

*Lake Ashton
Community Development District*

Meeting Agenda

July 15, 2024

AGENDA

Lake Ashton

Community Development District

219 E. Livingston St., Orlando, Florida 32801

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

July 8, 2024

Board of Supervisors Meeting Lake Ashton Community Development District

Dear Board Members:

The next meeting of the Board of Supervisors of the **Lake Ashton Community Development District** will be held **Monday, July 15, 2024 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@gmsecfl.com, or by telephone by calling (407) 841-5524, up until **2:00 PM on Friday, July 12 2024**.

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.*¹)
4. Organizational Matters
 - A. Discussion Regarding Appointment to Vacant Board Seat #1 (*tabled from June 17, 2024 Meeting Agenda*)
5. Consideration of Minutes from the June 17, 2024 Board of Supervisors Meeting
6. Engineering Report

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

7. New Business
 - A. Public Hearings
 - I. Public Hearing on the Adoption of the Fiscal Year 2024/2025 Budget
 - a) Public Comment
 - b) Discussion Regarding Fiscal Year 2025 Budget Analysis Documents (*requested by Supervisor Realmuto; back-up documentation provided by Supervisor Realmuto*)
 - i. Proposed Fiscal Year 2025 General Fund Expenditures Chart
 - ii. Proposed Fiscal Year 2025 Capital Project Fund Expenditures Chart
 - iii. Lake Ashton CDD Cumulative Assessments Chart
 - c) Consideration of Resolution 2024-07 Adopting the District's Fiscal Year 2024/2025 Budget and Appropriating Funds
 - II. Public Hearing on the Imposition of Operations and Maintenance Special Assessments
 - a) Public Comment
 - b) Consideration of Resolution 2024-08 Imposing Special Assessments and Certifying an Assessment Roll
 - B. Consideration of Resolution 2024-09 Designation of a Regular Monthly Meeting Date, Time, and Location for Fiscal Year 2024/2025
 - C. Consideration of the Adoption of Goals and Objectives for the District
 - D. Presentation of Fiscal Year 2023 Audit Report
 - E. Discussion/Consideration of Draft Reciprocal Easement Agreement
8. Monthly Reports
 - A. Attorney
 - B. Lake Ashton Community Director
 - I. Consideration of Quotes to Paint the Clubhouse and Surrounding Amenities
 - C. Operations Manager
 - I. Landscaping Update
 - a) Presentation of Monthly Landscaping Checklist and Report
 - D. 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, **June 17, 2024** at 9:01 a.m. at the Lake Ashton Clubhouse Ballroom, 4141 Ashton Club Drive, Lake Wales, FL.

Present and constituting a quorum were:

Brenda VanSickle	Chairperson
Mike Costello	Vice Chairperson
Steve Realmuto	Assistant Secretary
Debbie Landgrebe	Assistant Secretary

Also present were:

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

The following is a summary of the discussions and actions taken at the June 17, 2024 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 9:01 a.m., called roll, and the pledge of allegiance was recited. Four Supervisors were present in person constituting a quorum.

SECOND ORDER OF BUSINESS

Approval of Meeting Agenda

Ms. Burns asked for any comments on the agenda. Hearing no comments, there was a motion to approve the meeting agenda.

On MOTION by Mr. Realmuto, seconded by Ms. Landgrebe, with all in favor, the Meeting Agenda, was approved 4-0.
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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)

Ms. Burns opened the public comment period. Ms. Burns received and read a comment from a resident not attending the meeting today. The comment was from Resident Greg Ulrich (3076 Dunmore) who stated he was the elected candidate for Lake Ashton CDD Seat #1 in the upcoming November 2024 election. He stated given Mr. Howison’s recent resignation from the Board, he would like to be considered for appointment to fill the opening left due to his departure. As he will be filling that vacancy after the November election, it makes sense to communicate his willingness to begin transitioning into the role of CDD Supervisor at the Board’s earliest convenience. He concluded by thanking the Board for their consideration.

Ms. VanSickle made a short statement on behalf of the Lake Ashton Board of Supervisors, residents and staff stating they would like to thank Lloyd Howison for his valued years of service to the Lake Ashton community. She stated that he provided a level head and a voice of reason during their often passionate discussions and deliberations. She stated the community thrived under his leadership and they wished him well.

FOURTH ORDER OF BUSINESS

Organizational Matters

A. Acceptance of Resignation from Lloyd Howison

Ms. VanSickle presented Mr. Howison’s resignation to the Board and asked for a motion to accept.

On MOTION by Ms. VanSickle, seconded by Ms. Landgrebe, with all in favor, Accepting the Resignation from Lloyd Howison, was approved 4-0.

B. Consideration of Resolution 2024-06 Electing Officers

Ms. VanSickle presented Resolution 2024-06 to the Board. Ms. Landgrebe nominated Brenda VanSickle to be Chairman.

On MOTION by Ms. Landgrebe, seconded by Mr. Costello, with all in favor, Appointing Brenda VanSickle as Chairperson, was approved 4-0.

Ms. VanSickle nominated Mike Costello to be Vice Chairman.

On MOTION by Ms. VanSickle, seconded by Ms. Landgrebe, with all in favor, Appointing Mike Costello as Vice Chairman, was approved 4-0.

Ms. Burns stated Debbie Landgrebe and Steve Realmuto would be Assistant Secretaries. She asked to remain Secretary and for George Flint to remain an Assistant Secretary.

On MOTION by Mr. Realmuto, seconded by Ms. Landgrebe, with all in favor, Resolution 2024-06 Electing Officers as Outlined, was approved 4-0.

Mr. Realmuto feels the residents of Lake Ashton are better served by a Board of five Supervisors instead of a Board of four Supervisors. He believes the Board should strongly consider appointing Greg Ulrich to fill the seat he will be occupying in the upcoming November election. He made a motion to appoint Greg Ulrich to the vacant seat, which failed with no other motions made by Supervisors. Ms. VanSickle recommended deferring this to the next meeting since Mr. Ulrich was not attending the meeting today.

FIFTH ORDER OF BUSINESS

Consideration of Minutes from the May 6, 2024 Board of Supervisors Meeting

Ms. VanSickle presented the May 6, 2024 Board of Supervisors meeting minutes. She asked for any comments or changes. Ms. Burns received a couple of minor comments from Supervisors that will be incorporated into the signed version and it was nothing substantial. Ms. Carpenter had two minor comments to clarify sentences as well.

On MOTION by Ms. Landgrebe, seconded by Mr. Costello, with all in favor, the Minutes from the May 6, 2024 Board of Supervisors Meeting, were approved 4-0 as amended.

SIXTH ORDER OF BUSINESS

Engineering Report

Mr. Posten presented the Engineering Report to the Board. He stated they had two projects that were completed over the last month, the 4173 Limerick asphalt depression and

the Green Bridge project. He updated the Board on the City of Lake Wales sanitary sewer inspection stating the city televised the line on June 5, 2024, multiple issues were noted during their onsite review with the city, and a full report will be provided when the recordings are made available by the city. He also informed the Board that they are still working on the Dunmore inlets, but he doesn't currently have an update yet. He stated that the sales office reached out to them about an incident at 4180 Dunmore where a pool has been constructed and it is encroaching into a 15 foot drainage easement. After further explanation, he stated they would like an objection to waive the encroachment into the drainage easement. After discussion, Ms. Burns recommended that the Board consider giving staff direction to prepare an Easement Encroachment Agreement that can then be put on the agenda for the Board to consider at the next meeting. Lori Raath, a realtor at Lake Ashton Realty, stated the pool was built in 2005. She read a statement that was conveyed from owner to owner. The stated explained that the Gray's purchased the home in 2005 and their survey indicated that the pool and patio area encroached into a 15 foot drainage easement. She continued explaining that the encroachment was shown on the building permit application and plans, but no one indicated to the Gray's that the encroachment was a problem. After discussion, the Board decided to allow staff to work with the homeowner at their cost to draft an Easement Encroachment Agreement and authorize the Chairman to execute.

On MOTION by Ms. Landgrebe, seconded by Mr. Costello, with all in favor, Allowing Staff to Work with the Homeowner at their Cost to Draft an Easement Encroachment Agreement and Authorizing the Chairman to Execute, was approved 4-0.

A. Consideration of Proposal from S&S Contracting of Polk County for Inlet/Pavement Repair (4092 Stone Creek Loop)

Mr. Posten informed the Board that at 4092 Stone Creek Loop the asphalt surface at inlet failed due to loss of base material. He noted a contractor will excavate, patch pipes at inlet and restore base and asphalt. He presented a quote for \$4,852 from S&S.

On MOTION by Mr. Realmuto, seconded by Mr. Costello, with all in favor, the Proposal from S&S for \$4,852, was approved 4-0.

B. Consideration of Proposal from S&S Contracting of Polk County for Flume #5 and Adjacent Cart Path Replacement

Mr. Posten presented a proposal from S&S to replace failing Flume #5 and adjacent cart path replacement. He requested the Board’s consideration for NTE of \$12,500.

On MOTION by Ms. VanSickle, seconded by Mr. Costello, with all in favor, the Proposal from S&S for NTE \$12,500 to Replace Failing Flume #5 and Adjacent Cart Path Replacement, was approved 4-0.

SEVENTH ORDER OF BUSINESS

Old Business

There being no old business to discuss, the next item followed.

EIGHTH ORDER OF BUSINESS

New Business

A. Consideration of Report on Road Conditions *(requested by Supervisor Costello back-up provided by Supervisor Costello)*

Mr. Costello presented the Report of Roads Lake Ashton June 2024 to the Board. He explained that there were three roads that were in dire need of repairs. The areas in need of repairs are Turnberry Lane, Berwick Drive and Waterford Drive. Mr. Costello suggested having Mr. Rayl have someone take a look at these areas. Mr. Rayl recommended that the CDD do a renewal of the pavement condition inventory. He did not recommend that the Board derail from having these things evaluated professionally. He noted that they came up with a rough budget of \$4,500. The Board thanked John De Winkler for working with Mr. Costello. Mr. Realmuto thanked Mr. Costello for what he did with Mr. Winkler. After discussion, the Board agreed to accept the \$4,500 road assessment.

On MOTION by Mr. Costello, seconded by Mr. Realmuto, with all in favor, a Not to Exceed \$4,500 for Road Assessment, was approved 4-0.

The Board asked if any residents have an expertise in any fields that can help save money to please feel free to step up and help guide the Board with questions and their decisions. Mr. Realmuto asked that the Engineer’s report include the history of the roads repaving.

B. Presentation and Approval of Assessment Allocation Report for Commercial Property dated June 17, 2024

Ms. Burns stated this report is included in the agenda package for review. She explained that the original Assessment Methodology was done, all of the golf course parcels were allocated as one lump sum. In 2018 when the developer wanted to sell the golf course and Lake Ashton II required it, the Board approved a reallocation report that separated out some of those parcels from the actual golf course tracts. She explained that report was approved in 2018. They've already approved the method of allocating based on square footage. She further explained that it was brought to their attention that they are in the process of constructing additional square footage on that parcel. She stated this report updates the prior 2018 report to include additional square footage that is being constructed. As a result, they will have some additional O&M units based on the additional square footage constructed. Mr. Realmuto clarified its four additional units.

On MOTION by Ms. VanSickle, seconded by Ms. Landgrebe, with all in favor, the Assessment Allocation Report for Commercial Property dated June 17, 2024, was approved 4-0.

NINTH ORDER OF BUSINESS

Monthly Reports

A. Attorney

I. Presentation of Memorandum Regarding District's Goals and Objectives

Ms. Carpenter first discussed the boat dock stating the city has agreed to extend the time for compliance while the developer is getting demolition and building permits because that takes several months to get through that process. The developer is working on this. They are doing some demo work now, but only on their site. The developer knows they cannot do anything on the CDD site until they get the reciprocal easement completed. She stated their attorney left a message that they are working on comments, and they should get them back in the next couple of days so they can get that negotiated. Mr. Realmuto stated the site that they've done the work on is the public body of water that is adjacent to the CDD site and it's not a site that they own. Ms. Carpenter was not aware of that, so she is going to contact their attorney when she gets back this afternoon. Mr. Realmuto applauded the work and thanked the developer for doing it. Ms. Carpenter stated she would push to get the easement in place as quick as they can so they get the reciprocal rights for the paths, the ponds, etc. After Board discussion, it was decided to authorize the Chairman to execute signing the agreement made conditional in the event that the next meeting falls after the deadline.

On MOTION by Mr. Costello, seconded by Mr. Realmuto, with all in favor, Authorizing Chairman to Execute Signing the Agreement Conditional in the Event the Next Meeting Falls after the Deadline, was approved 4-0.

Ms. Carpenter presented a short memo of the new legislature which affects Special Districts in the State of Florida. The House Bill 7013 was recently signed into law and will go into effect July 1, 2024. The House Bill 7013 creates a requirement for Special Districts, including Community Development Districts to prepare and publish a report of goals/objectives, performance measurement standards for such goals/objectives and the results of such goals/objectives. It was noted that by October 1, 2024 or by the end of the first full fiscal year after the establishment of a Special District, each special District must establish goals and objectives for each program and activity undertaken by the District, as well as performance measures and standards to determine if the District's goals and objectives are being achieved. It was also pointed out that by December 1 of each year thereafter, an annual report must be prepared and published on the District's website describing the goals and objectives achieved or failed. Mr. Realmuto requested GMS circulate the goals/objectives before the agenda packet comes out so the Board can have a better idea. Ms. Burns responded that they should have these done this week for circulation to the Board.

Ms. VanSickle stated they have several residents concerned about the adjacent property to the boat ramp, the possible sell, and the possible impact on the District. Ms. Carpenter explained that the CDD doesn't have any zoning or rights to require that property to anything. They don't have the ability to get any information other than what was in the public record. So, if it is under contract, they don't know because that is a private transaction. They are waiting to see what happens.

B. Lake Ashton Community Director

Ms. Wells presented the Community Director Report to the Board. She started with the Safety and Security stating they completed their training on May 29. She stated security officers are receiving training on a daily basis on the new visitor system, which is working out well. There are a few glitches that is being worked out. Training residents is still pending. Staff is continuing to work with Securitas on issues related to install. Once issues have been resolved to staff's satisfaction, a final walk-through will take place. The printer has been received and installed. All ribbons have been received as well. All cameras were adjusted on

Friday, June 7. There are a few cameras from the old system that need to be replaced. Staff will work to get these replaced once the original project is complete. She noted staff has completed assigning Amenity Access Cards to all residents that completed the electronic form by the deadline in January. She pointed out that staff will begin assigning RFID tags on the backend this week. She also noted that staff is anticipating distribution to begin the last week of July. Testing of the RFID system has begun with Staff and Supervisors. It was noted that the Joint RFID and Amenity Access Card Policy has been finalized. She explained that LA II is only charging \$10 for replacement of RFID tag. The Board agreed to reduce the replacement of the RFID card fee from \$20 to \$10.

On MOTION by Mr. Realmuto, seconded by Mr. Costello, with all in favor, Reduce Replacement RFID Card Fee from \$20 to \$10, was approved 4-0.

The Board and Staff briefly discussed camera views and adjustments. The gate was also briefly discussed. The final note was that the sign for the Thompson Nursery Road entrance was ordered and will be installed once received.

Ms. Wells provided a TECO follow-up. She stated they have finished the inventory of all the lights. She noted there were leaning poles, poles in need of being painted, poles with no identifying numbers on the front, and lights that stay on during the day.

Ms. Wells discussed the hurricane prep stating staff has begun prepping for storm season. She noted all storm drains and blow off structures were being checked to insure they are functioning properly and that there are no obstructions. She also noted the Lake Ashton District owned buildings, signage and gate facilities were being checked to verify weather tightness and that there are no loose components that could be removed during high winds. She stated staff rescheduled the Polk County Fire Rescue hurricane prep talk to July 22.

Ms. Wells provided general updates. She stated staff is soliciting quotes to paint the Clubhouse and surrounding buildings. The quotes will be presented to the Board for consideration at the July Board meeting. She stated the natural gas lines have been installed from the entrance to Lake Ashton to the Clubhouse. She explained that a permit is required to bore under Thompson Nursery Road and is anticipated to take a few months to procure, according to the contractor. It was noted a map of the final installation will be provided upon completion of the project. She stated the installation of pavers at the Clubhouse Pet Play Park

is complete. She noted staff met with RTC Outdoor on April 29 to begin plans for the Clubhouse backyard to include the areas discussed at the Budget Workshop. She also noted that a couple of meetings ago, the Board delegated Mr. Howison to work on an appraisal with the Sales Office for a not to exceed amount of \$2,000. They received one quote back for that and it's \$3,780 and it's for a three week turnaround. She is still hoping to get two more quotes, but she has the feeling that the not to exceed amount of \$2,000 may be a little low. She asked the Board how they would like to proceed. After brief discussion, the Board decided to proceed with a not to exceed amount of \$4,000.

On MOTION by Ms. VanSickle, seconded by Mr. Costello, with all in favor, a Not to Exceed \$4,000 for Appraisal, was approved 4-0.

Ms. Wells stated they had the foyer air conditioner unit serviced recently and it was recommended that it needs to be replaced. She presented three quotes to the Board for this replacement. After discussion, it was decided to go with Climate Guard's quote for \$6,375.

On MOTION by Mr. Realmuto, seconded by Ms. Landgrebe, with all in favor, the Proposal from Climate Guard for \$6,375, was approved 4-0.

Ms. Wells included the Project Tracking List in her report for review.

C. Operations Manager

I. Landscape Update

a) Presentation of Monthly Landscaping Checklist and Report

Mr. Fisher presented his report to the Board. He stated the ponds have been fairly low and some have been dry. He got with Archie from Applied Aquatics to have his technicians treat vegetation on the bottom of the ponds. He also noted that there has been some algae blooms in the ponds, and he is making sure they stay on top of that. He updated the Board on the bocce ball court, the pet play park and the facility maintenance. He also reviewed the facility maintenance forecaster. Mr. Wittman also provided updates.

II. Consideration of Options to Address Aberdeen Lane Concerns

Mr. Fisher explained that at the last meeting, staff was given the task to provide options for addressing resident concerns over the Aberdeen Lane. He stated staff met with Yellowstone to review the options and provide pricing. He presented two reason options to the Board. The Board reviewed the two different options. After discussion, the Board decided to let Aberdeen Lane go to seed since they are fixing to go into the rainy season to see if they see an improvement.

D. District Manager’s Report

I. Discussion Regarding Presentation of Goals and Objectives for July Meeting

Ms. Burns stated she discussed her item when Ms. Carpenter notified the Board of the goals and objectives requirement. She had nothing additional to report.

TENTH 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**

Ms. Burns presented the financial report to the Board. She was happy to answer any questions.

On MOTION by Mr. Realmuto, seconded by Ms. Landgrebe, with all in favor, the Check Run Summary, was approved 4-0.

ELEVENTH ORDER OF BUSINESS

Public Comments

There being no comments, the next item followed.

TWELFTH ORDER OF BUSINESS

Supervisor Requests/Supervisor Open Discussion

Ms. VanSickle stated there was going to be a lot of work in the coming weeks and she would like the Supervisors to be cognizant of the staffs time.

Mr. Realmuto commented on a recent road closure stating the CDD was not notified about it. Ms. Carpenter explained that it was permitted utility work and there is no notification requirement. Ms. Carpenter clarified that neither GMS nor the CDD received any notification.

THIRTEENTH ORDER OF BUSINESS

Adjournment

The meeting was adjourned.

On MOTION by Ms. Landgrebe, seconded by Mr. Realmuto, with all in favor, the meeting was adjourned.

Secretary / Assistant Secretary

Chairman / Vice Chairman

SECTION VI



07/15/2024

**Lake Ashton I CDD Meeting
Engineering Report**

- **City of Lake Wales Sanitary Sewer Inspection**

- **4092 Stone Creek Loop**
 - Repair completed.

- **Hole #4 Flume Repair (Flume #5)**
 - Flume completed.
 - Additional pond bank repair is still in progress.

- **Dunmore Inlets**

- **PCI Index Update**
 - Field work completed.

SECTION VII

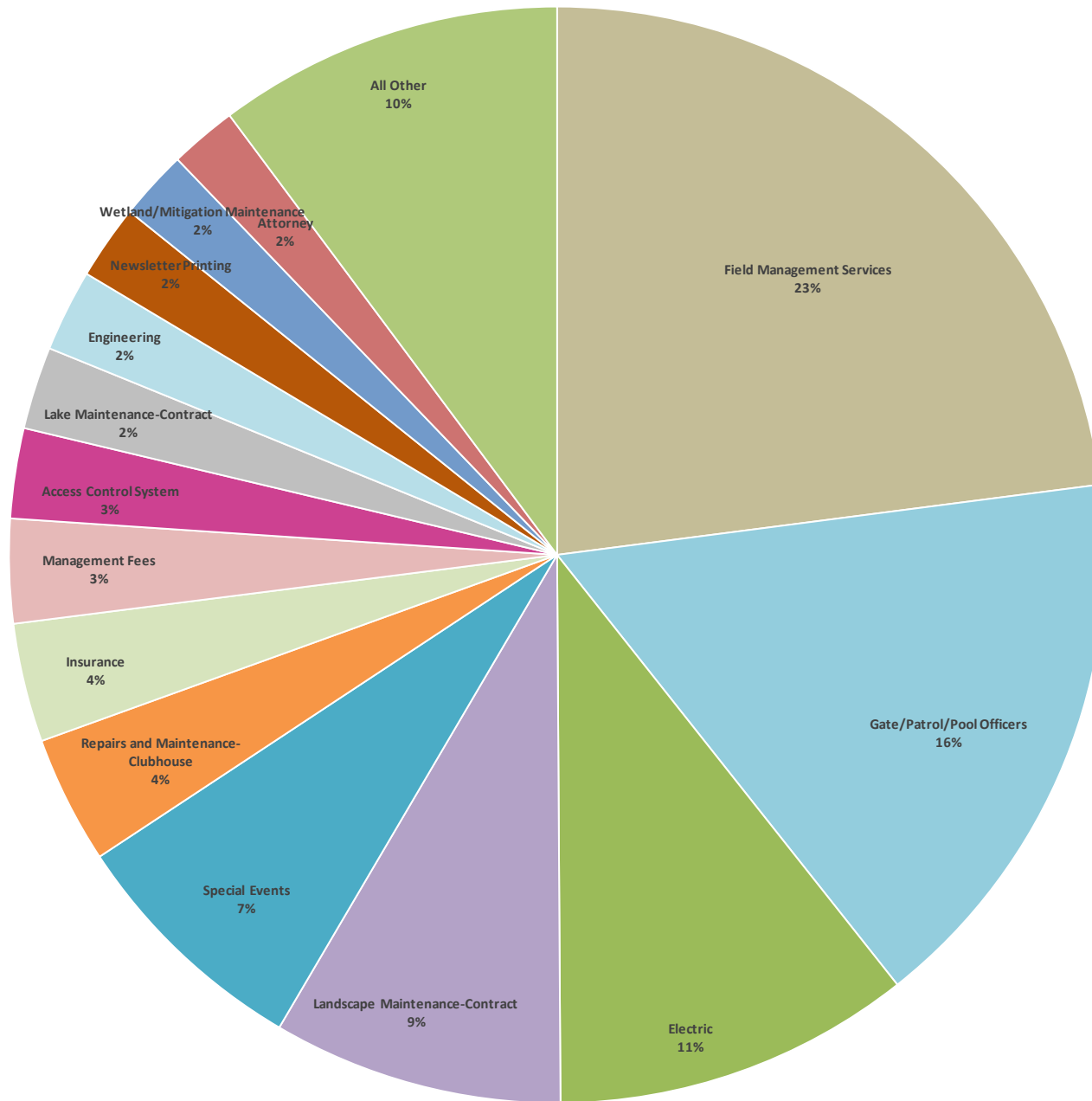
SECTION A

SECTION 1

SECTION (b)

SECTION 1

Proposed FY2025 Lake Ashton CDD General Fund Expenses



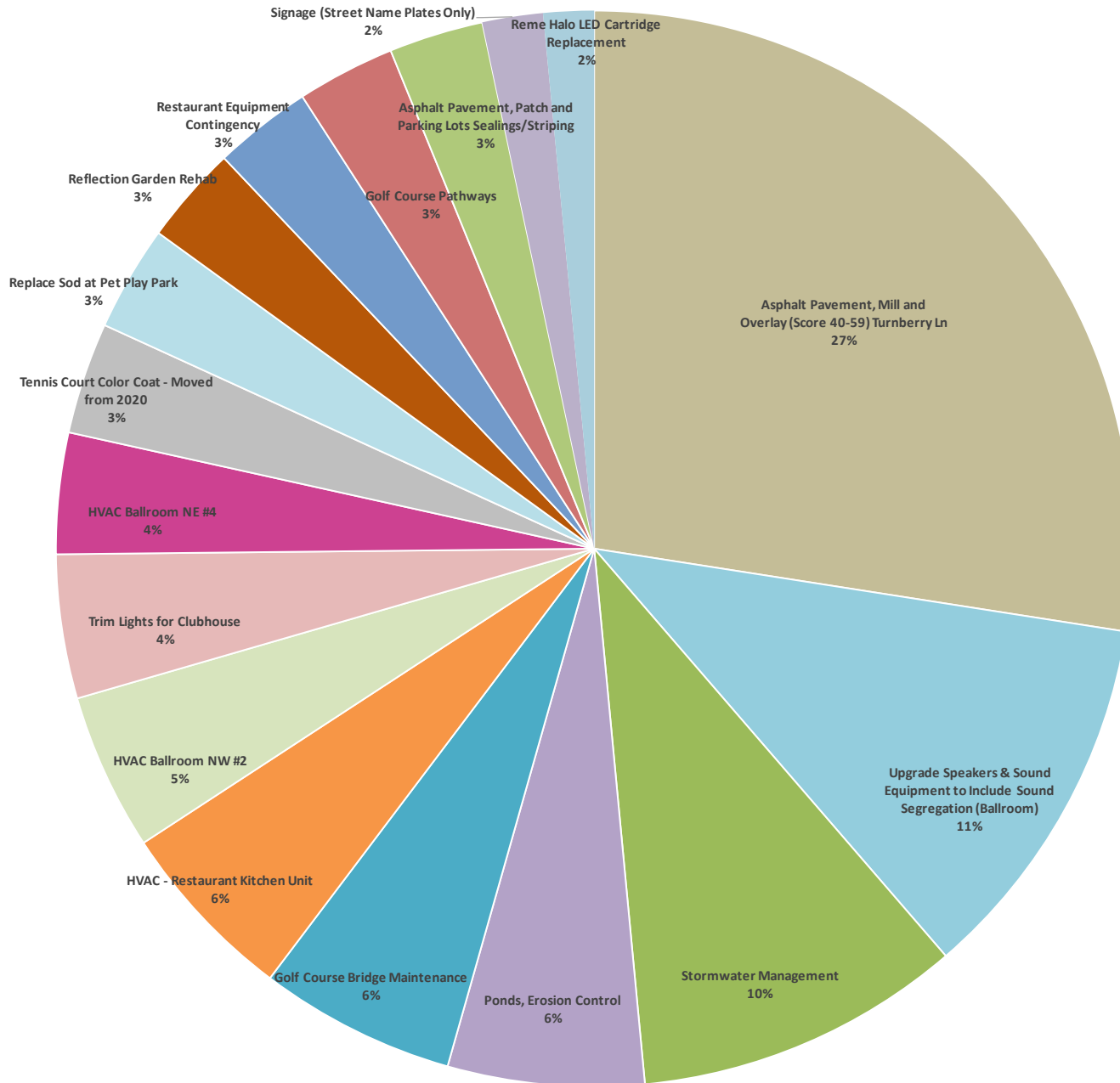
Field Management Services	\$521,548.62
Gate/Patrol/Pool Officers	\$372,436.00
Electric	\$240,000.00
Landscape Maintenance-Contract	\$194,520.00
Special Events	\$165,000.00
Repairs and Maintenance-Clubhouse	\$85,600.00
Insurance	\$79,625.80
Management Fees	\$69,730.54
Access Control System	\$60,362.18
Lake Maintenance-Contract	\$55,236.84
Engineering	\$55,000.00
Newsletter Printing	\$50,000.00
Wetland/Mitigation Maintenance	\$46,698.14
Attorney	\$45,000.00
All Other	\$231,718.00
TOTAL GF EXPENDITURES	\$2,272,476.12

SECTION 2

Provided by: Supervisor Steve Realmuto

Date: July 8, 2024

Proposed FY2025 Lake Ashton CDD Capital Project Fund Expenses



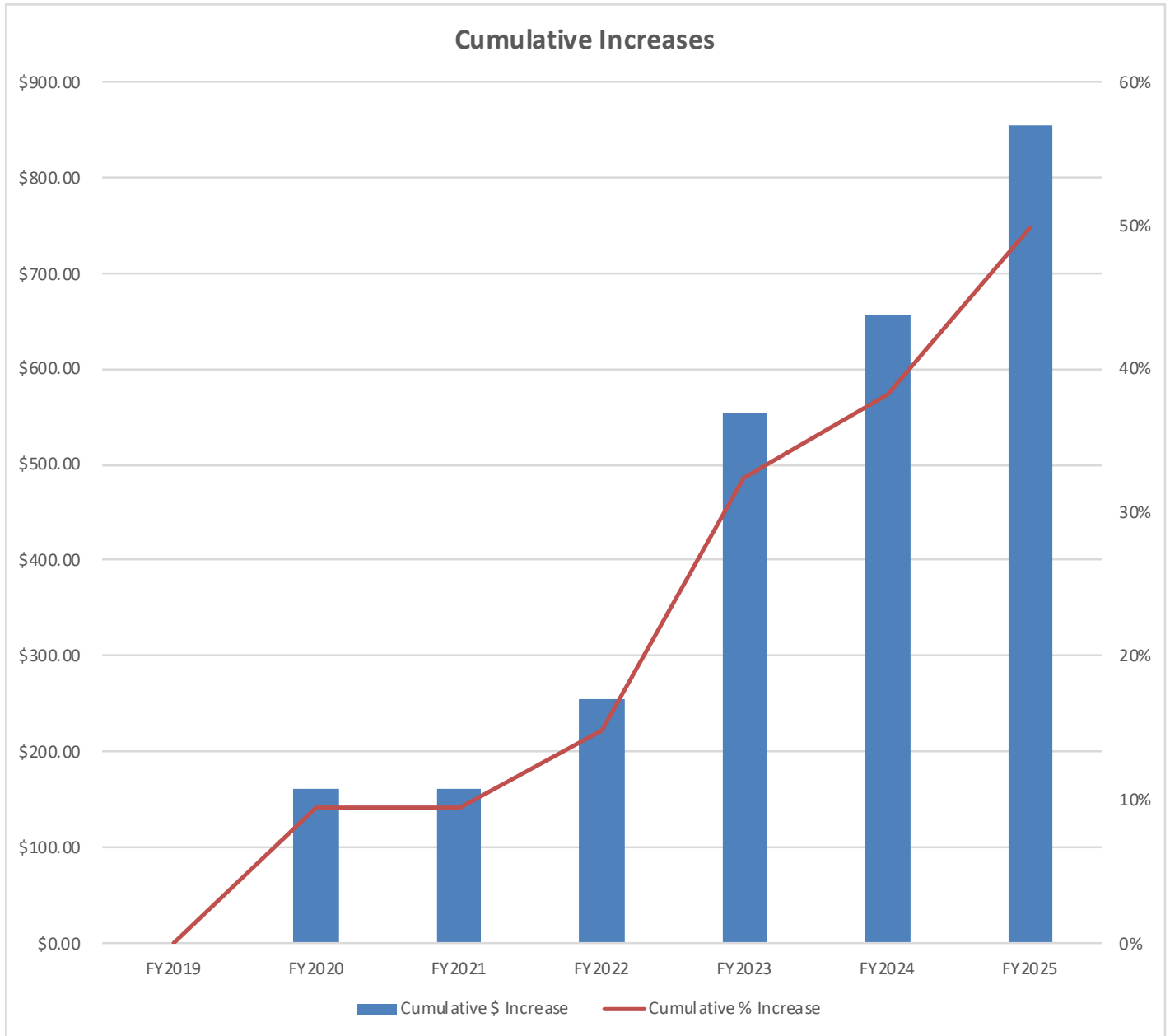
Proposed FY2025 Capital Project Fund (CPF) Expenditures	Trimmed
Asphalt Pavement, Mill and Overlay (Score 40-59) Turnberry Ln	\$139,731
Upgrade Speakers & Sound Equipment to Include Sound Segregation (Ballroom)	\$57,000
Stormwater Management	\$50,000
Ponds, Erosion Control	\$30,000
Golf Course Bridge Maintenance	\$30,000
Hvac - Restaurant Kitchen Unit	\$28,000
Hvac Ballroom NW #2	\$24,000
Trim Lights for Clubhouse	\$22,000
Hvac Ballroom NE #4	\$18,500
Tennis Court Color Coat - Moved from 2020	\$17,039
Replace Sod at Pet Play Park	\$16,100
Reflection Garden Rehab	\$15,000
Restaurant Equipment Contingency	\$15,000
Golf Course Pathways	\$15,000
Asphalt Pavement, Patch and Parking Lots Sealings/Striping	\$14,428
Signage (Street Name Plates Only)	\$9,250
Reme Halo LED Cartridge Replacement	\$7,722
Christmas Light and Garland Replacement	\$7,300
Cinema Amps	\$5,500
Furniture, Lounge Chairs (Non-Rolling)	\$5,399
Additional AED Units at the Clubhouse (2 addn'l)	\$4,500
Trim Lights for Guard House	\$4,000
Total Contingencies and Capital Projects	\$535,469
Savings	\$105,139

SECTION 3

Lake Asthon CDD Assessments

Provided by: Supervisor Steve Realmuto

April 29, 2024



Fiscal Year	Gross Per Unit Assessment	Assesment Yearly \$ Increase	Assesment Yearly % Increase	Cumulative \$ Increase	Cumulative % Increase
FY2019	\$1,714.41	\$0	0	0	0
FY2020	\$1,875.00	\$161	9.37%	\$161	9.37%
FY2021	\$1,875.00	\$0	0.00%	\$161	9.37%
FY2022	\$1,969.00	\$94	5.01%	\$255	14.85%
FY2023	\$2,269.00	\$300	15.24%	\$555	32.35%
FY2024	\$2,369.00	\$100	4.41%	\$655	38.21%
FY2025	\$2,569.00	\$200	8.44%	\$855	49.85%

SECTION (c)

RESOLUTION 2024-07

THE ANNUAL APPROPRIATION RESOLUTION OF THE LAKE ASHTON COMMUNITY DEVELOPMENT DISTRICT (“DISTRICT”) RELATING TO THE ANNUAL APPROPRIATIONS AND ADOPTING THE BUDGETS FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2024, AND ENDING SEPTEMBER 30, 2025; AUTHORIZING BUDGET AMENDMENTS; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the District Manager has, prior to the fifteenth (15th) day in June, 2024, submitted to the Board of Supervisors (“**Board**”) of the Lake Ashton Community Development District (“**District**”) proposed budgets (“**Proposed Budget**”) for the fiscal year beginning October 1, 2024 and ending September 30, 2025 (“**Fiscal Year 2024/2025**”) along with an explanatory and complete financial plan for each fund of the District, pursuant to the provisions of Section 190.008(2)(a), *Florida Statutes*; and

WHEREAS, at least sixty (60) days prior to the adoption of the Proposed Budget, the District filed a copy of the Proposed Budget with the local governing authorities having jurisdiction over the area included in the District pursuant to the provisions of Section 190.008(2)(b), *Florida Statutes*; and

WHEREAS, the Board set a public hearing thereon and caused notice of such public hearing to be given by publication pursuant to Section 190.008(2)(a), *Florida Statutes*; and

WHEREAS, the District Manager posted the Proposed Budget on the District’s website at least two days before the public hearing; and

WHEREAS, Section 190.008(2)(a), *Florida Statutes*, requires that, prior to October 1st of each year, the Board, by passage of the Annual Appropriation Resolution, shall adopt a budget for the ensuing fiscal year and appropriate such sums of money as the Board deems necessary to defray all expenditures of the District during the ensuing fiscal year; and

WHEREAS, the District Manager has prepared a Proposed Budget, whereby the budget shall project the cash receipts and disbursements anticipated during a given time period, including reserves for contingencies for emergency or other unanticipated expenditures during the fiscal year.

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

SECTION 1. BUDGET

- a. The Board has reviewed the Proposed Budget, a copy of which is on file with the office of the District Manager and at the District’s Local Records Office, and hereby approves certain amendments thereto, as shown in Section 2 below.

- b. The Proposed Budget, attached hereto as **Exhibit “A,”** as amended by the Board, is hereby adopted in accordance with the provisions of Section 190.008(2)(a), *Florida Statutes* (“**Adopted Budget**”), and incorporated herein by reference; provided, however, that the comparative figures contained in the Adopted Budget may be subsequently revised as deemed necessary by the District Manager to reflect actual revenues and expenditures.
- c. The Adopted Budget, as amended, shall be maintained in the office of the District Manager and at the District’s Local Records Office and identified as “The Budget for the Lake Ashton Community Development District for the Fiscal Year Ending September 30, 2025.”
- d. The Adopted Budget shall be posted by the District Manager on the District’s official website within thirty (30) days after adoption and shall remain on the website for at least 2 years.

SECTION 2. APPROPRIATIONS

There is hereby appropriated out of the revenues of the District, for Fiscal Year 2024/2025, the sum of \$ _____ to be raised by the levy of assessments and/or otherwise, which sum is deemed by the Board to be necessary to defray all expenditures of the District during said budget year, to be divided and appropriated in the following fashion:

TOTAL GENERAL FUND	\$ _____
DEBT SERVICE FUND(S)	\$ _____
CAPITAL PROJECTS FUND(S)	\$ _____
TOTAL ALL FUNDS	\$ _____

SECTION 3. BUDGET AMENDMENTS

Pursuant to Section 189.016, *Florida Statutes*, the District at any time within Fiscal Year 2024/2025, or within 60 days following the end of the Fiscal Year 2024/2025, may amend its Adopted Budget for that fiscal year as follows:

- a. The Board may authorize an increase or decrease in line item appropriations within a fund by motion recorded in the minutes if the total appropriations of the fund do not increase.
- b. The District Manager or Treasurer may authorize an increase or decrease in line item appropriations within a fund if the total appropriations of the fund do not increase and if the aggregate change in the original appropriation item does not exceed \$10,000 or 10% of the original appropriation.

- c. By resolution, the Board may increase any appropriation item and/or fund to reflect receipt of any additional unbudgeted monies and make the corresponding change to appropriations or the unappropriated balance.
- d. Any other budget amendments shall be adopted by resolution and consistent with Florida law.

The District Manager or Treasurer must establish administrative procedures to ensure that any budget amendments are in compliance with this Section 3 and Section 189.016, *Florida Statutes*, among other applicable laws. Among other procedures, the District Manager or Treasurer must ensure that any amendments to budget under subparagraphs c. and d. above are posted on the District's website within 5 days after adoption and remain on the website for at least 2 years.

SECTION 4. EFFECTIVE DATE. This Resolution shall take effect immediately upon adoption.

PASSED AND ADOPTED THIS 15th DAY OF JULY 2024

ATTEST:

**LAKE ASHTON COMMUNITY
DEVELOPMENT DISTRICT**

Secretary/Assistant Secretary

By: _____

Its: _____

**Proposed Budget
Fiscal Year 2025**



LAKE ASHTON
Community Development District

July 15, 2024



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Lake Ashton

Community Development District

Proposed Budget

General Fund

Description		Adopted Budget FY 2024	Actual Thru 6/30/24	Projected Next 3 Months	Total Projected 9/30/24	Proposed Budget FY 2025
Revenues						
Special Assessments - Levy	001.300.36300.10100	\$2,145,886	\$2,182,856	(\$32,188)	\$2,150,668	\$2,336,611
Rental Income	001.300.36200.10100	\$40,000	\$32,975	\$10,992	\$43,967	\$40,000
Entertainment Fees	001.300.36200.10000	\$165,000	\$162,377	\$8,281	\$170,658	\$165,000
Newsletter Ad Revenue	001.300.36200.10200	\$95,000	\$85,903	\$20,000	\$105,903	\$95,000
Interest Income	001.300.36100.10000	\$8,000	\$9,956	\$3,319	\$13,275	\$8,000
Restaurant Lease Income	001.300.34900.10000	\$19,600	\$16,768	\$6,886	\$23,653	\$19,600
Sponsorship - Advent Health	001.300.36200.10700	\$0	\$15,000	\$0	\$15,000	\$8,000
Contributions	001.300.36600.10000	\$0	\$500	\$0	\$500	\$0
Special Events - Security	001.300.36200.10500	\$0	\$0	\$0	\$0	\$0
Revenue-Reimbursed Repairs	001.300.36200.10900	\$0	\$15,951	\$0	\$15,951	\$0
Insurance Proceeds	001.300.36900.10200	\$0	\$0	\$0	\$0	\$0
Miscellaneous Income	001.300.36900.10000	\$5,000	\$10,663	\$3,554	\$14,217	\$9,000
Carryforward	001.300.27100.10000	\$148,445	\$43,991	\$0	\$43,991	\$98,579
TOTAL REVENUES		\$2,626,931	\$2,576,940	\$20,843	\$2,597,783	\$2,779,789
Expenditures						
Administrative						
Supervisor Fees	001.310.51300.11000	\$12,000	\$5,700	\$1,900	\$7,600	\$12,000
FICA Expense	001.310.51300.21000	\$918	\$436	\$145	\$581	\$918
Engineering	001.310.51300.31100	\$50,000	\$26,768	\$13,384	\$40,153	\$50,000
Arbitrage	001.310.51300.31200	\$600	\$600	\$0	\$600	\$600
Dissemination	001.310.51300.31300	\$1,500	\$1,375	\$375	\$1,750	\$1,575
Attorney	001.310.51300.31500	\$45,000	\$26,529	\$13,264	\$39,793	\$45,000
Annual Audit	001.310.51300.32200	\$3,930	\$0	\$3,930	\$3,930	\$4,000
Trustee Fees	001.310.51300.32300	\$4,310	\$4,310	\$0	\$4,310	\$4,310
Management Fees	001.310.51300.34000	\$66,410	\$49,808	\$16,603	\$66,410	\$69,731
Management Fees-Beyond Contract	001.310.51300.34001	\$0	\$500	\$0	\$500	\$525
Accounting System Software	001.310.51300.35100	\$1,000	\$750	\$250	\$1,000	\$1,000
Postage	001.310.51300.42000	\$3,500	\$3,359	\$1,120	\$4,478	\$3,500
Printing & Binding	001.310.51300.42500	\$500	\$606	\$202	\$808	\$500
Newsletter Printing	001.310.51300.42501	\$50,000	\$45,069	\$15,023	\$60,092	\$55,000
Marketing	001.310.51300.48001	\$3,000	\$150	\$150	\$300	\$3,000
Rentals & Leases	001.310.51300.42502	\$5,500	\$2,193	\$731	\$2,923	\$4,000
Insurance	001.310.51300.45000	\$67,509	\$72,378	\$0	\$72,378	\$90,034
Legal Advertising	001.310.51300.48000	\$1,500	\$1,951	\$650	\$2,601	\$1,500
Other Current Charges	001.310.51300.49000	\$750	(\$125)	\$0	(\$125)	\$750
Property Taxes	001.310.51300.31400	\$0	\$0	\$0	\$0	\$13,500
Office Supplies	001.310.51300.51000	\$300	\$24	\$8	\$32	\$300
Dues, Licenses & Subscriptions	001.310.51300.54000	\$175	\$175	\$0	\$175	\$175
TOTAL ADMINISTRATIVE		\$318,403	\$242,555	\$67,735	\$310,290	\$361,918
Maintenance						
Field Management Services	001.320.57200.34000	\$492,027	\$369,020	\$123,007	\$492,027	\$521,549
Gate/Patrol/Pool Officers	001.320.57200.34501	\$341,286	\$259,590	\$86,530	\$346,121	\$372,436
Gate/Patrol/Pool Officers-Special Events	001.320.57200.34511	\$0	\$3,041	\$0	\$3,041	\$0
Security/Fire Alarm/Gate Repairs	001.320.57200.34500	\$9,500	\$1,829	\$610	\$2,439	\$9,500
Access Control System	001.320.57200.34504	\$64,235	\$11,773	\$3,924	\$15,697	\$60,362
Pest Control	001.320.57200.54501	\$4,690	\$2,750	\$917	\$3,667	\$4,690

Lake Ashton

Community Development District

Proposed Budget

General Fund

Description		Adopted Budget FY 2024	Actual Thru 6/30/24	Projected Next 3 Months	Total Projected 9/30/24	Proposed Budget FY 2025
<i>Maintenance-continued</i>						
Telephone/Internet	001.320.57200.41000	\$12,204	\$3,502	\$1,167	\$4,669	\$8,000
Electric	001.320.57200.43000	\$240,000	\$176,389	\$58,796	\$235,185	\$240,000
Water	001.320.57200.43100	\$16,000	\$542	\$7,200	\$7,742	\$16,000
Gas-Pool	001.320.57200.43200	\$25,000	\$20,234	\$6,745	\$26,979	\$25,000
Refuse	001.320.57200.43300	\$8,000	\$6,761	\$2,254	\$9,014	\$8,000
Repairs and Maintenance-Clubhouse	001.320.57200.54500	\$85,600	\$55,726	\$18,575	\$74,301	\$85,600
Repairs and Maintenance-Fitness Center	001.320.57200.54510	\$3,000	\$1,214	\$405	\$1,618	\$3,000
Repairs and Maintenance-Bowling Lanes	001.320.57200.54530	\$17,000	\$10,464	\$3,488	\$13,952	\$17,000
Repairs and Maintenance-Restaurant	001.320.57200.54520	\$6,000	\$326	\$109	\$435	\$6,000
Repairs and Maintenance-Reimbursed Repairs	001.320.57200.54540	\$0	\$4,392	\$0	\$4,392	\$0
Furniture, Fixtures, Equipment	001.320.57200.52010	\$10,000	\$18,028	\$0	\$18,028	\$10,000
Repairs and Maintenance-Pool	001.320.57200.45300	\$15,000	\$6,920	\$5,500	\$12,420	\$15,000
Repairs and Maintenance-Golf Cart	001.320.57200.54506	\$5,400	\$1,695	\$565	\$2,260	\$5,400
Landscape Maintenance-Contract	001.320.57200.46200	\$194,700	\$140,567	\$47,214	\$187,781	\$194,520
Landscape Maintenance-Improvements	001.320.57200.46201	\$15,000	\$4,875	\$10,125	\$15,000	\$15,000
Irrigation Repairs	001.320.57200.46202	\$3,500	\$7,393	\$2,464	\$9,858	\$8,500
Lake Maintenance-Contract	001.320.53800.46800	\$53,628	\$37,351	\$12,450	\$49,801	\$55,237
Lake Maintenance-Other	001.320.53800.46803	\$2,000	\$0	\$2,000	\$2,000	\$2,000
Wetland/Mitigation Maintenance	001.320.53800.46801	\$45,338	\$9,717	\$3,239	\$12,956	\$46,698
Permits/Inspections	001.320.57200.54100	\$3,000	\$600	\$2,720	\$3,320	\$3,000
Office Supplies/Printing/Binding	001.320.57200.51000	\$5,000	\$1,184	\$395	\$1,579	\$5,000
Credit Card Processing Fees	001.320.57200.34600	\$5,500	\$4,330	\$1,443	\$5,773	\$7,500
Dues & Subscriptions	001.320.57200.54000	\$9,500	\$7,829	\$2,610	\$10,439	\$9,500
Decorations	001.320.57200.52005	\$2,000	\$2,000	\$0	\$2,000	\$2,000
Special Events	001.320.57200.49400	\$165,000	\$121,011	\$43,990	\$165,000	\$165,000
TOTAL MAINTENANCE		\$1,859,108	\$1,291,052	\$448,441	\$1,739,494	\$1,921,492
TOTAL EXPENDITURES		\$2,177,511	\$1,533,607	\$516,177	\$2,049,784	\$2,283,409
Other Sources and Uses						
Capital Reserve-Transfer Out (From General Fund to Capital Reserve)		(\$449,420)	(\$449,420)	\$0	(\$449,420)	(\$496,380)
TOTAL OTHER SOURCES AND USES		(\$449,420)	(\$449,420)	\$0	(\$449,420)	(\$496,380)
EXCESS REVENUES		\$0	\$593,913	(\$495,334)	\$98,579	(\$0)

	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
Net Assessment	\$1,719,338	\$1,703,644	\$1,789,053	\$2,055,306	\$2,145,886	\$2,336,611
Plus Collection Fees (7%)	\$129,413	\$128,231	\$134,660	\$154,700	\$161,518	\$175,874
Gross Assessment	\$1,848,750	\$1,831,875	\$1,923,713	\$2,210,006	\$2,307,404	\$2,512,485
No. of Units	986	977	977	974	974	978
Gross Per Unit Assessment	\$1,875.00	\$1,875.00	\$1,969.00	\$2,269.00	\$2,369.00	\$2,569.00

LAKE ASHTON
COMMUNITY DEVELOPMENT DISTRICT
GENERAL FUND BUDGET
FISCAL YEAR 2025

REVENUES:

Special Assessments 001.300.36300.10100

The District will levy a non ad-valorem special assessment on all taxable property within the District to fund all of the General Operating Expenditures for the fiscal year.

Rental Income 001.300.36200.10100

Rental fees charged for rental of facilities for events.

Entertainment Fees 001.300.36200.10000

Fees charged for the Entertainment Series tickets and Special Event tickets. The entertainment fees include a charge for those paying with credit cards to offset the credit card processing fees.

Newsletter Income 001.300.36200.10200

The District will earn advertising income from local businesses who would like to advertise in the CDD newsletter that is published on a monthly basis.

Interest Income 001.300.36100.10000

The District will have all excess funds invested with the State Board of Administration. The amount is based upon the estimated average balance of funds available during the fiscal year.

Restaurant Lease Income 001.300.34900.10000

Monthly lease payment for lease of the Restaurant.

Miscellaneous Income 001.300.36900.10000

Miscellaneous income sources including Monday Morning Coffee Revenue and Postage Revenue as well as any other business center revenue earned during the fiscal year.

Carryforward Surplus 001.300.27100.10000

The unexpended balance at the end of the prior fiscal year that has been rolled forward to the next fiscal year.

EXPENDITURES:

Supervisor Fees 001.310.51300.11000

The Florida Statutes allows each board member to receive \$200 per meeting not to exceed \$4,800 in one year. The amount for the fiscal year is based upon the five paid supervisors attending the estimated 12 monthly meetings and 6 joint meetings at their agreed upon compensation.

FICA Expense 001.310.51300.21000

Represents the Employer's share of Social Security and Medicare taxes withheld from Board of Supervisors checks.

LAKE ASHTON
COMMUNITY DEVELOPMENT DISTRICT
GENERAL FUND BUDGET
FISCAL YEAR 2025

Engineering Fees 001.310.51300.31100

The District's engineer will be providing general engineering services to the District including attendance and preparation for board meetings, etc.

Arbitrage 001.310.51300.31200

The District is required to annually have an arbitrage rebate calculation on the District's Series 2015 Capital Improvement Revenue Refunding Bonds. Currently the District has contracted Grau & Associates, an independent certified public accounting firm, to calculate the rebate liability and submit a report to the District.

Dissemination Agent 001.310.51300.31300

The District is required by the Security and Exchange Commission to comply with Rule 15(c)(2)-12(b)(5), which relates to additional reporting requirements for un-rated bond issues. The District has contracted with Governmental Management Services, to provide this service.

Attorney 001.310.51300.31500

The District's legal counsel will be providing general legal services to the District, i.e., attendance and preparation for monthly meetings, review operating and maintenance contracts, etc.

Annual Audit 001.310.51300.32200

The District is required annually to conduct an audit of its financial records by an Independent Certified Public Accounting Firm.

Trustee Fees 001.310.51300.32300

The District issued Series 2015A-1 and A-2 Capital Improvement Revenue Refunding Bonds which are held with a Trustee at US Bank. The amount of the trustee fees is based on the agreement between US Bank and the District.

Management Fees 001.310.51300.34000

The District receives Management, Accounting and Administrative services as part of a Management Agreement with Governmental Management Services. These services are further outlined in Exhibit "A" of the Management Agreement.

Accounting System Software 001.310.51300.35100

The District processes all of its financial activities, i.e., accounts payable, financial statements, etc. on a mainframe computer leased by Governmental Management Services.

Postage 001.310.51300.42000

Mailing of checks, overnight deliveries, correspondence, etc.

Printing & Binding 001.310.51300.42500

Printing copies, printing of computerized checks, stationary, envelopes etc.

Newsletter Printing 001.310.51300.42501

Cost of preparing and printing monthly newsletter for CDD residents.

LAKE ASHTON
COMMUNITY DEVELOPMENT DISTRICT
GENERAL FUND BUDGET
FISCAL YEAR 2025

Rentals & Leases 001.310.51300.42502

The District currently has a lease for the copier at the clubhouse that is estimated to cost \$176 per month plus copy overage and toner shipping charges.

Insurance 001.310.51300.45000

The District's General Liability & Public Officials Liability Insurance policy and property insurance is with Florida Insurance Alliance (FIA). FIA specializes in providing insurance coverage to governmental agencies.

Legal Advertising 001.310.51300.48000

The District is required to advertise various notices for monthly Board meetings, public hearings, etc. in a newspaper of general circulation.

Other Current Charges 001.310.51300.49000

Bank charges and any other miscellaneous expenses that are incurred during the year.

Property Taxes 001.310.51300.31400

Non-exempt Ad-valorem taxes on property owned within the District.

Office Supplies 001.310.51300.51000

Miscellaneous office supplies.

Dues, Licenses & Subscriptions 001.310.51300.54000

The District is required to pay an annual fee to the Department of Economic Opportunity for \$175. This is the only expense under this category for the District.

MAINTENANCE:

Field Management Fees 001.320.57200.34000

CALM will provide on-site management services for the District. The amount budgeted is based on an estimated annual contract amount of \$521,549. This amount represents a 6% proposed increase.

Gate/Patrol/Pool Officers 001.320.57200.34501

Property, gate attendant services and pool officers for the Lake Ashton Community Development District are now provided by Securitas. The amount budgeted is based on the annual contract.

Pest Control 001.320.57200.54501

The District has obtained a contract with Florida Pest Control for bugs, mosquitoes and rodent control.

LAKE ASHTON
COMMUNITY DEVELOPMENT DISTRICT
GENERAL FUND BUDGET
FISCAL YEAR 2025

Security/Fire Alarm/Gate Repairs 001.320.57200.34500

Annual fire alarm and security alarm monitoring as well as gate repairs.

Telephone/Internet 001.320.572100.41000

The District is contracted with Spectrum for Internet services, telephone services, and guest wi-fi services. The District is also contracted with Kings III for emergency telephone service at the pool.

Electric 001.320.57200.43000

The District has various accounts with TECO for electric services.

<u>Account Number</u>	<u>Description</u>	<u>Annual Amount</u>
211003673699	3555 LAKE ASHTON BL LTS	\$500.00
211003674275	LAKE ASHTON-OUTDOOR LIGHTING	\$60,000.00
211003674721	1101 ASHTON PALMS DRIVE	\$400.00
211003674952	ASHTON PALMS DR A/L - OUTDOOR LIGHTING	\$500.00
211003675454	ASHTON PALMS DRIVE- OUTDOOR LIGHTING	\$7,800.00
211003675231	LAKE ASHTON PHIIIB - OUTDOOR LIGHTING	\$24,500.00
211003673350	3555 LAKE ASHTON BL GRD HSE	\$3,500.00
211003674523	DUNMORE DRIVE AL	\$47,000.00
211003673988	4141 ASHTON CLUB DRIVE	\$64,500.00
221000397002	LAKE ASHTON PH5 LTS	\$12,150.00
211003675660	LAKE ASHTON PH6	\$14,750.00
211003675918	THE PALMS/MACARTHUR PALMS	\$4,400.00
TOTAL		\$240,000.00

Water 001.320.57200.43100

The District receives water service from the City of Lake Wales.

<u>Account Number</u>	<u>Description</u>	<u>Annual Amount</u>
20735	4141 ASHTON CLUB DRIVE	\$11,500.00
22109	GATE ENTRANCE-IRR	\$1,500.00
37767	PALMS IRRIGATION	\$1,500.00
20740	4128 LAKE ASHTON BLVD.	\$1,500.00
TOTAL		\$16,000.00

Gas-Pool 001.320.57200.43200

The District currently uses Amerigas Propane for gas to heat the pool.

LAKE ASHTON
COMMUNITY DEVELOPMENT DISTRICT
GENERAL FUND BUDGET
FISCAL YEAR 2025

Refuse Service 001.320.57200.43300

The District is currently contracted with Florida Refuse for garbage pickup and recycling services.

Maintenance

Repairs and Maintenance-Clubhouse 001.320.57200.54500

Regular repairs and maintenance to the District's Facilities.

Repairs and Maintenance-Fitness Center 001.320.57200.54510

Regular repairs and maintenance to the fitness equipment and center.

Repairs and Maintenance-Restaurant 001.320.57200.54520

Regular repairs and maintenance to the restaurant.

Repairs and Maintenance-Bowling Lanes 001.320.57200.54530

Regular repairs and maintenance to the bowling lanes.

Furniture, Fixtures, Equipment 001 320.57200.52010

Replacement of furniture, fixtures, and equipment in the Clubhouse.

Repairs and Maintenance-Cart Path & Bridge 001.320.57200.54540

Regular repairs and maintenance to the golf cart paths and bridges.

Repairs and Maintenance-Pool 001.320.57200.45300

Regular repairs and maintenance of the pool.

Golf Cart Repairs and Maintenance 001.320.57200.54506

The District has contracted with Performance Plus Carts for the preventive & regular maintenance to the golf carts.

Landscape Maintenance 001.320.57200.46200

The District has contracted with Yellowstone Landscape to provide landscape maintenance services for the Lake Ashton Community Development District. These services will include, mowing, edging, trimming, debris removal, fertilizer, insect, disease and weed control, shrubs, tree maintenance, irrigation, planting of annuals, mulching, palm pruning, and maintenance on Fig.

Plant Replacement 001.320.57200.46201

Replacement of plants needed throughout the District.

Irrigation Repairs 001.320.57200.46202

Unscheduled repairs and maintenance to the irrigation system throughout the District.

LAKE ASHTON
COMMUNITY DEVELOPMENT DISTRICT
GENERAL FUND BUDGET
FISCAL YEAR 2025

Lake Maintenance 001.320.53800.46800

The District has obtained a contract with Applied Aquatic Management for the maintenance of 13 ponds, canals, & E-1 pond Littoral Shelf.

<u>Description</u>	<u>Monthly</u>	<u>Annually</u>
Applied Aquatics	\$4,603	\$55,237

Wetland/Mitigation Maintenance 001.320.53800.46801

The District has obtained a contract with Applied Aquatic Management for Wetlands/Mitigation maintenance. The management program will include the control of vegetation, algae, and grass/brush control.

<u>Description</u>	<u>Quarterly</u>	<u>Annually</u>	<u>Area</u>
Applied Aquatics	\$10,009	\$40,036	Mitigation Areas: 1B, 7A Wetlands Areas: 2, 3, 4, 5, 6, 8, Utility Easement Wetland, and East Conservation Area
Applied Aquatics	<u>Semi-Annually</u> \$3,332.00	<u>Annually</u> \$6,664.00	<u>Area</u> Conservation Area from Clubhouse West to boat ramp

Permits/Inspections 001.320.57200.54100

The District is required to renew permits and other inspections on an annual basis with the City of Lake Wales, Polk County and The State of Florida to comply with regulations.

Office Supplies/Printing & Binding 001.320.57200.51000

Office supplies for the clubhouse that will include items such as paper, toner, etc.

Operating Supplies 001.320.57200.52000

General operating supplies such as chemicals, paints, paper products, etc. for the clubhouse.

Credit Card Processing Fee 001.320.57200.34699

The District processes credit cards with Bank of America.

Dues & Licenses 001.320.57200.54000

The District is required to pay an annual subscription for Motion Picture Licensing and Music Licensing.

Decorations 001.320.57200.52005

The District funds seasonal decorations for the Clubhouse.

Special Events 001.320.57200.49400

The District will have shows and events throughout the year.

Lake Ashton
Community Development District
Proposed Budget
Capital Reserve Fund

Description	Adopted Budget FY 2024	Actual Thru 6/30/24	Projected Next 3 Months	Total Projected 9/30/24	Proposed Budget FY 2025
Revenues					
Capital Reserve-Transfer In (From General Fund to Capital Reserve)	\$449,420	\$449,420	\$0	\$449,420	\$496,380
Interest Income	\$500	\$16,343	\$8,700	\$25,043	\$500
Carryforward Surplus	\$548,136	\$459,669	\$0	\$459,669	\$401,082
TOTAL REVENUES	\$998,056	\$925,432	\$8,700	\$934,132	\$897,962
Expenditures					
Capital Projects-FY 24					
Bocce Court	\$0	\$21,893	\$0	\$21,893	\$0
Fitness Center Equipment	\$0	\$12,763	\$0	\$12,763	\$0
Pavement/Curb Repairs	\$0	\$18,990	\$0	\$18,990	\$0
Restaurant Equipment	\$0	\$6,350	\$0	\$6,350	\$0
Bridge Management	\$0	\$9,420	\$0	\$9,420	\$0
Grease Trap Installation and Replacement	\$0	\$45,127	\$0	\$45,127	\$0
Shoreline Restoration	\$0	\$43,546	\$0	\$43,546	\$0
Pool/Spa	\$0	\$6,397	\$0	\$6,397	\$0
Security Access Control	\$0	\$32,688	\$0	\$32,688	\$0
Concrete Pathways	\$0	\$6,434	\$0	\$6,434	\$0
Ballroom Refurbishment	\$0	\$4,999	\$0	\$4,999	\$0
HVAC	\$0	\$8,967	\$0	\$8,967	\$0
Pet Play Park Pavers	\$0	\$13,550	\$0	\$13,550	\$0
Golf Course Reserves	\$0	\$0	\$0	\$0	\$0
Capital Projects	\$450,850	\$0	\$219,725	\$219,725	\$0
Contingencies	\$82,200	\$0	\$82,200	\$82,200	\$0
Other Current Charges	\$650	\$0	\$0	\$0	\$0
Capital Projects-FY 25					
Golf Course Reserves	\$0	\$0	\$0	\$0	\$0
Capital Projects	\$0	\$0	\$0	\$0	\$312,319
Contingencies	\$0	\$0	\$0	\$0	\$223,150
Other Current Charges	\$0	\$0	\$0	\$0	\$650
TOTAL EXPENDITURES	\$533,700	\$231,125	\$301,925	\$533,050	\$536,119
EXCESS REVENUES	\$464,356	\$694,307	(\$293,225)	\$401,082	\$361,843

RESERVES	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Beginning Balance	\$309,127	\$459,669	\$401,082	\$361,843	\$514,843
Reserves	\$455,901	\$449,420	\$496,380	\$400,000	\$400,000
Interest	\$18,298	\$25,043	\$500	\$3,000	\$3,000
Expenditures	(\$323,657)	(\$533,050)	(\$536,119)	(\$250,000)	(\$250,000)
Expenditures-Restaurant	\$0	\$0	\$0	\$0	\$0
Ending Balance	\$459,669	\$401,082	\$361,843	\$514,843	\$667,843

Lake Ashton

Community Development District

Debt Service Fund

Series 2015 Special Assessment Refunding Bonds

Description	Adopted Budget FY 2024	Actual Thru 6/30/24	Projected Next 3 Months	Total Projected 9/30/24	Proposed Budget FY 2025
Revenues					
Special Assessments - Levy	\$416,871	\$415,605	\$0	\$415,605	\$416,871
Special Assessments - PPMT A-1	\$0	\$71,113	\$0	\$71,113	\$0
Special Assessments - PPMT A-2	\$0	\$0	\$0	\$0	\$0
Interest Income	\$500	\$14,705	\$4,902	\$19,607	\$500
Carry Forward Surplus ⁽¹⁾	\$90,783	\$113,643	\$0	\$113,643	\$128,342
TOTAL REVENUES	\$508,154	\$615,065	\$4,902	\$619,967	\$545,713
Expenditures					
Series 2015A-1					
Interest - 11/01	\$63,500	\$63,500	\$0	\$63,500	\$55,625
Interest - 05/01	\$63,500	\$62,125	\$0	\$62,125	\$55,625
Principal - 05/01	\$230,000	\$230,000	\$0	\$230,000	\$230,000
Special Call - 11/01	\$0	\$55,000	\$0	\$55,000	\$50,000
Special Call - 5/01	\$0	\$30,000	\$0	\$30,000	\$0
Series 2015A-2					
Interest - 11/01	\$10,625	\$10,625	\$0	\$10,625	\$10,000
Interest - 05/01	\$10,625	\$10,375	\$0	\$10,375	\$10,000
Principal - 05/01	\$20,000	\$20,000	\$0	\$20,000	\$20,000
Special Call - 11/01	\$0	\$10,000	\$0	\$10,000	\$0
TOTAL EXPENDITURES	\$398,250	\$491,625	\$0	\$491,625	\$431,250
EXCESS REVENUES	\$109,904	\$123,440	\$4,902	\$128,342	\$114,463

⁽¹⁾ Carryforward surplus is net of the Reserve Requirement.

2015A-1	\$49,875
2015A-2	\$9,500
11/25 Interest	\$59,375

No. of Units	Per Unit	2015A-1	2015A-2
401	\$0.00	\$0.00	\$0.00
129	\$539.74	\$69,626.46	\$0.00
16	\$684.62	\$10,953.92	\$0.00
256	\$765.82	\$196,049.92	\$0.00
22	\$1,092.43	\$0.00	\$24,033.46
61	\$1,028.98	\$36,219.36	\$26,548.42
77	\$977.74	\$75,285.98	\$0.00
GC (12)	\$9,530.40	\$9,530.40	\$0.00
974		\$397,666.04	\$50,581.88
Discounts/Collection Fees (7%)		(\$27,836.62)	(\$3,540.73)
Net Assessment Total		\$369,829.42	\$47,041.15

Lake Ashton

Community Development District

Series 2015A-1 Capital Improvement Revenue Refunding Bonds

AMORTIZATION SCHEDULE

DATE	BALANCE	PRINCIPAL	INTEREST	TOTAL
05/01/24	\$2,485,000.00	\$ 260,000.00	\$ 62,125.00	\$ 440,625.00
11/01/24	\$2,225,000.00	\$ -	\$ 55,625.00	\$ -
05/01/25	\$2,225,000.00	\$ 230,000.00	\$ 55,625.00	\$ 341,250.00
11/01/25	\$1,995,000.00	\$ -	\$ 49,875.00	\$ -
05/01/26	\$1,995,000.00	\$ 245,000.00	\$ 49,875.00	\$ 344,750.00
11/01/26	\$1,750,000.00	\$ -	\$ 43,750.00	\$ -
05/01/27	\$1,750,000.00	\$ 255,000.00	\$ 43,750.00	\$ 342,500.00
11/01/27	\$1,495,000.00	\$ -	\$ 37,375.00	\$ -
05/01/28	\$1,495,000.00	\$ 270,000.00	\$ 37,375.00	\$ 344,750.00
11/01/28	\$1,225,000.00	\$ -	\$ 30,625.00	\$ -
05/01/29	\$1,225,000.00	\$ 285,000.00	\$ 30,625.00	\$ 346,250.00
11/01/29	\$ 940,000.00	\$ -	\$ 23,500.00	\$ -
05/01/30	\$ 940,000.00	\$ 295,000.00	\$ 23,500.00	\$ 342,000.00
11/01/30	\$ 645,000.00	\$ -	\$ 16,125.00	\$ -
05/01/31	\$ 645,000.00	\$ 315,000.00	\$ 16,125.00	\$ 347,250.00
11/01/31	\$ 330,000.00	\$ -	\$ 8,250.00	\$ -
05/01/32	\$ 330,000.00	\$ 330,000.00	\$ 8,250.00	\$ 346,500.00
		\$ 2,485,000.00	\$ 592,375.00	\$ 3,195,875.00

Lake Ashton
Community Development District
Series 2015A-2 Capital Improvement Revenue Refunding Bonds

AMORTIZATION SCHEDULE

DATE	BALANCE	PRINCIPAL	INTEREST	TOTAL
05/01/24	\$420,000.00	\$ 20,000.00	\$ 10,500.00	\$ -
11/01/24	\$400,000.00	\$ -	\$ 10,000.00	\$ 40,500.00
05/01/25	\$400,000.00	\$ 20,000.00	\$ 10,000.00	\$ -
11/01/25	\$380,000.00	\$ -	\$ 9,500.00	\$ 39,500.00
05/01/26	\$380,000.00	\$ 25,000.00	\$ 9,500.00	\$ -
11/01/26	\$355,000.00	\$ -	\$ 8,875.00	\$ 43,375.00
05/01/27	\$355,000.00	\$ 25,000.00	\$ 8,875.00	\$ -
11/01/27	\$330,000.00	\$ -	\$ 8,250.00	\$ 42,125.00
05/01/28	\$330,000.00	\$ 25,000.00	\$ 8,250.00	\$ -
11/01/28	\$305,000.00	\$ -	\$ 7,625.00	\$ 40,875.00
05/01/29	\$305,000.00	\$ 30,000.00	\$ 7,625.00	\$ -
11/01/29	\$275,000.00	\$ -	\$ 6,875.00	\$ 44,500.00
05/01/30	\$275,000.00	\$ 30,000.00	\$ 6,875.00	\$ -
11/01/30	\$245,000.00	\$ -	\$ 6,125.00	\$ 43,000.00
05/01/31	\$245,000.00	\$ 30,000.00	\$ 6,125.00	\$ -
11/01/31	\$215,000.00	\$ -	\$ 5,375.00	\$ 41,500.00
05/01/32	\$215,000.00	\$ 30,000.00	\$ 5,375.00	\$ -
11/01/32	\$185,000.00	\$ -	\$ 4,625.00	\$ 40,000.00
05/01/33	\$185,000.00	\$ 35,000.00	\$ 4,625.00	\$ -
11/01/33	\$150,000.00	\$ -	\$ 3,750.00	\$ 43,375.00
05/01/34	\$150,000.00	\$ 35,000.00	\$ 3,750.00	\$ -
11/01/34	\$115,000.00	\$ -	\$ 2,875.00	\$ 41,625.00
05/01/35	\$115,000.00	\$ 35,000.00	\$ 2,875.00	\$ -
11/01/35	\$ 80,000.00	\$ -	\$ 2,000.00	\$ 39,875.00
05/01/36	\$ 80,000.00	\$ 40,000.00	\$ 2,000.00	\$ -
11/01/36	\$ 40,000.00	\$ -	\$ 1,000.00	\$ 43,000.00
05/01/37	\$ 40,000.00	\$ 40,000.00	\$ 1,000.00	\$ 41,000.00
		\$ 420,000.00	\$ 164,250.00	\$ 584,250.00

SECTION 2

SECTION (b)

RESOLUTION 2024-08

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE LAKE ASHTON COMMUNITY DEVELOPMENT DISTRICT MAKING A DETERMINATION OF BENEFIT AND IMPOSING SPECIAL ASSESSMENTS FOR FISCAL YEAR 2024/2025; PROVIDING FOR THE COLLECTION AND ENFORCEMENT OF SPECIAL ASSESSMENTS, INCLUDING BUT NOT LIMITED TO PENALTIES AND INTEREST THEREON; CERTIFYING AN ASSESSMENT ROLL; PROVIDING FOR AMENDMENTS TO THE ASSESSMENT ROLL; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Lake Ashton Community Development District (“**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, the District is located in Polk County, Florida (“**County**”); and

WHEREAS, the District has constructed or acquired various infrastructure improvements and provides certain services in accordance with the District’s adopted capital improvement plan and Chapter 190, *Florida Statutes*; and

WHEREAS, the Board of Supervisors (“**Board**”) of the District hereby determines to undertake various operations and maintenance and other activities described in the District’s budget (“**Adopted Budget**”) for the fiscal year beginning October 1, 2024 and ending September 30, 2025 (“**Fiscal Year 2024/2025**”), attached hereto as **Exhibit “A,”** and

WHEREAS, the District must obtain sufficient funds to provide for the operation and maintenance of the services and facilities provided by the District as described in the Adopted Budget; and

WHEREAS, the provision of such services, facilities, and operations is a benefit to lands within the District; and

WHEREAS, Chapter 190, *Florida Statutes*, provides that the District may impose special assessments on benefitted lands within the District; and

WHEREAS, it is in the best interests of the District to proceed with the imposition of the special assessments for operations and maintenance in the amount set forth in the Adopted Budget; and

WHEREAS, the District has previously levied an assessment for debt service, which the District desires to collect for Fiscal Year 2024/2025; and

WHEREAS, Chapter 197, *Florida Statutes*, provides a mechanism pursuant to which such special assessments may be placed on the tax roll and collected by the local tax collector (“**Uniform Method**”), and the District has previously authorized the use of the Uniform Method by, among other things, entering into agreements with the Property Appraiser and Tax Collector of the County for that purpose; and

WHEREAS, it is in the best interests of the District to adopt the assessment roll (“**Assessment Roll**”) of the Lake Ashton Community Development District attached to this Resolution as **Exhibit “B”** and incorporated as a material part of this Resolution by this reference, and to certify the Assessment Roll to the County Tax Collector pursuant to the Uniform Method; and

WHEREAS, it is in the best interests of the District to permit the District Manager to amend the Assessment Roll adopted herein, including that portion certified to the County Tax Collector by this Resolution, as the Property Appraiser updates the property roll for the County, for such time as authorized by Florida law.

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

SECTION 1. BENEFIT & ALLOCATION FINDINGS. The Board hereby finds and determines that the provision of the services, facilities, and operations as described in **Exhibit “A”** confers a special and peculiar benefit to the lands within the District, which benefit exceeds or equals the cost of the assessments. The allocation of the assessments to the specially benefitted lands is shown in **Exhibits “A” and “B,”** and is hereby found to be fair and reasonable.

SECTION 2. ASSESSMENT IMPOSITION. Pursuant to Chapters 190 and 197, *Florida Statutes*, and using the procedures authorized by Florida law for the levy and collection of special assessments, a special assessment for operation and maintenance is hereby imposed and levied on benefitted lands within the District and in accordance with **Exhibits “A” and “B.”** The lien of the special assessments for operations and maintenance imposed and levied by this Resolution shall be effective upon passage of this Resolution. Moreover, pursuant to Section 197.3632(4), *Florida Statutes*, the lien amount shall serve as the “maximum rate” authorized by law for operation and maintenance assessments.

SECTION 3. COLLECTION. The collection of the operation and maintenance special assessments and previously levied debt service assessments shall be at the same time and in the same manner as County taxes in accordance with the Uniform Method, as indicated on **Exhibits “A” and “B.”** The decision to collect special assessments by any particular method – e.g., on the tax roll or by direct bill – does not mean that such method will be used to collect special assessments in future years, and the District reserves the right in its sole discretion to select collection methods in any given year, regardless of past practices.

SECTION 4. ASSESSMENT ROLL. The Assessment Roll, attached to this Resolution as **Exhibit “B,”** is hereby certified to the County Tax Collector and shall be collected by the County

Tax Collector in the same manner and time as County taxes. The proceeds therefrom shall be paid to the District.

SECTION 5. ASSESSMENT ROLL AMENDMENT. The District Manager shall keep apprised of all updates made to the County property roll by the Property Appraiser after the date of this Resolution, and shall amend the Assessment Roll in accordance with any such updates, for such time as authorized by Florida law, to the County property roll. After any amendment of the Assessment Roll, the District Manager shall file the updates in the District records.

SECTION 6. 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 7. EFFECTIVE DATE. This Resolution shall take effect upon the passage and adoption of this Resolution by the Board.

PASSED AND ADOPTED this 15th day of July 2024

ATTEST:

**LAKE ASHTON COMMUNITY
DEVELOPMENT DISTRICT**

Secretary / Assistant Secretary

By: _____

Its: _____

Exhibit A: Budget
Exhibit B: Assessment Roll

**Proposed Budget
Fiscal Year 2025**



LAKE ASHTON
Community Development District

July 15, 2024



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Lake Ashton

Community Development District

Proposed Budget

General Fund

Description		Adopted Budget FY 2024	Actual Thru 6/30/24	Projected Next 3 Months	Total Projected 9/30/24	Proposed Budget FY 2025
Revenues						
Special Assessments - Levy	001.300.36300.10100	\$2,145,886	\$2,182,856	(\$32,188)	\$2,150,668	\$2,336,611
Rental Income	001.300.36200.10100	\$40,000	\$32,975	\$10,992	\$43,967	\$40,000
Entertainment Fees	001.300.36200.10000	\$165,000	\$162,377	\$8,281	\$170,658	\$165,000
Newsletter Ad Revenue	001.300.36200.10200	\$95,000	\$85,903	\$20,000	\$105,903	\$95,000
Interest Income	001.300.36100.10000	\$8,000	\$9,956	\$3,319	\$13,275	\$8,000
Restaurant Lease Income	001.300.34900.10000	\$19,600	\$16,768	\$6,886	\$23,653	\$19,600
Sponsorship - Advent Health	001.300.36200.10700	\$0	\$15,000	\$0	\$15,000	\$8,000
Contributions	001.300.36600.10000	\$0	\$500	\$0	\$500	\$0
Special Events - Security	001.300.36200.10500	\$0	\$0	\$0	\$0	\$0
Revenue-Reimbursed Repairs	001.300.36200.10900	\$0	\$15,951	\$0	\$15,951	\$0
Insurance Proceeds	001.300.36900.10200	\$0	\$0	\$0	\$0	\$0
Miscellaneous Income	001.300.36900.10000	\$5,000	\$10,663	\$3,554	\$14,217	\$9,000
Carryforward	001.300.27100.10000	\$148,445	\$43,991	\$0	\$43,991	\$98,579
TOTAL REVENUES		\$2,626,931	\$2,576,940	\$20,843	\$2,597,783	\$2,779,789
Expenditures						
Administrative						
Supervisor Fees	001.310.51300.11000	\$12,000	\$5,700	\$1,900	\$7,600	\$12,000
FICA Expense	001.310.51300.21000	\$918	\$436	\$145	\$581	\$918
Engineering	001.310.51300.31100	\$50,000	\$26,768	\$13,384	\$40,153	\$50,000
Arbitrage	001.310.51300.31200	\$600	\$600	\$0	\$600	\$600
Dissemination	001.310.51300.31300	\$1,500	\$1,375	\$375	\$1,750	\$1,575
Attorney	001.310.51300.31500	\$45,000	\$26,529	\$13,264	\$39,793	\$45,000
Annual Audit	001.310.51300.32200	\$3,930	\$0	\$3,930	\$3,930	\$4,000
Trustee Fees	001.310.51300.32300	\$4,310	\$4,310	\$0	\$4,310	\$4,310
Management Fees	001.310.51300.34000	\$66,410	\$49,808	\$16,603	\$66,410	\$69,731
Management Fees-Beyond Contract	001.310.51300.34001	\$0	\$500	\$0	\$500	\$525
Accounting System Software	001.310.51300.35100	\$1,000	\$750	\$250	\$1,000	\$1,000
Postage	001.310.51300.42000	\$3,500	\$3,359	\$1,120	\$4,478	\$3,500
Printing & Binding	001.310.51300.42500	\$500	\$606	\$202	\$808	\$500
Newsletter Printing	001.310.51300.42501	\$50,000	\$45,069	\$15,023	\$60,092	\$55,000
Marketing	001.310.51300.48001	\$3,000	\$150	\$150	\$300	\$3,000
Rentals & Leases	001.310.51300.42502	\$5,500	\$2,193	\$731	\$2,923	\$4,000
Insurance	001.310.51300.45000	\$67,509	\$72,378	\$0	\$72,378	\$90,034
Legal Advertising	001.310.51300.48000	\$1,500	\$1,951	\$650	\$2,601	\$1,500
Other Current Charges	001.310.51300.49000	\$750	(\$125)	\$0	(\$125)	\$750
Property Taxes	001.310.51300.31400	\$0	\$0	\$0	\$0	\$13,500
Office Supplies	001.310.51300.51000	\$300	\$24	\$8	\$32	\$300
Dues, Licenses & Subscriptions	001.310.51300.54000	\$175	\$175	\$0	\$175	\$175
TOTAL ADMINISTRATIVE		\$318,403	\$242,555	\$67,735	\$310,290	\$361,918
Maintenance						
Field Management Services	001.320.57200.34000	\$492,027	\$369,020	\$123,007	\$492,027	\$521,549
Gate/Patrol/Pool Officers	001.320.57200.34501	\$341,286	\$259,590	\$86,530	\$346,121	\$372,436
Gate/Patrol/Pool Officers-Special Events	001.320.57200.34511	\$0	\$3,041	\$0	\$3,041	\$0
Security/Fire Alarm/Gate Repairs	001.320.57200.34500	\$9,500	\$1,829	\$610	\$2,439	\$9,500
Access Control System	001.320.57200.34504	\$64,235	\$11,773	\$3,924	\$15,697	\$60,362
Pest Control	001.320.57200.54501	\$4,690	\$2,750	\$917	\$3,667	\$4,690

Lake Ashton

Community Development District

Proposed Budget

General Fund

Description		Adopted Budget FY 2024	Actual Thru 6/30/24	Projected Next 3 Months	Total Projected 9/30/24	Proposed Budget FY 2025
<i>Maintenance-continued</i>						
Telephone/Internet	001.320.57200.41000	\$12,204	\$3,502	\$1,167	\$4,669	\$8,000
Electric	001.320.57200.43000	\$240,000	\$176,389	\$58,796	\$235,185	\$240,000
Water	001.320.57200.43100	\$16,000	\$542	\$7,200	\$7,742	\$16,000
Gas-Pool	001.320.57200.43200	\$25,000	\$20,234	\$6,745	\$26,979	\$25,000
Refuse	001.320.57200.43300	\$8,000	\$6,761	\$2,254	\$9,014	\$8,000
Repairs and Maintenance-Clubhouse	001.320.57200.54500	\$85,600	\$55,726	\$18,575	\$74,301	\$85,600
Repairs and Maintenance-Fitness Center	001.320.57200.54510	\$3,000	\$1,214	\$405	\$1,618	\$3,000
Repairs and Maintenance-Bowling Lanes	001.320.57200.54530	\$17,000	\$10,464	\$3,488	\$13,952	\$17,000
Repairs and Maintenance-Restaurant	001.320.57200.54520	\$6,000	\$326	\$109	\$435	\$6,000
Repairs and Maintenance-Reimbursed Repairs	001.320.57200.54540	\$0	\$4,392	\$0	\$4,392	\$0
Furniture, Fixtures, Equipment	001.320.57200.52010	\$10,000	\$18,028	\$0	\$18,028	\$10,000
Repairs and Maintenance-Pool	001.320.57200.45300	\$15,000	\$6,920	\$5,500	\$12,420	\$15,000
Repairs and Maintenance-Golf Cart	001.320.57200.54506	\$5,400	\$1,695	\$565	\$2,260	\$5,400
Landscape Maintenance-Contract	001.320.57200.46200	\$194,700	\$140,567	\$47,214	\$187,781	\$194,520
Landscape Maintenance-Improvements	001.320.57200.46201	\$15,000	\$4,875	\$10,125	\$15,000	\$15,000
Irrigation Repairs	001.320.57200.46202	\$3,500	\$7,393	\$2,464	\$9,858	\$8,500
Lake Maintenance-Contract	001.320.53800.46800	\$53,628	\$37,351	\$12,450	\$49,801	\$55,237
Lake Maintenance-Other	001.320.53800.46803	\$2,000	\$0	\$2,000	\$2,000	\$2,000
Wetland/Mitigation Maintenance	001.320.53800.46801	\$45,338	\$9,717	\$3,239	\$12,956	\$46,698
Permits/Inspections	001.320.57200.54100	\$3,000	\$600	\$2,720	\$3,320	\$3,000
Office Supplies/Printing/Binding	001.320.57200.51000	\$5,000	\$1,184	\$395	\$1,579	\$5,000
Credit Card Processing Fees	001.320.57200.34600	\$5,500	\$4,330	\$1,443	\$5,773	\$7,500
Dues & Subscriptions	001.320.57200.54000	\$9,500	\$7,829	\$2,610	\$10,439	\$9,500
Decorations	001.320.57200.52005	\$2,000	\$2,000	\$0	\$2,000	\$2,000
Special Events	001.320.57200.49400	\$165,000	\$121,011	\$43,990	\$165,000	\$165,000
TOTAL MAINTENANCE		\$1,859,108	\$1,291,052	\$448,441	\$1,739,494	\$1,921,492
TOTAL EXPENDITURES		\$2,177,511	\$1,533,607	\$516,177	\$2,049,784	\$2,283,409
Other Sources and Uses						
Capital Reserve-Transfer Out (From General Fund to Capital Reserve)		(\$449,420)	(\$449,420)	\$0	(\$449,420)	(\$496,380)
TOTAL OTHER SOURCES AND USES		(\$449,420)	(\$449,420)	\$0	(\$449,420)	(\$496,380)
EXCESS REVENUES		\$0	\$593,913	(\$495,334)	\$98,579	(\$0)

	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
Net Assessment	\$1,719,338	\$1,703,644	\$1,789,053	\$2,055,306	\$2,145,886	\$2,336,611
Plus Collection Fees (7%)	\$129,413	\$128,231	\$134,660	\$154,700	\$161,518	\$175,874
Gross Assessment	\$1,848,750	\$1,831,875	\$1,923,713	\$2,210,006	\$2,307,404	\$2,512,485
No. of Units	986	977	977	974	974	978
Gross Per Unit Assessment	\$1,875.00	\$1,875.00	\$1,969.00	\$2,269.00	\$2,369.00	\$2,569.00

LAKE ASHTON
COMMUNITY DEVELOPMENT DISTRICT
GENERAL FUND BUDGET
FISCAL YEAR 2025

REVENUES:

Special Assessments 001.300.36300.10100

The District will levy a non ad-valorem special assessment on all taxable property within the District to fund all of the General Operating Expenditures for the fiscal year.

Rental Income 001.300.36200.10100

Rental fees charged for rental of facilities for events.

Entertainment Fees 001.300.36200.10000

Fees charged for the Entertainment Series tickets and Special Event tickets. The entertainment fees include a charge for those paying with credit cards to offset the credit card processing fees.

Newsletter Income 001.300.36200.10200

The District will earn advertising income from local businesses who would like to advertise in the CDD newsletter that is published on a monthly basis.

Interest Income 001.300.36100.10000

The District will have all excess funds invested with the State Board of Administration. The amount is based upon the estimated average balance of funds available during the fiscal year.

Restaurant Lease Income 001.300.34900.10000

Monthly lease payment for lease of the Restaurant.

Miscellaneous Income 001.300.36900.10000

Miscellaneous income sources including Monday Morning Coffee Revenue and Postage Revenue as well as any other business center revenue earned during the fiscal year.

Carryforward Surplus 001.300.27100.10000

The unexpended balance at the end of the prior fiscal year that has been rolled forward to the next fiscal year.

EXPENDITURES:

Supervisor Fees 001.310.51300.11000

The Florida Statutes allows each board member to receive \$200 per meeting not to exceed \$4,800 in one year. The amount for the fiscal year is based upon the five paid supervisors attending the estimated 12 monthly meetings and 6 joint meetings at their agreed upon compensation.

FICA Expense 001.310.51300.21000

Represents the Employer's share of Social Security and Medicare taxes withheld from Board of Supervisors checks.

LAKE ASHTON
COMMUNITY DEVELOPMENT DISTRICT
GENERAL FUND BUDGET
FISCAL YEAR 2025

Engineering Fees 001.310.51300.31100

The District's engineer will be providing general engineering services to the District including attendance and preparation for board meetings, etc.

Arbitrage 001.310.51300.31200

The District is required to annually have an arbitrage rebate calculation on the District's Series 2015 Capital Improvement Revenue Refunding Bonds. Currently the District has contracted Grau & Associates, an independent certified public accounting firm, to calculate the rebate liability and submit a report to the District.

Dissemination Agent 001.310.51300.31300

The District is required by the Security and Exchange Commission to comply with Rule 15(c)(2)-12(b)(5), which relates to additional reporting requirements for un-rated bond issues. The District has contracted with Governmental Management Services, to provide this service.

Attorney 001.310.51300.31500

The District's legal counsel will be providing general legal services to the District, i.e., attendance and preparation for monthly meetings, review operating and maintenance contracts, etc.

Annual Audit 001.310.51300.32200

The District is required annually to conduct an audit of its financial records by an Independent Certified Public Accounting Firm.

Trustee Fees 001.310.51300.32300

The District issued Series 2015A-1 and A-2 Capital Improvement Revenue Refunding Bonds which are held with a Trustee at US Bank. The amount of the trustee fees is based on the agreement between US Bank and the District.

Management Fees 001.310.51300.34000

The District receives Management, Accounting and Administrative services as part of a Management Agreement with Governmental Management Services. These services are further outlined in Exhibit "A" of the Management Agreement.

Accounting System Software 001.310.51300.35100

The District processes all of its financial activities, i.e., accounts payable, financial statements, etc. on a mainframe computer leased by Governmental Management Services.

Postage 001.310.51300.42000

Mailing of checks, overnight deliveries, correspondence, etc.

Printing & Binding 001.310.51300.42500

Printing copies, printing of computerized checks, stationary, envelopes etc.

Newsletter Printing 001.310.51300.42501

Cost of preparing and printing monthly newsletter for CDD residents.

LAKE ASHTON
COMMUNITY DEVELOPMENT DISTRICT
GENERAL FUND BUDGET
FISCAL YEAR 2025

Rentals & Leases 001.310.51300.42502

The District currently has a lease for the copier at the clubhouse that is estimated to cost \$176 per month plus copy overage and toner shipping charges.

Insurance 001.310.51300.45000

The District's General Liability & Public Officials Liability Insurance policy and property insurance is with Florida Insurance Alliance (FIA). FIA specializes in providing insurance coverage to governmental agencies.

Legal Advertising 001.310.51300.48000

The District is required to advertise various notices for monthly Board meetings, public hearings, etc. in a newspaper of general circulation.

Other Current Charges 001.310.51300.49000

Bank charges and any other miscellaneous expenses that are incurred during the year.

Property Taxes 001.310.51300.31400

Non-exempt Ad-valorem taxes on property owned within the District.

Office Supplies 001.310.51300.51000

Miscellaneous office supplies.

Dues, Licenses & Subscriptions 001.310.51300.54000

The District is required to pay an annual fee to the Department of Economic Opportunity for \$175. This is the only expense under this category for the District.

MAINTENANCE:

Field Management Fees 001.320.57200.34000

CALM will provide on-site management services for the District. The amount budgeted is based on an estimated annual contract amount of \$521,549. This amount represents a 6% proposed increase.

Gate/Patrol/Pool Officers 001.320.57200.34501

Property, gate attendant services and pool officers for the Lake Ashton Community Development District are now provided by Securitas. The amount budgeted is based on the annual contract.

Pest Control 001.320.57200.54501

The District has obtained a contract with Florida Pest Control for bugs, mosquitoes and rodent control.

LAKE ASHTON
COMMUNITY DEVELOPMENT DISTRICT
GENERAL FUND BUDGET
FISCAL YEAR 2025

Security/Fire Alarm/Gate Repairs 001.320.57200.34500

Annual fire alarm and security alarm monitoring as well as gate repairs.

Telephone/Internet 001.320.572100.41000

The District is contracted with Spectrum for Internet services, telephone services, and guest wi-fi services. The District is also contracted with Kings III for emergency telephone service at the pool.

Electric 001.320.57200.43000

The District has various accounts with TECO for electric services.

<u>Account Number</u>	<u>Description</u>	<u>Annual Amount</u>
211003673699	3555 LAKE ASHTON BL LTS	\$500.00
211003674275	LAKE ASHTON-OUTDOOR LIGHTING	\$60,000.00
211003674721	1101 ASHTON PALMS DRIVE	\$400.00
211003674952	ASHTON PALMS DR A/L - OUTDOOR LIGHTING	\$500.00
211003675454	ASHTON PALMS DRIVE- OUTDOOR LIGHTING	\$7,800.00
211003675231	LAKE ASHTON PHIIIB - OUTDOOR LIGHTING	\$24,500.00
211003673350	3555 LAKE ASHTON BL GRD HSE	\$3,500.00
211003674523	DUNMORE DRIVE AL	\$47,000.00
211003673988	4141 ASHTON CLUB DRIVE	\$64,500.00
221000397002	LAKE ASHTON PH5 LTS	\$12,150.00
211003675660	LAKE ASHTON PH6	\$14,750.00
211003675918	THE PALMS/MACARTHUR PALMS	\$4,400.00
TOTAL		\$240,000.00

Water 001.320.57200.43100

The District receives water service from the City of Lake Wales.

<u>Account Number</u>	<u>Description</u>	<u>Annual Amount</u>
20735	4141 ASHTON CLUB DRIVE	\$11,500.00
22109	GATE ENTRANCE-IRR	\$1,500.00
37767	PALMS IRRIGATION	\$1,500.00
20740	4128 LAKE ASHTON BLVD.	\$1,500.00
TOTAL		\$16,000.00

Gas-Pool 001.320.57200.43200

The District currently uses Amerigas Propane for gas to heat the pool.

LAKE ASHTON
COMMUNITY DEVELOPMENT DISTRICT
GENERAL FUND BUDGET
FISCAL YEAR 2025

Refuse Service 001.320.57200.43300

The District is currently contracted with Florida Refuse for garbage pickup and recycling services.

Maintenance

Repairs and Maintenance-Clubhouse 001.320.57200.54500

Regular repairs and maintenance to the District's Facilities.

Repairs and Maintenance-Fitness Center 001.320.57200.54510

Regular repairs and maintenance to the fitness equipment and center.

Repairs and Maintenance-Restaurant 001.320.57200.54520

Regular repairs and maintenance to the restaurant.

Repairs and Maintenance-Bowling Lanes 001.320.57200.54530

Regular repairs and maintenance to the bowling lanes.

Furniture, Fixtures, Equipment 001 320.57200.52010

Replacement of furniture, fixtures, and equipment in the Clubhouse.

Repairs and Maintenance-Cart Path & Bridge 001.320.57200.54540

Regular repairs and maintenance to the golf cart paths and bridges.

Repairs and Maintenance-Pool 001.320.57200.45300

Regular repairs and maintenance of the pool.

Golf Cart Repairs and Maintenance 001.320.57200.54506

The District has contracted with Performance Plus Carts for the preventive & regular maintenance to the golf carts.

Landscape Maintenance 001.320.57200.46200

The District has contracted with Yellowstone Landscape to provide landscape maintenance services for the Lake Ashton Community Development District. These services will include, mowing, edging, trimming, debris removal, fertilizer, insect, disease and weed control, shrubs, tree maintenance, irrigation, planting of annuals, mulching, palm pruning, and maintenance on Fig.

Plant Replacement 001.320.57200.46201

Replacement of plants needed throughout the District.

Irrigation Repairs 001.320.57200.46202

Unscheduled repairs and maintenance to the irrigation system throughout the District.

LAKE ASHTON
COMMUNITY DEVELOPMENT DISTRICT
GENERAL FUND BUDGET
FISCAL YEAR 2025

Lake Maintenance 001.320.53800.46800

The District has obtained a contract with Applied Aquatic Management for the maintenance of 13 ponds, canals, & E-1 pond Littoral Shelf.

<u>Description</u>	<u>Monthly</u>	<u>Annually</u>
Applied Aquatics	\$4,603	\$55,237

Wetland/Mitigation Maintenance 001.320.53800.46801

The District has obtained a contract with Applied Aquatic Management for Wetlands/Mitigation maintenance. The management program will include the control of vegetation, algae, and grass/brush control.

<u>Description</u>	<u>Quarterly</u>	<u>Annually</u>	<u>Area</u>
Applied Aquatics	\$10,009	\$40,036	Mitigation Areas: 1B, 7A Wetlands Areas: 2, 3, 4, 5, 6, 8, Utility Easement Wetland, and East Conservation Area
Applied Aquatics	<u>Semi-Annually</u> \$3,332.00	<u>Annually</u> \$6,664.00	<u>Area</u> Conservation Area from Clubhouse West to boat ramp

Permits/Inspections 001.320.57200.54100

The District is required to renew permits and other inspections on an annual basis with the City of Lake Wales, Polk County and The State of Florida to comply with regulations.

Office Supplies/Printing & Binding 001.320.57200.51000

Office supplies for the clubhouse that will include items such as paper, toner, etc.

Operating Supplies 001.320.57200.52000

General operating supplies such as chemicals, paints, paper products, etc. for the clubhouse.

Credit Card Processing Fee 001.320.57200.34699

The District processes credit cards with Bank of America.

Dues & Licenses 001.320.57200.54000

The District is required to pay an annual subscription for Motion Picture Licensing and Music Licensing.

Decorations 001.320.57200.52005

The District funds seasonal decorations for the Clubhouse.

Special Events 001.320.57200.49400

The District will have shows and events throughout the year.

Lake Ashton
Community Development District
Proposed Budget
Capital Reserve Fund

Description	Adopted Budget FY 2024	Actual Thru 6/30/24	Projected Next 3 Months	Total Projected 9/30/24	Proposed Budget FY 2025
Revenues					
Capital Reserve-Transfer In (From General Fund to Capital Reserve)	\$449,420	\$449,420	\$0	\$449,420	\$496,380
Interest Income	\$500	\$16,343	\$8,700	\$25,043	\$500
Carryforward Surplus	\$548,136	\$459,669	\$0	\$459,669	\$401,082
TOTAL REVENUES	\$998,056	\$925,432	\$8,700	\$934,132	\$897,962
Expenditures					
Capital Projects-FY 24					
Bocce Court	\$0	\$21,893	\$0	\$21,893	\$0
Fitness Center Equipment	\$0	\$12,763	\$0	\$12,763	\$0
Pavement/Curb Repairs	\$0	\$18,990	\$0	\$18,990	\$0
Restaurant Equipment	\$0	\$6,350	\$0	\$6,350	\$0
Bridge Management	\$0	\$9,420	\$0	\$9,420	\$0
Grease Trap Installation and Replacement	\$0	\$45,127	\$0	\$45,127	\$0
Shoreline Restoration	\$0	\$43,546	\$0	\$43,546	\$0
Pool/Spa	\$0	\$6,397	\$0	\$6,397	\$0
Security Access Control	\$0	\$32,688	\$0	\$32,688	\$0
Concrete Pathways	\$0	\$6,434	\$0	\$6,434	\$0
Ballroom Refurbishment	\$0	\$4,999	\$0	\$4,999	\$0
HVAC	\$0	\$8,967	\$0	\$8,967	\$0
Pet Play Park Pavers	\$0	\$13,550	\$0	\$13,550	\$0
Golf Course Reserves	\$0	\$0	\$0	\$0	\$0
Capital Projects	\$450,850	\$0	\$219,725	\$219,725	\$0
Contingencies	\$82,200	\$0	\$82,200	\$82,200	\$0
Other Current Charges	\$650	\$0	\$0	\$0	\$0
Capital Projects-FY 25					
Golf Course Reserves	\$0	\$0	\$0	\$0	\$0
Capital Projects	\$0	\$0	\$0	\$0	\$312,319
Contingencies	\$0	\$0	\$0	\$0	\$223,150
Other Current Charges	\$0	\$0	\$0	\$0	\$650
TOTAL EXPENDITURES	\$533,700	\$231,125	\$301,925	\$533,050	\$536,119
EXCESS REVENUES	\$464,356	\$694,307	(\$293,225)	\$401,082	\$361,843

RESERVES	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Beginning Balance	\$309,127	\$459,669	\$401,082	\$361,843	\$514,843
Reserves	\$455,901	\$449,420	\$496,380	\$400,000	\$400,000
Interest	\$18,298	\$25,043	\$500	\$3,000	\$3,000
Expenditures	(\$323,657)	(\$533,050)	(\$536,119)	(\$250,000)	(\$250,000)
Expenditures-Restaurant	\$0	\$0	\$0	\$0	\$0
Ending Balance	\$459,669	\$401,082	\$361,843	\$514,843	\$667,843

Lake Ashton

Community Development District

Debt Service Fund

Series 2015 Special Assessment Refunding Bonds

Description	Adopted Budget FY 2024	Actual Thru 6/30/24	Projected Next 3 Months	Total Projected 9/30/24	Proposed Budget FY 2025
Revenues					
Special Assessments - Levy	\$416,871	\$415,605	\$0	\$415,605	\$416,871
Special Assessments - PPMT A-1	\$0	\$71,113	\$0	\$71,113	\$0
Special Assessments - PPMT A-2	\$0	\$0	\$0	\$0	\$0
Interest Income	\$500	\$14,705	\$4,902	\$19,607	\$500
Carry Forward Surplus ⁽¹⁾	\$90,783	\$113,643	\$0	\$113,643	\$128,342
TOTAL REVENUES	\$508,154	\$615,065	\$4,902	\$619,967	\$545,713
Expenditures					
Series 2015A-1					
Interest - 11/01	\$63,500	\$63,500	\$0	\$63,500	\$55,625
Interest - 05/01	\$63,500	\$62,125	\$0	\$62,125	\$55,625
Principal - 05/01	\$230,000	\$230,000	\$0	\$230,000	\$230,000
Special Call - 11/01	\$0	\$55,000	\$0	\$55,000	\$50,000
Special Call - 5/01	\$0	\$30,000	\$0	\$30,000	\$0
Series 2015A-2					
Interest - 11/01	\$10,625	\$10,625	\$0	\$10,625	\$10,000
Interest - 05/01	\$10,625	\$10,375	\$0	\$10,375	\$10,000
Principal - 05/01	\$20,000	\$20,000	\$0	\$20,000	\$20,000
Special Call - 11/01	\$0	\$10,000	\$0	\$10,000	\$0
TOTAL EXPENDITURES	\$398,250	\$491,625	\$0	\$491,625	\$431,250
EXCESS REVENUES	\$109,904	\$123,440	\$4,902	\$128,342	\$114,463

⁽¹⁾ Carryforward surplus is net of the Reserve Requirement.

2015A-1	\$49,875
2015A-2	\$9,500
11/25 Interest	\$59,375

No. of Units	Per Unit	2015A-1	2015A-2
401	\$0.00	\$0.00	\$0.00
129	\$539.74	\$69,626.46	\$0.00
16	\$684.62	\$10,953.92	\$0.00
256	\$765.82	\$196,049.92	\$0.00
22	\$1,092.43	\$0.00	\$24,033.46
61	\$1,028.98	\$36,219.36	\$26,548.42
77	\$977.74	\$75,285.98	\$0.00
GC (12)	\$9,530.40	\$9,530.40	\$0.00
974		\$397,666.04	\$50,581.88
Discounts/Collection Fees (7%)		(\$27,836.62)	(\$3,540.73)
Net Assessment Total		\$369,829.42	\$47,041.15

Lake Ashton

Community Development District

Series 2015A-1 Capital Improvement Revenue Refunding Bonds

AMORTIZATION SCHEDULE

DATE	BALANCE	PRINCIPAL	INTEREST	TOTAL
05/01/24	\$2,485,000.00	\$ 260,000.00	\$ 62,125.00	\$ 440,625.00
11/01/24	\$2,225,000.00	\$ -	\$ 55,625.00	\$ -
05/01/25	\$2,225,000.00	\$ 230,000.00	\$ 55,625.00	\$ 341,250.00
11/01/25	\$1,995,000.00	\$ -	\$ 49,875.00	\$ -
05/01/26	\$1,995,000.00	\$ 245,000.00	\$ 49,875.00	\$ 344,750.00
11/01/26	\$1,750,000.00	\$ -	\$ 43,750.00	\$ -
05/01/27	\$1,750,000.00	\$ 255,000.00	\$ 43,750.00	\$ 342,500.00
11/01/27	\$1,495,000.00	\$ -	\$ 37,375.00	\$ -
05/01/28	\$1,495,000.00	\$ 270,000.00	\$ 37,375.00	\$ 344,750.00
11/01/28	\$1,225,000.00	\$ -	\$ 30,625.00	\$ -
05/01/29	\$1,225,000.00	\$ 285,000.00	\$ 30,625.00	\$ 346,250.00
11/01/29	\$ 940,000.00	\$ -	\$ 23,500.00	\$ -
05/01/30	\$ 940,000.00	\$ 295,000.00	\$ 23,500.00	\$ 342,000.00
11/01/30	\$ 645,000.00	\$ -	\$ 16,125.00	\$ -
05/01/31	\$ 645,000.00	\$ 315,000.00	\$ 16,125.00	\$ 347,250.00
11/01/31	\$ 330,000.00	\$ -	\$ 8,250.00	\$ -
05/01/32	\$ 330,000.00	\$ 330,000.00	\$ 8,250.00	\$ 346,500.00
		\$ 2,485,000.00	\$ 592,375.00	\$ 3,195,875.00

Lake Ashton
Community Development District
Series 2015A-2 Capital Improvement Revenue Refunding Bonds

AMORTIZATION SCHEDULE

DATE	BALANCE	PRINCIPAL	INTEREST	TOTAL
05/01/24	\$420,000.00	\$ 20,000.00	\$ 10,500.00	\$ -
11/01/24	\$400,000.00	\$ -	\$ 10,000.00	\$ 40,500.00
05/01/25	\$400,000.00	\$ 20,000.00	\$ 10,000.00	\$ -
11/01/25	\$380,000.00	\$ -	\$ 9,500.00	\$ 39,500.00
05/01/26	\$380,000.00	\$ 25,000.00	\$ 9,500.00	\$ -
11/01/26	\$355,000.00	\$ -	\$ 8,875.00	\$ 43,375.00
05/01/27	\$355,000.00	\$ 25,000.00	\$ 8,875.00	\$ -
11/01/27	\$330,000.00	\$ -	\$ 8,250.00	\$ 42,125.00
05/01/28	\$330,000.00	\$ 25,000.00	\$ 8,250.00	\$ -
11/01/28	\$305,000.00	\$ -	\$ 7,625.00	\$ 40,875.00
05/01/29	\$305,000.00	\$ 30,000.00	\$ 7,625.00	\$ -
11/01/29	\$275,000.00	\$ -	\$ 6,875.00	\$ 44,500.00
05/01/30	\$275,000.00	\$ 30,000.00	\$ 6,875.00	\$ -
11/01/30	\$245,000.00	\$ -	\$ 6,125.00	\$ 43,000.00
05/01/31	\$245,000.00	\$ 30,000.00	\$ 6,125.00	\$ -
11/01/31	\$215,000.00	\$ -	\$ 5,375.00	\$ 41,500.00
05/01/32	\$215,000.00	\$ 30,000.00	\$ 5,375.00	\$ -
11/01/32	\$185,000.00	\$ -	\$ 4,625.00	\$ 40,000.00
05/01/33	\$185,000.00	\$ 35,000.00	\$ 4,625.00	\$ -
11/01/33	\$150,000.00	\$ -	\$ 3,750.00	\$ 43,375.00
05/01/34	\$150,000.00	\$ 35,000.00	\$ 3,750.00	\$ -
11/01/34	\$115,000.00	\$ -	\$ 2,875.00	\$ 41,625.00
05/01/35	\$115,000.00	\$ 35,000.00	\$ 2,875.00	\$ -
11/01/35	\$ 80,000.00	\$ -	\$ 2,000.00	\$ 39,875.00
05/01/36	\$ 80,000.00	\$ 40,000.00	\$ 2,000.00	\$ -
11/01/36	\$ 40,000.00	\$ -	\$ 1,000.00	\$ 43,000.00
05/01/37	\$ 40,000.00	\$ 40,000.00	\$ 1,000.00	\$ 41,000.00
		\$ 420,000.00	\$ 164,250.00	\$ 584,250.00

Lake Ashton CDD FY 25 Assessment Roll
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PARCEL ID	O&M	Debt	Total
27291886515200010	\$2,569.00	\$765.82	\$3,334.82
27291886515200020	\$2,569.00	\$0.00	\$2,569.00
27291886515200030	\$2,569.00	\$539.74	\$3,108.74
27291886515200040	\$2,569.00	\$0.00	\$2,569.00
27291886515200050	\$2,569.00	\$0.00	\$2,569.00
27291886515200060	\$2,569.00	\$0.00	\$2,569.00
27291886515200070	\$2,569.00	\$0.00	\$2,569.00
27291886515200080	\$2,569.00	\$0.00	\$2,569.00
27291886515200090	\$2,569.00	\$539.74	\$3,108.74
27291886515200100	\$2,569.00	\$0.00	\$2,569.00
27291886515200110	\$2,569.00	\$0.00	\$2,569.00
27291886515200120	\$2,569.00	\$765.82	\$3,334.82
27291886515200130	\$2,569.00	\$765.82	\$3,334.82
27291886515200140	\$2,569.00	\$765.82	\$3,334.82
27291886515200150	\$2,569.00	\$765.82	\$3,334.82
27291886515200160	\$2,569.00	\$765.82	\$3,334.82
27291886515200170	\$2,569.00	\$765.82	\$3,334.82
27291886515200180	\$2,569.00	\$765.82	\$3,334.82
27291886515200190	\$2,569.00	\$765.82	\$3,334.82
27291886515200200	\$2,569.00	\$0.00	\$2,569.00
27291886515200210	\$2,569.00	\$0.00	\$2,569.00
27291886515200220	\$2,569.00	\$0.00	\$2,569.00
27291886515200230	\$2,569.00	\$765.82	\$3,334.82
27291886515200240	\$2,569.00	\$765.82	\$3,334.82
27291886515200250	\$2,569.00	\$765.82	\$3,334.82
27291886515200260	\$2,569.00	\$0.00	\$2,569.00
27291886515200270	\$2,569.00	\$0.00	\$2,569.00
27291886515200280	\$2,569.00	\$765.82	\$3,334.82
27291886515200290	\$2,569.00	\$765.82	\$3,334.82
27291886515200300	\$2,569.00	\$0.00	\$2,569.00
27291886515200310	\$2,569.00	\$0.00	\$2,569.00
27291886515200320	\$2,569.00	\$0.00	\$2,569.00
27291886515200330	\$2,569.00	\$765.82	\$3,334.82
27291886515200340	\$2,569.00	\$0.00	\$2,569.00
27291886515200350	\$2,569.00	\$0.00	\$2,569.00
27291886515200360	\$2,569.00	\$765.82	\$3,334.82
27291886515200370	\$2,569.00	\$0.00	\$2,569.00
27291886515200380	\$2,569.00	\$0.00	\$2,569.00
27291886515200390	\$2,569.00	\$539.74	\$3,108.74
27291886515200400	\$2,569.00	\$539.74	\$3,108.74

PARCEL ID	O&M	Debt	Total
272918865152000410	\$2,569.00	\$0.00	\$2,569.00
272918865152000420	\$2,569.00	\$0.00	\$2,569.00
272918865152000430	\$2,569.00	\$765.82	\$3,334.82
272918865152000440	\$2,569.00	\$0.00	\$2,569.00
272918865152000450	\$2,569.00	\$0.00	\$2,569.00
272918865152000460	\$2,569.00	\$539.74	\$3,108.74
272918865152000470	\$2,569.00	\$0.00	\$2,569.00
272918865152000480	\$2,569.00	\$0.00	\$2,569.00
272918865152000490	\$2,569.00	\$539.74	\$3,108.74
272918865152000500	\$2,569.00	\$539.74	\$3,108.74
272918865152000510	\$2,569.00	\$0.00	\$2,569.00
272918865152000520	\$2,569.00	\$539.74	\$3,108.74
272918865152000530	\$2,569.00	\$765.82	\$3,334.82
272918865152000540	\$2,569.00	\$539.74	\$3,108.74
272918865152000550	\$2,569.00	\$0.00	\$2,569.00
272918865152000560	\$2,569.00	\$539.74	\$3,108.74
272918865152000570	\$2,569.00	\$0.00	\$2,569.00
272918865152000580	\$2,569.00	\$0.00	\$2,569.00
272918865152000590	\$2,569.00	\$0.00	\$2,569.00
272918865152000600	\$2,569.00	\$0.00	\$2,569.00
272918865152000610	\$2,569.00	\$0.00	\$2,569.00
272918865152000620	\$2,569.00	\$0.00	\$2,569.00
272918865152000630	\$2,569.00	\$0.00	\$2,569.00
272918865152000640	\$2,569.00	\$0.00	\$2,569.00
272918865152000650	\$2,569.00	\$539.74	\$3,108.74
272918865152000660	\$2,569.00	\$539.74	\$3,108.74
272918865152000670	\$2,569.00	\$0.00	\$2,569.00
272918865152000680	\$2,569.00	\$539.74	\$3,108.74
272918865152000690	\$2,569.00	\$0.00	\$2,569.00
272918865152000700	\$2,569.00	\$0.00	\$2,569.00
272918865152000710	\$2,569.00	\$765.82	\$3,334.82
272918865152000720	\$2,569.00	\$539.74	\$3,108.74
272918865152000730	\$2,569.00	\$0.00	\$2,569.00
272918865152000740	\$2,569.00	\$0.00	\$2,569.00
272918865152000750	\$2,569.00	\$539.74	\$3,108.74
272918865152000760	\$2,569.00	\$0.00	\$2,569.00
272918865152000770	\$2,569.00	\$0.00	\$2,569.00
272918865152000780	\$2,569.00	\$0.00	\$2,569.00
272918865152000790	\$2,569.00	\$0.00	\$2,569.00
272918865152000800	\$2,569.00	\$0.00	\$2,569.00
272918865152000810	\$2,569.00	\$539.74	\$3,108.74
272918865152000820	\$2,569.00	\$0.00	\$2,569.00
272918865152000830	\$2,569.00	\$0.00	\$2,569.00

PARCEL ID	O&M	Debt	Total
272918865152000840	\$2,569.00	\$0.00	\$2,569.00
272918865152000850	\$2,569.00	\$0.00	\$2,569.00
272918865152000860	\$2,569.00	\$539.74	\$3,108.74
272918865152000870	\$2,569.00	\$0.00	\$2,569.00
272918865152000880	\$2,569.00	\$765.82	\$3,334.82
272918865152000890	\$2,569.00	\$0.00	\$2,569.00
272918865152000900	\$2,569.00	\$0.00	\$2,569.00
272918865152000910	\$2,569.00	\$0.00	\$2,569.00
272918865152000920	\$2,569.00	\$765.82	\$3,334.82
272918865152000930	\$2,569.00	\$0.00	\$2,569.00
272918865152000940	\$2,569.00	\$539.74	\$3,108.74
272918865152000950	\$2,569.00	\$0.00	\$2,569.00
272918865152000960	\$2,569.00	\$539.74	\$3,108.74
272918865152000970	\$2,569.00	\$0.00	\$2,569.00
272918865152000980	\$2,569.00	\$0.00	\$2,569.00
272918865152000990	\$2,569.00	\$539.74	\$3,108.74
272918865152001000	\$2,569.00	\$765.82	\$3,334.82
272918865152001010	\$2,569.00	\$765.82	\$3,334.82
272918865152001020	\$2,569.00	\$765.82	\$3,334.82
272918865152001030	\$2,569.00	\$0.00	\$2,569.00
272918865152001040	\$2,569.00	\$0.00	\$2,569.00
272918865152001050	\$2,569.00	\$0.00	\$2,569.00
272918865152001060	\$2,569.00	\$765.82	\$3,334.82
272918865152001070	\$2,569.00	\$765.82	\$3,334.82
272918865152001080	\$2,569.00	\$0.00	\$2,569.00
272918865152001090	\$2,569.00	\$0.00	\$2,569.00
272918865152001100	\$2,569.00	\$0.00	\$2,569.00
272918865152001110	\$2,569.00	\$0.00	\$2,569.00
272918865152001120	\$2,569.00	\$0.00	\$2,569.00
272918865152001130	\$2,569.00	\$539.74	\$3,108.74
272918865152001140	\$2,569.00	\$539.74	\$3,108.74
272918865152001150	\$2,569.00	\$539.74	\$3,108.74
272918865152001160	\$2,569.00	\$539.74	\$3,108.74
272918865152001170	\$2,569.00	\$0.00	\$2,569.00
272918865152001180	\$2,569.00	\$0.00	\$2,569.00
272918865152001190	\$2,569.00	\$0.00	\$2,569.00
272918865152001200	\$2,569.00	\$539.74	\$3,108.74
272918865152001210	\$2,569.00	\$0.00	\$2,569.00
272918865152001220	\$2,569.00	\$0.00	\$2,569.00
272918865152001230	\$2,569.00	\$0.00	\$2,569.00
272918865152001240	\$2,569.00	\$539.74	\$3,108.74
272918865152001250	\$2,569.00	\$539.74	\$3,108.74
272918865152001260	\$2,569.00	\$539.74	\$3,108.74

PARCEL ID	O&M	Debt	Total
272918865152001270	\$2,569.00	\$0.00	\$2,569.00
272918865152001280	\$2,569.00	\$0.00	\$2,569.00
272918865152001290	\$2,569.00	\$0.00	\$2,569.00
272918865152001300	\$2,569.00	\$0.00	\$2,569.00
272918865152001310	\$2,569.00	\$0.00	\$2,569.00
272918865152001320	\$2,569.00	\$0.00	\$2,569.00
272918865152001330	\$2,569.00	\$539.74	\$3,108.74
272918865152001340	\$2,569.00	\$539.74	\$3,108.74
272918865152001350	\$2,569.00	\$0.00	\$2,569.00
272918865152001360	\$2,569.00	\$539.74	\$3,108.74
272918865152001370	\$2,569.00	\$0.00	\$2,569.00
272918865152001380	\$2,569.00	\$539.74	\$3,108.74
272918865152001390	\$2,569.00	\$0.00	\$2,569.00
272918865152001400	\$2,569.00	\$0.00	\$2,569.00
272918865152001410	\$2,569.00	\$0.00	\$2,569.00
272918865152001420	\$2,569.00	\$0.00	\$2,569.00
272918865152001430	\$2,569.00	\$539.74	\$3,108.74
272918865152001440	\$2,569.00	\$0.00	\$2,569.00
272918865152001450	\$2,569.00	\$539.74	\$3,108.74
272918865152001460	\$2,569.00	\$0.00	\$2,569.00
272918865152001470	\$2,569.00	\$0.00	\$2,569.00
272918865152001480	\$2,569.00	\$0.00	\$2,569.00
272918865152001490	\$2,569.00	\$539.74	\$3,108.74
272918865152001500	\$2,569.00	\$539.74	\$3,108.74
272918865152001510	\$2,569.00	\$539.74	\$3,108.74
272918865152001520	\$2,569.00	\$539.74	\$3,108.74
272918865152001530	\$2,569.00	\$539.74	\$3,108.74
272918865152001540	\$2,569.00	\$539.74	\$3,108.74
272918865152001550	\$2,569.00	\$539.74	\$3,108.74
272918865152001560	\$2,569.00	\$0.00	\$2,569.00
272918865152001570	\$2,569.00	\$0.00	\$2,569.00
272918865152001580	\$2,569.00	\$0.00	\$2,569.00
272918865152001590	\$2,569.00	\$0.00	\$2,569.00
272918865152001600	\$2,569.00	\$539.74	\$3,108.74
272918865152001610	\$2,569.00	\$0.00	\$2,569.00
272918865152001620	\$2,569.00	\$0.00	\$2,569.00
272918865152001630	\$2,569.00	\$0.00	\$2,569.00
272918865152001640	\$2,569.00	\$765.82	\$3,334.82
272918865152001650	\$2,569.00	\$0.00	\$2,569.00
272918865152001660	\$2,569.00	\$765.82	\$3,334.82
272918865152001670	\$2,569.00	\$765.82	\$3,334.82
272918865152001680	\$2,569.00	\$0.00	\$2,569.00
272918865152001690	\$2,569.00	\$0.00	\$2,569.00

PARCEL ID	O&M	Debt	Total
272918865152001700	\$2,569.00	\$765.82	\$3,334.82
272918865152001710	\$2,569.00	\$765.82	\$3,334.82
272918865152001720	\$2,569.00	\$0.00	\$2,569.00
272918865152001730	\$2,569.00	\$765.82	\$3,334.82
272918865152001740	\$2,569.00	\$0.00	\$2,569.00
272918865152001750	\$2,569.00	\$539.74	\$3,108.74
272918865152001760	\$2,569.00	\$765.82	\$3,334.82
272918865152001770	\$2,569.00	\$539.74	\$3,108.74
272918865152001780	\$2,569.00	\$0.00	\$2,569.00
272918865152001790	\$2,569.00	\$0.00	\$2,569.00
272918865152001800	\$2,569.00	\$0.00	\$2,569.00
272918865152001810	\$2,569.00	\$539.74	\$3,108.74
272918865152001820	\$2,569.00	\$0.00	\$2,569.00
272918865152001830	\$2,569.00	\$0.00	\$2,569.00
272918865152001840	\$2,569.00	\$539.74	\$3,108.74
272918865152001850	\$2,569.00	\$539.74	\$3,108.74
272918865152001860	\$2,569.00	\$0.00	\$2,569.00
272918865152001870	\$2,569.00	\$539.74	\$3,108.74
272918865152001880	\$2,569.00	\$0.00	\$2,569.00
272918865152001890	\$2,569.00	\$539.74	\$3,108.74
272918865152001900	\$2,569.00	\$0.00	\$2,569.00
272918865152001910	\$2,569.00	\$0.00	\$2,569.00
272918865152001920	\$2,569.00	\$0.00	\$2,569.00
272918865152001930	\$2,569.00	\$0.00	\$2,569.00
272918865152001940	\$2,569.00	\$0.00	\$2,569.00
272918865152001950	\$2,569.00	\$0.00	\$2,569.00
272918865152001960	\$2,569.00	\$539.74	\$3,108.74
272918865152001970	\$2,569.00	\$0.00	\$2,569.00
272918865152001980	\$2,569.00	\$0.00	\$2,569.00
272918865152001990	\$2,569.00	\$765.82	\$3,334.82
272918865152002000	\$2,569.00	\$539.74	\$3,108.74
272918865152002010	\$2,569.00	\$539.74	\$3,108.74
272918865152002020	\$2,569.00	\$539.74	\$3,108.74
272918865152002030	\$2,569.00	\$0.00	\$2,569.00
272918865152002040	\$2,569.00	\$765.82	\$3,334.82
272918865152002050	\$2,569.00	\$539.74	\$3,108.74
272918865152002060	\$2,569.00	\$539.74	\$3,108.74
272918865152002070	\$2,569.00	\$539.74	\$3,108.74
272918865152002080	\$2,569.00	\$765.82	\$3,334.82
272918865152002090	\$2,569.00	\$539.74	\$3,108.74
272918865152002100	\$2,569.00	\$539.74	\$3,108.74
272918865152002110	\$2,569.00	\$539.74	\$3,108.74
272918865152002120	\$2,569.00	\$0.00	\$2,569.00

PARCEL ID	O&M	Debt	Total
272918865152002130	\$2,569.00	\$539.74	\$3,108.74
272918865152002140	\$2,569.00	\$0.00	\$2,569.00
272918865152002150	\$2,569.00	\$0.00	\$2,569.00
272918865152002160	\$2,569.00	\$539.74	\$3,108.74
272918865152002170	\$2,569.00	\$0.00	\$2,569.00
272918865152002180	\$2,569.00	\$539.74	\$3,108.74
272918865152002190	\$2,569.00	\$0.00	\$2,569.00
272918865152002200	\$2,569.00	\$0.00	\$2,569.00
272918865152002210	\$2,569.00	\$0.00	\$2,569.00
272918865152002220	\$2,569.00	\$539.74	\$3,108.74
272918865152002230	\$2,569.00	\$539.74	\$3,108.74
272918865152002240	\$2,569.00	\$0.00	\$2,569.00
272918865152002250	\$2,569.00	\$0.00	\$2,569.00
272918865152002260	\$2,569.00	\$0.00	\$2,569.00
272918865152002270	\$2,569.00	\$539.74	\$3,108.74
272918865152002280	\$2,569.00	\$0.00	\$2,569.00
272918865152002290	\$2,569.00	\$539.74	\$3,108.74
272918865152002300	\$2,569.00	\$539.74	\$3,108.74
272918865152002310	\$2,569.00	\$539.74	\$3,108.74
272918865152002320	\$2,569.00	\$539.74	\$3,108.74
272918865152002330	\$2,569.00	\$539.74	\$3,108.74
272918865152002340	\$2,569.00	\$539.74	\$3,108.74
272918865152002350	\$2,569.00	\$539.74	\$3,108.74
272918865152002360	\$2,569.00	\$539.74	\$3,108.74
272918865152002370	\$2,569.00	\$539.74	\$3,108.74
272918865152002380	\$2,569.00	\$0.00	\$2,569.00
272918865152002390	\$2,569.00	\$765.82	\$3,334.82
272918865152002400	\$2,569.00	\$539.74	\$3,108.74
272918865152002410	\$2,569.00	\$539.74	\$3,108.74
272918865152002420	\$2,569.00	\$0.00	\$2,569.00
272918865152002430	\$2,569.00	\$539.74	\$3,108.74
272918865152002440	\$2,569.00	\$539.74	\$3,108.74
272918865152002450	\$2,569.00		\$2,569.00
272918865152002460	\$2,569.00	\$765.82	\$3,334.82
272918865152002470	\$2,569.00	\$539.74	\$3,108.74
272918865152002480	\$2,569.00	\$539.74	\$3,108.74
272918865152002490	\$2,569.00	\$0.00	\$2,569.00
272918865152002500	\$2,569.00	\$539.74	\$3,108.74
272918865152002510	\$2,569.00	\$539.74	\$3,108.74
272918865152002520	\$2,569.00	\$0.00	\$2,569.00
272918865152002530	\$2,569.00	\$539.74	\$3,108.74
272918865152002540	\$2,569.00	\$539.74	\$3,108.74
272918865152002550	\$2,569.00	\$539.74	\$3,108.74

PARCEL ID	O&M	Debt	Total
272918865152002560	\$2,569.00	\$539.74	\$3,108.74
272918865152002570	\$2,569.00	\$539.74	\$3,108.74
272918865152002580	\$2,569.00	\$539.74	\$3,108.74
272918865152002590	\$2,569.00	\$539.74	\$3,108.74
272918865152002600	\$2,569.00	\$539.74	\$3,108.74
272918865152002610	\$2,569.00	\$0.00	\$2,569.00
272918865152002620	\$2,569.00	\$0.00	\$2,569.00
272918865152002630	\$2,569.00	\$0.00	\$2,569.00
272918865152002640	\$2,569.00	\$539.74	\$3,108.74
272918865152002650	\$2,569.00	\$539.74	\$3,108.74
272918865152002660	\$2,569.00	\$0.00	\$2,569.00
272918865152002670	\$2,569.00		\$2,569.00
272918865152002690	\$0.00	\$0.00	\$0.00
272918865152002700	\$0.00	\$0.00	\$0.00
272918865152002701	\$0.00	\$0.00	\$0.00
272918865152002710	\$0.00	\$0.00	\$0.00
272918865152002720	\$0.00	\$0.00	\$0.00
272918865152002730	\$0.00	\$0.00	\$0.00
272918865152002740	\$0.00	\$0.00	\$0.00
272918865152002750	\$0.00	\$0.00	\$0.00
272918865152002760	\$0.00	\$0.00	\$0.00
272918865152002770	\$0.00	\$0.00	\$0.00
272918865152002780	\$0.00	\$0.00	\$0.00
272918865152002800	\$2,569.00	\$539.74	\$3,108.74
272918865152002810	\$12,845.00	\$2,978.25	\$15,823.25
272918865153001010	\$2,569.00	\$684.62	\$3,253.62
272918865153001020	\$2,569.00	\$684.62	\$3,253.62
272918865153001030	\$2,569.00	\$684.62	\$3,253.62
272918865153001040	\$2,569.00	\$684.62	\$3,253.62
272918865153001050	\$2,569.00	\$684.62	\$3,253.62
272918865153001060	\$2,569.00	\$684.62	\$3,253.62
272918865153001070	\$2,569.00	\$0.00	\$2,569.00
272918865153001080	\$2,569.00	\$0.00	\$2,569.00
272918865153002010	\$2,569.00	\$684.62	\$3,253.62
272918865153002020	\$2,569.00	\$684.62	\$3,253.62
272918865153002030	\$2,569.00	\$684.62	\$3,253.62
272918865153002040	\$2,569.00	\$684.62	\$3,253.62
272918865153002050	\$2,569.00	\$684.62	\$3,253.62
272918865153002060	\$2,569.00	\$684.62	\$3,253.62
272918865153002070	\$2,569.00	\$684.62	\$3,253.62
272918865153002080	\$2,569.00	\$684.62	\$3,253.62
272918865153002090	\$2,569.00	\$684.62	\$3,253.62
272918865153002100	\$2,569.00	\$0.00	\$2,569.00

PARCEL ID	O&M	Debt	Total
272918865153002110	\$2,569.00	\$684.62	\$3,253.62
272918865153002120	\$2,569.00	\$0.00	\$2,569.00
272918865153010000	\$0.00	\$0.00	\$0.00
272918865153020000	\$0.00	\$0.00	\$0.00
272918865154006000	\$2,569.00	\$765.82	\$3,334.82
272918865154006010	\$2,569.00	\$765.82	\$3,334.82
272918865154006020	\$2,569.00	\$0.00	\$2,569.00
272918865154006030	\$2,569.00	\$765.82	\$3,334.82
272918865154006040	\$2,569.00	\$0.00	\$2,569.00
272918865154006050	\$2,569.00	\$0.00	\$2,569.00
272918865154006060	\$2,569.00	\$765.82	\$3,334.82
272918865154006070	\$2,569.00	\$765.82	\$3,334.82
272918865154006080	\$2,569.00	\$0.00	\$2,569.00
272918865154006090	\$2,569.00	\$765.82	\$3,334.82
272918865154006100	\$2,569.00	\$765.82	\$3,334.82
272918865154006110	\$2,569.00	\$0.00	\$2,569.00
272918865154006120	\$2,569.00	\$0.00	\$2,569.00
272918865154006130	\$2,569.00	\$0.00	\$2,569.00
272918865154006140	\$2,569.00	\$0.00	\$2,569.00
272918865154006150	\$2,569.00	\$0.00	\$2,569.00
272918865154006160	\$2,569.00	\$0.00	\$2,569.00
272918865154006170	\$2,569.00	\$765.82	\$3,334.82
272918865154006180	\$2,569.00	\$0.00	\$2,569.00
272918865154006190	\$2,569.00	\$0.00	\$2,569.00
272918865154006200	\$2,569.00	\$765.82	\$3,334.82
272918865154006210	\$2,569.00	\$0.00	\$2,569.00
272918865154006220	\$2,569.00	\$765.82	\$3,334.82
272918865154006230	\$2,569.00	\$0.00	\$2,569.00
272918865154006240	\$2,569.00	\$0.00	\$2,569.00
272918865154006250	\$2,569.00	\$0.00	\$2,569.00
272918865154006260	\$2,569.00	\$765.82	\$3,334.82
272918865154006270	\$2,569.00	\$0.00	\$2,569.00
272918865154006280	\$2,569.00	\$0.00	\$2,569.00
272918865154006290	\$2,569.00	\$765.82	\$3,334.82
272918865154006300	\$2,569.00	\$0.00	\$2,569.00
272918865154006310	\$2,569.00	\$0.00	\$2,569.00
272918865154006320	\$2,569.00	\$765.82	\$3,334.82
272918865154006330	\$2,569.00	\$765.82	\$3,334.82
272918865154006340	\$2,569.00	\$765.82	\$3,334.82
272918865154006350	\$2,569.00	\$0.00	\$2,569.00
272918865154006360	\$2,569.00	\$0.00	\$2,569.00
272918865154006370	\$2,569.00	\$0.00	\$2,569.00
272918865154006380	\$2,569.00	\$765.82	\$3,334.82

PARCEL ID	O&M	Debt	Total
272918865154006390	\$2,569.00	\$0.00	\$2,569.00
272918865154006400	\$2,569.00	\$765.82	\$3,334.82
272918865154006410	\$2,569.00	\$765.82	\$3,334.82
272918865154006420	\$2,569.00	\$0.00	\$2,569.00
272918865154006430	\$2,569.00	\$0.00	\$2,569.00
272918865154006440	\$2,569.00	\$0.00	\$2,569.00
272918865154006450	\$2,569.00	\$765.82	\$3,334.82
272918865154006460	\$2,569.00	\$765.82	\$3,334.82
272918865154006470	\$2,569.00	\$0.00	\$2,569.00
272918865154006480	\$2,569.00	\$0.00	\$2,569.00
272918865154006490	\$2,569.00	\$0.00	\$2,569.00
272918865154006500	\$2,569.00	\$0.00	\$2,569.00
272918865154006510	\$2,569.00	\$0.00	\$2,569.00
272918865154006520	\$2,569.00	\$765.82	\$3,334.82
272918865154006530	\$2,569.00	\$0.00	\$2,569.00
272918865154006540	\$2,569.00	\$0.00	\$2,569.00
272918865154006550	\$2,569.00	\$0.00	\$2,569.00
272918865154006560	\$2,569.00	\$0.00	\$2,569.00
272918865154006570	\$2,569.00	\$0.00	\$2,569.00
272918865154006580	\$2,569.00	\$0.00	\$2,569.00
272918865154006590	\$2,569.00	\$0.00	\$2,569.00
272918865154006600	\$2,569.00	\$0.00	\$2,569.00
272918865154006610	\$2,569.00	\$765.82	\$3,334.82
272918865154006620	\$2,569.00	\$765.82	\$3,334.82
272918865154006630	\$2,569.00	\$0.00	\$2,569.00
272918865154006640	\$2,569.00	\$765.82	\$3,334.82
272918865154006650	\$2,569.00	\$765.82	\$3,334.82
272918865154006660	\$2,569.00	\$0.00	\$2,569.00
272918865154006670	\$2,569.00	\$0.00	\$2,569.00
272918865154006680	\$2,569.00	\$0.00	\$2,569.00
272918865154006690	\$2,569.00	\$765.82	\$3,334.82
272918865154006700	\$2,569.00	\$0.00	\$2,569.00
272918865154006710	\$2,569.00	\$0.00	\$2,569.00
272918865154006720	\$2,569.00	\$765.82	\$3,334.82
272918865154006730	\$2,569.00	\$0.00	\$2,569.00
272918865154006740	\$2,569.00	\$0.00	\$2,569.00
272918865154006750	\$2,569.00	\$0.00	\$2,569.00
272918865154006760	\$2,569.00	\$765.82	\$3,334.82
272918865154006770	\$2,569.00	\$0.00	\$2,569.00
272918865154006780	\$2,569.00	\$0.00	\$2,569.00
272918865154006790	\$2,569.00	\$0.00	\$2,569.00
272918865154006800	\$2,569.00	\$0.00	\$2,569.00
272918865154006810	\$2,569.00	\$765.82	\$3,334.82

PARCEL ID	O&M	Debt	Total
272918865154006820	\$2,569.00	\$0.00	\$2,569.00
272918865154006830	\$2,569.00	\$765.82	\$3,334.82
272918865154006840	\$2,569.00	\$765.82	\$3,334.82
272918865154006850	\$2,569.00	\$0.00	\$2,569.00
272918865154006860	\$2,569.00	\$765.82	\$3,334.82
272918865154006870	\$2,569.00	\$0.00	\$2,569.00
272918865154006880	\$2,569.00	\$765.82	\$3,334.82
272918865154006890	\$2,569.00	\$765.82	\$3,334.82
272918865154006900	\$2,569.00	\$0.00	\$2,569.00
272918865154006910	\$2,569.00	\$0.00	\$2,569.00
272918865154006920	\$2,569.00	\$0.00	\$2,569.00
272918865154006930	\$2,569.00	\$0.00	\$2,569.00
272918865154006940	\$2,569.00	\$0.00	\$2,569.00
272918865154006950	\$2,569.00	\$0.00	\$2,569.00
272918865154006960	\$2,569.00	\$0.00	\$2,569.00
272918865154006970	\$2,569.00	\$0.00	\$2,569.00
272918865154006980	\$2,569.00	\$765.82	\$3,334.82
272918865154006990	\$2,569.00	\$0.00	\$2,569.00
272918865154007000	\$2,569.00	\$765.82	\$3,334.82
272918865154007010	\$2,569.00	\$0.00	\$2,569.00
272918865154007020	\$2,569.00	\$765.82	\$3,334.82
272918865154007030	\$2,569.00	\$0.00	\$2,569.00
272918865154007040	\$2,569.00	\$765.82	\$3,334.82
272918865154007050	\$2,569.00	\$765.82	\$3,334.82
272918865154007060	\$2,569.00	\$765.82	\$3,334.82
272918865154007070	\$2,569.00	\$539.74	\$3,108.74
272918865154007080	\$2,569.00	\$765.82	\$3,334.82
272918865154007090	\$2,569.00	\$539.74	\$3,108.74
272918865154007100	\$0.00	\$0.00	\$0.00
272918865155008000	\$2,569.00	\$765.82	\$3,334.82
272918865155008010	\$2,569.00	\$765.82	\$3,334.82
272918865155008020	\$2,569.00	\$765.82	\$3,334.82
272918865155008030	\$2,569.00	\$0.00	\$2,569.00
272918865155008040	\$2,569.00	\$765.82	\$3,334.82
272918865155008050	\$2,569.00	\$765.82	\$3,334.82
272918865155008060	\$2,569.00	\$0.00	\$2,569.00
272918865155008070	\$2,569.00	\$765.82	\$3,334.82
272918865155008080	\$2,569.00	\$0.00	\$2,569.00
272918865155008090	\$2,569.00	\$0.00	\$2,569.00
272918865155008100	\$2,569.00	\$765.82	\$3,334.82
272918865155008110	\$2,569.00	\$765.82	\$3,334.82
272918865155008120	\$2,569.00	\$765.82	\$3,334.82
272918865155008130	\$2,569.00	\$765.82	\$3,334.82

PARCEL ID	O&M	Debt	Total
272918865155008140	\$2,569.00	\$765.82	\$3,334.82
272918865155008150	\$2,569.00	\$0.00	\$2,569.00
272918865155008160	\$2,569.00	\$765.82	\$3,334.82
272918865155008170	\$2,569.00	\$765.82	\$3,334.82
272918865155008180	\$2,569.00	\$765.82	\$3,334.82
272918865155008190	\$2,569.00	\$765.82	\$3,334.82
272918865155008200	\$2,569.00	\$765.82	\$3,334.82
272918865155008210	\$2,569.00	\$0.00	\$2,569.00
272918865155008220	\$2,569.00	\$0.00	\$2,569.00
272918865155008230	\$2,569.00	\$0.00	\$2,569.00
272918865155008240	\$2,569.00	\$765.82	\$3,334.82
272918865155008250	\$2,569.00	\$0.00	\$2,569.00
272918865155008260	\$2,569.00	\$765.82	\$3,334.82
272918865155008270	\$2,569.00	\$0.00	\$2,569.00
272918865155008280	\$2,569.00	\$765.82	\$3,334.82
272918865155008290	\$2,569.00	\$0.00	\$2,569.00
272918865155008300	\$2,569.00	\$0.00	\$2,569.00
272918865155008310	\$2,569.00	\$765.82	\$3,334.82
272918865155008320	\$2,569.00	\$765.82	\$3,334.82
272918865155008330	\$2,569.00	\$765.82	\$3,334.82
272918865155008340	\$2,569.00	\$765.82	\$3,334.82
272918865155008350	\$2,569.00	\$765.82	\$3,334.82
272918865155008360	\$2,569.00	\$765.82	\$3,334.82
272918865155008370	\$2,569.00	\$0.00	\$2,569.00
272918865155008380	\$2,569.00	\$765.82	\$3,334.82
272918865155008390	\$2,569.00	\$765.82	\$3,334.82
272918865155008400	\$2,569.00	\$0.00	\$2,569.00
272918865155008410	\$2,569.00	\$765.82	\$3,334.82
272918865155008420	\$2,569.00	\$765.82	\$3,334.82
272918865155008430	\$2,569.00	\$0.00	\$2,569.00
272918865155008440	\$2,569.00	\$765.82	\$3,334.82
272918865155008450	\$2,569.00	\$765.82	\$3,334.82
272918865155008460	\$2,569.00	\$765.82	\$3,334.82
272918865155008470	\$2,569.00	\$765.82	\$3,334.82
272918865155008480	\$2,569.00	\$0.00	\$2,569.00
272918865155008490	\$2,569.00	\$0.00	\$2,569.00
272918865155008500	\$2,569.00	\$0.00	\$2,569.00
272918865155008510	\$2,569.00	\$765.82	\$3,334.82
272918865155008520	\$2,569.00	\$765.82	\$3,334.82
272918865155008530	\$2,569.00	\$765.82	\$3,334.82
272918865155008540	\$2,569.00	\$0.00	\$2,569.00
272918865155008550	\$2,569.00	\$0.00	\$2,569.00
272918865155008560	\$2,569.00	\$0.00	\$2,569.00

PARCEL ID	O&M	Debt	Total
272918865155008570	\$2,569.00	\$0.00	\$2,569.00
272918865155008580	\$2,569.00	\$0.00	\$2,569.00
272918865155008590	\$2,569.00	\$0.00	\$2,569.00
272918865155008600	\$2,569.00	\$765.82	\$3,334.82
272918865155008610	\$2,569.00	\$765.82	\$3,334.82
272918865155008620	\$2,569.00	\$0.00	\$2,569.00
272918865155008630	\$2,569.00	\$765.82	\$3,334.82
272918865155008640	\$2,569.00	\$765.82	\$3,334.82
272918865155008650	\$2,569.00	\$0.00	\$2,569.00
272918865155008660	\$2,569.00	\$0.00	\$2,569.00
272918865155008670	\$2,569.00	\$765.82	\$3,334.82
272918865155008680	\$2,569.00	\$0.00	\$2,569.00
272918865155008690	\$2,569.00	\$765.82	\$3,334.82
272918865155008700	\$2,569.00	\$765.82	\$3,334.82
272918865155008710	\$2,569.00	\$765.82	\$3,334.82
272918865155008720	\$2,569.00	\$765.82	\$3,334.82
272918865155008730	\$2,569.00	\$0.00	\$2,569.00
272918865155008740	\$2,569.00	\$765.82	\$3,334.82
272918865155008750	\$2,569.00	\$0.00	\$2,569.00
272918865155008760	\$2,569.00	\$0.00	\$2,569.00
272918865155008770	\$2,569.00	\$765.82	\$3,334.82
272918865155008780	\$2,569.00	\$765.82	\$3,334.82
272918865155008790	\$2,569.00	\$0.00	\$2,569.00
272918865155008800	\$2,569.00	\$765.82	\$3,334.82
272918865155008810	\$2,569.00	\$765.82	\$3,334.82
272918865155008820	\$0.00	\$0.00	\$0.00
272918865156009010	\$2,569.00	\$0.00	\$2,569.00
272918865156009020	\$2,569.00	\$977.74	\$3,546.74
272918865156009030	\$2,569.00	\$0.00	\$2,569.00
272918865156009040	\$2,569.00	\$977.74	\$3,546.74
272918865156009050	\$2,569.00	\$0.00	\$2,569.00
272918865156009060	\$2,569.00	\$977.74	\$3,546.74
272918865156009070	\$2,569.00	\$0.00	\$2,569.00
272918865156009080	\$2,569.00	\$977.74	\$3,546.74
272918865156009090	\$2,569.00	\$977.74	\$3,546.74
272918865156009100	\$2,569.00	\$977.74	\$3,546.74
272918865156009110	\$2,569.00	\$977.74	\$3,546.74
272918865156009120	\$2,569.00	\$977.74	\$3,546.74
272918865156009130	\$2,569.00	\$0.00	\$2,569.00
272918865156009140	\$2,569.00	\$0.00	\$2,569.00
272918865156009150	\$2,569.00	\$977.74	\$3,546.74
272918865156009160	\$2,569.00	\$977.74	\$3,546.74
272918865156009170	\$2,569.00	\$977.74	\$3,546.74

PARCEL ID	O&M	Debt	Total
272918865156009180	\$2,569.00	\$977.74	\$3,546.74
272918865156009190	\$2,569.00	\$0.00	\$2,569.00
272918865156009200	\$2,569.00	\$0.00	\$2,569.00
272918865156009210	\$2,569.00	\$0.00	\$2,569.00
272918865156009220	\$2,569.00	\$0.00	\$2,569.00
272918865156009230	\$2,569.00	\$977.74	\$3,546.74
272918865156009240	\$2,569.00		\$2,569.00
272918865156009250	\$2,569.00	\$0.00	\$2,569.00
272918865156009260	\$2,569.00	\$0.00	\$2,569.00
272918865156009270	\$2,569.00	\$977.74	\$3,546.74
272918865156009280	\$2,569.00	\$977.74	\$3,546.74
272918865156009290	\$2,569.00	\$977.74	\$3,546.74
272918865156009300	\$2,569.00	\$977.74	\$3,546.74
272918865156009310	\$2,569.00	\$0.00	\$2,569.00
272918865156009320	\$2,569.00	\$0.00	\$2,569.00
272918865156009330	\$2,569.00	\$977.74	\$3,546.74
272918865156009340	\$2,569.00	\$977.74	\$3,546.74
272918865156009350	\$2,569.00	\$977.74	\$3,546.74
272918865156009360	\$2,569.00	\$977.74	\$3,546.74
272918865156009370	\$2,569.00	\$977.74	\$3,546.74
272918865156009380	\$2,569.00	\$0.00	\$2,569.00
272918865156009390	\$2,569.00	\$977.74	\$3,546.74
272918865156009400	\$2,569.00	\$977.74	\$3,546.74
272918865156009410	\$2,569.00	\$977.74	\$3,546.74
272918865156009420	\$2,569.00	\$977.74	\$3,546.74
272918865156009430	\$2,569.00	\$977.74	\$3,546.74
272918865156009440	\$2,569.00	\$977.74	\$3,546.74
272918865156009450	\$2,569.00	\$977.74	\$3,546.74
272918865156009460	\$2,569.00	\$0.00	\$2,569.00
272918865156009470	\$2,569.00	\$977.74	\$3,546.74
272918865156009480	\$2,569.00	\$0.00	\$2,569.00
272918865156009490	\$2,569.00	\$0.00	\$2,569.00
272918865156009500	\$2,569.00	\$977.74	\$3,546.74
272918865156009510	\$2,569.00	\$0.00	\$2,569.00
272918865156009520	\$2,569.00	\$977.74	\$3,546.74
272918865156009530	\$0.00	\$0.00	\$0.00
272918865156009540	\$0.00	\$0.00	\$0.00
272918865157009540	\$2,569.00	\$977.74	\$3,546.74
272918865157009550	\$2,569.00	\$977.74	\$3,546.74
272918865157009560	\$2,569.00	\$977.74	\$3,546.74
272918865157009570	\$2,569.00	\$0.00	\$2,569.00
272918865157009580	\$2,569.00	\$977.74	\$3,546.74
272918865157009590	\$2,569.00	\$0.00	\$2,569.00

PARCEL ID	O&M	Debt	Total
272918865157009600	\$2,569.00	\$977.74	\$3,546.74
272918865157009610	\$2,569.00	\$977.74	\$3,546.74
272918865157009620	\$2,569.00	\$977.74	\$3,546.74
272918865157009630	\$0.00	\$0.00	\$0.00
272918865157009640	\$0.00	\$0.00	\$0.00
272919865200003160	\$2,569.00	\$0.00	\$2,569.00
272919865200003170	\$2,569.00	\$0.00	\$2,569.00
272919865200003180	\$2,569.00	\$0.00	\$2,569.00
272919865200003190	\$2,569.00	\$0.00	\$2,569.00
272919865200003200	\$2,569.00	\$765.82	\$3,334.82
272919865200003210	\$2,569.00	\$765.82	\$3,334.82
272919865200003220	\$2,569.00	\$0.00	\$2,569.00
272919865200003230	\$2,569.00	\$765.82	\$3,334.82
272919865200003240	\$2,569.00	\$0.00	\$2,569.00
272919865200003250	\$2,569.00	\$765.82	\$3,334.82
272919865200003260	\$2,569.00	\$765.82	\$3,334.82
272919865200003270	\$2,569.00	\$765.82	\$3,334.82
272919865200003280	\$2,569.00	\$765.82	\$3,334.82
272919865200003290	\$2,569.00	\$765.82	\$3,334.82
272919865200003300	\$2,569.00	\$0.00	\$2,569.00
272919865200003310	\$2,569.00	\$765.82	\$3,334.82
272919865200003320	\$2,569.00	\$765.82	\$3,334.82
272919865200003330	\$2,569.00	\$765.82	\$3,334.82
272919865200003340	\$2,569.00	\$765.82	\$3,334.82
272919865200003350	\$2,569.00	\$765.82	\$3,334.82
272919865200003360	\$2,569.00	\$0.00	\$2,569.00
272919865200003370	\$2,569.00	\$0.00	\$2,569.00
272919865200003380	\$2,569.00	\$0.00	\$2,569.00
272919865200003390	\$2,569.00	\$0.00	\$2,569.00
272919865200003400	\$2,569.00	\$0.00	\$2,569.00
272919865200003410	\$2,569.00	\$765.82	\$3,334.82
272919865200003420	\$2,569.00	\$765.82	\$3,334.82
272919865200003430	\$2,569.00	\$0.00	\$2,569.00
272919865200003440	\$2,569.00	\$765.82	\$3,334.82
272919865200003450	\$2,569.00	\$765.82	\$3,334.82
272919865200003460	\$2,569.00	\$0.00	\$2,569.00
272919865200003470	\$2,569.00	\$0.00	\$2,569.00
272919865200003480	\$2,569.00	\$765.82	\$3,334.82
272919865200003490	\$2,569.00	\$0.00	\$2,569.00
272919865200003500	\$2,569.00	\$765.82	\$3,334.82
272919865200003510	\$2,569.00	\$0.00	\$2,569.00
272919865200003520	\$2,569.00	\$0.00	\$2,569.00
272919865200003530	\$2,569.00	\$765.82	\$3,334.82

PARCEL ID	O&M	Debt	Total
272919865200003540	\$2,569.00	\$765.82	\$3,334.82
272919865200003550	\$2,569.00	\$0.00	\$2,569.00
272919865200003560	\$2,569.00	\$765.82	\$3,334.82
272919865200003570	\$2,569.00	\$0.00	\$2,569.00
272919865200003580	\$2,569.00	\$765.82	\$3,334.82
272919865200003590	\$2,569.00	\$765.82	\$3,334.82
272919865200003600	\$2,569.00	\$765.82	\$3,334.82
272919865200003610	\$2,569.00	\$765.82	\$3,334.82
272919865200003620	\$2,569.00	\$765.82	\$3,334.82
272919865200003630	\$2,569.00	\$765.82	\$3,334.82
272919865200003640	\$2,569.00	\$539.74	\$3,108.74
272919865200003650	\$2,569.00	\$0.00	\$2,569.00
272919865200003660	\$2,569.00	\$765.82	\$3,334.82
272919865200003670	\$2,569.00	\$765.82	\$3,334.82
272919865200003680	\$2,569.00	\$0.00	\$2,569.00
272919865200003690	\$2,569.00	\$765.82	\$3,334.82
272919865200003700	\$2,569.00	\$0.00	\$2,569.00
272919865200003710	\$2,569.00	\$765.82	\$3,334.82
272919865200003720	\$2,569.00	\$765.82	\$3,334.82
272919865200003730	\$2,569.00	\$0.00	\$2,569.00
272919865200003740	\$2,569.00	\$0.00	\$2,569.00
272919865200003750	\$2,569.00	\$765.82	\$3,334.82
272919865200003760	\$2,569.00	\$765.82	\$3,334.82
272919865200003770	\$2,569.00	\$765.82	\$3,334.82
272919865200003780	\$2,569.00	\$0.00	\$2,569.00
272919865200003790	\$2,569.00	\$0.00	\$2,569.00
272919865200003800	\$2,569.00	\$765.82	\$3,334.82
272919865200003810	\$2,569.00	\$539.74	\$3,108.74
272919865200003820	\$2,569.00	\$765.82	\$3,334.82
272919865200003830	\$2,569.00	\$765.82	\$3,334.82
272919865200003840	\$2,569.00	\$765.82	\$3,334.82
272919865200003850	\$2,569.00	\$765.82	\$3,334.82
272919865200003860	\$2,569.00	\$0.00	\$2,569.00
272919865200003870	\$2,569.00	\$0.00	\$2,569.00
272919865200003880	\$2,569.00	\$0.00	\$2,569.00
272919865200003890	\$2,569.00	\$765.82	\$3,334.82
272919865200003900	\$2,569.00	\$765.82	\$3,334.82
272919865200003910	\$2,569.00	\$0.00	\$2,569.00
272919865200003920	\$2,569.00	\$0.00	\$2,569.00
272919865200003930	\$2,569.00	\$539.74	\$3,108.74
272919865200003940	\$2,569.00	\$765.82	\$3,334.82
272919865200003950	\$2,569.00	\$539.74	\$3,108.74
272919865200003960	\$2,569.00	\$0.00	\$2,569.00

PARCEL ID	O&M	Debt	Total
272919865200003970	\$2,569.00	\$765.82	\$3,334.82
272919865200003980	\$2,569.00	\$0.00	\$2,569.00
272919865200003990	\$2,569.00	\$765.82	\$3,334.82
272919865200004000	\$2,569.00	\$765.82	\$3,334.82
272919865200004010	\$2,569.00	\$765.82	\$3,334.82
272919865200004020	\$2,569.00	\$765.82	\$3,334.82
272919865200004030	\$2,569.00	\$0.00	\$2,569.00
272919865200004040	\$2,569.00	\$0.00	\$2,569.00
272919865200004050	\$2,569.00	\$0.00	\$2,569.00
272919865200004060	\$2,569.00	\$765.82	\$3,334.82
272919865200004070	\$2,569.00	\$765.82	\$3,334.82
272919865200004080	\$2,569.00	\$0.00	\$2,569.00
272919865200004090	\$2,569.00	\$0.00	\$2,569.00
272919865200004100	\$2,569.00	\$0.00	\$2,569.00
272919865200004110	\$2,569.00	\$0.00	\$2,569.00
272919865200004120	\$2,569.00	\$0.00	\$2,569.00
272919865200004130	\$2,569.00	\$765.82	\$3,334.82
272919865200004140	\$2,569.00	\$765.82	\$3,334.82
272919865200004150	\$2,569.00	\$765.82	\$3,334.82
272919865200004160	\$2,569.00	\$0.00	\$2,569.00
272919865200004170	\$2,569.00	\$765.82	\$3,334.82
272919865200004180	\$2,569.00	\$0.00	\$2,569.00
272919865200004190	\$2,569.00	\$765.82	\$3,334.82
272919865200004200	\$2,569.00	\$0.00	\$2,569.00
272919865200004210	\$2,569.00	\$0.00	\$2,569.00
272919865200004220	\$2,569.00	\$765.82	\$3,334.82
272919865200004230	\$2,569.00	\$765.82	\$3,334.82
272919865200004240	\$2,569.00	\$0.00	\$2,569.00
272919865200004250	\$2,569.00	\$765.82	\$3,334.82
272919865200004260	\$2,569.00	\$765.82	\$3,334.82
272919865200004270	\$2,569.00	\$0.00	\$2,569.00
272919865200004280	\$2,569.00	\$539.74	\$3,108.74
272919865200004290	\$2,569.00	\$539.74	\$3,108.74
272919865200004300	\$2,569.00	\$0.00	\$2,569.00
272919865200004310	\$2,569.00	\$765.82	\$3,334.82
272919865200004320	\$2,569.00	\$0.00	\$2,569.00
272919865200004330	\$2,569.00	\$0.00	\$2,569.00
272919865200004340	\$2,569.00	\$539.74	\$3,108.74
272919865200004350	\$2,569.00	\$0.00	\$2,569.00
272919865200004360	\$2,569.00	\$0.00	\$2,569.00
272919865200004370	\$2,569.00	\$0.00	\$2,569.00
272919865200004380	\$2,569.00	\$539.74	\$3,108.74
272919865200004390	\$2,569.00	\$539.74	\$3,108.74

PARCEL ID	O&M	Debt	Total
272919865200004400	\$2,569.00	\$765.82	\$3,334.82
272919865200004410	\$2,569.00	\$765.82	\$3,334.82
272919865200004420	\$2,569.00	\$0.00	\$2,569.00
272919865200004430	\$2,569.00	\$0.00	\$2,569.00
272919865200004440	\$2,569.00	\$539.74	\$3,108.74
272919865200004450	\$2,569.00	\$765.82	\$3,334.82
272919865200004460	\$2,569.00	\$0.00	\$2,569.00
272919865200004470	\$2,569.00	\$0.00	\$2,569.00
272919865200004480	\$2,569.00	\$0.00	\$2,569.00
272919865200004490	\$2,569.00	\$0.00	\$2,569.00
272919865200004500	\$2,569.00	\$0.00	\$2,569.00
272919865200004510	\$2,569.00	\$539.74	\$3,108.74
272919865200004520	\$2,569.00	\$539.74	\$3,108.74
272919865200004530	\$2,569.00	\$0.00	\$2,569.00
272919865200004540	\$2,569.00	\$539.74	\$3,108.74
272919865200004550	\$2,569.00	\$0.00	\$2,569.00
272919865200004560	\$2,569.00	\$0.00	\$2,569.00
272919865200004570	\$2,569.00	\$539.74	\$3,108.74
272919865200004580	\$2,569.00	\$0.00	\$2,569.00
272919865200004590	\$2,569.00	\$0.00	\$2,569.00
272919865200004600	\$2,569.00	\$0.00	\$2,569.00
272919865200004610	\$2,569.00	\$0.00	\$2,569.00
272919865200004620	\$2,569.00	\$539.74	\$3,108.74
272919865200004630	\$2,569.00	\$0.00	\$2,569.00
272919865200004640	\$2,569.00	\$765.82	\$3,334.82
272919865200004650	\$2,569.00	\$0.00	\$2,569.00
272919865200004660	\$2,569.00	\$765.82	\$3,334.82
272919865200004670	\$2,569.00	\$539.74	\$3,108.74
272919865200004680	\$2,569.00	\$539.74	\$3,108.74
272919865200004690	\$2,569.00	\$0.00	\$2,569.00
272919865200004700	\$2,569.00	\$765.82	\$3,334.82
272919865200004710	\$2,569.00	\$0.00	\$2,569.00
272919865200004720	\$2,569.00	\$539.74	\$3,108.74
272919865200004730	\$2,569.00	\$765.82	\$3,334.82
272919865200004740	\$2,569.00	\$0.00	\$2,569.00
272919865200004750	\$2,569.00	\$765.82	\$3,334.82
272919865200004760	\$2,569.00	\$765.82	\$3,334.82
272919865200004770	\$2,569.00	\$765.82	\$3,334.82
272919865200004780	\$2,569.00	\$539.74	\$3,108.74
272919865200004790	\$2,569.00	\$765.82	\$3,334.82
272919865200004800	\$2,569.00	\$539.74	\$3,108.74
272919865200004810	\$2,569.00	\$0.00	\$2,569.00
272919865200004820	\$2,569.00	\$0.00	\$2,569.00

PARCEL ID	O&M	Debt	Total
272919865200004830	\$2,569.00	\$539.74	\$3,108.74
272919865200004840	\$2,569.00	\$0.00	\$2,569.00
272919865200004850	\$2,569.00	\$539.74	\$3,108.74
272919865200004860	\$2,569.00	\$0.00	\$2,569.00
272919865200004870	\$2,569.00	\$0.00	\$2,569.00
272919865200004880	\$2,569.00		\$2,569.00
272919865200004890	\$2,569.00	\$0.00	\$2,569.00
272919865200004900	\$2,569.00	\$0.00	\$2,569.00
272919865200004910	\$2,569.00	\$765.82	\$3,334.82
272919865200004920	\$2,569.00	\$765.82	\$3,334.82
272919865200004930	\$2,569.00	\$765.82	\$3,334.82
272919865200004940	\$2,569.00	\$765.82	\$3,334.82
272919865200004950	\$2,569.00	\$0.00	\$2,569.00
272919865200004960	\$2,569.00	\$0.00	\$2,569.00
272919865200004970	\$2,569.00	\$0.00	\$2,569.00
272919865200004980	\$2,569.00	\$0.00	\$2,569.00
272919865200004990	\$2,569.00	\$0.00	\$2,569.00
272919865200005000	\$2,569.00	\$0.00	\$2,569.00
272919865200005010	\$2,569.00	\$765.82	\$3,334.82
272919865200005020	\$2,569.00	\$0.00	\$2,569.00
272919865200005030	\$2,569.00	\$0.00	\$2,569.00
272919865200005040	\$2,569.00	\$539.74	\$3,108.74
272919865200005050	\$2,569.00	\$539.74	\$3,108.74
272919865200005060	\$2,569.00	\$0.00	\$2,569.00
272919865200005070	\$2,569.00	\$0.00	\$2,569.00
272919865200005080	\$2,569.00	\$0.00	\$2,569.00
272919865200005090	\$2,569.00	\$0.00	\$2,569.00
272919865200005100	\$2,569.00	\$0.00	\$2,569.00
272919865200005110	\$2,569.00	\$0.00	\$2,569.00
272919865200005120	\$2,569.00	\$0.00	\$2,569.00
272919865200005130	\$2,569.00	\$765.82	\$3,334.82
272919865200005140	\$2,569.00	\$765.82	\$3,334.82
272919865200005150	\$2,569.00	\$765.82	\$3,334.82
272919865200005160	\$2,569.00	\$0.00	\$2,569.00
272919865200005170	\$2,569.00	\$0.00	\$2,569.00
272919865200005180	\$2,569.00	\$765.82	\$3,334.82
272919865200005190	\$2,569.00	\$0.00	\$2,569.00
272919865200005200	\$2,569.00	\$765.82	\$3,334.82
272919865200005210	\$2,569.00	\$0.00	\$2,569.00
272919865200005220	\$2,569.00	\$0.00	\$2,569.00
272919865200005230	\$2,569.00	\$765.82	\$3,334.82
272919865200005240	\$2,569.00	\$0.00	\$2,569.00
272919865200005251	\$2,569.00	\$539.74	\$3,108.74

PARCEL ID	O&M	Debt	Total
272919865200005260	\$2,569.00	\$765.82	\$3,334.82
272919865200005270	\$2,569.00	\$765.82	\$3,334.82
272919865200005280	\$2,569.00	\$0.00	\$2,569.00
272919865200005290	\$2,569.00	\$765.82	\$3,334.82
272919865200005300	\$2,569.00	\$765.82	\$3,334.82
272919865200005310	\$2,569.00	\$765.82	\$3,334.82
272919865200005320	\$2,569.00	\$0.00	\$2,569.00
272919865200005330	\$2,569.00	\$765.82	\$3,334.82
272919865200005340	\$2,569.00	\$765.82	\$3,334.82
272919865200005350	\$2,569.00	\$0.00	\$2,569.00
272919865200005360	\$2,569.00	\$765.82	\$3,334.82
272919865200005370	\$2,569.00	\$0.00	\$2,569.00
272919865200005380	\$2,569.00	\$0.00	\$2,569.00
272919865200005390	\$2,569.00	\$765.82	\$3,334.82
272919865200005421	\$0.00	\$0.00	\$0.00
272919865200005430	\$2,569.00	\$765.82	\$3,334.82
272919865200005440	\$2,569.00	\$765.82	\$3,334.82
272919865200005450	\$2,569.00	\$765.82	\$3,334.82
272919865200005460	\$2,569.00	\$765.82	\$3,334.82
272919865200005470	\$2,569.00	\$0.00	\$2,569.00
272919865200005480	\$2,569.00	\$0.00	\$2,569.00
272919865200005490	\$2,569.00	\$765.82	\$3,334.82
272919865200005500	\$2,569.00	\$765.82	\$3,334.82
272919865200005510	\$2,569.00	\$0.00	\$2,569.00
272919865200005520	\$2,569.00	\$765.82	\$3,334.82
272919865200005530	\$2,569.00	\$765.82	\$3,334.82
272919865200005540	\$2,569.00	\$765.82	\$3,334.82
272919865200005550	\$2,569.00	\$765.82	\$3,334.82
272919865200005560	\$2,569.00	\$0.00	\$2,569.00
272919865200005570	\$2,569.00	\$765.82	\$3,334.82
272919865200005580	\$2,569.00	\$765.82	\$3,334.82
272919865200005590	\$2,569.00	\$765.82	\$3,334.82
272919865200005600	\$2,569.00	\$0.00	\$2,569.00
272919865200005610	\$2,569.00	\$765.82	\$3,334.82
272919865200005620	\$2,569.00	\$765.82	\$3,334.82
272919865200005630	\$2,569.00	\$765.82	\$3,334.82
272919865200005640	\$2,569.00	\$765.82	\$3,334.82
272919865200005650	\$2,569.00	\$0.00	\$2,569.00
272919865200005660	\$2,569.00	\$0.00	\$2,569.00
272919865200005670	\$2,569.00	\$0.00	\$2,569.00
272919865200005680	\$2,569.00	\$0.00	\$2,569.00
272919865200005690	\$2,569.00	\$765.82	\$3,334.82
272919865200005700	\$2,569.00	\$765.82	\$3,334.82

PARCEL ID	O&M	Debt	Total
272919865200005710	\$2,569.00	\$0.00	\$2,569.00
272919865200005720	\$2,569.00	\$765.82	\$3,334.82
272919865200005730	\$2,569.00	\$765.82	\$3,334.82
272919865200005740	\$2,569.00	\$0.00	\$2,569.00
272919865200005750	\$2,569.00	\$0.00	\$2,569.00
272919865200005760	\$2,569.00	\$765.82	\$3,334.82
272919865200005770	\$2,569.00	\$765.82	\$3,334.82
272919865200005780	\$2,569.00	\$765.82	\$3,334.82
272919865200005790	\$2,569.00	\$0.00	\$2,569.00
272919865200005800	\$2,569.00	\$0.00	\$2,569.00
272919865200005810	\$2,569.00	\$0.00	\$2,569.00
272919865200005820	\$2,569.00	\$539.74	\$3,108.74
272919865200005840	\$0.00	\$0.00	\$0.00
272919865200005850	\$0.00	\$0.00	\$0.00
272919865200005860	\$0.00	\$0.00	\$0.00
272919865200005870	\$0.00	\$0.00	\$0.00
272919865200005880	\$0.00	\$0.00	\$0.00
272919865200005890	\$0.00	\$0.00	\$0.00
272919865200005900	\$0.00	\$0.00	\$0.00
272919865200005910	\$0.00	\$0.00	\$0.00
272919865200005920	\$0.00	\$0.00	\$0.00
272919865200005930	\$0.00	\$0.00	\$0.00
272919865201010020	\$2,569.00	\$977.74	\$3,546.74
272919865201010030	\$2,569.00	\$977.74	\$3,546.74
272919865201010040	\$2,569.00	\$977.74	\$3,546.74
272919865201010051	\$2,569.00	\$977.74	\$3,546.74
272919865201010061	\$2,569.00	\$977.74	\$3,546.74
272919865201010071	\$2,569.00	\$977.74	\$3,546.74
272919865201010072	\$2,569.00	\$977.74	\$3,546.74
272919865201010081	\$2,569.00	\$0.00	\$2,569.00
272919865201010091	\$2,569.00	\$977.74	\$3,546.74
272919865201010101	\$2,569.00	\$977.74	\$3,546.74
272919865201010120	\$2,569.00	\$977.74	\$3,546.74
272919865201010130	\$2,569.00	\$977.74	\$3,546.74
272919865201010140	\$2,569.00	\$0.00	\$2,569.00
272919865201010150	\$2,569.00	\$0.00	\$2,569.00
272919865201010160	\$2,569.00	\$0.00	\$2,569.00
272919865201010170	\$2,569.00	\$0.00	\$2,569.00
272919865201010180	\$2,569.00	\$0.00	\$2,569.00
272919865201010190	\$2,569.00	\$0.00	\$2,569.00
272919865201010200	\$2,569.00	\$977.74	\$3,546.74
272919865201010210	\$2,569.00	\$977.74	\$3,546.74
272919865201010220	\$2,569.00	\$0.00	\$2,569.00

PARCEL ID	O&M	Debt	Total
272919865201010230	\$2,569.00	\$977.74	\$3,546.74
272919865201010240	\$2,569.00	\$977.74	\$3,546.74
272919865201010250	\$2,569.00	\$0.00	\$2,569.00
272919865201010260	\$2,569.00	\$0.00	\$2,569.00
272919865201010270	\$2,569.00	\$977.74	\$3,546.74
272919865201010280	\$2,569.00	\$977.74	\$3,546.74
272919865201010290	\$2,569.00	\$977.74	\$3,546.74
272919865201010300	\$2,569.00	\$0.00	\$2,569.00
272919865201010310	\$2,569.00	\$0.00	\$2,569.00
272919865201010320	\$2,569.00	\$977.74	\$3,546.74
272919865201010330	\$2,569.00	\$0.00	\$2,569.00
272919865201010340	\$2,569.00	\$977.74	\$3,546.74
272919865201010350	\$2,569.00	\$977.74	\$3,546.74
272919865201010360	\$2,569.00	\$977.74	\$3,546.74
272919865201010370	\$2,569.00	\$977.74	\$3,546.74
272919865201010380	\$2,569.00	\$0.00	\$2,569.00
272919865201010390	\$2,569.00	\$977.74	\$3,546.74
272919865201010400	\$2,569.00	\$977.74	\$3,546.74
272919865201010410	\$2,569.00	\$977.74	\$3,546.74
272919865201010420	\$2,569.00	\$977.74	\$3,546.74
272919865201010430	\$2,569.00	\$0.00	\$2,569.00
272919865201010440	\$2,569.00	\$0.00	\$2,569.00
272919865201010450	\$2,569.00	\$0.00	\$2,569.00
272919865201010460	\$2,569.00	\$0.00	\$2,569.00
272919865201010470	\$2,569.00	\$977.74	\$3,546.74
272919865201010480	\$2,569.00	\$977.74	\$3,546.74
272919865201010490	\$2,569.00	\$977.74	\$3,546.74
272919865201010500	\$2,569.00	\$0.00	\$2,569.00
272919865201010510	\$2,569.00	\$977.74	\$3,546.74
272919865201010520	\$2,569.00	\$0.00	\$2,569.00
272919865201010530	\$2,569.00	\$0.00	\$2,569.00
272919865201010540	\$2,569.00	\$0.00	\$2,569.00
272919865201010550	\$2,569.00	\$0.00	\$2,569.00
272919865201010560	\$2,569.00	\$977.74	\$3,546.74
272919865201010570	\$2,569.00	\$977.74	\$3,546.74
272919865201010580	\$2,569.00	\$0.00	\$2,569.00
272919865201010590	\$2,569.00	\$977.74	\$3,546.74
272919865201010600	\$2,569.00	\$0.00	\$2,569.00
272919865201010610	\$0.00	\$0.00	\$0.00
272919865201010620	\$0.00	\$0.00	\$0.00
272919865201010630	\$28,259.00	\$6,552.15	\$34,811.15
272919865201010640	\$0.00	\$0.00	\$0.00
272919865201010650	\$0.00	\$0.00	\$0.00

PARCEL ID	O&M	Debt	Total
272919865202011000	\$2,569.00	\$1,028.98	\$3,597.98
272919865202011010	\$2,569.00	\$1,028.98	\$3,597.98
272919865202011020	\$2,569.00	\$1,028.98	\$3,597.98
272919865202011030	\$2,569.00	\$1,028.98	\$3,597.98
272919865202011040	\$2,569.00	\$1,028.98	\$3,597.98
272919865202011050	\$2,569.00	\$1,028.98	\$3,597.98
272919865202011060	\$2,569.00	\$1,028.98	\$3,597.98
272919865202011070	\$2,569.00	\$1,028.98	\$3,597.98
272919865202011080	\$2,569.00	\$1,028.98	\$3,597.98
272919865202011090	\$2,569.00	\$0.00	\$2,569.00
272919865202011100	\$2,569.00	\$1,092.43	\$3,661.43
272919865202011110	\$2,569.00	\$1,092.43	\$3,661.43
272919865202011120	\$2,569.00	\$1,028.98	\$3,597.98
272919865202011130	\$2,569.00	\$1,028.98	\$3,597.98
272919865202011140	\$2,569.00	\$0.00	\$2,569.00
272919865202011150	\$2,569.00	\$0.00	\$2,569.00
272919865202011160	\$2,569.00	\$0.00	\$2,569.00
272919865202011170	\$2,569.00	\$1,028.98	\$3,597.98
272919865202011180	\$2,569.00	\$1,028.98	\$3,597.98
272919865202011190	\$2,569.00	\$1,028.98	\$3,597.98
272919865202011200	\$2,569.00	\$1,028.98	\$3,597.98
272919865202011210	\$2,569.00	\$1,028.98	\$3,597.98
272919865202011220	\$2,569.00	\$1,028.98	\$3,597.98
272919865202011230	\$2,569.00	\$1,028.98	\$3,597.98
272919865202011240	\$2,569.00	\$1,028.98	\$3,597.98
272919865202011250	\$2,569.00	\$1,028.98	\$3,597.98
272919865202011260	\$2,569.00	\$1,028.98	\$3,597.98
272919865202011270	\$2,569.00	\$1,028.98	\$3,597.98
272919865202011280	\$2,569.00	\$1,028.98	\$3,597.98
272919865202011290	\$2,569.00	\$1,028.98	\$3,597.98
272919865202011300	\$2,569.00	\$1,028.98	\$3,597.98
272919865202011310	\$2,569.00	\$1,028.98	\$3,597.98
272919865202011320	\$2,569.00	\$1,092.43	\$3,661.43
272919865202011330	\$2,569.00	\$1,028.98	\$3,597.98
272919865202011340	\$2,569.00	\$1,028.98	\$3,597.98
272919865202011350	\$2,569.00	\$1,028.98	\$3,597.98
272919865202011360	\$2,569.00	\$1,028.98	\$3,597.98
272919865202011370	\$2,569.00	\$1,028.98	\$3,597.98
272919865202011380	\$2,569.00	\$1,028.98	\$3,597.98
272919865202011390	\$2,569.00	\$1,028.98	\$3,597.98
272919865202011400	\$2,569.00	\$1,028.98	\$3,597.98
272919865202011410	\$2,569.00	\$1,028.98	\$3,597.98
272919865202011420	\$2,569.00	\$1,092.43	\$3,661.43

PARCEL ID	O&M	Debt	Total
272919865202011430	\$2,569.00	\$1,092.43	\$3,661.43
272919865202011440	\$2,569.00	\$1,028.98	\$3,597.98
272919865202011450	\$2,569.00	\$1,028.98	\$3,597.98
272919865202011460	\$2,569.00	\$1,028.98	\$3,597.98
272919865202011470	\$2,569.00	\$1,028.98	\$3,597.98
272919865202011480	\$2,569.00	\$1,028.98	\$3,597.98
272919865202011490	\$2,569.00	\$1,028.98	\$3,597.98
272919865202011500	\$2,569.00	\$1,028.98	\$3,597.98
272919865202011510	\$2,569.00	\$1,028.98	\$3,597.98
272919865202011520	\$2,569.00	\$1,028.98	\$3,597.98
272919865202011530	\$2,569.00	\$1,092.43	\$3,661.43
272919865202011540	\$2,569.00	\$1,092.43	\$3,661.43
272919865202011550	\$2,569.00	\$0.00	\$2,569.00
272919865202011560	\$2,569.00	\$1,028.98	\$3,597.98
272919865202011570	\$2,569.00	\$1,028.98	\$3,597.98
272919865202011580	\$2,569.00	\$1,028.98	\$3,597.98
272919865202011590	\$2,569.00	\$1,028.98	\$3,597.98
272919865202011600	\$2,569.00	\$1,028.98	\$3,597.98
272919865202011610	\$2,569.00	\$1,092.43	\$3,661.43
272919865202011620	\$2,569.00	\$1,092.43	\$3,661.43
272919865202011630	\$2,569.00	\$1,092.43	\$3,661.43
272919865202011640	\$2,569.00	\$1,092.43	\$3,661.43
272919865202011650	\$2,569.00	\$0.00	\$2,569.00
272919865202011660	\$2,569.00	\$0.00	\$2,569.00
272919865202011670	\$2,569.00	\$1,092.43	\$3,661.43
272919865202011680	\$2,569.00	\$1,092.43	\$3,661.43
272919865202011690	\$2,569.00	\$1,028.98	\$3,597.98
272919865202011700	\$2,569.00	\$0.00	\$2,569.00
272919865202011710	\$2,569.00	\$1,028.98	\$3,597.98
272919865202011720	\$2,569.00	\$1,028.98	\$3,597.98
272919865202011730	\$2,569.00	\$0.00	\$2,569.00
272919865202011740	\$2,569.00	\$1,028.98	\$3,597.98
272919865202011750	\$2,569.00	\$1,092.43	\$3,661.43
272919865202011760	\$2,569.00	\$1,092.43	\$3,661.43
272919865202011770	\$2,569.00	\$0.00	\$2,569.00
272919865202011780	\$2,569.00	\$1,092.43	\$3,661.43
272919865202011790	\$2,569.00	\$1,092.43	\$3,661.43
272919865202011800	\$2,569.00	\$0.00	\$2,569.00
272919865202011810	\$2,569.00	\$1,092.43	\$3,661.43
272919865202011820	\$2,569.00	\$1,028.98	\$3,597.98
272919865202011830	\$2,569.00	\$0.00	\$2,569.00
272919865202011840	\$2,569.00	\$1,028.98	\$3,597.98
272919865202011850	\$2,569.00	\$1,028.98	\$3,597.98

PARCEL ID	O&M	Debt	Total
272919865202011860	\$2,569.00	\$0.00	\$2,569.00
272919865202011870	\$2,569.00	\$1,092.43	\$3,661.43
272919865202011880	\$2,569.00	\$1,092.43	\$3,661.43
272919865202011890	\$2,569.00	\$1,092.43	\$3,661.43
272919865202011900	\$2,569.00	\$0.00	\$2,569.00
272919865202011910	\$2,569.00	\$0.00	\$2,569.00
272919865202011920	\$2,569.00	\$1,028.98	\$3,597.98
272919865202011930	\$2,569.00	\$0.00	\$2,569.00
272919865202011940	\$2,569.00	\$1,028.98	\$3,597.98
272919865202011950	\$2,569.00	\$1,028.98	\$3,597.98
272919865202011960	\$2,569.00	\$0.00	\$2,569.00
272919865202011970	\$2,569.00	\$1,092.43	\$3,661.43
272919865202011990	\$0.00	\$0.00	\$0.00
272919865202012000	\$0.00	\$0.00	\$0.00
Total Gross Assessments	\$2,512,482.00	\$429,537.06	\$2,942,019.06
Total Net Assessments	\$2,336,608.26	\$399,469.47	\$2,736,077.73

SECTION B

RESOLUTION 2024-09

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE LAKE ASHTON COMMUNITY DEVELOPMENT DISTRICT ADOPTING THE ANNUAL MEETING SCHEDULE FOR FISCAL YEAR 2024/2025; AND PROVIDING FOR 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*, and situated entirely within the City of Lake Wales, Polk County, Florida; and

WHEREAS, the District is required by Section 189.015, *Florida Statutes*, to file quarterly, semi-annually, or annually a schedule (including date, time, and location) of its regular meetings with local governing authorities; and

WHEREAS, further, in accordance with the above-referenced statute, the District shall also publish quarterly, semi-annually, or annually the District’s regular meeting schedule in a newspaper of general paid circulation in the county in which the District is located; and

WHEREAS, the Board desires to adopt the Fiscal Year 2024/2025 annual meeting schedule attached as **Exhibit A**.

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

SECTION 1. The Fiscal Year 2024/2025 annual meeting schedule attached hereto and incorporated by reference herein as **Exhibit A** is hereby approved and shall be published in accordance with the requirements of Florida law and also provided to applicable governing authorities.

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

PASSED AND ADOPTED this 15th day of July 2024

ATTEST:

**LAKE ASHTON COMMUNITY
DEVELOPMENT DISTRICT**

Secretary/Assistant Secretary

Chairperson, Board of Supervisors

Exhibit A: Fiscal Year 2024/2025 Annual Meeting Schedule

Exhibit A

**BOARD OF SUPERVISORS MEETING DATES
LAKE ASHTON COMMUNITY DEVELOPMENT DISTRICT
FISCAL YEAR 2024-2025**

The Board of Supervisors of the Lake Ashton Community Development District will hold their regular meetings for Fiscal Year 2024-2025 at the Lake Ashton Clubhouse Ballroom, 4141 Ashton Club Drive, Lake Wales, FL 33859 at 9:00 a.m. on the 3rd Monday of each month, unless otherwise indicated as follows:

October 21, 2024
November 18, 2024
December 16, 2024
January 13, 2025 (2nd Monday)
February 17, 2025
March 17, 2025
April 14, 2025 (2nd Monday)
(Budget Workshop at 10:00 AM on April 14, 2025)
May 19, 2025
June 16, 2025
July 21, 2025
August 18, 2025
September 15, 2025

The meetings are open to the public and will be conducted in accordance with the provision of Florida Law for Community Development Districts. The meetings may be continued to a date, time, and place to be specified on the record at the meeting. A copy of the agenda for these meetings may be obtained from Governmental Management Services – Central Florida, LLC, 219 E. Livingston Street, Orlando, Florida 32801 or by calling (407) 841-5524.

Two or more Supervisors of the Lake Ashton II Community Development District may be in attendance at the Lake Ashton Community Development District Fiscal Year 2024/2025 meeting dates as advertised above.

There may be occasions when one or more Supervisors or staff will participate by telephone. Pursuant to provisions of the Americans with Disabilities Act, any person requiring special accommodations at this meeting because of a disability or physical impairment should contact the District Office at (407) 841-5524 at least 48 hours prior to the meeting. If you are hearing or speech impaired, please contact the Florida Relay Service by dialing 7-1-1, or 1-800-955-8771 (TTY) / 1-800-955-8770 (Voice), for aid in contacting the District Office.

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

District Manager

SECTION C



Memorandum

To: Board of Supervisors

From: District Management

Date: July 15, 2024

RE: HB7013 – Special Districts Performance Measures and Standards

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

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

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

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

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

Exhibit A:
Goals, Objectives and Annual Reporting Form

Lake Ashton Community Development District Performance Measures/Standards & Annual Reporting Form

October 1, 2024 – September 30, 2025

1. Community Communication and Engagement

Goal 1.1: Public Meetings Compliance

Objective: Hold at least three regular Board of Supervisor meetings per year to conduct CDD related business and discuss community needs.

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

Standard: A minimum of three board meetings were held during the Fiscal Year.

Achieved: Yes No

Goal 1.2: Notice of Meetings Compliance

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

Measurement: Timeliness and method of meeting notices as evidenced by posting to CDD website, publishing in local newspaper and via electronic communication.

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

Achieved: Yes No

Goal 1.3: Access to Records Compliance

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

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

Standard: 100% of monthly website checks were completed by District Management.

Achieved: Yes No

2. Infrastructure and Facilities Maintenance

Goal 2.1: Field Management and/or District Management Site Inspections

Objective: Field manager and/or district manager will conduct inspections per District Management services agreement to ensure safety and proper functioning of the District's infrastructure.

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

Standard: 100% of site visits were successfully completed as described within district management services agreement

Achieved: Yes No

Goal 2.2: District Infrastructure and Facilities Inspections

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

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

Standard: Minimum of one inspection was completed in the Fiscal Year by the district's engineer.

Achieved: Yes No

3. Financial Transparency and Accountability

Goal 3.1: Annual Budget Preparation

Objective: Prepare and approve the annual proposed budget by June 15 and final budget was adopted by September 30 each year.

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

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

Achieved: Yes No

Goal 3.2: Financial Reports

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

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

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

Achieved: Yes No

Goal 3.3: Annual Financial Audit

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

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

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

Achieved: Yes No

Chair/Vice Chair: _____

Date: _____

Print Name: _____

Lake Ashton Community Development District

District Manager: _____

Date: _____

Print Name: _____

Lake Ashton Community Development District

SECTION D

**Lake Ashton
Community Development District**

ANNUAL FINANCIAL REPORT

September 30, 2023

Lake Ashton Community Development District

ANNUAL FINANCIAL REPORT

September 30, 2023

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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
Lake Wales, 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, 2023, 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, 2023, 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.

Fort Pierce / Stuart

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 would influence the judgment made by a reasonable user based on the 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 June 21, 2024 on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations 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 the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Lake Ashton Community Development District's internal control over financial reporting and compliance.



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

June 21, 2024

**Lake Ashton Community Development District
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended September 30, 2023**

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, 2023**

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, 2023.

- ◆ The District's total assets exceeded total liabilities by \$8,477,067 (net position). Net investment in capital assets for Governmental Activities was \$7,862,982. Restricted net position for Governmental Activities was \$101,276. Unrestricted net position for Governmental Activities was \$512,809.
- ◆ Governmental activities revenues and transfers totaled \$3,034,104 while governmental activities expenses totaled \$3,324,848. Business-type activities transfers totaled \$21,864.

**Lake Ashton Community Development District
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended September 30, 2023**

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

	Governmental Activities		Business-type Activities		Total	
	2023	2022	2023	2022	2023	2022
Current assets	\$ 708,209	\$ 492,413	\$ -	\$ -	\$ 708,209	\$ 492,413
Non-current assets	41,736	-	-	-	41,736	-
Restricted assets	358,808	397,876	-	-	358,808	397,876
Capital assets, net	10,756,296	11,574,288	-	21,864	10,756,296	11,596,152
Total Assets	11,865,049	12,464,577	-	21,864	11,865,049	12,486,441
Current liabilities	495,270	455,692	-	-	495,270	455,692
Non-current liabilities	2,841,689	3,241,074	-	-	2,841,689	3,241,074
Total Liabilities	3,336,959	3,696,766	-	-	3,336,959	3,696,766
Deferred Inflows of Resources	51,023	-	-	-	51,023	-
Net Position						
Net investment in capital assets	7,862,982	8,290,964	-	21,864	7,862,982	8,312,828
Restricted	101,276	121,625	-	-	101,276	121,625
Unrestricted	512,809	355,222	-	-	512,809	355,222
Total Net Position	\$ 8,477,067	\$ 8,767,811	\$ -	\$ 21,864	\$ 8,477,067	\$ 8,789,675

The increase in current assets for governmental activities is related to the increase 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.

The increase in non-current assets and deferred inflows of resources is related to the new restaurant lease initiated in the current year.

The Enterprise Fund was discontinued and the capital assets were transferred to governmental activities in the current year.

**Lake Ashton Community Development District
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended September 30, 2023**

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

	<u>Governmental Activities</u>		<u>Business-type Activities</u>		<u>Total</u>	
	<u>2023</u>	<u>2022</u>	<u>2023</u>	<u>2022</u>	<u>2023</u>	<u>2022</u>
<u>Program Revenues</u>						
Charges for services	\$ 2,915,308	\$ 2,610,728	\$ -	\$ 544,355	\$ 2,915,308	\$ 3,155,083
<u>General Revenues</u>						
Lease revenues	8,504	-	-	-	8,504	-
Miscellaneous revenues	46,573	13,492	-	13,826	46,573	27,318
Investment earnings	41,855	7,840	-	-	41,855	7,840
Total Revenues	<u>3,012,240</u>	<u>2,632,060</u>	<u>-</u>	<u>558,181</u>	<u>3,012,240</u>	<u>3,190,241</u>
<u>Expenses</u>						
General government	272,132	265,949	-	-	272,132	265,949
Physical environment	956,042	785,340	-	-	956,042	785,340
Culture/recreation	1,946,434	1,741,787	-	-	1,946,434	1,741,787
Interest and other charges	150,240	166,678	-	-	150,240	166,678
Restaurant	-	-	-	760,537	-	760,537
Total Expenses	<u>3,324,848</u>	<u>2,959,754</u>	<u>-</u>	<u>760,537</u>	<u>3,324,848</u>	<u>3,720,291</u>
Transfers	<u>21,864</u>	<u>(172,735)</u>	<u>(21,864)</u>	<u>172,735</u>	<u>-</u>	<u>-</u>
Change in Net Position	(290,744)	(500,429)	(21,864)	(29,621)	(312,608)	(530,050)
Net Position - Beginning 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>
Net Position - End of Year	<u>\$ 8,477,067</u>	<u>\$ 8,767,811</u>	<u>\$ -</u>	<u>\$ 21,864</u>	<u>\$ 8,477,067</u>	<u>\$ 8,789,675</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 increase in physical environment is related to the increase in depreciation in the current year.

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

The decrease in charges for services and restaurant expenses for business-type activities is related to the closure of the enterprise fund.

**Lake Ashton Community Development District
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended September 30, 2023**

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, 2023.

Description	Governmental Activities
Land	\$ 2,692,929
Infrastructure	22,045,230
Equipment	802,407
Accumulated depreciation	(14,784,270)
Total Capital Assets (Net)	\$ 10,756,296

Current year activity for governmental activities consisted of additions to equipment of \$6,895 and depreciation of \$846,841. The current year activity for business-type activities consisted of the transfer of equipment to governmental activities of \$21,864.

General Fund Budgetary Highlights

Budgeted expenditures exceeded actual expenditures primarily because refuse service, engineering and wetlands mitigation expenditures were less than anticipated.

The September 30, 2023 budget was amended for special events and field management expenditures were more than originally anticipated.

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, 2023 was \$2,965,000.

**Lake Ashton Community Development District
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended September 30, 2023**

OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)

Economic Factors and Next Year's Budget

Lake Ashton Community Development District does not anticipate any economic factors to have a significant impact on operations for the year ended September 30, 2024.

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, 2023

	Governmental Activities
ASSETS	
Current Assets	
Cash	\$ 159,340
Investments	427,158
Accrued interest receivable	1,561
Assessments receivable	6,174
Lease receivable	18,435
Prepaid expenses	95,541
Total Current Assets	708,209
Non-Current Assets	
Lease receivable	41,736
Restricted Assets	
Investments	358,808
Capital Assets, Not Being Depreciated	
Land	2,692,929
Capital Assets, Being Depreciated	
Infrastructure	22,045,230
Equipment	802,407
Accumulated depreciation	(14,784,270)
Total Non-Current Assets	11,156,840
Total Assets	11,865,049
 LIABILITIES	
Current Liabilities	
Accounts payable	88,761
Contracts payable	62,586
Unearned revenues	19,927
Deposits payable	12,225
Accrued interest	61,771
Bonds payable, current	250,000
Total Current Liabilities	495,270
Non-Current Liabilities	
Bonds payable, net	2,841,689
Total Liabilities	3,336,959
 Deferred Inflows of Resources	
Leases	51,023
 NET POSITION	
Net investment in capital assets	7,862,982
Restricted for debt service	101,276
Unrestricted	512,809
Total Net Position	\$ 8,477,067

See accompanying notes to financial statements.

Lake Ashton Community Development District
STATEMENT OF ACTIVITIES
For the Period Ended September 30, 2023

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Program</u>	<u>Net (Expense) Revenues</u>		<u>Total</u>
		<u>Charges for</u>	<u>Governmental</u>	<u>Business-type</u>	
		<u>Services</u>	<u>Activities</u>	<u>Activities</u>	
Governmental Activities					
General government	\$ (272,132)	\$ 279,194	\$ 7,062	\$ -	\$ 7,062
Physical environment	(956,042)	74,526	(881,516)	-	(881,516)
Culture/recreation	(1,946,434)	2,056,052	109,618	-	109,618
Interest and other charges	(150,240)	505,536	355,296	-	355,296
Total Governmental Activities	<u>(3,324,848)</u>	<u>2,915,308</u>	<u>(409,540)</u>	<u>-</u>	<u>(409,540)</u>
Business-type activities					
Restaurant	-	-	-	-	-
Total Primary Government	<u>\$ (3,324,848)</u>	<u>\$ 2,915,308</u>	<u>(409,540)</u>	<u>-</u>	<u>(409,540)</u>
General Revenues					
Lease revenues			8,504	-	8,504
Miscellaneous revenues			46,573	-	46,573
Investment income			41,855	-	41,855
Total General Revenues			<u>96,932</u>	<u>-</u>	<u>96,932</u>
Transfers			<u>21,864</u>	<u>(21,864)</u>	<u>-</u>
Change in Net Position			(290,744)	(21,864)	(312,608)
Net Position - October 1, 2022			<u>8,767,811</u>	<u>21,864</u>	<u>8,789,675</u>
Net Position - September 30, 2023			<u>\$ 8,477,067</u>	<u>\$ -</u>	<u>\$ 8,477,067</u>

See accompanying notes to financial statements.

Lake Ashton Community Development District
BALANCE SHEET –
GOVERNMENTAL FUNDS
September 30, 2023

	<u>General</u>	<u>Debt Service</u>	<u>Capital Projects</u>	<u>Total Governmental Funds</u>
ASSETS				
Cash	\$ 63,233	\$ -	\$ 96,107	\$ 159,340
Investments	2,064	-	425,094	427,158
Due from other funds	528	-	1,582	2,110
Accounts receivable	-	1,053	-	1,053
Assessments receivable	5,121	-	-	5,121
Accrued interest receivable	-	1,561	-	1,561
Prepaid expenses	95,541	-	-	95,541
Lease receivable	60,171	-	-	60,171
Restricted assets				
Investments	-	358,808	-	358,808
Total Assets	<u>\$ 226,658</u>	<u>\$ 361,422</u>	<u>\$ 522,783</u>	<u>\$ 1,110,863</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES				
LIABILITIES				
Accounts payable	\$ 88,761	\$ -	\$ -	\$ 88,761
Contracts payable	-	-	62,586	62,586
Due to other funds	1,582	-	528	2,110
Deposits payable	12,225	-	-	12,225
Unearned revenues	19,927	-	-	19,927
Total Liabilities	<u>122,495</u>	<u>-</u>	<u>63,114</u>	<u>185,609</u>
DEFERRED INFLOWS OF RESOURCES				
Leases	51,023	-	-	51,023
FUND BALANCES				
Nonspendable-prepaid expenses	95,541	-	-	95,541
Nonspendable-leases	9,148	-	-	9,148
Restricted:				
Debt service	-	361,422	-	361,422
Assigned-capital projects reserve	-	-	459,669	459,669
Unassigned	(51,549)	-	-	(51,549)
Total Fund Balances	<u>53,140</u>	<u>361,422</u>	<u>459,669</u>	<u>874,231</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 226,658</u>	<u>\$ 361,422</u>	<u>\$ 522,783</u>	<u>\$ 1,110,863</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, 2023**

Total Governmental Fund Balances	\$	874,231
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, \$802,407, net of accumulated depreciation, \$(14,784,270), used in governmental activities are not current financial resources and therefore, are not reported at the fund level.		10,756,296
Long-term liabilities, including bonds payable, \$(2,965,000), net of bond premium, net, \$(126,689), are not due and payable in the current period and therefore, are not reported at the fund level.		(3,091,689)
Accrued interest expense for long-term debt is not a current financial use and therefore, is not reported at the governmental fund level.		<u>(61,771)</u>
Net Position of Governmental Activities	\$	<u><u>8,477,067</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, 2023

	<u>General</u>	<u>Debt Service</u>	<u>Capital Projects</u>	<u>Total Governmental Funds</u>
Revenues				
Special assessments	\$ 2,069,530	\$ 505,536	\$ -	\$ 2,575,066
Charges for services	340,242	-	-	340,242
Miscellaneous revenues	18,254	-	-	18,254
Lease revenues	8,504	-	-	8,504
Investment income	9,192	14,365	18,298	41,855
Total Revenues	<u>2,445,722</u>	<u>519,901</u>	<u>18,298</u>	<u>2,983,921</u>
Expenditures				
Current				
General government	272,132	-	-	272,132
Physical environment	72,640	-	109,950	182,590
Culture/recreation	1,672,408	-	206,722	1,879,130
Capital outlay	-	-	6,985	6,985
Debt service				
Principal	-	390,000	-	390,000
Interest	-	167,750	-	167,750
Total Expenditures	<u>2,017,180</u>	<u>557,750</u>	<u>323,657</u>	<u>2,898,587</u>
Excess of revenues over/(under) expenditures	<u>428,542</u>	<u>(37,849)</u>	<u>(305,359)</u>	<u>85,334</u>
Other Financing Sources/(Uses)				
Insurance proceeds	34,404	-	-	34,404
Transfers in	-	-	455,901	455,901
Transfers out	(455,901)	-	-	(455,901)
Total Other Financing Sources/(Uses)	<u>(421,497)</u>	<u>-</u>	<u>455,901</u>	<u>34,404</u>
Net Change in Fund Balances	7,045	(37,849)	150,542	119,738
Fund Balances - October 1, 2022	<u>46,095</u>	<u>399,271</u>	<u>309,127</u>	<u>754,493</u>
Fund Balances - September 30, 2023	<u>\$ 53,140</u>	<u>\$ 361,422</u>	<u>\$ 459,669</u>	<u>\$ 874,231</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, 2023

Net Change in Fund Balances - Total Governmental Funds	\$	119,738
<p>Amounts reported for governmental activities in the Statement of Activities are different because:</p>		
<p>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, \$6,985, and transfer of assets, \$21,864, was exceeded by depreciation, \$(846,841), in the current period.</p>		(817,992)
<p>Repayment of bond principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Position.</p>		390,000
<p>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.</p>		9,385
<p>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.</p>		<u>8,125</u>
Change in Net Position of Governmental Activities	<u>\$</u>	<u>(290,744)</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, 2023

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues				
Special assessments	\$2,055,306	\$2,069,530	\$2,069,530	\$ -
Charges for services	265,000	340,442	340,242	(200)
Miscellaneous revenues	5,000	18,354	18,254	(100)
Lease revenues	-	300	8,504	8,204
Investment income	1,000	7,948	9,192	1,244
Total Revenues	<u>2,326,306</u>	<u>2,436,574</u>	<u>2,445,722</u>	<u>9,148</u>
Expenditures				
Current				
General government	291,737	291,737	272,132	19,605
Physical environment	91,140	91,140	72,640	18,500
Culture/recreation	1,518,959	1,663,631	1,672,408	(8,777)
Total Expenditures	<u>1,901,836</u>	<u>2,046,508</u>	<u>2,017,180</u>	<u>29,328</u>
Excess of revenues over/(under) expenditures	<u>424,470</u>	<u>390,066</u>	<u>428,542</u>	<u>38,476</u>
Other Financing Sources/(Uses)				
Insurance proceeds	-	34,404	34,404	-
Transfers out	(455,901)	(455,901)	(455,901)	-
Total Other Financing Sources/(Uses)	<u>(455,901)</u>	<u>(421,497)</u>	<u>(421,497)</u>	<u>-</u>
Net Change in Fund Balances	(31,431)	(31,431)	7,045	38,476
Fund Balances - October 1, 2022	<u>31,431</u>	<u>31,431</u>	<u>46,095</u>	<u>14,664</u>
Fund Balances - September 30, 2023	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 53,140</u>	<u>\$ 53,140</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, 2023**

	<u>Restaurant Fund</u>
Operating/(Loss)	<u>\$ -</u>
Loss on sale of assets	<u>(21,864)</u>
Change In Net Position	(21,864)
Net Position - October 1, 2022	<u>21,864</u>
Net Position - September 30, 2023	<u><u>\$ -</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, 2023**

	<u>Restaurant Fund</u>
Cash Flows From Operating Activities	
Cash received from customers	\$ -
Cash paid to suppliers	-
Net Cash (Used) By Operating Activities	<u>-</u>
 Cash Flows From Non-Capital Financing Activities	
Transfers in	<u>-</u>
Net change in cash and cash equivalents	-
 Cash and equivalents - October 1, 2022	<u>-</u>
 Cash and equivalents - September 30, 2023	<u><u>\$ -</u></u>
 RECONCILIATION OF OPERATING (LOSS) TO NET CASH (USED) BY OPERATING ACTIVITIES	
Cash Flows From Operating Activities	
Operating (loss)	<u>\$ -</u>
Adjustments to reconcile operating (loss) to net cash (used) by operating activities	
Total Adjustments	<u>-</u>
Net Cash (Used) By Operating Activities	<u><u>\$ -</u></u>
 Items Not Affecting Cash:	
Loss on disposal of assets	<u><u>\$ (21,864)</u></u>

See accompanying notes to financial statements.

Lake Ashton Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2023

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, 2023

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, 2023

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, 2023

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, 2023

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 was discontinued during the year.

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, 2023

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. Leases

The District determines if an arrangement is a lease at inception. Lessor arrangements are included as lease receivable and deferred inflows of resources. Payments collected for short-term leases with a lease term of 12 months or less are recognized as miscellaneous revenues as received. The District has a \$25,000 threshold, for total lease receipts, for leases subject to GASB 87. Short-term leases and leases under the threshold are not included on the statement of net position in the financial statements of the District. These District's leases are reflected in the statement of net position and fund financial statements.

**Lake Ashton Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2023**

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

e. 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.

f. 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, \$874,231, differs from “net position” of governmental activities, \$8,477,067, 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	802,407
Accumulated depreciation	<u>(14,784,270)</u>
Total	<u>\$ 10,756,296</u>

Lake Ashton Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2023

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)

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, 2023 were:

Bonds payable	\$ (2,965,000)
Bond premium, net	<u>(126,689)</u>
Bonds payable, net	<u>\$ (3,091,689)</u>

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>\$ (61,771)</u>
------------------	--------------------

2. Explanation of Differences Between the Governmental Fund Operating Statements and the Statement of Activities

The "net change in fund balances" for government funds, \$119,738, differs from the "change in net position" for governmental activities, \$(290,744), 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 decreases by the amount of depreciation charged for the year.

Capital outlay	\$ 6,985
Transfer of assets	21,864
Depreciation	<u>(846,841)</u>
Total	<u>\$ (817,992)</u>

Lake Ashton Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2023

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>390,000</u>
Amortization of bond premium	\$ <u>9,385</u>
Accrued interest	\$ <u>8,125</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, 2023, the District's bank balance was \$306,687 and the carrying value was \$159,340. 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, 2023, the District had the following investments and maturities:

Investment	Maturity Date	Fair Value
Florida PRIME	35 Days*	\$ 427,158
U S Bank Money Market	N/A	358,808
Total		\$ 785,966

*Weighted average maturity

Lake Ashton Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2023

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, 2023, 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 54% of the District's total investments and U S Bank Money Market represent 46% of the District's total investments.

The types of deposits and investments and their level of risk exposure as of September 30, 2023 were typical of these items during the fiscal year then ended.

Lake Ashton Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2023

NOTE D – CAPITAL ASSETS

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

	Balance October 1, 2022	Additions	Deletions	Balance September 30, 2023
<u>Governmental Activities:</u>				
Capital assets, not depreciated:				
Land	\$ 2,692,929	\$ -	\$ -	\$ 2,692,929
Capital assets, being depreciated				
Infrastructure	22,045,230	-	-	22,045,230
Equipment	773,558	28,849	-	802,407
Total Capital Assets Being Depreciated	<u>22,818,788</u>	<u>28,849</u>	<u>-</u>	<u>22,847,637</u>
Less accumulated depreciation				
Infrastructure	(13,432,330)	(779,537)	-	(14,211,867)
Equipment	(505,099)	(67,304)	-	(572,403)
Total Accumulated Depreciation	<u>(13,937,429)</u>	<u>(846,841)</u>	<u>-</u>	<u>(14,784,270)</u>
Total Capital Assets Depreciated, net	<u>8,881,359</u>	<u>(817,992)</u>	<u>-</u>	<u>8,063,367</u>
Governmental Activities Capital Assets	<u>\$ 11,574,288</u>	<u>\$ (817,992)</u>	<u>\$ -</u>	<u>\$ 10,756,296</u>

Depreciation of \$779,537 was charged to physical environment and \$67,304 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, 2023:

	Balance October 1, 2022	Additions	Deletions	Balance September 30, 2023
<u>Business-type Activities</u>				
Capital assets, being depreciated:				
Equipment	\$ 24,988	\$ -	\$ (24,988)	\$ -
Less accumulated depreciation for:				
Equipment	(3,124)	-	3,124	-
Total Capital Assets Depreciated, Net	<u>\$ 21,864</u>	<u>\$ -</u>	<u>\$ (21,864)</u>	<u>\$ -</u>

Lake Ashton Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2023

NOTE E – INTERFUND ACTIVITY

Interfund balances at September 30, 2023, consisted for the following:

<u>Receivable Fund</u>	<u>Payable Fund</u>		Total
	General Fund	Capital Projects Fund	
General Fund	\$ -	\$ 528	\$ 528
Capital Projects Fund	1,582	-	1,582
Total	<u>\$ 1,582</u>	<u>\$ 528</u>	<u>\$ 2,110</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, 2023, consisted of the following:

<u>Transfers In</u>	<u>Transfers Out</u>
	General Fund
Capital Projects Fund	<u>\$ 455,901</u>

Transfers from the General Fund to the Capital Projects Fund are related to budgeted capital reserve funding for the fiscal year.

The Enterprise Fund transferred the capital assets in the fund to Governmental Activities during 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, 2023:

Long-term debt at October 1, 2022	\$ 3,355,000
Principal payments	<u>(390,000)</u>
Long-term debt at September 30, 2023	2,965,000
Plus bond premium, net	<u>126,689</u>
Long-term debt, net at September 30, 2023	<u>\$ 3,091,689</u>

Lake Ashton Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2023

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. \$ 2,540,000

\$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. \$ 425,000

The annual requirements to amortize the principal and interest of bonded debt outstanding as of September 30, 2023 are as follows:

Year Ending September 30,	Principal	Interest	Total
2024	\$ 250,000	\$ 148,250	\$ 398,250
2025	265,000	135,750	400,750
2026	280,000	122,500	402,500
2027	290,000	108,500	398,500
2028	305,000	94,000	399,000
2029-2033	1,425,000	223,750	1,648,750
2034-2037	150,000	19,250	169,250
Totals	<u>\$ 2,965,000</u>	<u>\$ 852,000</u>	<u>\$ 3,817,000</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, 2023**

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, 2023:

	Reserve Balance	Reserve Requirement
Series 2015A Capital Improvement Revenue Refunding Bonds	\$ 207,750	\$ 198,375

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 November 2023 and May 2024, the District made prepayments on the Series 2015 A-1 Bonds of \$55,000 and \$30,000, respectively. Additionally, in November 2023 the District made prepayments on the Series 2015 A-2 Bonds in the amount of \$10,000.



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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
Lake Wales, 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, 2023, and the related notes to the financial statements, which collectively comprise the basic financial statements and have issued our report thereon dated June 21, 2024.

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.

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*

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

June 21, 2024



Berger, Toombs, Elam, Gaines & Frank

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MANAGEMENT LETTER

To the Board of Supervisors
Lake Ashton Community Development District
Lake Wales, 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, 2023, and have issued our report thereon dated June 21, 2024.

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 June 21, 2024, 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.

Current Status: The Enterprise Fund was closed in the current year.

Fort Pierce / Stuart

To the Board of Supervisors
Lake Ashton Community Development District

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, 2023.

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.

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: 4
- 2) The total number of independent contractors to whom nonemployee compensation was paid in the last month of the District's fiscal year: 43
- 3) All compensation earned by or awarded to employees, whether paid or accrued, regardless of contingency: \$6,858
- 4) All compensation earned by or awarded to nonemployee independent contractors, whether paid or accrued, regardless of contingency: \$2,433,113
- 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, 2022, 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 amended, see below.

To the Board of Supervisors
Lake Ashton Community Development District

	Original Budget	Actual	Variance with Original Budget Positive (Negative)
Revenues			
Special assessments	\$2,055,306	\$2,069,530	\$ 14,224
Charges for services	265,000	340,242	75,242
Miscellaneous revenues	5,000	18,254	13,254
Lease revenues	-	8,504	8,504
Investment income	1,000	9,192	8,192
Total Revenues	<u>2,326,306</u>	<u>2,445,722</u>	<u>119,416</u>
Expenditures			
Current			
General government	291,737	272,132	19,605
Physical environment	91,140	72,640	18,500
Culture/recreation	1,518,959	1,672,408	(153,449)
Total Expenditures	<u>1,901,836</u>	<u>2,017,180</u>	<u>(115,344)</u>
Excess of revenues over/(under) expenditures	<u>424,470</u>	<u>428,542</u>	<u>4,072</u>
Other Financing Sources/(Uses)			
Insurance proceeds	-	34,404	34,404
Transfers out	(455,901)	(455,901)	-
Total Other Financing Sources/(Uses)	<u>(455,901)</u>	<u>(421,497)</u>	<u>34,404</u>
Net Change in Fund Balances	(31,431)	7,045	38,476
Fund Balances - October 1, 2022	<u>31,431</u>	<u>46,095</u>	<u>14,664</u>
Fund Balances - September 30, 2023	<u>\$ -</u>	<u>\$ 53,140</u>	<u>\$ 53,140</u>

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: \$2,269.00 - \$3,361.43.
- 2) The amount of special assessments collected by or on behalf of the District: Total special assessments collected was \$2,575,066.
- 3) The total amount of outstanding bonds issued by the District and the terms of such bonds: Series 2015A-1, \$2,540,000, matures May 2032 and Series 2015A-2, \$425,000, matures May 2037.

To the Board of Supervisors
Lake Ashton Community Development District

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 not note any such findings.

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

June 21, 2024



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 ACCOUNTANTS' REPORT/COMPLIANCE WITH SECTION 218.415, FLORIDA STATUTES

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

We have examined Lake Ashton Community Development District's compliance with Section 218.415, Florida Statutes during the year ended September 30, 2023. 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, 2023.

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

June 21, 2024

SECTION E

**This instrument was prepared by,
and return to:**

Jan A. Carpenter, Esq.
Latham, Luna, Eden & Beaudine, LLP
Post Office Box 3353
Orlando, FL 32802

RECIPROCAL EASEMENT AGREEMENT

(Boat Ramp and Dock)

THIS RECIPROCAL EASEMENT AGREEMENT (the “Agreement”) is made and entered into this ____ day of _____, 2024 (the “Effective Date”), by and between **ASHTON STORAGE, LLC**, a Florida limited liability company, its successors and assigns, whose mailing address is 500 South Florida Avenue, Suite 700, Lakeland, Florida 33801 (“Developer”), and **LAKE ASHTON COMMUNITY DEVELOPMENT DISTRICT**, a Florida local unit of special-purpose government created pursuant to Chapter 190, *Florida Statutes*, its successors and assigns (hereinafter referred to as the “District”), whose mailing address is c/o Governmental Management Services - Central Florida, LLC, 219 E. Livingston Street, Orlando, Florida 32801 (“District”). The Developer and the District may also be referred to singularly herein as an “Owner” or “Party” and may be referred to collectively herein as “Owners” or “Parties.”

WITNESSETH:

WHEREAS, the Developer is the owner of that certain real property located in Polk County, Florida, as more particularly described on Exhibit “A” attached hereto and by this reference made a part hereof (the “Developer Property”); and

WHEREAS, the District is the owner of that certain real property located in Polk County, Florida, as more particularly described in Exhibit “B” attached hereto and by this reference made a part hereof (the “District Property”); and

WHEREAS, the District Property serves as a permitted wetland/conservation area; and

WHEREAS, a boat ramp, fishing dock and marina facility with boat slips were constructed by the Developer, or a predecessor in interest to the Developer, and are located on or adjacent to the District Property and are currently within the control of the Developer (the “Boat Dock Improvements”);

WHEREAS, unpaved pathways/roadways are located on the Developer’s Property and are necessary for the District to access the Boat Dock Improvements; and

WHEREAS, a portion of a stormwater pond for which the District has maintenance responsibility under a water management district permit is owned by the Developer and the District requires an easement over the Developer Property in order to access to the stormwater pond; and

WHEREAS, unpaved pathways/roadways are located on the District Property and are necessary for the Developer to access the Boat Dock Improvements; and

WHEREAS, the Boat Dock Improvements were designed, constructed and intended to serve and benefit Permitted Users (hereinafter defined) of the District; and

WHEREAS, the current major repairs needed to the Boat Dock Improvements shall be constructed by the Developer and Developer shall have exclusive rights to charge for the rental of boat slips that are part of the Boat Dock Improvements; and

WHEREAS, the Developer desires to grant an easement to the District over the Developer Property in order for the District to access to the Boat Dock Improvements and the stormwater pond, and the District desires to grant an easement to the Developer over a portion of the District Property in order for the Developer to have access to the Boat Dock Improvements, subject to certain conditions contained herein.

NOW, THEREFORE, for and in consideration of the mutual covenants, agreements and grants of easements provided herein below, and for other good and valuable consideration, the receipt and sufficiency of which is hereby acknowledged by each of the Parties, the Developer and the District hereby agree as follows:

1. Incorporation of Recitals. The foregoing recitals are true and correct and are hereby incorporated herein by this reference.

2. Developer Grant of Easement. The Developer hereby gives and grants to the District a non-exclusive perpetual easement over, under, upon, across, and through the Developer’s Property, for the use and benefit of the District, in order for the District to access the Boat Dock Improvements, the pathway which connects to other property owned by the District and the stormwater pond. For the purposes of this easement, the term “District” shall include District, the District’s landowners and “Permitted Users,” as defined herein. The easement granted hereby shall be for the purposes, and subject to the terms and conditions, as set forth herein.

3. District Grant of Easement. The District hereby gives and grants to the Developer a non-exclusive perpetual easement over, upon, across, and through the District Property for the use and benefit of the Developer, in order for the Developer to access the Boat Dock Improvements and maintain, operate, repair and/or replace the Boat Dock Improvements (to the extent that such improvements are in existence as of the date of this Agreement). For purposes of the grant of easement rights, the term “Developer” shall include Developer, and “Permitted Users” as defined herein, as applicable. The easement granted hereby shall be for the purposes, and subject to the terms and conditions, as set forth herein.

4. Limitation of Easement. The Developer hereby agrees that nothing herein shall be construed so as to grant any rights to the Developer to extend, modify or enlarge the Boat Dock Improvements beyond the size and scope as originally permitted by the City of Lake Wales and the applicable water management district (the “Original Permit”), or to construct any other improvements on the District Property, without the express prior written consent of the District. Notwithstanding anything herein to the contrary, the Developer may make minor improvements and/or additions to the Boat Dock Improvements for which a permit is not required or which does not require modification of the Original Permit without the consent of the District.

5. Scope of Easements. Each of the Owners is additionally granted hereby any and all rights which are reasonably necessary and directly related to the use and enjoyment of the easements granted hereby including, without limitation, the right of the Developer to enter upon the District Property for the purpose of maintaining, repairing or replacing the Boat Dock Improvements and related facilities on the District’s Property; provided, however, the Developer agrees that such rights shall only be exercised at reasonable times and in a reasonable manner so as to avoid, to the extent reasonably practicable, any disruption of or interference with the quiet enjoyment of the affected property and nearby residential property by the District and its Permitted Users. District residents, Lake Ashton II Community Development District residents and any authorized Non-Resident User shall be permitted to access and use the Boat Dock Improvements (excluding the boat slips) for fishing and leisure. The use of the Boat Dock Improvements shall be subject to such reasonable rules, regulations and restrictions as may be imposed thereon by the Developer including, but not necessarily limited to, the rental of the boat slips, restriction of access to the boat slips to renters only, and the general use of the Boat Dock Improvements.

6. Permitted Users. Subject to the limitations set forth herein, the easements granted hereunder shall inure to the benefit of, and may be exercised and enforced by, the Developer and the District, and their successors, assigns, landowners of the District, Non-Resident Members (as defined in the District’s Rules), and the Developer’s and District’s contractors, agents and employees (collectively, the “Permitted Users”). The Developer hereby acknowledges the intent of the District is that Boat Dock Improvements shall be for the exclusive use and benefit of District residents, including residents of Lake Ashton II Community Development District and any authorized Non-Resident Members; that the boat slips within the Boat Dock Improvements shall only be for the use of Lake Ashton residents and Non-Resident Members who pay monthly slip rental to the Developer; and that the Boat Dock Improvements shall not be opened for use to the general public or other third parties who are not Permitted Users. Notwithstanding the foregoing, the Developer shall have the right to approve or deny boat slip renters in its sole and absolute discretion, and shall have the right to rent boats slips to the general public or other third parties who are not Permitted Users in the event that at least 50% of the boat slips are not rented by District residents, Lake Ashton II Community Development District residents or any authorized Non-Resident Members within one hundred and eighty (180) days after the Effective Date. Upon renting 100% of the boat slips, the Developer agrees that as boat slips become available, priority for new rentals shall revert back to District residents, Lake Ashton II Community Development District residents or any authorized Non-Resident Members for a period of one hundred and eighty (180) days.

7. Conditions for Continuation of Easement.

(a) Insurance. Each Party hereto with respect to its property covered by this Agreement and the operations thereon agrees to obtain and maintain at such Party's own cost and expense, commercial general liability insurance with a single combined limit, including any umbrella or excess commercial policy, in an amount of not less than One Million and no/100 Dollars (\$1,000,000.00). Developer agrees to insure the Boat Dock Improvements, as well as the Developer Property and all improvements thereon. An insurance company licensed to do business in the State of Florida and Best's Rated A VII or better shall issue the insurance obtained, and upon request of either Party each insurance policy shall name the other Party as an additional insured Party. A certificate or a copy thereof shall be delivered to the other Party within twenty (20) days after the execution of this Agreement and thereafter within thirty (30) days prior to the expiration of each such policy and, as often as any such policy shall expire or terminate, renewal or additional policies shall be procured and maintained in like manner and to the like extent. Each insurance policy obtained in accordance herewith shall contain a provision that the insurer will give all named insureds at least thirty (30) days' notice in writing in advance of any cancellation, termination or lapse, or the effective date of any reductions in the amounts of insurance or any other material change. Each insurance policy obtained in accordance herewith shall be written as a primary policy which does not contribute to and is not in excess of coverage which any insured or additional insured may carry. Any insurance required hereunder may be maintained by means of a policy or policies of blanket insurance covering additional items or locations or insureds. The Parties agree that with respect to any loss or damage which is covered by insurance required hereunder, the Owner required hereunder to be carrying such insurance who incurs the loss or damage, releases the other from any claims with respect to such loss or damage which is or would have been recoverable under such insurance. Further, the Parties mutually agree that their respective insurance companies shall have no right of subrogation against the other on account thereof, and their policies shall contain a clause waiving such right of subrogation.

(b) Prerequisite Required Alterations and Repairs. Notwithstanding anything to the contrary herein, the Developer hereby agrees to expeditiously make any and all necessary alterations, improvements, demolition and repairs to bring the Boat Dock Improvements into compliance with all applicable laws, ordinances, codes, rules and regulations, if any, of municipal, state, and federal governmental authorities, including applicable water management districts within sixty (60) days of the Effective Date (or such later date as established by the City of Lake Wales Code Compliance department) so long as the District promptly and completely cooperates with any permits, applications, notices of commencement, or similar items that may be required by such governmental authorities for Developer to proceed with such alterations, improvements, demolition and repairs. Developer shall take and shall perform, or have performed, all necessary repairs and actions, and pay all fines, if any, related to the City of Lake Wales, Florida Case No. 2024-00167 and Case No. 2024-00148, whether such fines are addressed to the Developer, the District or any other third party, provided that District complies with its cooperation obligation in the preceding sentence. Developer agrees that required demolition, repair and construction work shall only be exercised at reasonable times and in a reasonable manner so as to avoid, to the extent reasonably practicable, any disruption of or interference with the quiet enjoyment of the affected property and nearby residential property by the District and its Permitted Users. The Developer shall be responsible for any and all costs expenses, fines, etc. directly related to the Boat Dock Improvements, whether imposed on the District or the Developer. Failure of the Developer to comply with this Section 7 shall give the District the right, but not the obligation, to terminate this Agreement.

(c) Maintenance and Repair by Developer. The Developer shall at all times operate, maintain, repair and replace all Boat Dock Improvements in good, neat, safe, clean and working condition at all times. The Developer agrees that, except as may be reasonably required in connection with the repair, restoration or replacement of any Boat Dock Improvements, that Developer shall not remove all or any portion of the Boat Dock Improvements. If, in the act of maintaining, repairing, restoring or replacing the Boat Dock Improvements, the Developer substantially damages, disturbs or disrupts soil or vegetation, roads or pathways, or other improvements on the District Property or other property owned by the District, the Developer shall promptly repair such damage or disturbance to a condition reasonably similar to that which existed prior to the damage or disturbance. Developer shall at all times comply with all laws, ordinances, codes, rules and regulations of municipal, state, and federal governmental authorities, including applicable water management districts, relating to the installation, maintenance, height, size, location, use, operation, and removal of the Boat Dock Improvements. The District makes no representation that applicable laws, ordinances, codes, or regulations permit the installation, maintenance, removal or operation of the Boat Dock Improvements. Developer shall allow no lien to attach to the District Property and/or to any other property owned by the District arising out Developer's use of the easement. In the event Developer does not fully comply with the terms under this Agreement after notice and opportunity to cure as provided in Section 8 hereof, Developer hereby consents to the District remedying any non-compliance at the sole cost of the Developer, including fees for administration and interest charges, as applicable; Developer agrees that such costs, if not reimbursed to the District within thirty (30) days of the request, the District may avail itself of any and all legal and equitable remedies to recover such costs.

8. Default. In the event either Owner defaults with respect to its obligations hereunder, and such Owner does not cure such default within thirty (30) days after receipt of written notice from the other Owner (or if such default cannot be cured within such thirty (30) day period, if the defaulting Owner fails to commence to cure the default within such thirty (30) day period and thereafter to diligently proceed to cure the same as soon as reasonably practical, but in no event later than one hundred twenty (120) days after receipt of written notice from the other Owner), the non-defaulting Owner shall have the right, but not the obligation, to perform such obligations on behalf of the defaulting Owner. In such event, the defaulting Owner shall pay all costs and expenses incurred by the non-defaulting Owner in curing the default, upon demand therefor. If the defaulting Owner fails to pay such sum, the defaulting Owner shall owe the non-defaulting Owner interest thereon at the lesser of eighteen percent (18%) per annum or the maximum amount permitted by law. In the event either party is in default and does not cure within the applicable cure period, the non-defaulting party may terminate this Agreement. In addition to the foregoing, in the event the Developer is in default and does not cure within the applicable cure period, and the District is required by any applicable governmental authority to install, maintain, remove or operate the Boat Dock Improvements, the District, in its sole discretion, may take any and all necessary steps to comply with the applicable governmental authority related to the Boat Dock Improvements, including total removal and destruction of the Boat Dock Improvements.

9. Notices. No notice or demand related to or required by this Agreement shall be effective unless the notice or demand is in writing and is either delivered personally to the Party for whom it is intended, or to a registered agent of a Party, or via overnight delivery service. Either Party may, however, by notice to the other, from time to time designate another address in the United States to which notices mailed more than ten (10) days afterwards shall be addressed.

Notices mailed as described above shall be effectively given as of the date of mailing. Notices shall be mailed to the addresses as listed below:

If to District: Lake Ashton Community Development District
c/o Governmental Management Services – Central Florida, LLC
219 East Livingston Street
Orlando, Florida 32801
Attention: Jillian Burns, District Manager
Telephone: (407) 841-5524

with copy to: Latham, Luna, Eden & Beaudine, LLP
201 S. Orange Ave., Suite 1400
Orlando, Florida 32801
Attention: Jan Albanese Carpenter, Esq., District Counsel
Telephone: (407) 481-5800

If to Developer: Ashton Storage, LLC
500 South Florida Avenue, Suite 700
Lakeland, Florida 33801
Attention: Ben Falk
Telephone: (863) 647-1581

with copy to: Clark, Campbell, Lancaster, Workman & Airth, P.A.
500 South Florida Avenue, Suite 800
Lakeland, Florida 33801
Attention: Mike Workman
Telephone: (863) 647-5337

10. Cooperation. The Owners covenant and agree to mutually cooperate with one another in good faith, and to execute and deliver such other or additional documents and instruments as may be reasonably requested by the other Owner, or any lender to either of the Parties, or governmental entities, in order to further implement, effectuate, or clarify the terms and conditions hereof, or to better assure and effectuate the intent hereof.

11. Termination. Notwithstanding anything to the contrary in this Agreement, upon the termination of this Agreement, the Boat Dock Improvements existing on the District Property shall be removed by the Developer and the area of the District Property where they were located shall be restored by the Developer to as good condition as existed immediately prior to installation of the Boat Dock Improvements or to a condition reasonably satisfactory to the District. Both the removal of the Boat Dock Improvements and subsequent restoration, as described herein, shall be completed within one hundred twenty (120) days of such termination. If the Developer fails to do so, the Developer consents to the District removing the Boat Dock Improvements and proceeding in accordance with Section 8 hereof, or, alternatively, proceeding in accordance with Section 8 hereof and/or subsequently deeming the Boat Dock Improvements the property of the District for which the District will maintain accordingly.

12. Miscellaneous.

(a) Amendment. This Agreement may not be amended or modified in whole or in part except by an instrument in writing signed by the Parties.

(b) Attorneys' Fees. In the event of any dispute pertaining to this Agreement, including, without limitation, regarding the easements granted herein; the rights, duties, obligations or liabilities of the Parties hereto, the enforcement of any rights hereunder; and/or the interpretation of any provision herein, the prevailing Party shall be entitled to recover reasonable attorneys', paralegals' and witnesses' fees and costs incurred in connection therewith from the other Party, whether incurred before, during or after trial, upon any appellate level, in settlement, in mediation, in any declaratory action, or in any bankruptcy or insolvency proceeding.

(c) Sovereign Immunity. Nothing contained in this Agreement shall cause or be construed as a waiver of the District's immunity or limitations on liability granted pursuant to Section 768.28, *Florida Statutes*, or other law, and nothing in this Agreement shall inure to the benefit of any third party for the purpose of allowing any claim which could otherwise be barred under the Doctrine of Sovereign Immunity or by operation of law.

(d) Indemnification. Developer agrees to indemnify, save harmless and defend the District, its officers, supervisors, board members, employees, agents and assigns, from and against any and all liabilities, claims, penalties, forfeitures, suits, legal or administrative proceedings, demands, fines, punitive damages, losses, liabilities and interests, and any and all costs and expenses incident thereto (including costs of defense, settlement and reasonable attorneys' fees, which shall include fees incurred in any administrative, judicial or appellate proceeding) which the District, its officers, supervisors, board members, employees, agents and assigns, may hereafter incur, become responsible for or pay out, unless any such items are due to any negligent or intentional act or omission of the District, its officers, supervisors, board members, employees, agents or assigns, to the extent arising out of (i) the Developer's breach of any term or provision of this Agreement, including as a result of use, installation, maintenance, operation, repair, demolition or removal of the Boat Dock Improvements, or the failure to install, maintain, operate, replace or remove the Boat Dock Improvements as required by the terms of this Agreement, or (ii) any negligent or intentional act or omission of the Developer, its agents, employees or sub-contractors, in the performance of this Agreement, or any Permitted User.

(e) No Waiver. No failure by either Party to insist upon the strict performance of any covenant, duty, agreement, term or condition of this Agreement or to exercise any right or remedy upon a breach thereof shall constitute a waiver of any such breach, covenant, duty, agreement, term, condition, right or remedy. Any Party hereto, by written notice executed by such Party, may, but shall be under no obligation to, waive any provision herein with express reference to this Agreement. No waiver shall affect or alter this Agreement, but each and every covenant, agreement, term and condition of this Agreement shall continue in full force and effect with respect to any other then-existing or subsequent breach thereof.

(f) Successors and Assigns. In the event the Developer enters into an agreement to sell, convey or otherwise transfer ownership of the Developer Property (including a transfer to an affiliated entity of the Developer), Developer shall give written notice to the District at least thirty (30) days prior to such a sale, conveyance or transfer so as to allow the District and the proposed new owner of the Developer Property to take such actions as may be reasonably

necessary and prudent to ensure the continuation of the reciprocal easements set forth herein and operation and maintenance agreements granted hereunder; provided, however, that Developer's failure to provide at least thirty (30) days notice as provided herein shall not be deemed to be an event of default hereunder (unless the failure results in damages to the District).

(g) Governing Law: This Agreement shall be interpreted and enforced under the laws of the State of Florida. The Parties will comply with the terms of the Agreement only to the extent they are enforceable or permitted under Florida law. Any litigation arising under this Agreement shall occur in a court having jurisdiction in Polk County, Florida. **THE PARTIES WAIVE TRIAL BY JURY AND AGREE TO SUBMIT TO PERSONAL JURISDICTION AND VENUE IN POLK COUNTY, FLORIDA.**

(h) Counterparts. This Agreement may be executed in one or more counterparts, each of which shall be deemed an original and all of which together shall constitute but one and the same instrument. The signatures to this Agreement need not all be on a single copy of this Agreement and shall be fully as effective as though all signatures were originals to the same copy.

[SIGNATURE PAGE FOLLOWS]

**COUNTERPART SIGNATURE PAGE FOR
RECIPROCAL EASEMENT AGREEMENT**

(Boat Ramp and Dock)

IN WITNESS WHEREOF, the Parties hereto have caused this Agreement to be executed and delivered on its behalf by its duly authorized representative as of the date first set forth above.

DISTRICT:

ATTEST:

LAKE ASHTON COMMUNITY

DEVELOPMENT DISTRICT, a community development district formed pursuant to Chapter 190, Florida Statutes

By: _____

Name: _____

Address: _____

By: _____

Name: _____

Chair/Vice-Chair, Board of Supervisors

Address: _____

STATE OF FLORIDA

COUNTY OF POLK

The foregoing instrument was acknowledged before me by means of physical presence or online notarization, this ___ day of _____, 2024, by _____ as _____ of LAKE ASHTON COMMUNITY DEVELOPMENT DISTRICT, a community development district formed pursuant to Chapter 190, Florida Statutes, for and on behalf of said district. Said person is personally known to me or has produced _____ as identification.

(Signature of Notary Public)

[SIGNATURES CONTINUE ON NEXT PAGE.]

**COUNTERPART SIGNATURE PAGE FOR
RECIPROCAL EASEMENT AGREEMENT**

(Boat Ramp and Dock)

IN WITNESS WHEREOF, the Parties have caused this Agreement to be duly executed affective as of the day and year first above written.

DEVELOPER:

ASHTON STORAGE, LLC, a Florida limited liability company

WITNESSES:

Print: _____
Address: _____

By: _____
Name: _____
Title: _____
Address: _____

Print: _____
Address: _____

STATE OF FLORIDA

COUNTY OF _____

The foregoing instrument was acknowledged before me by means of physical presence or online notarization, this ___ day of _____, 2024, by _____ as _____ of ASHTON STORAGE, LLC, a Florida limited liability company, for and on behalf of said company. Said person is personally known to me or has produced _____ as identification.

(Signature of Notary Public)

EXHIBIT "A"

LEGAL DESCRIPTION OF DEVELOPER PROPERTY

Tract **GC-15**, LAKE ASHTON GOLF CLUB PHASE V, according to the plat thereof recorded in Plat Book 143, Page 22, of the Public Records of Polk County, Florida.

DRAFT

EXHIBIT "B"

LEGAL DESCRIPTION OF DISTRICT PROPERTY

A parcel of land lying in Section 19, Township 29 South, Range 27 East, Polk County, Florida, being a portion of Tract "WA-12", LAKE ASHTON GOLF CLUB PHASE II, as recorded in Plat Book 119, Pages 17 thru 25, Public Records of Polk County, Florida, being described as follows:

Commencing at the southwest corner of said Tract "WA-12"; thence South 89°19'13" East, along the south line of said Tract "WA-12", a distance of 220.70 feet to the Point of Beginning; thence North 02°12'35" East, 62.48 feet; thence North 89°23'52" East, 273.87 feet to the approximate water's edge of Lake Ashton; thence Southerly, along said approximate water's edge, 70.6 feet, more or less to said south line of Tract "WA-12"; thence North 89°19'13" West, along said south line, 258.91 feet to the Point of Beginning. Said parcel containing 17,425 square feet, more or less

DRAFT

SECTION VIII

SECTION B



Lake Ashton Community Development District

Community Director Report

Submitted by: Christine Wells, Community Director

Meeting Date: July 15, 2024



Events and Activities

The Summer Locals Concert Series is off to a great start, and we are already planning for next year.

Summer Locals Concert Series Bands

July 26: Hwy 41 (CH)

August 9: Two Smooth (HFC)

August 23: Good Stuff (HFC)

August 30: Rusty Wright Band (CH)

September 6: Eklectik Haze

The following additional events are scheduled for June-August at the Clubhouse

7/18: K2 Medical Research Memory Bus

7/24: Pop-Up Bookmobile in Ballroom

7/30: Ice Cream Social

8/7: All Natural Anti-Inflammatories

Lunch & Learn

8/14: Community Social Potluck

8/14: Bookmobile Book Club

8/19: Bloodmobile

Bus Trips Scheduled for June – December

9/7: West Gate River Ranch Rodeo

9/27 - 10/7: Take Me Home to Tennessee

10/4: Oktoberfest: A True German

Experience

10/11: Winter Park Playhouse Presents:

Snapshots

11/20: Festival of the Trees

12/2 - 12/4: Callaway Gardens

12/16: Dazzling Lights at Leu Gardens



Newsletter:



The July *LA Times* Community Magazine was sent out via email blast along with the monthly calendar on June 28. The front cover promoted the Fourth of July activities at Lake Ashton. The back cover promoted the Ice Cream Social on July 30. The August edition will be distributed on **Thursday August 1**.



Monday Coffee:

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

- July 22 – Polk County Fire Rescue Presents Hurricane Preparedness
- July 29 – Winter Haven Mainstreet

Staff have reached out to the City of Lake Wales Main Street Organization, City of Winter Haven Mayor, and Bok Tower to invite for August and September.

Safety and Security:

- Clubhouse staff will be attending the training that LAICDD staff will be receiving in the coming weeks.
- Training for residents is still pending. This training will occur prior to welcome emails being sent.
- A walk-through with Securitas staff and the installation leader occurred on June 21. Staff is working with Securitas on several of the issues with installation. Supervisors were sent a list of all of the issues that staff is working to resolve on June 28. I am still waiting on the date they will be coming out to make changes.
- The Joint RFID and Amenity Access Card Policy has been finalized with the changes discussed at the June meeting. The final document was sent to all Supervisors on June 26.
- The sign for the Thompson Nursery Road entrance has been received and will be installed the week of July 15.

TECO Follow-Up

- Staff has submitted a list of all poles that are in need of attention in the community.
 - Leaning poles
 - Poles in need of being painted
 - Poles with no identifying numbers on the front
 - Lights that stay on during the day have not been fixed after several reports have been submitted.

General Updates + Follow-Up

- The Foyer A/C was installed on July 1.
- Staff went back to the kayak company with the questions Board members had at the April meeting. The following options were offered to get the program started with the required activation fees. With either option it is recommended Lake Ashton charge \$30 per 2-hour rental with 50% going to Lake Ashton and 50% going to Rent.Fun starting on day1. Staff doesn't recommend moving forward with the current options that are on the table. Staff did ask if they would be willing to retain 100% of the revenue coming in and they were not willing to accept that option at the present time.
 - **Option 1: The standard deal**
\$18k paid up front. Payment due upon installation.
 - **Option 2: The payment plan**
The Activation Fee is spread across multiple years with interest.
Year 1: \$10.25k- due upon installation
Year 2: \$10.25k- due 1 year after installation.
- Staff met with RTC Outdoor on April 29 to begin plans for the Clubhouse "backyard" to include the areas discussed at the Budget Workshop. This plan has not yet been received. The vendor
- 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. This will be part of the plan for that area that was discussed in the Budget Workshop.

Lake Ashton Community Development District Project Tracking List - FY 2024

Project Name	Budget	Final Cost	Board Approval	Current Status	Status Updated	Paid from General Fund	Paid from Capital Projects Fund
<i>Clubhouse and Other Grounds Projects</i>							
Installation of Additional Security Options (Amount is Per Year for 5 Years)	\$69,400.00		8/21/2023	The contract was executed on September 28. Installation is nearing completion. Please see update in Community Director Report for more details. 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.	4/8/2024		
Conversion of Propane to Natural Gas	\$33,693.00		4/15/2024	Includes replacement of all restaurant equipment, hot water heaters, and pool heater. Conversion only of the spa heater. Comparison quotes are being obtained at this time. Lines have been installed from the entrance to the Clubhouse. Permitting is required to bore under Thompson Nursery Road. This may take a few months, per the contractor.	6/10/2024		
<i>Pavement Management, Stormwater Management, Bridges, and Concrete Pathways</i>							
Flume #5 and Adjacent Cart Path Repair (Hole 4)	\$12,500.00		6/17/2024	Flume and Cart path repairs were completed on 6/28/24. Project is pending final review by the Engineer	7/8/2024		
Inlet/Pavement Repair Near 4092 Stone Creek Loop	\$4,852.00		6/17/2024	Project was started on 6/27/24. Pending final review by the Engineer.	7/8/2024		
<i>Completed Projects - FY 2024</i>							
Repair to Stormwater Pipe and Pavement on Limerick	\$5,350.00	\$5,340.00	4/15/2024	Work has been completed and approved by the Engineer	7/8/2024		\$5,340.00
Replacement of 2 Treadmills in the Fitness Center	\$12,200.00		3/25/2024	The treadmills were delivered and installed on 6/10/24.	6/10/2024		\$12,200.00
Various Concrete Pathway Repairs	\$4,500.00	\$4,356.00	2/26/2024	This project is complete.	6/10/2024		\$4,356.00

Lake Ashton Community Development District Project Tracking List - FY 2024

Project Name	Budget	Final Cost	Board Approval	Current Status	Status Updated	Paid from General Fund	Paid from Capital Projects Fund
Erosion issue under bridge number 7 on hole #4 of the East Golf Course	\$4,925.00	\$4,925.00	4/15/2024	This project is complete.	6/10/2024		\$4,925.00
Installation of Pavers at the Clubhouse Pet Play Park	\$13,550.00	\$13,550.00	4/15/2024	This project is complete. The contractor replaced the previous pavers that were installed at no additional charge so all pavers would match.	6/10/2024		\$13,550.00
Installation of ATM	\$500.00	\$385.25	2/26/2024	This project is complete.	4/29/2024	385.29	
A/C Replacement - Offices	\$5,995.00	\$5,995.00	4/15/2024	This project was completed on 4/24/24	4/29/2024		\$5,995.00
Spa Lift Installation	\$7,500.00	\$6,396.92	1/22/2024	This project is complete	4/8/2024		\$6,396.92
Replacement of Bridge Boards on Bridge 1 and 11	\$10,000.00	\$9,420.00	9/18/2023	This project is complete	3/18/2024		\$9,420.00
Grease Trap Installation	\$40,000.00	\$45,127.14	8/21/2023	This project is complete. The overage noted was due to a repair to a gas line (\$1092.14) and paver/sod repairs (\$5535).	3/18/2024		\$45,127.14
Slow Drainage on Ventana Lane	\$14,500.00	\$13,650.00	8/21/2023	This project is complete	2/19/2024		\$13,650.00
Lake Ashton Shoreline Restoration	\$37,771.32	\$40,699.53	10/16/2023	There were additional golf cart pathway repairs made (\$2,078.43 - coded to CPF Concrete Pathway Repairs) and some pipe rerouting work (\$849.78) that needed to be done as part of the project.	2/19/2024		\$40,699.53
Bocce Ball Court Refurbishment	\$22,000.00	\$21,892.78	9/18/2023	This project was completed on January 13.	2/19/2024		\$21,892.78
Replacement of 2 Treadmills in the Fitness Center	\$12,963.22	\$12,763.22	7/24/2023	The treadmills were delivered on 11/7/23 (Funded in FY 23 but will come out in FY 24 Budget)	11/13/2023		\$12,763.22
Installation of Beer Glycol System		\$6,350.00		This was approved by the Chair outside of the meeting due to the immediate need	11/20/2023		\$6,350.00

Lake Ashton Community Development District Project Tracking List - FY 2024

Project Name	Budget	Final Cost	Board Approval	Current Status	Status Updated	Paid from General Fund	Paid from Capital Projects Fund
Replacement of Annuals at Thompson Nursery Road Entrance	\$0.00	\$0.00	8/21/2023	This project is complete	10/9/2023	\$0.00	
Replacement of 4 Barrier Gate Arms (Amount is Per Year for 5 Years)	\$7,370.16	\$7,370.16	7/24/2023	<p>The gate operators were installed on October 3 and 4.</p> <p>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).</p>	9/11/2023	\$7,370.16	
Totals	\$685,608.73	\$163,669.75				\$7,370.16	\$156,299.59

SECTION 1

Capital Project Purchase Analysis

Solicitor	Lake Ashton Community Development District
Project Title	Clubhouse and Surrounding Amenity Painting

Budgeted Amount	Total - \$31,632 Clubhouse (\$23,384), Pavilion (\$2,668), Shuffleboard Court (\$2,226), Pool Columns (\$3,354)
Date Last Event	Clubhouse (2016), Pavilion (2008) Shuffleboard Court (2008), Pool Columns (2016)

Includes: Clubhouse, Shuffleboard Court, Pavilion, and Pool Columns

Bock & Hoefft recommended the Guard House be painted when they came out to quote the project so the Guard House is included in their amount below.

Evaluation Criteria	Proposer #1 Bock and Hoefft	Proposer #2 S&S Home Rehab	Proposer #3 We Measure Up
Overall price	\$35,185.00	\$60,000.00	\$44,000.00
Warranty on product/service	1 year		1 year
Shipping costs	N/A	N/A	N/A
Quality of materials/service	Porter Paints Paint	Sherwin Williams Paint	Sherwin Williams Paint
Company location in relation to Lake Ashton	Auburndale	Winter Haven	Lake Wales
Time Frame to start project	6-8 weeks		4 weeks
Time frame to complete project	6-8 weeks (weather contingent)	31 days (weather contingent)	3 weeks (weather contingent)
Past performance with customer	Excellent past experiences	Never used references being checked	Never used references being checked
Provided proposal document per request	Yes	Yes	Yes
LA Times Newsletter Advertiser	No	No	No
Monday Coffee Vendor	No	No	No

Bock & Hoeft Custom Painting


Estimate

210 amberly way
Auburndale fl
33823

Date	Estimate #
7/7/2024	6124

Name / Address
LA CDD 4140 ASHTON CLUB DR LAKE WALES FL

CUSTOMER
LA CDD

Description	Qty	Rate	Total
<p>EXTERIOR PAINTING OF CLUB HOUSE IN 2024 IS ONLY AN ESTIMATE AND COULD CHANGE (UPDATED PRICE 07/07/2024)</p> <p>PRESSURE WASH EXTERIOR OF HOME TO REMOVE ALL DIRT, MOLD AND CHALKY PAINT INCLUDING ALL SOFFIT'S AND FASCIA</p> <p>APPLY PPG ACRYLIC BONDING PRIMER TO ALL STUCCO</p> <p>REPAIR ALL CRACKS WITH AN ELASTOMERIC PATCHING COMPOUND AND CAULK AROUND ALL EXTERIOR DOORS AND WINDOWS</p> <p>APPLY PORTERS MAX SATIN TO ALL STUCCO</p> <p>PREP AND PAINT ALL EXTERIOR DOORS AND ALL BALUSTRADES</p> 		23,610.00	23,610.00

	Total	\$23,610.00
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Phone #	Fax #	E-mail
863-412-4195	863-984-3154	bockhoeftinc@gmail.com

Bock & Hoef Custom Painting


Estimate

210 amberly way
Auburndale fl
33823

Date	Estimate #
7/7/2024	6125

Name / Address
LA CDD 4140 ASHTON CLUB DR LAKE WALES FL

CUSTOMER
LA CDD

Description	Qty	Rate	Total
<p>CLUB HOUSE 2024 PRICING THIS IS ONLY AN ESTIMATE AND COULD CHANGE</p> <p>EXTERIOR PAINTING OF COLUMNS AROUND POOL AREA</p> <p>PRESSURE WASH ALL COLUMNS TO REMOVE ALL DIRT AND MILDEW</p> <p>SEAL COLUMNS WITH PPG ACRYLIC BONDING PRIMER</p> <p>APPLY ACRI SHIELD MAX SATIN AS A TOP COAT</p> <p>REPAIR CRACKS WITH AND ELASTOMERIC PATCHING COMPOUND...</p> 		3,390.00	3,390.00

		Total	\$3,390.00
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Phone #	Fax #	E-mail
863-412-4195	863-984-3154	bockhoefinc@gmail.com

Bock & Hoeft Custom Painting

Estimate

210 amberly way
Auburndale fl
33823

Date	Estimate #
7/7/2024	6126

Name / Address
LA CDD 4140 ASHTON CLUB DR LAKE WALES FL

CUSTOMER
LA CDD

Description	Qty	Rate	Total
<p>CLUB HOUSE 2024 PRICING THIS IS ONLY AND ESTIMATE AND PRICING COULD CHANGE (UPDATED PRICE 07/07/2024)</p> <p>SHUFFLE BOARD COURTS</p> <p>PRESSURE WASH SHUFFLE BOARD COURTS TO REMOVE DIRT MILDEW AND CHALKY PAINT</p> <p>APPLY PPG ACRYLIC BONDING PRIMER TO STUCCO</p> <p>APPLY ACRI SHIELD MAX SATIN AS ATOP COAT TO STUCCO</p> <p>PREP AND PAINT DOORS</p> <p>REPAIR CRACKS WITH AND ELASTOMERIC PATCHING COMPOUND...</p> 		2,245.00	2,245.00

Total		\$2,245.00
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Phone #	Fax #	E-mail
863-412-4195	863-984-3154	bockhoeftinc@gmail.com

Bock & Hoeft Custom Painting


Estimate

210 amberly way
Auburndale fl
33823

Date	Estimate #
7/7/2024	6127

Name / Address
LA CDD 4140 ASHTON CLUB DR LAKE WALES FL

CUSTOMER
LA CDD

Description	Qty	Rate	Total
<p>CLUB HOUSE PAVILION 2024 PRICING THIS IS ONLY AN ESTIMATE AND PRICING COULD CHANGE (UPDATED PRICE 07/07/2024)</p> <p>CLUB HOUSE PAVILION</p> <p>PRESSURE WASH INTERIOR AND EXTERIOR OF PAVILION TO REMOVE DIRT MILDEW AND CHALKY PAINT</p> <p>SEAL STUCCO WITH PPG ACRYLIC BONDING PRIMER</p> <p>APPLY ACRI SHIELD MAX SATIN TO STUCCO</p> <p>REPAIR CRACKS WITH AND ELASTOMERIC PATCHING COMPOUND...</p> 		2,695.00	2,695.00

Total		\$2,695.00
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Phone #	Fax #	E-mail
863-412-4195	863-984-3154	bockhoeftinc@gmail.com

Bock & Hoeft Custom Painting


Estimate

210 amberly way
Auburndale fl
33823

Date	Estimate #
7/7/2024	6128

Name / Address
LA CDD 4140 ASHTON CLUB DR LAKE WALES FL

CUSTOMER
LA CDD

Description	Qty	Rate	Total
<p>NORTH GUARD HOUSE 2024 PAINT PRICING THIS IS ONLY AND ESTIMATE AND PRICING COULD CHANGE (UPDATED PRICE 07/07/2024)</p> <p>PAINTING OF NORTH GUARD HOUSE</p> <p>PRESSURE WASH EXTERIOR OF BUILDING TO REMOVE DIRT MILDEW AND CHALKY PAINT</p> <p>APPLY PPG ACRYLIC BONDING PRIMER TO STUCCO</p> <p>APPLY ACRI SHIELD MAX SATIN AS A TOP COAT TO STUCCO</p> <p>PRIME NEW STUCCO REPAIRS</p> <p>REPAIR CRACKS WITH AND ELASTOMERIC PATCHING COMPOUND...</p> <p>ANY STUCCO DELAMANATION ON GUARD HOUSE WILL HAVE TO BE DONE BY A STUCCO COMPANY</p> 		3,245.00	3,245.00
Total			\$3,245.00

Phone #	Fax #	E-mail
863-412-4195	863-984-3154	bockhoeftinc@gmail.com



S&S Home Rehab Inc.

Bryan Smith

(863)651-2891

Bryan@sshomerehab.com

Job location:

4141 Ashton Club Drive

Contact:

Matt fisher

***Paint bid is broken down into 3 sections**

- 1) Main clubhouse (including columns and walls around the pool area.)
- 2) Pavilion
- 3) Shuffle board court



Total for project: \$50,000.00

Lead time: 2 weeks

Project duration: 25days

Scope of work:

- 1) Clean building removing all debris and loose paint
- 2) Mask & cover all windows, doors and pavers
- 3) Apply loxon primer to walls
- 4) Patch all cracks and fix any stucco issues
- 5) Apply Sherwin Williams super paint 2 coats



Pavilion project: \$5,000.00

Project duration: 3days



Shuffle board court: \$5,000.00

Project duration: 3 days

***Please note this project consists of just the walls, pillars & retaining walls to only be painted. This includes around the pool area as well.**



***SHERWIN
WILLIAMS®***

ESTIMATE

We Measure UP, LLC
3526 Twisted Oak Ct
Lake Wales, FL 33898

wemeasureup21@gmail.com
+1 (863) 632-3781



Bill to
Matt Fisher
Lake Ashton Clubhouse
4140 Ashton Club Dr
Lake Wales, Florida 33859

Ship to
Matt Fisher
Lake Ashton Clubhouse
4140 Ashton Club Dr
Lake Wales, Florida 33859

Estimate details

Estimate no.: 1160
Estimate date: 06/09/2024

#	Product or service	Description	Qty	Rate	Amount
1.	Exterior Painting	<p>Pressure washing the main clubhouse, pool pillars, pool walls, pavilion, and scuffle board. Repair stucco/cracks on the exterior walls if needed.</p> <p>Prime the main clubhouse, pool pillars, pool walls, pavilion, and scuffle board.</p> <p>Paint all that is yellow at the main clubhouse, pool pillars, pool walls, pavilion, and scuffle board.</p> <p>Main clubhouse (approx 27000 sq. ft. includes pool pillars and pool wall) Cost for the Main Clubhouse. This is with 2 coats. 1 primer and 1 paint. \$38,400.00</p> <p>Pavilion (approx 750 sq ft) Cost for Pavilion: This is with 2 coats. 1 primer and 1 paint. \$1200.00</p> <p>Scuffle Board (approx 900 sq ft) Cost for Scuffle Board: This is with 2 coats. 1 primer and 1 paint. \$1400.00</p> <p>Pressure washing due to chalking of old paint on all 3 buildings. This is to prep for painting to improve paint adherence. \$3000.00</p> <p>50% Due upon approval of estimate 50% due upon completion of job</p>	1	\$44,000.00	\$44,000.00

Total

\$44,000.00

Note to customer

This estimate is an approximation and is not guaranteed, to the extent that the estimate is based on information provided from the client regarding project requirements. Actual cost may change once all project elements are finalized or negotiated. In addition, sometimes unforeseen & unexpected situations occur while doing job. (i.e., rotting wood, termites &/or damage, undetected leaks/water damage, etc.) prior to proceeding the client will be notified, a plan of action & cost will be discussed.

Any changes requested by the client to quantities, specifications, schedule, or other aspects of the services described in this estimate are not binding unless accepted by We Measure UP, LLC in writing.

Any requested changes may lead to additional charges, which the client agrees to pay when requesting and approving them.

We Measure UP, LLC is not authorized to pull permits. Estimate valid for 30 days.

SECTION C

Lake Ashton

Community Development District

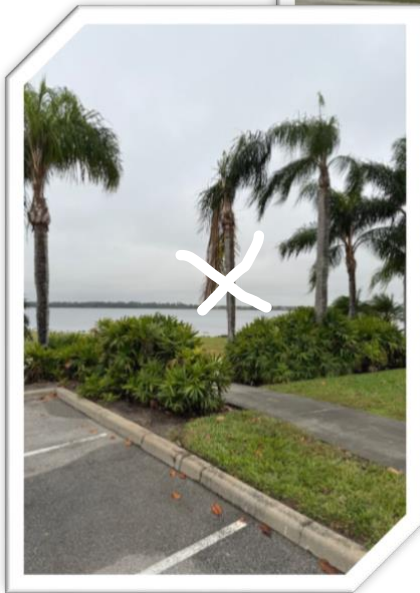


July 15, 2024

Matthew Fisher – Operations Manager

Contracted Services

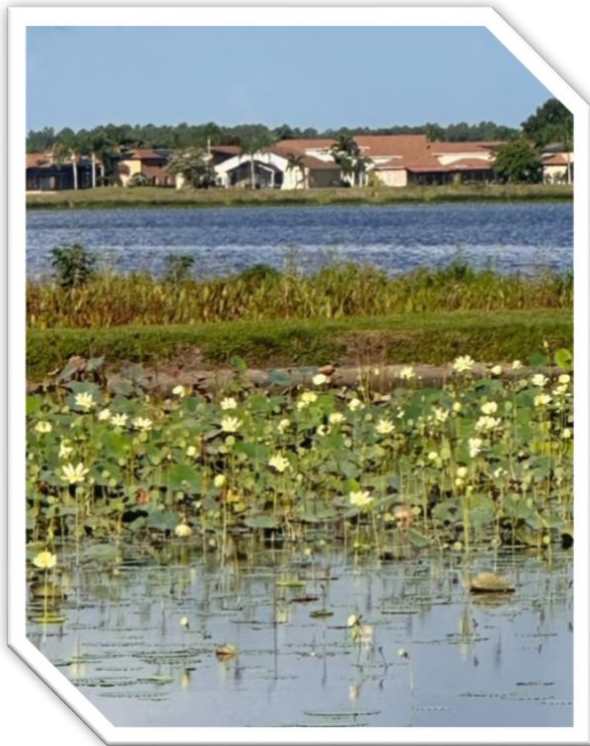
Landscaping



- + The most recent site visit report is included.
- + Dead Queen Palms along Lake Ashton Blvd will be removed July, 11th.
- + Medjool Palms and Queen Palms will be pruned July 22nd-23rd.

Contracted Services

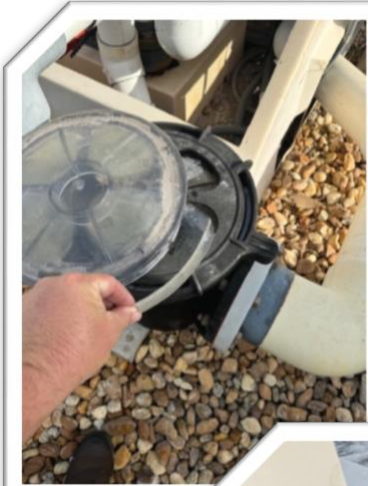
Aquatic Management



- + CDD ponds were reviewed with Applied Aquatics.
- + The monthly pond inspection checklist is included.
- + The July LA Times included an article informing residents how fertilizers impact ponds.
- + American Lotus Lilly's in Pond GC3 continue to be treated.

Facility Maintenance

Completed



- ✚ Climate Guard completed the maintenance to the Clubhouse AC units.
- ✚ Climate Guard installed a new AC unit to the Clubhouse Foyer.
- ✚ Kincaid installed new on/off switch to the pool pump and relocated the housing.
- ✚ Staff installed bottle filler water fountain at the Shuffleboard Ct.
- ✚ Witts End Construction replace both entrances to the Pavilion.
- ✚ Staff replaced the lid to the self-priming pool pump.
- ✚ Staff replaced 3 bad emergency lights.

Facility Maintenance Forecaster

- ✚ Pressure wash columns and fencing along the bridge near the Island green. Paint the columns. Tentative start date: week of 7/15/24.
- ✚ Replace the worn bumper pads at the Shuffleboard Ct. Tentative start date: week of 7/22/24.
- ✚ Maintenance landscape up-lighting. Tentative start date: week of 7/22/24
- ✚ Clubhouse exterior soft wash. Tentative start date: week of 7/15/24.

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

Respectfully,
Matthew Fisher

Applied Aquatic Site Visit Pond Checklist: 7/08/24

POND	APPERANCE	ALGAE	COMMENTS
E1	Good		Grass treated
E2	Good	Yes	Algae being treated
E3	Good		Nothing to report
E4	Fair	Yes	Algae treated 7/1/24
E5	Good		Boat used to treat grasses
E6	Fair	Yes	Algae present treat again 7/15/24
E7	Fair		Grass treated
E8	Good		Grass treated
E9	Fair		Water levels low. Grass treated
E10	Good		Water level low
E11	Good		Nothing to report
E12	Good		Grasses treated along edges 7/8/24
E13	Good		Nothing to report
E14	Fair		Nothing to report
GC1	Good		Nothing to report
GC2	Good		Nothing to report
GC3	Good		American Lotus Lilly pads being treated
GC4	Good		Spray grass with boat 7/8/24
GC5	Good		Eelgrass still present
GC6	Good	Yes	Algae present. Treating again 7/15/24
GC7	Fair	Yes	Algae present in the middle of the pond. Dye and treat algae again 7/15/24
GC8	Fair		Eelgrass present in the deeper water. Still treating
GC9	Fair		Nothing to report
GC10	Good		Nothing to report
GC11	Fair	Yes	Planktonic algae present. Dye will be applied 7/15/24
GC12	Good	Yes	Minor algae. 7/15/24
GC13	Good		Nothing to report
GC14	Good		Nothing to report
GC15	Good		Eelgrass present around edges still. Used boat to spray the grasses 7/8/24
GC16	Good		Eelgrass treated 7/8/24
GC17	Good		Nothing to report
GC18	Good		Minor Eelgrass treated 7/8/24
GC19	Good		Eelgrass present treated again 7/15/24

GC20	Good		Nothing to report
GC21	Fair		Water level is low

LACDD GOLF COURSE PONDS



LACDD PONDS



SECTION 1

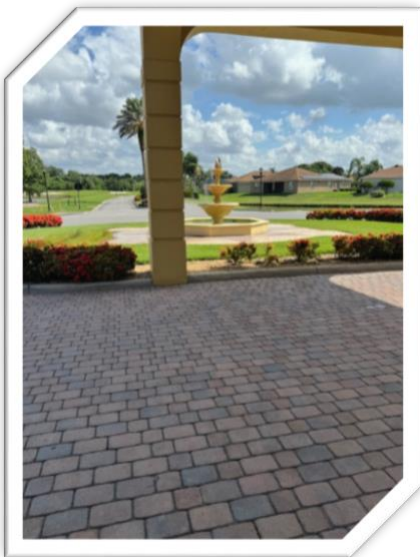
SECTION (a)

Yellowstone Site Visit Report: 7/8/24

Task	Remarks (Including Specific Areas for improvement)	
<p>Mowing</p>	<p>Good</p> <p>Fair</p> <p>Poor</p>	<p>Mow with the chute pointed away from the ponds. Blow off clippings after mowing each area at a time.</p> <ul style="list-style-type: none"> When approaching sandy areas around pond disengage blades.
<p>Edging Completed</p>	<p>Good</p> <p>Fair</p> <p>Poor</p>	<p>Nothing to report.</p>
<p>String Trimming</p>	<p>Good</p> <p>Fair</p> <p>Poor</p>	<p>Nothing to report.</p>
<p>Weed Control Turf/Beds</p>	<p>Good</p> <p>Fair</p> <p>Poor</p>	<p>Weeds starting to appear in beds more often. Extra help treating weeds? What is their schedule?</p>
<p>Shrubs/Ground Cover Care</p>	<p>Good</p> <p>Fair</p> <p>Poor</p>	<p>Lollipop Bougainvillea needs to be straightened on the entrance side near the Gate House.</p> <p>Fire Bush at the entrance needs to be kept trimmed lower. Around 2 ft high.</p> <p>Aberdeen shrubs need to be top cut along the fence line.</p>

<p>Tree Care</p>	<p>Good</p> <p>Fair</p> <p>Poor</p>	<p>Oak trees need to be looked at near the Tennis Ct. Time to trim? Queen Palm fronds near the Bocce Ct need to be trimmed back. Scheduled for July 22-23rd.</p>
<p>Litter and Debris</p>	<p>Good</p> <p>Fair</p> <p>Poor</p>	<p>Nothing to report</p>
<p>Pond Maintenance</p>	<p>Good</p> <p>Fair</p> <p>Poor</p>	<p>String trim the correct direction around ponds. No need to be so aggressive string trimming around ponds. Leave some height to the grass around ponds.</p>

NOTES



Need Ixora to fill in



**Palm cluster
needs to be
pruned**

**Need Yellow Ginger
to fill in**



SECTION IX

SECTION A

Lake Ashton
Community Development District
Combined Balance Sheet
June 30, 2024

	<i>General Fund</i>	<i>Debt Service Fund</i>	<i>Capital Projects Fund</i>	<i>Totals Governmental Funds</i>
Assets:				
<u>Cash:</u>				
Operating Account	\$ 27,797	\$ -	\$ -	\$ 27,797
Capital Reserve Account	\$ -	\$ -	\$ 48,582	\$ 48,582
Due from Capital Projects	\$ 1,707	\$ -	\$ -	\$ 1,707
Due from General Fund	\$ -	\$ 27,003	\$ -	\$ 27,003
<u>Investments:</u>				
Investment Pool - State Board of Administration Series 2015	\$ 656,025	\$ -	\$ 647,432	\$ 1,303,457
Reserve	\$ -	\$ 195,938	\$ -	\$ 195,938
Revenue	\$ -	\$ 96,906	\$ -	\$ 96,906
Prepayment 2015-1	\$ -	\$ 50,986	\$ -	\$ 50,986
Prepayment 2015-2	\$ -	\$ 387	\$ -	\$ 387
Total Assets	\$ 685,529	\$ 371,220	\$ 696,014	\$ 1,752,763
Liabilities:				
Accounts Payable	\$ 53,388	\$ -	\$ -	\$ 53,388
Due to Debt Service	\$ 27,003	\$ -	\$ -	\$ 27,003
Due to General Fund	\$ -	\$ -	\$ 1,707	\$ 1,707
Deposits Ballroom Rentals	\$ 5,225	\$ -	\$ -	\$ 5,225
Deposits-Restaurant	\$ 5,000	\$ -	\$ -	\$ 5,000
Retainage Payable	\$ -	\$ -	\$ -	\$ -
Total Liabilities	\$ 90,616	\$ -	\$ 1,707	\$ 92,324
Fund Balance:				
Restricted for:				
Debt Service - Series 2015	\$ -	\$ 371,220	\$ -	\$ 371,220
Assigned for:				
Capital Reserves	\$ -	\$ -	\$ 694,307	\$ 694,307
Unassigned	\$ 594,913	\$ -	\$ -	\$ 594,913
Total Fund Balances	\$ 594,913	\$ 371,220	\$ 694,307	\$ 1,660,439
Total Liabilities & Fund Balance	\$ 685,529	\$ 371,220	\$ 696,014	\$ 1,752,763

SECTION B

Lake Ashton
Community Development District
Capital Reserve Fund
Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending June 30, 2024

	Adopted Budget	Prorated Budget Thru 06/30/24	Actual Thru 06/30/24	Variance
Revenues				
Interest	\$ 500	\$ 375	\$ 16,343	\$ 15,968
Total Revenues	\$ 500	\$ 375	\$ 16,343	\$ 15,968
Expenditures:				
Capital Projects	\$ 450,850	\$ 579,664	\$ -	\$ 579,664
Bocce Court	\$ -	\$ -	\$ 21,893	\$ (21,893)
Fitness Center Equipment	\$ -	\$ -	\$ 12,763	\$ (12,763)
Pavement/Curb Repairs	\$ -	\$ -	\$ 18,990	\$ (18,990)
Restaurant Equipment	\$ -	\$ -	\$ 6,350	\$ (6,350)
Bridge Management	\$ -	\$ -	\$ 9,420	\$ (9,420)
Grease Trap Installation and Replacement	\$ -	\$ -	\$ 45,127	\$ (45,127)
Shoreline Restoration	\$ -	\$ -	\$ 43,546	\$ (43,546)
Pool/Spa	\$ -	\$ -	\$ 6,397	\$ (6,397)
Security Access Control	\$ -	\$ -	\$ 32,688	\$ (32,688)
Concrete Pathways	\$ -	\$ -	\$ 6,434	\$ (6,434)
Ballroom Refurbishment	\$ -	\$ -	\$ 4,999	\$ (4,999)
HVAC	\$ -	\$ -	\$ 8,967	\$ (8,967)
Pet Play Park Pavers	\$ -	\$ -	\$ 13,550	\$ (13,550)
Contingencies	\$ 82,200	\$ 105,686	\$ -	\$ 105,686
Other Current Charges	\$ 650	\$ 836	\$ -	\$ 836
Total Expenditures	\$ 533,700	\$ 686,186	\$ 231,125	\$ 455,061
Excess (Deficiency) of Revenues over Expenditures	\$ (533,200)		\$ (214,782)	
Other Financing Sources/(Uses)				
Transfer In/(Out)	\$ 449,420	\$ 449,420	\$ 449,420	\$ -
Total Other Financing Sources (Uses)	\$ 449,420	\$ 449,420	\$ 449,420	\$ -
Net Change in Fund Balance	\$ (83,780)		\$ 234,638	
Fund Balance - Beginning	\$ 548,136		\$ 459,669	
Fund Balance - Ending	\$ 464,356		\$ 694,307	

SECTION C

Lake Ashton

Community Development District

General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending June 30, 2024

	Adopted	Prorated Budget	Actual	
	Budget	Thru 06/30/24	Thru 06/30/24	Variance
Revenues:				
Special Assessments - Levy	\$ 2,145,886	\$ 2,145,886	\$ 2,182,856	\$ 36,971
Rental Income	\$ 40,000	\$ 30,000	\$ 32,975	\$ 2,975
Entertainment Fees	\$ 165,000	\$ 162,377	\$ 162,377	\$ -
Newsletter Ad Revenue	\$ 95,000	\$ 71,250	\$ 85,903	\$ 14,653
Interest Income	\$ 8,000	\$ 6,000	\$ 9,956	\$ 3,956
Restaurant Lease Income	\$ 19,600	\$ 14,700	\$ 16,768	\$ 2,068
Contributions	\$ -	\$ -	\$ 1,500	\$ 1,500
Miscellaneous Income	\$ 5,000	\$ 3,750	\$ 15,951	\$ 12,201
Miscellaneous Income-Reimbursed Repairs	\$ -	\$ -	\$ 10,663	\$ 10,663
Miscellaneous Income-Sponsorship	\$ -	\$ -	\$ 15,000	\$ 15,000
Total Revenues	\$ 2,478,486	\$ 2,433,962	\$ 2,533,949	\$ 99,986
Expenditures:				
<u>General & Administrative:</u>				
Supervisor Fees	\$ 12,000	\$ 9,000	\$ 5,700	\$ 3,300
FICA Expense	\$ 918	\$ 689	\$ 436	\$ 252
Engineering	\$ 50,000	\$ 37,500	\$ 26,768	\$ 10,732
Arbitrage	\$ 600	\$ 600	\$ 600	\$ -
Dissemination	\$ 1,500	\$ 1,125	\$ 1,375	\$ (250)
Attorney	\$ 45,000	\$ 33,750	\$ 26,529	\$ 7,221
Annual Audit	\$ 3,930	\$ 2,948	\$ -	\$ 2,948
Trustee Fees	\$ 4,310	\$ 4,310	\$ 4,310	\$ -
Management Fees	\$ 66,410	\$ 49,808	\$ 49,808	\$ 0
Management Fees-Beyond Contract	\$ -	\$ -	\$ 500	\$ (500)
Accounting System Software	\$ 1,000	\$ 750	\$ 750	\$ 0
Postage	\$ 3,500	\$ 2,625	\$ 3,359	\$ (734)
Printing & Binding	\$ 500	\$ 375	\$ 606	\$ (231)
Newsletter Printing	\$ 50,000	\$ 37,500	\$ 45,069	\$ (7,569)
Marketing	\$ 3,000	\$ 2,250	\$ 150	\$ 2,100
Rentals & Leases	\$ 5,500	\$ 4,125	\$ 2,193	\$ 1,932
Insurance	\$ 67,509	\$ 67,509	\$ 72,378	\$ (4,869)
Legal Advertising	\$ 1,500	\$ 1,125	\$ 1,951	\$ (826)
Other Current Charges	\$ 750	\$ 563	\$ (125)	\$ 688
Office Supplies	\$ 300	\$ 225	\$ 24	\$ 201
Dues, Licenses & Subscriptions	\$ 175	\$ 175	\$ 175	\$ -
Total General & Administrative	\$ 318,403	\$ 256,951	\$ 242,555	\$ 14,395

Lake Ashton

Community Development District

General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending June 30, 2024

	Adopted Budget	Prorated Budget Thru 06/30/24	Actual Thru 06/30/24	Variance
<i>Operations & Maintenance</i>				
Field Expenditures				
Field Management Services	\$ 492,027	\$ 369,020	\$ 369,020	\$ (0)
Gate/Patrol/Pool Officers	\$ 341,286	\$ 255,965	\$ 259,590	\$ (3,626)
Gate/Patrol/Pool Officers-Special Events	\$ -	\$ -	\$ 3,041	\$ (3,041)
Security/Fire Alarm/Gate Repairs	\$ 9,500	\$ 7,125	\$ 1,829	\$ 5,296
Access Control System	\$ 64,235	\$ 48,177	\$ 11,773	\$ 36,404
Pest Control	\$ 4,690	\$ 3,518	\$ 2,750	\$ 768
Telephone/Internet	\$ 12,204	\$ 9,153	\$ 3,502	\$ 5,651
Electric	\$ 240,000	\$ 180,000	\$ 176,389	\$ 3,611
Water	\$ 16,000	\$ 12,000	\$ 542	\$ 11,458
Gas-Pool	\$ 25,000	\$ 18,750	\$ 20,234	\$ (1,484)
Refuse	\$ 8,000	\$ 6,000	\$ 6,761	\$ (761)
Repairs and Maintenance-Clubhouse	\$ 85,600	\$ 64,200	\$ 55,726	\$ 8,474
Repairs and Maintenance-Fitness Center	\$ 3,000	\$ 2,250	\$ 1,214	\$ 1,036
Repairs and Maintenance-Bowling Lanes	\$ 17,000	\$ 12,750	\$ 10,464	\$ 2,286
Repairs and Maintenance-Restaurant	\$ 6,000	\$ 4,500	\$ 326	\$ 4,174
Furniture, Fixtures, Equipment	\$ 10,000	\$ 7,500	\$ 4,392	\$ 3,108
Repairs and Maintenance-Pool	\$ 15,000	\$ 11,250	\$ 18,028	\$ (6,778)
Repairs and Maintenance-Golf Cart	\$ 5,400	\$ 4,050	\$ 6,920	\$ (2,870)
Repairs and Maintenance-Reimbursed	\$ -	\$ -	\$ 1,695	\$ (1,695)
Landscape Maintenance-Contract	\$ 194,700	\$ 146,025	\$ 140,567	\$ 5,458
Landscape Maintenance-Improvements	\$ 15,000	\$ 11,250	\$ 4,875	\$ 6,375
Irrigation Repairs	\$ 3,500	\$ 2,625	\$ 7,393	\$ (4,768)
Lake Maintenance-Contract	\$ 53,628	\$ 40,221	\$ 37,351	\$ 2,870
Lake Maintenance-Other	\$ 2,000	\$ 1,500	\$ -	\$ 1,500
Wetland/Mitigation Maintenance	\$ 45,338	\$ 34,004	\$ 9,717	\$ 24,287
Permits/Inspections	\$ 3,000	\$ 2,250	\$ 600	\$ 1,650
Office Supplies/Printing/Binding	\$ 5,000	\$ 3,750	\$ 1,184	\$ 2,566
Credit Card Processing Fees	\$ 5,500	\$ 4,125	\$ 4,330	\$ (205)
Dues & Subscriptions	\$ 9,500	\$ 7,125	\$ 7,829	\$ (704)
Decorations	\$ 2,000	\$ 1,500	\$ 2,000	\$ (500)
Special Events	\$ 165,000	\$ 121,011	\$ 121,011	\$ -
Total Operations & Maintenance	\$ 1,859,108	\$ 1,391,591	\$ 1,291,052	\$ 100,539
Total Expenditures	\$ 2,177,511	\$ 1,648,542	\$ 1,533,607	\$ 114,935
Excess (Deficiency) of Revenues over Expenditures	\$ 300,975		\$ 1,000,341	
<i>Other Financing Sources/(Uses):</i>				
Transfer In/(Out)	\$ (449,420)	\$ (449,420)	\$ (449,420)	\$ -
Total Other Financing Sources/(Uses)	\$ (449,420)	\$ (449,420)	\$ (449,420)	\$ -
Net Change in Fund Balance	\$ (148,445)		\$ 550,921	
Fund Balance - Beginning	\$ 148,445		\$ 43,991	
Fund Balance - Ending	\$ 0		\$ 594,913	

Lake Ashton

Community Development District

Debt Service Fund Series 2015

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending June 30, 2024

	Adopted	Prorated Budget	Actual	
	Budget	Thru 06/30/24	Thru 06/30/24	Variance
Revenues:				
Assessments - Tax Roll	\$ 416,871	\$ 416,871	\$ 415,605	\$ (1,266)
Assessments - PPMT 2015-1	\$ -	\$ -	\$ 71,113	\$ 71,113
Interest Income	\$ 500	\$ 375	\$ 14,705	\$ 14,330
Total Revenues	\$ 417,371	\$ 417,246	\$ 501,423	\$ 84,177
Expenditures:				
Series 2015-1				
Interest - 11/01	\$ 63,500	\$ 63,500	\$ 63,500	\$ -
Interest - 05/01	\$ 63,500	\$ 63,500	\$ 62,125	\$ 1,375
Principal - 05/01	\$ 230,000	\$ 230,000	\$ 230,000	\$ -
Special Call - 11/01	\$ -	\$ -	\$ 55,000	\$ (55,000)
Special Call - 05/01	\$ -	\$ -	\$ 30,000	\$ (30,000)
Series 2015-2				
Interest - 11/01	\$ 10,625	\$ 10,625	\$ 10,625	\$ -
Interest - 05/01	\$ 10,625	\$ 10,625	\$ 10,375	\$ 250
Principal - 05/01	\$ 20,000	\$ 20,000	\$ 20,000	\$ -
Special Call - 11/01	\$ -	\$ -	\$ 10,000	\$ (10,000)
Total Expenditures	\$ 398,250	\$ 398,250	\$ 491,625	\$ (93,375)
Excess (Deficiency) of Revenues over Expenditures	\$ 19,121		\$ 9,798	
Net Change in Fund Balance	\$ 19,121		\$ 9,798	
Fund Balance - Beginning	\$ 90,783		\$ 361,422	
Fund Balance - Ending	\$ 109,904		\$ 371,220	

Lake Ashton
Community Development District
Month to Month
FY 2024

	Oct-23	Nov-23	Dec-23	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Total
Revenues:													
Special Assessments - Levy	\$ -	\$ 480,436	\$ 1,503,589	\$ 67,896	\$ 52,798	\$ 20,289	\$ 35,155	\$ 10,702	\$ 11,991	\$ -	\$ -	\$ -	\$ 2,182,856
Rental Income	\$ 11,475	\$ 1,500	\$ 1,300	\$ 1,650	\$ 5,550	\$ 1,800	\$ 5,500	\$ 2,800	\$ 1,400	\$ -	\$ -	\$ -	\$ 32,975
Entertainment Fees	\$ 104,672	\$ 5,347	\$ 11,150	\$ 8,524	\$ 10,756	\$ 4,785	\$ 10,634	\$ 4,353	\$ 2,157	\$ -	\$ -	\$ -	\$ 162,377
Newsletter Ad Revenue	\$ 17,030	\$ 4,680	\$ 14,172	\$ 9,673	\$ 8,216	\$ 6,660	\$ 15,244	\$ 4,869	\$ 5,359	\$ -	\$ -	\$ -	\$ 85,903
Interest Income	\$ 10	\$ 10	\$ 10	\$ 10	\$ 9	\$ 39	\$ 3,578	\$ 3,341	\$ 2,949	\$ -	\$ -	\$ -	\$ 9,956
Restaurant Lease Income	\$ 1,646	\$ 2,221	\$ 2,146	\$ -	\$ 5,664	\$ -	\$ 1,646	\$ 1,721	\$ 1,721	\$ -	\$ -	\$ -	\$ 16,768
Contributions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,500	\$ -	\$ -	\$ -	\$ -	\$ 1,500
Miscellaneous Income	\$ 2,014	\$ 2,156	\$ 1,440	\$ 2,691	\$ 1,506	\$ 2,145	\$ 1,440	\$ 1,523	\$ 1,035	\$ -	\$ -	\$ -	\$ 15,951
Miscellaneous Income-Reimbursed Repairs	\$ 50	\$ -	\$ -	\$ 2,370	\$ -	\$ 7,473	\$ 770	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,663
Miscellaneous Income-Sponsorship	\$ -	\$ -	\$ -	\$ 15,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,000
Total Revenues	\$ 136,898	\$ 496,350	\$ 1,533,808	\$ 107,814	\$ 84,499	\$ 43,190	\$ 73,968	\$ 30,809	\$ 26,613	\$ -	\$ -	\$ -	\$ 2,533,949
Expenditures:													
General & Administrative:													
Supervisor Fees	\$ 900	\$ 650	\$ -	\$ 1,300	\$ 450	\$ 650	\$ 650	\$ 650	\$ 450	\$ -	\$ -	\$ -	\$ 5,700
FICA Expense	\$ 69	\$ 50	\$ -	\$ 99	\$ 34	\$ 50	\$ 50	\$ 50	\$ 34	\$ -	\$ -	\$ -	\$ 436
Engineering	\$ 2,900	\$ 3,330	\$ 2,233	\$ 2,973	\$ 2,946	\$ 3,114	\$ 4,949	\$ 4,322	\$ -	\$ -	\$ -	\$ -	\$ 26,768
Arbitrage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 600	\$ -	\$ -	\$ -	\$ -	\$ 600
Dissemination	\$ 125	\$ 125	\$ 125	\$ 125	\$ 125	\$ 125	\$ 375	\$ 125	\$ 125	\$ -	\$ -	\$ -	\$ 1,375
Attorney	\$ 2,484	\$ 2,160	\$ 1,884	\$ 4,525	\$ 2,259	\$ 2,643	\$ 4,605	\$ 5,968	\$ -	\$ -	\$ -	\$ -	\$ 26,529
Annual Audit	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Trustee Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,310	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,310
Management Fees	\$ 5,534	\$ 5,534	\$ 5,534	\$ 5,534	\$ 5,534	\$ 5,534	\$ 5,534	\$ 5,534	\$ 5,534	\$ -	\$ -	\$ -	\$ 49,808
Management Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500	\$ -	\$ -	\$ -	\$ -	\$ 500
Accounting System Software	\$ 83	\$ 83	\$ 83	\$ 83	\$ 83	\$ 83	\$ 83	\$ 83	\$ 83	\$ -	\$ -	\$ -	\$ 750
Postage	\$ 537	\$ 124	\$ 204	\$ 654	\$ 118	\$ 471	\$ 453	\$ 151	\$ 646	\$ -	\$ -	\$ -	\$ 3,359
Printing & Binding	\$ -	\$ 1	\$ 1	\$ -	\$ 18	\$ -	\$ -	\$ -	\$ 586	\$ -	\$ -	\$ -	\$ 606
Newsletter Printing	\$ 4,400	\$ 4,944	\$ 4,688	\$ 5,261	\$ 5,413	\$ 5,413	\$ 5,413	\$ 5,262	\$ 4,275	\$ -	\$ -	\$ -	\$ 45,069
Marketing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 150	\$ -	\$ -	\$ -	\$ 150
Rentals & Leases	\$ 290	\$ 145	\$ 596	\$ -	\$ 145	\$ 583	\$ 145	\$ 145	\$ 145	\$ -	\$ -	\$ -	\$ 2,193
Insurance	\$ 72,378	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 72,378
Legal Advertising	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 99	\$ 240	\$ 1,613	\$ -	\$ -	\$ -	\$ 1,951
Other Current Charges	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (125)	\$ -	\$ -	\$ -	\$ -	\$ (125)
Office Supplies	\$ 3	\$ 7	\$ 3	\$ -	\$ 3	\$ 3	\$ 3	\$ 3	\$ 3	\$ -	\$ -	\$ -	\$ 24
Dues, Licenses & Subscriptions	\$ 175	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 175
Total General & Administrative	\$ 89,877	\$ 17,153	\$ 15,352	\$ 20,556	\$ 17,129	\$ 18,668	\$ 26,670	\$ 23,507	\$ 13,644	\$ -	\$ -	\$ -	\$ 242,555

Lake Ashton
Community Development District
Month to Month
FY 2024

	Oct-23	Nov-23	Dec-23	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Total
Operations & Maintenance													
Field Expenditures													
Field Management Services	\$ 41,002	\$ 41,002	\$ 41,002	\$ 41,002	\$ 41,002	\$ 41,002	\$ 41,002	\$ 41,002	\$ 41,002	\$ 41,002	\$ -	\$ -	\$ 369,020
Gate/Patrol/Pool Officers	\$ 27,508	\$ 28,632	\$ 29,540	\$ 30,364	\$ 27,168	\$ 29,112	\$ 28,179	\$ 29,546	\$ 29,539	\$ -	\$ -	\$ -	\$ 259,590
Gate/Patrol/Pool Officers-Events	\$ -	\$ 547	\$ 946	\$ -	\$ 572	\$ 261	\$ 715	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,041
Security/Fire Alarm/Gate Repairs	\$ -	\$ 195	\$ 786	\$ 459	\$ 195	\$ -	\$ 195	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,829
Access Control System	\$ 614	\$ 614	\$ 614	\$ 614	\$ 614	\$ 7,474	\$ 614	\$ 614	\$ -	\$ -	\$ -	\$ -	\$ 11,773
Pest Control	\$ 395	\$ 250	\$ 250	\$ 395	\$ 250	\$ 250	\$ 395	\$ 250	\$ 315	\$ -	\$ -	\$ -	\$ 2,750
Telephone/Internet	\$ 1,268	\$ 287	\$ 985	\$ 65	\$ 65	\$ 65	\$ 253	\$ 65	\$ 449	\$ -	\$ -	\$ -	\$ 3,502
Electric	\$ 21,603	\$ 20,592	\$ 21,742	\$ 19,817	\$ 20,044	\$ 19,984	\$ 12,367	\$ 19,968	\$ 20,271	\$ -	\$ -	\$ -	\$ 176,389
Water	\$ 3,733	\$ 1,330	\$ 935	\$ 388	\$ 830	\$ 277	\$ (8,776)	\$ 1,080	\$ 744	\$ -	\$ -	\$ -	\$ 542
Gas-Pool	\$ 1,848	\$ 2,493	\$ 3,400	\$ 3,569	\$ 3,960	\$ 2,371	\$ 1,025	\$ 1,568	\$ -	\$ -	\$ -	\$ -	\$ 20,234
Refuse	\$ 687	\$ 699	\$ 740	\$ 743	\$ 835	\$ 501	\$ 976	\$ 973	\$ 606	\$ -	\$ -	\$ -	\$ 6,761
Repairs and Maintenance-Clubhouse	\$ 9,720	\$ 3,336	\$ 2,990	\$ 10,095	\$ 10,539	\$ 6,754	\$ 5,121	\$ 3,421	\$ 3,750	\$ -	\$ -	\$ -	\$ 55,726
Repairs and Maintenance-Fitness Center	\$ -	\$ -	\$ 220	\$ -	\$ 621	\$ -	\$ 153	\$ 220	\$ -	\$ -	\$ -	\$ -	\$ 1,214
Repairs and Maintenance-Bowling Lanes	\$ 1,855	\$ 1,224	\$ 1,044	\$ 1,545	\$ 1,373	\$ 765	\$ 2,657	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,464
Repairs and Maintenance-Restaurant	\$ -	\$ 326	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 326
Furniture, Fixtures, Equipment	\$ 517	\$ 476	\$ 3,282	\$ -	\$ -	\$ 117	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,392
Repairs and Maintenance-Pool	\$ 3,253	\$ 980	\$ 2,493	\$ 1,731	\$ 72	\$ 3,667	\$ 252	\$ 4,612	\$ 969	\$ -	\$ -	\$ -	\$ 18,028
Repairs and Maintenance-Golf Cart	\$ 595	\$ 324	\$ 498	\$ 683	\$ 3,087	\$ 1,177	\$ 173	\$ 213	\$ 173	\$ -	\$ -	\$ -	\$ 6,920
Repairs and Maintenance-Reimbursed	\$ -	\$ -	\$ -	\$ 785	\$ -	\$ -	\$ 910	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,695
Landscape Maintenance-Contract	\$ 15,738	\$ 15,738	\$ 15,738	\$ 15,738	\$ 14,663	\$ 15,738	\$ 15,738	\$ 15,738	\$ 15,738	\$ -	\$ -	\$ -	\$ 140,567
Landscape Maintenance-Improvements	\$ 2,958	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 850	\$ 209	\$ 857	\$ -	\$ -	\$ -	\$ 4,875
Irrigation Repairs	\$ -	\$ 706	\$ 2,143	\$ 3,086	\$ 732	\$ 532	\$ -	\$ -	\$ 194	\$ -	\$ -	\$ -	\$ 7,393
Lake Maintenance-Contract	\$ 3,895	\$ 3,895	\$ 3,895	\$ 3,895	\$ 3,895	\$ 4,469	\$ 4,469	\$ 4,469	\$ 4,469	\$ -	\$ -	\$ -	\$ 37,351
Lake Maintenance-Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Wetland/Mitigation Maintenance	\$ -	\$ -	\$ -	\$ -	\$ 9,717	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,717
Permits/Inspections	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 600	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 600
Office Supplies/Printing/Binding	\$ 51	\$ 296	\$ 78	\$ 128	\$ 45	\$ 207	\$ 249	\$ 75	\$ 56	\$ -	\$ -	\$ -	\$ 1,184
Credit Card Processing Fees	\$ 651	\$ 1,425	\$ 371	\$ 620	\$ 451	\$ 127	\$ 310	\$ 255	\$ 120	\$ -	\$ -	\$ -	\$ 4,330
Dues & Subscriptions	\$ 46	\$ 186	\$ 1,270	\$ 633	\$ -	\$ 1,018	\$ 275	\$ 4,400	\$ -	\$ -	\$ -	\$ -	\$ 7,829
Decorations	\$ -	\$ 393	\$ 32	\$ -	\$ -	\$ 11	\$ 1,462	\$ 102	\$ -	\$ -	\$ -	\$ -	\$ 2,000
Special Events	\$ 6,896	\$ 2,077	\$ 70,038	\$ 12,186	\$ 10,950	\$ 4,334	\$ 7,291	\$ 6,538	\$ 700	\$ -	\$ -	\$ -	\$ 121,011
Total Operations & Maintenance	\$ 144,833	\$ 128,025	\$ 205,032	\$ 148,541	\$ 151,681	\$ 140,213	\$ 117,457	\$ 135,319	\$ 119,951	\$ -	\$ -	\$ -	\$ 1,291,052
Total Expenditures	\$ 234,710	\$ 145,179	\$ 220,384	\$ 169,097	\$ 168,809	\$ 158,881	\$ 144,126	\$ 158,826	\$ 133,595	\$ -	\$ -	\$ -	\$ 1,533,607
Excess (Deficiency) of Revenues over Expenditures	\$ (97,813)	\$ 351,171	\$ 1,313,424	\$ (61,283)	\$ (84,310)	\$ (115,691)	\$ (70,158)	\$ (128,017)	\$ (106,982)	\$ -	\$ -	\$ -	\$ 1,000,341
Other Financing Sources/Uses:													
Transfer In/(Out)	\$ -	\$ -	\$ -	\$ (449,420)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (449,420)
Total Other Financing Sources/Uses	\$ -	\$ -	\$ -	\$ (449,420)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (449,420)
Net Change in Fund Balance	\$ (97,813)	\$ 351,171	\$ 1,313,424	\$ (510,703)	\$ (84,310)	\$ (115,691)	\$ (70,158)	\$ (128,017)	\$ (106,982)	\$ -	\$ -	\$ -	\$ 550,921

LAKE ASHTON
COMMUNITY DEVELOPMENT DISTRICT
Long Term Debt Report
FY 2024

Series 2015-1, Special Assessment Bonds		
Interest Rate:	5.000%	
Maturity Date:	5/1/25	\$40,000.00
Interest Rate:	5.000%	
Maturity Date:	5/1/32	\$2,500,000.00
Reserve Fund Definition/Requirement	50% Maximum Annual Debt Service	
Reserve Fund Requirement	\$198,375.00	
Reserve Fund Balance	\$198,375.00	
Bonds outstanding - 9/30/2023		\$2,540,000.00
	November 1, 2023 (Special Call)	(\$55,000.00)
	May 1, 2024 (Mandatory)	(\$230,000.00)
	May 1, 2024 (Special Call)	(\$30,000.00)
Current Bonds Outstanding		\$2,225,000.00

Series 2015-2, Special Assessment Bonds		
Interest Rate:	5.000%	
Maturity Date:	5/1/25	\$45,000.00
Interest Rate:	5.000%	
Maturity Date:	5/1/37	\$380,000.00
Bonds outstanding - 9/30/2023		\$425,000.00
	November 1, 2023 (Special Call)	(\$10,000.00)
	May 1, 2024 (Mandatory)	(\$20,000.00)
Current Bonds Outstanding		\$395,000.00

Total Current Bonds Outstanding		\$2,620,000.00
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SECTION D

LAKE ASHTON
COMMUNITY DEVELOPMENT DISTRICT

Check Run Summary

July 15, 2024

Date	Check Numbers	Amount
<u>General Fund</u>		
6/11/24	9270-9275	\$103,666.65
6/14/24	9276-9284	\$12,074.91
6/26/24	9285-9294	\$32,237.31
7/3/24	9295-9302	\$3,786.92
General Fund Total		\$151,765.79
<u>Capital Projects Fund</u>		
6/11/24	388	\$2,000.00
6/26/24	389-390	\$8,312.00
Capital Projects Fund Total		\$10,312.00

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
6/11/24	00741	6/01/24	16	202406	320	57200	34000		COMMUNITY ASSOCIATIONS AND	*	41,002.25	41,002.25	009260
			MGMT 06/24										
6/11/24	00466	5/30/24	49486	202406	310	51300	42501		CUSTOMTRADEPRINTING.COM	*	4,275.00	4,275.00	009261
			LA TIME NEWSLETTER 06/24										
6/11/24	00727	6/03/24	062024	202406	320	57200	49400		JOSEPH WILLIAM GALLAGHER II	*	500.00	500.00	009262
			EKLECTIK HAZE 07/07/24										
6/11/24	00781	6/11/24	00064606	202405	310	51300	48000		GANNETT FLORIDA LOCALIQ	*	239.50	239.50	009263
			LEGAL AD #10058515										
6/11/24	00750	5/10/24	23283	202405	320	57200	54500		JANITORIAL SUPERSTORE INC	*	282.00	282.00	009264
			SUPPLIES 05/24										
6/11/24	00112	6/01/24	10811	202406	310	51300	48001		LAKE WALES AREA CHAMBER OF COMMERCE	*	150.00	150.00	009265
			MEMBERSHIP										
6/11/24	00783	5/28/24	052824	202405	320	57200	49400		DEBRA LANDGREBE	*	160.45	160.45	009266
			FALL FESTIVAL 05/24										
6/11/24	00538	6/01/24	10147	202406	320	57200	54506		PERFORMAMCE PLUS CARTS	*	172.50	172.50	009267
			SVCS 06/24										
6/11/24	00753	5/08/24	10107446	202405	320	57200	54500		POOL & PATIO CENTER	*	34.38		
			SUPPLIES										
		5/24/24	10223342	202405	320	57200	54500			*	41.25		
			SUPPLIES										
		5/31/24	10223417	202405	320	57200	54500			*	41.25		
			SUPPLIES										
		5/31/24	10223417	202405	320	57200	45300			*	205.00		
			SUPPLIES										
6/11/24	00631	6/03/24	1916553	202405	310	51300	31100		RAYL ENGINEERING & SURVEYING, LLC	*	4,322.33	4,322.33	009269
			SERVICE THRU 5/31/2024										

LAKA LAKE ASHTON SHENNING

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
6/11/24	00696	5/31/24	11752358	202405	320	57200	34501			*	29,546.12		
			SERVICE THRU 05/31/2024										
		5/31/24	11752358	202405	320	57200	34504			*	614.18		
			SERVICE THRU 05/31/2024										
SECURITAS SECURITY SERVICES USA, INC											30,160.30	009270	
6/11/24	00234	3/26/24	60007323	202403	320	57200	51000			*	9.16		
			SUPPLIES 03/24										
		3/26/24	60007323	202403	320	57200	54500			*	164.64		
			SUPPLIES										
		3/26/24	60007323	202403	320	57200	51000			*	44.99		
			SUPPLIES										
		3/26/24	60007323	202403	320	57200	54500			*	173.52		
			SUPPLIES										
		3/26/24	60007323	202403	320	57200	51000			*	57.15		
			SUPPLIES										
STAPLES BUSINESS CREDIT											449.46	009271	
6/11/24	00061	5/15/24	MAY-24	202405	320	57200	43000			*	19,967.83		
			SERVICE THRU 05/08/2024										
TECO-ACH											19,967.83	009272	
6/11/24	00108	6/05/24	29996	202406	320	57200	46201			*	165.00		
			SVCS 06/24										
TRAVIS RESMONDO SOD, INC.											165.00	009273	
6/11/24	00430	6/03/24	8173-052	202405	320	57200	52000			*	1,498.15		
			PURCHASES-05/24										
		6/03/24	8173-052	202405	320	57200	52000			V	1,498.15-		
			PURCHASES-05/24										
WELLS FARGO VENDOR FINANCIAL SVCS											.00	009274	
6/11/24	00664	6/03/24	8173-052	202405	320	57200	52000			*	1,498.15		
			PURCHASES-05/24										
WELLS FARGO-ACH											1,498.15	009275	
6/14/24	00760	6/13/24	9076528	202406	310	51300	42000			*	518.14		
			SVCS 06/24										
		6/13/24	9076528	202406	310	51300	42500			*	585.75		
			SVCS 06/24										
ACTION MAIL SERVICES											1,103.89	009276	
6/14/24	00057	5/31/24	220212	202405	320	53800	46800			*	4,469.00		
			SVCS 05/24										
APPLIED AQUATIC MANAGEMENT, INC.											4,469.00	009277	

LAKA LAKE ASHTON SHENNING

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
6/14/24	00756	6/08/24	062024	202406	320	57200	49400		SPECIAL EVENT DINNER 6/24	*	165.00		
									CHARM CITY			165.00	009278
6/14/24	00215	6/01/24	465	202406	310	51300	34000		MGMT FEE 06/24	*	5,534.17		
		6/01/24	465	202406	310	51300	35100		INFORMATION TECHNOLOGY	*	83.33		
		6/01/24	465	202406	310	51300	31300		DISSEMINATION AGENT SVCS	*	125.00		
		6/01/24	465	202406	310	51300	51000		OFFICE SUPPLIES 06/24	*	2.53		
		6/01/24	465	202406	310	51300	42000		POSTAGE 06/24	*	30.32		
									GMS-CENTRAL FLORIDA, LLC			5,775.35	009279
6/14/24	00750	5/20/24	23615	202405	320	57200	54500		SUPPLIES 05/24	*	95.15		
									JANITORIAL SUPERSTORE INC			95.15	009280
6/14/24	00504	6/06/24	105313	202405	320	57200	54500		SVCS 05/24	*	165.00		
									KINCAID ELECTRICAL SERVICES			165.00	009281
6/14/24	00512	6/01/24	2722123	202406	320	57200	54501		SVCS 06/24	*	65.00		
									KINGS III OF AMERICA, INC.			65.00	009282
6/14/24	00780	6/10/24	56304535	202406	320	57200	54500		SUPPLIES 06/24	*	43.01		
									VESTIS			43.01	009283
6/14/24	00445	6/06/24	OS714713	202406	320	57200	46202		LANDSCAPE ENHANCEMENT	*	193.51		
									YELLOWSTONE LANDSCAPE			193.51	009284
6/26/24	00744	6/18/24	062024	202406	320	57200	45300		SVCS 06/24	*	335.00		
									BYRD'S UPHOLSTERY			335.00	009285
6/26/24	00055	6/17/24	20735-06	202406	320	57200	43100		SVCS 06/24	*	564.78		
		6/17/24	20740-06	202406	320	57200	43100		SVCS 06/24	*	179.67		
									CITY OF LAKE WALES-UTILITIES DEPT			744.45	009286
									LAKA LAKE ASHTON				
									SHENNING				

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
6/26/24	00757	5/09/24 392	202405 320-57200-54500		*	150.00		
		SVCS 05/24						
		6/04/24 458	202406 320-57200-54500		*	549.00		
		SVCS 06/24						
		6/05/24 466	202406 320-57200-54500		*	75.00		
		SVCS 06/24						
							774.00	009287

6/26/24	00003	6/11/24 85275649	202405 310-51300-42000		*	38.99		
		DELIVERY THRU 05/31/24						
		6/18/24 85346112	202406 310-51300-42000		*	38.99		
		DELIVERY THRU 06/07/24						
							77.98	009288

6/26/24	00098	4/05/24 1285-032	202403 320-57200-54500		*	1,097.20		
		SUPPLIES 03/24						
							1,097.20	009289

6/26/24	00164	6/17/24 129405	202405 310-51300-31500		*	5,967.50		
		SVCS 05/24						
							5,967.50	009290

6/26/24	00470	6/18/24 062024	202406 320-57200-49400		*	35.28		
		COFFEE 06/24						
							35.28	009291

6/26/24	00061	6/13/24 062024	202406 320-57200-43000		*	20,270.99		
		SVCS 06/24						
							20,270.99	009292

6/26/24	00780	6/17/24 56304578	202406 320-57200-54500		*	43.01		
		SUPPLIES 06/24						
							43.01	009293

6/26/24	00784	6/15/24 3	202406 320-57200-54500		*	2,891.90		
		INSTALLATION 06/24						
							2,891.90	009294

7/03/24	00636	6/07/24 RYA38391	202406 320-57200-46201		*	485.00		
		RIVER ROAD						
		6/24/24 RYA38574	202406 320-57200-46201		*	69.00		
		WALL BLOCK						
		6/24/24 RYA38576	202406 320-57200-46201		*	138.00		
		WALL BLOCK						
							692.00	009295

				LAKA LAKE ASHTON	SHENNING			

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
7/03/24	00621	6/20/24 1003541	202406 320-57200-54501	SVCS-06/2024 COUNTRY BOY PEST CONTROL	*	250.00	250.00 009296
7/03/24	00781	6/30/24 00065226	202406 310-51300-48000	LEGAL AD# 10271959 GANNETT FLORIDA LOCALIQ	*	1,612.56	1,612.56 009297
7/03/24	00514	5/22/24 64622	202405 320-57200-54500	REPLACE ROPE FLAG POLE GULF STATE SIGNS	*	250.00	250.00 009298
7/03/24	00750	6/25/24 24952	202406 320-57200-54500	SUPPLIES 06/2024 JANITORIAL SUPERSTORE INC	*	147.90	147.90 009299
7/03/24	00238	6/24/24 307602	202406 320-57200-45300	SUPPLIES 06/2024 SPIES POOL,LLC	*	633.95	633.95 009300
7/03/24	00234	6/25/24 60053104	202406 320-57200-51000	SUPPLIES 06/2024 STAPLES BUSINESS CREDIT	*	55.61	55.61 009301
7/03/24	00430	7/28/24 50302053	202407 310-51300-42502	COPIER LEASE 07/2024 WELLS FARGO VENDOR FINANCIAL SVCS	*	144.90	144.90 009302
TOTAL FOR BANK A						151,765.79	
TOTAL FOR REGISTER						151,765.79	

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
6/11/24	00115	5/31/24 3765 SVCS 05/24	202405 600-53800-68002	TURF PRO SYNTHETICS	*	2,000.00	2,000.00 000388
6/26/24	00110	5/19/24 403 MINI SPLIT SYSTEM BY GREE	202405 600-53800-60006	CLIMATEGUARD COOLING SERVICES LLC	*	2,972.00	2,972.00 000389
6/26/24	00114	5/16/24 20136 SURFACE DEPRESSION/PIPE	202405 600-53800-60007	H&S INVESTMENT GROUP OF CENTRAL	*	5,340.00	5,340.00 000390
TOTAL FOR BANK B						10,312.00	
TOTAL FOR REGISTER						10,312.00	

Lake Ashton CDD
Special Assessment Receipts
Fiscal Year Ending September 30, 2024

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	\$2,307,406.00	\$443,681.32	\$2,751,087.32
									.36300.10100 General Fund 84%	025.36300.10000 21A Debt Svc Fund 16%	Total 100%
11/10/23	10/13/23-10/14/23	\$ 25,356.96	\$ -	\$ 4,495.34	\$ 1,335.45	\$ 237.00	\$ 565.60	\$ 27,714.25	\$ 23,541.08	\$ 4,173.17	\$ 27,714.25
11/14/23	10/01/23-10/31/23	\$ 40,273.00	\$ -	\$ 6,569.73	\$ 1,610.94	\$ 262.78	\$ 899.38	\$ 44,069.63	\$ 37,888.82	\$ 6,180.81	\$ 44,069.63
11/17/23	11/01/23-11/05/23	\$ 52,118.00	\$ -	\$ 6,463.14	\$ 2,084.68	\$ 258.52	\$ 1,124.76	\$ 55,113.18	\$ 49,032.65	\$ 6,080.53	\$ 55,113.18
11/23/23	11/06/23-11/12/23	\$ 393,254.00	\$ -	\$ 61,103.80	\$ 15,730.19	\$ 2,444.14	\$ 8,723.67	\$ 427,459.80	\$ 369,973.33	\$ 57,486.47	\$ 427,459.80
12/08/23	11/13/23-11/22/23	\$ 488,625.67	\$ -	\$ 84,427.10	\$ 19,538.99	\$ 3,376.96	\$ 11,002.74	\$ 539,134.08	\$ 459,704.95	\$ 79,429.14	\$ 539,134.08
12/21/23	11/23/23-11/30/23	\$ 1,022,278.28	\$ -	\$ 222,378.75	\$ 40,860.26	\$ 8,882.11	\$ 23,898.29	\$ 1,171,016.37	\$ 961,789.66	\$ 209,226.71	\$ 1,171,016.37
12/28/23	12/01/23-12/15/23	\$ 87,075.16	\$ -	\$ 16,304.22	\$ 3,305.44	\$ 660.93	\$ 1,988.26	\$ 97,424.75	\$ 82,094.33	\$ 15,330.42	\$ 97,424.75
01/10/24	12/16/23-12/31/23	\$ 64,752.65	\$ -	\$ 12,376.11	\$ 2,013.67	\$ 388.69	\$ 1,494.53	\$ 73,231.87	\$ 61,484.20	\$ 11,747.67	\$ 73,231.87
01/16/24	INTEREST	\$ -	\$ 6,411.78	\$ -	\$ -	\$ -	\$ -	\$ 6,411.78	\$ 6,411.78	\$ -	\$ 6,411.78
02/09/24	01/01/24-01/31/24	\$ 55,107.29	\$ -	\$ 12,780.31	\$ 1,231.81	\$ 293.06	\$ 1,327.25	\$ 65,035.48	\$ 52,797.97	\$ 12,237.51	\$ 65,035.48
03/13/24	02/01/24-02/29/24	\$ 20,915.79	\$ -	\$ 3,063.28	\$ 213.24	\$ 38.30	\$ 474.55	\$ 23,252.98	\$ 20,288.50	\$ 2,964.48	\$ 23,252.98
04/10/24	03/01/24-03/31/24	\$ 35,896.63	\$ -	\$ 6,481.10	\$ 23.69	\$ 10.29	\$ 846.89	\$ 41,496.87	\$ 35,155.48	\$ 6,341.39	\$ 41,496.88
05/20/24	INTEREST	\$ -	\$ 295.16	\$ -	\$ -	\$ -	\$ -	\$ 295.16	\$ 295.16	\$ -	\$ 295.16
05/31/24	04/01/24-04/30/24	\$ 10,619.69	\$ -	\$ 1,807.03	\$ -	\$ -	\$ 248.53	\$ 12,178.19	\$ 10,407.30	\$ 1,770.89	\$ 12,178.19
06/21/24	05/01/24-05/31/24	\$ 9,760.28	\$ -	\$ 2,689.45	\$ -	\$ -	\$ 248.99	\$ 12,200.74	\$ 9,565.07	\$ 2,635.66	\$ 12,200.74
06/28/24	06/03/24-06/03/24	\$ 2,475.61	\$ -	\$ -	\$ -	\$ -	\$ 49.51	\$ 2,426.10	\$ 2,426.10	\$ -	\$ 2,426.10
		\$ 2,308,509.01	\$ 6,706.94	\$ 440,939.36	\$ 87,948.36	\$ 16,852.78	\$ 52,892.95	\$ 2,598,461.22	\$ 2,182,856.38	\$ 415,604.85	\$ 2,598,461.23

Gross Percent Collecte	99.94%
Balance Due	\$1,638.95