations Manager
  - E. District Manager's Report
9. Financial Report
  - A. Combined Balance Sheet
  - B. Capital Projects Reserve Fund
  - C. Statement of Revenues, Expenditures, and Changes in Fund Balance
  - D. Approval of Check Run Summary
10. Public Comments
11. Supervisor Requests/Supervisor Open Discussion
12. Adjournment

# MINUTES

**MINUTES OF MEETING  
LAKE ASHTON  
COMMUNITY DEVELOPMENT DISTRICT**

The regular meeting of the Board of Supervisors of the Lake Ashton Community Development District was held on Monday, **September 18, 2023** at 9:30 a.m. at the Lake Ashton Clubhouse Ballroom, 4141 Ashton Club Drive, Lake Wales, FL.

Present and constituting a quorum were:

Lloyd Howison	Chairman
Brenda VanSickle	Vice Chairman
Steve Realmuto	Assistant Secretary
Mike Costello	Assistant Secretary
Debby Landgrebe	Assistant Secretary

Also present were:

Jill Burns <i>by Zoom</i>	District Manager, GMS
Jan Carpenter	Latham Luna, District Counsel
Alan Rayl	District Engineer, Rayl Engineering
Christine Wells	Community Director
Matt Fisher	Operations Manager
Pete Wittman	Yellowstone Landscaping

*The following is a summary of the discussions and actions taken at the September 18, 2023 Lake Ashton Community Development District Board of Supervisors meeting.*

**FIRST ORDER OF BUSINESS**

**Roll Call and Pledge of Allegiance**

Ms. Burns called the meeting to order at 9:30 a.m., called roll, and the pledge of allegiance was recited. Five Supervisors were present constituting a quorum.

**SECOND ORDER OF BUSINESS**

**Approval of Meeting Agenda**

Mr. Howison asked for any changes to the agenda. Hearing none, he asked for a motion to approve the meeting agenda.

On MOTION by Ms. VanSickle, seconded by Ms. Landgrebe, with all in favor, the Meeting Agenda, was approved.
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**THIRD ORDER OF BUSINESS**

**Public Comments on Specific Items  
on the Agenda *(the District Manager  
will read any questions or comments  
received from members of the public  
in advance of the meeting)***

Mr. Howison opened up the public comment period. There were no forms submitted and no members on Zoom. There being no comments, the next item followed.

**FOURTH ORDER OF BUSINESS**

**Consideration of Minutes from the  
August 21, 2023 Board of Supervisors  
Meeting**

Mr. Howison presented the minutes from the August 21, 2023 Board of Supervisors meeting. He asked for any comments or corrections to the minutes.

Ms. Burns noted there were comments from Ms. Landgrebe that are incorporated in the new version. Ms. VanSickle noted changes on page 5 and page 14 should read official word instead of official work.

On MOTION by Ms. VanSickle seconded by Ms. Landgrebe with all in favor, the Minutes of the August 21, 2023 Board of Supervisors Meeting, were approved as amended.

**FIFTH ORDER OF BUSINESS**

**Landscaping Update**

**A. Presentation of Monthly Landscaping Checklist and Report**

Mr. Fisher presented the landscape report to the Board. The landscaping update included planting of annuals, clubhouse roses were removed and they are relocating the Birds of Paradise. Other comments from Mr. Williams on specific plants, locations, dog park, weed control application, regular fertilization to begin, artificial turf, mowing, and slow down for this time of year.

Perennial planting costs were discussed as well as the timeline for that, the contract amount will be lowered. Other questions were regarding Boulevards and the clubhouse.

**SIXTH ORDER OF BUSINESS**

**Old Business**

**A. Discussion Regarding Revised Joint Amenity Facilities Policies**

The policies were reviewed to examine the unauthorized use of the amenities by guests and non-residents. Some editorial updates for clarity were made to include the access credentials, and recommendations and feedback were received.

Ms. Landgrebe reviewed specific changes including amenity access credentials, guest wording from patron to guest and guest is limited to 12 guest registrations per year, guests under the age of 21 must be accompanied by a patron/parent/guardian over 21 years of age. She noted that CDD II had mixed views on the 21-age limit.

Page three change to proper credentials, guest access credentials, non-resident member rate increase to \$4,500, the fee is changed from two people to one person, and attorney research may be needed. On the CDD II Board, Ms. Littlewood was concerned about renters and lease holders on page 5 and how would they get access credentials. Ms. Landgrebe noted that on page 5 it reads that there will be a fee charged for replacement credentials. Suggestion from CDD II to change the wording to pets are not allowed on golf course.

Ms. Burns commented on the non-resident user fees and Chapter 2 is not necessary anymore due to the agreement. Mr. Realmuto stated he wanted them outlined and approve the document quicker. Ms. Burns noted both CDDs could not make changes separately.

Mr. Realmuto had concerns on the number of guests a resident can have per year, number of times guest can visit, and definition of guests.

Mr. Costello had concerns with the limitation of guests for a resident. Discussion ensued on the definition of guests, accompanied by residents, issues of groups visiting, approval from the Community Director, percentage of guests/residents, unattended guests' clarification, access cards will assist with this issue.

Other topics of discussion was the age requirement for being accompanied, proposal for under 18 must be accompanied by someone over 21, Valid ID access and credentials, annual fees for amenity usage, number of people in a household, \$4,500 and the definition on how many in a household and legal defense, and majority of community in two people per household. Decision was to keep the costs at \$4,500/household for two people/household and having a defensible statement for this decision.



Discussion continued on definition of guests, change on establishment of violation procedure on unauthorized use of facility access credential and suspension of 7 days. Mr. Realmuto stated he felt it should refer to the suspension policy. Continued discussion was on maximum of 30-day suspension and violation procedures for appealing suspension. Renters and lease holders statement stay as it is currently. Another concern was regarding the definition of guests' registration statement. Further discussion was on clarification of the redundancy of items either removed or stay as current.

There will be further work on the updates and a new version will be submitted to the joint meeting for final approval in October.

**B. Updated Combined Reserve Study and Strategic Planning Projects List**  
*(tabled from August 21, 2023 Board of Supervisors Meeting)*

Mr. Howison questioned decisions based upon current need at the time. He asked for a quick discussion. The total amount exceeds contribution to the Capital project fund and a goal needs to be on reducing of the total amount. Substantial cuts need to be made. Recommendation for cuts on clubhouse credentials, reducing assessment forces us to charge for credentials. Mr. Realmuto went through an extensive list of recommendations to reduce to at least \$204,000.

**SEVENTH ORDER OF BUSINESS**

**New Business**

**A. Consideration of Renewal of Bingo Room Rental Agreement**

Mr. John reviewed the renewal of the Bingo rental agreement and his desire to have a reduction in rent. He had reviewed records that reflected annual costs of \$20,800 in rent. He reviewed the percentage of residents/non-residents participation. He recommended with 32 weeks to be reduced to \$300/week for use of room. It was asked about the rate increases for the participants.

Discussion ensued on the bingo history in the community and Ms. VanSickle commented the charges were unreasonable since other groups in this category are not charged a fee. She added she felt we are taking advantage of them.

Ms. VanSickle made the motion to lower the charge to \$300.

Further discussion ensued on topics for the fee, resident participation, non-resident charges rental, costs for the rental. Mr. Realmuto commented on the specifics of

people, electrical costs, rental costs, fee, increases in expenses, reduction impact on budget. Ms. VanSickle made comments on history, donation, impact of the group on the community, volunteers for bingo, other work by the bingo group. Further discussion on having this bingo group for residents only and the statute requirement, hardship on the group, and impact on budget. Finally, it was suggested to reduce to \$350 and how that impacts the members of the residents of this group. Ms. VanSickle adjusted her motion to \$350/annually.

On MOTION by Ms. VanSickle, seconded by Mr. Costello, with Ms. VanSickle, Mr. Costello, Ms. Landgrebe, and Mr. Howison in favor and Mr. Realmuto opposed, the Renewal of Bingo Room Rental Agreement to Lower the Charge to \$350, was approved 4-1.

**B. Discussion Regarding Meeting Efficiency and Length of Meetings** *(requested by Supervisor VanSickle)*

Ms. VanSickle commented the meetings were getting long and redundant. She commented that residents have commented on the arguing in the group. She added comments on Sunshine Laws, discussion takes time and needs be respected. She added for Board member to avoid interruptions and personal attacks, be as concise as possible, and avoid repeating comments. She made other comments for recommendations for the Board behavior specifics.

Board member Mr. Howison agreed with Ms. VanSickle's comments on trusting staff decisions. He read the definition of the CDD to the Board. He added we are a policy Board and let should let the staff to their job. Ms. VanSickle commented on the staff and the good job they do.

**C. Discussion Regarding Previously Approved Resolution 2023-04 Designating Spending Authority** *(requested by Supervisor VanSickle)*

Ms. VanSickle stated this was drafted by GMS and we had added a phrase that could limit what our staff do and "restore to its current condition". She added she would like to take that out. Ms. Burns noted this would give staff more flexibility and freedom to make decision.

On MOTION by Ms. VanSickle, seconded by Ms. Landgrebe, with all in favor, the Resolution 2023-04 Designating Spending Authority and Removing "Restore to Current Condition," was approved.

**D. Discussion Regarding Security** *(requested by Supervisor Realmuto – NOT A CLOSED SESSION)*

Mr. Howison stated this is not a closed session. Mr. Realmuto asked to express his opinion on this topic. He stated primarily he wanted this on the agenda so we can make decisions as a Board.

Mr. Costello made comments on moving forward with roads, parking, and what Ms. Wells has done with landscapers and blocking the streets. She asked for Ms. Wells comments. Ms. Wells stated we are waiting on contract to be finalized and timeline. Other changes were on camera locations.

Further discussion was held on problems, moving things, walk-through by Securaton, implementation of system, educating residents on how to use it, status and confirmation by Board, charging for cards, access cards, costs, sponsors, goal of making security enhancements, access for guests, temporary guest passes, minors, and limits on number per household.

**E. Discussion Regarding the Fiscal Year 2024 Adopted Budget** *(requested by Supervisor Realmuto)*

Mr. Realmuto thanked the staff for keeping expenses down. He added there was significantly more revenue than before, projections provided by GMS, and ending with income exceeding what we budgeted for by \$200,000. He commented on expenditures, maintenance over spending, general fund budget projections. He added capital projections and noted expenses such as media center game room enhancements, racetrack, and other items that are taking out of capital projects and not added in this projected budget. Clarifications were made.

**EIGHTH ORDER OF BUSINESS**

**Monthly Reports**

**A. Attorney**

Ms. Carpenter had nothing to report to the Board.

**B. Engineer**

**I. Consideration of Proposals for Bridge Board Replacements**

**a) EMC Docks**

**b) S&S Contracting of Polk County, Inc.**

Mr. Rayl presented the proposals and gave an overview. It was noted there would be final quotes in the October meeting.

He presented the proposal for bridge board replacements and noted the quotes were in the agenda packet. He added S&S has been less than reliable. Comments were made on the costs for both vendors and the current budget.

On MOTION by Mr. Costello, seconded by Ms. Landgrebe, with all in favor, the Proposal with EMC Docks for Bridge Board Replacements with a Not To Exceed Amount of \$10,000, was approved.

Mr. Rayl also commented on repair items with roadways and projected budgeting for \$100,000. There were questions on the incline,

**C. Lake Ashton Community Director**

Ms. Wells reviewed the Lake Ashton Community Director Report to the Board stating that it was included in the agenda packet for review. She discussed the costs for projected tracking list and projected costs. She added comments on upcoming events on Open House for the Clubhouse on November 18<sup>th</sup>, and other upcoming events. She added other comments on pool, washing, and items that will be upcoming.

Board questions were on Spectra, internet structure, pricing options on internet, level of service, 2 connections being paid for currently, and paying for services not being used could be eliminated.

**I. Consideration of Quotes for Bocce Ball Court Refurbishment**

Ms. Wells reviewed quotes for the refurbishment for Bocce Ball and specifics on the project. She noted that two vendors responded with quotes. She noted the bocce ball court refurbishment was a Capital Project for the 2023 Fiscal Year.

On MOTION by Mr. Costello, seconded by Ms. VanSickle, with all in favor, Awarding the Concrete Work for the Bocce Ball Court to David Wells with a Not to Exceed \$22,000 for the total project, was approved.

**II. Consideration of Surplus List**

Ms. Wells reviewed the surplus list which was included in the agenda package for Board review.

On MOTION by Mr. Realmuto, seconded by Ms. VanSickle with all in favor, the Surplus List was approved as amended.

**D. Operations Manager**

Mr. Fisher reviewed the Operations Manager Report which was included in the agenda package for review.

**E. District Manager's Report**

Ms. Burns did not have anything to bring to the Board.

**NINTH ORDER OF BUSINESS**

**Financial Report**

**A. Combined Balance Sheet**

**B. Capital Projects Reserve Fund**

**C. Statement of Revenues, Expenditures, and Changes in Fund Balance**

**D. Approval of Check Run Summary**

The financials were included in the agenda. Mr. Realmuto asked that after the fiscal year, can the Board get a final tally of where the CDD ended up, or what the actual expenditures were for the year.

On MOTION by Mr. Realmuto, seconded by Ms. VanSickle, with all in favor, the Check Run Summary, was approved.

**TENTH ORDER OF BUSINESS**

**Public Comments**

Mr. Howison opened the meeting up to public comments.

Kathleen Schlipp (4492 Turnberry Lane) asked if they have been keeping a portfolio when they rent the ballroom out for weddings. Ms. Wells stated that they do have

a lot of pictures and they are in the process of compiling those. They do use recent pictures for marketing the ballroom.

**ELEVENTH ORDER OF BUSINESS**

**Supervisor Requests / Supervisor  
Open Discussion**

Mr. Howison asked for any Supervisor comments or open discussion. There being no comments, the next item followed.

**TWELFTH ORDER OF BUSINESS**

**Adjournment**

The meeting was adjourned.

On MOTION by Ms. Landgrebe, seconded by Ms. VanSickle, with all in favor, the meeting was adjourned.
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Secretary / Assistant Secretary

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Chairman / Vice Chairman

## SECTION V

# SECTION A



# Yellowstone Compliance Checklist: 10/2/23

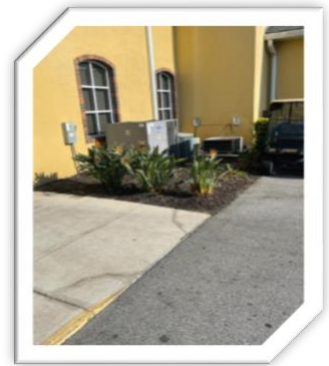
Task		Remarks (Including Specific Areas for improvement)
Mowing	Satisfactory	Mow with the chute pointed away from the ponds. Blow off after mowing areas at a time. <ul style="list-style-type: none"> <li>Bi Weekly mowing will begin first week in Nov.</li> </ul>
	Unsatisfactory	
Edging Completed	Satisfactory	
	Unsatisfactory	
String Trimming	Satisfactory	
	Unsatisfactory	
Weed Control Turf/Beds	Satisfactory	Large area at the Pet Play Park needs attention. 9/11/23 <ul style="list-style-type: none"> <li>Waiting for price to repair areas of concern at PPP.</li> </ul> Turf around the Clubhouse is becoming weed infested.
	Unsatisfactory	
Shrubs/Ground Cover Care	Satisfactory	Many missing Red Ixora along the Blvd. <ul style="list-style-type: none"> <li>Mario to get a count.</li> </ul> Bromeliads in the west parking remove dead ones + count.
	Unsatisfactory	
Tree Care	Satisfactory	Spiral Topiary's in the Reflection Garden are going to be left alone to fill in. They will be trimmed around just not the spirals.
	Unsatisfactory	
Litter and Debris	Satisfactory	
	Unsatisfactory	
Pond Maintenance	Satisfactory	String trim the correct direction around ponds.
	Unsatisfactory	

## Notes

Yellowstone will be trimming the tree limbs that are hanging into the berms around pond GC 7 and GC 11. Once this is completed these areas can be mowed per the contracted frequency. Staff followed up with Yellowstone about when the work will be started. Jose plans to have the crew out towards the end of October. 10/2/23

Podocarpus hedges will be installed in this area to block the AC units. The Birds of Paradise have been planted in front of the Fitness Center. 10/2/23

Yellowstone is trying to locate established Weeping Bottle Brush trees to install around the Veterans Memorial. There are 7 in total. A quote will be provided once these trees are located. Followed up 10/2/23 via email.

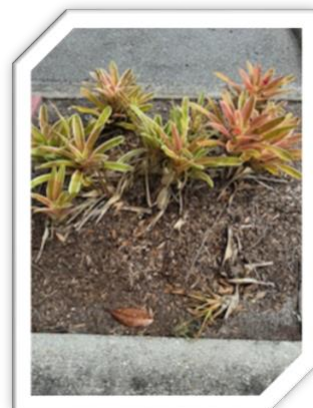


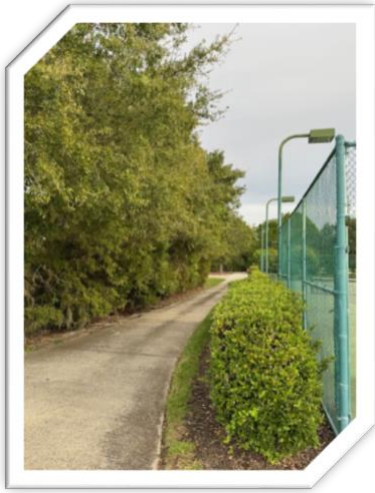
Several palm fronds need trimming. 10/2/23



Remove declining Red Ginger plants. Arrange the sections evenly with 3 plants per section. Refresh rock with what's under the Magnolia tree in the east parking lot. 10/2/23

Count the number of dead Bromeliads and remove. 10/2/23





Oak trees need to be trimmed over cart path near the  
Tennis Ct. 10/2/23



Bottle Brush trees need to be trimmed  
away from the soffits of the  
Clubhouse. 10/2/23

## SECTION VI

# SECTION A

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# JOINT AMENITY FACILITIES POLICIES

OF THE

LAKE ASHTON  
COMMUNITY DEVELOPMENT DISTRICT

AND

LAKE ASHTON II  
COMMUNITY DEVELOPMENT DISTRICT

DRAFT - 10/3/2023

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**JOINT AMENITY FACILITY POLICIES:  
Lake Ashton Community Development District  
Lake Ashton II Community Development District**

Law Implemented: ss. 190.011, 190.035, Fla. Stat. (2019)

**EFFECTIVE DATE:**

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**In accordance with Chapter 190 of the Florida Statutes, and on ~~January 20, 2023~~, at a duly noticed joint public meeting and after a duly noticed joint public hearing, the Boards of Supervisors of the Lake Ashton Community Development District and Lake Ashton II Community Development District adopted the following rules / policies to govern the operation of the Districts' Amenity Facilities. All prior rules / policies of the Districts governing this subject matter are hereby rescinded.**

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**I. DEFINITIONS**

**"Amenity Access Device" – shall mean any device issued by the District to access amenities**

**"Amenity Facilities" or "Amenities"- shall mean the properties and areas owned by the Districts and shall include, but not specifically be limited to, the Lake Ashton Clubhouse, the Lake Ashton Health and Fitness Center (HFC), the Golf Course, Eagles Nest, Pro Shop and the Pathways/Bridges, roadways, ponds, and other district property together with appurtenant facilities and areas.**

**"Amenities Facilities Policies" or "Policies" – shall mean the Joint Amenity Facilities Policies of the Lake Ashton Community Development District and Lake Ashton II Community Development District.**

**"Amenity Manager" – shall be each respective Districts' "Community Director," or in his/her absence, the designated representative.**

**"Board of Supervisors" or "Boards" – shall mean the Board of Supervisors of the Lake Ashton Community Development District and/or Lake Ashton II Community Development District.**

**"Commercial Purposes" – shall mean those activities which involve, in any way, the provision of goods or services for compensation but shall not include any activities of the Districts.**

**"Districts" – shall mean the Lake Ashton Community Development District ("LA CDD") and Lake Ashton II Community Development District ("LAII CDD"), each a political subdivision of the State of Florida, created pursuant to Chapter 190 of the Florida Statutes. Each individually may be referred to herein as a "District."**

**"District Manager" – shall mean the professional management company with which each District has contracted to provide management services to the respective District.**

“Golf Cart” – shall be defined as such term and the term ‘low-speed vehicle’ is defined in Florida Statutes, as amended.

“Golf Course” – shall mean the Lake Ashton Golf Course properties and facilities within the Districts.

“Guest” – shall be any Non-Resident invited by a Patron to access and use the Amenity Facilities. Guests must be properly registered and comply with all Policies. A Guest is limited to 12 Guest Registrations per year. (A Patron’s Guest’s ability to be registered may be reviewed by an Amenity Manager if exceeding 12 Guest registrations annually.) All Guests under eighteen (18) years of age must be accompanied at all times while using the Amenity Facilities by a parent, guardian, or adult Patron over twenty-one (21) years of age.

“Individual” – shall mean any Patron, Guest, or Non-Resident utilizing an Amenity.

“Inappropriate Content” – shall mean content that is fraudulent, harassing, embarrassing, sexually explicit, profane, obscene, intimidating, defamatory, or contains sexual comments, obscenities, nudity, pornography, abusive or degrading language, antisocial behavior, or inappropriate comments concerning race, color, religion, sex, national origin, marital status, or disability, violates any District Policies or rules, has the potential to cause the District(s) public harm or disrepute, or is otherwise unlawful..

“Lake Ashton Community” or “Community” – shall mean the Lake Ashton residential golf development within which both the LA CDD and LAII CDD are located.

“May” and “Shall” - as used herein, the word “may” is permissive; the word “shall” is mandatory.

“Media” – shall mean certain publications and media produced by the Districts and solely intended to provide community information, including but not limited to the Lake Ashton Times.

“Non-Resident” – shall mean any person(s) who is not a resident as defined herein and has not paid the Annual User Fee.

~~“Non-Golfer” – shall mean any Individual on the Golf Course not playing golf.~~

“Annual User Fee” – shall mean the fee established by each District for any person that is not a Resident and wishes to become a Non-Resident Member. The amount of the Annual User Fees is set forth herein, and is subject to change based on Board action.

“Non-Resident Member” – shall mean any individual not owning or renting property in either District who is paying the Annual User Fee to the District(s) for the non-exclusive right to use of all Amenity Facilities.

“Owner” – shall mean the record owner of legal title to any Lot or Living Unit.

“Pathways/Bridges” – shall mean all golf cart pathways, walking paths, and/or ancillary bridges within the Districts.

“Patron” or “Patrons” – shall mean Residents, Non-Resident Members, and Renters/Leaseholders.

“Political Issue” – shall mean any candidate, whether partisan or nonpartisan, political party, issue, referendum, or amendment that is subject to a vote of electors, whether local, state or federal.

“Ponds” – shall mean one of the over sixty (60) bodies of water located within the Lake Ashton Community, with the exception of Lake Ashton, Rattlesnake Lake, and Hart Lake.

“Proper Credentials” – shall mean a Lake Ashton Resident ID, Guest Pass, proximity card with photo, or government issued photo ID with a Lake Ashton address.

“Renter/Leaseholder” (residential) – shall mean any tenant residing in a Resident’s living unit pursuant to a valid rental or lease agreement.

“Rental Facilities” – shall mean the Amenity Facilities available to Patrons, Non-Residents, and Lake Ashton Community organizations for rent or reservation including, but not limited to, the Clubhouse Ballroom, Reflection Garden, Card Rooms, Game Room, Cinema, Conference Rooms, HFC Community Center, Rose Garden, Catering Kitchens, Sports Court, Poker Room, Media Centers and Craft Rooms.

“Resident” – shall mean any person or persons currently residing in or owning a home or lot within either District.

“Staff” – shall mean any employee, contractor, or volunteer that works under the Amenity Manager or District Manager.

## **II. PURPOSE**

This document, jointly prepared and agreed to by both the LA CDD and LAII CDD Boards of Supervisors, applies to all Individuals, pursuant to usage of all Amenities within both Districts. Compliance with the Policies and provisions is mandatory and will be enforced.

The Board(s), the District Manager(s), the Amenity Manager(s) and Staff shall have full authority to enforce these Policies. However, the Boards by a vote at a public meeting, District Manager, and/or Amenity Manager shall have the authority in their sole discretion to waive strict application of any of these Policies when prudent, necessary or in the best interest of the Districts and Patrons, provided however, any permanent waiver must be approved by both Boards and such a temporary waiver of any Policy by the Amenity Manager shall not constitute a continuous, ongoing waiver of said Policy.

The Boards jointly reserve the right to amend, modify, or delete, in part or in their entirety, these Policies, when necessary, at a duly-noticed Board meeting, and will notify the

Patrons of any changes. Use of the Amenity Facilities may be subject to payment of applicable fees or rates set by the respective Districts. To change or modify rates or fees beyond the increases specifically allowed by District(s) rules and regulations, the Boards must hold a duly-noticed public hearing on said rates and fees. Each district may unilaterally updated rules specific to amenities solely within their respective boundaries.

### III. AUTHORIZED USERS

Only Patrons and Guests are authorized to use the Amenity Facilities (each such “Users”), as further provided within these Policies and below; provided, however, certain events may be available to the general public where permitted by the Districts and subject to payment of any applicable fees and satisfaction of any other applicable requirements. Specifically, Users are subject to the following:

**RESIDENTS:** Residents, upon producing proper identification, can access and use all Amenity Facilities within the Districts. They are entitled to bring up to four (4) guests at a time, unless other arrangements have been made with an Amenity Manager.

**RENTERS/LEASEHOLDERS:** Individuals who rent or lease a residential unit in the Districts for a period of at least 30 consecutive days may be designated by the Owner of the residential unit as the beneficial Users of the Owner’s membership privileges for purposes of Amenity Facilities use.

The Renter/Leaseholder may be required to acquire a membership with respect to the residence which is being rented or leased, as well as purchase an ID card in order to be entitled to use the Amenity Facilities. A Renter/Leaseholder who is designated as the beneficial User of the Resident’s membership shall be entitled to the same rights and privileges to use the Amenity Facilities as the Resident.

During the period when a Renter/Leaseholder is designated as the beneficial User of the membership, the Resident shall not be entitled to use the Amenity Facilities with respect to that membership.

Owners and Non-Resident Members shall be responsible for all property damage charges incurred by themselves or their Guests/Renters/Leaseholders which remain unpaid after 60 days, following the customary billing and collection procedure established by the Districts. Owners and Non-Resident Members are responsible for the deportment of their respective Guests/Renters/Leaseholders.

**NON-RESIDENT MEMBERS:** Non-Residents may pay an Annual User Fee and have access to all Amenity Facilities. As previously set by each District, both District’s Annual User Fee for any person not owning real property within the District is \$4000.00 per year (split evenly amongst LA CDD and LAII CDD, as permitted by law), and this fee shall include privileges for a household with up to two (2) people. ~~Such Annual User Fee is adopted by: (i) LA CDD, pursuant to its Chapter II: Non-Residents User Fees; and (ii) by LAII CDD, pursuant to its Chapter II: Non-Residents User Fees.~~ This payment must be paid-in-full at the time of completion of the Non-

Resident Member application and the corresponding agreement. This fee will cover membership to all Amenity Facilities for one (1) full year from the date of receipt of payment by either District. Each subsequent annual membership fee shall be paid-in-full on the anniversary date of application for membership. Each District retains the authority to establish its own Annual User Fee, per these policies; it is the intent of both Districts to set both Annual User Fees at the same level. As previously provided in the Districts rules setting such Annual User Fees, such fee may be increased, not more than once per year, by actions of the respective Boards, to reflect increased costs of operation of the Amenity Facilities. This membership is not available for commercial purposes.

GUESTS: All Guests, regardless of age, must register with the office of the Amenity Manager and sign a waiver of liability prior to using the Amenity Facilities. The Patron inviting the Guest must be present upon registration, unless other arrangements have been made with the Amenity Manager's office.

All Guests under eighteen (18) years of age must be accompanied at all times while using the Amenity Facilities by a parent, guardian, -or adult Patron over -eighteen-twenty-one (21)(18) years of age.

~~Registered guests over the age of eighteen (18) may use the Amenity Facilities unaccompanied by a Patron, and must sign a waiver of liability.~~

Patrons are responsible for ensuring that their Guests adhere to the Policies set forth herein and any and all actions taken by said Guest. Violation by a Guest of any of these Policies as set forth by the Districts could result in loss of that Patron's privileges and membership as set forth in Section VI – Suspension and Termination of Privileges.

#### IV. IDENTIFICATION CARDS PROPER CREDENTIALS

Lake Ashton Resident Photo ID cards (or similar access devices) may be issued to all members of each Resident's household and/or Non-Resident Members. Guest Passes shall be issued to all Guests upon registering with Amenity Manager. Each Patron and/or Guest will be required to present ~~p~~Proper ~~e~~Credentials upon request by Staff. If not presented, the individual will be asked to leave the ~~venue~~amenities immediately. ~~Renters/Leaseholders will be required to purchase their own ID cards (or similar access devices)~~

Individuals may be charged a fee in accordance with LA CDD and LAII CDD Chapter III: Rules for Amenities Rates, (respectively) to purchase an Amenity Access Device.

All lost or stolen ~~ID cards~~ Amenity Access Devices should be reported immediately to the Amenity Manager's office. A fee will be assessed for any replacement Amenity Access Devices.~~cards or additional cards.~~

Unauthorized use of Proper Credentials may result in suspension of an Individual's privileges based on the suspension policy herein.

## **V. LOSS OR DESTRUCTION OF PROPERTY AND/OR INSTANCES OF PERSONAL INJURY**

~~Patrons and their Guests~~Individuals assume sole responsibility for his or her personal property. The District and its contractors shall not be responsible for the loss or damage to any private property used or stored on or in any of the Amenity Facilities.

Any ~~Patron or Guest~~Individual utilizing District equipment is responsible for said equipment. Should the equipment be returned to the District damaged, missing pieces or in worse condition than when it was when usage began, that ~~Patron or Guest~~Individual will be responsible to the District for any cost associated with repair or replacement of the equipment. Owners and Non-Resident Members are responsible for any damage to equipment incurred by their Guests/Renters/Leaseholders. Individuals~~Patrons~~ should contact the Activities Desk or Security to report missing or damaged equipment.

Individuals who, in any manner, make use of or accept the use of any apparatus, appliance, facility, privilege or service whatsoever owned, leased or operated by the Districts or its contractors, or who engages in any contest, game, function, exercise, competition or other activity operated, organized, arranged or sponsored by the Districts, either on or off the Amenity Facilities' premises, shall do so at his or her own risk, and shall hold the Amenity Facilities' owners, the District, the Board of Supervisors, District employees, District representatives, District contractors and District agents harmless from any and all loss, cost, claim, injury, damage or liability sustained or incurred by him or her, resulting therefrom and/or from any act of omission of the Districts, or their respective operators, supervisors, employees, representatives, contractors or agents. Any Patron shall have, owe, and perform the same obligation to the Districts and their respective operators, supervisors, employees, representatives, contractors, and agents hereunder with respect to any loss, cost, claim, injury, damage or liability sustained or incurred by any Guest or family member of said Patron.

Should any party bound by these Policies bring suit against the District, the Board of Supervisors or Staff, agents or employees of the District, or any Amenity Facility operator or its officers, employees, representatives, contractors or agents in connection with any event operated, organized, arranged or sponsored by the District or any other claim or matter in connection with any event operated, organized, arranged or sponsored by the District, and fail to obtain judgment therein against the District or the Amenity Facilities' operators, officers, employees, representatives, contractors or agents, said party bringing suit shall be liable to the prevailing party (i.e., the District, etc.) for all costs and expenses incurred by it in the defense of such suit, including court costs and attorney's fees through all appellate proceedings.

Amenity Facilities are unattended facilities. Persons using the Amenity Facilities do so at their own risk. Amenity Manager's staff members are not present to provide personal training, exercise consultation, athletic instruction, or lifeguard duties, unless otherwise noted, to Patrons or Guests. Persons interested in using the Amenity Facilities are encouraged to consult with a physician prior to commencing a fitness program.



## VI. SUSPENSION AND TERMINATION OF PRIVILEGES

i. **Offenses:** An Individual's privileges to use the Amenity Facilities may be subject to various lengths of suspension or termination for up to one (1) calendar year, or longer, subject to annual review, by the Board of Supervisors and the Individual may also be required to pay restitution for any property damage or overdue fees/debts owed to either District, excluding payment of non-ad valorem assessments or fees/debts owed to independently operated businesses such as the Clubhouse Restaurant, Eagles Nest, or Lake Ashton Golf Club if he or she:

1. fails to abide by any District rules or policies, including but not limited to these Policies and the Amenity Rate Rules;
2. submits false information on ~~the application for an photo ID card, golf cart registration or Guest pass~~any District document or application;
3. permits unauthorized use of ~~Proper Credentials a photo ID card, or Guest pass~~;
4. exhibits unsatisfactory behavior, deportment, or appearance;
5. engages in unreasonable and abusive behavior that threatens the welfare, safety or reputation of the District, or its supervisors, Staff, contractors, vendors, or other Patrons or Guests;
6. treats the Districts' supervisor, Staff, contractors, vendors, or other Patrons or Guests in an unreasonable or abusive manner;
7. damages or destroys District property;
8. fails to pay any fees/debts owed to either District, excluding payment of non-ad valorem assessments, or fees/debts owed to independently operated businesses such as the Clubhouse Restaurant, Eagles Nest, or Lake Ashton Golf Club.

ii. **Health, Safety, Welfare:** Notwithstanding anything contained herein, the Amenity Manager may, at any time, remove, restrict or suspend an individual's privileges when such action is necessary to protect the health, safety and welfare of Districts' supervisor, Staff, contractors, vendors, or other Patrons and their Guests, or to protect the Amenity Facilities from damage.

Such restriction or suspension shall be for a ~~maximum~~ period of at least thirty (30) days. or until the date of the next meeting of the Board of Supervisors of the District within which the violation occurred. Suspensions may be appealed in accordance with Section VI, Paragraph V: Appeals. Such infraction and suspension shall be documented by the Amenity Manager. The Operations Manager, District Manager and Board of Supervisors shall be notified to review this action at the next Board of Supervisors meeting.

**iii Suspension and Termination Process:** In response to any violation of the rules, regulations, policies and procedures specified herein, including, but not limited to, those set forth in the section (i) above, the Districts, through its Boards, District Manager, and/or Amenity Manager, may follow the process outlined below with regard to suspension or termination of a Patron's privileges: Please note, incidents involving the banning of pets at the Pet Play Park are covered under Section XI. – Amenity Policies – Specific Usage, number xvi. Pet Parks.

1. First Offense – Verbal warning may be issued by Amenity Manager of such violations; the warning shall be summarized in a brief written report by Amenity Manager and kept on file in the Clubhouse and HFC.
2. Second Offense – Automatic suspension by the Amenity Manager of specific amenities up to and including all Amenity Facilities privileges commencing immediately and running through closing of the following day. A written report will be created, a letter will be sent by certified mail to the Patron, Supervisors notified, and a copy of such letter kept on file in the Clubhouse and HFC Offices. ~~Written warning by Amenity Manager of continued violations sent by certified mail to the Patron, Supervisors notified, and kept on file in the Clubhouse and HFC offices.~~
3. Third Offense – Automatic suspension by the Amenity Manager of specific amenities up to and including all Amenity Facilities privileges, commencing immediately for one (1) week. A written report will be created, a letter will be sent by certified mail to the Patron, Supervisors notified, and a copy of such letter kept on file in the Clubhouse and HFC Offices.
4. Fourth Offense - Automatic suspension by the Amenity Manager from specific amenities up to and including all Amenity Facilities privileges, commencing immediately for ~~up to at least~~ thirty (30) days, or until the date of the next meeting of the Board of Supervisors of the District within which the resident resides, whichever occurs first. ~~A written report will be created, a letter will be sent by certified mail to the Patron, Supervisors notified, and a copy of such letter kept on file in the Clubhouse and HFC Offices~~ A complete record of all previous documented offenses within the previous twelve (12) months will be presented to the District's Board in whose boundaries the resident resides for recommendation of suspension beyond thirty (30) days or possible termination of the Patron's privileges for up to one (1) calendar year from the Boards' approval of termination of privileges.

iii. **Health, Safety, Welfare:** ~~Notwithstanding anything contained herein, the Amenity Manager may, at any time, remove, restrict or suspend an individual's privileges when such action is necessary to protect the health, safety and welfare of Districts' supervisor, Staff, contractors, vendors, or other Patrons and their Guests, or to protect the Amenity Facilities from damage.~~

~~Such restriction or suspension shall be for a maximum period of thirty (30) days or until the date of the next meeting of the Board of Supervisors of the District within which the violation occurred, whichever occurs first. Such infraction and suspension shall be documented by the Amenity Manager. The Operations Manager, District Manager and Board of Supervisors shall be notified to review this action at the next Board of Supervisors meeting.~~



iv. **Jurisdiction Reciprocal:** The ability to suspend or terminate privileges as provided herein shall be held by the District, through its Boards, District Manager, and/or Amenity Manager, in whose boundaries the resident resides. Violations that result in a suspension or termination in one District shall be brought up at the next Board of Supervisors meeting for the other District. Suspension or termination of privileges shall in no way prevent a member of the District Boards, the District Manager, District Staff or members of the public from attending a duly advertised public meeting of either District.

V. **Appeals:** Any Individual who has ~~his or her Amenities privileges restricted/suspended~~ received a suspension for at least thirty (30) days may appeal at the next Board of Supervisor's Meeting, in which the violation occurred. For periods in excess of 30 days the appeal will be presented at the next Joint Board of Supervisors Meeting. A complete record of all previous documented offenses will be provided. and/or terminated in accordance with this Policies may appeal such restriction, suspension, or termination to the respective Board for reversal or reduction at the next regular meeting of such Board. The Board's decision on appeal shall be final.

## VII. RESERVING FACILITIES

Amenity Facilities are available on a "first come, first served basis", and subject to applicable fees or rates as set by the appropriate District. Requests to reserve facilities should be submitted through the Staff at the appropriate Amenity Facility.

With the exception of designated Open Play (as defined in Section X – Amenity Policies – General Usage), reservations may be available for up to two (2) hour increments for all facilities listed in this policy, with the exception of the Clubhouse Ballroom and HFC Community Center. These can be reserved for periods up to four (4) hours. Longer time increments may be approved by the Amenity Manager. Amenities that have not been reserved are available for use on a "first come, first served" basis.

There are no personal standing weekly reservations allowed for the Amenity Facilities listed in the reservation policies. Lake Ashton activities taking place within the Amenity Facilities should be open to all Lake Ashton residents and not be labeled as "private". If the room is not reserved by a club, group or organization, tables may be individually reserved, with the understanding that the Amenity Manager may move or cancel reservations, if required, up to 48 hours prior to the reservation time.

Clubs, Groups, and Organizations may make "standing" reservations. These will be reviewed semi-annually by the Amenity Manager. (Refer to section IX on what constitutes a club.)

If a standing reservation made by a registered Club, Group, or Organization is cancelled or unused more than three (3) times in a six (6)-month period then the reservation may be revoked by the Amenity Manager. This does not apply to a Club, Group, or Organization going on a planned hiatus previously arranged with Staff.

Reservations for commercial or profit-making purposes will be charged a fee in accordance with LA CDD and LAII CDD Chapter III: Rules for Amenities Rates, (respectively).

The Amenity Manager can reschedule any reservation if requested by the District. The Clubhouse or HFC must be notified if a scheduled reservation cannot be kept so the slot may be re-assigned. Reservations will be held for fifteen (15) minutes past the scheduled start time, after which the Amenity Manager may re-assign the reservation.

## **VIII. RENTAL FACILITIES TERMS**

Amenity Facilities are available for rent by Patrons, Lake Ashton approved Clubs/Groups/Organizations, and Non-Residents in accordance with the Policies of the District and the laws of the State of Florida. A complete list of Amenity Facilities available for rent, along with associated fees and deposits, are located as follows: (i) for LA CDD, in its Chapter III: Rules for Amenities Rates; and (ii) for LAII CDD, in its Chapter III: Rules for Amenities Rates, as may be amended from time to time (collectively, the “Amenity Rate Rules”).

For functions held at an Amenity Facility having more than ~~5025~~ people in attendance, a final guaranteed number of guests is to be conveyed to the Amenity Facilities events planner no later than fourteen (14) days before the date of the scheduled event. In absence of a final guarantee, the number indicated on the original agreement will be considered correct. A check shall be made payable to the applicable District.

If required by the Amenity Rate Rules of the respective District, deposit(s) or fees shall be submitted to the Clubhouse or HFC in the form of a separate check made payable to the “Lake Ashton Community Development District” or the “Lake Ashton II Community Development District,” as applicable.

## **IX. CLUBS, GROUPS, AND ORGANIZATIONS**

Any Club, Group or Organization (collectively, “Clubs”) desiring to utilize the Amenity Facilities or District Media to promote Club activities must be registered with the Amenity Manager and meet the following criteria:

1. Clubs must be comprised of a minimum of at least five (5) ~~Patrons. active members~~
- ~~4.2.~~ No Club may be formed, and no activities held within the Amenities Facilities, for commercial or profit-making purposes.
- ~~2.3.~~ The purpose of each Club must be to provide lifestyle-enhancing opportunities to ~~Patrons Residents or Renters/Leaseholders~~ and not to effectuate sales of products or services. Clubs may generate funds through dues and proceeds from Club organized events. If a Club chooses to generate funds, a check-and-balance system must be in place.
4. Club membership and Club activities must be available to all ~~Residents or Renters/Leaseholders~~ Patrons. Residents-Patrons of Lake Ashton will be given priority to attend any club activity or event.

5. Registered guests may be invited to attend if space permits. The Amenity Manager has the right to ask registered Guests and other Non-Residents to leave if necessary to accommodate ~~Patrons~~Lake Ashton Residents.
- ~~3-6.~~Club facilitators are responsible for ensuring all participants of any club, group, or organization events are residents of Lake Ashton or in possession of a valid Facilities Guest Pass. If unauthorized participants try and gain access to District amenities, it is the responsibility of the facilitator to contact Staff and have the unauthorized participants removed from District amenities.
- ~~4-7.~~Criteria for Club membership should be governed by the individual club's Bylaws and -must comply with the adopted Joint Amenity Facilities Policies.

Violations of ~~these~~any of the Joint Amenity Facilities Policies by any Club may result in the loss of that Club's privileges within the Amenity Facilities.

## **X. AMENITY POLICIES – GENERAL USAGE**

The following policies apply to the usage of all District Amenities and must be followed at all times. Residents of Lake Ashton will be given priority for usage of all amenities. The Amenity Manager has the right to ask registered Guests and other Non-Residents to leave any amenity, if necessary, to accommodate Lake Ashton Residents. Patrons are responsible for ensuring their Guests adhere to the Policies set forth herein.

Individuals using the Amenity Facilities are expected to conduct themselves in a responsible, respective, courteous and safe manner, in compliance with all Policies/provisions and rules of the Districts governing the Amenity Facilities. Violation of the District(s) Policies and/or misuse or destruction of Amenity Facilities equipment may result in the suspension or termination of Amenity Facilities privileges with respect to the offending Individual.

Individuals using the Amenity Facilities are expected to return the amenities to its original condition by securing all equipment, cleaning up trash, and returning tables and chairs to their original location.

**ADVERTISING:** Advertisements for Commercial Purposes shall not be posted or circulated in the Amenity Facilities. Petitions, posters, or promotional material shall not be originated, solicited, circulated or posted on Amenity Facility property unless approved, in writing, by the Amenity Manager.

**ALCOHOL:** All persons must be at least twenty-one (21) years of age to consume alcohol at any Amenity Facility, and must do so in a responsible manner.

In regards to LACDD's Clubhouse: When there is a liquor license holder registered with the State of Florida to serve alcoholic beverages at 4141 Ashton Club Drive, Lake Wales, Florida no alcohol may not be brought into the physical structure of the Clubhouse, adjoining outdoor patio, and pool deck, or any other outdoor amenities at any time (the Pavilion is the only exemption with prior approval from the Amenity Manager) -All Aalcoholic beverages held and/or consumed

~~within the physical structure of the Clubhouse, adjoining outdoor patio and pool deck~~ must be purchased through the holder of the liquor license registered with the State of Florida, ~~to serve alcoholic beverages at 4141 Ashton Club Drive, Lake Wales, Florida.~~ Any registered holder of said liquor license shall be required to provide the Amenity Manager with an applicable certificate of insurance naming the District as an additional named insured.

### **IF THERE ISN'T A LIQUOR LICENSE HOLDER AT THE CLUBHOUSE**

If there isn't a liquor license holder registered with the State of Florida to serve alcoholic beverages at the Clubhouse, the Clubhouse Amenity Manager may approve consumption of alcohol for events held in the Clubhouse. Alcoholic beverage service, if approved, shall only be obtained through a service licensed to serve alcoholic beverages. Such service will be required to provide the Amenity Manager with a certificate of insurance, naming the District as an additional insured party. The Amenity Manager may ~~make an exception to this requirement, approve alcohol to be brought in for personal consumption in advance,~~ for community events, ~~such as pot luck dinners, bingo events and or private functions held by Patrons who have reserved a room in the Clubhouse. Patrons will be allowed to bring beer or wine for personal use when such a community event is held.~~

In regards to LA II CDD's HFC Community Center: The HFC Community Center Amenity Manager may approve consumption of alcohol for events held at the Community Center by a vendor who is in possession of a valid liquor license and proof of insurance. See Section XI (vi) regarding the HFC Community Center herein for more specific information regarding alcohol at the HFC Community Center.

**CHILD CARE:** The District will not offer childcare services ~~to Patrons or Guests~~ at any of the Amenity Facilities.

**COMMERCIAL PURPOSES:** Activities with Commercial Purposes must have approval from the Amenity Manager.

**COMPLIANCE TO STATUTES:** Individuals shall abide by and comply with any and all federal, state and local laws and ordinances while utilizing the Amenity Facilities, and shall ensure that any minor for whom they are responsible also complies with same.

**CONFLICTS:** Conflicts between Amenity users should be referred to Staff or security. Under no circumstances should verbal or physical confrontation occur between Amenity Users.

**DRONES:** Drones and all forms of unmanned aerial vehicles are not permitted to be used inside Amenity Facility buildings any time without the written authorization of the District, except as permitted by law or regulation of an applicable government entity.

**EMERGENCIES:** After contacting 911 (if required), all emergencies and injuries must be reported to the gate attendant service (Thompson Nursery Road phone number 863-324-7290, CR 653 phone number 863-318-0237) or Amenity Manager (phone number Clubhouse 863-324-5457 or HFC 863-595-1562) and to the office of the District Manager (phone number 407-841-5524).

If immediate attention to the facilities is required and the Amenity Manager is not present, please contact one of the gate attendants employed by the District.

**EQUIPMENT:** The Districts maintains a limited amount of equipment to support individual activities such as Bocce, Billiards, Pickleball, Racquetball, Shuffleboard, Yoga, and exercise classes. Please check their availability with the Amenity Manager. Patrons are encouraged to provide their own equipment for recurring use.

**FIRE SAFETY:** Candles, open burning or combustion of any kind are not permitted inside any Amenity Facility. Fireworks of any kind are not permitted on any Amenity Facility or property held by the Districts, with the following exception: the respective Board may approve the use of fireworks over specific bodies of water within its District's boundaries.

**GOLF CARTS:**

1. Golf Cart operations within the Districts shall abide by all applicable provisions of this Policy, Florida Statutes, as amended, and local ordinances and regulations, including, but not limited to, compliance with Chapters 316 and 320, *Florida Statutes*, all traffic control devices, and local traffic laws.
2. All Golf Carts used on or within the Amenities, including but not limited to the Golf Course and the Pathways/Bridges, must be registered at the HFC. Registration includes acknowledgement of these Policies, including specifically but not limited to Section X - GOLF CARTS and Section XII (USE AT OWN RISK; INDEMNIFICATION) and displaying the appropriate Golf Cart decal when operating a Golf Cart within or on the Amenities. If the decal is not properly displayed, the Golf Cart operator may be asked to remove the Golf Cart from the Amenity.
3. Golf Cart operators must be at least sixteen (16) years of age on or within the Amenities. For use on the Districts' roads, golf cart operators must abide by all applicable Florida Statutes and local government regulations.
4. The speed limit for golf carts on bridges and cart paths is 12 mph.
5. Golf Carts must have street/turf tires for operation on the Golf Course turf.
6. Safety Recommendations: the Districts recommends all owners and/or operators of Golf Carts used on or within the Amenities abide by the following safety recommendations:
  - i. Use extreme caution when traveling on Pathways/Bridges, especially if within the Golf Course when golf is being played;
  - ii. The Districts recommend Golf Cart owners obtain liability insurance insuring against personal injury and damage to property with limits of at least \$300,000;
  - iii. Equip Golf Cart with efficient brakes, reliable steering apparatus, safe street/turf tires, a rearview mirror, and red reflectorized warning devices in both the front and rear.
  - iv. Regularly check Golf Cart for safe operation of brakes, lights, steering, turn signals, and tires.
  - v. Make sure batteries are charged to good operating levels.
  - vi. When passing or approaching another Golf Cart on a path, one Golf Cart should move to the side toward the Amenity property to allow the other cart to pass. Under no circumstances, should passing Golf Carts drive onto private property.
  - vii. Passengers and drivers should keep all body parts inside the Golf Cart while it is in motion;

- viii. Passengers should have both feet planted firmly on the floor while the Golf Cart is moving;
- ix. Passengers should sit with their right hip against the right arm of the seat;
- x. Passengers should be aware of traffic conditions. A sharp, unexpected turn can throw a rider from the Golf Cart. On turns and fast straightaways, passenger should use right hand to grasp the right arm of the seat.

GRILLS/SMOKERS: Patrons are not allowed to bring grills or smokers to the Amenity Facilities. Upon approval by the Amenity Manager, Patrons may hire an insured caterer to provide this service. The location of any grill or smoker will be at the discretion of the Amenity Manager. Such catering service will be required to provide the Amenity Manager with a certificate of insurance, naming the District as an additional insured party. Grills are provided at the Pavilion and Rose Garden for Patron and Guest use. Operators must be at least eighteen (18) years old.

GUEST REGISTRATION: All Guests, regardless of age, must register with the office of the Amenity Manager prior to using the Amenity Facilities. The Patron inviting the Guest must be present upon registration, unless other arrangements have been made with the Amenity Manager's office. All Guests under eighteen (18) years of age must be accompanied at all times while using the Amenity Facilities by a parent, guardian, or adult Patron over twenty-one (21) years of age.

HOURS: Hours of operation, including holiday schedules, for Amenities Facilities are established and published by the Amenity Manager, and such hours are subject to change at the discretion of the Amenity Manager.

LOITERING: Loitering (the offense of standing idly or prowling in a place, at a time or in a manner not usual for law-abiding individuals, under circumstances that warrant a justifiable and reasonable alarm or immediate concern for the safety of persons or property in the vicinity) is not permitted at any Amenity Facility.

MANAGEMENT SPONSORED EVENTS: The Amenity Manager has the right to authorize management-sponsored events and programs to better serve the Patrons, and to reserve any Amenity Facility for said events (if the schedule permits) and to collect revenue for those services provided. This includes, but is not limited to, various athletic events, cultural programs and social events, etc.

NOISE: The volume of live or recorded music shall not violate applicable Local Noise Ordinances.

OFF-ROAD VEHICLES: Off-road motorbikes/vehicles, excluding golf carts, are prohibited on all property owned, maintained and operated by the Districts.

OPEN PLAY: The Amenity Managers have designated specific periods for each activity when no reservations can be made. No reservations are accepted during the time period listed as Open Play at the respective amenity. This ensures adequate periods of time when residents can use the amenity on a "first come, first served" basis. Usage during open play is limited to one (1) hour if other Patrons are waiting.



OUTSIDE ENTERTAINMENT: Performances at any Amenity Facility, including those by outside entertainers, must be approved, in advance, by the Amenity Manager.

OVERNIGHT PARKING: There shall be no overnight parking in Amenity Facility parking lots unless authorized by the Amenity Manager.

PARKING: Vehicles must be parked in designated areas. Vehicles, bicycles and golf carts should not be parked on grass lawns, in any way which blocks the normal flow of traffic, or in any way that limits the ability of emergency service workers to respond to situations. The Amenity Manager reserves the right to waive this parking restriction in the event overflow parking is needed for a large event.

PETS: Pets, (with the exception of service animals, as defined by the ADA) are not permitted at Amenities Facilities with the exception of Pet Parks unless a special event allowing pets has been approved by the Amenity Manager. Pets must be leashed and under control of an adult handler at all times. Handlers are responsible for picking up after their pets and disposing of any waste in a designated pet waste receptacle.

PHOTOS AT EVENTS: By using District Amenities, patrons grant the District the right to use and publish photographs and/or videos in which they may be included in Lake Ashton media without their inspection or approval.

PROGRAM/ACTIVITY APPROVAL: All programs and activities, including the number of participants, equipment and supplies usage, facility reservations, etc., at all Amenity Facilities must be approved by the Amenity Manager.

SERVICE AREAS: Service areas within the Amenity Facilities are off-limits except for Staff.

SIGNAGE: All Political Issue and Commercial Purpose signs outside Amenity Facility buildings are strictly prohibited. All other signs need the approval of the Amenity Manager.

SKATEBOARDING: Skateboarding is not permitted on the Amenity Facilities property at any time. Roller blading is permitted on cart paths and roadways only.

SMOKING: Lake Ashton is a smoke-free community. Smoking tobacco products or electronic cigarettes are prohibited at all facilities and venues unless in a designated area.

UNATTENDED GUESTS: ~~Patrons and A~~amenity users should not leave Guests who have adverse or debilitating health conditions unattended while at ~~in~~ any of the Amenity Facilities or District property.

VENDORS  
Patrons should not reach out to District vendors directly to discuss District business. Any concerns with a vendor or their performance should be directed to District staff.

## XI. AMENITIES POLICIES – SPECIFIC USAGE

The Clubhouse Restaurant, Eagles Nest, and Lake Ashton Golf Club are independently operated businesses and management has sole discretion on hours of operation, menu, policy creation and enforcement including denial of service to any Patron.

Guests under eighteen (18) years of age must be supervised and accompanied by an adult Patron, parent, or guardian over twenty-one (21).

Individuals must be knowledgeable of the associated rules, regulations, and safety considerations prior to using the Amenity Facilities.

Patrons are responsible for ensuring their Guests adhere to the Policies set forth herein. In addition to the general Policies listed above, each Amenity Facility has the following specific Policies that must be followed:

### i. BOCCE

1. Appropriate dress is required on the court. Shirts and shoes must be worn at all times.
2. Bocce balls should not be tossed or thrown outside of the court.
3. Players on the opposite side of the playing or thrower's end should stand outside the court walls. Sitting on the walls is permissible provided one's legs are on the outside of the walls. Please report any loose boards, protruding nails, etc., to the Staff.
- ~~4. Children under eighteen (18) years of age must be supervised by an adult Patron who understands the rules of the game.~~
- ~~5.4.~~ There are Open Play days designated by the Amenity Manager where reservations are not accepted to allow for "first come, first served" use of the Amenity.
- ~~6.5.~~ Amenity reservations are non-exclusive. At the Amenity Manager's discretion and depending upon scheduling availability, reservations for multiple groups may be booked at the same time at this Amenity. When multiple group activities are scheduled, please be courteous of others.

### ii. BOWLING

1. Proper attire must be worn. Bowling shoes are the only acceptable footwear on the lanes.
2. The bowling machines are all self-scoring. If you are unsure how to operate the machines or need assistance, please contact the Amenity Manager or Staff for instructions.
3. No one is allowed past the foul line or on a bowling lane at any time. If it becomes necessary to traverse the lanes, all walking shall be done in the gutter(s).
4. Proper bowling etiquette shall be adhered to at all times. The use of profanity or disruptive behavior is prohibited.
5. No food or drink is allowed in the approach area.
6. If, at any time, the equipment fails to operate properly or your ball does not return, please contact the Amenity Manager or Staff for assistance.
7. No one is allowed behind the pin-setting machines without the permission of the Amenity Manager.



8. Return all balls and shoes to racks when you have finished bowling.
- ~~9. Guests under the age of eighteen (18) years of age must be supervised by adult Patron who understands the rules and regulations of the game.~~
- ~~10.9.~~ There are Open Play days designated by the Amenity Manager where reservations are not accepted to allow for "first come, first served" use of the amenity.
- ~~11.10.~~ Amenity reservations are non-exclusive. At the Amenity Manager's discretion and depending upon scheduling availability, reservations for multiple groups may be booked at the same time in this room. When multiple group activities are scheduled, please be courteous of others.

iii. CARD ROOMS/HFC BILLIARD ROOM/CLUBHOUSE GAME ROOM/HFC POKER ROOM

1. Due to the large demand for these rooms, reservations should include the number of tables required to meet the needs of the group. Tables not used will be made available for use by another group or Individual.
2. Amenity reservations are non-exclusive. At the Amenity Manager's discretion and depending upon scheduling availability, reservations for multiple groups may be booked at the same time in this room. When multiple group activities are scheduled, please be courteous of others.
3. Residents booking the Clubhouse Game Room for a Lake Ashton Club, Group, or Organization meeting or activity should be aware that the room will still be available for Billiards play.

iv. CART PATHS AND BRIDGES

1. All Pathways/Bridges within the community are shared equally between golfers, golf carts, pedestrians and bicyclists. Use of the Pathways/Bridges by Patrons during hours when golf is being played creates potential safety hazards; therefore, all users of the Pathways/Bridges must exercise extreme caution when golf is being played.
2. To reduce danger and likelihood of being struck by a golf ball, Patrons should walk or ride in the opposite direction of play (starting on Hole 18 and ending on Hole 1), pause as golfers ("Golfers") are about to hit, and only continue once the Golfers have struck their balls. Golfers should wave Patrons through if the approaching Patrons are fast moving or can pass by quickly.
3. Patrons must stay on the Pathways/Bridges or Pond banks. Patrons are encouraged to monitor the daily email circulated by Pro Shop Staff members announcing course conditions, closures, and starting times for the groups on each course. In doing so, Patrons can identify periods when no golfers are on the course. Additionally, it is generally safer to walk before 8:00 a.m. or after 4:00 p.m., when golfers are less likely to be present.
4. Pathways adjacent to Ponds and bridges can be dangerous. Golf Carts should operate at a safe speed and always use headlights after dusk. Extreme caution should be taken when traveling through standing water on Pathways.
5. Pets are permitted to be walked and exercised on the Pathways/Bridges. At no time should they be in the fairways or within thirty (30) feet of a green. Pets must be on leash or in a Golf Cart at all times. Pet owners are responsible to pick up after their pet.

6. Use Golf Course At Own Risk: All Individuals who enter the Golf Course and/or utilize Pathways/Bridges and/or Ponds, including as a Patron pedestrian or within a Golf Cart, shall do so at his or her own risk as further provided in Section XII herein and assumes all risks associated with entering property used for playing golf, including but not limited to errant golf balls and golf clubs.
1. Golfers and Patrons are reminded that they share the Pathways/Bridges and Ponds equally and need to be considerate in allowing use by all Lake Ashton Community members.

#### iv.v. CINEMA

1. Movies are scheduled on a regular basis by the Amenity Manager and open to all Patrons. Seating capacity is fifty-five (55) and admittance is on a "first come, first served" basis.  
~~1. Guests under eighteen (18) years of age must be accompanied by an adult.~~
2. Movie selections are made by the Amenity Manager's office based on new releases. Suggestions from Residents are also considered.
3. Scheduled movies and show times are posted and subject to change.
4. Closed-captioning is available for certain movies at certain show times. Please check with the Amenity Manager or Staff to obtain the schedule.
5. Be courteous and arrive on time. Movies are not to begin prior to the scheduled show time.
6. Reservations for the Cinema shall be made through the Amenity Manager's office.
7. Contact the Amenity Manager or Staff for assistance with equipment.
8. Be sure the Cinema is clean and free from trash and debris following any function. Any Resident or Non-Resident Member who reserves and holds a function in the Cinema and fails to clean up and return it to the condition in which it was obtained may be charged a clean-up fee by the Amenity Manager.
9. Report any loose seats, lighting issues, or other facility needs to the Amenity Manager or Staff.

#### v.vi. CLUBHOUSE BALLROOM

1. Each Club, Group, Organization, or Individual reserving the use of an Amenity Facility (or any part thereof) agrees to indemnify and hold harmless the District, the owners of the Amenity Facility and the owners' officers, agents and employees from any and all liability, claims, actions, suits or demands by any person, corporation or other entity, for injuries, death, property damage of any nature, arising out of, or in connection with, the use of the District lands, premises and/or Amenity Facilities, including litigation or any appellate proceeding with respect thereto. Nothing herein shall constitute or be construed as a waiver of the District's sovereign immunity granted pursuant to Section 768.38, Florida Statutes.
2. Amenity reservations are non-exclusive. At the Amenity Manager's discretion and depending upon scheduling availability, reservations for multiple groups may be booked at the same time in this room. When multiple group activities are scheduled, please be courteous of others.

#### vi-vii. CRAFT ROOMS

1. Craft Rooms are open during normal operating hours. They are available for general use when not reserved.
2. Reservations for the Craft Rooms can be made through the Amenity Manager's office.
3. If, at any time, the equipment in the Craft Room fails to operate properly, please contact the Amenity Manager or Staff for assistance.
4. Please be courteous of others' projects and do not touch or handle them.
- ~~5. Guests under eighteen (18) years of age must be properly supervised by an adult.~~
- 6.5. Amenity reservations are non-exclusive. At the Amenity Manager's discretion and depending upon scheduling availability, reservations for multiple groups may be booked at the same time in this room. When multiple group activities are scheduled, please be courteous of others.

#### vii-viii. FITNESS CENTERS

1. Fitness centers are open daily during normal operating hours.
2. Patrons are encouraged to receive training on the apparatus before utilizing equipment.
3. Each facility provides televisions for Patrons. Please be considerate when setting volume levels.
4. Individuals must be fourteen (14) years of age and older to use District Fitness Centers. ~~Individuals fourteen (14) — seventeen (17) years of age must be accompanied by an adult.~~ Guests under eighteen (18) years of age must be supervised and accompanied by an adult Patron, parent, or guardian over twenty-one (21)
5. Food, including chewing gum, is not permitted within the District Fitness Centers. Beverages, however, are permitted in the Fitness Centers if contained in non-breakable containers with screw-top or sealed lids.
6. Appropriate attire and footwear (covering the entire foot) must be worn at all times in the District Fitness Centers. Appropriate attire includes tee-shirts, tank tops, shorts, and/or athletic wear (no swimsuits).
7. Each Individual is responsible for wiping off fitness equipment after use with the antiseptic wipes provided by the Districts.
8. Use of personal trainers is permitted in the District Fitness Centers with approval from the Amenity Manager.
9. Hand chalk is not permitted to be used in the District Fitness Centers.
10. Personal audio devices are not permitted unless they are utilized with headphones.
11. No bags, gear, or jackets are permitted on the floor of the District Fitness Centers or on the fitness equipment.
12. Weights or other fitness equipment may not be removed from the District Fitness Centers.
13. Limit use of cardiovascular equipment to thirty (30) minutes and step aside between multiple sets on weight equipment if other persons are waiting.
14. Be respectful of others. Allow other Patrons and Guests to also use equipment, especially the cardiovascular equipment.
15. Replace weights to their proper location after use.
16. Free-weights are not to be dropped and should be placed only on the floor or on equipment made specifically for storage of the weights.

17. Any fitness program operated, established and run by the Amenity Manager may have priority over other users of the District Fitness Centers.

~~viii. GOLF COURSE~~

~~1. Cart Paths and Bridges~~

- ~~i. All Pathways/Bridges within the Golf Course are shared equally between golfers, golf carts, pedestrians and bicyclists. Use of the Pathways/Bridges by Non-Golfers during hours when golf is being played creates potential safety hazards; therefore, all users of the Golf Course must exercise extreme caution when golf is being played.~~
- ~~ii. To reduce danger and likelihood of being struck by a golf ball, non-Golfers should walk or ride in the opposite direction of play (starting on Hole 18 and ending on Hole 1), pause as golfers ("Golfers") are about to hit, and only continue once the Golfers have struck their balls. Golfers should wave non-Golfers through if the approaching non-Golfers are fast moving or can pass by quickly.~~
- ~~iii. Non-Golfers must stay on the Pathways/Bridges or Pond banks. Non-Golfers are encouraged to monitor the daily email circulated by Pro Shop Staff members announcing course conditions, closures, and starting times for the groups on each course. In doing so, non-Golfers can identify periods when no golfers are on the course. One course is normally closed on Monday and League play (Tuesday, Wednesday, and Thursday) does not start until 9:00 a.m.; however, non-Golfers should check the conditions of each course before use. Additionally, it is generally safer to walk before 8:00 a.m. or after 4:00 p.m., when golfers are less likely to be present.~~
- ~~iv. Pathways adjacent to Ponds and bridges can be dangerous. Golf Carts should operate at a safe speed and always use headlights after dusk. Extreme caution should be taken when traveling through standing water on Pathways.~~
- ~~v. Pets are permitted to be walked and exercised on the Pathways/Bridges. At no time should they be in the fairways or within thirty (30) feet of a green. Pets must be on leash or in a Golf Cart at all times. Pet owners are responsible to pick up after their pet.~~
- ~~vi. Use Golf Course At Own Risk: All Individuals who enter the Golf Course and/or utilize Pathways/Bridges and/or Ponds, including as a non-Golfer pedestrian or within a Golf Cart, shall do so at his or her own risk as further provided in Section XII herein and assumes all risks associated with entering property used for playing golf, including but not limited to errant golf balls and golf clubs.~~

~~vii. Golf~~GOLF CLUB

- ~~viii. Golf may be played at the Golf Course for a fee. Patrons can contact the Pro Shop for more information regarding fees. Any unauthorized Individual found using the Golf Course facilities or playing the course will be asked to make restitution. ~~If payment is not received, the Individual will be removed and receive a warning.~~~~
- ~~ix. Non-Members or Associate Members that have not checked in with the Pro Shop, and are determined to be playing golf, will be charged the published daily greens rate.~~
- ~~x.1. Tee times are available upon request through the Pro Shop. Prior to play, Golfers must report to the Pro Shop. Golfers are asked to abide by local rules regarding dress, behavior,~~

and play. Golfers should comply with announcements on course playing conditions. Complete Golf Course rules are available at the Pro Shop.

~~xi. Golfers and Patrons are reminded that they share the Pathways/Bridges and Ponds equally and need to be considerate in allowing use by all Lake Ashton Community members.~~

ix. HFC COMMUNITY CENTER

1. Alcoholic beverage service, if approved, shall only be obtained through a service licensed to serve alcoholic beverages. Such service will be required to provide the Amenity Manager with a certificate of insurance, naming the District as an additional insured party. The Amenity Manager may make an exception to this requirement, in advance, for community events such as pot luck dinners, bingo events and private functions held by Patrons who have reserved the HFC Community Center. Patrons will be allowed to bring beer or wine for personal use when such a community event is held.
2. Each Club, Group, Organization or Individual reserving the use of an Amenity Facility (or any part thereof) agrees to indemnify and hold harmless the District, the owners of the Amenity Facility and the owners' officers, agents and employees from any and all liability, claims, actions, suits or demands by any person, corporation or other entity, for injuries, death, property damage of any nature, arising out of, or in connection with, the use of the District lands, premises and/or Amenities Facilities, including litigation or any appellate proceeding with respect thereto. Nothing herein shall constitute or be construed as a waiver of the District's sovereign immunity granted pursuant to Section 768.38, Florida Statutes.
3. Amenity reservations are non-exclusive. At the Amenity Manager's discretion and depending upon scheduling availability, reservations for multiple groups may be booked at the same time in this room. When multiple group activities are scheduled, please be courteous of others.

x. HORSESHOES

1. Horseshoe equipment, if available, may be obtained from the Shuffleboard storage closet.
2. Appropriate dress is required on the court. Shirts and shoes must be worn at all times.
3. No tossing of horseshoes while someone is in a pit or in the throwing lane. Horseshoes tumble when thrown and participants need to safely clear the pit.
- ~~4. Guests under the age of eighteen (18) years of age may play provided they are supervised by an adult Patron and are physically capable of tossing a shoe to the pit. Supervising adults are responsible for children's safety.~~

xi. INDOOR SPORTS COURTS

1. Various articles of equipment, if available, may be obtained from the equipment storage area.
2. Proper etiquette shall be adhered to at all times. The use of profanity or disruptive behavior is prohibited.
3. Proper athletic shoes and attire are required at all times while on the courts. Shirts must be worn. No black-soled shoes are allowed.

4. Proper safety equipment, such as protective eyewear, must be used when appropriate to the sport being played.
5. Beverages are permitted at the sports courts if they are contained in non-breakable containers with screw-top or sealed lids.
6. No chairs, other than those provided by the Districts, are permitted on the sports courts.
- ~~7. Guests under the age of eighteen (18) must be accompanied by an adult Patron.~~
- ~~8.7.~~ Equipment must be returned to storage after use.

xii. LIBRARY/MEDIA CENTERS

1. There are two library/media centers, one in the Clubhouse and one in the HFC. They have books, puzzles, computers, tables, DVDs and an area for reading.
2. Books and puzzles are donated by Patrons for use by other Patrons. They may be removed but must be returned upon completion to either Amenity Facility.
3. District computers and their content, including email, are subject to monitoring and access by the District at any time with or without consent or prior knowledge of the user. The District reserves the right to monitor any use of network resources, to monitor computer and internet usage, including, but not limited to: sites visited, searches conducted, information uploaded or downloaded and to access, retrieve and delete any data stored in, created, received, or sent over the network or using network resources for any reason.
4. It is strictly prohibited to use a District computer or wireless internet access to seek, send or store Inappropriate Content (as defined herein) and/or for unauthorized copying of copyrighted material. Examples of copyrighted materials include, but are not limited to: commercial music, video, graphics, or other intellectual property. The Districts assume no responsibility for any damages, direct or indirect, that may occur from the use of its electronic resources. Users of the Districts computers and/or wireless internet access peruse the internet at their own risk, realizing the potential for accessing offensive, inaccurate, illegal, or fraudulent information.
5. The District reserves the right to revoke any User's access to the District's computers and/or wireless internet at any time.

xiii. LOBBY

1. The Lobby at the Clubhouse and HFC are not reservable spaces.
2. Tables can only be set up by registered Clubs, Groups, and Organizations, with prior approval from the Amenity Manager, for the purpose of selling tickets or registration for events in rooms reserved by the same group.
3. Approved vendors may also set up a table as part of a sponsorship agreement.
4. Tables must not block means of ingress/egress or access to the rest of the building.

xiv. MEDIA

1. Districts' Media (as defined herein) is provided for the dissemination of factual community information by the Districts to Patrons. The District hereby adopts a no commercial advertisements policy, including those related to Political Issues. This policy provides that the District will not, through its e-blast system, website, on the recreational facilities walls



or grounds or through other District medium, allow commercial advertisements of any kind, regardless of content. The only commercial advertisements permitted are those that are of official District or Club events, as determined by the Amenity Manager.

2. It is the intent of the Districts to maintain Media as a non-public forum for the dissemination of factual community information by the Districts to Patrons.
3. Clubs that meet the criteria for a Club under the Policies and are properly registered with the Amenity Manager, may submit material for inclusion in Media.
4. All information included in Media shall be limited to factual information, shall not advocate passage or defeat of a candidate, party, measure or other Political Issue, and shall not support, endorse or oppose a candidate for nomination or election to a public office or office of political party or public officer.
5. The provisions hereunder regarding Media shall not be interpreted to prohibit any publications, postings, mailings or information produced, endorsed or circulated by the Supervisor of Elections, local, state, federal or other government of competent jurisdiction over the Districts or to such publications, postings, mailings or information permitted under local, state or federal law.
6. The Districts may accept paid political advertising that complies with Chapter 106, Florida Statutes, and all applicable local, state and federal laws. The advertising rates for such paid political advertising shall be the same as those rates charged to other members of the public for paid advertising. It is the sole responsibility of the party submitting the paid political advertising to ensure the advertisements compliance with all laws, including, but not limited to, those laws requiring mandatory language and/or a disclaimer within the paid political advertising.
7. Notwithstanding any of the foregoing, the Districts reserve full editorial rights to select, exclude, modify, add or delete material submitted for inclusion in Media, including the right to edit material relating to Political Issues, and the Districts additionally reserve the right to include a disclaimer in Media noting the LA CDD and LAII CDD does not endorse or support a particular candidate, party, measure or issue.

xv. PAVILION

1. Reservations can be made through the Amenities Manager's office.
2. The Pavilion is furnished with tables, chairs, fans, electricity, and grills. If you are unsure how to operate the grills or need assistance with any equipment, please contact the Amenity Manager or Staff for instructions. No grills or smokers are allowed inside the pavilion.
3. If, at any time, the equipment at the Pavilion fails to operate properly, please contact the Amenity Manager or Staff for assistance.
4. Guests must be eighteen (18) years of age and older to operate the grills.
5. Ensure that the Pavilion and surrounding area is clean and free from trash and debris following any function. A Patron who reserves and holds a function at the pavilion and fails to clean up and return it to the condition in which it was obtained may be charged a clean-up fee by the Amenity Manager.
6. Room reservations are non-exclusive. At the Amenity Manager's discretion and depending upon scheduling availability, reservations for multiple groups may be booked at the same time in this room. When multiple group activities are scheduled, please be courteous of others.

6.7. Alcohol, for personal use, can be consumed in the Pavilion with prior approval by the Amenity Manager.

xvi. PET PARKS

1. Pet parks are open daily from sunrise to sunset. Specific times will vary based on the time of year.
2. The Security Staff will unlock and lock the gates daily.
3. All pet play parks welcome all sized pets.
4. Pets must be kept on a leash until through the transition gates. Owners must carry a leash with them at all times.
5. Owners are liable for the actions and behavior of their pets at all times.
6. All pets must wear a collar with identification, current license, and rabies certification. All pets must have all required current vaccinations.
7. All pet waste must be cleaned up immediately by the owners and disposed of properly in the receptacles provided.
8. Aggressive or unruly pets must be leashed and removed from the parks immediately.
9. Pets in heat, displaying aggression or signs of illness or disease are prohibited from using the facility until the circumstances are corrected. This applies equally to pets with worms, fleas, or ticks.
10. All pet handlers must be at least eighteen (18) years of age.
11. No children are allowed in the parks without adult supervision.
12. Pets are not allowed to dig holes. Their owners are responsible for immediately stopping the digging and refilling any holes with soil.
13. At the first sign of aggression or if a pet becomes unruly and plays too rough, the pet must be leashed and removed from the pet park immediately and banned for the remainder of the day. This will also cause a verbal warning to be issued to the owner by the Amenity Manager.
14. In the event the pet harms, bites or fights another pet or an owner, the pet will be banned from visiting the parks while other pets are present for a period of thirty (30) days.
15. If a second incident of harm, biting, or fighting occurs within a six (6) month period, the pet will be banned from the pet park for one (1) year.
16. All pet toys should be picked up and removed when done.

xvii. PICKLEBALL

1. Non-reserved courts are available on a “first come, first served” basis.
2. There are Open Play times designated by the Amenity Manager where reservations are not accepted to allow for “first come, first served” use of the amenity.
3. Use of a pickleball court is limited to one (1) hour when others are waiting, unless the court is used pursuant to a reservation discussed above. Play may continue if no one is waiting.
4. ~~If you find it necessary to “bump” other players w~~When it is your turn to play:
  - a. Never attempt to enter someone else’s court before your reservation time.
  - b. Never enter the court or distract players while others are in the middle of a point or game.



- c. Wait outside the entrance gate and politely inform the players that you have a reservation time.
  - d. Allow players to finish one more point, and then begin the player changeover for the court.
  - e. ~~If you are bumped from a court and wish to continue play, please notify the office Staff and they will do their best to get you on the next available court.~~
5. Proper pickleball etiquette shall be adhered to at all times. The use of profanity or disruptive behavior is prohibited.
  6. Proper court shoes and attire, as determined by the Amenity Manager, are required at all times while on the courts. Shirts must also be worn at all times.
  7. Due to demand, there is a three (3) Guest limit per court. ~~Guests must be accompanied by a Patron and properly registered.~~
  8. No jumping over nets.
  9. Players must clean up after play. ~~This includes "dead" balls, Styrofoam cups, plastic bottles, etc. The goal is to show common courtesy by leaving the court ready for play for Patrons who follow you.~~
  10. Court hazards or damages must be immediately reported to the Amenity Manager for repair.
  11. No temporary or permanent boundary markers or lines may be placed on the courts, other than the existing lines, unless approved in advance by the Amenity Manager.
  12. Beverages are permitted at the facility if they are contained in non-breakable containers with screw-top or sealed lids. No glass containers are permitted on the courts.
  13. No chairs, other than those provided by the District are permitted on the courts.
  14. Lights at the pickleball facility must be turned off after use.

xviii. PONDS (FISHING)

1. Individuals ~~Patrons~~ may fish from any District owned Pond within the Lake Ashton Community Development District and Lake Ashton II Community Development District. Please check with the Amenity Manager for rules and regulations pertaining to fishing and for proper access points to these bodies of water.
2. No water crafts of any kind are allowed in the Ponds, except for small remote-controlled boats intended for recreational purposes.
3. Swimming, wading, and/or pets are not allowed in any Pond.
4. The Ponds may be occupied with Alligators and other wildlife that can present a danger to Individuals along the Pond banks. All Individuals should exercise extreme caution, but Individuals must be especially mindful of the risk if small children or pets are present. They should not be left unattended.
5. Regarding Ponds within the Districts:
  - a. The Districts have a "catch and release" policy for any fish caught in the Ponds because of the frequency of treatments with herbicides and fertilizers which may produce run-off into the Ponds.
  - b. ~~Non-Golfers~~ Individuals using the Ponds along the Golf Course must exercise extreme caution when Golfers are present and playing golf because of the risk of being hit by an errant golf ball or golf club. ~~Non-Golfers~~ Individuals using the Ponds should position themselves away from the flight of any Golfer's shot and be aware

of Golfers hitting. Golf Carts being used by ~~non-Golfers~~ Individuals -using the Ponds should be parked way from play and off the Pathways/Bridges.

xix. ROSE GARDEN AND OUTDOOR KITCHEN

1. The Rose Garden is furnished with tables, chairs, and grilling equipment.
2. If you are unsure how to operate the grills or need assistance with any equipment, please contact the HFC Amenity Manager or Staff for instructions.
3. Please contact the HFC Amenity Manager or Staff for assistance if equipment at the Rose Garden fails to operate properly.
- ~~4.~~ Guests must be eighteen (18) years of age to operate the grills in the Rose Garden.
- ~~4.5.~~ A deposit fee will be charged in accordance with Rules of Lake Ashton CDD II, Chapter III.
- ~~5.6.~~ The Rose Garden and surrounding area must be clean and free from trash and debris following any function. Patrons reserving and holding a function in the Rose Garden who fail to clean up and return it to the condition in which it was obtained may be charged a clean-up fee.
- ~~6.7.~~ Amenity reservations are non-exclusive. At the Amenity Manager's discretion and depending upon scheduling availability, reservations for multiple groups may be booked at the same time in this room. When multiple group activities are scheduled, please be courteous of others.

xx. SHUFFLEBOARD

1. Shuffleboard equipment, if available, may be obtained from the Shuffleboard storage closet.
2. Appropriate dress is required on the court. Shirts and shoes are required at all times.
3. Pucks or sticks are not to be thrown.
4. No person or person(s) should walk on or across the Shuffleboard Court.
- ~~5. Guests under eighteen (18) years of age may play if supervised by an adult Patron who understands the rules and regulations of the game.~~
6. Beverages are permitted at the facility if they are contained in non-breakable containers with screw-top or sealed lids. No glass containers are permitted on the courts.
7. Room reservations are non-exclusive. At the Amenity Manager's discretion and depending upon scheduling availability, reservations for multiple groups may be booked at the same time in this room. When multiple group activities are scheduled, please be courteous of others.

xxi. SPAS

1. There is no lifeguard on duty. ~~Patrons and Guests~~ Individuals swim at their own risk and must adhere to ~~swimming pool~~ Spa rules at all times.
2. Spas are open during normal operating hours.
3. You must be thirteen (13) years of age or older to use the spa.
- ~~4. Children under the age of eighteen (18) must be accompanied by an adult.~~
5. Maximum capacity is seven (7) people.

6. No food or drink are allowed within the area of the wet ~~spapool~~ deck (which is defined as the area within four (4) feet of the ~~Spapool~~). Food and drinks are permitted outside the wet pool deck area. Glass containers are prohibited. Food and non-alcoholic beverages may be brought to the pool area for personal use.
7. Proper swim attire (no cutoffs) must be worn. Adults with bladder control issues or incontinence must wear appropriate waterproof attire.
8. Personal audio devices and televisions are not permitted unless they are utilized with headphones.
9. Individuals with open sores should not use the spa.
10. The Amenity Manager will control whether swimming is permitted in inclement weather, and the spa facility may be closed or opened at their discretion. If the lightning alarm sounds, all ~~Patrons-Individuals~~ must evacuate the spa immediately.
11. ~~Patrons-Individuals~~ must comply with posted signage in addition to the rules listed above.

xxii. SWIMMING POOLS

1. The Swimming pool is open for free swim unless restricted due to the scheduling of swim lessons and aquatic/recreational programs approved by the Amenity Manager.
2. There is no lifeguard on duty. ~~Patrons and Guests~~Individuals swim at their own risk and must adhere to swimming pool rules at all times.
3. All ~~Patrons-Individuals~~ must present proper identification or Guest Passes when requested by Staff. As a rule, a Resident may allow up to four (4) Guests to the swimming pool areas.
4. Use of the swimming pools is permitted only during designated hours.
5. Pool and spa availability may be limited or rotated in order to facilitate maintenance of the facility and to maintain health code regulations.
6. Any person swimming during non-posted swimming hours will be subject to suspension and termination policy.
7. ~~Guests under eighteen (18) years of age must be accompanied by an adult at all times~~
8. Proper swim attire (no cutoffs) must be worn in the pool.
9. Children under three (3) years of age, and those who are not reliably toilet trained, must wear rubber-lined swim diapers, as well as a swimsuit over the swim diaper, to reduce the health risks associated with human waste in the swimming pool/deck area.
10. Adults with bladder control issues or incontinence must wear appropriate waterproof attire.
11. The changing of diapers or clothes is not allowed poolside.
12. Showers are required before entering the pool.
13. No one shall pollute the pool. Anyone who pollutes the pool is liable for any costs incurred in treating and reopening the pool.
14. Loud, profane, or abusive language is absolutely prohibited; no physical or verbal abuse will be tolerated.
15. Diving is prohibited; no diving, jumping, pushing, running, throwing any item or other horseplay is allowed in the pool or on the pool deck area.
16. No pets (except service animals), bicycles, skateboards, roller blades, scooters and golf carts are permitted on the pool deck area.
17. Personal audio devices and televisions are not permitted unless they are equipped with headphones and utilized for scheduled activities.

18. Play equipment, such as floats, rafts, snorkels, flotation devices and other recreational items must meet with Staff approval. Radio controlled water craft are not allowed at any time in the pool area. The facility reserves the right to discontinue usage of such play equipment during times of peak or scheduled activity at the pool, or if the equipment causes a safety concern.
19. Pool entrances must be kept clear at all times.
20. No swinging on ladders, fences, or railings is allowed.
21. Pool furniture is not to be removed from the pool area.
22. No food or drink are allowed within the area of the wet pool deck (which is defined as the area within four (4) feet of the pool).
23. Food and drinks are permitted outside the wet pool deck area. Glass containers are prohibited. Food and non-alcoholic beverages may be brought to the pool area for personal use.
24. No chewing gum is permitted in the pool or spa or on the surrounding deck areas.
25. The Districts are not responsible for lost or stolen items.
26. Chemicals used in the pool/spa may affect certain hair or fabric colors. The Districts are not responsible for these effects.
27. Individuals with open sores should not use the pool.
28. If the lightning alarm sounds, all ~~Patrons~~ Individuals must evacuate the pool immediately.
29. ~~Patrons~~ Individuals must comply with posted signage in addition to the rules listed above.

#### xxiii. TENNIS COURTS

1. Non-reserved courts are available on a “first come, first served” basis. ~~Patrons~~ Individuals desiring to use the tennis courts should check with Staff to verify availability. Use of a tennis court is limited to one and a half (1.5) hours when others are waiting, unless the court is used pursuant to a reservation discussed above. Play may continue if no one is waiting.
2. ~~If you find it necessary to “bump” other players w~~When it is your turn to play:
  - a. Never attempt to enter someone else’s court before your reservation time.
  - b. Never enter the court or distract players while others are in the middle of a point or game.
  - c. Wait outside the entrance gate and politely inform the players that you have a reservation time.
  - d. Allow players to finish one more point, and then begin the player changeover for the court.
  - e. ~~If you are bumped from a court and wish to continue play, please notify the office Staff and they will do their best to get you on the next available court.~~
3. Proper tennis etiquette shall be adhered to at all times. The use of profanity or disruptive behavior is prohibited.
4. Proper tennis shoes and attire are required at all times while on the courts. Shirts must be worn at all times.
5. Guests are limited to three (3) to a single court. ~~Guests under the age of eighteen (18) are not allowed to use the tennis facility unless accompanied by an adult Patron.~~
6. No jumping over nets.

7. Players must clean up after play. ~~This includes “dead” balls, Styrofoam cups, plastic bottles, etc. The goal is to show common courtesy by leaving the court ready for play for Patrons who follow you.~~
8. Court hazards or damages of any type need to be reported to the Amenity Manager for repair.
9. ~~Persons~~ Individuals using the tennis facility are encouraged to ~~must~~ supply their own equipment (rackets, balls, etc.) as loaner equipment is limited.
10. No temporary or permanent boundary markers or lines may be placed on the tennis courts, other than the existing tennis lines, unless approved in advance by the Amenity Manager.
11. Beverages are permitted at the tennis facility if they are contained in non-breakable containers with screw-top or sealed lids. No glass containers are permitted on the courts.
12. No chairs, other than those provided by the District, are permitted on the courts.
13. Lights at the tennis facility must be turned off after use.
14. A Spinshot tennis ball machine is available at the Clubhouse tennis facility. Use of the machine must be used in accordance with posted instructions. Training for the use of the equipment must occur prior to use and persons using this piece of equipment do so at their own risk.
15. Reservations are non-exclusive. At the Amenity Manager’s discretion and depending upon scheduling availability, reservations for multiple groups may be booked at the same time at this amenity. When multiple group activities are scheduled, please be courteous of others.

xxiv. WILDLIFE

1. When using the Amenity Facilities, including especially outdoor areas and open spaces, please adhere to the following guidelines in regards to non-domesticated animals (“Wildlife”):
  - i. Wildlife encountered within the Amenity Facilities should never be approached.
  - ii. Never leave small children unattended.
  - iii. Never feed wild animals, or leave food/garbage unattended.
  - iv. Wildlife is likely to be present in all natural waters or wetlands. Please take caution and be vigilant when close to such areas.
2. The Lake Ashton Community is a natural Wildlife habitat; therefore, exercise caution and vigilance at all times.
3. Please visit the Florida Fish and Wildlife Conservation Commission’s website for more information regarding interaction with Wildlife common to Florida, found here: <https://myfwc.com/conservation/you- conserve/wildlife/>

## XII. USE AT OWN RISK; INDEMNIFICATION

**Any Patron, Guest, or other person who participates in the Activities (as defined below), shall do so at his or her own risk, and shall indemnify, defend, release, hold harmless, and forever discharge the Districts and its contractors, and the present, former, and future supervisors, staff, officers, employees, representatives, agents, and contractors of each (together, “Indemnitees”), for any and all liability, claims, lawsuits, actions, suits or demands, whether known or unknown, in law or equity, by any individual of any age, or any corporation or other entity, for any and all loss, injury, damage, theft, real or personal property damage, expenses (including attorney’s fees, costs and other expenses for**

investigation and defense and in connection with, among other proceedings, alternative dispute resolution, trial court, and appellate proceedings), and harm of any kind or nature arising out of, or in connection with, the participation in the Activities, by said Patron, Guest, or other person, and any of his or her Guests and any members of his or her family.

Should any Patron, Guest, or other person, bring suit against the Indemnitees in connection with the Activities or relating in any way to the Amenities, and fail to obtain judgment therein against the Indemnitees, said Patron, Guest, or other person shall be liable to the Districts for all attorney's fees, costs, and other expenses for investigation and defense and in connection with, among other proceedings, alternative dispute resolution, trial court, and appellate proceedings.

The waiver of liability contained herein does not apply to any act of intentional, willful or wanton misconduct by the Indemnitees.

For purposes of this section, the term "Activities," shall mean the use of or acceptance of the use of the Amenities, utilization of the Golf Course, Pathways/Bridges, and/or Ponds (including but not limited to as a pedestrian or within a Golf Cart), or engagement in any contest, game, function, exercise, competition, sport, event, or other activity operated, organized, arranged or sponsored by the Districts, its contractors or third parties authorized by the Districts.

### **XIII. SOVEREIGN IMMUNITY**

Nothing herein shall constitute or be construed as a waiver of the Districts' limitations on liability contained in Section 768.28, F.S., or other statutes or law.

### **XIV. SEVERABILITY**

The invalidity or unenforceability of any one or more provisions of these Policies shall not affect the validity or enforceability of the remaining provisions, or any part of the Policies not held to be invalid or unenforceable.

### **XV. OTHER RULES AND POLICIES**

The Districts have also adopted other rules and policies governing the use of District property. Please contact the District Manager for copies of all such rules and policies.

## SECTION VII

# SECTION A



## **RESOLUTION 2023-10**

**A RESOLUTION OF THE LAKE ASHTON COMMUNITY DEVELOPMENT DISTRICT (THE “DISTRICT”) AUTHORIZING THE DISBURSEMENT OF FUNDS OF THE DISTRICT WITHOUT PRIOR APPROVAL OF THE DISTRICT’S BOARD OF SUPERVISORS (“BOARD”); SETTING CERTAIN MONETARY THRESHOLDS; AND PROVIDING FOR SEVERABILITY AND AN EFFECTIVE DATE.**

**WHEREAS**, the District is a local unit of special-purpose government established pursuant to Chapter 190, *Florida Statutes*, for the purpose of providing, operating and maintaining infrastructure improvements, facilities and services to the lands within the District; and

**WHEREAS**, Section 190.011(5) of the *Florida Statutes* authorizes the District to adopt resolutions which may be necessary for the conduct of District business; and

**WHEREAS**, the District’s Board of Supervisors (“**Board**”) meets as necessary to conduct the business of the District, including authorizing the payment of District operating and maintenance expenses; and

**WHEREAS**, the Board may establish monthly, quarterly or other meeting dates not on a monthly basis, or may cancel scheduled meetings from time to time; and

**WHEREAS**, to conduct the business of the District in an efficient manner, recurring, non-recurring and other disbursements for goods and services must be processed and paid in a timely manner; and

**WHEREAS**, the Board hereby determines that for purposes of administrative and accounting necessity, it is in the best interests of the District and necessary for the conduct of District business; the health, safety, and welfare of the residents within the District; and the preservation of District assets or facilities to establish a policy governing the disbursement of funds without prior approval of the Board, as set forth below.

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

**Section 1. Repeal of Previous Authority.** Any previously adopted policy by the Board, by Resolution or otherwise, governing the disbursement of funds without prior approval of the Board is hereby repealed and replaced by this Resolution.

**Section 2. Payment of Expenses.**

**A. Continuing Expenses.** The Board hereby authorizes the payment of invoices of continuing expenses, which meet the following requirements:

1. The invoices must be due on or before the next scheduled meeting of the Board of Supervisors.
2. The invoice must be pursuant to a contract or agreement authorized by the Board of Supervisors.
3. The total amount paid under such contract or agreement, including the current invoice, must be equal to or less than the amount specified in the contract or agreement.

**B. Non-Continuing Expenses.** The Board hereby authorizes the disbursement of funds for payment of invoices of non-continuing expenses which are 1) required to provide for the health, safety, and welfare of the residents within the District; or 2) required to repair, control, or maintain a District facility or asset beyond the normal, usual, or customary maintenance required for such facility or assets, pursuant to the following schedule:

1. Non-Continuing Expenses Not Exceeding \$5,000 with approval of the District Manager or Community Director; and
2. Non-Continuing Expenses Not Exceeding \$15,000 with approval of the District Manager and Chairman of the Board of Supervisors.

**C. Emergency Expenses.** For emergency expenses exceeding the authorization in section 2.B. above, and in the event that an emergency meeting of the Board cannot timely be convened pursuant to the District's Rules of Procedure, as amended or updated from time to time, and Florida law, the Board hereby authorizes the disbursement of funds in any amount necessary to address any emergency condition affecting the District, but only with the prior written approval of (i) the District Manager and (ii) the Chairperson of the Board of Supervisors, or in his or her absence, the Vice Chairperson, or in his or her absence, the Secretary or any Assistant Secretary of the District. For purposes of this Resolution, the term "emergency expense" means a purchase or payment necessitated by a sudden unexpected turn of events (for example, acts of God, riot, fires, floods, hurricanes, accidents, or any circumstances or cause beyond the control of the Board in the normal conduct of its business), where the delay of waiting for a board meeting would be detrimental to the interests of the District. This includes, but is not limited to, instances where delay will jeopardize the funding for the project, will materially increase the cost of the project, will likely cause damage to property, will prejudice the District's interest in a project already in progress, or will create an undue hardship on the public health, safety, or welfare.

**Section 3. Ratification of Approved Expenses.** Any payment made pursuant to the Resolution shall be submitted to the Board at the next scheduled meeting for approval and ratification. Copies of any disbursements made under the authority of this Resolution shall be included in the agenda package for the scheduled meeting or otherwise distributed to the Board at the meeting.

**Section 4. Severability.** The invalidity or unenforceability of any one or more provisions of this Resolution shall not affect the validity or enforceability of the remaining portions of this Resolution, or any part thereof.

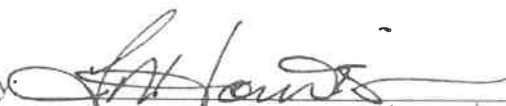
**Section 5. Effective Date.** This Resolution shall become effective immediately upon its adoption.

**PASSED AND ADOPTED** this 18<sup>th</sup> day of September, 2023.

ATTEST:

**LAKE ASHTON COMMUNITY  
DEVELOPMENT DISTRICT**

  
Secretary/Assistant Secretary

By:   
Its: Chairman, Lake Ashton CO

## SECTION B

## RESOLUTION NO. 2023-11

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE LAKE ASHTON COMMUNITY DEVELOPMENT DISTRICT SETTING A PUBLIC HEARING TO BE HELD ON OCTOBER 16, 2023 AT 9:00 A.M. AT THE LAKE ASHTON CLUBHOUSE BALLROOM, LOCATED AT 4141 ASHTON CLUB DRIVE, LAKE WALES, FLORIDA 33859, FOR THE PURPOSE OF HEARING PUBLIC COMMENT ON THE ADOPTION OF AN AMENDED RENTAL FEE SCHEDULE FOR THE USE OF CERTAIN FACILITIES AND ESTABLISH OTHER MISCELLANEOUS FEES AND CHARGES, IN ACCORDANCE WITH CHAPTERS 120 AND 190, FLORIDA STATUTES.**

**WHEREAS**, the Lake Ashton Community Development District (the “District”) is a local unit of special-purpose government created and existing pursuant to Chapter 190, *Florida Statutes*, being situated in Polk County, Florida; and

**WHEREAS**, the Board of Supervisors of the District (the “Board”), is authorized by 190.011, *Florida Statutes* to adopt rules and orders pursuant to Chapter 120, *Florida Statutes* prescribing the powers, duties and functions of the officers of the District, the conduct of the business of the District, the maintenance of records and the form of certificates evidencing tax liens and all other documents and records of the District;

**WHEREAS**, the Board reviewed the Amended Rate Sheet for District Facilities/Services, attached hereto as **Exhibit “A”** (the “Rate Sheet”), and desires to hold the necessary public hearing regarding the adoption of said rates in accordance with Chapter 120 and Section 190.011, *Florida Statutes*.

**NOW THEREFORE, BE IT RESOLVED BY THE DISTRICT OF SUPERVISORS OF THE LAKE ASHTON COMMUNITY DEVELOPMENT DISTRICT, POLK COUNTY, FLORIDA:**

1. That there is hereby declared a public hearing to be held on October 16, 2023, at 9:00 am at the Lake Ashton Clubhouse Ballroom, located at 4141 Ashton Club Drive, Lake Wales, Florida, 33859, for the purpose of hearing comment and objection to the proposed Rate Sheet. Affected parties may appear at that hearing or submit their comments in writing prior to the meeting to the office of the District Manager, at 219 E. Livingston Street, Orlando, Florida 32801.

2. That notice of said hearing shall be advertised in accordance with Chapters 120 and 190, *Florida Statutes*, and the District Manager is hereby authorized to place said notice in a newspaper of general circulation within the Polk County, Florida.

3. That this Resolution shall become effective upon its passage.

**SIGNATURE PAGE TO RESOLUTION 2023-11  
LAKE ASHTON COMMUNITY DEVELOPMENT DISTRICT**

PASSED AND ADOPTED this 21st day of August, 2023.

LAKE ASHTON COMMUNITY  
DEVELOPMENT DISTRICT, a Florida  
community development district

\_\_\_\_\_  
Print: \_\_\_\_\_  
Secretary / Assistant Secretary

\_\_\_\_\_  
Print: \_\_\_\_\_  
Chairman / Vice Chairman

**EXHIBIT “A”****AMENDED RATE SHEET FOR DISTRICT FACILITIES/SERVICES*****Rules Chapter III Fees***

<b>Fee Description</b>	<b>Proposed</b>	<b>Current</b>
Clubhouse Ballroom Rental (May - October)	up to \$1,750	\$1,500
Clubhouse Ballroom Rental (November - April)	up to \$2,000	\$1,750
Fees for all other Clubhouse Meeting Rooms, Space or Facility*	up to \$300	up to \$300
LA Clubs and Organizations Raising Money for Fully Registered 501 ( c )(3)*	\$100	\$100
Fee for Bingo Room Rental*	up to \$600 per rental	up to \$600 per rental
Fees to Reserve a Table at Monday Coffee	up to \$250	up to \$100
Security Deposit Fees	up to \$1,500	up to \$1,000
Security Attendant Fee*	up to \$1,500	up to \$1,500
Special Events and Entertainment Fees*	up to \$250	up to \$250
Magazine Advertising Fees*	up to \$600 per pg, per month	up to \$600 per pg, per month
Fees for Amenity Access	up to \$100 per access card/fob/band	\$0
Fees for Entrance Gate Opener/Tags*	up to \$100 per opener/tag	up to \$100 per opener/tag
Black and White Copies – 8.5x11	\$.10 per side	\$.05 per page
Black and White Copies – 8.5x14 or 11x17	\$.20 per side	\$.05 per page
Color Copies – 8.5x11	\$.30 per side	\$.25 per page

Color Copies – 8.5x14 or 11x17	\$.40 per side	\$.25 per page
Black and White Copies for Registered Lake Ashton Clubs ( <b>paper provided by Club</b> -after 100 free copies)	\$0	\$0
Black and White Copies for Registered Lake Ashton Clubs - 8.5x11 ( <b>paper provided by LACDD</b> -after 100 free copies)	\$.05 per side	\$0
Color Copies for Registered Lake Ashton Clubs ( <b>paper provided by Club</b> -after 100 free copies)	\$.15 per side	\$0
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Long Distance Fax	\$2.25-first page .25 each addn'l pg	\$2-first page .25 each addn'l pg
International Fax	\$6.25-first page \$4 each addn'l pg	\$6-first page \$4 each addn'l pg
Incoming Fax*	.25 per page	.25 per page
Newsletter Subscriptions	up to \$10 per month	up \$5 per month
Laminating*	up to \$5 per page	Up to \$5 per page
Sponsorship Fees	up to \$10,000 per event	up to \$5,000 per event

\* - No Change



# SECTION C

# SECTION 1

## RESOLUTION NO. 2024-01

### **A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE LAKE ASHTON COMMUNITY DEVELOPMENT DISTRICT ADOPTING AN AMENDED RENTAL FEE SCHEDULE FOR THE USE OF CERTAIN FACILITIES AND ESTABLISH OTHER MISCELLANEOUS FEES AND CHARGES, PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE.**

**WHEREAS**, the Lake Ashton Community Development District (the “District”) is a local unit of special-purpose government created and existing pursuant to Chapter 190, *Florida Statutes*, being situated in Polk County, Florida; and

**WHEREAS**, the Board of Supervisors of the District (the “Board”), is authorized by Chapters 190 and 120, *Florida Statutes* to adopt rules, rates, charges and fees to govern the administration of the District and defray costs of operation and to adopt resolutions as may be necessary for the conduct of District business;

**WHEREAS**, after providing notice pursuant to Florida law, and after holding a public hearing thereon, the Board finds that it is in the best interests of the District and necessary for the efficient operation of the District and to adopt by resolution an amended rental fee schedule for the use of certain facilities and establish other miscellaneous fees and charges, as more particularly set forth in **Exhibit “A”** attached hereto, and incorporated herein by this reference (the “Rate Sheet”), for immediate use and application.

NOW THEREFORE, BE IT RESOLVED BY THE DISTRICT OF SUPERVISORS OF THE LAKE ASHTON COMMUNITY DEVELOPMENT DISTRICT, POLK COUNTY, FLORIDA:

1. The above stated recitals are true and correct and are hereby incorporated herein by reference.
2. The Rate Sheet as set forth in Exhibit A is hereby adopted pursuant to this Resolution as necessary for the conduct of District business. The rates shall stay in full force and effect until such time as the Board may amend or revise in accordance with Chapter 190, Florida Statutes, and shall replace and supersede any rules setting rates previously adopted.
3. If any provision of this Resolution is held to be illegal or invalid, the other provisions shall remain in full force and effect.
4. That this Resolution shall become effective upon its passage and shall remain in effect unless rescinded or repealed.

**SIGNATURE PAGE TO RESOLUTION 2024-01  
LAKE ASHTON COMMUNITY DEVELOPMENT DISTRICT**

PASSED AND ADOPTED this 16th day of October, 2023.

LAKE ASHTON COMMUNITY  
DEVELOPMENT DISTRICT, a Florida  
community development district

\_\_\_\_\_  
Print: \_\_\_\_\_  
Secretary / Assistant Secretary

\_\_\_\_\_  
Print: \_\_\_\_\_  
Chairman / Vice Chairman

**EXHIBIT “A”****AMENDED RATE SHEET FOR DISTRICT FACILITIES/SERVICES*****Rules Chapter III Fees***

<b>Fee Description</b>	<b>Proposed</b>	<b>Current</b>
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LA Clubs and Organizations Raising Money for Fully Registered 501 ( c )(3)*	\$100	\$100
Fee for Bingo Room Rental*	up to \$600 per rental	up to \$600 per rental
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Newsletter Subscriptions	up to \$10 per month	up \$5 per month
Laminating*	up to \$5 per page	Up to \$5 per page
Sponsorship Fees	up to \$10,000 per event	up to \$5,000 per event

\* - No Change

# SECTION E

**Lake Ashton  
Community Development District**

**ANNUAL FINANCIAL REPORT**

**September 30, 2022**



**Lake Ashton Community Development District**

**ANNUAL FINANCIAL REPORT**

**September 30, 2022**

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# Berger, Toombs, Elam, Gaines & Frank

Certified Public Accountants PL

600 Citrus Avenue  
Suite 200  
Fort Pierce, Florida 34950

772/461-6120 // 461-1155  
FAX: 772/468-9278

## REPORT OF INDEPENDENT AUDITORS

To the Board of Supervisors  
Lake Ashton Community Development District  
Polk County, Florida

### Report on Audit of the Financial Statements

#### *Opinion*

We have audited the financial statements of the governmental activities, business-type activities and each major fund of Lake Ashton Community Development District (the "District"), as of and for the year ended September 30, 2022, and the related notes to financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements present fairly, in all material respects, the respective financial position of the governmental activities, business-type activities and each major fund of Lake Ashton Community Development District as of September 30, 2022, and the respective changes in financial position and cash flows for the Enterprise Fund and the budgetary comparison for the General Fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

#### *Basis for Opinion*

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

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

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



To the Board of Supervisors  
Lake Ashton Community Development District

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

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

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

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

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

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



To the Board of Supervisors  
Lake Ashton Community Development District

***Required Supplementary Information***

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

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

In accordance with *Government Auditing Standards*, we have also issued a report dated September 12, 2023 on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations and contracts.

The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Lake Ashton Community Development District's internal control over financial reporting and compliance.

*Berger Toombs Elam  
Gaines & Frank*

Berger, Toombs, Elam, Gaines & Frank  
Certified Public Accountants PL  
Fort Pierce, Florida

September 12, 2023

**Lake Ashton Community Development District  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
For the Year Ended September 30, 2022**

Management's discussion and analysis of Lake Ashton Community Development District (the "District") financial performance provides an objective and easily readable analysis of the District's financial activities. The analysis provides summary financial information for the District and should be read in conjunction with the District's financial statements.

**OVERVIEW OF THE FINANCIAL STATEMENTS**

The District's basic financial statements comprise three components; 1) *Government-wide financial statements*, 2) *Fund financial statements*, and 3) *Notes to financial statements*. The *Government-wide financial statements* present an overall picture of the District's financial position and results of operations. The *Fund financial statements* present financial information for the District's major funds. The *Notes to financial statements* provide additional information concerning the District's finances.

The *Government-wide financial statements* are the **statement of net position** and the **statement of activities**. These statements use accounting methods similar to those used by private-sector companies. Emphasis is placed on the net position of governmental activities and the change in net position. Governmental activities are primarily supported by special assessments. Business-type activities are primarily supported by charges to the users of those activities, such as restaurant charges.

The **statement of net position** presents information on all assets and liabilities of the District, with the difference between assets and liabilities reported as net position. Assets, liabilities, and net position are reported for all Governmental activities separate from the assets, liabilities and net position of business-type activities.

The **statement of activities** presents information on all revenues and expenses of the District and the change in net position. Expenses are reported by major function and program revenues relating to those functions are reported, providing the net cost of all functions provided by the District. To assist in understanding the District's operations, expenses have been reported as governmental activities. Governmental activities financed by the District include general government, physical environment, culture recreation and debt service. Business-type activities financed by user charges include restaurant services.

*Fund financial statements* present financial information for governmental funds. These statements provide financial information for the major funds of the District. Governmental fund financial statements provide information on the current assets and liabilities of the funds, changes in current financial resources (revenues and expenditures), and current available resources. The enterprise fund financial statements provide information on all assets and liabilities of the fund, changes in economic resources (revenues and expenses), and total economic resources.

**Lake Ashton Community Development District  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
For the Year Ended September 30, 2022**

**OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)**

*Fund financial statements* include a **balance sheet** and a **statement of revenues, expenditures and changes in fund balances** for all governmental funds. A **statement of revenues, expenditures, and changes in fund balances – budget and actual** is provided for the District's General Fund. *Fund financial statements* provide more detailed information about the District's activities. Individual funds are established by the District to track revenues that are restricted to certain uses or to comply with legal requirements.

The *government-wide financial statements* and the *fund financial statements* provide different pictures of the District. The *government-wide financial statements* provide an overall picture of the District's financial standing. These statements are comparable to private-sector companies and give a good understanding of the District's overall financial health and how the District paid for the various activities, or functions, provided by the District. All assets of the District, including capital assets, are reported in the **statement of net position**. All liabilities, including principal outstanding on bonds are included. In the **statement of activities**, transactions between the different functions of the District have been eliminated in order to avoid "doubling up" the revenues and expenses. The *fund financial statements* provide a picture of the major funds of the District. In the case of governmental activities, outlays for long lived assets are reported as expenditures and long-term liabilities, such as general obligation bonds, are not included in the fund financial statements. To provide a link from the *fund financial statements* to the *government-wide financial statements*, reconciliation is provided from the *fund financial statements* to the *government-wide financial statements*.

*Notes to financial statements* provide additional detail concerning the financial activities and financial balances of the District. Additional information about the accounting practices of the District, investments of the District, capital assets and long-term debt are some of the items included in the *notes to financial statements*.

**Financial Highlights**

The following are the highlights of financial activity for the year ended September 30, 2022.

- ◆ The District's total assets exceeded total liabilities by \$8,789,675 (net position). Net investment in capital assets for Governmental Activities was \$8,290,964 and for Business-type Activities was \$21,864. Restricted net position for Governmental Activities was \$121,625. Unrestricted net position for Governmental Activities was \$355,222.
- ◆ Governmental activities revenues totaled \$2,632,060 while governmental activities expenses and transfers totaled \$3,132,489. Business-type activities revenues and transfers totaled \$730,916 and business-type expenses totaled \$760,537.

**Lake Ashton Community Development District  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
For the Year Ended September 30, 2022**

**OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)**

**Financial Analysis of the District**

The following schedule provides a summary of the assets, liabilities and net position of the District and is presented by category for comparison purposes.

**Net Position**

	<b>Governmental Activities</b>		<b>Business-type Activities</b>		<b>Total</b>	
	<b>2022</b>	<b>2021</b>	<b>2022</b>	<b>2021</b>	<b>2022</b>	<b>2021</b>
Current assets	\$ 492,413	\$ 555,872	\$ -	\$ 27,122	\$ 492,413	\$ 582,994
Restricted assets	397,876	398,831	-	-	397,876	398,831
Capital assets, net	11,574,288	12,368,543	21,864	24,363	11,596,152	12,392,906
Total Assets	<u>12,464,577</u>	<u>13,323,246</u>	<u>21,864</u>	<u>51,485</u>	<u>12,486,441</u>	<u>13,374,731</u>
Current liabilities	455,692	454,547	-	-	455,692	454,547
Non-current liabilities	3,241,074	3,600,459	-	-	3,241,074	3,600,459
Total Liabilities	<u>3,696,766</u>	<u>4,055,006</u>	<u>-</u>	<u>-</u>	<u>3,696,766</u>	<u>4,055,006</u>
Net Position						
Net investment in						
capital assets	8,290,964	8,737,209	21,864	24,363	8,312,828	8,761,572
Restricted	121,625	108,518	-	-	121,625	108,518
Unrestricted	355,222	422,513	-	27,122	355,222	449,635
Total Net Position	<u>\$ 8,767,811</u>	<u>\$ 9,268,240</u>	<u>\$ 21,864</u>	<u>\$ 51,485</u>	<u>\$ 8,789,675</u>	<u>\$ 9,319,725</u>

The decrease in current assets for governmental activities is related to the decrease in investments in the Capital Projects Fund in the current year.

The decrease in non-current liabilities for governmental activities is mainly related to the principal payment made in the current year.

The decrease in capital assets and net investment in capital assets is related to current year depreciation.

**Lake Ashton Community Development District  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
For the Year Ended September 30, 2022**

**OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)**

**Financial Analysis of the District (Continued)**

The following schedule provides a summary of the changes in net position of the District and is presented by category for comparison purposes.

**Change In Net Position**

	<b>Governmental Activities</b>		<b>Business-type Activities</b>		<b>Total</b>	
	<b>2022</b>	<b>2021</b>	<b>2022</b>	<b>2021</b>	<b>2022</b>	<b>2021</b>
<u>Program Revenues</u>						
Charges for services	\$ 2,610,728	\$ 2,424,887	\$ 544,355	\$ 671,133	\$ 3,155,083	\$ 3,096,020
Grants and contributions	-	-	-	36,748	-	36,748
<u>General Revenues</u>						
Miscellaneous revenues	13,492	17,853	13,826	-	27,318	17,853
Investment earnings	7,840	1,477	-	-	7,840	1,477
Total Revenues	<u>2,632,060</u>	<u>2,444,217</u>	<u>558,181</u>	<u>707,881</u>	<u>3,190,241</u>	<u>3,152,098</u>
<u>Expenses</u>						
General government	265,949	301,470	-	-	265,949	301,470
Physical environment	785,340	736,361	-	-	785,340	736,361
Culture/recreation	1,741,787	1,639,388	-	-	1,741,787	1,639,388
Interest and other charges	166,678	184,385	-	-	166,678	184,385
Restaurant	-	-	760,537	878,573	760,537	878,573
Total Expenses	<u>2,959,754</u>	<u>2,861,604</u>	<u>760,537</u>	<u>878,573</u>	<u>3,720,291</u>	<u>3,740,177</u>
Transfers	<u>(172,735)</u>	<u>(222,177)</u>	<u>172,735</u>	<u>222,177</u>	<u>-</u>	<u>-</u>
Change in Net Position	(500,429)	(639,564)	(29,621)	51,485	(530,050)	(588,079)
Net Position - Beginning of Year	<u>9,268,240</u>	<u>9,907,804</u>	<u>51,485</u>	<u>-</u>	<u>9,319,725</u>	<u>9,907,804</u>
Net Position - End of Year	<u>\$ 8,767,811</u>	<u>\$ 9,268,240</u>	<u>\$ 21,864</u>	<u>\$ 51,485</u>	<u>\$ 8,789,675</u>	<u>\$ 9,319,725</u>

The increase in charges for services for governmental activities is related to the increase in special assessments and usage fees in the current year.

The decrease in general government is related to decreased engineering fees in the current year.

The increase in physical environment is related to asphalt repairs in the current year.

The increase in culture/recreation is related to the increase in special events in the current year.

The decrease in charges for services and restaurant expenses for business-type activities is related to the reduction in use of the restaurant.



**Lake Ashton Community Development District  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
For the Year Ended September 30, 2022**

**OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)**

**Capital Assets Activity**

The following schedule provides a summary of the District's capital assets as of September 30, 2022.

<u>Description</u>	<u>Governmental Activities</u>	<u>Business-type Activities</u>	<u>Total</u>
Land	\$ 2,692,929	\$ -	\$ 2,692,929
Infrastructure	22,045,230	-	22,045,230
Equipment	773,558	24,988	798,546
Accumulated depreciation	<u>(13,937,429)</u>	<u>(3,124)</u>	<u>(13,940,553)</u>
Total Capital Assets (Net)	<u><u>\$ 11,574,288</u></u>	<u><u>\$ 21,864</u></u>	<u><u>\$ 11,596,152</u></u>

Current year activity for governmental activities consisted of additions to equipment of \$48,999 and depreciation of \$843,254. The current year activity for business-type activities consisted of depreciation of \$2,499.

**General Fund Budgetary Highlights**

Budgeted expenditures exceeded actual expenditures primarily because restaurant supplies expenditures were less than anticipated.

The September 30, 2022 budget was not amended.

**Debt Management**

Governmental Activities debt includes the following:

- In March 2015, the District issued \$5,115,000 Capital Improvement Revenue Refunding Bonds, Series 2015A-1 and \$720,000 Capital Improvement Revenue Refunding Bonds, Series 2015A-2. The Bonds were issued to refund the Capital Improvement Revenue Bonds, Series 2001A, Capital Improvement Revenue Bonds, Series 2003A, and Capital Improvement Revenue Bonds, Series 2005A. The balance outstanding at September 30, 2022 was \$3,355,000.

**Lake Ashton Community Development District  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
For the Year Ended September 30, 2022**

**OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)**

**Economic Factors and Next Year's Budget**

The District ceased operations of the Enterprise Fund (Restaurant) in fiscal year 2022. Subsequent to year-end, the District entered into an agreement to lease the Restaurant. The District cannot determine the affect this will have on the financial position or results of operations of the District in fiscal year 2023.

**Request for Information**

The financial report is designed to provide a general overview of Lake Ashton Community Development District's finances for all those with an interest. Questions concerning any of the information provided in this report or requests for additional information should be addressed to the Lake Ashton Community Development District, Governmental Management Services, 219 Livingston Street, Orlando, Florida 32801.

**Lake Ashton Community Development District**  
**STATEMENT OF NET POSITION**  
**September 30, 2022**

	<b>Governmental Activities</b>	<b>Business-Type Activities</b>	<b>Total</b>
<b>ASSETS</b>			
Current Assets			
Cash	\$ 138,394	\$ -	\$ 138,394
Investments	341,602	-	341,602
Accrued interest receivable	489	-	489
Assessments receivable	4,803	-	4,803
Prepaid expenses	7,125	-	7,125
Total Current Assets	<u>492,413</u>	<u>-</u>	<u>492,413</u>
Non-Current Assets			
Restricted Assets			
Investments	397,876	-	397,876
Capital Assets, Not Being Depreciated			
Land	2,692,929	-	2,692,929
Capital Assets, Being Depreciated			
Infrastructure	22,045,230	-	22,045,230
Equipment	773,558	24,988	798,546
Accumulated depreciation	(13,937,429)	(3,124)	(13,940,553)
Total Non-Current Assets	<u>11,972,164</u>	<u>21,864</u>	<u>11,994,028</u>
Total Assets	<u>12,464,577</u>	<u>21,864</u>	<u>12,486,441</u>
<b>LIABILITIES</b>			
Current Liabilities			
Accounts payable	106,419	-	106,419
Contracts payable	9,872	-	9,872
Unearned revenues	15,780	-	15,780
Deposits payable	3,725	-	3,725
Accrued interest	69,896	-	69,896
Bonds payable, current	250,000	-	250,000
Total Current Liabilities	<u>455,692</u>	<u>-</u>	<u>455,692</u>
Non-Current Liabilities			
Bonds payable, net	3,241,074	-	3,241,074
Total Liabilities	<u>3,696,766</u>	<u>-</u>	<u>3,696,766</u>
<b>NET POSITION</b>			
Net investment in capital assets	8,290,964	21,864	8,312,828
Restricted for debt service	121,625	-	121,625
Unrestricted	355,222	-	355,222
Total Net Position	<u>\$ 8,767,811</u>	<u>\$ 21,864</u>	<u>\$ 8,789,675</u>

*See accompanying notes to financial statements.*

**Lake Ashton Community Development District**  
**STATEMENT OF ACTIVITIES**  
**For the Period Ended September 30, 2022**

<b>Functions/Programs</b>	<b>Expenses</b>	<b>Program Revenues</b>	<b>Net(Expense) Revenues and Changes in Net Position</b>		<b>Total</b>
		<b>Charges for Services</b>	<b>Governmental Activities</b>	<b>Business-type Activities</b>	
Governmental Activities					
General government	\$ (265,949)	\$ 269,502	\$ 3,553	\$ -	\$ 3,553
Physical environment	(785,340)	73,520	(711,820)	-	(711,820)
Culture/recreation	(1,741,787)	1,740,671	(1,116)	-	(1,116)
Interest and other charges	(166,678)	527,035	360,357	-	360,357
Total Governmental Activities	<u>(2,959,754)</u>	<u>2,610,728</u>	<u>(349,026)</u>	<u>-</u>	<u>(349,026)</u>
Business-type activities					
Restaurant	<u>(760,537)</u>	<u>544,355</u>	<u>-</u>	<u>(216,182)</u>	<u>(216,182)</u>
Total Primary Government	<u>\$ (3,720,291)</u>	<u>\$ 3,155,083</u>	<u>(349,026)</u>	<u>(216,182)</u>	<u>(565,208)</u>
General Revenues					
Miscellaneous revenues			13,492	13,826	27,318
Investment income			7,840	-	7,840
Total General Revenues			<u>21,332</u>	<u>13,826</u>	<u>35,158</u>
Transfers			<u>(172,735)</u>	<u>172,735</u>	<u>-</u>
Change in Net Position			(500,429)	(29,621)	(530,050)
Net Position - October 1, 2021			<u>9,268,240</u>	<u>51,485</u>	<u>9,319,725</u>
Net Position - September 30, 2022			<u>\$ 8,767,811</u>	<u>\$ 21,864</u>	<u>\$ 8,789,675</u>

See accompanying notes to financial statements.

**Lake Ashton Community Development District**  
**BALANCE SHEET –**  
**GOVERNMENTAL FUNDS**  
**September 30, 2022**

	General	Debt Service	Capital Projects	Total Governmental Funds
<b>ASSETS</b>				
Cash	\$ 69,878	\$ -	\$ 68,516	\$ 138,394
Investments	72,577	-	269,025	341,602
Due from other funds	18,634	-	92	18,726
Accounts receivable	-	906	-	906
Assessments receivable	3,897	-	-	3,897
Accrued interest receivable	-	489	-	489
Prepaid expenses	7,125	-	-	7,125
Restricted assets				
Cash and investments, at fair value	-	397,876	-	397,876
Total Assets	<u>\$ 172,111</u>	<u>\$ 399,271</u>	<u>\$ 337,633</u>	<u>\$ 909,015</u>
<b>LIABILITIES AND FUND BALANCES</b>				
<b>LIABILITIES</b>				
Accounts payable	\$ 106,419	\$ -	\$ -	\$ 106,419
Contracts payable	-	-	9,872	9,872
Due to other funds	92	-	18,634	18,726
Deposits payable	3,725	-	-	3,725
Unearned revenues	15,780	-	-	15,780
Total Liabilities	<u>126,016</u>	<u>-</u>	<u>28,506</u>	<u>154,522</u>
<b>FUND BALANCES</b>				
Nonspendable-prepaid expenses	7,125	-	-	7,125
Restricted:				
Debt service	-	399,271	-	399,271
Assigned-capital projects reserve	-	-	309,127	309,127
Unassigned	38,970	-	-	38,970
Total Fund Balances	<u>46,095</u>	<u>399,271</u>	<u>309,127</u>	<u>754,493</u>
Total Liabilities and Fund Balances	<u>\$ 172,111</u>	<u>\$ 399,271</u>	<u>\$ 337,633</u>	<u>\$ 909,015</u>

*See accompanying notes to financial statements.*

**Lake Ashton Community Development District**  
**RECONCILIATION OF TOTAL GOVERNMENTAL FUND BALANCES**  
**TO NET POSITION OF GOVERNMENTAL ACTIVITIES**  
**September 30, 2022**

Total Governmental Fund Balances	\$ 754,493
Amounts reported for governmental activities in the Statement of Net Position are different because:	
Capital assets, land, \$2,692,929, infrastructure, \$22,045,230, and equipment, \$773,558, net of accumulated depreciation, \$(13,937,429), used in governmental activities are not current financial resources and therefore, are not reported at the fund level.	11,574,288
Long-term liabilities, including bonds payable, \$(3,355,000), net of bond premium, net, \$(136,074), are not due and payable in the current period and therefore, are not reported at the fund level.	(3,491,074)
Accrued interest expense for long-term debt is not a current financial use and therefore, is not reported at the governmental fund level.	<u>(69,896)</u>
Net Position of Governmental Activities	<u><u>\$ 8,767,811</u></u>

*See accompanying notes to financial statements.*

**Lake Ashton Community Development District**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES**  
**IN FUND BALANCES – GOVERNMENTAL FUNDS**  
**For the Period Ended September 30, 2022**

	General	Debt Service	Capital Projects	Total Governmental Funds
Revenues				
Special assessments	\$ 1,790,006	\$ 527,035	\$ -	\$ 2,317,041
Charges for services	293,687	-	-	293,687
Miscellaneous revenues	13,492	-	-	13,492
Investment income	2,968	760	4,112	7,840
Total Revenues	<u>2,100,153</u>	<u>527,795</u>	<u>4,112</u>	<u>2,632,060</u>
Expenditures				
Current				
General government	265,949	-	-	265,949
Physical environment	72,550	-	137,660	210,210
Culture/recreation	1,427,911	-	47,402	1,475,313
Capital outlay	-	-	48,999	48,999
Debt service				
Principal	-	345,000	-	345,000
Interest	-	183,250	-	183,250
Total Expenditures	<u>1,766,410</u>	<u>528,250</u>	<u>234,061</u>	<u>2,528,721</u>
Excess of revenues over/(under) expenditures	<u>333,743</u>	<u>(455)</u>	<u>(229,949)</u>	<u>103,339</u>
Other Financing Sources/(Uses)				
Insurance proceeds	1,650	-	-	1,650
Transfers in	-	-	349,813	349,813
Transfers out	(349,813)	-	(172,735)	(522,548)
Total Other Financing Sources/(Uses)	<u>(348,163)</u>	<u>-</u>	<u>177,078</u>	<u>(171,085)</u>
Net Change in Fund Balances	(14,420)	(455)	(52,871)	(67,746)
Fund Balances - October 1, 2021	<u>60,515</u>	<u>399,726</u>	<u>361,998</u>	<u>822,239</u>
Fund Balances - September 30, 2022	<u>\$ 46,095</u>	<u>\$ 399,271</u>	<u>\$ 309,127</u>	<u>\$ 754,493</u>

*See accompanying notes to financial statements.*

**Lake Ashton Community Development District**  
**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS**  
**TO THE STATEMENT OF ACTIVITIES**  
**For the Year Ended September 30, 2022**

Net Change in Fund Balances - Total Governmental Funds	\$ (67,746)
Amounts reported for governmental activities in the Statement of Activities are different because:	
Governmental funds report capital outlays as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives as depreciation. This is the amount capital outlay, \$48,999, was exceeded by depreciation, \$(843,254), in the current period.	(794,255)
Repayment of bond principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Position.	345,000
Bond premium does not utilize current resources and therefore, is amortized over the life of the bonds as interest expense at the government-wide level. This is the current year amortization.	9,385
At the fund level interest is recognized when due. At the government-wide level interest is accrued on outstanding debt. This is the change in accrued interest.	<u>7,187</u>
Change in Net Position of Governmental Activities	<u><u>\$ (500,429)</u></u>

*See accompanying notes to financial statements.*



**Lake Ashton Community Development District**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN**  
**FUND BALANCES – BUDGET AND ACTUAL – GENERAL FUND**  
**For the Period Ended September 30, 2022**

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance with Final Budget Positive (Negative)</b>
Revenues				
Special assessments	\$1,789,053	\$1,789,053	\$1,790,006	\$ 953
Charges for services	1,233,935	1,233,935	293,687	(940,248)
Miscellaneous revenues	5,000	5,000	13,492	8,492
Investment income	1,000	1,000	2,968	1,968
Total Revenues	<u>3,028,988</u>	<u>3,028,988</u>	<u>2,100,153</u>	<u>(928,835)</u>
Expenditures				
Current				
General government	274,391	274,391	265,949	8,442
Physical environment	81,540	81,540	72,550	8,990
Culture/recreation	<u>2,551,895</u>	<u>2,551,895</u>	<u>1,427,911</u>	<u>1,123,984</u>
Total Expenditures	<u>2,907,826</u>	<u>2,907,826</u>	<u>1,766,410</u>	<u>1,141,416</u>
Excess of revenues over/(under) expenditures	<u>121,162</u>	<u>121,162</u>	<u>333,743</u>	<u>212,581</u>
Other Financing Sources/(Uses)				
Insurance proceeds	-	-	1,650	1,650
Transfers in	110,356	110,356	-	(110,356)
Transfers out	<u>(349,813)</u>	<u>(349,813)</u>	<u>(349,813)</u>	<u>-</u>
Total Other Financing Sources/(Uses)	<u>(239,457)</u>	<u>(239,457)</u>	<u>(348,163)</u>	<u>(108,706)</u>
Net Change in Fund Balances	(118,295)	(118,295)	(14,420)	103,875
Fund Balances - October 1, 2021	<u>118,295</u>	<u>118,295</u>	<u>60,515</u>	<u>(57,780)</u>
Fund Balances - September 30, 2022	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 46,095</u>	<u>\$ 46,095</u>

*See accompanying notes to financial statements.*

**Lake Ashton Community Development District**  
**STATEMENT OF FUND NET POSITION - ENTERPRISE FUND**  
**September 30, 2022**

	<u><b>Restaurant Fund</b></u>
<b>ASSETS</b>	
Non-current Assets	
Capital assets, being depreciated:	
Equipment	\$ 24,988
Accumulated depreciation	<u>(3,124)</u>
Total Non-current Assets	<u>21,864</u>
<b>NET POSITION</b>	
Net investment in capital assets	<u><u>\$ 21,864</u></u>

See accompanying notes to financial statements.

**Lake Ashton Community Development District**  
**STATEMENT OF REVENUES, EXPENSES AND CHANGES IN**  
**FUND NET POSITION - ENTERPRISE FUND**  
**For the Year Ended September 30, 2022**

	<b>Restaurant Fund</b>
Operating Revenues	
Charges for services	\$ 544,355
Miscellaneous revenues	13,826
Total Operating Revenues	<u>558,181</u>
Operating Expenses:	
Restaurant operations	758,038
Depreciation	2,499
Total Operating Expenses	<u>760,537</u>
Operating/(Loss)	(202,356)
Transfers In	<u>172,735</u>
Change In Net Position	(29,621)
Net Position - October 1, 2021	<u>51,485</u>
Net Position - September 30, 2022	<u><u>\$ 21,864</u></u>

See accompanying notes to financial statements.

**Lake Ashton Community Development District**  
**STATEMENT OF CASH FLOWS - ENTERPRISE FUND**  
**For the Year Ended September 30, 2022**

	<b>Restaurant Fund</b>
Cash Flows From Operating Activities	
Cash received from customers	\$ 558,181
Cash paid to suppliers	<u>(730,916)</u>
Net Cash (Used) By Operating Activities	<u>(172,735)</u>
Cash Flows From Non-Capital Financing Activities	
Transfers in	<u>172,735</u>
Net change in cash and cash equivalents	-
Cash and equivalents - October 1, 2021	<u>-</u>
Cash and equivalents - September 30, 2022	<u><u>\$ -</u></u>
RECONCILIATION OF OPERATING (LOSS) TO NET CASH (USED) BY OPERATING ACTIVITIES	
Cash Flows From Operating Activities	
Operating (loss)	<u>\$ (202,356)</u>
Adjustments to reconcile operating (loss) to net cash (used) by operating activities	
Depreciation	2,499
Changes in assets and liabilities	
Decrease in inventory	<u>27,122</u>
Total Adjustments	<u>29,621</u>
Net Cash (Used) By Operating Activities	<u><u>\$ (172,735)</u></u>

See accompanying notes to financial statements.

**Lake Ashton Community Development District**  
**NOTES TO FINANCIAL STATEMENTS**  
**September 30, 2022**

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

The financial statements of Lake Ashton Community Development District (the "District") have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The District's more significant accounting policies are described below.

**1. Reporting Entity**

The District was established on August 15, 2000, as Lake Myrtle Community Development District pursuant to the Uniform Community Development District Act of 1980, Chapter 190, Florida Statutes, as amended (the "Act"), by Ordinance No. 2000-11 of the City Commissioners of Lake Wales, as a Community Development District. The name was changed to Lake Ashton Community Development District on February 12, 2001. The District was established for the purposes of financing and managing the acquisition, construction, maintenance and operation of the infrastructure necessary for community development within its jurisdiction. The District is authorized to issue bonds for the purpose, among others, of financing, funding, planning, establishing, acquiring, constructing district roads, landscaping, and other basic infrastructure projects within or outside the boundaries of the Lake Ashton Community Development District. The District is governed by a five member Board of Supervisors. The District operates within the criteria established by Chapter 190, Florida Statutes.

As required by GAAP, these financial statements present the Lake Ashton Community Development District (the primary government) as a stand-alone government. The reporting entity for the District includes all functions of government in which the District's Board exercises oversight responsibility including, but not limited to, financial interdependency, selection of governing authority, designation of management, significant ability to influence operations and accountability for fiscal matters.

Based upon the application of the above-mentioned criteria as set forth in Governmental Accounting Standards the District has identified no component units.

**2. Measurement Focus and Basis of Accounting**

The basic financial statements of the District are composed of the following:

- Government-wide financial statements
- Fund financial statements
- Notes to financial statements

**Lake Ashton Community Development District**  
**NOTES TO FINANCIAL STATEMENTS**  
**September 30, 2022**

**NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**2. Measurement Focus and Basis of Accounting (Continued)**

**a. Government-wide Financial Statements**

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Government-wide financial statements report all non-fiduciary information about the reporting government as a whole. These statements include all the governmental activities of the primary government. The effect of interfund activity has been removed from these statements.

Governmental activities are primarily supported by special assessments and charges for services. Program revenues are netted with program expenses in the statement of activities to present the net cost of each program.

Amounts paid to acquire capital assets are capitalized as assets, rather than reported as an expenditure. Proceeds of long-term debt are recorded as liabilities in the government-wide financial statements, rather than as an other financing source.

Amounts paid to reduce long-term indebtedness of the reporting government are reported as a reduction of the related liability, rather than as an expenditure.

**b. Fund Financial Statements**

The underlying accounting system of the District is organized and operated on the basis of separate funds, each of which is considered to be a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures or expenses, as appropriate. Governmental resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled.

Fund financial statements for the primary government's governmental funds are presented after the government-wide financial statements. These statements display information about major funds individually.

**Lake Ashton Community Development District**  
**NOTES TO FINANCIAL STATEMENTS**  
**September 30, 2022**

**NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**2. Measurement Focus and Basis of Accounting (Continued)**

**b. Fund Financial Statements (Continued)**

**Governmental Funds**

The District reports fund balance according to Governmental Accounting Standards Board Statement 54 – Fund Balance Reporting and Governmental Fund Type Definitions. The Statement requires the fund balance for governmental funds to be reported in classifications that comprise a hierarchy based primarily on the extent to which the government is bound to honor constraints on the specific purposes for which amounts in those funds can be spent.

The District has various policies governing the fund balance classifications.

**Nonspendable Fund Balance** – This classification consists of amounts that cannot be spent because they are either not in spendable form or are legally or contractually required to be maintained intact.

**Restricted Fund Balance** – This classification includes amounts that can be spent only for specific purposes stipulated by constitution, external resource providers, or through enabling legislation.

**Assigned Fund Balance** – This classification consists of the Board of Supervisors' intent to be used for specific purposes, but are neither restricted nor committed. The assigned fund balances can also be assigned by the District's management company.

**Unassigned Fund Balance** – This classification is the residual classification for the government's general fund and includes all spendable amounts not contained in the other classifications. Unassigned fund balance is considered to be utilized first when an expenditure is incurred for purposes for which amounts in any of those unrestricted fund balance classifications could be used.

**Fund Balance Spending Hierarchy** – For all governmental funds except special revenue funds, when restricted, committed, assigned, and unassigned fund balances are combined in a fund, qualified expenditures are paid first from restricted or committed fund balance, as appropriate, then assigned and finally unassigned fund balances.

**Lake Ashton Community Development District**  
**NOTES TO FINANCIAL STATEMENTS**  
**September 30, 2022**

**NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**2. Measurement Focus and Basis of Accounting (Continued)**

**b. Fund Financial Statements (Continued)**

**Governmental Funds (Continued)**

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are considered to be available when they are collected within the current period or soon thereafter to pay liabilities of the current period. For this purpose, the District considers revenues to be available if they are collected within 60 days of the end of the current fiscal period.

Expenditures generally are recorded when a liability is incurred, as under accrual accounting. Interest associated with the current fiscal period is considered to be an accrual item and so has been recognized as revenue of the current fiscal period.

Under the current financial resources measurement focus, only current assets and current liabilities are generally included on the balance sheet. The reported fund balance is considered to be a measure of “available spendable resources”.

Governmental fund operating statements present increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net current assets. Accordingly, they are said to present a summary of sources and uses of “available spendable resources” during a period.

Because of their spending measurement focus, expenditure recognition for governmental fund types excludes amounts represented by non-current liabilities. Since they do not affect net current assets, such long-term amounts are not recognized as governmental fund type expenditures or fund liabilities.

Amounts expended to acquire capital assets are recorded as expenditures in the year that resources are expended, rather than as fund assets. The proceeds of long-term debt are recorded as an other financing source rather than as a fund liability.

Debt service expenditures are recorded only when payment is due.

**Enterprise Funds**

In the fund financial statements, the enterprise fund is presented using the accrual basis of accounting. Revenues are recognized when they are earned and expenses are recognized when the related goods or services are delivered. In the fund financial statements, enterprise funds are presented using the economic resources measurement focus. This means that all assets and all liabilities (whether current or non-current) associated with their activity are included on their balance sheets. Enterprise fund operating statements present increases (revenues) and decreases (expenses) in total net position. The District applies all GASB pronouncements as well as all FASB Statements and Interpretations, APB Opinions and Accounting Research Bulletins, issued on or before November 30, 1989, which do not conflict with, or contradict, GASB pronouncements.



**Lake Ashton Community Development District**  
**NOTES TO FINANCIAL STATEMENTS**  
**September 30, 2022**

**NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**3. Basis of Presentation**

**a. Governmental Major Funds**

General Fund – The General Fund is the District's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

Debt Service Fund – The Debt Service Fund accounts for debt service requirements to retire the Capital Improvement Revenue Refunding Bonds.

Capital Projects Fund – The Capital Projects Fund accounts for the acquisition and construction of infrastructure improvements located within the boundaries of the District.

**b. Enterprise Major Fund**

Enterprise Fund – The Enterprise Fund accounts for the operations of the restaurant, which is funded by proceeds from operations of the restaurant.

**c. Non-current Governmental Assets/Liabilities**

GASB Statement 34 requires that non-current governmental assets, such as construction in progress, and non-current governmental liabilities, such as general obligation bonds be reported in the governmental activities column in the government-wide Statement of Net Position.

**4. Assets, Liabilities, and Net Position or Equity**

**a. Cash and Investments**

Florida Statutes require state and local governmental units to deposit monies with financial institutions classified as "Qualified Public Depositories," a multiple financial institution pool whereby groups of securities pledged by the various financial institutions provide common collateral from their deposits of public funds. This pool is provided as additional insurance to the federal depository insurance and allows for additional assessments against the member institutions, providing full insurance for public deposits.

The District is authorized to invest in those financial instruments as established by Section 218.415, Florida Statutes. The authorized investments consist of:

1. Direct obligations of the United States Treasury;
2. The Local Government Surplus Funds Trust or any intergovernmental investment pool authorized pursuant to the Florida Interlocal Cooperative Act of 1969;
3. Interest-bearing time deposits or savings accounts in authorized qualified public depositories;

**Lake Ashton Community Development District**  
**NOTES TO FINANCIAL STATEMENTS**  
**September 30, 2022**

**NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

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

**a. Cash and Investments (Continued)**

4. Securities and Exchange Commission, registered money market funds with the highest credit quality rating from a nationally recognized rating agency.

Cash and investments include time deposits, certificates of deposit, money market funds, and all highly liquid debt instruments with original maturities of three months or less.

**b. Restricted Assets**

Certain net position of the District are classified as restricted assets on the Statement of Net Position because their use is limited either by law through constitutional provisions or enabling legislation; or by restrictions imposed externally by creditors. In a fund with both restricted and unrestricted net position, qualified expenses are considered to be paid first from restricted net position and then from unrestricted net position.

**c. Capital Assets**

Capital assets, which include land, infrastructure and equipment, are reported in the governmental activities and business-type activities columns.

The District defines capital assets as assets with an initial, individual cost of \$5,000 or more and an estimated useful life in excess of one year. The valuation basis for all assets is historical cost.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend its useful life are not capitalized.

Major outlays for capital assets and improvements are capitalized as projects are constructed.

Depreciation of capital assets is computed and recorded by utilizing the straight-line method. Estimated useful lives of the various classes of depreciable capital assets are as follows:

Equipment	10 years
Infrastructure	20-30 years

**d. Bond Premiums**

Bond premiums associated with the issuance of bonds are amortized over the life of the bonds using the straight-line method of accounting.

**Lake Ashton Community Development District**  
**NOTES TO FINANCIAL STATEMENTS**  
**September 30, 2022**

**NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

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

**e. Budgets**

Budgets are prepared and adopted after public hearings for the governmental funds, pursuant to Chapter 190, Florida Statutes. The District utilizes the same basis of accounting for budgets as it does for revenues and expenditures in its various funds. The legal level of budgetary control is at the fund level. All budgeted appropriations lapse at year end. Formal budgets are adopted for the general and debt service funds. As a result, deficits in the budget columns of the accompanying financial statements may occur.

**NOTE B – RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS**

**1. Explanation of Differences Between the Governmental Fund Balance Sheet and the Government-wide Statement of Net Position**

“Total fund balances” of the District’s governmental funds, \$754,493, differs from “net position” of governmental activities, \$8,767,811, reported in the Statement of Net Position. This difference primarily results from the long-term economic focus of the Statement of Net Position versus the current financial resources focus of the governmental fund balance sheet. The effect of the differences is illustrated below:

**Capital related items**

When capital assets (land, infrastructure and equipment that are to be used in governmental activities) are purchased or constructed, the cost of those assets is reported as expenditures in governmental funds. However, the Statement of Net Position included those capital assets among the assets of the District as a whole.

Land	\$ 2,692,929
Infrastructure	22,045,230
Equipment	773,558
Accumulated depreciation	<u>(13,937,429)</u>
Total	<u>\$ 11,574,288</u>

**Long-term debt transactions**

Long-term liabilities applicable to the District’s governmental activities are not due and payable in the current period and accordingly are not reported as fund liabilities. All liabilities (both current and long-term) are reported in the Statement of Net Position. Balances at September 30, 2022 were:

Bonds payable	\$ (3,355,000)
Bond premium, net	<u>(136,074)</u>
Bonds payable, net	<u>\$ (3,491,074)</u>

**Lake Ashton Community Development District**  
**NOTES TO FINANCIAL STATEMENTS**  
**September 30, 2022**

**NOTE B – RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS (CONTINUED)**

**1. Explanation of Differences Between the Governmental Fund Balance Sheet and the Government-wide Statement of Net Position (Continued)**

**Accrued interest**

Accrued liabilities in the Statement of Net Position differ from the amount reported in governmental funds due to the accrued interest on bonds.

Accrued interest	\$ <u>(69,896)</u>
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**2. Explanation of Differences Between the Governmental Fund Operating Statements and the Statement of Activities**

The “net change in fund balances” for government funds, \$(67,746), differs from the “change in net position” for governmental activities, \$(500,429), reported in the Statement of Activities. The differences arise primarily from the long-term economic focus of the Statement of Activities versus the current financial resources focus of the governmental funds. The effect of the differences is illustrated below:

**Capital related items**

When capital assets that are to be used in governmental activities are purchased or constructed, the resources expended for those assets are reported as expenditures in governmental funds. However, in the Statement of Activities, the costs of those assets is allocated over their estimated useful lives and reported as depreciation. As a result, fund balances decrease by the amount of financial resources expended, whereas net position decrease by the amount of depreciation charged for the year.

Capital outlay	\$ 48,999
Depreciation	<u>(843,254)</u>
Total	<u>\$ (794,255)</u>

**Lake Ashton Community Development District**  
**NOTES TO FINANCIAL STATEMENTS**  
**September 30, 2022**

**NOTE B – RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS (CONTINUED)**

**2. Explanation of Differences Between the Governmental Fund Operating Statements and the Statement of Activities (Continued)**

**Long-term debt transactions**

When long-term debt is issued for governmental activities, the resources obtained are recognized as an other financing source at the fund level. At the government-wide level, however, the new debt increases non-current liabilities. Also, interest is recognized when due at the fund level, but is accrued at the government-wide level.

Principal payments	<u>\$ 345,000</u>
Amortization of bond premium	<u>\$ 9,385</u>
Accrued interest	<u>\$ 7,187</u>

**NOTE C – CASH AND INVESTMENTS**

All deposits are held in qualified public depositories and are included on the accompanying balance sheet as cash and investments.

**Custodial Credit Risk – Deposits**

Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. The District does not have a formal deposit policy for custodial credit risk, however, they follow the provisions of Chapter 280, Florida Statutes regarding deposits and investments. As of September 30, 2022, the District's bank balance was \$146,481 and the carrying value was \$138,394. Exposure to custodial credit risk was as follows. The District maintains all deposits in a qualified public depository in accordance with the provisions of Chapter 280, Florida Statutes, which means that all deposits are fully insured by Federal Depositors Insurance or collateralized under Chapter 280, Florida Statutes.

**Investments**

As of September 30, 2022, the District had the following investments and maturities:

<u>Investment</u>	<u>Maturity Date</u>	<u>Fair Value</u>
Florida PRIME	21 Days*	\$ 341,602
U S Bank Money Market	N/A	397,876
Total		<u>\$ 739,478</u>

\*Weighted average maturity

**Lake Ashton Community Development District**  
**NOTES TO FINANCIAL STATEMENTS**  
**September 30, 2022**

**NOTE C – CASH AND INVESTMENTS (CONTINUED)**

Investments (Continued)

The District categorizes its fair value measurements within the fair value hierarchy recently established by generally accepted accounting principles. The fair value is the price that would be received to sell an asset, or paid to transfer a liability, in an orderly transaction between market participants at the measurement date. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. The District uses a market approach in measuring fair value that uses prices and other relevant information generated by market transactions involving identical or similar assets, liabilities, or groups of assets and liabilities.

Assets or liabilities are classified into one of three levels. Level 1 is the most reliable and is based on quoted price for identical assets, or liabilities, in an active market. Level 2 uses significant other observable inputs when obtaining quoted prices for identical or similar assets, or liabilities, in markets that are not active. Level 3 is the least reliable and uses significant unobservable inputs that use the best information available under the circumstances, which includes the District's own data in measuring unobservable inputs.

Based on the criteria in the preceding paragraph, the investments in U S Bank Money Market are Level 1 assets.

The District's investment policy allows management to invest funds in investments permitted under Section 218.415, Florida Statutes. The investment in Florida PRIME is measured at amortized cost. Florida PRIME has established policies and guidelines regarding participant transactions and the authority to limit or restrict withdrawals or impose a penalty for an early withdrawal. As of September 30, 2022, there were no redemption fees, maximum transaction amounts, or any other requirement that would limit daily access to 100 percent of the account value.

Interest Rate Risk

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

Credit Risk

The District's investments are limited by state statutory requirements and bond compliance. As of September 30, 2022, the District's investment in Florida PRIME was rated AAAm by Standard & Poor's. The District's investment in U S Bank Money Market was not rated.

Concentration of Credit Risk

The District places no limit on the amount it may invest in any one fund. The investments in Florida PRIME represent 46% of the District's total investments and U S Bank Money Market represent 54% of the District's total investments.

The types of deposits and investments and their level of risk exposure as of September 30, 2022 were typical of these items during the fiscal year then ended.

**Lake Ashton Community Development District**  
**NOTES TO FINANCIAL STATEMENTS**  
**September 30, 2022**

**NOTE D – CAPITAL ASSETS**

Capital Asset activity for the year ended September 30, 2022 was as follows:

	Balance October 1, 2021	Additions	Deletions	Balance September 30, 2022
<b><u>Governmental Activities:</u></b>				
Capital assets, not depreciated:				
Land	\$ 2,692,929	\$ -	\$ -	\$ 2,692,929
Capital assets, being depreciated				
Infrastructure	22,045,230	-	-	22,045,230
Equipment	724,559	48,999	-	773,558
Total Capital Assets Being Depreciated	22,769,789	48,999	-	22,818,788
Less accumulated depreciation				
Infrastructure	(12,652,793)	(779,537)	-	(13,432,330)
Equipment	(441,382)	(63,717)	-	(505,099)
Total Accumulated Depreciation	(13,094,175)	(843,254)	-	(13,937,429)
Total Capital Assets Depreciated, net	9,675,614	(794,255)	-	8,881,359
 Governmental Activities Capital Assets	 <u>\$ 12,368,543</u>	 <u>\$ (794,255)</u>	 <u>\$ -</u>	 <u>\$ 11,574,288</u>

Depreciation of \$575,130 was charged to physical environment and \$268,124 was charged to culture/recreation.

The following is a summary of changes in the Business-type Activities capital assets for the year ended September 30, 2022:

	Balance October 1, 2021	Additions	Deletions	Balance September 30, 2022
<b><u>Business-type Activities</u></b>				
Capital assets, being depreciated:				
Equipment	\$ 24,988	\$ -	\$ -	\$ 24,988
Less accumulated depreciation for:				
Equipment	(625)	(2,499)	-	(3,124)
Total Capital Assets Depreciated, Net	<u>\$ 24,363</u>	<u>\$ (2,499)</u>	<u>\$ -</u>	<u>\$ 21,864</u>

Depreciation of \$2,499 was charged to restaurant.

**Lake Ashton Community Development District**  
**NOTES TO FINANCIAL STATEMENTS**  
**September 30, 2022**

**NOTE E – INTERFUND ACTIVITY**

Interfund balances at September 30, 2022, consisted for the following:

<b>Receivable Fund</b>	<b>Payable Fund</b>		<b>Total</b>
	<b>General Fund</b>	<b>Capital Projects Fund</b>	
General Fund	\$ -	\$ 18,634	\$ 18,634
Capital Projects Fund	92	-	92
Total	<u>\$ 92</u>	<u>\$ 18,634</u>	<u>\$ 18,726</u>

The General Fund and Capital Projects Fund balances relate to funds owed from the payable fund to the receivable fund for expenditures paid through the receivable fund on behalf of the payable fund.

Interfund transfers for the year ended September 30, 2022, consisted of the following:

<b>Transfers In</b>	<b>Transfers Out</b>		<b>Total</b>
	<b>General Fund</b>	<b>Capital Projects Fund</b>	
Capital Projects Fund	\$ 349,813	\$ -	\$ 349,813
Enterprise Fund	-	172,735	172,735
Total	<u>\$ 349,813</u>	<u>\$ 172,735</u>	<u>\$ 522,548</u>

Transfers from the General Fund to the Capital Projects Fund are related to budgeted capital reserve funding for the fiscal year. Transfers from the Capital Projects Fund to the Enterprise Fund are related to the funding of the deficit in operations in the Enterprise Fund in the current year.

**NOTE F – LONG-TERM DEBT**

The following is a summary of activity for long-term debt for the year ended September 30, 2022:

Long-term debt at October 1, 2021	\$ 3,700,000
Principal payments	<u>(345,000)</u>
Long-term debt at September 30, 2022	3,355,000
Plus bond premium, net	<u>136,074</u>
Long-term debt, net at September 30, 2022	<u>\$ 3,491,074</u>



**Lake Ashton Community Development District**  
**NOTES TO FINANCIAL STATEMENTS**  
**September 30, 2022**

**NOTE F – LONG-TERM DEBT (CONTINUED)**

Long-term debt is comprised of the following:

Capital Improvement Revenue Refunding Bonds

\$5,115,000 Series 2015A-1 Capital Improvement Revenue Refunding Bonds due in annual principal installments beginning May 1, 2016 and maturing May 1, 2032. Interest is due semi-annually on May 1 and November 1, at an interest rate of 5.0%. Current portion is \$230,000. \$ 2,900,000

\$720,000 Series 2015A-2 Capital Improvement Revenue Refunding Bonds due in annual principal installments beginning May 1, 2016 and maturing May 1, 2037. Interest is due semi-annually on May 1 and November 1, at an interest rate of 5.0%. Current portion is \$20,000. \$ 455,000

The annual requirements to amortize the principal and interest of bonded debt outstanding as of September 30, 2022 are as follows:

Year Ending September 30,	Principal	Interest	Total
2023	\$ 250,000	\$ 167,750	\$ 417,750
2024	260,000	155,250	415,250
2025	280,000	142,250	422,250
2026	290,000	128,250	418,250
2027	305,000	113,750	418,750
2028-2032	1,780,000	323,500	2,103,500
2033-2037	<u>190,000</u>	<u>29,250</u>	<u>219,250</u>
Totals	<u>\$ 3,355,000</u>	<u>\$ 1,060,000</u>	<u>\$ 4,415,000</u>

Summary of Significant Bonds Resolution Terms and Covenants

The Series 2015A Bonds are subject to redemption at the option of the District prior to their maturity, in whole or in part, at any time on or after May 1, 2025 at the redemption price of the principal amount being redeemed, together with accrued interest to the date of redemption. The Series 2015A Bonds are subject to extraordinary mandatory redemption prior to maturity in the manner determined by the Bond Registrar if certain events occurred as outlined in the Trust Indenture.

**Lake Ashton Community Development District**  
**NOTES TO FINANCIAL STATEMENTS**  
**September 30, 2022**

**NOTE F – LONG-TERM DEBT (CONTINUED)**

The Trust Indenture established certain amounts be maintained in a reserve account. In addition, the Trust Indenture has certain restrictions and requirements relating to the procedures to be followed by the District on assessments to property owners. The District agrees to levy special assessments in annual amounts adequate to provide payment of debt service and to meet the reserve requirements.

The bond resolution establishes certain funds and determines the order in which revenues are to be deposited into these funds. A description of the significant funds, including their purposes, is as follows:

Reserve Fund – The Series 2015A Reserve Account was funded from the proceeds of the Series 2015A Bonds in an amount equal to 50% of the maximum annual debt service outstanding on the Series 2015A Bonds. Monies held in the reserve account will be used only for the purposes established in the Trust Indenture.

The following is a schedule of required reserve deposits as of September 30, 2022:

	Reserve Balance	Reserve Requirement
Series 2015A Capital Improvement Revenue Refunding Bonds	\$ 210,125	\$ 207,750

**NOTE G – RISK MANAGEMENT**

The District is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; and natural disasters for which the government carries commercial insurance. Settled claims from these risks have not exceeded commercial insurance coverage over the past three years.

**NOTE H – SUBSEQUENT EVENT**

In May 2023, the District made prepayments on the Series 2015 A-1 and 2015 A-2 Bonds in the amounts of \$130,000 and \$10,000, respectively.



# Berger, Toombs, Elam, Gaines & Frank

Certified Public Accountants PL

600 Citrus Avenue  
Suite 200  
Fort Pierce, Florida 34950

772/461-6120 // 461-1155  
FAX: 772/468-9278

## **INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

To the Board of Supervisors  
Lake Ashton Community Development District  
Polk County, Florida

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements, as listed in the table of contents, of Lake Ashton Community Development District, as of and for the year ended September 30, 2022, and the related notes to the financial statements, which collectively comprise the basic financial statements and have issued our report thereon dated September 12, 2023.

### **Report on Internal Control Over Financial Reporting**

In planning and performing our audit, we considered Lake Ashton Community Development District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Lake Ashton Community Development District's internal control. Accordingly, we do not express an opinion on the effectiveness of Lake Ashton Community Development District's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented or detected and corrected on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that have not been identified.



Berger, Toombs, Elam,  
Gaines & Frank  
Certified Public Accountants PL

To the Board of Supervisors  
Lake Ashton Community Development District

### **Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether Lake Ashton Community Development District's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

### **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Berger, Toombs, Elam, Gaines & Frank  
Certified Public Accountants PL  
Fort Pierce, Florida

September 12, 2023



# Berger, Toombs, Elam, Gaines & Frank

Certified Public Accountants PL

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## MANAGEMENT LETTER

To the Board of Supervisors  
Lake Ashton Community Development District  
Polk County, Florida

### Report on the Financial Statements

We have audited the financial statements of the Lake Ashton Community Development District as of and for the year ended September 30, 2022, and have issued our report thereon dated September 12, 2023.

### Auditor's Responsibility

We conducted our audit in accordance with auditing standards generally accepted in the United States; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States and Chapter 10.550, Rules of the Florida Auditor General.

### Other Reporting Requirements

We have issued our Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards* and our Independent Auditor's Report on an examination conducted in accordance with *AICPA Professionals Standards*, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures in those reports, which are dated September 12, 2023, should be considered in conjunction with this management letter.

### Prior Audit Findings

Section 10.554(1)(i)1., Rules of the Auditor General, requires that we determine whether or not corrective actions have been taken to address findings and recommendations made in the preceding financial audit report. The following findings or recommendations were included in the preceding financial audit report.

#### Finding 21 – 01

Finding: The District inappropriately utilized budgeted capital reserve funds to mostly fund the deficit in operations of the Enterprise Fund during the current year.

Recommendation: The capital reserve funds should only expend monies in accordance with the purposes for which the funding was established.

Management Response: Expenditures will be monitored in future years to ensure that capital reserve funds are expended appropriately.



To the Board of Supervisors  
Lake Ashton Community Development District

Current Status: The finding has not been corrected.

### **Financial Condition and Management**

Section 10.554(1)(i)5.a. and 10.556(7), Rules of the Auditor General, require us to apply appropriate procedures and communicate the results of our determination as to whether or not Lake Ashton Community Development District has met one or more of the conditions described in Section 218.503(1), Florida Statutes, and to identify the specific conditions met. In connection with our audit, we determined that Lake Ashton Community Development District did not meet any of the conditions described in Section 218.503(1) Florida Statutes.

Pursuant to Sections 10.554(1)(i)5.b. and 10.556(8), Rules of the Auditor General, we applied financial condition assessment procedures for Lake Ashton Community Development District. It is management's responsibility to monitor the Lake Ashton Community Development District's financial condition; our financial condition assessment was based in part on the representations made by management and the review of the financial information provided by the same as of September 30, 2022.

Section 10.554(1)(i)2., Rules of the Auditor General, requires that we communicate any recommendations to improve financial management. In connection with our audit, we did not have any such recommendations.



To the Board of Supervisors  
Lake Ashton Community Development District

### **Specific Information**

The information provided below was provided by management and has not been audited; therefore, we do not express an opinion or provide any assurance on the information.

As required by Section 218.39(3)(c), Florida Statutes, and Section 10.554(1)(i)6, Rules of the Auditor General, the Lake Ashton Community Development District reported:

- 1) The total number of district employees compensated in the last pay period of the District's fiscal year: 3
- 2) The total number of independent contractors to whom nonemployee compensation was paid in the last month of the District's fiscal year: 26
- 3) All compensation earned by or awarded to employees, whether paid or accrued, regardless of contingency: \$3,400
- 4) All compensation earned by or awarded to nonemployee independent contractors, whether paid or accrued, regardless of contingency: \$3,104,663
- 5) Each construction project with a total cost of at least \$65,000 approved by the District that is scheduled to begin on or after October 1, 2021, together with the total expenditures for such project: None.
- 6) A budget variance based on the budget adopted under Section 189.016(4), Florida Statutes, before the beginning of the fiscal year being reported if the District amends a final adopted budget under Section 189.016(6), Florida Statutes: The budget was not amended.

As required by Section 218.39(3)(c), Florida Statutes, and Section 10.554(1)(i)8, Rules of the Auditor General, the Lake Ashton Community Development District reported:

- 1) The rate or rates of non-ad valorem special assessments imposed by the District: \$2,369.00 - \$3,461.43.
- 2) The amount of special assessments collected by or on behalf of the District: Total special assessments collected was \$2,317,041.
- 3) The total amount of outstanding bonds issued by the District and the terms of such bonds: Series 2015A, \$2,900,000, matures May 2032 and Series 2015A-2, \$455,000, matures May 2037.

### **Additional Matters**

Section 10.554(1)(i)3., Rules of the Auditor General, requires us to communicate noncompliance with provisions of contracts or grant agreements, or abuse, that have occurred, or are likely to have occurred, that have an effect on the financial statements that is less than material but warrants the attention of those charged with governance. In connection with our audit, we did note the following finding.



Berger, Toombs, Elam,  
Gaines & Frank  
Certified Public Accountants PL

To the Board of Supervisors  
Lake Ashton Community Development District

**Purpose of this Letter**

Our management letter is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, Federal and other granting agencies, the Board of Supervisors, and applicable management, and is not intended to be and should not be used by anyone other than these specified parties.

*Berger Toombs Elam  
Gaines + Frank*

Berger, Toombs, Elam, Gaines & Frank  
Certified Public Accountants PL  
Fort Pierce, Florida

September 12, 2023





**Berger, Toombs, Elam,  
Gaines & Frank**

Certified Public Accountants PL

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772/461-6120 // 461-1155  
FAX: 772/468-9278

**INDEPENDENT ACCOUNTANTS' REPORT/COMPLIANCE  
WITH SECTION 218.415, FLORIDA STATUTES**

To the Board of Supervisors  
Lake Ashton Community Development District  
Polk County, Florida

We have examined Lake Ashton Community Development District's compliance with Section 218.415, Florida Statutes during the year ended September 30, 2022. Management is responsible for Lake Ashton Community Development District's compliance with those requirements. Our responsibility is to express an opinion on Lake Ashton Community Development District's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and, accordingly, included examining, on a test basis, evidence about Lake Ashton Community Development District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion. Our examination does not provide a legal determination on Lake Ashton Community Development District's compliance with the specified requirements.

In our opinion, Lake Ashton Community Development District complied, in all material respects, with the aforementioned requirements during the year ended September 30, 2022.

*Berger Toombs Elam  
Gaines & Frank*

Berger, Toombs, Elam, Gaines & Frank  
Certified Public Accountants PL  
Fort Pierce, Florida

September 12, 2023

## SECTION VIII

## SECTION B



**10/16/2023**

**Lake Ashton I CDD Meeting  
Engineering Report**

- 1) **Lake Ashton Shoreline Stabilization Investigation**
  - CLS has provided a quote for this work with multiple options.
- 2) **4444-4445 Ventana Drainage Investigation**
  - AAA selected.
- 3) **Bridge Board Replacements**
  - EMC Docks selected.
- 4) **ADA Clubhouse Entry**

system consists of HDPE strips that are ultrasonically welded to provide honeycomb-shaped panels. GEOWEB perforated panels provide increased friction with soil infill, as well as improved lateral drainage through cell walls, resulting in better performance in saturated soils. Infilling of the GEOWEB cells below the mean high waterline with stone is recommended for applications where standing water over long durations hinders vegetation growth or when higher velocities are encountered than the vegetation can handle. The cells above the mean high waterline can then be filled with existing onsite fill and sodded. The open area cell walls provide for lateral drainage of excessive ground and surface water and allow for root lock-up in the vegetated system. Root lock-up occurs when roots grow from cell-to-cell, creating a more stable mass of vegetation. The Presto GEOSYSTEMS' perforated GEOWEB system shows the use of ATRA Speed Stakes. A Presto ATRA Speed Stake is an HDPE molded stake specifically for use with the GEOWEB system. The ATRA Speed Stakes provide a positive shear connection and uplift resistance of the GEOWEB by quickly securing the GEOWEB system in place. We recommend placing the ATRA Speed Stakes 4' on center throughout the entire system. The GEOWEB panels are connected with HDPE ATRA Keys which provide a mechanical connection with a strength of 275 pounds. Zip ties or metal staples are not permitted for connecting the GEOWEB panels. For this application, a medium weight nonwoven geotextile, such as Mirafi 160N, should be installed under the GEOWEB system for further enhancement of root lock-up and for separation of the infill material to be used below the waterline. An estimated installed cost for this application is \$27.00 to \$37.00 per square yard, excluding the cost of any imported infill required, selected vegetation material or any other special site conditions that may apply.

#### **Option 4: Flexamat Tied Concrete Mat System**



Option 4 shows use of the Flexamat tied concrete mat system. Flexamat is an erosion control mat consisting of concrete blocks embedded into a high-strength geogrid. The Flexamat is supplied in rolls making it easy to install along lake embankments with a small piece of machinery. Flexamat is supplied with a synthetic backing that helps shield underlying soil until vegetation can become established. The placement of a geotextile under the Flexamat may be required depending on the wave chop expected. Once the mats are installed, they are then backfilled with topsoil and vegetated. Vegetation can be established over the Flexamat by seeding or sodding. Flexamat should be installed a minimum of 1' above the mean high waterline and to a minimum of 1' below the mean low waterline. By doing this, it ensures that you have protection of the slope year-round during both the rainy season and the dry season. The estimated installed cost of the Flexamat system is \$45.00 to \$65.00 per square yard.

## Erosion Control Options for Florida Lake Embankments

Florida lake embankments are being eroded during storm events with undermining occurring at the waterline caused by wind and boat-generated wave chop. When undermining occurs at the toe, the slopes begin to slough off into the water. Slopes steeper than 3H:1V normally start sliding under saturated conditions until the soil reaches a point of equilibrium. There are a variety of products that can be considered for lake embankment applications. Choosing the correct system will depend on slope angles, wave heights and the preferred finished appearance chosen by the owner.

Each of the following ten options has been used previously in similar applications where stabilized embankments with accessibility to the waterfront were required to be aesthetically-pleasing. Below is a brief description of each option with cost estimates for the products discussed. If a more detailed analysis of one of these options is desired or for information on qualified installers of these systems, please contact us at the number provided.

### Option1: North American Green C350 Turf Reinforcement Mat



Option 1 shows the North American Green C350, an erosion control/turf reinforcement matting, which consists of coconut fibers that will last one to two years before biodegrading and a permanent three-dimensional synthetic mesh. This combination of natural and synthetic materials gives the C350 highly-effective temporary erosion control, as well as permanent vegetation reinforcement capabilities. The C350 provides a system for protection against surface erosion, as well as a matting that will trap sediment and provide for a stronger soil surface, enabling vegetation to handle higher flow velocities and stormwater runoff. The C350's half-inch mesh opening of the top netting provides maximum retention of the enclosed fiber material during storm events. We suggest filling voids and re-grading the eroded area to the desired elevations. Once compaction has been completed, the C350 matting should be installed up the side slopes. Twelve-inch trenches at the top-of-bank and along all perimeters of the blankets should be dug to accommodate anchoring of the blanket. It is always difficult to work at the waterline, but the toe of the blanket must be secured well into a 12" deep toe trench. A typical method of securing the blankets at and below the waterline is with 10" U-shaped staples, but 12" securing pins with a fixed washer at the top can also be considered in conjunction with backfilling the 12" toe trench with crushed stone. The blanket should then be stapled in place with 10" U-shaped staples at a rate of 3.4 per square yard. The trenches should be backfilled

# SECTION 1



Consolidated Land Services, Inc.

Mailing Address:

P.O. Box 2593

Dade City, FL 33526

# Estimate

Date	Estimate #
9/8/2023	00000166

Name / Address
Lake Ashton

Project				
Clubhouse Pond				
Description	Qty	U/M	Rate	Total
<b>OPTION #1:</b> Installation of High Strength Geogrid Flexamat Armoring System located at 4140 Ashton Club Dr.:  CLS, Inc. will arrive onsite, within approx. 3 to 5 days of approval, to mobilize equipment and materials. Once mobilization occurs, CLS, Inc. will begin grading slopes to pre-existing grade in order to begin installation of High Strength Geogrid, Flexamat Armoring System with approx. 24" anchor trench and will re-vegetate with Bahia sod.  **CLS, Inc. will utilize a track mat system to minimize disturbances to access points and work areas.  If Customer prefers CLS, Inc. to restore disturbed areas, change order will be provided. In this event, Access Points will be identified and pre-approved by CDD and/or Homeowner.  1.Mobilize 2.Grade Slopes 3.Install Flexamat Armoring System 4.Re-vegetate with Bahia sod 5.De-mobilize	1	ea	37,771.32	37,771.32
Approved by: Signature: Email: Title:				
			Estimate Valid for 30 Days. CLS, Inc. Provides Competition Sensitive Pricing.	
			Total	





Consolidated Land Services, Inc.

Mailing Address:  
P.O. Box 2593  
Dade City, FL 33526

# Estimate

Date	Estimate #
9/8/2023	00000166

Name / Address
Lake Ashton

Project				
Clubhouse Pond				
Description	Qty	U/M	Rate	Total
<b>OPTION #2: Installation of C350 Erosion Control Blanket</b> located at 4140 Ashton Club Dr.:  CLS, Inc. will arrive onsite, within approx. 3 to 5 days of approval, to mobilize equipment and materials. Once mobilization occurs, CLS, Inc. will begin grading slopes to pre-existing grade in order to begin installation of C350 Erosion Control Blanket with approx. 24" anchor trench and will re-vegetate with Bahia sod.  **CLS, Inc. will utilize a track mat system to minimize disturbances to access points and work areas.  If Customer prefers CLS, Inc. to restore disturbed areas, change order will be provided. In this event, Access Points will be identified and pre-approved by CDD and/or Homeowner.  1.Mobilize 2.Grade Slopes 3.Install C350 Erosion Control Blanket 4.Re-vegetate with Bahia sod 5.De-mobilize	1	ea	27,781.59	27,781.59
Approved by: <b>Signature:</b> <b>Email:</b> <b>Title:</b>				
			<i>Estimate Valid for 30 Days.</i> <i>CLS, Inc. Provides Competition Sensitive Pricing.</i>	
			<b>Total</b>	



Consolidated Land Services, Inc.

Mailing Address:  
P.O. Box 2593  
Dade City, FL 33526

# Estimate

Date	Estimate #
9/8/2023	00000166

Name / Address
Lake Ashton

Project				
Clubhouse Pond				
Description	Qty	U/M	Rate	Total
<b>OPTION #3: Installation of C125 Erosion Control Blanket</b> located at 4140 Ashton Club Dr.:  CLS, Inc. will arrive onsite, within approx. 3 to 5 days of approval, to mobilize equipment and materials. Once mobilization occurs, CLS, Inc. will begin grading slopes to pre-existing grade in order to begin installation of C125 Erosion Control Blanket with approx. 24" anchor trench and will re-vegetate with Bahia sod.  **CLS, Inc. will utilize a track mat system to minimize disturbances to access points and work areas.  If Customer prefers CLS, Inc. to restore disturbed areas, change order will be provided. In this event, Access Points will be identified and pre-approved by CDD and/or Homeowner.  1.Mobilize 2.Grade Slopes 3.Install C125 Erosion Control Blanket 4.Re-vegetate with Bahia sod 5.De-mobilize	1	ea	25,692.47	25,692.47
Approved by:		<i>Estimate Valid for 30 Days.</i> <i>CLS, Inc. Provides Competition Sensitive Pricing.</i>		
Signature:				
Email:				
Title:				

# SECTION C





# Lake Ashton Community Development District

## Community Director Report

Submitted by:  
Christine Wells, Community Director

Meeting Date: October 16, 2023





## Events and Activities

2024 Entertainment Series Season Ticket renewals started on October 2. Upgrades and exchanges for current season ticket holders will happen the beginning of November. Staff is looking into the possibility of selling new season tickets and individual tickets online. TicketLeap has been going well and many residents are enjoying the convenience of purchasing tickets online, wherever they are. Staff conducted 2 informational sessions in September. **Three other sessions have been scheduled for October 18, November 15, and November 30.** In addition, staff scheduled free smartphone classes with a vendor partner to assist in helping resident learn to navigate QR codes and how to use the TicketLeap app on their phone.

The Good Neighbor Day Potluck on September 28 was a success. There will be a Community Social Potluck every month, alternating between the Clubhouse and HFC, moving forward. **The next scheduled potluck is October 19 at the HFC.**

**The Home Improvement Expo is scheduled for November 29.** Staff introduced an additional revenue stream this year in the form of publishing a vendor's logo and contact information in the program for an additional fee of \$100. Several vendors have chosen this option and currently there are over 30 vendors signed up to attend the event.

### The following events are scheduled for Oct - Dec

10/11 - Karaoke w/ DJ Wayne  
10/18 – TicketLeap Informational Session  
10/19 - Halloween Crafting w/ Carmen  
10/28 - Fall Festival  
11/8 - Karaoke w/ DJ Wayne  
11/11 – Shredding Event  
11/14 – Smart Phone Tips  
11/15 - TicketLeap Informational Session  
11/16 - Thanksgiving Crafting w/ Carmen  
11/17 – Community Friendsgiving  
11/18 – Open House at the Clubhouse  
11/27 – Smart Phone Tips  
11/28 – Electronics Recycling  
11/29 - Home Improvement Expo  
11/30 – TicketLeap Informational Session  
12/5 - Seasonal Floral Frames  
12/11 - Bloodmobile  
12/12 - Crafting w/ Carmen  
12/13 – TicketLeap Informational Session  
12/13 - Karaoke w/ DJ Wayne  
12/29 – TicketLeap Informational Session  
12/31 - Cheers to the New Year!

A poster for the Fall Festival. The top half has a white background with orange and brown text and graphics. It features a pumpkin and the words 'FALL FESTIVAL' in a stylized font. To the right, it says 'October 28 11 am - 2 pm Clubhouse Patio, Parking Lot & Garden'. The bottom half has an orange background with white text listing activities: 'CRAFT BOOTHS', 'THEMED YARD & CARNIVAL GAMES', 'CHARM CITY FOOD TRUCK', 'MIMI'S ITALIAN ICE', 'FACE PAINTING', 'CARICATURES', 'MAKE-A-MUMMY CONTEST & MORE!'. At the bottom, it mentions a 5K race and lists sponsors.

**FALL FESTIVAL**

October 28  
11 am - 2 pm  
Clubhouse  
Patio, Parking  
Lot & Garden

**CRAFT BOOTHS**  
**THEMED YARD & CARNIVAL GAMES**  
**CHARM CITY FOOD TRUCK**  
**MIMI'S ITALIAN ICE**  
**FACE PAINTING**  
**CARICATURES**  
**MAKE-A-MUMMY CONTEST**  
**& MORE!**

Don't forget to cheer on the participants at the Fall Festival 5K starting at 8 am at the Clubhouse! All proceeds from the 5K will benefit Lake Ashton Hands 4 Hope.

All games and activities (minus the food truck) are **completely free** thanks to the following sponsors:  
**Matt Simpson with Edward Jones, Small World Tours, Water's Edge, Never Left Alone, Performance Golf Carts, Cruise Planners, Weaver Loveless Law**

## Bus Trips Scheduled

11/1 - Holocaust Museum Bus Trip

11/26 – 12/2 - Myrtle Beach Bus Trip

11/28 - Victorian Trees Bus Trip

12/5 - Holiday Lights in the Garden Bus Trip

12/16 - 12/17 - Amelia Island & Dinner Cruise Bus Trip

## Newsletter:



The October Lake Ashton community magazine was sent out via email blast along with the monthly calendar of events on September 29. This issue featured a front cover promoting the LAVA Craft Fair. The back cover promoted LAPAC's Haunting on the Lake event. The November *LA Times* magazine will be distributed on **Wednesday, November 1.**



## Monday Coffee:

The following featured speakers are scheduled for upcoming Monday Coffee Meetings.

- October 23 – American Legion Post 71 and All Veteran's Center
- October 30 – Lake Wales Chamber of Commerce
- November 6 – Everyday Phone Tips and Tricks
- November 13 – Quilts of Valor

## Cost Savings Analysis:

- Contact was made with all utility companies to determine any cost savings.
  - TECO
    - Staff is continuing to work with a TECO rep on the possibility of changing our light fixtures and/or poles to realize savings on our streetlight contracts.
  - Spectrum
    - Staff is working with Spectrum to identify all outstanding credits. Credits for phone equipment is still pending. I have a phone meeting set with an escalation specialist with Spectrum for Monday, October 9.
    - Staff met with Spectrum to discuss internet options. We are still in the process of working through understanding the options and what will work best for Lake Ashton's needs.

- Staff is continuing to work on bringing natural gas into the community. The last communication on August 8 indicated that the gas main was in the construction stage and once completed they will conduct a feasibility study on extending the main and servicing the Clubhouse.
- Staff was able to save \$350 for the annual fire extinguisher inspection by utilizing a new vendor that the Restaurant owner utilizes.

## **Safety and Security:**

- Staff has noticed that there are at times underlying damages to the gate arms that are hit by vehicles coming through the gate. It is recommended to increase the fee charged for hitting the gate to \$250. It is currently at \$50 to replace a gate arm that has been hit without any apparent visible damage.
- A quote was approved for the installation of electric needed for the installation of amenity access controls and additional cameras that will be installed.
- Staff is working on soliciting a quote to modify the doors to the amenities to install glass to allow for a view into the room once the amenity access system is installed. This will be presented at an upcoming meeting for the Board to consider.
- Security staff has started handing out flyers to vendors reminding them of best parking practices.
- The agreement for additional security options has been executed.
- New gate operators and gate arms have been installed.

## **Ballroom Marketing Updates:**

- Staff has booked 3 new Ballroom rental clients from the Bridal Expo that staff attended in September.
- Staff has scheduled a Bridal Expo on Saturday, June 1, 2024. Staff will be working with local event planners and vendors to promote. This will be an excellent revenue stream and showcasing opportunity for Lake Ashton.

## **New Business:**

- Staff has reached out to a vendor partner to determine the feasibility of sponsoring some endeavors at Lake Ashton. More information will be released once available.
- Staff has initiated contact with Polk County Roads and Drainage regarding the project that is impacting the right-of-way boarding Lake Ashton. We also have made contact

with the contractor that is completing the work. I have also reached out to get a status update on the installation of the temporary traffic signal.

- Staff is working with the Fine Arts and Photography Club to set up a revolving resident photo display in the Clubhouse main hallway.
- Staff is working on sign options for the main entrance. Options with pricing will be presented at an upcoming BOS meeting. This is a revenue generating project.
- Staff is working on a plan with options for residents to purchase memorial swings and other seating options for the Reflection Garden. Options will be presented at an upcoming meeting.

## **General Updates:**

- The Bingo room rental agreement was executed.
- All maintenance contracts have been executed.
- There are two options for a mandatory facilitator meeting set up at the Clubhouse (10/25) and HFC (10/26) to advise them of the policies in place governing Clubs in addition to the resources available to them to promote their activities and events to residents.
- The Operations Manager will give an update on the Bocce Court refurbishment project in his report.
- All items from last month's surplus list have been donated.
- Brooker Septic is still waiting on permits for the installation of the grease traps.
- Canvas prints of the photos that won the photo contest last year in addition to some that were runners up have been installed in the Foyer and Main Hallway.



**Lake Ashton Community Development District Project Tracking List  
FY 2023**

Project Name	Budget	Final Cost	Board Approval	Scheduled Completion	Current Status	Status Updated	Paid from General Fund	Paid from Capital Projects Fund
<b><i>Clubhouse and Other Grounds Projects</i></b>								
Outdoor Pool/Spa Refurbishment	\$116,354.00		5/15/2023		The Pool and Spa refurbishment project is near completion. Touch up work has been completed on the gutters. Acid washing is still on the schedule to be completed. The surface has to be cured for 6 months before acid washing can take place. The final payment has not been made yet.	10/9/2023		
Installation of Additional Security Options	\$347,000.00		8/21/2023		The contract was executed on September 28. A quote has been approved for the installation of electric. Internet options are being evaluated. Securitas has been asked to provide a timeline for execution.  A not to exceed amount of \$5,200 monthly and one-time not to exceed amount of \$35K for amenity access cards and RFID tags was approved by the Board of Supervisors.	10/9/2023		
Replacement of 2 Treadmills in the Fitness Center	\$12,963.22		7/24/2023	10/31/2023	Treadmills were ordered on 7/28/23. They are estimated to arrive at the end of October.	10/9/2023		
Grease Trap Installation	\$40,000.00		8/21/2023		The quote was signed and returned to the vendor. The permit application has been submitted. The vendor has been contacted weekly and the latest update was that the permit is still being processed.	10/9/2023		
Bocce Ball Court Refurbishment	\$22,000.00		9/18/2023		Staff has approved a proposal for \$2,492.78 for the composite side boards, \$8,912.40 for the carpet (15 year warranty), and \$4,600 for the installation of the concrete curbing. Staff was able to come up with a process of installation that will not require the use of the metal brackets. Staff is in the process of scheduling all the vendors based on the boards estimated time of arrival.	10/9/2023		

**Lake Ashton Community Development District Project Tracking List  
FY 2023**

Project Name	Budget	Final Cost	Board Approval	Scheduled Completion	Current Status	Status Updated	Paid from General Fund	Paid from Capital Projects Fund
Media Center/Game Room Switch	\$41,250.00		7/24/2023		Staff is waiting for the door and room divider to be installed in the Card Room. The door is scheduled to be installed on October 14.	10/9/2023		
<b>Landscape Projects</b>								
Installation of Plants at the Voting Entrance in Front of the Clubhouse	\$2,500.00		8/21/2023		Yellowstone is still waiting on the stump grinding vendor to complete that portion of the project. Once that is complete they will install the plants as designed with the Garden Club facilitator.	10/9/2023		
<b>Pavement Management Stormwater Management Bridges and Pathways</b>								
Lake Ashton Shoreline Restoration					Options for plants to be installed along with other shoreline restoration efforts were presented at the August BOS Meeting. Alan to work on quote	9/11/2023		
Replacement of Bridge Boards on Bridge 1 and 11	\$10,000.00		9/18/2023		The agreement and proposal was signed. The amount approved was \$9,420. A deposit of \$4,000 was sent on October 3 as requested in the contract.	10/9/2023		
Slow Drainage on Ventana Lane	\$14,500.00		8/21/2023		A quote from AAA was approved at the August BOS Meeting	9/11/2023		
<b>Completed Projects</b>								
Replacement of Annuals at Thompson Nursery Road Entrance	\$0.00	\$0.00	8/21/2023	10/3/2023	This project was completed on 10/3/23.	10/9/2023	0	
Replacement of 4 Barrier Gate Arms	\$36,850.80	\$36,850.80	7/24/2023	10/4/2023	The gate operators were installed on October 3 and 4.  The monthly payment will be \$614.18. This includes preventative maintenance for 5 years. The amount is \$211.33 for this (included in the monthly amount of \$614.18).	9/11/2023	36850.8	

# SECTION D

# Lake Ashton

## Community Development District



October 16, 2023  
Matthew Fisher – Operations Manager

# Contracted Services

## Landscaping



- ✚ The most recent site visit report is included.
- ✚ Staff has met with Yellowstone reviewing the Pet Play Park turf conditions. Yellowstone is providing a proposal.
- ✚ Stump grinding has been completed near the “voting entrance. The plants will be installed the week of Oct. 9<sup>th</sup>.
- ✚ Birds of Paradise and Hibiscus have been planted outside the Fitness Center windows. Pending- Oyster plants in the pockets.
- ✚ Perennials have been planted at the entrance off of Thompson Nursery Rd. Pending- replace declining Red Pentas.



# Contracted Services

## Aquatic Management

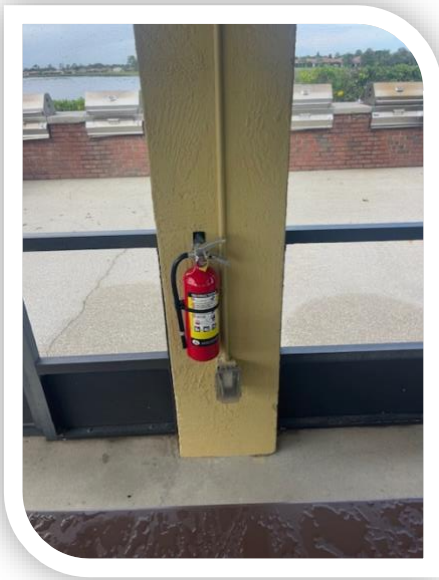
- + Ponds were reviewed with Applied Aquatics.
- + The most recent pond inspection checklist is included.
- + Quarterly wetland treatments were completed.



Wetland adjacent to the Clubhouse-  
example of treated invasive vegetation  
dying.

# Facility Maintenance

## Updates



- + Ridge Fire completed the annual fire extinguisher inspections.
- + New fire extinguisher installed at the Pavilion.
- + Climateguard Cooling Services installed a new air handler to the Bowling Alley.
- + Massage therapy pump to the spa was replaced by Spies Pools.
- + Staff stained the benches at the Shuffleboard Ct and Horseshoe Pits.
- + Bocce Ball Court update- Staff approved a quote from Turf Pro. The composite boards have been ordered (8-week lead time). This project will be under budget.

# Facility Maintenance Forecaster

- + Paint interior of the Gate House. Projected start date: 10/23/23
- + Inspect emergency lights and emergency exits. Projected start date: 10/16/23
- + Replace ceiling tiles at the Gate House. Projected start date: 10/23/23
- + Paint the fountain in front of the Clubhouse. Projected start date: 10/30/23
- + Replace burnt palm up lights down Lake Ashton Blvd. Projected start date: 10/9/23

For any questions or comments regarding the above information, please contact me by phone at (863) 956-6207, or by email at [mfisher@lakeshtoncdd.com](mailto:mfisher@lakeshtoncdd.com). Thank you.

Respectfully,  
Matthew Fisher



# Applied Aquatic Compliance Checklist: 10/9/23

POND	APPERANCE	ALGAE	COMMENTS
E1	Good		Nothing to Report
E2	Good	Yes	Minor spike rush. Minor algae
E3	Fair	Yes	Algae present in the middle of the pond. Applied Aquatic confirmed they will have the boat 10/10/23 to treat again
E4	Fair	Yes	Minor algae present along the banks between Spike Rush
E5	Good		Torpedo Grass being treated on west side of the pond
E6	Good		Nothing to report
E7	Fair	Yes	Minor algae north side of ponds edge. Treated 10/9/23
E8	Good	Yes	Minor algae. Torpedo grass present back side
E9	Fair		Nothing to report
E10	Good		Spike Rush present. Applied Aquatic treated with Sonar
E11	Good		Nothing to report
E12	Good		Need to put boat in to treat north side near wetland
E13	Good		Nothing to report
E14	Fair	Yes	Algae needs to be treated
GC1	Good		Nothing to report
GC2	Good		Minor Hydrilla treated. A lot better than last month
GC3	Good		Eelgrass treated
GC4	Good		Need to put in boat to treat east side of the pond
GC5	Good	Yes	Eelgrass is present. Minor algae
GC6	Good	Yes	Minor algae present
GC7	Bad	Yes	Algae is taking over the southern end of this pond. Treating with Copper 10/9/23. Adding black dye 10/9/23.
GC8	Good	Yes	Minor algae and Eelgrass present
GC9	Fair		Nothing to report
GC10	Good		Nothing to report
GC11	Fair	Yes	Minor Algae present; treated 10/9/23. Minor submersed Spike Rush
GC12	Good	Yes	Minor algae present; treated 10/9/23
GC13	Good		Nothing to report
GC14	Good		Nothing to report
GC15	Good	Yes	Minor algae and Eelgrass present. Need to put boat in to treat east side of pond.
GC16	Good		Minor Eelgrass
GC17	Good		Nothing to report
GC18	Good	Yes	Minor algae and Eelgrass. Torpedo grass present

GC19	Good	Yes	Minor algae. Eelgrass present
GC20	Good		Nothing to report
GC21	Good		Water level is low

## LACDD EAST POND MAP



# LACDD EAST GOLF COURSE POND MAP



## SECTION IX

# SECTION A

**LAKE ASHTON**  
**COMMUNITY DEVELOPMENT DISTRICT**  
**COMBINED BALANCE SHEET**  
September 30, 2023

	Major Funds			Total
	General	Debt Service	Capital Reserve	Governmental Funds
<b><u>ASSETS:</u></b>				
Cash-Wells Fargo	\$62,983	---	\$96,107	\$159,091
Due from Other Funds	\$528	---	\$1,582	\$2,110
Investment - State Board	\$2,064	---	---	\$2,064
Investment - State Board Capital Reserve	---	---	\$425,094	\$425,094
Investments:				
Series 2015				
Reserve A	---	\$207,750	---	\$207,750
Revenue A	---	\$97,702	---	\$97,702
Prepayment A-1	---	\$49,404	---	\$49,404
Prepayment A-2	---	\$3,951	---	\$3,951
Prepaid Expenses	\$95,541	---	---	\$95,541
<b>TOTAL ASSETS</b>	<b>\$161,116</b>	<b>\$358,808</b>	<b>\$522,783</b>	<b>\$1,042,708</b>
<b><u>LIABILITIES:</u></b>				
Accounts Payable	\$79,518	---	\$4,907	\$84,425
Due to Other Funds	\$1,582	\$0	\$528	\$2,110
Deposits-Restaurant	\$5,000	---	---	\$5,000
Deposits-Room Rentals	\$7,225	---	---	\$7,225
Deferred Revenue	\$19,928	---	---	\$19,928
<b>TOTAL LIABILITIES</b>	<b>\$113,252</b>	<b>\$0</b>	<b>\$5,435</b>	<b>\$118,687</b>
<b><u>FUND BALANCES:</u></b>				
Nonspendable:				
Deposits and prepaid items	\$95,541	---	---	\$95,541
Restricted:				
Debt Service	---	\$358,808	---	\$358,808
Assigned:				
Capital Reserve	---	---	\$517,348	\$517,348
Assigned	\$31,431	---	---	\$31,431
Unassigned	(\$79,108)	---	---	(\$79,108)
<b>TOTAL FUND BALANCES</b>	<b>\$47,864</b>	<b>\$358,808</b>	<b>\$517,348</b>	<b>\$924,020</b>
<b>TOTAL LIABILITIES &amp; FUND BALANCES</b>	<b>\$161,116</b>	<b>\$358,808</b>	<b>\$522,783</b>	<b>\$1,042,708</b>

## SECTION B



**LAKE ASHTON**  
**COMMUNITY DEVELOPMENT DISTRICT**  
**CAPITAL PROJECTS RESERVE FUND**  
Statement of Revenues, Expenditures, and Changes in Fund Balance  
For the Period Ended September 30, 2023

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 09/30/23	ACTUAL THRU 09/30/23	VARIANCE
<b>REVENUES:</b>				
Interest Income	\$1,000	\$1,000	\$18,298	\$17,298
Capital Reserve-Transfer In FY 22	\$455,901	\$455,901	\$455,901	\$0
<b>TOTAL REVENUES</b>	<b>\$456,901</b>	<b>\$456,901</b>	<b>\$474,199</b>	<b>\$17,298</b>
<b>EXPENDITURES:</b>				
<b>Adopted FY 2023 Capital Projects:</b>				
Ballroom Renovation	\$11,500	\$11,500	\$6,985	\$4,515
Treadmills (2)	\$10,000	\$10,000	\$0	\$10,000
Outdoor Pool/Spa Refurbishment	\$66,800	\$66,800	\$63,370	\$3,431
Lake Ashton Shoreline Restoration	\$16,000	\$16,000	\$0	\$16,000
Gate Operators with LED Gate Arms	\$10,000	\$10,000	\$0	\$10,000
Bocce Court Refurbishment	\$20,000	\$20,000	\$0	\$20,000
HVAC	\$27,000	\$27,000	\$26,768	\$232
Asphalt and Curblin repairs	\$20,000	\$20,000	\$0	\$20,000
Golf Course Pathways	\$10,000	\$10,000	\$0	\$10,000
Golf Course Bridge Maintenance	\$30,000	\$30,000	\$13,335	\$16,665
Pond Repairs	\$10,000	\$10,000	\$0	\$10,000
Paver Maintenance	\$11,500	\$11,500	\$0	\$11,500
Restaurant Equipment	\$16,000	\$16,000	\$0	\$16,000
Other Current Charges	\$650	\$650	\$39	\$611
<b>Other BOS Approved Capital Projects</b>				
LA Blvd. Refurbishment	\$0	\$0	\$80,430	(\$80,430)
Fence Repairs	\$0	\$0	\$3,500	(\$3,500)
Stormwater Management	\$0	\$0	\$29,481	(\$29,481)
Amenity Room Refurbishment	\$0	\$0	\$18,070	(\$18,070)
Restaurant Patio Awning	\$0	\$0	\$24,000	(\$24,000)
<b>TOTAL EXPENDITURES</b>	<b>\$259,450</b>	<b>\$259,450</b>	<b>\$265,978</b>	<b>(\$6,528)</b>
Excess (deficiency) of revenues over (under) expenditures	<b>\$197,451</b>	<b>\$197,451</b>	<b>\$208,221</b>	<b>\$10,771</b>
Net change in fund balance	\$197,451	\$197,451	\$208,221	\$10,771
FUND BALANCE - Beginning	\$273,754		\$309,127	
FUND BALANCE - Ending	<u>\$471,205</u>		<u>\$517,348</u>	



# SECTION C

**LAKE ASHTON**  
**COMMUNITY DEVELOPMENT DISTRICT**  
**GENERAL FUND**  
Statement of Revenues, Expenditures, and Changes in Fund Balance  
For the Period Ended September 30, 2023

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 09/30/23	ACTUAL THRU 09/30/23	VARIANCE
<b><u>REVENUES:</u></b>				
Special Assessments - Levy <sup>(1)</sup>	\$2,055,306	\$2,055,306	\$2,064,409	\$9,103
Rental Income	\$40,000	\$40,000	\$53,869	\$13,869
Rental Income-Restaurant	\$0	\$0	\$300	\$300
Special Events Revenue	\$130,000	\$130,000	\$189,639	\$59,639
Newsletter Ad Revenue	\$95,000	\$95,000	\$96,934	\$1,934
Interest Income	\$1,000	\$1,000	\$7,948	\$6,948
Insurance Proceeds	\$0	\$0	\$34,404	\$34,404
Miscellaneous Income	\$5,000	\$5,000	\$18,122	\$13,122
<b>TOTAL REVENUES</b>	<b>\$2,326,306</b>	<b>\$2,326,306</b>	<b>\$2,465,626</b>	<b>\$139,320</b>
<b><u>EXPENDITURES:</u></b>				
<b><u>ADMINISTRATIVE:</u></b>				
Supervisor Fees	\$4,000	\$4,000	\$6,858	(\$2,858)
FICA Expense	\$306	\$306	\$525	(\$219)
Engineering	\$60,000	\$60,000	\$24,198	\$35,802
Arbitrage	\$600	\$600	\$600	\$0
Dissemination	\$1,500	\$1,500	\$1,500	\$0
Dissemination-Amort Schedules	\$0	\$0	\$600	(\$600)
Attorney	\$30,000	\$30,000	\$35,863	(\$5,863)
Annual Audit	\$3,850	\$3,850	\$3,750	\$100
Trustee Fees	\$4,310	\$4,310	\$4,310	\$0
Management Fees	\$63,248	\$63,248	\$63,248	\$0
Computer Time	\$1,000	\$1,000	\$1,000	\$0
Postage	\$2,500	\$2,500	\$2,554	(\$54)
Printing & Binding	\$1,000	\$1,000	\$896	\$104
Newsletter Printing	\$50,000	\$50,000	\$51,563	(\$1,563)
Rentals & Leases	\$5,500	\$5,500	\$3,295	\$2,205
Insurance	\$60,823	\$60,823	\$61,372	(\$549)
Legal Advertising	\$1,500	\$1,500	\$4,621	(\$3,121)
Other Current Charges	\$1,250	\$1,250	\$302	\$948
Property Taxes	\$0	\$0	\$0	\$0
Office Supplies	\$175	\$175	\$311	(\$136)
Dues, Licenses & Subscriptions	\$175	\$175	\$175	\$0
<b>TOTAL ADMINISTRATIVE</b>	<b>\$291,737</b>	<b>\$291,737</b>	<b>\$267,541</b>	<b>\$24,196</b>

**LAKE ASHTON**  
**COMMUNITY DEVELOPMENT DISTRICT**  
**GENERAL FUND**  
Statement of Revenues, Expenditures, and Changes in Fund Balance  
For the Period Ended September 30, 2023

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 09/30/23	ACTUAL THRU 09/30/23	VARIANCE
<b><u>Field:</u></b>				
Field Management Services	\$408,176	\$408,176	\$440,843	(\$32,667)
Gate/Patrol/Pool Officers	\$310,273	\$310,273	\$314,394	(\$4,121)
Pest Control	\$4,690	\$4,690	\$3,540	\$1,150
Security/Fire Alarm/Gate Repairs	\$7,500	\$7,500	\$12,078	(\$4,578)
Telephone/Internet	\$13,600	\$13,600	\$11,000	\$2,600
Electric	\$220,000	\$220,000	\$236,731	(\$16,731)
Water	\$16,000	\$16,000	\$21,986	(\$5,986)
Gas-Pool	\$25,000	\$25,000	\$16,690	\$8,310
Refuse	\$14,000	\$14,000	\$3,989	\$10,011
Repairs & Maintenance-Clubhouse	\$57,600	\$57,600	\$66,244	(\$8,644)
Repairs & Maintenance-Fitness Center	\$3,000	\$3,000	\$2,174	\$826
Repairs & Maintenance-Bowling Lanes	\$17,000	\$17,000	\$17,111	(\$111)
Repairs & Maintenance-Restaurant	\$0	\$0	\$12,556	(\$12,556)
Furniture, Fixtures, Equipment	\$15,000	\$15,000	\$7,089	\$7,911
Repairs & Maintenance-Golf Cart	\$5,400	\$5,400	\$4,015	\$1,385
Repairs & Maintenance-Pool	\$20,000	\$20,000	\$36,265	(\$16,265)
Landscape Maintenance-Contract	\$194,520	\$194,520	\$193,630	\$890
Landscape Maintenance-Other	\$0	\$0	\$11,426	(\$11,426)
Plant Replacement	\$7,000	\$7,000	\$994	\$6,006
Irrigation Repairs	\$3,500	\$3,500	\$5,440	(\$1,940)
Lake Maintenance-Contract	\$49,545	\$49,545	\$46,740	\$2,805
Lake Maintenance-Other	\$0	\$0	\$1,200	(\$1,200)
Wetland Mitigation and Maintenance	\$41,595	\$41,595	\$24,700	\$16,895
Permits/Inspections	\$2,200	\$2,200	\$3,969	(\$1,769)
Office Supplies/Printing/Binding	\$5,000	\$5,000	\$3,109	\$1,891
Operating Supplies	\$23,000	\$23,000	\$28,318	(\$5,318)
Credit Card Processing Fees	\$5,500	\$5,500	\$4,654	\$846
Dues & Subscriptions	\$9,000	\$9,000	\$9,068	(\$68)
Decorations	\$2,000	\$2,000	\$1,245	\$755
Special Events	\$130,000	\$130,000	\$187,793	(\$57,793)
Traffic Accident Repairs	\$0	\$0	\$6,085	(\$6,085)
Storm Damage	\$0	\$0	\$5,337	(\$5,337)
<b>TOTAL FIELD</b>	<b>\$1,610,099</b>	<b>\$1,610,099</b>	<b>\$1,740,414</b>	<b>(\$130,315)</b>
<b>TOTAL EXPENDITURES</b>	<b>\$1,901,836</b>	<b>\$1,901,836</b>	<b>\$2,007,955</b>	<b>(\$106,118)</b>
Excess (deficiency) of revenues over (under) expenditures	<b>\$424,469</b>	<b>\$424,469</b>	<b>\$457,671</b>	<b>\$33,202</b>
<b>OTHER FINANCING SOURCES/(USES)</b>				
Capital Reserve-Transfer Out	(\$455,901)	(\$455,901)	(\$455,901)	\$0
<b>TOTAL OTHER FINANCING SOURCES/(USES)</b>	<b>(\$455,901)</b>	<b>(\$455,901)</b>	<b>(\$455,901)</b>	<b>\$0</b>
<b>Net change in fund balance</b>	<b>(\$31,431)</b>	<b>(\$31,431)</b>	<b>\$1,770</b>	<b>\$33,202</b>
FUND BALANCE - Beginning	\$31,431		\$46,094	
FUND BALANCE - Ending	<u>\$0</u>		<u>\$47,864</u>	

<sup>(1)</sup> Assessments are shown net of Discounts and Collection Fees.

**LAKE ASHTON**  
**COMMUNITY DEVELOPMENT DISTRICT**  
**SERIES 2015**

**DEBT SERVICE FUND**

Statement of Revenues, Expenditures, and Changes in Fund Balance  
For the Period Ended September 30, 2023

DESCRIPTION	ADOPTED BUDGET	PRORATED THRU 09/30/23	ACTUAL THRU 09/30/23	VARIANCE
<b><u>REVENUES:</u></b>				
Interest Income	\$500	\$500	\$12,804	\$12,304
Assessments - Levy	\$435,837	\$435,837	\$423,168	(\$12,670)
Assessments - Prepayments A-1	\$0	\$0	\$77,427	\$77,427
Assessments - Prepayments A-2	\$0	\$0	\$3,887	\$3,887
<b>TOTAL REVENUES</b>	<b><u>\$436,337</u></b>	<b><u>\$436,337</u></b>	<b><u>\$517,287</u></b>	<b><u>\$80,949</u></b>
<b><u>EXPENDITURES:</u></b>				
<b><u>Series 2015A-1</u></b>				
Interest - 11/01	\$72,500	\$72,500	\$72,500	\$0
Interest - 5/01	\$72,500	\$72,500	\$72,500	\$0
Principal - 5/01	\$230,000	\$230,000	\$230,000	\$0
Special Call - 5/01	\$0	\$0	\$130,000	(\$130,000)
<b><u>Series 2015A-2</u></b>				
Interest - 11/01	\$11,375	\$11,375	\$11,375	\$0
Interest - 5/01	\$11,375	\$11,375	\$11,375	\$0
Principal - 5/01	\$20,000	\$20,000	\$20,000	\$0
Special Call - 5/01	\$0	\$0	\$10,000	(\$10,000)
<b>TOTAL EXPENDITURES</b>	<b><u>\$417,750</u></b>	<b><u>\$417,750</u></b>	<b><u>\$557,750</u></b>	<b><u>(\$140,000)</u></b>
Excess (deficiency) of revenues over (under) expenditures	<b><u>\$18,587</u></b>	<b><u>\$18,587</u></b>	<b><u>(\$40,463)</u></b>	<b><u>(\$59,051)</u></b>
Net change in fund balance	<b><u>\$18,587</u></b>	<b><u>\$18,587</u></b>	<b><u>(\$40,463)</u></b>	<b><u>(\$59,051)</u></b>
FUND BALANCE - Beginning	\$153,012		\$399,271	
FUND BALANCE - Ending	<b><u>\$171,600</u></b>		<b><u>\$358,808</u></b>	

**LAKE ASHTON  
COMMUNITY DEVELOPMENT DISTRICT  
Long Term Debt Report  
FY 2023**

<b>Series 2015-1, Special Assessment Bonds</b>		
Interest Rate:	5.000%	
Maturity Date:	5/1/25	\$400,000.00
Interest Rate:	5.000%	
Maturity Date:	5/1/32	\$2,500,000.00
Reserve Requirement:	50% Maximum Annual Debt Service	
Bonds outstanding - 9/30/2022		\$2,900,000.00
	November 1, 2022 (Special Call)	\$0.00
	May 1, 2023 (Mandatory)	(\$230,000.00)
	May 1, 2023 (Special Call)	(\$130,000.00)
<b>Current Bonds Outstanding</b>		<b>\$2,540,000.00</b>

<b>Series 2015-2, Special Assessment Bonds</b>		
Interest Rate:	5.000%	
Maturity Date:	5/1/25	\$20,000.00
Interest Rate:	5.000%	
Maturity Date:	5/1/37	\$435,000.00
Reserve Requirement:	50% Maximum Annual Debt Service	
Bonds outstanding - 9/30/2022		\$455,000.00
	November 1, 2022 (Special Call)	\$0.00
	May 1, 2023 (Mandatory)	(\$20,000.00)
	May 1, 2021 (Special Call)	(\$10,000.00)
<b>Current Bonds Outstanding</b>		<b>\$425,000.00</b>

<b>Total Current Bonds Outstanding</b>		<b>\$2,965,000.00</b>
--	--	-----------------------

**LAKE ASHTON**  
**COMMUNITY DEVELOPMENT DISTRICT**

General Fund  
Statement of Revenues and Expenditures (Month by Month)  
FY 2023

*Revenues*

	OCT 2022	NOV 2022	DEC 2022	JAN 2023	FEB 2023	MAR 2023	APR 2023	MAY 2023	JUN 2023	JULY 2023	AUG 2023	SEP 2023	TOTAL
Maintenance Assessments	\$0	\$456,778	\$1,456,638	\$57,942	\$39,180	\$15,490	\$41,859	\$11,340	\$6,782	\$50	(\$21,651)	\$0	\$2,064,409
Rental Income	\$9,000	\$3,650	\$6,373	\$2,300	\$3,800	\$1,800	\$5,050	\$4,800	\$6,600	\$5,450	\$3,600	\$1,446	\$53,869
Rental Income-Restaurant	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$300	\$0	\$0	\$0	\$0	\$300
Special Events Revenue	\$99,784	\$24,108	\$7,150	\$16,375	\$8,221	\$12,422	\$4,827	\$1,786	\$6,685	\$4,078	\$2,037	\$2,167	\$189,639
Newsletter Ad Revenue	\$10,866	\$5,790	\$12,492	\$14,210	\$5,420	\$14,955	\$4,795	\$4,955	\$4,105	\$8,971	\$10,175	\$200	\$96,934
Interest Income	\$113	\$0	\$0	\$1,909	\$3,862	\$2,009	\$8	\$9	\$9	\$9	\$10	\$9	\$7,948
Insurance Proceeds	\$0	\$0	\$6,085	\$26,636	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,683	\$34,404
Miscellaneous Income	\$2,361	\$834	\$881	\$1,626	\$1,197	\$2,552	\$811	\$2,241	\$1,738	\$751	\$3,056	\$74	\$18,122
<b>Total Revenues</b>	<b>\$122,124</b>	<b>\$491,160</b>	<b>\$1,489,620</b>	<b>\$120,998</b>	<b>\$61,680</b>	<b>\$49,228</b>	<b>\$57,350</b>	<b>\$25,431</b>	<b>\$25,919</b>	<b>\$0</b>	<b>(\$2,774)</b>	<b>\$5,579</b>	<b>\$2,465,626</b>

ADMINISTRATIVE:

Supervisor Fees	\$417	\$0	\$208	\$1,075	\$0	\$808	\$650	\$650	\$650	\$1,100	\$650	\$650	\$6,858
FICA Expense	\$32	\$0	\$16	\$82	\$0	\$62	\$50	\$50	\$50	\$84	\$50	\$50	\$525
Engineering	\$1,724	\$1,289	\$1,790	\$1,598	\$1,790	\$5,077	\$2,734	\$2,091	\$1,705	\$1,616	\$1,408	\$1,374	\$24,198
Arbitrage	\$0	\$0	\$0	\$0	\$0	\$0	\$600	\$0	\$0	\$0	\$0	\$0	\$600
Dissemination	\$125	\$125	\$125	\$125	\$125	\$125	\$125	\$125	\$125	\$125	\$125	\$125	\$1,500
Dissemination-Amort Schedules	\$0	\$0	\$0	\$0	\$0	\$0	\$600	\$0	\$0	\$0	\$0	\$0	\$600
Attorney	\$2,909	\$1,601	\$3,975	\$5,161	\$3,704	\$3,726	\$2,254	\$2,740	\$2,324	\$2,922	\$4,546	\$0	\$35,863
Annual Audit	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,750	\$3,750
Trustee Fees	\$0	\$0	\$0	\$0	\$0	\$0	\$4,310	\$0	\$0	\$0	\$0	\$0	\$4,310
Management Fees	\$5,271	\$5,271	\$5,271	\$5,271	\$5,271	\$5,271	\$5,271	\$5,271	\$5,271	\$5,271	\$5,271	\$5,271	\$63,248
Computer Time	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$1,000
Postage	\$133	\$88	\$92	\$749	\$203	\$158	\$156	\$96	\$96	\$636	\$85	\$61	\$2,554
Printing & Binding	\$0	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$397	\$0	\$497	\$896
Newsletter Printing	\$4,480	\$4,532	\$4,621	\$4,693	\$4,980	\$4,908	\$4,287	\$4,215	\$3,887	\$3,508	\$3,537	\$3,915	\$51,563
Rentals & Leases	\$163	\$163	\$1,253	\$224	\$386	\$163	\$220	\$290	\$145	\$145	\$0	\$145	\$3,295
Insurance	\$60,813	\$0	\$0	\$559	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$61,372
Legal Advertising	\$270	\$0	\$0	\$0	\$0	\$0	\$104	\$0	\$0	\$1,831	\$854	\$1,562	\$4,621
Other Current Charges	\$81	\$0	\$125	\$0	\$0	\$0	\$96	\$0	\$0	\$0	\$0	\$0	\$302
Property Taxes	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Office Supplies	\$0	\$8	\$0	\$3	\$97	\$0	\$0	\$35	\$5	\$147	\$17	\$0	\$311
Dues, Licenses & Subscriptions	\$175	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$175
<b>Total Administrative</b>	<b>\$76,676</b>	<b>\$13,161</b>	<b>\$17,560</b>	<b>\$19,623</b>	<b>\$16,640</b>	<b>\$20,381</b>	<b>\$21,541</b>	<b>\$15,645</b>	<b>\$14,340</b>	<b>\$17,866</b>	<b>\$16,626</b>	<b>\$17,483</b>	<b>\$267,541</b>

**LAKE ASHTON**  
**COMMUNITY DEVELOPMENT DISTRICT**

General Fund  
Statement of Revenues and Expenditures (Month by Month)  
FY 2023

	OCT 2022	NOV 2022	DEC 2022	JAN 2023	FEB 2023	MAR 2023	APR 2023	MAY 2023	JUN 2023	JULY 2023	AUG 2023	SEP 2023	TOTAL
<u>Field:</u>													
Field Management Services	\$34,015	\$34,015	\$34,015	\$34,015	\$34,015	\$38,681	\$38,681	\$38,681	\$38,681	\$38,681	\$38,681	\$38,681	\$440,843
Gate/Patrol/Pool Officers	\$25,292	\$24,950	\$26,975	\$27,303	\$23,924	\$26,405	\$26,054	\$26,872	\$26,542	\$27,350	\$26,492	\$26,236	\$314,394
Pest Control	\$0	\$450	\$365	\$305	\$450	\$250	\$250	\$250	\$395	\$250	\$250	\$325	\$3,540
Security/Fire Alarm/Gate Repairs	\$248	\$683	\$2,100	\$1,580	\$2,321	\$322	\$1,985	\$468	\$637	\$178	\$1,557	\$0	\$12,078
Telephone/Internet	\$1,162	\$1,164	\$827	\$1,858	\$305	\$1,082	\$1,103	\$1,341	\$1,167	\$56	\$527	\$409	\$11,000
Electric	\$17,707	\$18,977	\$17,947	\$19,877	\$19,342	\$16,817	\$19,642	\$19,526	\$20,468	\$22,513	\$21,787	\$22,128	\$236,731
Water	\$965	\$772	\$657	\$383	\$1,357	\$860	\$1,567	\$1,155	\$1,759	\$3,027	\$3,027	\$6,455	\$21,986
Gas-Pool	\$2,164	\$2,153	\$2,057	\$3,324	\$1,766	\$2,175	\$1,631	\$647	\$343	\$267	\$163	\$0	\$16,690
Refuse	\$217	\$344	\$344	\$397	\$281	\$281	\$217	\$408	\$217	\$344	\$349	\$591	\$3,989
Repairs & Maintenance-Clubhouse	\$2,963	\$5,843	\$1,710	\$5,912	\$9,178	\$9,364	\$767	\$11,796	\$5,259	\$7,821	\$4,163	\$1,468	\$66,244
Repairs & Maintenance-Fitness Center	\$185	\$0	\$0	\$514	\$52	\$320	\$0	\$621	\$0	\$185	\$0	\$297	\$2,174
Repairs & Maintenance-Bowling Lanes	\$1,245	\$962	\$1,519	\$1,193	\$1,106	\$2,262	\$1,707	\$1,528	\$1,694	\$1,326	\$960	\$1,610	\$17,111
Repairs & Maintenance-Restaurant	\$0	\$1,600	\$2,226	\$478	\$4,976	\$2,584	\$0	\$292	\$400	\$0	\$0	\$0	\$12,556
Furniture, Fixtures, Equipment	\$0	\$0	\$0	\$0	\$0	\$1,500	\$2,646	\$542	\$1,464	\$0	\$937	\$0	\$7,089
Repairs & Maintenance-Golf Cart	\$572	\$173	\$514	\$173	\$173	\$1,117	\$173	\$173	\$433	\$173	\$173	\$173	\$4,015
Repairs & Maintenance-Pool	\$3,075	\$5,695	\$756	\$4,347	\$1,550	\$3,610	\$2,979	\$3,028	\$1,318	\$593	\$2,701	\$6,614	\$36,265
Landscape Maintenance-Contract	\$16,210	\$16,210	\$16,210	\$15,970	\$15,560	\$16,210	\$16,210	\$16,210	\$16,210	\$16,210	\$16,210	\$16,210	\$193,630
Landscape Maintenance-Other	\$0	\$0	\$3,904	\$0	\$4,231	\$0	\$0	\$0	\$0	\$0	\$3,291	\$0	\$11,426
Plant Replacement	\$0	\$0	\$410	\$0	\$0	\$0	\$0	\$0	\$0	\$426	\$158	\$0	\$994
Irrigation Repairs	\$0	\$0	\$0	\$0	\$1,687	\$1,266	\$640	\$1,847	\$0	\$0	\$0	\$0	\$5,440
Lake Maintenance-Contract	\$3,895	\$3,895	\$3,895	\$3,895	\$3,895	\$3,895	\$3,895	\$3,895	\$3,895	\$3,895	\$3,895	\$3,895	\$46,740
Lake Maintenance-Other	\$0	\$0	\$0	\$0	\$1,200	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,200
Wetland Mitigation and Maintenance	\$0	\$0	\$2,800	\$0	\$0	\$7,300	\$0	\$0	\$0	\$7,300	\$0	\$7,300	\$24,700
Permits/Inspections	\$659	\$0	\$590	\$0	\$0	\$0	\$0	\$2,120	\$600	\$0	\$0	\$0	\$3,969
Office Supplies/Printing/Binding	\$82	\$44	\$148	\$120	\$23	\$1,347	\$566	\$50	\$505	\$112	\$52	\$59	\$3,109
Operating Supplies	\$2,027	\$730	\$538	\$498	\$2,201	\$2,008	\$2,870	\$534	\$1,639	\$2,999	\$12,071	\$203	\$28,318
Credit Card Processing Fees	\$235	\$1,314	\$521	\$341	\$373	\$386	\$267	\$334	\$209	\$218	\$226	\$230	\$4,654
Dues & Subscriptions	\$380	\$165	\$1,072	\$444	\$1,028	\$598	\$619	\$3,201	\$432	\$714	\$415	\$0	\$9,068
Decorations	\$0	\$0	\$769	\$57	\$0	\$0	\$400	\$0	\$20	\$0	\$0	\$0	\$1,245
Special Events	\$27,314	\$1,251	\$10,436	\$25,076	\$56,268	\$50,935	\$6,904	\$1,947	\$1,973	\$2,110	\$1,482	\$2,100	\$187,793
Traffic Accident Repairs	\$0	\$0	\$6,085	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6,085
Storm Damage	\$0	\$500	\$3,255	\$0	\$0	\$1,582	\$0	\$0	\$0	\$0	\$0	\$0	\$5,337
<b>TOTAL FIELD</b>	<b>\$140,613</b>	<b>\$121,889</b>	<b>\$142,645</b>	<b>\$148,059</b>	<b>\$187,260</b>	<b>\$193,156</b>	<b>\$131,772</b>	<b>\$137,465</b>	<b>\$126,258</b>	<b>\$136,747</b>	<b>\$139,567</b>	<b>\$134,983</b>	<b>\$1,740,414</b>
<b>OTHER FINANCING SOURCES/(USES)</b>													
Capital Reserve-Transfer Out	\$0	\$0	(\$455,901)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$455,901)
<b>TOTAL OTHER FINANCING SOURCES/(USES)</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$455,901)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$455,901)</b>
<b>Excess Revenues (Expenditures)</b>	<b>(\$95,165)</b>	<b>\$356,110</b>	<b>\$873,515</b>	<b>(\$46,683)</b>	<b>(\$142,219)</b>	<b>(\$164,309)</b>	<b>(\$95,962)</b>	<b>(\$127,680)</b>	<b>(\$114,679)</b>	<b>(\$154,613)</b>	<b>(\$158,967)</b>	<b>(\$146,887)</b>	<b>\$1,770</b>

# SECTION D



# LAKE ASHTON

## COMMUNITY DEVELOPMENT DISTRICT

### Check Run Summary

**October 16, 2023**

<i><b>Date</b></i>	<i><b>Check Numbers</b></i>	<i><b>Amount</b></i>
<u><b>General Fund</b></u>		
9/11/23	8816-8818	\$25,444.93
9/14/23	8819-8842	\$111,789.65
9/21/23	8843-8851	\$12,049.23
9/28/23	8852-8872	\$142,443.91
10/6/23	8873-8891	\$24,607.31
<b>General Fund Total</b>		<hr/> <hr/> <b>\$316,335.03</b>
<u><b>Capital Projects Fund</b></u>		
9/14/23	361	\$13,335.00
9/21/23	362	\$4,804.48
9/28/23	363	\$4,695.00
10/6/23	364-365	\$8,907.00
<b>Capital Projects Fund Total</b>		<hr/> <hr/> <b>\$31,741.48</b>

AP300R  
\*\*\* CHECK NOS. 008816-050000

YEAR-TO-DATE ACCOUNTS PAYABLE PREPAID/COMPUTER CHECK REGISTER  
LAKE ASHTON CDD - GF  
BANK A LAKE ASHTON - GF

RUN 10/09/23

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CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	.....CHECK..... AMOUNT #
9/11/23	00762	9/22/23 092223	202309 320-57200-49400	OKTOBERFEST-9/22/2023	*	2,250.00	
				RICHARD KISSINGER			2,250.00 008816
9/11/23	00631	9/01/23 1916544	202308 310-51300-31100	SERVICE THRU 08/31/2023	*	1,408.03	
				RAYL ENGINEERING & SURVEYING, LLC			1,408.03 008817
9/11/23	00061	8/14/23 AUG-23	202308 320-57200-43000	SERVICE THRU 08/08/2023	*	21,786.90	
				TECO-ACH			21,786.90 008818
9/14/23	00085	8/11/23 1163797	202308 320-57200-54500	SVCS-08/23	*	166.00	
				A.D. BAYNARD PLUMBING, INC.			166.00 008819
9/14/23	00522	8/25/23 31541906	202308 320-57200-43200	PROPANE	*	133.91	
				AMERIGAS			133.91 008820
9/14/23	00057	8/31/23 213922	202308 320-53800-46800	MAINT-08/23	*	3,895.00	
				APPLIED AQUATIC MANAGEMENT, INC.			3,895.00 008821
9/14/23	00673	8/21/23 56302754	202308 320-57200-54500	SUPPLIES	*	44.41	
		8/28/23 56302796	202308 320-57200-54500	SUPPLIES	*	44.41	
		9/04/23 56302837	202309 320-57200-54500	SUPPLIES	*	44.41	
				ARAMARK			133.23 008822
9/14/23	00744	9/08/23 09082023	202309 320-57200-54510	SVCS-09/23	*	247.00	
				BYRD'S UPHOLSTERY			247.00 008823
9/14/23	00695	8/22/23 16744750	202309 320-57200-41000	SVCS-09/23	*	353.29	
				CHARTER COMMUNICATIONS			353.29 008824
9/14/23	00055	8/15/23 20735-08	202308 320-57200-43100	SVCS-08/23	*	1,262.90	
		8/15/23 20740-08	202308 320-57200-43100	SVCS-08/23	*	1,245.33	
		8/15/23 37767-08	202308 320-57200-43100	SVCS-08/23	*	519.25	
				CITY OF LAKE WALES-UTILITIES DEPT			3,027.48 008825
				LAKA LAKE ASHTON SHENNING			

AP300R  
\*\*\* CHECK NOS. 008816-050000

YEAR-TO-DATE ACCOUNTS PAYABLE PREPAID/COMPUTER CHECK REGISTER  
LAKE ASHTON CDD - GF  
BANK A LAKE ASHTON - GF

RUN 10/09/23

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CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	.....CHECK..... AMOUNT #
9/14/23	00757	8/01/23 128 SVCS-08/23	202308 320-57200-54500	CLIMATEGUARD COOLING SERVICES LLC	*	409.55	409.55 008826
9/14/23	00741	9/01/23 7 MGMT FEES-09/23	202309 320-57200-34000	COMMUNITY ASSOCIATIONS AND	*	38,681.33	38,681.33 008827
9/14/23	00621	8/21/23 969486 SVCS-08/23	202308 320-57200-54501	COUNTRY BOY PEST CONTROL	*	250.00	250.00 008828
9/14/23	00466	8/31/23 48414 09/23 LA TIMES NEWSLETTER 8/31/23 48431 2024 ENTERTAINMENT POSTER	202309 310-51300-42501 202308 320-57200-49400	CUSTOMTRADEPRINTING.COM	* *	3,915.00 493.00	4,408.00 008829
9/14/23	00003	7/25/23 82025920 DELIVERIES THRU 07/19/23 8/29/23 96577724 SVCS-07/23	202307 310-51300-42000 202307 310-51300-42000	FEDEX	* *	32.37 2.83	35.20 008830
9/14/23	00067	8/28/23 3871174 SVCS-08/23	202308 320-57200-34500	THE HARTLINE ALARM COMPANY, INC.	*	1,317.35	1,317.35 008831
9/14/23	00098	8/04/23 1285-072 SUPPLIES 8/04/23 1285-072 SUPPLIES	202307 320-57200-52000 202307 320-57200-46201	HOME DEPOT CREDIT SERVICES	* *	2,690.09 425.77	3,115.86 008832
9/14/23	00750	9/06/23 14065 SUPPLIES	202309 320-57200-54500	JANITORIAL SUPERSTORE INC	*	245.29	245.29 008833
9/14/23	00512	9/01/23 2510950 SVCS-09/23	202309 320-57200-41000	KINGS III OF AMERICA, INC.	*	55.58	55.58 008834
9/14/23	00763	8/16/23 743539 BUSINESS BUILDER MEMBERSH	202308 310-51300-48001	LAKELAND CHAMBER OF COMMERCE	*	365.00	365.00 008835

AP300R  
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YEAR-TO-DATE ACCOUNTS PAYABLE PREPAID/COMPUTER CHECK REGISTER  
LAKE ASHTON CDD - GF  
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RUN 10/09/23

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CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	.....CHECK..... AMOUNT #
9/14/23	00538	8/01/23 10127	202308 320-57200-54506		*	172.50	
		MAINT-08/23					
		9/01/23 10129	202309 320-57200-54506		*	172.50	
		MAINT-09/23					
				PERFORMAMCE PLUS CARTS			345.00 008836
9/14/23	00753	8/21/23 10222591	202308 320-57200-45300		*	171.25	
		SUPPLIES					
		8/23/23 10222597	202308 320-57200-45300		*	301.25	
		SUPPLIES					
		8/24/23 10222606	202308 320-57200-45300		*	146.25	
		SUPPLIES					
		8/28/23 10222618	202308 320-57200-45300		*	96.25	
		SUPPLIES					
		8/29/23 10222621	202308 320-57200-45300		*	121.24	
		SUPPLIES					
				POOL & PATIO CENTER			836.24 008837
9/14/23	00696	8/31/23 11417072	202308 320-57200-34501		*	26,492.28	
		SVCS-08/23					
				SECURITAS SECURITY SERVICES USA, INC			26,492.28 008838
9/14/23	00234	8/25/23 16506746	202308 320-57200-52000		*	103.12	
		SUPPLIES					
		8/25/23 16506746	202308 320-57200-51000		*	52.48	
		SUPPLIES					
				STAPLES BUSINESS CREDIT			155.60 008839
9/14/23	00664	9/03/23 1561-082	202308 320-57200-52000		*	10,766.56	
		PURCHASES-08/23					
				WELLS FARGO-ACH			10,766.56 008840
9/14/23	00430	8/12/23 50263052	202309 310-51300-42502		*	144.90	
		COPIER LEASE					
				WELLS FARGO VENDOR FINANCIAL SVCS			144.90 008841
9/14/23	00445	9/01/23 OS579155	202309 320-57200-46200		*	16,210.00	
		MAINT-09/23					
				YELLOWSTONE LANDSCAPE			16,210.00 008842
9/21/23	00057	4/03/23 210713	202212 320-53800-46801		*	2,800.00	
		SVCS-12/22					
				APPLIED AQUATIC MANAGEMENT, INC.			2,800.00 008843
9/21/23	00673	9/11/23 56302879	202309 320-57200-54500		*	44.41	
		SUPPLIES					
				ARAMARK			44.41 008844
				LAKA LAKE ASHTON			
				SHENNING			

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\*\*\* CHECK NOS. 008816-050000

YEAR-TO-DATE ACCOUNTS PAYABLE PREPAID/COMPUTER CHECK REGISTER  
LAKE ASHTON CDD - GF  
BANK A LAKE ASHTON - GF

RUN 10/09/23

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CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	.....CHECK..... AMOUNT #
9/21/23	00744	9/12/23 09122023	202309 320-57200-54510		*	50.00	
		SVCS-09/23					
9/12/23		09122023	202309 320-57200-45300		*	508.50	
		SVCS-09/23					
				BYRD'S UPHOLSTERY			558.50 008845
9/21/23	00757	8/01/23 186	202308 320-57200-54500		*	325.88	
		SVCS-08/23					
				CLIMATEGUARD COOLING SERVICES LLC			325.88 008846
9/21/23	00067	9/06/23 3879172	202309 320-57200-34500		*	178.00	
		SVCS-09/23					
				THE HARTLINE ALARM COMPANY, INC.			178.00 008847
9/21/23	00164	9/05/23 120591	202308 310-51300-31500		*	4,546.47	
		SVCS-08/23					
				LATHAM, LUNA, EDEN & BEAUDINE,LLP			4,546.47 008848
9/21/23	00753	8/02/23 10222523	202308 320-57200-45300		*	219.82	
		SALES					
				POOL & PATIO CENTER			219.82 008849
9/21/23	00238	8/31/23 406187	202308 320-57200-45300		*	571.50	
		SUPPLIES					
		9/01/23 406316	202309 320-57200-45300		*	1,633.75	
		SUPPLIES					
		9/15/23 406599	202309 320-57200-45300		*	861.00	
		SUPPLIES					
				SPIES POOL,LLC			3,066.25 008850
9/21/23	00234	6/25/23 16495211	202306 320-57200-54000		*	257.22	
		SUPPLIES					
		6/25/23 16495211	202306 320-57200-51000		*	52.68	
		SUPPLIES					
				STAPLES BUSINESS CREDIT			309.90 008851
9/28/23	00673	9/18/23 56302918	202309 320-57200-54500		*	44.41	
		SUPPLIES					
				ARAMARK			44.41 008852
9/28/23	00676	9/17/23 363952	202309 310-51300-32200		*	3,750.00	
		SVCS-09/23					
				BERGER,TOOMBS,ELAM,GAINES & FRANK			3,750.00 008853
9/28/23	00583	9/25/23 12312023	202309 300-15500-10100		*	1,250.00	
		DEPOSIT B-HAVEN 12/31/23					
				DUKE BURR			1,250.00 008854
				LAKA LAKE ASHTON			
				SHENNING			

AP300R  
\*\*\* CHECK NOS. 008816-050000

YEAR-TO-DATE ACCOUNTS PAYABLE PREPAID/COMPUTER CHECK REGISTER  
LAKE ASHTON CDD - GF  
BANK A LAKE ASHTON - GF

RUN 10/09/23

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CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	.....CHECK..... AMOUNT #
9/28/23	00055	9/15/23 20735-09 SVCS-09/23	202309 320-57200-43100		*	675.06	
		9/15/23 20740-09 SVCS-09/23	202309 320-57200-43100		*	5,286.09	
		9/15/23 37767-09 SVCS-09/23	202309 320-57200-43100		*	494.30	
				CITY OF LAKE WALES-UTILITIES DEPT			6,455.45 008855
9/28/23	00757	7/09/23 191 SVCS-07/23	202307 320-57200-54500		*	788.00	
		8/01/23 194 SVCS-08/23	202308 320-57200-54500		*	325.88	
				CLIMATEGUARD COOLING SERVICES LLC			1,113.88 008856
9/28/23	00621	9/15/23 971769 SVCS-09/23	202309 320-57200-54501		*	75.00	
		9/20/23 972366 SVCS-09/23	202309 320-57200-54501		*	250.00	
				COUNTRY BOY PEST CONTROL			325.00 008857
9/28/23	00133	9/14/23 19662 RENEW POLICY FY2024	202309 300-15500-10100		*	850.00	
		9/25/23 20186 RENEW POLICY FY2024	202309 300-15500-10100		*	71,528.00	
				EGIS INSURANCE ADVISORS,LLC			72,378.00 008858
9/28/23	00498	6/14/23 54595 SVCS-06/23	202306 320-57200-54500		*	2,200.00	
				JURIN ROOFING SERVICES, INC			2,200.00 008859
9/28/23	00725	9/27/23 10282023 DEPOSIT-10/28/23	202309 300-15500-10100		*	562.00	
				LEO'Z ART			562.00 008860
9/28/23	00753	9/19/23 10222697 SUPPLIES	202309 320-57200-45300		*	17.98	
		9/25/23 10222712 SUPPLIES	202309 320-57200-45300		*	159.27	
				POOL & PATIO CENTER			177.25 008861
9/28/23	00345	8/28/23 47097 SVCS-08/23	202308 320-57200-54500		*	531.00	
				PRECISION SAFE & LOCK, LLC			531.00 008862
9/28/23	00696	7/31/23 11378194 SVCS-07/23	202307 320-57200-34501		*	27,349.84	
				SECURITAS SECURITY SERVICES USA,INC			27,349.84 008863
				LAKA LAKE ASHTON SHENNING			

AP300R  
\*\*\* CHECK NOS. 008816-050000

YEAR-TO-DATE ACCOUNTS PAYABLE PREPAID/COMPUTER CHECK REGISTER  
LAKE ASHTON CDD - GF  
BANK A LAKE ASHTON - GF

RUN 10/09/23

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CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	.....CHECK..... AMOUNT #
9/28/23	00681	9/20/23 540274 FLAGS	202309 320-57200-52000	NEIL SMITH	*	202.80	202.80 008864
9/28/23	00238	8/08/23 404916 SUPPLIES	202308 320-57200-45300		*	448.45	
		9/02/23 406236 SUPPLIES	202309 320-57200-45300		*	344.70	
				SPIES POOL,LLC			793.15 008865
9/28/23	00752	10/02/23 12312023 DEPOSIT 99-12/31/23	202309 300-15500-10100	JAMES THOMSON	*	2,250.00	2,250.00 008866
9/28/23	00430	9/12/23 50266999 COPIER LEASE	202309 300-15500-10100	WELLS FARGO VENDOR FINANCIAL SVCS	*	144.90	144.90 008867
9/28/23	00063	9/21/23 10062023 TROY THIRDGILL-10/06/2023	202309 300-15500-10100	WILLIAM CLARE ENTERTAINMENT	*	3,800.00	3,800.00 008868
9/28/23	00063	10/02/23 01302024 DEPOSIT-01/30/2024	202309 300-15500-10100	WILLIAM CLARE ENTERTAINMENT	*	8,000.00	8,000.00 008869
9/28/23	00063	10/02/23 02092024 DEPOSIT-02/09/24	202309 300-15500-10100	WILLIAM CLARE ENTERTAINMENT	*	6,500.00	6,500.00 008870
9/28/23	00587	7/09/23 23021 PINSETTER MAINT-07/23	202307 320-57200-54530	XS BOWLING SERVICE LLC	*	1,325.58	1,325.58 008871
9/28/23	00445	8/04/23 OS577226 LANDSCAPE ENHANCE-08/23	202308 320-57200-46203	YELLOWSTONE LANDSCAPE	*	3,290.65	3,290.65 008872
10/06/23	00057	7/31/23 213204 SVCS-07/23	202307 320-53800-46800	APPLIED AQUATIC MANAGEMENT, INC.	*	3,895.00	3,895.00 008873
10/06/23	00673	9/25/23 56302964 SUPPLIES	202309 320-57200-54500		*	44.41	
		10/02/23 56303006 SUPPLIES	202310 320-57200-54500		*	44.41	
				ARAMARK			88.82 008874
				LAKA LAKE ASHTON SHENNING			

AP300R  
\*\*\* CHECK NOS. 008816-050000

YEAR-TO-DATE ACCOUNTS PAYABLE PREPAID/COMPUTER CHECK REGISTER RUN 10/09/23  
LAKE ASHTON CDD - GF  
BANK A LAKE ASHTON - GF

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CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	.....CHECK..... AMOUNT #
10/06/23	00744	9/27/23 09272023	202309 320-57200-45300	SVCS-09/23	*	423.00	
							423.00 008875
BYRD'S UPHOLSTERY							
10/06/23	00678	9/30/23 5909313	202309 310-51300-48000	LEGAL AD#9276076	*	1,380.48	
		9/30/23 5909313	202309 310-51300-48000	LEGAL AD#9236564 JOINTMTG	*	41.44	
		9/30/23 5909313	202309 310-51300-48000	LEGAL AD#9236571	*	87.36	
		9/30/23 5909313	202309 310-51300-48000	LEGAL AD#9250229	*	52.64	
							1,561.92 008876
CA FLORIDA HOLDINGS LLC							
10/06/23	00695	9/21/23 16744750	202310 320-57200-41000	SVCS-10/23	*	556.35	
							556.35 008877
CHARTER COMMUNICATIONS							
10/06/23	00757	9/16/23 190	202309 320-57200-54500	INSPECTION-09/23	*	720.00	
		10/02/23 201	202310 320-57200-54500	INSPECTION-10/23	*	325.55	
							1,045.55 008878
CLIMATEGUARD COOLING SERVICES LLC							
10/06/23	00268	10/01/23 52857	202310 320-57200-49400	SEASON TICKETS	*	465.00	
							465.00 008879
CROMER PRESS							
10/06/23	00466	9/28/23 48497	202310 310-51300-42500	10/23 LA TIMES NEWSLETTER	*	4,400.00	
							4,400.00 008880
CUSTOMTRADEPRINTING.COM							
10/06/23	00214	9/19/23 AR100590	202309 310-51300-42500	COPIER LEASE	*	496.81	
							496.81 008881
DEX IMAGING							
10/06/23	00003	9/26/23 82667659	202309 310-51300-42000	DELIVERIES THRU 09/20/23	*	25.84	
							25.84 008882
FEDEX							
10/06/23	00098	9/05/23 1285-082	202308 320-57200-49400	SUPPLIES	*	14.96	
		9/05/23 1285-082	202308 320-57200-46201	SUPPLIES	*	157.80	
		9/05/23 1285-082	202308 320-57200-52000	SUPPLIES	*	1,153.95	
							1,326.71 008883
HOME DEPOT CREDIT SERVICES							
LAKA LAKE ASHTON SHENNING							



AP300R  
\*\*\* CHECK NOS. 008816-050000

YEAR-TO-DATE ACCOUNTS PAYABLE PREPAID/COMPUTER CHECK REGISTER  
LAKE ASHTON CDD - GF  
BANK A LAKE ASHTON - GF

RUN 10/09/23

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CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
10/06/23	00512	10/01/23 2534779	202310 320-57200-41000		*	55.58	
		SVCS-10/23		KINGS III OF AMERICA, INC.			55.58 008884
10/06/23	00031	7/20/23 1	202307 320-57200-54000		*	583.33	
		CONSTANT CONTACT		LAKE ASHTON II CDD			583.33 008885
10/06/23	00720	8/09/23 22-09/13	202309 320-57200-49400		*	150.00	
		KARAOKE-09/13/23					
		9/13/23 23	202310 320-57200-49400		*	150.00	
		KARAOKE-10/11/23		WAYNE A. MORSE			300.00 008886
10/06/23	00345	7/27/23 46613-BA	202307 320-57200-54500		*	2,738.10	
		BALANCE					
		9/26/23 47533	202309 320-57200-54500		*	112.50	
		SVCS-09/23		PRECISION SAFE & LOCK, LLC			2,850.60 008887
10/06/23	00470	10/02/23 10022023	202310 320-57200-52000		*	25.32	
		COFFEE		SHUFFLIN'S SQUARES			25.32 008888
10/06/23	00238	9/13/23 407159	202309 320-57200-45300		*	396.95	
		SVCS-09/23					
		9/22/23 407066	202309 320-57200-45300		*	101.00	
		SVCS-09/23					
		9/27/23 407366	202309 320-57200-45300		*	680.00	
		SVCS-09/23 BULK BLEACH					
		9/27/23 407461	202309 320-57200-45300		*	1,487.50	
		SVCS-09/23 BULK BLEACH		SPIES POOL,LLC			2,665.45 008889
10/06/23	00234	9/25/23 16512527	202309 320-57200-54500		*	212.33	
		SUPPLIES					
		9/25/23 16512527	202309 320-57200-51000		*	59.48	
		SUPPLIES		STAPLES BUSINESS CREDIT			271.81 008890
10/06/23	00587	8/06/23 23025	202308 320-57200-54530		*	1,000.00	
		PINSETTER MAINT-08/23					
		9/04/23 23028	202309 320-57200-54530		*	960.05	
		PINSETTER MAINT-09/23					
		9/30/23 23029	202309 320-57200-54530		*	1,610.17	
		PINSETTER MAINT-09/23		XS BOWLING SERVICE LLC			3,570.22 008891
TOTAL FOR BANK A						316,335.03	
LAKA LAKE ASHTON				SHENNING			

AP300R  
\*\*\* CHECK NOS. 000361-050000

YEAR-TO-DATE ACCOUNTS PAYABLE PREPAID/COMPUTER CHECK REGISTER RUN 10/09/23  
LAKE ASHTON CDD - CPF  
BANK B LAKE ASHTON - CPF

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CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK.... AMOUNT #
9/14/23	00054	7/31/23 456	202307 600-53800-60009	BRIDGE MAINT-07/23	*	13,335.00	
							13,335.00 000361
-----							
9/21/23	00005	9/01/23 19870	202309 600-53800-68001	SVCS-09/23 REFURBISHMENT	*	4,804.48	
							4,804.48 000362
-----							
9/28/23	00004	9/13/23 407160	202309 600-53800-68000	SPA HEATER	*	4,695.00	
							4,695.00 000363
-----							
10/06/23	00110	9/26/23 73	202309 600-53800-60006	SPLIT SYSTEM ICP	*	4,907.00	
							4,907.00 000364
-----							
10/06/23	00112	10/02/23 10022023	202310 600-53800-60009	DEPOSIT-BRIDGE BOARD PROJ	*	4,000.00	
							4,000.00 000365
-----							
TOTAL FOR BANK B						31,741.48	
TOTAL FOR REGISTER						31,741.48	

LAKA LAKE ASHTON SHENNING

**Lake Ashton CDD**  
**Special Assessment Receipts**  
**Fiscal Year Ending September 30, 2023**

Date Received	Collection Period	O&M Receipts	O&M Interest	Debt Svc Receipts	O&M Discounts/ Penalties	Debt Discounts/ Penalties	Commissions Paid	Net Amount Received	\$2,210,006.00 .36300.10100 General Fund	\$456,971.44 2015-1, 2015-2 Debt Svc Fund	\$2,666,977.44 Total
11/14/22	10/21/22-10/21/22	\$ 24,608.18	\$ -	\$ 5,124.30	\$ 1,279.47	\$ 265.75	\$ 563.75	\$ 27,623.51	\$ 22,862.14	\$ 4,761.38	\$ 27,623.51
11/16/22	10/22/22-10/31/22	\$ 20,421.00	\$ -	\$ 3,852.02	\$ 816.84	\$ 154.08	\$ 466.04	\$ 22,836.06	\$ 19,212.08	\$ 3,623.98	\$ 22,836.06
11/21/22	11/01/22-11/06/22	\$ 188,933.53	\$ -	\$ 31,082.77	\$ 7,551.31	\$ 1,243.29	\$ 4,224.43	\$ 206,997.27	\$ 177,754.58	\$ 29,242.69	\$ 206,997.27
11/25/22	11/07/22-11/13/22	\$ 251,859.00	\$ -	\$ 43,506.01	\$ 10,074.39	\$ 1,740.22	\$ 5,671.01	\$ 277,879.39	\$ 236,948.92	\$ 40,930.47	\$ 277,879.39
12/12/22	11/14/22-11/23/22	\$ 678,431.00	\$ -	\$ 136,742.24	\$ 27,137.24	\$ 5,469.58	\$ 15,651.33	\$ 766,915.09	\$ 638,267.88	\$ 128,647.21	\$ 766,915.09
12/21/22	11/24/22-11/30/22	\$ 735,156.00	\$ -	\$ 163,245.40	\$ 29,406.67	\$ 6,529.54	\$ 17,249.30	\$ 845,215.89	\$ 691,634.34	\$ 153,581.54	\$ 845,215.89
12/23/22	12/01/22-12/15/22	\$ 134,099.07	\$ -	\$ 32,944.77	\$ 4,776.58	\$ 1,177.93	\$ 3,221.79	\$ 157,867.54	\$ 126,736.04	\$ 31,131.50	\$ 157,867.54
01/18/23	12/16/22-12/31/22	\$ 60,981.31	\$ -	\$ 10,698.87	\$ 1,856.73	\$ 325.75	\$ 1,389.95	\$ 68,107.75	\$ 57,942.09	\$ 10,165.66	\$ 68,107.75
02/16/23	01/01/23-01/31/23	\$ 40,842.00	\$ -	\$ 9,941.50	\$ 862.26	\$ 214.17	\$ 994.14	\$ 48,712.93	\$ 39,180.15	\$ 9,532.78	\$ 48,712.93
03/16/23	02/01/23-02/28/23	\$ 15,987.61	\$ -	\$ 3,378.41	\$ 181.53	\$ 37.49	\$ 382.94	\$ 18,764.06	\$ 15,489.96	\$ 3,274.10	\$ 18,764.06
04/11/23	03/01/23-03/31/23	\$ 42,804.36	\$ -	\$ 8,629.16	\$ 90.77	\$ -	\$ 1,026.86	\$ 50,315.90	\$ 41,859.32	\$ 8,456.58	\$ 50,315.90
05/08/23	FY22 EXCESS FEES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (364.49)	\$ 364.49	\$ 302.04	\$ 62.45	\$ 364.49
05/11/23	04/01/23-04/30/23	\$ 6,875.06	\$ -	\$ 2,803.41	\$ -	\$ -	\$ 193.57	\$ 9,484.90	\$ 6,737.56	\$ 2,747.34	\$ 9,484.90
05/24/23	10/01/22-03/31/23	\$ -	\$ 4,300.54	\$ -	\$ -	\$ -	\$ -	\$ 4,300.54	\$ 4,300.54	\$ -	\$ 4,300.54
06/16/23	05/01/23-05/31/23	\$ 6,920.46	\$ -	\$ 1,493.95	\$ -	\$ -	\$ 168.29	\$ 8,246.12	\$ 6,782.05	\$ 1,464.07	\$ 8,246.12
07/31/23	INTEREST	\$ -	\$ 50.29	\$ -	\$ -	\$ -	\$ -	\$ 50.29	\$ 50.29	\$ -	\$ 50.29
08/11/23	07/01/23-07/31/23	\$ 2,446.18	\$ -	\$ -	\$ -	\$ -	\$ 48.92	\$ 2,397.26	\$ 2,397.26	\$ -	\$ 2,397.26
08/09/23	PROP APPRAISER	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (28,502.41)	\$ (24,048.16)	\$ (4,454.25)	\$ (28,502.41)
		\$ 2,210,364.76	\$ 4,350.83	\$ 453,442.81	\$ 84,033.79	\$ 17,157.80	\$ 50,887.83	\$ 2,487,576.57	\$ 2,064,409.06	\$ 423,167.51	\$ 2,487,576.57

<b>Gross Percent Collected</b>	<b>99.88%</b>
<b>Balance Due</b>	<b>\$3,169.87</b>