

Lake Ashton
Community Development District

Meeting Agenda

July 21, 2025
(Revised July 15, 2025)

AGENDA

Lake Ashton

Community Development District

219 E. Livingston St., Orlando, Florida 32801

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

July 14, 2025

Board of Supervisors Meeting Lake Ashton Community Development District

Dear Board Members:

The next regular meeting of the Board of Supervisors of the **Lake Ashton Community Development District** will be held **Monday, July 21, 2025 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 may make a public comment in-person or via Zoom. All public comments should be limited to 3 minutes. Residents may submit feedback or questions in advance of the Board meeting by email to jburns@gmscfl.com. Those comments received will be distributed to the Board of Supervisors but not read aloud at the meeting during the Public Comment portion.

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:

Audit Committee Meeting

1. Roll Call
2. Public Comment Period
3. Review of Proposals and Tally of Audit Committee Members Rankings
 - A. DiBartolomeo, McBee, Hartley & Barnes
 - B. Grau & Associates
4. Adjournment

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 (*All public comments are limited to three (3) minutes each*)
4. Consideration of Minutes from the June 23, 2025 Board of Supervisors Meeting
5. Engineering Report
 - A. Presentation of Letter Regarding Blackmoor Lane Erosion
6. Old Business

7. New Business
 - A. Acceptance of the Rankings of the Audit Committee and Authorizing Staff to Send Notice of Intent to Award
 - B. Public Hearing
 - I. Public Hearing on the Adoption of the Fiscal Year 2025/2026 Budget
 - a) Consideration of Resolution 2025-06 Adopting the District's Fiscal Year 2025/2026 Budget and Appropriating Funds
 - b) Consideration of Resolution 2025-07 Imposing Special Assessments and Certifying an Assessment Roll
 - C. Consideration of Resolution 2025-08 Designation of a Regular Monthly Meeting Date, Time, and Location for Fiscal Year 2025/2026
 - D. Goals and Objectives
 - I. Presentation of Fiscal Year 2025 Goals & Objectives and Authorizing Chair to Execute
 - II. Adoption of Fiscal Year 2026 Goals & Objectives
 - E. Discussion Regarding Joint Strategic Planning Goals (*requested by Supervisor VanSickle*)
8. Monthly Reports
 - A. Attorney
 - I. Discussion Regarding ADA Compliance in Parking Lot
 - B. Lake Ashton Community Director
 - C. Operations Manager
 - I. Landscaping Update
 - a) Presentation of Monthly Landscaping Checklist and Report
 - II. Aquatics Update
 - a) Presentation of Monthly Aquatic Maintenance Checklist and Report
 - D. District Manager's Report
9. Financial Reports
 - 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

Audit Committee Meeting

SECTION III

SECTION A

Lake Ashton Community Development District

Proposer

DiBartolomeo, McBee, Hartley & Barnes, P.A.
Certified Public Accountants

**2222 Colonial Road, Suite 200
Fort Pierce, Florida 34950
(772) 461-8833**

**591 SE Port St. Lucie Boulevard
Port Saint Lucie, Florida 34984
(772) 878-1952**

Contact:

**Jim Hartley, CPA
Principal**

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Lake Ashton
Community Development District
Audit Selection Committee

Dear Committee Members:

We are pleased to have this opportunity to present the qualifications of DiBartolomeo, McBee, Hartley & Barnes, P.A. (DMHB) to serve as Lake Ashton Community Development District's independent auditors. The audit is a significant engagement demanding various professional resources, governmental knowledge and expertise, and, most importantly, experience serving Florida local governments. DMHB understands the services required and is committed to performing these services within the required time frame. We have the staff available to complete this engagement in a timely fashion. We audit several entities across the State making it feasible to schedule and provide services at the required locations.

Proven Track Record—Our clients know our people and the quality of our work. We have always been responsive, met deadlines, and been willing to go the extra mile with the objective of providing significant value to mitigate the cost of the audit. This proven track record of successfully working together to serve governmental clients will enhance the quality of services we provide.

Experience—DMHB has a history of providing quality professional services to an impressive list of public sector clients in Florida. We currently serve a large number of public sector entities in Florida, including cities, villages, special districts, as well as a large number of community development districts. Our firm has performed in excess of 100 community development district audits. In addition, our senior management team members have between 25 and 35 years experience in serving Florida governments. DMHB is a recognized leader in providing services to governmental and non-profit agencies within the State of Florida. Through our experience in performing audits, we have been able to increase our audit efficiency and therefore reduce cost. We have continually passed this cost saving on to our clients and will continue to do so in the future. As a result of our experience and expertise, we have developed an effective and efficient audit approach designed to meet or exceed the performance specifications in accordance with audit standards generally accepted in the United States of America, the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States with minimal disruption to your operations. Our firm has frequent technical updates to keep our personnel informed and up to date on all changes that are occurring within the industry.

Timeliness – In order to meet the Districts needs, we will perform interim internal control testing by January 31st from unaudited preliminary general ledgers provided. The remaining testing will be completed no later than May 1st. We will also review all minutes and subsequent needs related to the review of the minutes by January 31st. Follow up review will be completed as necessary.

Communication and Knowledge Sharing— Another driving force behind our service approach is frequent, candid and open communication with management with no surprises. During the course of the audit, we will communicate with management on a regular basis to provide you with a status report on the audit and to discuss any issues that arise, potential management letter comments, or potential audit differences.

In the accompanying proposal, you will find additional information upon which you can evaluate DMHB's qualifications. Our full team is in place and waiting to serve you. Please contact us at 2222 Colonial Road, Suite 200 Fort Pierce, FL 34950. Our phone number is (772) 461-8833. We look forward to further discussion on how our team can work together with you.

Very truly yours,

A handwritten signature in black ink that reads "DiBartolomeo, McBee, Hartley & Barnes". The signature is written in a cursive, flowing style.

DiBartolomeo, McBee, Hartley & Barnes, P.A.

PROFESSIONAL QUALIFICATIONS

DiBartolomeo, McBee, Hartley & Barnes, P.A. is a local public accounting firm with offices in the cities of Fort Pierce and Port St. Lucie. The firm was formed in 1982.

➤ *Professional Staff Resources*

Our services will be delivered through personnel in both our Port St. Lucie and Ft. Pierce offices, located at 591 S.E. Port St. Lucie Blvd., Port St. Lucie, FL 34984 and 2222 Colonial Road, Suite 200, Fort Pierce, Florida 34950, respectively. DMHB has a total of 19 professional staff including 9 with extensive experience serving governmental entities.

Professional Staff Classification	Number of Professionals
Partner	4
Managers	2
Senior	2
Staff	11
	19

DiBartolomeo, McBee, Hartley & Barnes provides a variety of accounting, auditing, tax litigation support, estate planning, and consulting services. Some of the governmental, non-profit accounting, auditing and advisory services currently provided to clients include:

- Annual financial and compliance audits including Single Audits of State and Federal financial assistance programs under the OMB A-133 audit criteria
- Issuance of Comfort Letters, consent letters, and parity certificates in conjunction with the issuance of tax-exempt debt obligations, including compiling financial data and interim period financial statement reviews
- Assisting in compiling historical financial data for first-time and subsequent submissions for the GFOA Certificate of Achievement for Excellence in Financial Reporting

PROFESSIONAL QUALIFICATIONS (CONTINUED)

➤ *Professional Staff Resources (Continued)*

- Audits of franchise fees received from outside franchisees
- Preparation of annual reports to the State Department of Banking and Finance
- Audits of Internal Controls – Governmental Special Project
- Assistance with Implementation of current GASB pronouncements

➤ *Current and Near Future Workload*

In order to better serve and provide timely and informative financial data, we have comprised an experienced audit team. Our present and future workloads will permit the proposed audit team to perform these audits within the time schedule required and meet all deadlines.

➤ *Identification of Audit Team*

The team is composed of people who are experienced, professional, and creative. They fully understand your business and will provide you with reliable opinions. In addition, they will make a point to maintain ongoing dialogue with each other and management about the status of our services.

The auditing firm you select is only as good as the people who serve you. We are extremely proud of the outstanding team we have assembled for your engagement. Our team brings many years of relevant experience coupled with the technical skill, knowledge, authority, dedication, and most of all, the commitment you need to meet your government reporting obligations and the challenges that will result from the changing accounting standards.

A flow chart of the audit team and brief resumes detailing individual team members' experience in each of the relevant areas follow.

Jim Hartley, CPA – Engagement Partner (resume attached)
Will assist in the field as main contact

Jay McBee, CPA – Technical Reviewer (resume attached)

Christine Kenny, CPA – Senior (resume attached)

Jim Hartley

Partner – DiBartolomeo, McBee, Hartley & Barnes

Experience and Training

Jim has over 35 years of public accounting experience and would serve as the engagement partner. His experience and training include:

- 35 years of non-profit and governmental experience.
- Specializing in serving entities ranging from Government to Associations and Special District audits.
- Has performed audits and advisory services for a variety of public sector entities.
- Has extensive experience performing audits of federal grant recipients in accordance with the Single Audit Act and the related Office of Management and Budget (OMB) guidelines.
- Experienced in maintaining the GFOA Certificate of Achievement.
- 120 hours of CPE credits over the past 3 years.

Recent Engagements

Has provided audit services on governmental entities including towns, villages, cities, counties, special districts and community development districts. Jim has assisted with financial statement preparation, system implementation, and a variety of services to a wide range of non-profit and governmental entities. Jim currently provides internal audit and consulting services to governmental entities and non-profit agencies to assist in implementing and maintaining “best practice” accounting policies and procedures. Jim provides auditing services to the Fort Pierce Utilities Authority, St. Lucie County Fire District, City of Port St. Lucie, Tradition CDD #1 – 10, Southern Groves CDD #1-6, Multiple CDD audits, Town of St. Lucie Village, Town of Sewall’s Point, Town of Jupiter Island along with several other entities, including Condo and Homeowner Associations.

Education and Registrations

- Bachelor of Science in Accounting – Sterling College.
- Certified Public Accountant

Professional Affiliations

- Member of the American Institute of Certified Public Accountants
- Member of the Florida Institute of Certified Public Accountants
- Member of the Florida Government Finance Officers Association

Volunteer Service

- Treasurer & Executive Board - St. Lucie County Chamber of Commerce
- Budget Advisory Board - St. Lucie County School District
- Past Treasurer - Exchange Club for Prevention of Child Abuse & Exchange Foundation Board
- Board of Directors – State Division of Juvenile Justice

Jay L. McBee

Partner – DiBartolomeo, McBee, Hartley & Barnes

Experience and Training

Jay has over 45 years of public accounting experience and would serve as the technical reviewer on the audit. His experience and training include:

- 45 years of government experience.
- Specializing in serving local government entities.
- Has performed audits and advisory services for a variety of public sector entities including counties, cities, special districts, and school districts.
- Has experience performing audits of federal grant recipients in accordance with the Single Audit Act and the related Office of Management and Budget (OMB) guidelines, including Circular A-133 and the Rules of the Auditor General.
- Has extensive experience in performing pension audits.
- Experienced in developing and maintaining the GFOA Certificate of Achievement.
- 120 Hours of relevant government CPE credits over the past 3 years.
- Experience in municipal bond and other governmental-financing options and offerings.

Recent Engagements

Has provided auditing services on local governmental entities including towns, villages, cities, counties, special district and community development districts. Jay has assisted with financial preparation, system implementation, and a variety of government services to a wide range of governmental entities. Jay currently provides auditing services to the City of Port St. Lucie, City of Okeechobee Pension Trust Funds, St. Lucie County Fire District Pension funds, along with several other non-profit and governmental entities.

Education and Registrations

- Bachelor of Science in Accounting and Quantitative Business Management – West Virginia University.
- Certified Public Accountant

Professional Affiliations

- Member of the American Institute of Certified Public Accountants
- Member of the Florida Institute of Certified Public Accountants
- Member of the Florida Government Finance Officers Association

Volunteer Service

- Member of the St. Lucie County Citizens Budget Committee
- Finance committee for the First United Methodist Church
- Treasurer of Boys & Girls Club of St. Lucie County

Christine M. Kenny, CPA

Senior Staff – DiBartolomeo, McBee, Hartley & Barnes

Experience and training

Christine has over 18 years of public accounting experience and would serve as a senior staff for the Constitutional Officers. Her experience and training include:

- 18 years of manager and audit experience.
- Has performed audits and advisory services for a variety of public sector entities including counties, cities, towns and special districts.
- Has experience performing audits of federal grant recipients in accordance with the Single Audit Act and the related Office of Management and Budget (OMB) guidelines, including Circular A-133 and the Rules of the Auditor General.
- 100 hours of relevant government CPE credits over the past 3 years.

Recent Engagements

Has provided audit services on governmental entities including towns, villages, cities and special districts. Christine has assisted with financial statement preparation, system implementation, and a variety of services to a wide range of non-profit and governmental entities. Christine currently provides services to multiple agencies to assist in implementing and maintaining “best practice” accounting policies and procedures.

Engagements include St. Lucie County Fire District, City of Fort Pierce, Town of Sewall’s Point, and Town of St. Lucie Village.

Education and Registrations

- Bachelor of Science in Accounting – Florida State University
- Professional Affiliations
- Active Member of the Florida Institute of Certified Public Accountants
- Active Member of the American Institute of Certified Public Accountants
- Member of the Florida Government Finance Officers Association

PROFESSIONAL QUALIFICATIONS (CONTINUED)

➤ ***Governmental Audit Experience***

DiBartolomeo, McBee, Hartley & Barnes, P.A., through its principals and members, has provided continuous in-depth professional accounting, auditing, and consulting services to local government units, nonprofit organizations, and commercial clients. Our professionals have developed considerable expertise in performing governmental audits and single audits and in preparing governmental financial statements in conformance with continually evolving GASB pronouncements, statements, and interpretations. All of the public sector entities we serve annually are required to be in accordance with GASB pronouncements and government auditing standards. We currently perform several Federal and State single audits in compliance with OMB Circular A-133 and under the Florida Single Audit Act. Our professionals are also experienced in assisting their clients with preparing Comprehensive Annual Financial Reports (GFOA).

All work performed by our firm is closely supervised by experienced certified public accountants. Only our most seasoned CPA's perform consulting services. Some of the professional accounting, auditing, and management consulting services currently provided to our local governmental clients include:

- Annual financial and compliance audits including Single Audits of State and Federal financial assistance programs under OMB A-133 audit criteria and the Florida Single Audit Act
- Assisting in compiling historical financial data for first-time and supplemental submissions for GFOA Certificate of Achievement of Excellence in Financial Reporting
- Audits of franchise fees received from outside franchisees
- Assistance with Implementation of GASB-34
- Internal audit functions
- Fixed assets review and updating cost/depreciation allocations and methods

ADDITIONAL DATA

➤ *Procedures for Ensuring Quality Control & Confidentiality*

Quality control in any CPA firm can never be taken for granted. It requires a continuing commitment to professional excellence. DiBartolomeo, McBee, Hartley & Barnes is formally dedicated to that commitment.

In an effort to continue to maintain the standards of working excellence required by our firm, DiBartolomeo, McBee, Hartley & Barnes, P.A. joined the Quality Review Program of the American Institute of Certified Public Accountants. To be a participating member firm, a firm must obtain an independent compliance review of its quality control policies and procedures to ascertain the firm's compliance with existing auditing standards on the applicable engagements. The scope of peer review is comprehensive in that it specifically reviews the following quality control policies and procedures of the participating firm:

- Professional, economic, and administrative independence
- Assignment of professional personnel to engagements
- Consultation on technical matters
- Supervision of engagement personnel
- Hiring and employment of personnel
- Professional development
- Advancement
- Acceptance and continuance of clients
- Inspection and review system

➤ *Independence*

Independence is a hallmark of our profession. We encourage our staff to use professional judgment in situations where our independence could be impaired or the perception of a conflict of interest might exist. In the governmental sector, public perception is as important as professional standards. Therefore, independent auditors must exercise utmost care in the performance of their duties.

Our firm has provided continuous certified public accounting services in the government sector for 31 years, and we are independent of the Community Development Districts as defined by the following rules, regulations, and standards:

ADDITIONAL DATA (CONTINUED)

➤ *Independence (Continued)*

- Au Section 220 – Statements on Auditing Standards issued by the American Institute of Certified Public Accountants
- ET Sections 101 and 102 – Code of Professional Conduct of the American Institute of Certified Public Accountants
- Chapter 21A-21, Florida Administrative Code
- Section 473.315, Florida Statutes
- Government Auditing Standards, issued by the Comptroller General of the United States

➤ *Computer Auditing Capabilities*

DiBartolomeo, McBee, Hartley & Barnes' strong computer capabilities as demonstrated by our progressive approach to computer auditing and extensive use of microcomputers. Jay McBee is the MIS partner for DMHB. Jay has extensive experience in auditing and evaluating various computer systems and would provide these services in this engagement.

We view the computer operation as an integral part of its accounting systems. We would evaluate the computer control environment to:

- Understand the computer control environment's effect on internal controls
- Conclude on whether aspects of the environment require special audit attention
- Make preliminary determination of comments for inclusion in our management letter

This evaluation includes:

- System hardware and software
- Organization and administration
- Access

Contracts of Similar Nature within References

Client	Years	Annual Audit In Accordance With GAAS	Engagement Partner	Incl. Utility Audit/ Consulting	GFOA Cert.	GASB 34 Implementation & Assistance	Total Hours
St. Lucie County Fire District Karen Russell, Clerk-Treasurer (772)462-2300	1984 - Current	√	Jim Hartley			√	250-300
City of Fort Pierce Johnna Morris, Finance Director (772)-460-2200	2005-current	√	Mark Barnes		√	√	800
Fort Pierce Utilities Authority Nina Hurtubise, Finance Director (772)-466-1600	2005-current	√	Jim Hartley	√	√	√	600
Town of St. Lucie Village Diane Robertson, Town Clerk (772) 595-0663	1999 – current	√	Jim Hartley			√	100
City of Okeechobee Pension Trust Funds Marita Rice, Supervisor of Finance (863)763-9460	1998 – current	√	Jay McBee				60
St. Lucie County Fire District 175 Pension Trust Fund Chris Bushman , Captain (772) 462-2300	1990 – current	√	Jay McBee				60
Tradition Community Development District 1-10 Alan Mishlove, District Finance Manager (407)382-3256	2002 - current	√	Jim Hartley			√	350
Legends Bay Community Development District Patricia Comings-Thibault (321)263-0132	2013-current	√	Jim Hartley				50
Union Park Community Development District Patricia Comings-Thibault (321)263-0132	2013-current	√	Jim Hartley				50
Deer Island Community Development District Patricia Comings-Thibault (321)263-0132	2013-current	√	Jim Hartley				50
Park Creek Community Development District Patricia Comings-Thibault (321)263-0132	2013-current	√	Jim Hartley				50
Waterleaf Community Development District Patricia Comings-Thibault (321)263-0132	2013-current	√	Jim Hartley				50

TECHNICAL APPROACH

a. *An Express Agreement to Meet or Exceed the Performance Specifications.*

1. The audit will be conducted in compliance with the following requirements:
 - a. Rules of the Auditor General for form and content of governmental audits
 - b. Regulations of the State Department of Banking and Finance
 - c. Audits of State and Local Governmental Units-American Institute of Certified Public Accountants.
2. The audit report shall contain the opinion of the auditor in reference to all financial statements, and an opinion reflecting compliance with applicable legal provisions.
3. We will also provide the required copies of the audit report, the management letter, any related reports on internal control weaknesses and one copy of the adjusting journal entries and financial work papers.
4. The auditor shall, at no additional charge, make all related work papers available to any Federal or State agency upon request in accordance with Federal and State Laws and Regulations.
5. We will work in cooperation with the District, its underwriters and bond council in regard to any bond issues that may occur during the term of the contract.
6. The financial statements shall be prepared in conformity with Governmental Accounting Standards Board Statement Number 34, 63 and 65.

We will commit to issuing the audit for each Fiscal year by June 1st of the following year. In order to ensure this we will perform interim internal control testing as required by January 31st from unaudited preliminary general ledgers provided. The remaining testing will be completed no later than May 1st. We will also review all minutes and subsequent needs related to the review of the minutes by January 30th. Follow up review will be completed as necessary.

b. A Tentative Schedule for Performing the Key phases of the Audit

Audit Phase and Tasks	Oct.	Nov.	Dec.	Jan.	Feb.	Mar.	Apr.
<i>I. Planning Phase:</i>							
Meetings and discussions with Lake Ashton Community Development District personnel regarding operating, accounting and reporting matters							
Discuss management expectations, strategies and objectives							
Review operations							
Develop engagement plan							
Study and evaluate internal controls							
Conduct preliminary analytical review							
<i>II. Detailed Audit Phase:</i>							
Conduct final risk assessment							
Finalize audit approach plan							
Perform substantive tests of account balances							
Perform single audit procedures (if applicable)							
Perform statutory compliance testing							
<i>III. Closing Phase:</i>							
Review subsequent events, contingencies and commitments							
Complete audit work and obtain management representations							
Review proposed audit adjustments with client							
<i>IV. Reporting Phase:</i>							
Review or assist in preparation of financial statement for Lake Ashton Community Development District							
Prepare management letter and other special reports							
Exit conference with Lake Ashton Community Development District officials and management							
Delivery of final reports							

b. SPECIFIC AUDIT APPROACH

Our partners are not strangers who show up for an entrance conference and an exit conference. We have developed an audit plan that allows the partners to directly supervise our staff in the field. By assigning two partners to the audit, we will have a partner on-site for a significant portion of the fieldwork. This also gives the District an additional contact individual for questions or problems that may arise during the audit.

The scope of our services will include a financial, as well as, a compliance audit of the District's financial statements. Our audit will be conducted in accordance with auditing standards generally accepted in the United States and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Additionally, our audit will be conducted in accordance with the provisions of Chapter 10.550, Rules of the Auditor General, which govern the conduct of local government entity audits performed in the State of Florida.

Our audit approach places emphasis on the accounting information system and how the data is recorded, rather than solely on the verification of numbers on a financial statement. This approach enables us to:

- Maximize our understanding of the District's operating environment
- Minimize time required conducting the audit since we start with broad considerations and narrow to specific audit objectives in critical areas

Our audit approach consists of four phases encompassing our audit process:

- Planning Phase
- Detailed Audit Phase
- Closing Phase
- Reporting

Planning Phase

Meetings and Expectations:

Our first step in this phase will be to set up a planning meeting with the financial and operating management of Lake Ashton Community Development District. Our goal here is to eliminate "surprises." By meeting with responsible officials early on we can discuss significant accounting policies, closing procedures and timetables, planned timing of our audit procedures and expectations of our work. This will also be the starting point for our discussions with management related to *SAS No. 99-Consideration of Fraud in a Financial Statement Audit*. Inquiries will be made regarding managements knowledge of fraud and on management's views regarding the risk of fraud.

Review Operations and Develop Engagement Plan

It is critical that we understand the District's operating environment. To do this we will obtain and review such items as, organizational charts, recent financial statements, budget information, major contracts and lease agreements. We will also gather other information necessary to increase our understanding of the District's operations, organization, and internal control.

Study and Evaluate Internal Control

As part of general planning, we will obtain an understanding and assessment of the District's control environment. This assessment involves a review of management's operating style, written internal control procedures, and the District's accounting system. The assessment is necessary to determine if we can rely on control procedures and thus reduce the extent of substantive testing.

We then test compliance with established control procedures by ascertaining that the significant strengths within the system are functioning as described to us. Generally, transactions are selected and reviewed in sufficient detail to permit us to formulate conclusions regarding compliance with control procedures and the extent of operation compliance with pertinent laws and regulations. This involves gaining an understanding of the District's procedures, laws and regulations, and testing systems for compliance by examining contracts, invoices, bid procedures, and other documents. After testing controls, we then evaluate the results of those tests and decide whether we can rely on controls and thus reduce other audit procedures.

Conduct Preliminary Analytical Review

Also during the planning stage, we undertake analytical procedures that aid us in focusing our energies in the right direction. We call these analytical reviews.

A properly designed analytical review can be a very effective audit procedure in audits of governmental units. Analytical reviews consist of more than just a comparison of current-year actual results to prior-year actual results. Very effective analytical review techniques include trend analysis covering a number of years and comparisons of information not maintained totally within the financial accounting system, such as per capita information, prevailing market interest rates, housing statistics, etc.

Some examples of effective analytical reviews performed together and/or individually include:

- Comparison of current-year actual results with current-year budget for the current and past years with investigation of significant differences and/or trends
- Trend analysis of the percentage of current-year revenues to current-year rates for the current and previous years with investigation of significant changes in the collection percentage
- Trend analysis of the percentage of expenditures by function for the current and previous years with investigation of significant changes in percentages by department
- Monthly analysis of receipts compared to prior years to detect trends that may have audit implications

Conclusions reached enable us to determine the nature, timing and extent of other substantive procedures.

Detailed Audit Phase

Conduct Final Risk Assessment and Prepare Audit Programs

Risk assessment requires evaluating the likelihood of errors occurring that could have a material affect on the financial statements being audited. The conclusions we reach are based on many evaluations of internal control, systems, accounts, and transactions that occur throughout the audit. After evaluating the results of our tests of control and our final risk assessment we can develop detailed audit programs.

Perform Substantive Tests of Account Balances

These tests are designed to provide reasonable assurance as to the validity of the information produced by the accounting system. Substantive tests involve such things as examining invoices supporting payments, confirmation of balances with independent parties, analytical review procedures, and physical inspection of assets. All significant accounts will be subjected to substantive procedures. Substantive tests provide direct evidence of the completeness, accuracy, and validity of data.

Perform Single Audit Procedures (if applicable)

During the planning phase of the audit we will request and review schedules of expenditures of federal awards and state financial assistance. These schedules will be the basis for our determination of the specific programs we will test.

In documenting our understanding of the internal control system for the financial statement audit, we will identify control activities that impact major federal and state programs as well. This will allow us to test certain controls for the financial audit and the single audit concurrently. We will then perform additional tests of controls for each federal and state program selected for testing. We will then evaluate the results of the test of controls to determine the nature, timing and extent of substantive testing necessary to determine compliance with major program requirements.

Perform Statutory Compliance Testing

We have developed audit programs for Lake Ashton Community Development District designed to test Florida Statutes as required by the Auditor General. These programs include test procedures such as general inquiries, confirmation from third parties, and examination of specific documents.

Closing Phase

During the closing phase we perform detail work paper reviews, request legal letters, review subsequent events and proposed audit adjustments. Communication with the client is critical in this phase to ensure that the information necessary to prepare financial statements in conformity with accounting principles generally accepted in the United States has been obtained.

Reporting Phase

Financial Statement Preparation

As a local firm, we spend a considerable amount of time on financial statement preparation and support. With this in mind, we can assist in certain portions of the preparation of financial statements or simply review a draft of financials prepared by your staff. We let you determine our level of involvement.

Management Letters

We want to help you solve problems before they become major.

Our management letters go beyond citing possible deficiencies in the District's internal control structures. They identify opportunities for increasing revenues, decreasing costs, improving management information, protecting assets and improving operational efficiency.

The diversity of experience of our personnel and their independent and objective viewpoints make the comments, observations, and conclusions presented in our management letters a valuable source of information. We have provided positive solution-oriented objective recommendations to our governmental clients regarding investments, accounting accuracy, data processing, revenue bonds, payroll, utility billing, purchasing, budgeting, risk management, and internal auditing.

This review ensures the integrity of the factual data in the management letter but does not influence or impair our independence.

Exit Conferences and Delivery of Reports

We anticipate meeting with appropriate District personnel in February and issuing the final required reports by the May meeting of each year.

PROPOSED AUDIT FEE

DiBartolomeo, McBee, Hartley & Barnes P.A. will perform the annual audit of Lake Ashton Community Development District as follows:

September 2025	\$ 3,250
September 2026	\$ 3,400
September 2027	\$ 3,550
September 2028	\$ 3,650
September 2029	\$ 3,800

In years of new debt issuance fees may be adjusted as mutually agreed upon.

SECTION B



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

Proposal to Provide Financial Auditing Services:

LAKE ASHTON

COMMUNITY DEVELOPMENT DISTRICT

Proposal Due: June 27, 2025
5:00PM

Submitted to:

Lake Ashton
Community Development District
c/o District Manager
219 East Livingston Street
Orlando, Florida 32801

Submitted by:

Antonio J. Grau, Partner
Grau & Associates
1001 Yamato Road, Suite 301
Boca Raton, Florida 33431

Tel (561) 994-9299
(800) 229-4728

Fax (561) 994-5823

tgrau@graucpa.com

www.graucpa.com



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

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Grau & Associates

CERTIFIED PUBLIC ACCOUNTANTS

June 27, 2025

Lake Ashton Community Development District
c/o District Manager
219 East Livingston Street
Orlando, Florida 32801

Re: Request for Proposal for Professional Auditing Services for the fiscal year ended September 30, 2025, with an option for four (4) additional annual renewals.

Grau & Associates (Grau) welcomes the opportunity to respond to the Lake Ashton Community Development District's (the "District") Request for Proposal (RFP), and we look forward to working with you on your audit. We are an energetic and robust team of knowledgeable professionals and are a recognized leader of providing services to Community Development Districts. As one of Florida's few firms to primarily focus on government, we are especially equipped to provide you an effective and efficient audit.

Government audits are at the core of our practice: **95% of our work is performing audits for local governments and of that 98% are for special districts.** With our significant experience, we are able to increase efficiency, to provide immediate and continued savings, and to minimize disturbances to your operations.

Why Grau & Associates:

Knowledgeable Audit Team

Grau is proud that the personnel we assign to your audit are some of the most seasoned auditors in the field. Our staff performs governmental engagements year-round. When not working on your audit, your team is refining their audit approach for next year's audit. Our engagement partners have decades of experience and take a hands-on approach to our assignments, which all ensures a smoother process for you.

Servicing your Individual Needs

Our clients enjoy personalized service designed to satisfy their unique needs and requirements. Throughout the process of our audit, you will find that we welcome working with you to resolve any issues as swiftly and easily as possible. In addition, due to Grau's very low turnover rate for our industry, you also won't have to worry about retraining your auditors from year to year.

Developing Relationships

We strive to foster mutually beneficial relationships with our clients. We stay in touch year-round, updating, collaborating, and assisting you in implementing new legislation, rules and standards that affect your organization. We are also available as a sounding board and assist with technical questions.

Maintaining an Impeccable Reputation

We have never been involved in any litigation, proceeding or received any disciplinary action. Additionally, we have never been charged with, or convicted of, a public entity crime of any sort. We are financially stable and have never been involved in any bankruptcy proceedings.

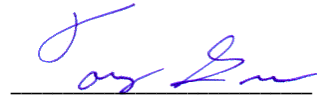
Complying With Standards

Our audit will follow the Auditing Standards of the AICPA, Generally Accepted Government Auditing Standards, issued by the Comptroller General of the United States, and the Rules of the Auditor General of the State of Florida, and any other applicable federal, state and local regulations. We will deliver our reports in accordance with your requirements.

This proposal is a firm and irrevocable offer for 90 days. We certify this proposal is made without previous understanding, agreement or connection either with any previous firms or corporations offering a proposal for the same items. We also certify our proposal is in all respects fair, without outside control, collusion, fraud, or otherwise illegal action, and was prepared in good faith. Only the person(s), company or parties interested in the project as principals are named in the proposal. Grau has no existing or potential conflicts and anticipates no conflicts during the engagement. Our Federal I.D. number is 20-2067322.

We would be happy to answer any questions or to provide any additional information. We are genuinely excited about the prospect of serving you and establishing a long-term relationship. Please do not hesitate to call or email either of our Partners, Antonio J. Grau, CPA (tgrau@graucpa.com) or David Caplivski, CPA (dcaplivski@graucpa.com) at 561.994.9299. We thank you for considering our firm's qualifications and experience.

Very truly yours,
Grau & Associates



Antonio J. Grau

Firm Qualifications



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

Grau's Focus and Experience

Our Team



3 Partners
11 Professional Staff
2 Administrative Professionals



2005

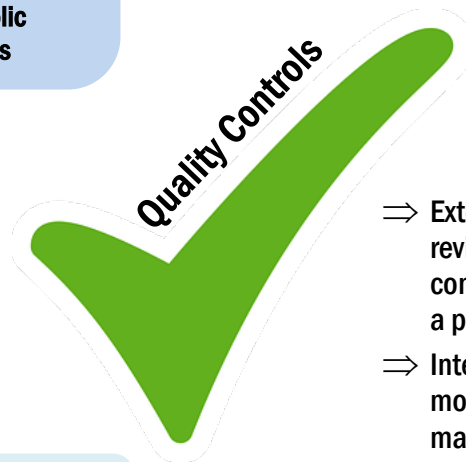
Year founded

Services Provided



Properly registered and licensed professional corporation by the state of FLORIDA

We are proud Members of the **American Institute of Certified Public Accountants** & the **Florida Institute of Certified Public Accountants**



- ⇒ External quality review program: consistently receives a pass
- ⇒ Internal: ongoing monitoring to maintain quality



AICPA | FICPA | GFOA | FASD | FGFOA

See next page for report and certificate

March 17, 2023

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

Dear Antonio Grau:

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

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

Thank you for your cooperation.

Sincerely,

FICPA Peer Review Committee

Peer Review Team
FICPA Peer Review Committee

850.224.2727, x5957

cc: Daniel Hevia, Racquel McIntosh

Firm Number: 900004390114

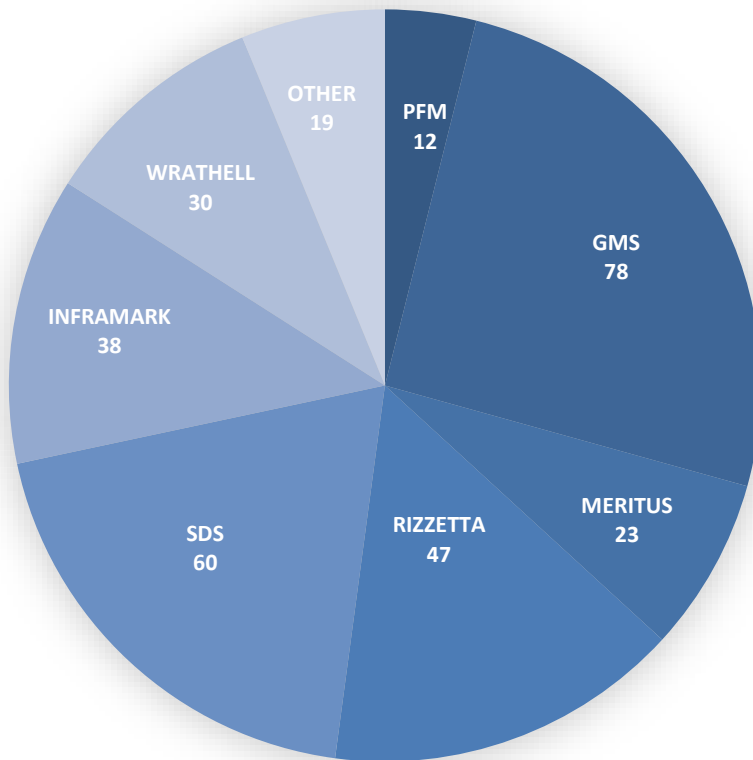
Review Number: 594791

Firm & Staff Experience



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

GRAU AND ASSOCIATES COMMUNITY DEVELOPMENT DISTRICT EXPERIENCE BY MANAGEMENT COMPANY



Profile Briefs:

Antonio J GRAU, CPA (Partner)

Years Performing Audits: 35+

CPE (last 2 years):

Government

Accounting, Auditing:

24 hours; Accounting,

Auditing and Other:

56 hours

Professional

Memberships: AICPA,

FICPA, FGFOA, GFOA

David Caplivski, CPA (Partner)

Years Performing Audits: 13+

CPE (last 2 years):

Government

Accounting, Auditing:

24 hours; Accounting,

Auditing and Other:

64 hours

Professional

Memberships: AICPA,

FICPA, FGFOA, FASD

"Here at Grau & Associates, staying up to date with the current technological landscape is one of our top priorities. Not only does it provide a more positive experience for our clients, but it also allows us to perform a more effective and efficient audit. With the every changing technology available and utilized by our clients, we are constantly innovating our audit process."

- Tony Grau

"Quality audits and exceptional client service are at the heart of every decision we make. Our clients trust us to deliver a quality audit, adhering to high standards and assisting them with improvements for their organization."

- David Caplivski

YOUR ENGAGEMENT TEAM

Grau's client-specific engagement team is meticulously organized in order to meet the unique needs of each client. Constant communication within our solution team allows for continuity of staff and audit team. The Certified Information Technology Professional (CITP) Partner will bring a unique blend of IT expertise and understanding of accounting principles to the financial statement audit of the District.



The assigned personnel will work closely with the partner and the District to ensure that the financial statements and all other reports are prepared in accordance with professional standards and firm policy. Responsibilities will include planning the audit; communicating with the client and the partners the progress of the audit; and determining that financial statements and all reports issued by the firm are accurate, complete and are prepared in accordance with professional standards and firm policy.

The Engagement Partner will participate extensively during the various stages of the engagement and has direct responsibility for engagement policy, direction, supervision, quality control, security, confidentiality of information of the engagement and communication with client personnel. The engagement partner will also be involved directing the development of the overall audit approach and plan; performing an overriding review of work papers and ascertain client satisfaction.



Antonio 'Tony' J. Grau, CPA

Partner

Contact: tgrau@graucpa.com | (561) 939-6672

Experience

For over 30 years, Tony has been providing audit, accounting and consulting services to the firm's governmental, non-profit, employee benefit, overhead and arbitrage clients. He provides guidance to clients regarding complex accounting issues, internal controls and operations.

As a member of the Government Finance Officers Association Special Review Committee, Tony participated in the review process for awarding the GFOA Certificate of Achievement in Financial Reporting. Tony was also the review team leader for the Quality Review of the Office of Management Audits of School Board of Miami-Dade County. Tony received the AICPA advanced level certificate for governmental single audits.

Education

University of South Florida (1983)

Bachelor of Arts

Business Administration

Clients Served (partial list)

(>300) Various Special Districts, including:

Bayside Improvement Community Development District
Dunes Community Development District
Fishhawk Community Development District (I,II,IV)
Grand Bay at Doral Community Development District
Heritage Harbor North Community Development District

St. Lucie West Services District
Ave Maria Stewardship Community District
Rivers Edge II Community Development District
Bartram Park Community Development District
Bay Laurel Center Community Development District

Boca Raton Airport Authority
Greater Naples Fire Rescue District
Key Largo Wastewater Treatment District
Lake Worth Drainage District
South Indian River Water Control

Professional Associations/Memberships

American Institute of Certified Public Accountants
Florida Institute of Certified Public Accountants
City of Boca Raton Financial Advisory Board Member

Florida Government Finance Officers Association
Government Finance Officers Association Member

Professional Education (over the last two years)

Course

Government Accounting and Auditing
Accounting, Auditing and Other
Total Hours

Hours

24
56
80 (includes of 4 hours of Ethics CPE)



David Caplivski, CPA/CITP, Partner
Contact : dcaplivski@graucpa.com / 561-939-6676

Experience

Grau & Associates	Partner	2021-Present
Grau & Associates	Manager	2014-2020
Grau & Associates	Senior Auditor	2013-2014
Grau & Associates	Staff Auditor	2010-2013

Education

Florida Atlantic University (2009)
 Master of Accounting
 Nova Southeastern University (2002)
 Bachelor of Science
 Environmental Studies

Certifications and Certificates

Certified Public Accountant (2011)
 AICPA Certified Information Technology Professional (2018)
 AICPA Accreditation COSO Internal Control Certificate (2022)

Clients Served (partial list)

(>300) Various Special Districts Aid to Victims of Domestic Abuse Boca Raton Airport Authority Broward Education Foundation CareerSource Brevard CareerSource Central Florida 403 (b) Plan City of Lauderdale GERS City of Parkland Police Pension Fund City of Sunrise GERS Coquina Water Control District Central County Water Control District City of Miami (program specific audits) City of West Park Coquina Water Control District East Central Regional Wastewater Treatment Fac. East Naples Fire Control & Rescue District	Hispanic Human Resource Council Loxahatchee Groves Water Control District Old Plantation Water Control District Pinetree Water Control District San Carlos Park Fire & Rescue Retirement Plan South Indian River Water Control District South Trail Fire Protection & Rescue District Town of Haverhill Town of Hypoluxo Town of Hillsboro Beach Town of Lantana Town of Lauderdale By-The-Sea Volunteer Fire Pension Town of Pembroke Park Village of Wellington Village of Golf
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Professional Education (over the last two years)

<u>Course</u>	<u>Hours</u>
Government Accounting and Auditing	24
Accounting, Auditing and Other	64
Total Hours	<u>88</u> (includes 4 hours of Ethics CPE)

Professional Associations

Member, American Institute of Certified Public Accountants
Member, Florida Institute of Certified Public Accountants
Member, Florida Government Finance Officers Association
Member, Florida Association of Special Districts

References



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

We have included three references of government engagements that require compliance with laws and regulations, follow fund accounting, and have financing requirements, which we believe are similar to the District.

Dunes Community Development District

Scope of Work	Financial audit
Engagement Partner	Antonio J. Grau
Dates	Annually since 1998
Client Contact	Darrin Mossing, Finance Director 475 W. Town Place, Suite 114 St. Augustine, Florida 32092 904-940-5850

Two Creeks Community Development District

Scope of Work	Financial audit
Engagement Partner	Antonio J. Grau
Dates	Annually since 2007
Client Contact	William Rizzetta, President 3434 Colwell Avenue, Suite 200 Tampa, Florida 33614 813-933-5571

Journey's End Community Development District

Scope of Work	Financial audit
Engagement Partner	Antonio J. Grau
Dates	Annually since 2004
Client Contact	Todd Wodraska, Vice President 2501 A Burns Road Palm Beach Gardens, Florida 33410 561-630-4922

Specific Audit Approach



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

AUDIT APPROACH

Grau's Understanding of Work Product / Scope of Services:

We recognize the District is an important entity and we are confident our firm is eminently qualified to meet the challenges of this engagement and deliver quality audit services. ***You would be a valued client of our firm and we pledge to commit all firm resources to provide the level and quality of services (as described below) which not only meet the requirements set forth in the RFP but will exceed those expectations.*** Grau & Associates fully understands the scope of professional services and work products requested. Our audit will follow the Auditing Standards of the AICPA, *Generally Accepted Government Auditing Standards*, issued by the Comptroller General of the United States, and the Rules of the Auditor General of the State of Florida and any other applicable Federal, State or Local regulations. **We will deliver our reports in accordance with your requirements.**

Proposed segmentation of the engagement

Our approach to the audit engagement is a risk-based approach which integrates the best of traditional auditing techniques and a total systems concept to enable the team to conduct a more efficient and effective audit. The audit will be conducted in three phases, which are as follows:



Phase I - Preliminary Planning

A thorough understanding of your organization, service objectives and operating environment is essential for the development of an audit plan and for an efficient, cost-effective audit. During this phase, we will meet with appropriate personnel to obtain and document our understanding of your operations and service objectives and, at the same time, give you the opportunity to express your expectations with respect to the services that we will provide. Our work effort will be coordinated so that there will be minimal disruption to your staff.

During this phase we will perform the following activities:

- » Review the regulatory, statutory and compliance requirements. This will include a review of applicable federal and state statutes, resolutions, bond documents, contracts, and other agreements;
- » Read minutes of meetings;
- » Review major sources of information such as budgets, organization charts, procedures, manuals, financial systems, and management information systems;
- » Obtain an understanding of fraud detection and prevention systems;
- » Obtain and document an understanding of internal control, including knowledge about the design of relevant policies, procedures, and records, and whether they have been placed in operation;
- » Assess risk and determine what controls we are to rely upon and what tests we are going to perform and perform test of controls;
- » Develop audit programs to incorporate the consideration of financial statement assertions, specific audit objectives, and appropriate audit procedures to achieve the specified objectives;
- » Discuss and resolve any accounting, auditing and reporting matters which have been identified.

Phase II – Execution of Audit Plan

The audit team will complete a major portion of transaction testing and audit requirements during this phase. The procedures performed during this period will enable us to identify any matter that may impact the completion of our work or require the attention of management. Tasks to be performed in Phase II include, but are not limited to the following:

- » Apply analytical procedures to further assist in the determination of the nature, timing, and extent of auditing procedures used to obtain evidential matter for specific account balances or classes of transactions;
- » Perform tests of account balances and transactions through sampling, vouching, confirmation and other analytical procedures; and
- » Perform tests of compliance.

Phase III - Completion and Delivery

In this phase of the audit, we will complete the tasks related to year-end balances and financial reporting. All reports will be reviewed with management before issuance, and the partners will be available to meet and discuss our report and address any questions. Tasks to be performed in Phase III include, but are not limited to the following:

- » Perform final analytical procedures;
- » Review information and make inquiries for subsequent events; and
- » Meeting with Management to discuss preparation of draft financial statements and any potential findings or recommendations.

You should expect more from your accounting firm than a signature in your annual financial report. Our concept of truly responsive professional service emphasizes taking an active interest in the issues of concern to our clients and serving as an effective resource in dealing with those issues. In following this approach, we not only audit financial information with hindsight but also consider the foresight you apply in managing operations.

Application of this approach in developing our management letter is particularly important given the increasing financial pressures and public scrutiny facing today's public officials. We will prepare the management letter at the completion of our final procedures.

In preparing this management letter, we will initially review any draft comments or recommendations with management. In addition, we will take necessary steps to ensure that matters are communicated to those charged with governance.

In addition to communicating any recommendations, we will also communicate the following, if any:

- » Significant audit adjustments;
- » Significant deficiencies or material weaknesses;
- » Disagreements with management; and
- » Difficulties encountered in performing the audit.

Our findings will contain a statement of condition describing the situation and the area that needs strengthening, what should be corrected and why. Our suggestions will withstand the basic tests of corrective action:

Is the recommendation cost effective?

Is the recommendation the simplest to effectuate in order to correct a problem?

Is the recommendation at the heart of the problem and not just correcting a symptomatic matter?

Is the corrective action taking into account why the deficiency occurred?

To assure full agreement with facts and circumstances, we will fully discuss each item with Management prior to the final exit conference. This policy means there will be no “surprises” in the management letter and fosters a professional, cooperative atmosphere.

Communications

We emphasize a continuous, year-round dialogue between the District and our management team. We regularly communicate through personal telephone calls and electronic mail throughout the audit and on a regular basis.

Our clients have the ability to transmit information to us on our secure client portal with the ability to assign different staff with separate log on and viewing capability. This further facilitates efficiency as all assigned users receive electronic mail notification as soon as new information has been posted into the portal.

Cost of Services



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

Our proposed all-inclusive fees for the financial audit for the fiscal years ended September 30, 2025-2029 are as follows:

<u>Year Ended September 30,</u>	<u>Fee</u>
2025	\$5,200
2026	\$5,300
2027	\$5,400
2028	\$5,500
2029	<u>\$5,600</u>
TOTAL (2025-2029)	<u>\$27,000</u>

The above fee is based on the assumption that the District maintains its current level of operations. Should conditions change or Bonds are issued the fee would be adjusted accordingly upon approval from all parties concerned.

Supplemental Information



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

PARTIAL LIST OF CLIENTS

SPECIAL DISTRICTS	Governmental Audit	Single Audit	Utility Audit	Current Client	Year End
Boca Raton Airport Authority	✓	✓		✓	9/30
Captain's Key Dependent District	✓			✓	9/30
Central Broward Water Control District	✓			✓	9/30
Collier Mosquito Control District	✓			✓	9/30
Coquina Water Control District	✓			✓	9/30
East Central Regional Wastewater Treatment Facility	✓		✓		9/30
Florida Green Finance Authority	✓				9/30
Greater Boca Raton Beach and Park District	✓			✓	9/30
Greater Naples Fire Control and Rescue District	✓	✓		✓	9/30
Green Corridor P.A.C.E. District	✓			✓	9/30
Hobe-St. Lucie Conservancy District	✓			✓	9/30
Indian River Farms Water Control District	✓			✓	9/30
Indian River Mosquito Control District	✓				9/30
Indian Trail Improvement District	✓			✓	9/30
Key Largo Wastewater Treatment District	✓	✓	✓	✓	9/30
Lake Asbury Municipal Service Benefit District	✓			✓	9/30
Lake Padgett Estates Independent District	✓			✓	9/30
Lake Worth Drainage District	✓			✓	9/30
Lealman Special Fire Control District	✓			✓	9/30
Loxahatchee Groves Water Control District	✓				9/30
Old Plantation Water Control District	✓			✓	9/30
Pal Mar Water Control District	✓			✓	9/30
Pinellas Park Water Management District	✓			✓	9/30
Pine Tree Water Control District (Broward)	✓			✓	9/30
Pinetree Water Control District (Wellington)	✓				9/30
Port of The Islands Community Improvement District	✓		✓	✓	9/30
Ranger Drainage District	✓	✓		✓	9/30
Renaissance Improvement District	✓			✓	9/30
San Carlos Park Fire Protection and Rescue Service District	✓			✓	9/30
Sanibel Fire and Rescue District	✓				9/30
South Central Regional Wastewater Treatment and Disposal Board	✓				9/30
South Indian River Water Control District	✓	✓		✓	9/30
South Trail Fire Protection & Rescue District	✓			✓	9/30
Spring Lake Improvement District	✓			✓	9/30
St. Lucie West Services District	✓		✓	✓	9/30
Sunrise Lakes Phase IV Recreation District	✓			✓	9/30
Sunshine Water Control District	✓			✓	9/30
Sunny Hills Units 12-15 Dependent District	✓			✓	9/30
West Villages Improvement District	✓			✓	9/30
Various Community Development Districts (452)	✓			✓	9/30
TOTAL	491	5	4	484	

ADDITIONAL SERVICES

CONSULTING / MANAGEMENT ADVISORY SERVICES

Grau & Associates also provide a broad range of other management consulting services. Our expertise has been consistently utilized by Governmental and Non-Profit entities throughout Florida. Examples of engagements performed are as follows:

- Accounting systems
- Development of budgets
- Organizational structures
- Financing alternatives
- IT Auditing
- Fixed asset records
- Cost reimbursement
- Indirect cost allocation
- Grant administration and compliance

ARBITRAGE

The federal government has imposed complex rules to restrict the use of tax-exempt financing. Their principal purpose is to eliminate any significant arbitrage incentives in a tax-exempt issue. We have determined the applicability of these requirements and performed the rebate calculations for more than 150 bond issues, including both fixed and variable rate bonds.

73

Current
Arbitrage
Calculations

We look forward to providing Lake Ashton Community Development District with our resources and experience to accomplish not only those minimum requirements set forth in your Request for Proposal, but to exceed those expectations!

**For even more information on Grau & Associates
please visit us on www.graucpa.com.**

Lake Ashton CDD Auditor Selection							
	Ability of Personnel (20 pts)	Proposer's Experience (20 pts)	Understading of Scope of Work (20 pts)	Ability to Furnish the Required Services (20 pts)	Price (20 pts)	Total Points Earned	Ranking (1 being highest)
DiBartolomeo, McBee, Hartley & Barnes					2025- \$3,250 2026- \$3,400 2027- \$3,550 2028- \$3,650 2029- \$3,800		
Grau & Associates					2025- \$5,200 2026- \$5,300 2027- \$5,400 2028- \$5,500 2029- \$5,600		

Board of Supervisors Meeting

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 23, 2025** at 9:00 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 Chairman
Steve Realmuto	Assistant Secretary
Debby Landgrebe <i>by Zoom</i>	Assistant Secretary
Greg Ulrich	Assistant Secretary

Also present were:

Jill Burns	District Manager, GMS
Jay Lazarovich	District Counsel, Latham Luna
Garrett Posten	District Engineer, Rayl Engineering
Alan Rayl <i>by Zoom</i>	District Engineer, Rayl Engineering
Matt Fisher	Operations Manager
Christine Wells	Community Director

The following is a summary of the discussions and actions taken at the June 23, 2025 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 9:00 a.m., called roll, took a moment of silence and recited the pledge of allegiance. Four Supervisors were present in person constituting a quorum. Ms. Landgrebe joined by Zoom.

SECOND ORDER OF BUSINESS

Approval of Meeting Agenda

Mr. Realmuto suggested giving the Supervisors the ability to discuss what took place among the CDD2 Board at their last meeting regarding the golf course lease. Ms. Burns stated that will be added as new business F. Ms. Van Sickle noted she and Jim

had talked about moving that to the August meeting. Mr. Realmuto said the budget hearing is in July so we probably have the time then to do that. This is the only meeting between this one and their next meeting when they plan to discuss it and make a decision.

On MOTION by Mr. Realmuto, seconded by Ms. Van Sickle, with all in favor, the Meeting Agenda as Amended, was approved 5-0.

Ms. Burns asked for a motion to move the joint meeting from July to August at same time.

On MOTION by Mr. Costello, seconded by Mr. Realmuto, with all in favor, to Move Joint Meeting to August 18, 2025, was approved 5-0.

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. VanSickle opened the public comment period.

Steve Martin (4128 Dunmore Dr.) discussed starting an RC Car Club for interested residents and wanted to clear up some misinformation on social media. He noted money isn't an issue. He found land owned by the CDD located by the RV storage area. He asked the Board for permission to use that land for a couple of hours a week for the group to meet. Noise will not be a problem. Will meet once a week & traffic will not be an issue.

Fred Rorick (5513 Hogan Ln.) stated they sent an email about nonpayment of gate strike fees. Spoke about holes in CDD policies. Hopes the Board will amend policies to have a way to follow up on this with somebody.

Robert Tip Franklin (6173 Pebble Beach Blvd.) stated he is attending meeting on behalf of the Lake Ashton Community Affairs Committee to ask for help, Thompson Nursery Rd is about to be widened. Received two roadway designs from the county. Option 1 is traditional with bike path in the travel lanes. Option 2 (which the committee prefers) is separated multiuse or shared use path that provides a safer option for

pedestrians, mobility devices, bicyclist, etc. Requesting everyone contact the county commissioners particularly Rick Wilson to direct the roads and drainage division to opt for option 2.

Marriane Zak (4031 Birkdale Dr.) spoke regarding concerns of the public access to the clubhouse doors at last month's meeting which was left out of the minutes. Asked that be added to the minutes. Has spoke about it 3 times but doesn't get addressed. Email was sent to the Board about concerns with handicap parking access to Lake Ashton Clubhouse. Would like to include the letter attached to the email to be addressed by the Board at the next meeting. Asked to add to next month's agenda.

Daniel Davis (4445 Turnberry Ln.) discussed the talk of the Lake Wales side having to pay for a new irrigation system. Talked about the bullying, intimidation and threats coming from CDD2. We hand them an 18-hole golf course on a silver platter each and every year for just \$1 and we spend tens of thousands of dollars to maintain the golf course path and the bridges but get nothing in return. The golf course is making plenty of money and shouldn't need any assistance. Suggested opening the golf course to the public and making it more reasonable for people to play golf.

John Lakan (3806 Litchfield Loop) discussed the RC track proposal. Suggested looking at alternative locations.

John Sebastian (Lot 931) spoke about the 6A request for space for remote control model car track. Against the location at hole 5 box 6 area.

Fay Wood (4029 Sable Loop Dr.) spoke about RC track. Will there be a fee and who will make sure this new club has some protection regarding security, clean up, safety, damages to RVs when coming through and animals. Who will guarantee noise levels? Asked to find other areas outside Lake Ashton.

Mike Fox (4037 Sable Loop Dr.) represents a group of likeminded community members who live around Sable Loop Dr. Behind Sable Loop Dr. will not work for the RC cars. Sent a letter to the Board and asked to put that letter on the record against this proposal. How can the type of car be regulated and noise?

Harold Edwards (4184 Dunmore Dr.) speaking under agenda item 8A to express concern and request both legal and procedural clarity regarding the lease and maintenance obligations between CDD 1 and CDD 2 as they relate to the East golf

course. Specifically concerned about unilateral decisions to reduce or terminate maintenance under the existing lease. Action could carry serious implications for East residents. Urges the Board to secure and publish a formal legal opinion on the lease structure, obligations and consequences of withdrawal. Ensure any material changes to interlocal agreements or maintenance responsibilities are conducted transparently and with resident input. Consider forming a joint CDD commission to develop a sustainable, cooperative strategy for golf course management that reflects the shared interest of both communities. It is not a political matter but a question of fiduciary duty, legal prudence and long-term future of Lake Ashton.

Shelly Miller (1280 McArthur Palms Dr.) spoke on widening of Thompson Nursery Rd. County Commission is concerned about potential golf cart usage of the multiuse path. Golf carts will not be allowed on the multiuse path. Received update from Polk Co. Roads & Drainage Division and have received final plans for a traffic signal at Lake Ashton. Coordinating with TECO for installation of new overhead transformer. No time update.

FOURTH ORDER OF BUSINESS

Consideration of Minutes from the May 12, 2025 Board of Supervisors Meeting & May 12, 2025 Audit Committee Meeting

Ms. VanSickle presented the minutes from the May 12, 2025 Board of Supervisors meeting and May 12, 2025 Audit Committee meeting. A resident asked to add something that was left out of last month's minutes. Ms. Burns reminded it's a summary of actions and not verbatim.

On MOTION by Mr. Costello, seconded by Mr. Realmuto, with all in favor, the Minutes from the May 12, 2025 Board of Supervisors Meeting & May 12, 2025 Audit Committee Meeting, were approved 5-0.

FIFTH ORDER OF BUSINESS

Engineering Report

Mr. Posten stated the repair areas which were predominantly cart path repairs near hole 10 was completed for \$6,400. The Turnberry storm sewer repairs were completed for \$33,691. Pond 11 bank repair is in progress. He updated the Board that when the

water was lowered in the pond to complete the work, it exposed an issue that the control structure had with the pipe connection to Lake Ashton. He worked with the Chair to get approved between meetings and that work was \$6,600. Photos provided. He offered to take any questions on that work. Mr. Realmuto asked if he can characterize the nature of the repair, the length of time it's expected to last or expect future problems. Mr. Posten stated he doesn't have an exact as how long it will last but doesn't expect future issues. Mr. Posten completed some pond inspections for the SWFWMD permit but did not make it in the agenda. He will send a copy of the report for Supervisors to review. He noted a lot of erosion is happening at the end of the flume and eventually will work its way up and cause issues to the cart path. The City of Lake Wales went out for bids to do the repair work on the Turnberry Lane pavement so he will keep coordinating and following up with them. Ms. VanSickle asked to add discussion regarding ADA parking compliance to next month's agenda.

Mr. Posten spoke about an exhibit passed out that goes with the wetland markings. He spoke of 4 areas where resident lots back up to CDD owned conservation areas. He is consistently finding when getting called to look at something in these areas, the residents are encroaching into the conservation area which is a violation of the SWFWMD permit and SWFWMD made it clear that it's something the CDD is responsible for making sure those areas are not impacted. Letters have been sent to residents to urge them to know where their property boundary is and stop encroachments. He has continued to see yards that are encroaching and continuing to mow in the conservation area. On the West side, T posts have been installed at the property boundary to provide visual indication of you cannot encroachment past this point. He provided numbers for him to go locate the property lines and set the T posts. Mr. Realmuto spoke about more stringent follow up with the homeowners and making sure the people are aware of the seriousness of their violation. Mr. Posten noted they would defer to the attorneys on how to handle it. Mr. Lazarovich noted he can put together a stronger letter. Mr. Costello noted there are too many variables in this. Mr. Rayl stated the lot markers are difficult monuments to disturb. Mr. Realmuto asked are the lot line boundaries the same as the wetland boundaries or does the wetland boundary fall within the CDDs property boundary. Mr. Rayl noted in this case they are both the same. Mr. Posten noted he one exception is on 4188 Aberdeen,

butting up against CDD land that is not explicitly wetland on their Northern line and then 4449-4437 Waterford there is a small section of CDD owned track between their rear lot line and the wetland. Both of which they can't impact but one of them is the conservation area impact. Mr. Rayl stated it will protect the CDD as well.

On MOTION by Ms. VanSickle, seconded by Ms. Landgrebe, with Ms. VanSickle, Ms. Landgrebe, Mr. Ulrich and Mr. Realmuto in favor and Mr. Costello opposed, Staking CDD Boundaries for NTE \$9,525 & Send the Letter, was approved 4-1.

SIXTH ORDER OF BUSINESS

Old Business

A. Discussion Regarding Resident Request for Space for Remote Control Model Car Track *(requested by Supervisor Costello & Supervisor VanSickle)(tabled from May 12, 2025 Board of Supervisors Meeting)*

Mr. Costello asked if they can look for another location for this. He noted if this is the retired residents form of enjoyment then the Board should do whatever they can to accommodate them. Mr. Ulrich suggested between the screened pavilion and chess board and keep it with the rest of the amenities. It doesn't interfere with residents' views. There is noise from tennis and basketball. Mr. Costello noted space near the bathrooms on hole 10. Mr. Realmuto suggested the group explore areas somewhere adjacent to the clubhouse or the paved basketball court. People need to be reasonable and flexible. Ms. VanSickle noted the resident is doing the right thing by coming to the Board so the Board needs to accommodate him. Restrictions would need to be put in place. Request was withdrawn.

SEVENTH ORDER OF BUSINESS

New Business

A. Discussion Regarding Non-Payment of Gate Strike Fees *requested by Supervisor VanSickle)*

Mr. Ulrich stated there is a consensus that they should be charging something but discussing how much. Mr. Costello noted they can't continue to repair this every time somebody hits a gate. Mr. Realmuto stated there is an existing policy in place applied equally to all members. There is video to review. He suggested the Board should let this stand.

**B. Discussion Regarding the Development of a Joint Strategic Plan Which Would Address Community Wide Issues from a Macro Perspective
(requested by Supervisor VanSickle)**

No action was taken on this item.

C. Presentation of Engagement Letter & Representative Authorization for Road Widening Project on Thompson Nursery Road from Gray Robinson

Mr. Lazarovich stated an engagement letter was received from Gray Robinson. They handle many CDDs. In this case, Polk County is looking to acquire some land along Thompson Nursery Rd for an expansion. As of right now, this is of no concern to residents of the District. They have been conducting research for us at no cost to the CDD. If and when this were to go through them, Gray Robinson would then look to the county to reimburse their fees as well as District Counsel fees associated with the eminent domain matter. There are 3 impacted parcels. Mr. Realmuto asked for more facts about it. Jay will ask Gray Robinson to provide an update for the next meeting.

On MOTION by Mr. Realmuto, seconded by Mr. Costello, with all in favor, Acceptance of the Engagement Letter from Gray Robinson, was approved.

D. Ratification of Fiscal Year 2024 Audit Services Engagement Letter with Berger, Toombs, Elam, Gaines & Frank

Ms. VanSickle stated this was a multiyear contract so we are just ratifying for Fiscal Year 2024. It has already been executed.

On MOTION by Mr. Costello, seconded by Mr. Realmuto, with all in favor, the Fiscal Year 2024 Audit Services Engagement Letter with Berger, Toombs, Elam, Gaines & Frank, was ratified.
--

E. Presentation of Fiscal Year 2024 Audit Report

Ms. Burns noted this is an independent audit report and was a clean audit with no findings. It has been submitted to the state the June 30th deadline.

On MOTION by Mr. Costello, seconded by Mr. Ulrich, with all in favor, the Acceptance of the Fiscal Year 2024 Audit Report, was approved.

F. Golf Course

Mr. Realmuto attended the CDD2 meeting. There was an acknowledgement that the existing lease which was negotiated in 2019 did include all capital improvements unless otherwise noted. The CDD is the owner of the land and paid \$230K directly to CDD2 for that. That is in addition to the other incidental and due diligence expenses. He noted the CDD probably invested just in the acquisition of the land about \$250K. It is a commercial triple net lease. The length of the lease is 30 years. The lessee owns the land for that 30-year period. The CDD has no rights to it and can't cancel the lease agreement. The only expenses Lake Ashton is responsible for on the property are the maintenance of the ponds, cart pathway and bridges. Ms. Burns suggested waiting on the letter from Lake Ashton 2 and if the letter is received, place it on the next agenda.

EIGHTH ORDER OF BUSINESS

Monthly Reports

A. Attorney

Mr. Lazarovich had no updates this month. They are looking into the irrigation issue.

B. Lake Ashton Community Director

Ms. Wells reviewed the Lake Ashton Community Director Report on page 87 of the agenda package.

Ms. Wells spoke about fabric options to stay within the budget. She did get it down to \$51,623 for the total project. The Board approved NTE \$51,500. She asked to get that extra \$123 approved to move forward with this project.

On MOTION by Ms. VanSickle, seconded by Mr. Costello, with all in favor, the extra \$123 for fabric, was approved.

Ms. Wells noted she along with Matt are working on the pressure washing ceiling and replacement of boards on the East golf course bridges, trying to get that done this

fiscal year. She noted they are looking to do that every other year. She has received 3 quotes to pressure wash and seal the bridges. They are waiting on the quotes for replacement of the bridge boards. There are 3 more bridges that they need to ride to identify boards that need replacement. She hopes to have those quotes by the July meeting for Matt to present.

I. Consideration of Quotes to Replace Weight Bench/Rack Combo with Smith Machine

Ms. Wells reviewed two quotes from Life Fitness and Valor Fitness that includes a Smith Machine, flat incline/decline bench, leg curl extension, preacher curl accessory, two 45-pound plates two 25-pound plates, four 5-pound weights, an Olympic bar and plate rack. The Life Fitness quote did not have leg curl or preacher curl extension so quoted a bench on theirs. The Valor Fitness quote is \$2,042.90 including delivery and set up. The warranties are comparable. Mr. Ulrich went out and looked at Valor Fitness which was good stuff. He noted there are a lot of things to do safely on this piece of equipment without having someone watch over. Ms. Wells stated it can be covered in the fitness center repairs and maintenance.

On MOTION by Mr. Ulrich, seconded by Ms. VanSickle, with all in favor, the Valor Fitness Quote, was approved.

Ms. Wells stated they will need to surplus the bench that is currently in the fitness room.

On MOTION by Mr. Costello, seconded by Mr. Realmuto, with all in favor, to Surplus the bench, was approved.

C. Operations Manager

Mr. Fisher presented the Operations Manger's Report on page 112 of the agenda package.

I. Landscaping Update

a) Presentation of Monthly Landscaping Checklist and Report

Pete provided an update on landscaping including sod and ant mounds. They did an irrigation inspection. Matt approved the needed repairs so the repairs will be scheduled ASAP. The palms are scheduled for July 10-11. Ms. VanSickle pointed out the green ginger, the oyster plant in the front and the weeds amongst the blue daze in front of the clubhouse East side need attention. Mr. Ulrich asked to review the area at the guardhouse more often.

II. Aquatics Update

a) Presentation of Monthly Aquatic Maintenance Checklist and Report

Mr. Fisher reviewed the pond checklist on page 123 of the agenda package. The wetland quarterly maintenance was completed. The boat ramp to the clubhouse was treated. There is an upcoming treatment before the 30th of this month at the driving range, trimming of some wax myrtle trees to 3 ft. at no cost to the District. It is for resident concern of growth in that area. Mr. Realmuto asked how often that is scheduled for because they have received a lot of complaints from residents. Mr. Fisher stated he will get back to him on that and may need to get that in writing.

Mr. Fisher noted they are over in the pool maintenance with chemicals. He reached out to some vendors and received one reply with pricing over a 3-month period almost saves the District \$2,200 in chemicals. He will use what they have then make that transition and will update the Board once that transition is made.

III. Consideration of Quotes to Replace the Card Room AC

Mr. Fisher stated the AC is not working in the card room. He reached out to Millers who came out and detected a leak in the evaporator coil in the condensing unit. This generally means the unit needs to be replaced. The unit is almost 20 years old. He received three quotes from Iceberg, Millers and Springer Brothers. Millers has a good SEER rating and competitive price compared to the others. Mr. Realmuto questioned the heat strip.

On MOTION by Mr. Costello, seconded by Ms. Landgrebe, with all in favor, to Accept the Bid from Millers, was approved.

D. District Manager's Report

Ms. Burns confirmed the Board directed no increase and no changes other than updated actuals.

NINTH ORDER OF BUSINESS**Financial Reports****A. Combined Balance Sheets****B. Capital Projects Reserve Fund****C. Statement of Revenues, Expenditures, and Changes in Fund Balance**

Ms. VanSickle stated the financial reports are included in the agenda package and asked for any questions or comments.

D. Approval of Check Run Summary

Ms. VanSickle asked for approval of the check run summary.

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

TENTH ORDER OF BUSINESS**Public Comments**

Marriane Zak (4031 Birkdale Dr.) spoke about the diligent work on the ballroom. Since the drapery material costs a lot, asked if the ladies from the sewing club would like to do the draperies to save money. Asked if the shades would provide enough darkness for the performers during shows.

Ms. VanSickle stated they need to stick with a professional on the draperies. They have reached out to the sewing club before and they didn't want to do it. Should the draperies be donated or surplus?

On MOTION by Ms. Landgrebe, seconded by Mr. Costello, with all in favor, to Surplus the Old Draperies, was approved.

Bob Zelazny (5192 Pebble Beach Blvd) spoke on differences in remote control cars and radio control cars with regards to noise. Reminded the Board of restrictions in amenity policies dealing with skateboards, drones, etc. and should address the remote-control cars the same. The SWFWMD stakes that go out, there are stakes on the East because they received notification by SWFWMD of a potential fine over \$250K for

encroaching on SWFWMD property. Ms. VanSickle asked to bring this back to the next meeting.

ELEVENTH ORDER OF BUSINESS

**Supervisor Requests/Supervisor
Open Discussion**

Ms. VanSickle noted the joint amenities advisory group is planning a fall festival November 1st as kick off for the Alzheimer's fundraiser. They are looking for volunteers and would like the CDD and HOA Boards to volunteer in some capacity.

Mr. Realmuto followed up on a resident comment that wasn't addressed. On Tips report to the Board, the community action committees report. I don't think he was asking the Board for anything. A letter was sent to the county in support of that position.

TWELFTH ORDER OF BUSINESS

Adjournment

The meeting was adjourned.

On MOTION by Mr. Ulrich, seconded by Mr. Costello, with all in favor, the meeting was adjourned.

Secretary / Assistant Secretary

Chairman / Vice Chairman

SECTION V



07/21/2025

**Lake Ashton CDD Meeting
Engineering Report**

- **Pond #11 Bank (Hole #4)**
 - Completed

- **Pond Inspections**
 - Completed inspection for Permit .006

- **City of Lake Wales Coordination**
 - City approved vendor on 7/11
 - Coordinating scope of repairs with City staff

- **Clubhouse ADA Parking Evaluation**

- **Wetland Marking**

- **Entrance Bridge Erosion**

- **3620 Blackmoor Erosion (Summary Attached)**

- **Pond #18 Flume**

SECTION A

RE: 3620 Blackmoor Lane Erosion

On May 20, 2025, I investigated a reported erosion issue behind 3620 Blackmoor Lane, adjacent to a landscape island partially situated on CDD property. The erosion appears to originate from a pop-up drainage emitter, which discharges stormwater runoff from the residence (*Figure 1*). After locating the property corners, I was able to confirm that both the emitter and the landscape island are located on CDD property (*Figure 2*).

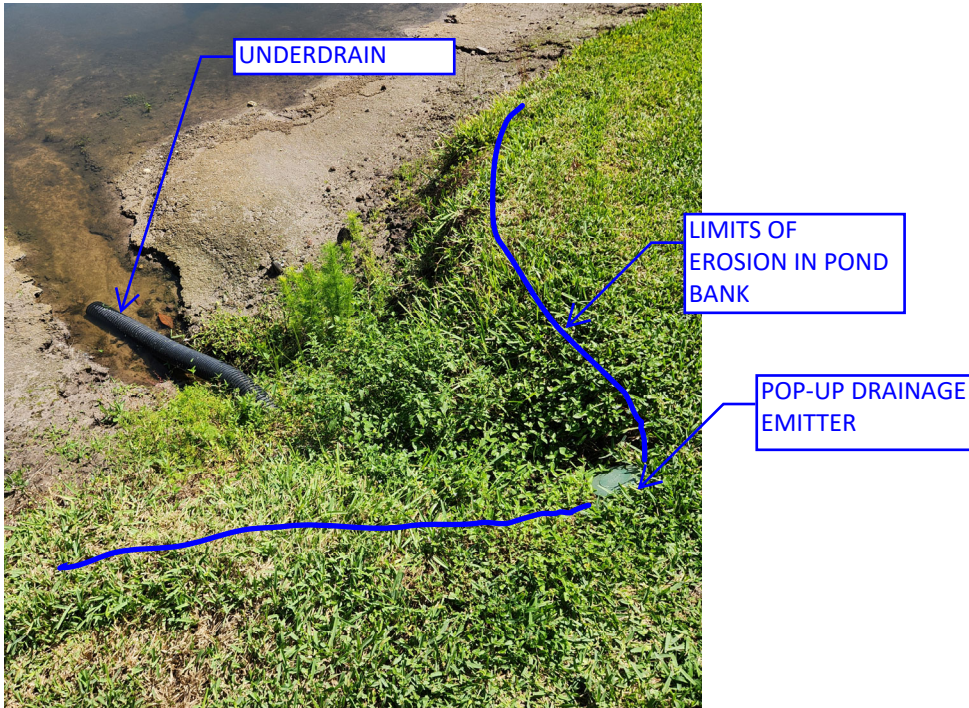


Figure 1

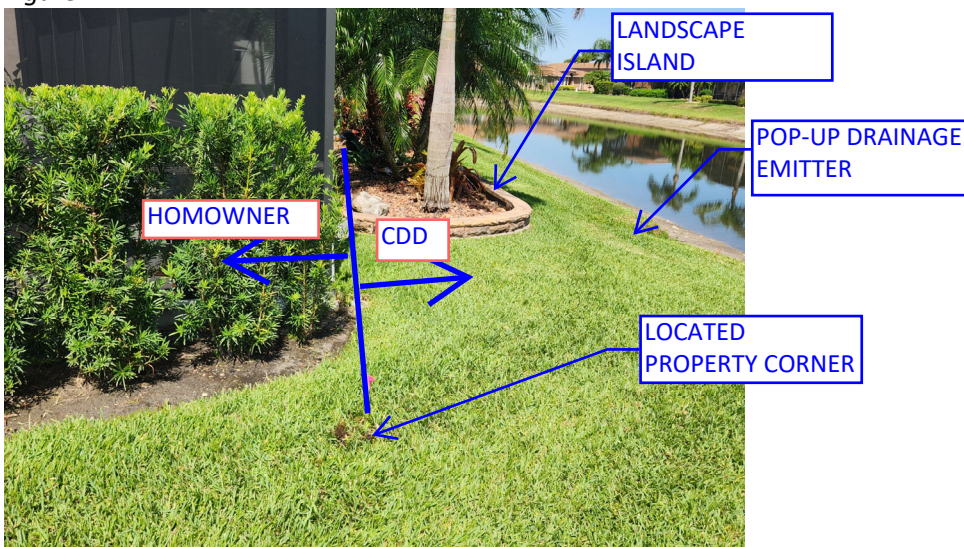


Figure 2



At the time, I recommended to staff that the erosion be repaired and that the CDD board decide between having the resident relocate the pop-up drain or allowing a direct connection into the stormwater pond. I deferred any landscaping decisions to the Board's discretion and noted that the existing pool structure could complicate rerouting drainage infrastructure back onto the resident's property.

Resident Response

The resident, Ms. Kathy Fields, submitted a written statement (see full text in Attachment 1) Summarizing her position:

- The pop-up drain was installed in 2007 by the builder, and they did this on other homes as well.
- She acknowledges the drain's role in worsening erosion, but states erosion is visible around other parts of the pond as well.
- She requests permission to remove the pop-up and extend the pipe directly into the pond, mirroring what she believes are similar existing systems.

Additional Observations & Comments

- There are no other residential pop-up drains, or direct roof drain discharges visible in this pond area. The drain may have been installed by the home builder, but not to the CDD's knowledge.
- The pipes that are currently visible in the pond are part of the original underdrain system. They are not roof drains.
- The landscape island is situated mostly on CDD property and could lead to complications when relocating the pop-up drain.
- Aerial imagery indicates that erosion significantly increased following the installation of the patio enclosure on the rear of the home. (Attachment 2)

Engineer's Recommendation

At this time, we recommend the Board require the resident relocate the pop-up drainage emitter off CDD property. This may require the resident to alter the landscape island, if the board does not already request its removal.

Alternatively, we do not object to installing a drainage pipe directly into the stormwater pond. However, the board should consider precedent and procedures for any future requests stemming from this action.

Either option must be approved and supervised by the District Engineer.

Sincerely,

A handwritten signature in blue ink that reads "Garrett R. Posten". The signature is fluid and cursive.

Garrett R. Posten, P.E.

Rayl Engineering & Surveying, LLC

Attachment 1: Resident Email and Photos

*"From: Kathy Fields <mkf2910@aol.com>
Date: Wed, Jul 2, 2025, 7:40 AM
Subject: 3620 Blackmoor Lane - Erosion Concern
To: Christine Wells <cwells@lakeashtoncdd.com>
Cc: Kathy <mkf2910@aol.com>*

Christine,

As requested, I am providing you with additional information and pictures with regards to the erosion concern at my property. The erosion issue has been a concern for some time and is not the only erosion issue around the two retention ponds in this area (see attached pictures). Mr. Garrett Posten's report indicates that the erosion concern is due to the pop-up drain located on the property. This pop-up drain was installed by the builder in 2007. The builder was installing similar drainage for the houses around the retention ponds prior to the 2008-2009 housing decline. Overtime and after many lawn movers running over the pop-up drain, the pop-up drain started tilting towards the pond which probably added to the already existing erosion issue as Mr. Posten indicated in his report. However, I don't believe it was the sole cause of the issue as there are other areas around the ponds showing similar erosion concerns. Mr. Posten is the expert and I respect his evaluation. I am in agreement with Mr. Posten that the pop-up drain needs to be addressed accordingly. I would respectfully request permission of the CDD board to allow me to remove the pop-up drain and extend the drain pipe into the pond similar to other drains around the pond.

Please let me know if this is acceptable to Mr. Posten and the Board.

Respectfully,

*Kathy Fields
(516) 840-3939"*



Attachment 2: Historical Imagery



SECTION VII

SECTION B

SECTION 1

SECTION (a)

RESOLUTION 2025-06

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, 2025, AND ENDING SEPTEMBER 30, 2026; AUTHORIZING BUDGET AMENDMENTS; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the District Manager has, prior to the fifteenth (15th) day in June, 2025, 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, 2025 and ending September 30, 2026 (“**Fiscal Year 2025/2026**”) 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, 2026.”
- 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 2025/2026, 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 2025/2026, or within 60 days following the end of the Fiscal Year 2025/2026, 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 21st DAY OF JULY 2025

ATTEST:

**LAKE ASHTON COMMUNITY
DEVELOPMENT DISTRICT**

Secretary/Assistant Secretary

By:_____

Its:_____

**Proposed Budget
Fiscal Year 2026**



July 21, 2025



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Lake Ashton

Community Development District

Proposed Budget

General Fund

Option A

Description		Adopted Budget FY 2025	Actual Thru 6/30/25	Projected Next 3 Months	Total Projected 9/30/25	Proposed Budget FY 2026
Revenues						
Special Assessments - Levy	001.300.36300.10100	\$2,336,610	\$2,349,193	\$0	\$2,349,193	\$2,336,605
Rental Income	001.300.36200.10100	\$40,000	\$30,500	\$10,167	\$40,667	\$40,000
Entertainment Fees	001.300.36200.10000	\$165,000	\$148,705	\$16,295	\$165,000	\$165,000
Newsletter Ad Revenue	001.300.36200.10200	\$95,000	\$85,359	\$28,453	\$113,811	\$95,000
Interest Income	001.300.36100.10000	\$8,000	\$20,469	\$6,823	\$27,292	\$15,000
Restaurant Lease Income	001.300.34900.10000	\$19,600	\$7,971	\$2,500	\$10,471	\$9,000
Sponsorship - Advent Health	001.300.36200.10700	\$8,000	\$8,000	\$0	\$8,000	\$8,000
Contributions	001.300.36600.10000	\$0	\$0	\$0	\$0	\$0
Special Events - Security	001.300.36200.10500	\$0	\$0	\$0	\$0	\$0
Security Credentials	001.300.36200.10600	\$0	\$5,290	\$0	\$5,290	\$0
Revenue-Reimbursed Repairs	001.300.36200.10900	\$0	\$8,350	\$0	\$8,350	\$0
Insurance Proceeds	001.300.36900.10200	\$0	\$4,769	\$0	\$4,769	\$0
Miscellaneous Income	001.300.36900.10000	\$9,000	\$10,948	\$3,649	\$14,597	\$9,000
Carryforward	001.300.27100.10000	\$98,579	\$85,700	\$0	\$85,700	\$138,183
TOTAL REVENUES		\$2,779,789	\$2,765,253	\$67,887	\$2,833,140	\$2,815,788

Expenditures

Administrative

Supervisor Fees	001.310.51300.11000	\$12,000	\$4,950	\$1,650	\$6,600	\$12,000
FICA Expense	001.310.51300.21000	\$918	\$379	\$126	\$505	\$918
Engineering	001.310.51300.31100	\$50,000	\$57,440	\$19,147	\$76,587	\$65,000
Arbitrage	001.310.51300.31200	\$600	\$0	\$600	\$600	\$600
Dissemination	001.310.51300.31300	\$1,575	\$2,031	\$394	\$2,425	\$1,545
Attorney	001.310.51300.31500	\$45,000	\$31,674	\$10,558	\$42,232	\$45,000
Annual Audit	001.310.51300.32200	\$4,000	\$0	\$3,930	\$3,930	\$4,000
Trustee Fees	001.310.51300.32300	\$4,310	\$0	\$4,310	\$4,310	\$4,434
Management Fees	001.310.51300.34000	\$69,731	\$52,298	\$17,433	\$69,731	\$71,823
Management Fees-Beyond Contract	001.310.51300.34001	\$525	\$500	\$0	\$500	\$525
Accounting System Software	001.310.51300.35100	\$1,000	\$750	\$250	\$1,000	\$1,030
Postage	001.310.51300.42000	\$3,500	\$2,245	\$748	\$2,994	\$3,500
Printing & Binding	001.310.51300.42500	\$500	\$17	\$6	\$22	\$500
Newsletter Printing	001.310.51300.42501	\$55,000	\$43,183	\$14,394	\$57,577	\$55,000
Marketing	001.310.51300.48001	\$3,000	\$160	\$53	\$213	\$3,000
Rentals & Leases	001.310.51300.42502	\$4,000	\$1,278	\$426	\$1,704	\$4,000
Insurance	001.310.51300.45000	\$90,034	\$83,239	\$0	\$83,239	\$90,034
Legal Advertising	001.310.51300.48000	\$1,500	\$429	\$250	\$679	\$1,500
Other Current Charges	001.310.51300.49000	\$750	\$194	\$65	\$259	\$750
Property Taxes	001.310.51300.31400	\$13,500	\$0	\$0	\$0	\$13,500
Office Supplies	001.310.51300.51000	\$300	\$20	\$7	\$27	\$300
Dues, Licenses & Subscriptions	001.310.51300.54000	\$175	\$175	\$0	\$175	\$175
TOTAL ADMINISTRATIVE		\$361,918	\$280,963	\$74,347	\$355,309	\$379,134

Maintenance

Field Management Services	001.320.57200.34000	\$521,549	\$391,162	\$130,387	\$521,549	\$552,842
Gate/Patrol/Pool Officers	001.320.57200.34501	\$372,436	\$271,293	\$90,431	\$361,724	\$384,846
Security Credentials	001.320.57200.34505	\$0	\$113	\$38	\$151	\$0
Gate/Patrol/Pool Officers-Special Events	001.320.57200.34511	\$0	\$0	\$0	\$0	\$0
Security/Fire Alarm/Gate Repairs	001.320.57200.34500	\$9,500	\$2,655	\$885	\$3,540	\$9,500
Access Control System	001.320.57200.34504	\$60,362	\$50,376	\$16,792	\$67,167	\$67,118
Pest Control	001.320.57200.54501	\$4,690	\$2,685	\$895	\$3,580	\$4,690

Lake Ashton

Community Development District

Proposed Budget

General Fund

Option A

Description		Adopted Budget FY 2025	Actual Thru 6/30/25	Projected Next 3 Months	Total Projected 9/30/25	Proposed Budget FY 2026
<i>Maintenance-continued</i>						
Telephone/Internet	001.320.57200.41000	\$8,000	\$5,136	\$1,712	\$6,849	\$7,000
Electric	001.320.57200.43000	\$240,000	\$182,510	\$60,837	\$243,347	\$240,000
Water	001.320.57200.43100	\$16,000	\$11,402	\$3,801	\$15,202	\$16,000
Gas/Natural Gas-Pool	001.320.57200.43200	\$25,000	\$2,426	\$0	\$2,426	\$25,000
Refuse	001.320.57200.43300	\$8,000	\$5,966	\$1,989	\$7,955	\$8,000
Repairs and Maintenance-Clubhouse	001.320.57200.54500	\$85,600	\$49,087	\$16,362	\$65,449	\$85,600
Repairs and Maintenance-Fitness Center	001.320.57200.54510	\$3,000	\$1,053	\$351	\$1,405	\$3,000
Repairs and Maintenance-Bowling Lanes	001.320.57200.54530	\$17,000	\$13,895	\$4,632	\$18,527	\$17,000
Repairs and Maintenance-Restaurant	001.320.57200.54520	\$6,000	\$6,780	\$2,260	\$9,040	\$6,000
Furniture, Fixtures, Equipment	001.320.57200.52010	\$10,000	\$4,948	\$1,649	\$6,597	\$10,000
Repairs and Maintenance-Pool	001.320.57200.45300	\$15,000	\$27,201	\$9,067	\$36,268	\$15,000
Repairs and Maintenance-Golf Cart	001.320.57200.54506	\$5,400	\$5,297	\$1,766	\$7,063	\$8,000
Repairs and Maintenance-Reimbursed Repairs	001.320.57200.54540	\$0	\$375	\$0	\$375	\$0
Landscape Maintenance-Contract	001.320.57200.46200	\$194,520	\$146,033	\$48,630	\$194,663	\$194,520
Landscape Maintenance-Improvements	001.320.57200.46201	\$15,000	\$7,145	\$2,382	\$9,527	\$15,000
Irrigation Repairs	001.320.57200.46202	\$8,500	\$2,566	\$855	\$3,422	\$8,500
Lake Maintenance-Contract	001.320.53800.46800	\$55,237	\$41,427	\$13,809	\$55,236	\$56,894
Lake Maintenance-Other	001.320.53800.46803	\$2,000	\$1,360	\$453	\$1,813	\$2,000
Wetland/Mitigation Maintenance	001.320.53800.46801	\$46,698	\$36,691	\$10,009	\$46,700	\$48,099
Permits/Inspections	001.320.57200.54100	\$3,000	\$420	\$140	\$560	\$3,000
Office Supplies/Printing/Binding	001.320.57200.51000	\$5,000	\$2,670	\$890	\$3,560	\$5,000
Credit Card Processing Fees	001.320.57200.34600	\$7,500	\$2,137	\$712	\$2,849	\$5,500
Dues & Subscriptions	001.320.57200.54000	\$9,500	\$12,445	\$0	\$12,445	\$9,500
Decorations	001.320.57200.52005	\$2,000	\$89	\$0	\$89	\$2,500
Special Events	001.320.57200.49400	\$165,000	\$118,711	\$3,342	\$122,053	\$165,000
Storm Damage	001.320.57200.54502	\$0	\$12,136	\$0	\$12,136	\$0
TOTAL MAINTENANCE		\$1,921,492	\$1,418,191	\$425,076	\$1,843,267	\$1,975,109
TOTAL EXPENDITURES		\$2,283,409	\$1,699,153	\$499,423	\$2,198,576	\$2,354,243
Other Sources and Uses						
Capital Reserve-Transfer Out (From General Fund to Capital Reserve)		(\$496,380)	(\$496,380)	\$0	(\$496,380)	(\$461,545)
TOTAL OTHER SOURCES AND USES		(\$496,380)	(\$496,380)	\$0	(\$496,380)	(\$461,545)
EXCESS REVENUES		\$0	\$569,720	(\$431,536)	\$138,183	\$0

	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Net Assessment	\$1,703,644	\$1,789,053	\$2,055,306	\$2,145,886	\$2,336,610	\$2,336,605
Plus Collection Fees (7%)	\$128,231	\$134,660	\$154,700	\$161,518	\$175,874	\$175,873
Gross Assessment	\$1,831,875	\$1,923,713	\$2,210,006	\$2,307,404	\$2,512,484	\$2,512,478
No. of Units	977	977	974	974	978	978
Gross Per Unit Assessment	\$1,875.00	\$1,969.00	\$2,269.00	\$2,369.00	\$2,569.00	\$2,569.00

LAKE ASHTON
COMMUNITY DEVELOPMENT DISTRICT
GENERAL FUND BUDGET
FISCAL YEAR 2026

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 2026

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 2026

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 \$552,842. 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 2026

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		<u><u>\$240,000.00</u></u>

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		<u><u>\$16,000.00</u></u>

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 2026

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 2026

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
	<u>Semi-Annually</u>	<u>Annually</u>	<u>Area</u>
Applied Aquatics	\$3,332.00	\$6,664.00	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 2025	Actual Thru 6/30/25	Projected Next 3 Months	Total Projected 9/30/25	Proposed Budget FY 2026
Revenues					
Capital Reserve-Transfer In (From General Fund to Capital Reserve)	\$496,380	\$496,380	\$0	\$496,380	\$461,545
Interest Income	\$500	\$24,257	\$9,000	\$33,257	\$30,000
Carryforward Surplus	\$401,082	\$661,153	\$0	\$661,153	\$955,705
TOTAL REVENUES	\$897,962	\$1,181,790	\$9,000	\$1,190,790	\$1,447,250
Expenditures					
Capital Projects-FY 25					
Pavement/Curb Repairs	\$0	\$6,400	\$0	\$6,400	\$0
Restaurant Equipment	\$0	\$20,960	\$0	\$20,960	\$0
Permanent Roofline Lighting	\$0	\$28,902	\$0	\$28,902	\$0
Clubhouse Painting	\$0	\$35,185	\$0	\$35,185	\$0
Seamless Gutters	\$0	\$16,400	\$0	\$16,400	\$0
AED Kits	\$0	\$4,232	\$0	\$4,232	\$0
Tennis Court Resurface	\$0	\$16,685	\$0	\$16,685	\$0
Shoreline Restoration	\$0	\$24,011	\$0	\$24,011	\$0
Ballroom Refurbishment	\$0	\$10,000	\$0	\$10,000	\$0
Street Sign Replacement	\$0	\$5,545	\$0	\$5,545	\$0
Stormwater Repairs	\$0	\$40,299	\$0	\$40,299	\$0
Guardhouse Roof Replacement	\$0	\$5,330	\$0	\$5,330	\$0
Projector Screen Replacement	\$0	\$5,500	\$0	\$0	\$0
Capital Projects	\$312,319	\$0	\$0	\$0	\$0
Contingencies	\$223,150	\$20,972	\$0	\$20,972	\$0
Other Current Charges	\$650	\$164	\$0	\$164	\$0
Capital Projects-FY 26					
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	\$536,119	\$240,585	\$0	\$235,085	\$536,119
EXCESS REVENUES	\$361,843	\$941,205	\$9,000	\$955,705	\$911,131

RESERVE STUDY	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
Beginning Balance	\$830,106	\$842,516	\$1,163,580	\$1,514,841	\$1,938,851
Reserves	\$401,000	\$413,000	\$425,400	\$438,200	\$451,300
Interest	\$24,719	\$29,647	\$39,583	\$51,040	\$64,935
Expenditures	(\$413,309)	(\$121,583)	(\$113,722)	(\$65,230)	\$0
Ending Balance	\$842,516	\$1,163,580	\$1,514,841	\$1,938,851	\$2,455,086

RESERVES	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
Beginning Balance	\$661,153	\$955,705	\$911,131	\$1,262,392	\$1,686,402
Reserves	\$496,380	\$461,545	\$425,400	\$438,200	\$451,300
Interest	\$33,257	\$30,000	\$39,583	\$51,040	\$64,935
Expenditures	(\$235,085)	(\$536,119)	(\$113,722)	(\$65,230)	\$0
Ending Balance	\$955,705	\$911,131	\$1,262,392	\$1,686,402	\$2,202,637

Lake Ashton

Community Development District

Debt Service Fund

Series 2015 Special Assessment Refunding Bonds

Description	Adopted Budget FY 2025	Actual Thru 6/30/25	Projected Next 3 Months	Total Projected 9/30/25	Proposed Budget FY 2026
Revenues					
Special Assessments - Levy ⁽¹⁾	\$416,871	\$395,010	\$0	\$395,010	\$362,500
Special Assessments - PPMT A-1	\$0	\$33,416	\$0	\$33,416	\$0
Special Assessments - PPMT A-2	\$0	\$3,481	\$0	\$3,481	\$0
Interest Income	\$500	\$13,614	\$4,538	\$18,152	\$500
Carry Forward Surplus ⁽²⁾	\$128,342	\$221,281	\$0	\$221,281	\$117,841
TOTAL REVENUES	\$545,713	\$666,803	\$4,538	\$671,341	\$480,841
Expenditures					
<u>Series 2015A-1</u>					
Interest - 11/01	\$55,625	\$55,625	\$0	\$55,625	\$45,875
Interest - 05/01	\$55,625	\$53,125	\$0	\$53,125	\$45,875
Principal - 05/01	\$230,000	\$220,000	\$0	\$220,000	\$225,000
Special Call - 11/01	\$50,000	\$100,000	\$0	\$100,000	\$0
Special Call - 5/01	\$0	\$70,000	\$0	\$70,000	\$0
<u>Series 2015A-2</u>					
Interest - 11/01	\$10,000	\$9,875	\$0	\$9,875	\$9,000
Interest - 05/01	\$10,000	\$9,875	\$0	\$9,875	\$9,000
Principal - 05/01	\$20,000	\$20,000	\$0	\$20,000	\$25,000
Special Call - 05/01	\$0	\$15,000	\$0	\$15,000	\$0
TOTAL EXPENDITURES	\$431,250	\$553,500	\$0	\$553,500	\$359,750
EXCESS REVENUES	\$114,463	\$113,303	\$4,538	\$117,841	\$121,091

⁽¹⁾ This is based on maximum annual debt assessment. Will update FY26 lot count when received.

⁽²⁾ Carryforward surplus is net of the Reserve Requirement.

2015A-1	\$40,250
2015A-2	\$8,375
11/26 Interest	\$48,625

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
05/01/25	\$2,125,000.00	\$ 290,000.00	\$ 53,125.00	\$ 498,750.00
11/01/25	\$1,835,000.00	\$ -	\$ 45,875.00	\$ -
05/01/26	\$1,835,000.00	\$ 225,000.00	\$ 45,875.00	\$ 316,750.00
11/01/26	\$1,610,000.00	\$ -	\$ 40,250.00	\$ -
05/01/27	\$1,610,000.00	\$ 235,000.00	\$ 40,250.00	\$ 315,500.00
11/01/27	\$1,375,000.00	\$ -	\$ 34,375.00	\$ -
05/01/28	\$1,375,000.00	\$ 250,000.00	\$ 34,375.00	\$ 318,750.00
11/01/28	\$1,125,000.00	\$ -	\$ 28,125.00	\$ -
05/01/29	\$1,125,000.00	\$ 260,000.00	\$ 28,125.00	\$ 316,250.00
11/01/29	\$ 865,000.00	\$ -	\$ 21,625.00	\$ -
05/01/30	\$ 865,000.00	\$ 275,000.00	\$ 21,625.00	\$ 318,250.00
11/01/30	\$ 590,000.00	\$ -	\$ 14,750.00	\$ -
05/01/31	\$ 590,000.00	\$ 290,000.00	\$ 14,750.00	\$ 319,500.00
11/01/31	\$ 300,000.00	\$ -	\$ 7,500.00	\$ -
05/01/32	\$ 300,000.00	\$ 300,000.00	\$ 7,500.00	\$ 315,000.00
		\$2,125,000.00	\$438,125.00	\$2,718,750.00

Lake Ashton

Community Development District

Series 2015A-2 Capital Improvement Revenue Refunding Bonds

AMORTIZATION SCHEDULE

DATE	BALANCE	PRINCIPAL	INTEREST	TOTAL
05/01/25	\$395,000.00	\$ 35,000.00	\$ 9,875.00	\$ 54,750.00
11/01/25	\$360,000.00	\$ -	\$ 9,000.00	\$ -
05/01/26	\$360,000.00	\$ 25,000.00	\$ 9,000.00	\$ 43,000.00
11/01/26	\$335,000.00	\$ -	\$ 8,375.00	\$ -
05/01/27	\$335,000.00	\$ 25,000.00	\$ 8,375.00	\$ 41,750.00
11/01/27	\$310,000.00	\$ -	\$ 7,750.00	\$ -
05/01/28	\$310,000.00	\$ 25,000.00	\$ 7,750.00	\$ 40,500.00
11/01/28	\$285,000.00	\$ -	\$ 7,125.00	\$ -
05/01/29	\$285,000.00	\$ 25,000.00	\$ 7,125.00	\$ 39,250.00
11/01/29	\$260,000.00	\$ -	\$ 6,500.00	\$ -
05/01/30	\$260,000.00	\$ 25,000.00	\$ 6,500.00	\$ 38,000.00
11/01/30	\$235,000.00	\$ -	\$ 5,875.00	\$ -
05/01/31	\$235,000.00	\$ 30,000.00	\$ 5,875.00	\$ 41,750.00
11/01/31	\$205,000.00	\$ -	\$ 5,125.00	\$ -
05/01/32	\$205,000.00	\$ 30,000.00	\$ 5,125.00	\$ 40,250.00
11/01/32	\$175,000.00	\$ -	\$ 4,375.00	\$ -
05/01/33	\$175,000.00	\$ 30,000.00	\$ 4,375.00	\$ 38,750.00
11/01/33	\$145,000.00	\$ -	\$ 3,625.00	\$ -
05/01/34	\$145,000.00	\$ 35,000.00	\$ 3,625.00	\$ 42,250.00
11/01/34	\$110,000.00	\$ -	\$ 2,750.00	\$ -
05/01/35	\$110,000.00	\$ 35,000.00	\$ 2,750.00	\$ 40,500.00
11/01/35	\$ 75,000.00	\$ -	\$ 1,875.00	\$ -
05/01/36	\$ 75,000.00	\$ 35,000.00	\$ 1,875.00	\$ 38,750.00
11/01/36	\$ 40,000.00	\$ -	\$ 1,000.00	\$ -
05/01/37	\$ 40,000.00	\$ 40,000.00	\$ 1,000.00	\$ 42,000.00
		\$395,000.00	\$136,625.00	\$541,500.00

SECTION (b)

RESOLUTION 2025-07

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 2025/2026; 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, 2025 and ending September 30, 2026 (“**Fiscal Year 2025/2026**”), 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 2025/2026; 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 21st day of July 2025

ATTEST:

**LAKE ASHTON COMMUNITY
DEVELOPMENT DISTRICT**

Secretary / Assistant Secretary

By:_____

Its:_____

Exhibit A: Budget

Exhibit B: Assessment Roll

**Proposed Budget
Fiscal Year 2026**



LAKE ASHTON
Community Development District

July 21, 2025



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Lake Ashton

Community Development District

Proposed Budget

General Fund

Option A

Description		Adopted Budget FY 2025	Actual Thru 6/30/25	Projected Next 3 Months	Total Projected 9/30/25	Proposed Budget FY 2026
Revenues						
Special Assessments - Levy	001.300.36300.10100	\$2,336,610	\$2,349,193	\$0	\$2,349,193	\$2,336,605
Rental Income	001.300.36200.10100	\$40,000	\$30,500	\$10,167	\$40,667	\$40,000
Entertainment Fees	001.300.36200.10000	\$165,000	\$148,705	\$16,295	\$165,000	\$165,000
Newsletter Ad Revenue	001.300.36200.10200	\$95,000	\$85,359	\$28,453	\$113,811	\$95,000
Interest Income	001.300.36100.10000	\$8,000	\$20,469	\$6,823	\$27,292	\$15,000
Restaurant Lease Income	001.300.34900.10000	\$19,600	\$7,971	\$2,500	\$10,471	\$9,000
Sponsorship - Advent Health	001.300.36200.10700	\$8,000	\$8,000	\$0	\$8,000	\$8,000
Contributions	001.300.36600.10000	\$0	\$0	\$0	\$0	\$0
Special Events - Security	001.300.36200.10500	\$0	\$0	\$0	\$0	\$0
Security Credentials	001.300.36200.10600	\$0	\$5,290	\$0	\$5,290	\$0
Revenue-Reimbursed Repairs	001.300.36200.10900	\$0	\$8,350	\$0	\$8,350	\$0
Insurance Proceeds	001.300.36900.10200	\$0	\$4,769	\$0	\$4,769	\$0
Miscellaneous Income	001.300.36900.10000	\$9,000	\$10,948	\$3,649	\$14,597	\$9,000
Carryforward	001.300.27100.10000	\$98,579	\$85,700	\$0	\$85,700	\$138,183
TOTAL REVENUES		\$2,779,789	\$2,765,253	\$67,887	\$2,833,140	\$2,815,788

Expenditures

Administrative

Supervisor Fees	001.310.51300.11000	\$12,000	\$4,950	\$1,650	\$6,600	\$12,000
FICA Expense	001.310.51300.21000	\$918	\$379	\$126	\$505	\$918
Engineering	001.310.51300.31100	\$50,000	\$57,440	\$19,147	\$76,587	\$65,000
Arbitrage	001.310.51300.31200	\$600	\$0	\$600	\$600	\$600
Dissemination	001.310.51300.31300	\$1,575	\$2,031	\$394	\$2,425	\$1,545
Attorney	001.310.51300.31500	\$45,000	\$31,674	\$10,558	\$42,232	\$45,000
Annual Audit	001.310.51300.32200	\$4,000	\$0	\$3,930	\$3,930	\$4,000
Trustee Fees	001.310.51300.32300	\$4,310	\$0	\$4,310	\$4,310	\$4,434
Management Fees	001.310.51300.34000	\$69,731	\$52,298	\$17,433	\$69,731	\$71,823
Management Fees-Beyond Contract	001.310.51300.34001	\$525	\$500	\$0	\$500	\$525
Accounting System Software	001.310.51300.35100	\$1,000	\$750	\$250	\$1,000	\$1,030
Postage	001.310.51300.42000	\$3,500	\$2,245	\$748	\$2,994	\$3,500
Printing & Binding	001.310.51300.42500	\$500	\$17	\$6	\$22	\$500
Newsletter Printing	001.310.51300.42501	\$55,000	\$43,183	\$14,394	\$57,577	\$55,000
Marketing	001.310.51300.48001	\$3,000	\$160	\$53	\$213	\$3,000
Rentals & Leases	001.310.51300.42502	\$4,000	\$1,278	\$426	\$1,704	\$4,000
Insurance	001.310.51300.45000	\$90,034	\$83,239	\$0	\$83,239	\$90,034
Legal Advertising	001.310.51300.48000	\$1,500	\$429	\$250	\$679	\$1,500
Other Current Charges	001.310.51300.49000	\$750	\$194	\$65	\$259	\$750
Property Taxes	001.310.51300.31400	\$13,500	\$0	\$0	\$0	\$13,500
Office Supplies	001.310.51300.51000	\$300	\$20	\$7	\$27	\$300
Dues, Licenses & Subscriptions	001.310.51300.54000	\$175	\$175	\$0	\$175	\$175
TOTAL ADMINISTRATIVE		\$361,918	\$280,963	\$74,347	\$355,309	\$379,134

Maintenance

Field Management Services	001.320.57200.34000	\$521,549	\$391,162	\$130,387	\$521,549	\$552,842
Gate/Patrol/Pool Officers	001.320.57200.34501	\$372,436	\$271,293	\$90,431	\$361,724	\$384,846
Security Credentials	001.320.57200.34505	\$0	\$113	\$38	\$151	\$0
Gate/Patrol/Pool Officers-Special Events	001.320.57200.34511	\$0	\$0	\$0	\$0	\$0
Security/Fire Alarm/Gate Repairs	001.320.57200.34500	\$9,500	\$2,655	\$885	\$3,540	\$9,500
Access Control System	001.320.57200.34504	\$60,362	\$50,376	\$16,792	\$67,167	\$67,118
Pest Control	001.320.57200.54501	\$4,690	\$2,685	\$895	\$3,580	\$4,690

Lake Ashton

Community Development District

Proposed Budget

General Fund

Option A

Description		Adopted Budget FY 2025	Actual Thru 6/30/25	Projected Next 3 Months	Total Projected 9/30/25	Proposed Budget FY 2026
<i>Maintenance-continued</i>						
Telephone/Internet	001.320.57200.41000	\$8,000	\$5,136	\$1,712	\$6,849	\$7,000
Electric	001.320.57200.43000	\$240,000	\$182,510	\$60,837	\$243,347	\$240,000
Water	001.320.57200.43100	\$16,000	\$11,402	\$3,801	\$15,202	\$16,000
Gas/Natural Gas-Pool	001.320.57200.43200	\$25,000	\$2,426	\$0	\$2,426	\$25,000
Refuse	001.320.57200.43300	\$8,000	\$5,966	\$1,989	\$7,955	\$8,000
Repairs and Maintenance-Clubhouse	001.320.57200.54500	\$85,600	\$49,087	\$16,362	\$65,449	\$85,600
Repairs and Maintenance-Fitness Center	001.320.57200.54510	\$3,000	\$1,053	\$351	\$1,405	\$3,000
Repairs and Maintenance-Bowling Lanes	001.320.57200.54530	\$17,000	\$13,895	\$4,632	\$18,527	\$17,000
Repairs and Maintenance-Restaurant	001.320.57200.54520	\$6,000	\$6,780	\$2,260	\$9,040	\$6,000
Furniture, Fixtures, Equipment	001.320.57200.52010	\$10,000	\$4,948	\$1,649	\$6,597	\$10,000
Repairs and Maintenance-Pool	001.320.57200.45300	\$15,000	\$27,201	\$9,067	\$36,268	\$15,000
Repairs and Maintenance-Golf Cart	001.320.57200.54506	\$5,400	\$5,297	\$1,766	\$7,063	\$8,000
Repairs and Maintenance-Reimbursed Repairs	001.320.57200.54540	\$0	\$375	\$0	\$375	\$0
Landscape Maintenance-Contract	001.320.57200.46200	\$194,520	\$146,033	\$48,630	\$194,663	\$194,520
Landscape Maintenance-Improvements	001.320.57200.46201	\$15,000	\$7,145	\$2,382	\$9,527	\$15,000
Irrigation Repairs	001.320.57200.46202	\$8,500	\$2,566	\$855	\$3,422	\$8,500
Lake Maintenance-Contract	001.320.53800.46800	\$55,237	\$41,427	\$13,809	\$55,236	\$56,894
Lake Maintenance-Other	001.320.53800.46803	\$2,000	\$1,360	\$453	\$1,813	\$2,000
Wetland/Mitigation Maintenance	001.320.53800.46801	\$46,698	\$36,691	\$10,009	\$46,700	\$48,099
Permits/Inspections	001.320.57200.54100	\$3,000	\$420	\$140	\$560	\$3,000
Office Supplies/Printing/Binding	001.320.57200.51000	\$5,000	\$2,670	\$890	\$3,560	\$5,000
Credit Card Processing Fees	001.320.57200.34600	\$7,500	\$2,137	\$712	\$2,849	\$5,500
Dues & Subscriptions	001.320.57200.54000	\$9,500	\$12,445	\$0	\$12,445	\$9,500
Decorations	001.320.57200.52005	\$2,000	\$89	\$0	\$89	\$2,500
Special Events	001.320.57200.49400	\$165,000	\$118,711	\$3,342	\$122,053	\$165,000
Storm Damage	001.320.57200.54502	\$0	\$12,136	\$0	\$12,136	\$0
TOTAL MAINTENANCE		\$1,921,492	\$1,418,191	\$425,076	\$1,843,267	\$1,975,109
TOTAL EXPENDITURES		\$2,283,409	\$1,699,153	\$499,423	\$2,198,576	\$2,354,243
Other Sources and Uses						
Capital Reserve-Transfer Out (From General Fund to Capital Reserve)		(\$496,380)	(\$496,380)	\$0	(\$496,380)	(\$461,545)
TOTAL OTHER SOURCES AND USES		(\$496,380)	(\$496,380)	\$0	(\$496,380)	(\$461,545)
EXCESS REVENUES		\$0	\$569,720	(\$431,536)	\$138,183	\$0

	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Net Assessment	\$1,703,644	\$1,789,053	\$2,055,306	\$2,145,886	\$2,336,610	\$2,336,605
Plus Collection Fees (7%)	\$128,231	\$134,660	\$154,700	\$161,518	\$175,874	\$175,873
Gross Assessment	\$1,831,875	\$1,923,713	\$2,210,006	\$2,307,404	\$2,512,484	\$2,512,478
No. of Units	977	977	974	974	978	978
Gross Per Unit Assessment	\$1,875.00	\$1,969.00	\$2,269.00	\$2,369.00	\$2,569.00	\$2,569.00

LAKE ASHTON
COMMUNITY DEVELOPMENT DISTRICT
GENERAL FUND BUDGET
FISCAL YEAR 2026

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 2026

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 2026

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 \$552,842. 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 2026

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		<u><u>\$240,000.00</u></u>

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		<u><u>\$16,000.00</u></u>

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 2026

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 2026

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
	<u>Semi-Annually</u>	<u>Annually</u>	<u>Area</u>
Applied Aquatics	\$3,332.00	\$6,664.00	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 2025	Actual Thru 6/30/25	Projected Next 3 Months	Total Projected 9/30/25	Proposed Budget FY 2026
Revenues					
Capital Reserve-Transfer In (From General Fund to Capital Reserve)	\$496,380	\$496,380	\$0	\$496,380	\$461,545
Interest Income	\$500	\$24,257	\$9,000	\$33,257	\$30,000
Carryforward Surplus	\$401,082	\$661,153	\$0	\$661,153	\$955,705
TOTAL REVENUES	\$897,962	\$1,181,790	\$9,000	\$1,190,790	\$1,447,250
Expenditures					
Capital Projects-FY 25					
Pavement/Curb Repairs	\$0	\$6,400	\$0	\$6,400	\$0
Restaurant Equipment	\$0	\$20,960	\$0	\$20,960	\$0
Permanent Roofline Lighting	\$0	\$28,902	\$0	\$28,902	\$0
Clubhouse Painting	\$0	\$35,185	\$0	\$35,185	\$0
Seamless Gutters	\$0	\$16,400	\$0	\$16,400	\$0
AED Kits	\$0	\$4,232	\$0	\$4,232	\$0
Tennis Court Resurface	\$0	\$16,685	\$0	\$16,685	\$0
Shoreline Restoration	\$0	\$24,011	\$0	\$24,011	\$0
Ballroom Refurbishment	\$0	\$10,000	\$0	\$10,000	\$0
Street Sign Replacement	\$0	\$5,545	\$0	\$5,545	\$0
Stormwater Repairs	\$0	\$40,299	\$0	\$40,299	\$0
Guardhouse Roof Replacement	\$0	\$5,330	\$0	\$5,330	\$0
Projector Screen Replacement	\$0	\$5,500	\$0	\$0	\$0
Capital Projects	\$312,319	\$0	\$0	\$0	\$0
Contingencies	\$223,150	\$20,972	\$0	\$20,972	\$0
Other Current Charges	\$650	\$164	\$0	\$164	\$0
Capital Projects-FY 26					
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	\$536,119	\$240,585	\$0	\$235,085	\$536,119
EXCESS REVENUES	\$361,843	\$941,205	\$9,000	\$955,705	\$911,131

RESERVE STUDY	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
Beginning Balance	\$830,106	\$842,516	\$1,163,580	\$1,514,841	\$1,938,851
Reserves	\$401,000	\$413,000	\$425,400	\$438,200	\$451,300
Interest	\$24,719	\$29,647	\$39,583	\$51,040	\$64,935
Expenditures	(\$413,309)	(\$121,583)	(\$113,722)	(\$65,230)	\$0
Ending Balance	\$842,516	\$1,163,580	\$1,514,841	\$1,938,851	\$2,455,086

RESERVES	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
Beginning Balance	\$661,153	\$955,705	\$911,131	\$1,262,392	\$1,686,402
Reserves	\$496,380	\$461,545	\$425,400	\$438,200	\$451,300
Interest	\$33,257	\$30,000	\$39,583	\$51,040	\$64,935
Expenditures	(\$235,085)	(\$536,119)	(\$113,722)	(\$65,230)	\$0
Ending Balance	\$955,705	\$911,131	\$1,262,392	\$1,686,402	\$2,202,637

Lake Ashton

Community Development District

Debt Service Fund

Series 2015 Special Assessment Refunding Bonds

Description	Adopted Budget FY 2025	Actual Thru 6/30/25	Projected Next 3 Months	Total Projected 9/30/25	Proposed Budget FY 2026
Revenues					
Special Assessments - Levy ⁽¹⁾	\$416,871	\$395,010	\$0	\$395,010	\$362,500
Special Assessments - PPMT A-1	\$0	\$33,416	\$0	\$33,416	\$0
Special Assessments - PPMT A-2	\$0	\$3,481	\$0	\$3,481	\$0
Interest Income	\$500	\$13,614	\$4,538	\$18,152	\$500
Carry Forward Surplus ⁽²⁾	\$128,342	\$221,281	\$0	\$221,281	\$117,841
TOTAL REVENUES	\$545,713	\$666,803	\$4,538	\$671,341	\$480,841
Expenditures					
<u>Series 2015A-1</u>					
Interest - 11/01	\$55,625	\$55,625	\$0	\$55,625	\$45,875
Interest - 05/01	\$55,625	\$53,125	\$0	\$53,125	\$45,875
Principal - 05/01	\$230,000	\$220,000	\$0	\$220,000	\$225,000
Special Call - 11/01	\$50,000	\$100,000	\$0	\$100,000	\$0
Special Call - 5/01	\$0	\$70,000	\$0	\$70,000	\$0
<u>Series 2015A-2</u>					
Interest - 11/01	\$10,000	\$9,875	\$0	\$9,875	\$9,000
Interest - 05/01	\$10,000	\$9,875	\$0	\$9,875	\$9,000
Principal - 05/01	\$20,000	\$20,000	\$0	\$20,000	\$25,000
Special Call - 05/01	\$0	\$15,000	\$0	\$15,000	\$0
TOTAL EXPENDITURES	\$431,250	\$553,500	\$0	\$553,500	\$359,750
EXCESS REVENUES	\$114,463	\$113,303	\$4,538	\$117,841	\$121,091

⁽¹⁾ This is based on maximum annual debt assessment. Will update FY26 lot count when received.

⁽²⁾ Carryforward surplus is net of the Reserve Requirement.

2015A-1	\$40,250
2015A-2	\$8,375
11/26 Interest	\$48,625

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
05/01/25	\$2,125,000.00	\$ 290,000.00	\$ 53,125.00	\$ 498,750.00
11/01/25	\$1,835,000.00	\$ -	\$ 45,875.00	\$ -
05/01/26	\$1,835,000.00	\$ 225,000.00	\$ 45,875.00	\$ 316,750.00
11/01/26	\$1,610,000.00	\$ -	\$ 40,250.00	\$ -
05/01/27	\$1,610,000.00	\$ 235,000.00	\$ 40,250.00	\$ 315,500.00
11/01/27	\$1,375,000.00	\$ -	\$ 34,375.00	\$ -
05/01/28	\$1,375,000.00	\$ 250,000.00	\$ 34,375.00	\$ 318,750.00
11/01/28	\$1,125,000.00	\$ -	\$ 28,125.00	\$ -
05/01/29	\$1,125,000.00	\$ 260,000.00	\$ 28,125.00	\$ 316,250.00
11/01/29	\$ 865,000.00	\$ -	\$ 21,625.00	\$ -
05/01/30	\$ 865,000.00	\$ 275,000.00	\$ 21,625.00	\$ 318,250.00
11/01/30	\$ 590,000.00	\$ -	\$ 14,750.00	\$ -
05/01/31	\$ 590,000.00	\$ 290,000.00	\$ 14,750.00	\$ 319,500.00
11/01/31	\$ 300,000.00	\$ -	\$ 7,500.00	\$ -
05/01/32	\$ 300,000.00	\$ 300,000.00	\$ 7,500.00	\$ 315,000.00
		\$2,125,000.00	\$438,125.00	\$2,718,750.00

Lake Ashton

Community Development District

Series 2015A-2 Capital Improvement Revenue Refunding Bonds

AMORTIZATION SCHEDULE

DATE	BALANCE	PRINCIPAL	INTEREST	TOTAL
05/01/25	\$395,000.00	\$ 35,000.00	\$ 9,875.00	\$ 54,750.00
11/01/25	\$360,000.00	\$ -	\$ 9,000.00	\$ -
05/01/26	\$360,000.00	\$ 25,000.00	\$ 9,000.00	\$ 43,000.00
11/01/26	\$335,000.00	\$ -	\$ 8,375.00	\$ -
05/01/27	\$335,000.00	\$ 25,000.00	\$ 8,375.00	\$ 41,750.00
11/01/27	\$310,000.00	\$ -	\$ 7,750.00	\$ -
05/01/28	\$310,000.00	\$ 25,000.00	\$ 7,750.00	\$ 40,500.00
11/01/28	\$285,000.00	\$ -	\$ 7,125.00	\$ -
05/01/29	\$285,000.00	\$ 25,000.00	\$ 7,125.00	\$ 39,250.00
11/01/29	\$260,000.00	\$ -	\$ 6,500.00	\$ -
05/01/30	\$260,000.00	\$ 25,000.00	\$ 6,500.00	\$ 38,000.00
11/01/30	\$235,000.00	\$ -	\$ 5,875.00	\$ -
05/01/31	\$235,000.00	\$ 30,000.00	\$ 5,875.00	\$ 41,750.00
11/01/31	\$205,000.00	\$ -	\$ 5,125.00	\$ -
05/01/32	\$205,000.00	\$ 30,000.00	\$ 5,125.00	\$ 40,250.00
11/01/32	\$175,000.00	\$ -	\$ 4,375.00	\$ -
05/01/33	\$175,000.00	\$ 30,000.00	\$ 4,375.00	\$ 38,750.00
11/01/33	\$145,000.00	\$ -	\$ 3,625.00	\$ -
05/01/34	\$145,000.00	\$ 35,000.00	\$ 3,625.00	\$ 42,250.00
11/01/34	\$110,000.00	\$ -	\$ 2,750.00	\$ -
05/01/35	\$110,000.00	\$ 35,000.00	\$ 2,750.00	\$ 40,500.00
11/01/35	\$ 75,000.00	\$ -	\$ 1,875.00	\$ -
05/01/36	\$ 75,000.00	\$ 35,000.00	\$ 1,875.00	\$ 38,750.00
11/01/36	\$ 40,000.00	\$ -	\$ 1,000.00	\$ -
05/01/37	\$ 40,000.00	\$ 40,000.00	\$ 1,000.00	\$ 42,000.00
		\$395,000.00	\$136,625.00	\$541,500.00

Lake Ashton CDD FY 26 Assessment Roll
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PARCEL ID	O&M	Debt	Total
272918865152000010	\$2,569.00	\$765.82	\$3,334.82
272918865152000020	\$2,569.00	\$0.00	\$2,569.00
272918865152000030	\$2,569.00	\$539.74	\$3,108.74
272918865152000040	\$2,569.00	\$0.00	\$2,569.00
272918865152000050	\$2,569.00	\$0.00	\$2,569.00
272918865152000060	\$2,569.00	\$0.00	\$2,569.00
272918865152000070	\$2,569.00	\$0.00	\$2,569.00
272918865152000080	\$2,569.00	\$0.00	\$2,569.00
272918865152000090	\$2,569.00	\$539.74	\$3,108.74
272918865152000100	\$2,569.00	\$0.00	\$2,569.00
272918865152000110	\$2,569.00	\$0.00	\$2,569.00
272918865152000120	\$2,569.00	\$765.82	\$3,334.82
272918865152000130	\$2,569.00	\$765.82	\$3,334.82
272918865152000140	\$2,569.00	\$765.82	\$3,334.82
272918865152000150	\$2,569.00	\$765.82	\$3,334.82
272918865152000160	\$2,569.00	\$765.82	\$3,334.82
272918865152000170	\$2,569.00	\$765.82	\$3,334.82
272918865152000180	\$2,569.00	\$765.82	\$3,334.82
272918865152000190	\$2,569.00	\$765.82	\$3,334.82
272918865152000200	\$2,569.00	\$0.00	\$2,569.00
272918865152000210	\$2,569.00	\$0.00	\$2,569.00
272918865152000220	\$2,569.00	\$0.00	\$2,569.00
272918865152000230	\$2,569.00	\$765.82	\$3,334.82
272918865152000240	\$2,569.00	\$765.82	\$3,334.82
272918865152000250	\$2,569.00	\$765.82	\$3,334.82
272918865152000260	\$2,569.00	\$0.00	\$2,569.00
272918865152000270	\$2,569.00	\$0.00	\$2,569.00
272918865152000280	\$2,569.00	\$765.82	\$3,334.82
272918865152000290	\$2,569.00	\$765.82	\$3,334.82
272918865152000300	\$2,569.00	\$0.00	\$2,569.00
272918865152000310	\$2,569.00	\$0.00	\$2,569.00
272918865152000320	\$2,569.00	\$0.00	\$2,569.00
272918865152000330	\$2,569.00	\$765.82	\$3,334.82
272918865152000340	\$2,569.00	\$0.00	\$2,569.00
272918865152000350	\$2,569.00	\$0.00	\$2,569.00
272918865152000360	\$2,569.00	\$765.82	\$3,334.82
272918865152000370	\$2,569.00	\$0.00	\$2,569.00
272918865152000380	\$2,569.00	\$0.00	\$2,569.00
272918865152000390	\$2,569.00	\$539.74	\$3,108.74
272918865152000400	\$2,569.00	\$0.00	\$2,569.00
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

PARCEL ID	O&M	Debt	Total
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
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

PARCEL ID	O&M	Debt	Total
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
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

PARCEL ID	O&M	Debt	Total
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	\$0.00	\$2,569.00
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	\$0.00	\$2,569.00
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
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	\$0.00	\$2,569.00
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

PARCEL ID	O&M	Debt	Total
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	\$0.00	\$2,569.00
272918865152001970	\$2,569.00	\$0.00	\$2,569.00
272918865152001980	\$2,569.00	\$0.00	\$2,569.00
272918865152001990	\$2,569.00	\$0.00	\$2,569.00
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
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	\$0.00	\$2,569.00
272918865152002230	\$2,569.00	\$0.00	\$2,569.00
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

PARCEL ID	O&M	Debt	Total
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
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

PARCEL ID	O&M	Debt	Total
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	\$0.00	\$2,569.00
272918865153002100	\$2,569.00	\$0.00	\$2,569.00
272918865153002110	\$2,569.00	\$0.00	\$2,569.00
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

PARCEL ID	O&M	Debt	Total
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	\$0.00	\$2,569.00
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
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

PARCEL ID	O&M	Debt	Total
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
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

PARCEL ID	O&M	Debt	Total
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
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

PARCEL ID	O&M	Debt	Total
272918865155008440	\$2,569.00	\$765.82	\$3,334.82
272918865155008450	\$2,569.00	\$0.00	\$2,569.00
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
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	\$0.00	\$2,569.00
272918865155008610	\$2,569.00	\$765.82	\$3,334.82
272918865155008620	\$2,569.00	\$0.00	\$2,569.00
272918865155008630	\$2,569.00	\$0.00	\$2,569.00
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

PARCEL ID	O&M	Debt	Total
272918865156009080	\$2,569.00	\$977.74	\$3,546.74
272918865156009090	\$2,569.00	\$977.74	\$3,546.74
272918865156009100	\$2,569.00	\$0.00	\$2,569.00
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
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	\$0.00	\$2,569.00
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	\$0.00	\$2,569.00
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

PARCEL ID	O&M	Debt	Total
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
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	\$0.00	\$2,569.00
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

PARCEL ID	O&M	Debt	Total
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
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	\$0.00	\$2,569.00
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	\$0.00	\$2,569.00
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

PARCEL ID	O&M	Debt	Total
272919865200003960	\$2,569.00	\$0.00	\$2,569.00
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	\$0.00	\$2,569.00
272919865200004400	\$2,569.00	\$765.82	\$3,334.82
272919865200004410	\$2,569.00	\$765.82	\$3,334.82

PARCEL ID	O&M	Debt	Total
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
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

PARCEL ID	O&M	Debt	Total
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	\$0.00	\$2,569.00
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
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	\$0.00	\$2,569.00
272919865200005320	\$2,569.00	\$0.00	\$2,569.00
272919865200005330	\$2,569.00	\$765.82	\$3,334.82

PARCEL ID	O&M	Debt	Total
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
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

PARCEL ID	O&M	Debt	Total
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
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

PARCEL ID	O&M	Debt	Total
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	\$0.00	\$2,569.00
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
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

PARCEL ID	O&M	Debt	Total
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
272919865202011430	\$2,569.00	\$1,092.43	\$3,661.43
272919865202011440	\$2,569.00	\$0.00	\$2,569.00
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

PARCEL ID	O&M	Debt	Total
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
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	\$410,799.60	\$2,923,281.60
Total Net Assessments	\$2,336,608.26	\$382,043.63	\$2,718,651.89

SECTION C

RESOLUTION 2025-08

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE LAKE ASHTON COMMUNITY DEVELOPMENT DISTRICT ADOPTING THE ANNUAL MEETING SCHEDULE FOR FISCAL YEAR 2025/2026; 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 2025/2026 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 2025/2026 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 21st day of July 2025

ATTEST:

**LAKE ASHTON COMMUNITY
DEVELOPMENT DISTRICT**

Secretary/Assistant Secretary

Chairperson, Board of Supervisors

Exhibit A: Fiscal Year 2025/2026 Annual Meeting Schedule

Exhibit A

BOARD OF SUPERVISORS MEETING DATES LAKE ASHTON COMMUNITY DEVELOPMENT DISTRICT FISCAL YEAR 2025/2026

The Board of Supervisors of the Lake Ashton Community Development District will hold their regular meetings for Fiscal Year 2025/2026 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 20, 2025
November 17, 2025
December 15, 2025
January 26, 2026 (4th Monday—moved due to holiday)
February 16, 2026
March 16, 2026
April 20, 2026
May 18, 2026
June 15, 2026
July 20, 2026
August 17, 2026
September 21, 2026

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 2025/2026 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 three (3) business days 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 D

SECTION 1

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 six 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 six 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 2

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

October 1, 2025 – September 30, 2026

1. Community Communication and Engagement

Goal 1.1: Public Meetings Compliance

Objective: Hold at least six 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 six 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 VIII

SECTION B



Lake Ashton Community Development District

Community Director Report

Meeting Date: July 21, 2025

Submitted by:

Christine Wells, Community Director

Events and Activities

With over half of 2025 behind us, Staff and the Activities Advisory Group are busy booking events for 2026. An Oktoberfest has already been booked for Fall 2026! The Summer Music Series was a bit of a struggle this year with 10 concerts in 5 months at two locations. At the June Activities Advisory Group meeting it was discussed to limit this series to 5 concerts next year. The summer can be a difficult time with many residents traveling or away for the Summer. We are working on ways to bring residents in for activities and events during this timeframe. With that being said we ended up canceling 2 concerts out of the list of 5 at the Clubhouse. We were able to reschedule the concerts for a later date, with no penalty. We will be sending feedback surveys out regarding the concerts to get more feedback from residents.

Camp Lake Ashton was a huge success with activities happening at the Health and Fitness Center and Clubhouse during the first week of July. Residents and guests were excited to have Camp Lake Ashton back again! **A special thank you goes out to our sponsors, AdventHealth, Performance Golf Carts, Iceberg Homes Services, Spring Lake Rehabilitation Center, and Freedom Health – Medicare.** Their support made all of the Camp Lake Ashton activities free to residents and their guests.

A new Travel Club, LA Getaways, has started. They have their first interest meeting in September. They have sent out an survey and many residents are very interested in the upcoming expansion of travel opportunities at Lake Ashton.

The 2026 Entertainment Series is booked. Ticket renewal will be October 1-31. Upgrade and exchanges will be November 5 - 7. New Season Tickets will go on sale November 12 - December 5.

2026 Entertainment Series Show Dates:

February 6
February 24
March 5
March 21
April 15

A save the date email will go out the week of July 14.

The last event for the 2025 Summer Music Series will be held on August 29. It is a Beach Party Bash with DJ Itsy. Tickets are only \$12!

The following bus trips are scheduled for 2025:

7/17: Polynesian Fire Luau Bus Trip
8/6: Annie at Broadway Palms Theater Bus Trip
9/8-9/12: Biloxi Bus Trip
10/15: Ringling Museum Bus Trip
11/15: Silver Springs Bus Trip



Newsletter:

The July *LA Times* Community Magazine was sent out via email blast along with the monthly calendar on June 30.

The front cover promoted Operation Show Your Colors and the 4th of July Parade, both activities organized by the Lake Ashton Veterans Association (LAVA).

The back cover promoted the Simply Healthy Initiative, listing all of the Health and Wellness programming available to residents. The August *LA Times* magazine will be distributed on Friday, August 1. The deadline for the August Newsletter is July 14



Monday Coffee:

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

- July 28 – Lake Wales Mainstreet
- September 29 – Polk County Commissioner Rick Wilson and Polk County Roads & Drainage Division Director, Jay Jarvis
- November 3 – Brian Haas – Florida State Attorney

Safety and Security:

- Staff have processed 2,840 Amenity Access Cards for Lake Wales and Winter Haven Residents and have issued approximately 1,425 RFID tags.
- Many residents coming in are getting reprinted Amenity Access Cards. However, Staff continues to process RFID tags and Amenity Access Cards for residents, renters, and guests in addition to residents coming in for RFID tags for new vehicles, and temporary issuance to vendors.
- Residents can come in Tuesdays and Wednesdays (10 am – 1 pm) to get RFID tags (LW only) and Amenity Access Cards (LW and WH) at the Clubhouse. Residents that are unable to come during those times can make an appointment with the Office Manager for a time that is convenient for them.

- Staff are working with the Account Manager to correct some issues with guest registration at the gate. Some guests were accidentally put under the wrong address, so residents were getting guest notifications that were not their guests.
- Staff recommends having a closed security session in July or August for Supervisors to review the procedures in place for the new security system.

Follow-Up from Previous Board Meeting

- Staff is continuing to work on a grant with FEMA due to damage incurred.
- Charm City was advised of the Board's decision to permit installation of a sign at the entrance to Lake Ashton on Thompson Nursery Road on November 18. Staff has received a signed agreement, but it is not fully executed. We are waiting on the final sign and location to move forward to a fully executed agreement.
- We have received our first bills from Florida Public Utilities. An email was sent to our Account Manager to discuss State of Florida contract pricing adjustments. Now that the bills have been received Staff can move forward with processing rebates for the Restaurant equipment that was purchased.
- Three signs are waiting to be installed at the intersection of Dunmore Drive and Ashton Club Drive. The sign brackets were received, and they will be installed the week of June 14.
- The roof replacement project at the Guard House is complete and has been paid for and submitted to FEMA for possible reimbursement.
- The roof replacement project at the Shuffleboard Court (2 roofing structures) is complete and staff is working on evaluating the work to finalize the project.
- Painting of the Ballroom is complete. Staff has received many compliments on the new color from residents and their guests.
- A contract has been executed for roller shades in the Ballroom.
- A contract has been executed for drapes and roman shades. The fabric has been ordered. It will take approximately 4-6 weeks to arrive and begin fabrication.
- Staff is working with the flooring vendor to finalize the choices for carpet and hardwood flooring. This will be completed and a contract executed the week of July 14.
- A risk services site visit with FIA, the District's insurance provider, occurred on July 1.
- Staff are continuing to solicit quotes for the following:
 - Installation of a commercial refrigerator in the Ballroom Kitchen
 - Moving audio equipment from the Activities Office to the Activities closet.

- Pressure Washing, Sealing, Replacement of boards on the East Golf Course bridges. We have received 3 quotes to pressure wash and seal the bridges. We are waiting for quotes for the replacement of bridge boards so we can present the complete project.

New Items for Board Consideration

- Solicitation of quotes for an updated reserve study will begin in the September/October timeframe. Please let Staff know of any requirements you would like to be discussed with the companies to ensure they provide a report that is useful for Supervisors for what Supervisors want.

Lake Ashton Community Development District Project Tracking List - FY 2025

Project Name	Budget	Final Cost	Board Approval	Current Status	Status Updated	Paid from General Fund	Paid from Capital Projects Fund
Clubhouse and Other Grounds Projects							
Conversion of Propane to Natural Gas	\$37,693.00		4/15/2024	Staff is working on scheduling the conversion of the hot water heaters. <u>Paid as of 1/13/25</u> \$885 - Hooking Restaurant line to meter and new quick connect hoses. \$18,235 - Restaurant Kitchen Equipment \$1,200 - Changing Ansul System for New Equipment in Restaurant Kitchen \$1,640 - Convert Spa Heater \$5,500 - New Pool Heater DOES NOT INCLUDE REBATES IN PROCESS	4/7/2025		\$27,460.00
Replace Shuffleboard Court Roofing Structures	\$10,800.00		5/12/2025	This project is complete. It is pending final review before payment is issued.	7/14/2025		
Ballroom Refurbishment - Carpet Replacement	\$35,000.00		5/12/2025	Staff is working to finalize the choices to receive a final proposal to generate an agreement.	7/14/2025		
Ballroom Refurbishment - Dance Floor Replacement	\$23,000.00		5/12/2025	Staff is working to finalize the choices to receive a final proposal to generate an agreement.	7/14/2025		
Ballroom Refurbishment - Drapery Replacement and Roller Shades	\$51,500.00		5/12/2025	The agreement was executed. Fabrics have been ordered. Plantation shutters have been ordered as well.	7/14/2025		\$25,811.50
Replace 48 Street Signs Throughout the Community	\$6,300.00	\$5,545.35	12/16/2024	Street signs have been received. The Operations Manager is working on a plan for installation which will include painting of poles.	6/10/2025		\$5,545.35
Pavement Management, Stormwater Management, Bridges, and Concrete Pathways							
Turnberry Lane Repave	\$150,178.15		4/14/2025	Contract was executed. Project scheduled for October timeframe.	5/5/2025		
Completed Projects - FY 2025							
Replacement of Bench and Rack with Smith Machine	\$2,042.90	\$2,042.90	6/23/2025	This project is complete.	7/14/2025	\$2,042.90	
Replacement of Card Room AC	\$7,919.00	\$7,919.00	6/23/2025	This project is complete.	7/14/2025		\$7,919.00
Erosion Control Along a Pond Bank on Hole Number 4 on the East Golf Course	\$20,292.00	\$20,292.00	4/14/2025	This project is complete.	7/14/2025		\$20,292.00
Ballroom Refurbishment - Painting	\$10,475.00	\$10,475.00	5/12/2025	This project is complete.	7/14/2025		\$10,475.00
Replace Guard House Roof	\$5,330.00	\$5,330.00	5/12/2025	The roofing project is complete.	7/14/2025		\$5,330.00
Repair to Concrete Pathways (Hole 10 on the East Golf Course) and Minor Erosion Control (Hole 12 on the East Course)	\$7,650.00	\$6,400.00	4/14/2025	This project was completed on 5/29/25	6/10/2025		\$6,400.00
Install CIPP Liners on 5 Pipes Crossing Turnberry Lane in Addition to Spot Repairing an Adjacent Pipe with a Mechanical Sleeve	\$39,471.50	\$33,699.02	4/14/2025	Project was completed on 5/22/25	6/10/2025		\$33,699.02

Lake Ashton Community Development District Project Tracking List - FY 2025

Project Name	Budget	Final Cost	Board Approval	Current Status	Status Updated	Paid from General Fund	Paid from Capital Projects Fund
Replace Reme Halo Cartridges Replaced in the Clubhouse	\$6,630.00	\$6,630.00	3/17/2025	This project was completed on 4/10/25	5/5/2025		\$6,630.00
Tennis Court Color Coat	\$16,685.00	\$16,685.00	1/21/2025	Completed on 2/12/25	3/10/2025		\$16,685.00
Repair 3 asphalt sections on Dunmore Drive	\$4,000.00	\$4,000.00	8/26/2024	4045 Dunmore Drive 4049 Dunmore Drive 4081 Dunmore Drive Completed on 2/17/25	3/10/2025		\$4,000.00
Replace Media Center AC Unit	\$7,500.00	\$7,442.00	12/16/2024	This project was completed on 1/7/25	1/13/2025		\$7,442.00
Installation of permanent roofline lighting at the Clubhouse and Guard House	\$28,902.00	\$28,902.00	9/16/2024	This project is complete.	1/13/2025		\$28,902.00
Clubhouse and Amenity Painting (On FY 24 Project List)	\$35,185.00	\$35,185.00	7/15/2024	This project is completed.	1/13/2025		\$35,185.00
Seal pipe and fill near 4081 Dunmore Drive	\$8,845.00	\$8,845.00	8/26/2024	4081 Dunmore Drive This is completed.	1/13/2025		\$8,845.00
Turnberry Lane Geotechnical Investigation	\$3,650.00	\$2,900.00	11/18/2024	This is complete. Report sent to Supervisors and included in the January agenda packet	1/13/2025		\$2,900.00
Purchase 2 additional AED Units	\$4,231.80	\$4,231.80	11/18/2024	These were installed on 12/12/24	1/13/2025		\$4,231.80
Gutter Installation at the Clubhouse (On FY 24 Project List)	\$16,400.00	\$16,400.00	8/19/2024	This project was completed on 11/4/24	11/11/2024		\$16,400.00
Totals	\$539,680.35	\$222,924.07				\$2,042.90	\$274,152.67

SECTION C

Lake Ashton

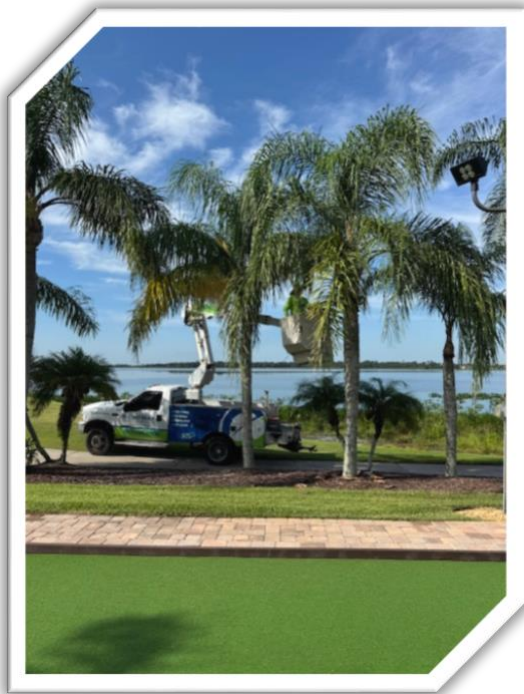
Community Development District



July 21, 2025
Matthew Fisher – Operations Manager

Contracted Services

Landscaping



- + The most recent site visit report is included.
- + Palm frond trimming is complete.
- + Dying Queen Palm on the exit side of Lake Ashton Blvd has been removed.
- + New Purple Oyster plants will be planted in front of the Clubhouse the week of July 14th.

Contracted Services

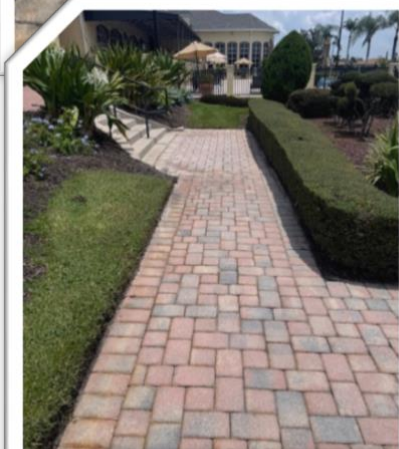
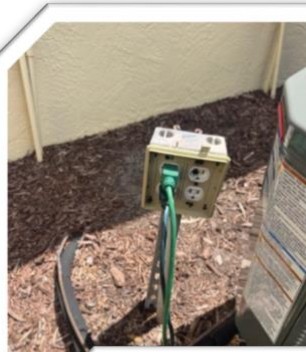
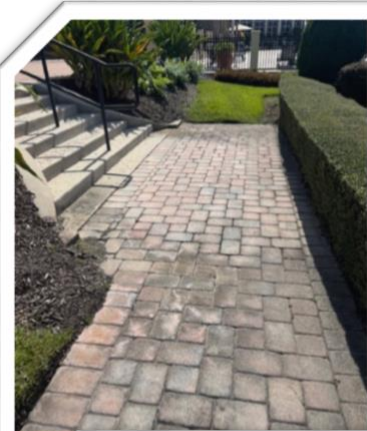
Aquatic Management



- + CDD ponds were reviewed with Applied Aquatics.
- + Applied Aquatic trimmed the Wax Myrtles in the wetland adjacent to the 6th hole fairway.
- + Biweekly treatments of the storm water ponds are being completed.

Facility Maintenance

Completed/Pending



- ✚ Staff pressure washed the fountain at the Gate House and in front of the Clubhouse.
- ✚ Staff pressure washed the Reflection Garden pavers and chess board.
- ✚ Kincaid replaced the security golf cart charging stations electrical plugs and weather covering.
- ✚ Street and logo signs replacement + pole painting has started.
- ✚ Millers Central Air completed the replacement of the Card Room AC unit.
- ✚ Millers Central Air installed a new emergency drain pan to the Restaurant bar side unit.
- ✚ Operation Paint has completed painting the Ballroom.

Facility Maintenance Forecaster

- ✦ The height clearance bars at the Gate House are in need of replacing.
- ✦ Replace the worn-down rubber feet to the Ballroom tables.
- ✦ Pressure wash the exterior of the Gate House.
- ✦ Pressure wash the pavers and curbing in the circle drive. Also remove the rust from the pavers in this area.
- ✦ Pressure wash the curbing in the east parking lot.
- ✦ Bypass the ballast that are burnt in the Fitness Center and Ballroom. We will be using a Type B LED florescent bulb which requires less energy and is more efficient.

SECTION 1

SECTION (a)

Yellowstone Site Visit Report: 7/14/25

Task	Remarks (Including Specific Areas for improvement)	
Mowing	Good	Mow with the chute pointed away from the ponds.
	Fair	Blow off clippings after mowing each area at a time.
	Poor	<ul style="list-style-type: none"> When approaching sandy areas around pond disengage blades.
Edging (Roadside and plant beds)	Good	Edging along the road and sidewalks are maintained well.
	Fair	No Round Up to edge beds
	Poor	
String Trimming	Good	Nothing to report.
	Fair	
	Poor	
Weed Control Turf/Beds	Good	Weeds are noted in beds around the Clubhouse and along the Blvd.
	Fair	Touch up mulch is needed to help control weeds along the exit side of Blvd and around the Clubhouse.
	Poor	
Shrubs/Ground Cover Care	Good	Fire Bush at the entrance needs to be kept trimmed lower. Around 2 ft high.
	Fair	Column ivy needs to be trimmed off the caps around the Gate House Aberdeen- dead shrubs need to be removed along fence line.
	Poor	Bahia install pending along Aberdeen fence line to cover sandy areas. We are anticipating this being completed the week of June 14 th .

Tree Care	Good	Need to keep the limbs trimmed back to the oak trees near the Gate House so the gate arms and RVs don't touch them.
	Fair	Palm pruning is completed.
	Poor	Ligustrums north of the Tennis Ct. need to be trimmed.
Litter and Debris	Good	Please pick up all trash when blowing off the property in the AM.
	Fair	
	Poor	
Pond Maintenance	Good	String trim the correct direction around ponds. This will help keep grass clippings out of the ponds.
	Fair	No need to be so aggressive string trimming around ponds. Leave some height to the grass around ponds.
	Poor	

NOTES

Monitor what appears to be a declining Queen Palm tree on the exit side of Lake Ashton Blvd. Updated: this palm has been removed.

The purple perennial plants on the exit side are not growing as much as the entrance side. Check irrigation and fertilize.

Hibiscus bushes need to be pruned south side of Ballroom.

New Oyster plants need to be installed in the north eastern flower bed of the Clubhouse.

Replaced declining Ginger plants around the Clubhouse.

Trim the Gitropa in the west parking lot obstructing the view at the stop sign looking west.

SECTION 2

SECTION (a)

Applied Aquatic Site Visit Pond Checklist: 7/14/25

POND	APPERANCE	ALGAE	COMMENTS
E1	Good		Nothing to report
E2	Fair	Yes	Algae treated 7/14
E3	Good		Nothing to report
E4	Fair	Yes	Algae treated 7/14
E5	Fair		Grasses continue to be treated
E6	Fair	Yes	Algae treated 7/14
E7	Fair		Grass treated 7/14
E8	Fair	Yes	Grass and algae treated 7/14
E9	Fair		Grass continues to be treated. Pond dried up
E10	Fair		Grass continues to be treated. Eastern end dried up
E11	Good		Nothing to report
E12	Good		Nothing to report
E13	Good		Nothing to report
E14	Good		Nothing to report
GC1	Good		Nothing to report
GC2	Good		Nothing to report
GC3	Fair		Lotus lilies have been treated. Monitoring the application is working
GC4	Good		Nothing to report
GC5	Fair		Eelgrass treated 7/14
GC6	Good	Yes	Algae treated 7/14
GC7	Bad	Yes	Algae treated 7/14
GC8	Fair		Eelgrass treated 7/14
GC9	Fair		Nothing to report
GC10	Good		Nothing to report
GC11	Fair	Yes	Planktonic algae present. Treatments continue 7/14
GC12	Good	Yes	Minor algae. Treated 7/14
GC13	Good		Nothing to report
GC14	Good		Nothing to report
GC15	Good		Nothing to report
GC16	Good		Nothing to report
GC17	Good		Nothing to report
GC18	Good		Nothing to report
GC19	Fair		Eelgrass present. Treated 7/14

GC20	Fair		Nothing to report
GC21	Good		Nothing to report

LACDD GOLF COURSE PONDS



LACDD PONDS



SECTION IX

SECTION A

Lake Ashton
Community Development District
Combined Balance Sheet
June 30, 2025

	<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	\$ 93,658	\$ -	\$ -	\$ 93,658
Capital Reserve Account	\$ -	\$ -	\$ 91,132	\$ 91,132
Lease Receivable	\$ 60,171	\$ -	\$ -	\$ 60,171
Due from Capital Projects	\$ 1,907			\$ 1,907
Due from General Fund	\$ -	\$ 21,669	\$ -	\$ 21,669
<u>Investments:</u>				
Investment Pool - State Board of Administration	\$ 595,469	\$ -	\$ 851,980	\$ 1,447,449
<u>Series 2015</u>				
Reserve	\$ -	\$ 183,875	\$ -	\$ 183,875
Revenue	\$ -	\$ 84,406	\$ -	\$ 84,406
Prepayment 2015-1	\$ -	\$ 23,515	\$ -	\$ 23,515
Prepayment 2015-2	\$ -	\$ 70	\$ -	\$ 70
Total Assets	\$ 751,206	\$ 313,535	\$ 943,112	\$ 2,007,853
Liabilities:				
Accounts Payable	\$ 98,569	\$ 4,295	\$ -	\$ 102,865
Due to Debt Service	\$ 21,669	\$ -	\$ -	\$ 21,669
Due to General Fund	\$ -	\$ -	\$ 1,907	\$ 1,907
Deposits Ballroom Rentals	\$ 5,225	\$ -	\$ -	\$ 5,225
Deposits-Restaurant	\$ 5,000	\$ -	\$ -	\$ 5,000
Deferred Revenue-Leases	\$ 51,023	\$ -	\$ -	\$ 51,023
Total Liabilities	\$ 181,486	\$ 4,295	\$ 1,907	\$ 187,688
Fund Balance:				
Restricted for:				
Debt Service - Series 2015	\$ -	\$ 309,240	\$ -	\$ 309,240
Assigned for:				
Capital Reserves	\$ -	\$ -	\$ 941,205	\$ 941,205
Unassigned	\$ 569,720	\$ -	\$ -	\$ 569,720
Total Fund Balances	\$ 569,720	\$ 309,240	\$ 941,205	\$ 1,820,165
Total Liabilities & Fund Balance	\$ 751,206	\$ 313,535	\$ 943,112	\$ 2,007,853

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, 2025

	Adopted Budget	Prorated Budget Thru 06/30/25	Actual Thru 06/30/25	Variance
<u>Revenues</u>				
Interest	\$ 500	\$ 375	\$ 24,257	\$ 23,882
Total Revenues	\$ 500	\$ 375	\$ 24,257	\$ 23,882
<u>Expenditures:</u>				
Capital Projects	\$ 312,319	\$ -	\$ -	\$ -
Pavement/Curb Repairs	\$ -	\$ -	\$ 6,400	\$ (6,400)
Restaurant Equipment	\$ -	\$ -	\$ 20,960	\$ (20,960)
Permanent Roofline Lighting	\$ -	\$ -	\$ 28,902	\$ (28,902)
Clubhouse Painting	\$ -	\$ -	\$ 35,185	\$ (35,185)
Seamless Gutters	\$ -	\$ -	\$ 16,400	\$ (16,400)
AED Kits	\$ -	\$ -	\$ 4,232	\$ (4,232)
Tennis Court Resurface	\$ -	\$ -	\$ 16,685	\$ (16,685)
Shoreline Restoration	\$ -	\$ -	\$ 24,011	\$ (24,011)
Ballroom Refurbishment	\$ -	\$ -	\$ 10,000	\$ (10,000)
Street Sign Replacement	\$ -	\$ -	\$ 5,545	\$ (5,545)
Stormwater Repairs	\$ -	\$ -	\$ 40,299	\$ (40,299)
Guardhouse Roof Replacement	\$ -	\$ -	\$ 5,330	\$ (5,330)
Projector Screen Replacement	\$ -	\$ -	\$ 5,500	\$ (5,500)
Contingencies	\$ 223,150	\$ 167,363	\$ 20,972	\$ 146,391
Other Current Charges	\$ 650	\$ 488	\$ 164	\$ 324
Total Expenditures	\$ 536,119	\$ 167,850	\$ 240,585	\$ (72,735)
Excess (Deficiency) of Revenues over Expenditures	\$ (535,619)		\$ (216,328)	
<u>Other Financing Sources/(Uses)</u>				
Transfer In/(Out)	\$ 496,380	\$ 496,380	\$ 496,380	\$ -
Total Other Financing Sources (Uses)	\$ 496,380	\$ 496,380	\$ 496,380	\$ -
Net Change in Fund Balance	\$ (39,239)		\$ 280,052	
Fund Balance - Beginning	\$ 401,082		\$ 661,153	
Fund Balance - Ending	\$ 361,843		\$ 941,205	

SECTION C

Lake Ashton
Community Development District
General Fund
Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending June 30, 2025

	Adopted Budget	Prorated Budget Thru 06/30/25	Actual Thru 06/30/25	Variance
Revenues:				
Special Assessments - Levy	\$ 2,336,611	\$ 2,336,611	\$ 2,349,193	\$ 12,583
Rental Income	\$ 40,000	\$ 30,000	\$ 30,500	\$ 500
Entertainment Fees	\$ 165,000	\$ 123,750	\$ 148,705	\$ 24,955
Newsletter Ad Revenue	\$ 95,000	\$ 71,250	\$ 85,359	\$ 14,109
Interest Income	\$ 8,000	\$ 6,000	\$ 20,469	\$ 14,469
Restaurant Lease Income	\$ 19,600	\$ 14,700	\$ 7,971	\$ (6,729)
Sponsorship - Advent Health	\$ 8,000	\$ 8,000	\$ 8,000	\$ -
Miscellaneous Income	\$ 9,000	\$ 6,750	\$ 16,238	\$ 9,488
Miscellaneous Income-Reimbursed Repairs	\$ -	\$ -	\$ 8,350	\$ 8,350
Miscellaneous Income-Insurance Proceeds	\$ -	\$ -	\$ 4,769	\$ 4,769
Total Revenues	\$ 2,681,211	\$ 2,597,061	\$ 2,679,553	\$ 82,493
Expenditures:				
<u>General & Administrative:</u>				
Supervisor Fees	\$ 12,000	\$ 9,000	\$ 4,950	\$ 4,050
FICA Expense	\$ 918	\$ 689	\$ 379	\$ 310
Engineering	\$ 50,000	\$ 37,500	\$ 57,440	\$ (19,940)
Arbitrage	\$ 600	\$ 450	\$ -	\$ 450
Dissemination	\$ 1,575	\$ 1,181	\$ 2,031	\$ (850)
Attorney	\$ 45,000	\$ 33,750	\$ 31,674	\$ 2,076
Annual Audit	\$ 4,000	\$ 3,000	\$ -	\$ 3,000
Trustee Fees	\$ 4,310	\$ 3,233	\$ -	\$ 3,233
Management Fees	\$ 69,731	\$ 52,298	\$ 52,298	\$ (0)
Management Fees-Beyond Contract	\$ 525	\$ 394	\$ 500	\$ (106)
Accounting System Software	\$ 1,000	\$ 750	\$ 750	\$ 0
Postage	\$ 3,500	\$ 2,625	\$ 2,245	\$ 380
Printing & Binding	\$ 500	\$ 375	\$ 17	\$ 358
Newsletter Printing	\$ 55,000	\$ 41,250	\$ 43,183	\$ (1,933)
Marketing	\$ 3,000	\$ 2,250	\$ 160	\$ 2,090
Rentals & Leases	\$ 4,000	\$ 3,000	\$ 1,278	\$ 1,722
Insurance	\$ 90,034	\$ 90,034	\$ 83,239	\$ 6,795
Legal Advertising	\$ 1,500	\$ 1,125	\$ 429	\$ 696
Other Current Charges	\$ 750	\$ 563	\$ 194	\$ 368
Property Taxes	\$ 13,500	\$ 10,125	\$ -	\$ 10,125
Office Supplies	\$ 300	\$ 225	\$ 20	\$ 205
Dues, Licenses & Subscriptions	\$ 175	\$ 175	\$ 175	\$ -
Total General & Administrative	\$ 361,918	\$ 293,990	\$ 280,963	\$ 13,028

Lake Ashton
Community Development District
General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending June 30, 2025

	Adopted Budget	Prorated Budget Thru 06/30/25	Actual Thru 06/30/25	Variance
<u>Operations & Maintenance</u>				
Field Expenditures				
Field Management Services	\$ 521,549	\$ 391,161	\$ 391,162	\$ (0)
Gate/Patrol/Pool Officers	\$ 372,436	\$ 279,327	\$ 271,293	\$ 8,034
Security/Fire Alarm/Gate Repairs	\$ 9,500	\$ 7,125	\$ 2,655	\$ 4,470
Access Control System	\$ 60,362	\$ 45,272	\$ 50,376	\$ (5,104)
Security Credentials	\$ -	\$ -	\$ 113	\$ (113)
Pest Control	\$ 4,690	\$ 3,518	\$ 2,685	\$ 833
Telephone/Internet	\$ 8,000	\$ 6,000	\$ 5,136	\$ 864
Electric	\$ 240,000	\$ 180,000	\$ 182,510	\$ (2,510)
Water	\$ 16,000	\$ 12,000	\$ 11,402	\$ 598
Gas-Pool	\$ 25,000	\$ 18,750	\$ 2,426	\$ 16,324
Refuse	\$ 8,000	\$ 6,000	\$ 5,966	\$ 34
Repairs and Maintenance-Clubhouse	\$ 85,600	\$ 64,200	\$ 49,087	\$ 15,113
Repairs and Maintenance-Fitness Center	\$ 3,000	\$ 2,250	\$ 1,053	\$ 1,197
Repairs and Maintenance-Bowling Lanes	\$ 17,000	\$ 12,750	\$ 13,895	\$ (1,145)
Repairs and Maintenance-Restaurant	\$ 6,000	\$ 4,500	\$ 6,780	\$ (2,280)
Furniture, Fixtures, Equipment	\$ 10,000	\$ 7,500	\$ 4,948	\$ 2,552
Repairs and Maintenance-Pool	\$ 15,000	\$ 11,250	\$ 27,201	\$ (15,951)
Repairs and Maintenance-Golf Cart	\$ 5,400	\$ 4,050	\$ 5,297	\$ (1,247)
Repairs and Maintenance-Reimbursed	\$ -	\$ -	\$ 375	\$ (375)
Landscape Maintenance-Contract	\$ 194,520	\$ 145,890	\$ 146,033	\$ (143)
Landscape Maintenance-Improvements	\$ 15,000	\$ 11,250	\$ 7,145	\$ 4,105
Irrigation Repairs	\$ 8,500	\$ 6,375	\$ 2,566	\$ 3,809
Lake Maintenance-Contract	\$ 55,237	\$ 41,428	\$ 41,427	\$ 1
Lake Maintenance-Other	\$ 2,000	\$ 1,500	\$ 1,360	\$ 140
Wetland/Mitigation Maintenance	\$ 46,698	\$ 35,024	\$ 36,691	\$ (1,667)
Permits/Inspections	\$ 3,000	\$ 2,250	\$ 420	\$ 1,830
Office Supplies/Printing/Binding	\$ 5,000	\$ 3,750	\$ 2,670	\$ 1,080
Credit Card Processing Fees	\$ 7,500	\$ 5,625	\$ 2,137	\$ 3,488
Dues & Subscriptions	\$ 9,500	\$ 7,125	\$ 12,445	\$ (5,320)
Decorations	\$ 2,000	\$ 1,500	\$ 89	\$ 1,411
Special Events	\$ 165,000	\$ 118,711	\$ 118,711	\$ -
Storm Damage	\$ -	\$ -	\$ 12,136	\$ (12,136)
Total Operations & Maintenance	\$ 1,921,492	\$ 1,436,080	\$ 1,418,191	\$ 17,889
Total Expenditures	\$ 2,283,409	\$ 1,730,070	\$ 1,699,153	\$ 30,917
Excess (Deficiency) of Revenues over Expenditures	\$ 397,801		\$ 980,400	
<u>Other Financing Sources/(Uses):</u>				
Transfer In/(Out)	\$ (496,380)	\$ (496,380)	\$ (496,380)	\$ -
Total Other Financing Sources/(Uses)	\$ (496,380)	\$ (496,380)	\$ (496,380)	\$ -
Net Change in Fund Balance	\$ (98,579)		\$ 484,020	
Fund Balance - Beginning	\$ 98,579		\$ 85,700	
Fund Balance - Ending	\$ 0		\$ 569,720	

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, 2025

	Adopted Budget	Prorated Budget Thru 06/30/25	Actual Thru 06/30/25	Variance
Revenues:				
Assessments - Tax Roll	\$ 416,871	\$ 416,871	\$ 395,010	\$ (21,861)
Assessments - PPMT 2015-1	\$ -	\$ -	\$ 33,416	\$ 33,416
Assessments - PPMT 2015-2	\$ -	\$ -	\$ 3,481	\$ 3,481
Interest Income	\$ 500	\$ 375	\$ 13,614	\$ 13,239
Total Revenues	\$ 417,371	\$ 417,246	\$ 445,521	\$ 28,276
Expenditures:				
Series 2015-1				
Interest - 11/01	\$ 55,625	\$ 55,625	\$ 55,625	\$ -
Interest - 05/01	\$ 55,625	\$ 55,625	\$ 53,125	\$ 2,500
Principal - 05/01	\$ 230,000	\$ 230,000	\$ 220,000	\$ 10,000
Special Call - 11/01	\$ 50,000	\$ 50,000	\$ 100,000	\$ (50,000)
Special Call - 05/01	\$ -	\$ -	\$ 70,000	\$ (70,000)
Series 2015-2				
Interest - 11/01	\$ 10,000	\$ 10,000	\$ 9,875	\$ 125
Interest - 05/01	\$ 10,000	\$ 10,000	\$ 9,875	\$ 125
Principal - 05/01	\$ 20,000	\$ 20,000	\$ 20,000	\$ -
Special Call - 11/01	\$ -	\$ -	\$ 15,000	\$ (15,000)
Total Expenditures	\$ 431,250	\$ 431,250	\$ 553,500	\$ (122,250)
Excess (Deficiency) of Revenues over Expenditures	\$ (13,879)		\$ (107,979)	
Net Change in Fund Balance	\$ (13,879)		\$ (107,979)	
Fund Balance - Beginning	\$ 128,342		\$ 417,219	
Fund Balance - Ending	\$ 114,463		\$ 309,240	

Lake Ashton
Community Development District
Month to Month
FY 2025

	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	Jul-25	Aug-25	Sep-25	Total
Revenues:													
Special Assessments - Levy	\$ -	\$ 583,990	\$ 1,550,227	\$ 66,257	\$ 61,390	\$ 21,947	\$ 35,608	\$ 10,146	\$ 19,628	\$ -	\$ -	\$ -	\$ 2,349,193
Rental Income	\$ 6,000	\$ 1,400	\$ 4,650	\$ 4,250	\$ 1,250	\$ 3,800	\$ 3,150	\$ 4,250	\$ 1,750	\$ -	\$ -	\$ -	\$ 30,500
Entertainment Fees	\$ 10,819	\$ 15,765	\$ 3,559	\$ 12,264	\$ 12,633	\$ 5,139	\$ 85,973	\$ 2,534	\$ 20	\$ -	\$ -	\$ -	\$ 148,705
Newsletter Ad Revenue	\$ 12,812	\$ 9,416	\$ 11,042	\$ 20,448	\$ 11,431	\$ 6,721	\$ 8,682	\$ -	\$ 4,809	\$ -	\$ -	\$ -	\$ 85,359
Interest Income	\$ 84	\$ 0	\$ 194	\$ 3,568	\$ 3,703	\$ 3,776	\$ 3,359	\$ 3,101	\$ 2,682	\$ -	\$ -	\$ -	\$ 20,469
Restaurant Lease Income	\$ 1,221	\$ 1,221	\$ 1,221	\$ 1,221	\$ 1,000	\$ 1,293	\$ 146	\$ 646	\$ -	\$ -	\$ -	\$ -	\$ 7,971
Sponsorship	\$ -	\$ -	\$ -	\$ 8,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,000
Miscellaneous Income	\$ 1,711	\$ 733	\$ 1,300	\$ 3,035	\$ 2,983	\$ 1,601	\$ 1,961	\$ 2,042	\$ 872	\$ -	\$ -	\$ -	\$ 16,238
Miscellaneous Income-Reimbursed Repairs	\$ 350	\$ 2,310	\$ -	\$ -	\$ 2,310	\$ 770	\$ 1,640	\$ 870	\$ 100	\$ -	\$ -	\$ -	\$ 8,350
Miscellaneous Income-Insurance Proceeds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,769	\$ -	\$ -	\$ -	\$ -	\$ 4,769
Total Revenues	\$ 32,997	\$ 614,836	\$ 1,572,193	\$ 119,043	\$ 96,700	\$ 45,046	\$ 140,519	\$ 28,359	\$ 29,860	\$ -	\$ -	\$ -	\$ 2,679,553
Expenditures:													
General & Administrative:													
Supervisor Fees	\$ -	\$ 450	\$ 450	\$ 450	\$ 900	\$ 900	\$ 450	\$ 900	\$ 450	\$ -	\$ -	\$ -	\$ 4,950
FICA Expense	\$ -	\$ 34	\$ 34	\$ 34	\$ 69	\$ 69	\$ 34	\$ 69	\$ 34	\$ -	\$ -	\$ -	\$ 379
Engineering	\$ 4,069	\$ 5,993	\$ 7,008	\$ 3,084	\$ 8,713	\$ 11,457	\$ 4,320	\$ 7,315	\$ 5,483	\$ -	\$ -	\$ -	\$ 57,440
Arbitrage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Dissemination	\$ 131	\$ 631	\$ 131	\$ 131	\$ 131	\$ 131	\$ 481	\$ 131	\$ 131	\$ -	\$ -	\$ -	\$ 2,031
Attorney	\$ 175	\$ 3,166	\$ 3,923	\$ 3,327	\$ 3,916	\$ 3,505	\$ 4,640	\$ 4,522	\$ 4,500	\$ -	\$ -	\$ -	\$ 31,674
Annual Audit	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Trustee Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Management Fees	\$ 5,811	\$ 5,811	\$ 5,811	\$ 5,811	\$ 5,811	\$ 5,811	\$ 5,811	\$ 5,811	\$ 5,811	\$ -	\$ -	\$ -	\$ 52,298
Management Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500
Accounting System Software	\$ 83	\$ 83	\$ 83	\$ 83	\$ 83	\$ 83	\$ 83	\$ 83	\$ 83	\$ -	\$ -	\$ -	\$ 750
Postage	\$ 80	\$ 274	\$ 146	\$ 1,050	\$ 32	\$ 141	\$ 6	\$ 196	\$ 322	\$ -	\$ -	\$ -	\$ 2,245
Printing & Binding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 17	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 17
Newsletter Printing	\$ 4,405	\$ 4,945	\$ 4,545	\$ 5,100	\$ 5,100	\$ 5,100	\$ 5,100	\$ 4,631	\$ 4,257	\$ -	\$ -	\$ -	\$ 43,183
Marketing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 160	\$ -	\$ -	\$ -	\$ 160
Rentals & Leases	\$ 290	\$ -	\$ 145	\$ 145	\$ 264	\$ 145	\$ 145	\$ -	\$ 145	\$ -	\$ -	\$ -	\$ 1,278
Insurance	\$ 83,239	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 83,239
Legal Advertising	\$ -	\$ -	\$ 93	\$ 45	\$ -	\$ -	\$ 111	\$ 93	\$ 87	\$ -	\$ -	\$ -	\$ 429
Other Current Charges	\$ -	\$ 130	\$ 72	\$ (72)	\$ -	\$ 19	\$ 45	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 194
Office Supplies	\$ 3	\$ -	\$ 3	\$ 3	\$ 3	\$ 4	\$ -	\$ 3	\$ 4	\$ -	\$ -	\$ -	\$ 20
Dues, Licenses & Subscriptions	\$ 175	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 175
Total General & Administrative	\$ 98,460	\$ 21,517	\$ 22,443	\$ 19,191	\$ 25,023	\$ 27,381	\$ 21,727	\$ 23,752	\$ 21,467	\$ -	\$ -	\$ -	\$ 280,963

Lake Ashton
Community Development District
Month to Month
FY 2025

	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	Jul-25	Aug-25	Sep-25	Total
<u>Operations & Maintenance</u>													
Field Expenditures													
Field Management Services	\$ 43,462	\$ 43,462	\$ 43,462	\$ 43,462	\$ 43,462	\$ 43,462	\$ 43,462	\$ 43,462	\$ 43,462	\$ -	\$ -	\$ -	\$ 391,162
Gate/Patrol/Pool Officers	\$ 29,430	\$ 28,632	\$ 30,538	\$ 31,087	\$ 27,833	\$ 30,987	\$ 30,963	\$ 30,963	\$ 30,860	\$ -	\$ -	\$ -	\$ 271,293
Gate/Patrol/Pool Officers-Events	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Security/Fire Alarm/Gate Repairs	\$ -	\$ 195	\$ 823	\$ -	\$ 213	\$ -	\$ 600	\$ 612	\$ 213	\$ -	\$ -	\$ -	\$ 2,655
Access Control System	\$ 5,593	\$ 5,593	\$ 5,593	\$ 5,630	\$ 5,593	\$ 5,593	\$ 5,593	\$ 5,593	\$ 5,593	\$ -	\$ -	\$ -	\$ 50,376
Security Credentials	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 113	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 113
Pest Control	\$ 395	\$ 250	\$ 250	\$ 395	\$ 250	\$ 250	\$ 250	\$ 395	\$ 250	\$ -	\$ -	\$ -	\$ 2,685
Telephone/Internet	\$ 665	\$ 515	\$ 650	\$ 580	\$ 539	\$ 539	\$ 549	\$ 1,029	\$ 69	\$ -	\$ -	\$ -	\$ 5,136
Electric	\$ 21,115	\$ 19,529	\$ 19,205	\$ 19,271	\$ 20,602	\$ 19,701	\$ 20,320	\$ 21,082	\$ 21,686	\$ -	\$ -	\$ -	\$ 182,510
Water	\$ 2,452	\$ 1,380	\$ 965	\$ 965	\$ 883	\$ -	\$ -	\$ 1,789	\$ 2,967	\$ -	\$ -	\$ -	\$ 11,402
Gas-Pool	\$ 1,839	\$ 419	\$ 168	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,426
Refuse	\$ 518	\$ 559	\$ 628	\$ 465	\$ 748	\$ 629	\$ 1,043	\$ 814	\$ 563	\$ -	\$ -	\$ -	\$ 5,966
Repairs and Maintenance-Clubhouse	\$ 4,374	\$ 5,062	\$ 2,409	\$ 10,414	\$ 8,175	\$ 5,329	\$ 1,126	\$ 4,821	\$ 7,377	\$ -	\$ -	\$ -	\$ 49,087
Repairs and Maintenance-Fitness Center	\$ 438	\$ 220	\$ -	\$ -	\$ 220	\$ 175	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,053
Repairs and Maintenance-Bowling Lanes	\$ 600	\$ 850	\$ 500	\$ 1,716	\$ 1,429	\$ 784	\$ 3,439	\$ 1,025	\$ 3,552	\$ -	\$ -	\$ -	\$ 13,895
Repairs and Maintenance-Restaurant	\$ -	\$ -	\$ -	\$ 1,200	\$ -	\$ -	\$ 1,770	\$ 3,810	\$ -	\$ -	\$ -	\$ -	\$ 6,780
Furniture, Fixtures, Equipment	\$ 60	\$ -	\$ 1,689	\$ 830	\$ 466	\$ -	\$ 874	\$ 602	\$ 428	\$ -	\$ -	\$ -	\$ 4,948
Repairs and Maintenance-Pool	\$ 5,633	\$ 626	\$ 702	\$ 9,239	\$ 2,211	\$ 2,421	\$ 3,093	\$ 919	\$ 2,357	\$ -	\$ -	\$ -	\$ 27,201
Repairs and Maintenance-Golf Cart	\$ 1,061	\$ 173	\$ 1,403	\$ 665	\$ 345	\$ 345	\$ 345	\$ 615	\$ 345	\$ -	\$ -	\$ -	\$ 5,297
Repairs and Maintenance-Reimbursed	\$ 125	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 250	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 375
Landscape Maintenance-Contract	\$ 16,210	\$ 16,210	\$ 16,210	\$ 16,210	\$ 16,210	\$ 16,210	\$ 16,210	\$ 16,210	\$ 16,353	\$ -	\$ -	\$ -	\$ 146,033
Landscape Maintenance-Improvements	\$ 1,827	\$ 1,950	\$ 1,999	\$ 745	\$ -	\$ -	\$ -	\$ -	\$ 624	\$ -	\$ -	\$ -	\$ 7,145
Irrigation Repairs	\$ 748	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,819	\$ -	\$ -	\$ -	\$ 2,566
Lake Maintenance-Contract	\$ 4,603	\$ 4,603	\$ 4,603	\$ 4,603	\$ 4,603	\$ 4,603	\$ 4,603	\$ 4,603	\$ 4,603	\$ -	\$ -	\$ -	\$ 41,427
Lake Maintenance-Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,030	\$ 330	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,360
Wetland/Mitigation Maintenance	\$ -	\$ -	\$ -	\$ 13,341	\$ 10,009	\$ -	\$ -	\$ -	\$ 13,341	\$ -	\$ -	\$ -	\$ 36,691
Permits/Inspections	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 420	\$ -	\$ -	\$ -	\$ -	\$ 420
Office Supplies/Printing/Binding	\$ 119	\$ 214	\$ 451	\$ 320	\$ 144	\$ 644	\$ 66	\$ 23	\$ 691	\$ -	\$ -	\$ -	\$ 2,670
Credit Card Processing Fees	\$ 283	\$ 34	\$ 260	\$ 162	\$ 438	\$ 299	\$ 333	\$ 154	\$ 175	\$ -	\$ -	\$ -	\$ 2,137
Dues & Subscriptions	\$ 52	\$ 4,377	\$ 246	\$ 1,659	\$ 392	\$ 1,086	\$ -	\$ 45	\$ 4,589	\$ -	\$ -	\$ -	\$ 12,445
Decorations	\$ -	\$ -	\$ 146	\$ (57)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 89
Special Events	\$ 22,960	\$ 4,085	\$ 22,136	\$ 11,811	\$ 51,689	\$ (1,084)	\$ 554	\$ 2,789	\$ 3,771	\$ -	\$ -	\$ -	\$ 118,711
Storm Damage	\$ 3,138	\$ 5,697	\$ 510	\$ 2,300	\$ -	\$ -	\$ -	\$ 490	\$ -	\$ -	\$ -	\$ -	\$ 12,136
Total Operations & Maintenance	\$ 167,701	\$ 144,635	\$ 155,546	\$ 177,013	\$ 196,454	\$ 133,002	\$ 135,887	\$ 142,266	\$ 165,688	\$ -	\$ -	\$ -	\$ 1,418,191
Total Expenditures	\$ 266,161	\$ 166,152	\$ 177,989	\$ 196,204	\$ 221,476	\$ 160,384	\$ 157,614	\$ 166,019	\$ 187,155	\$ -	\$ -	\$ -	\$ 1,699,153
Excess (Deficiency) of Revenues over Expenditures	\$ (233,163)	\$ 448,684	\$ 1,394,204	\$ (77,161)	\$ (124,777)	\$ (115,338)	\$ (17,095)	\$ (137,660)	\$ (157,295)	\$ -	\$ -	\$ -	\$ 980,400
Other Financing Sources/Uses:													
Transfer In/(Out)	\$ -	\$ -	\$ -	\$ (496,380)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (496,380)
Total Other Financing Sources/Uses	\$ -	\$ -	\$ -	\$ (496,380)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (496,380)
Net Change in Fund Balance	\$ (233,163)	\$ 448,684	\$ 1,394,204	\$ (573,541)	\$ (124,777)	\$ (115,338)	\$ (17,095)	\$ (137,660)	\$ (157,295)	\$ -	\$ -	\$ -	\$ 484,020

LAKE ASHTON

COMMUNITY DEVELOPMENT DISTRICT

Long Term Debt Report FY 2025

Series 2015-1, Special Assessment Bonds		
Interest Rate:	5.000%	
Maturity Date:	5/1/32	\$2,225,000.00
Reserve Fund Definition Requirement	50% Maximum Annual Debt Service	
Reserve Fund Requirement	\$198,375.00	
Reserve Fund Balance	\$198,375.00	
Bonds outstanding - 9/30/2024		\$2,225,000.00
	November 1, 2024 (Special Call)	(\$100,000.00)
	May 1, 2025 (Mandatory)	(\$220,000.00)
	May 1, 2025 (Special Call)	(\$70,000.00)
Current Bonds Outstanding		\$1,835,000.00

Series 2015-2, Special Assessment Bonds		
Interest Rate:	5.000%	
Maturity Date:	5/1/25	\$15,000.00
Interest Rate:	5.000%	
Maturity Date:	5/1/37	\$380,000.00
Bonds outstanding - 9/30/2024		\$395,000.00
	November 1, 2024 (Special Call)	(\$15,000.00)
	May 1, 2025 (Mandatory)	(\$20,000.00)
Current Bonds Outstanding		\$360,000.00

Total Current Bonds Outstanding		\$2,195,000.00
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SECTION D

LAKE ASHTON
COMMUNITY DEVELOPMENT DISTRICT

Check Run Summary

July 21, 2025

Date	Check Numbers	Amount
<u>General Fund</u>		
06/19/25	9767-9774	\$62,956.85
06/25/25	9775-9787	\$121,711.62
07/10/25	9788-9805	\$51,226.85
General Fund Total		\$235,895.32
<u>Capital Projects Fund</u>		
06/25/25	429-430	\$10,830.00
07/10/25	431-432	\$18,394.00
Capital Projects Fund Total		\$29,224.00

AP300R
*** CHECK NOS. 009767-050000

YEAR-TO-DATE ACCOUNTS PAYABLE PREPAID/COMPUTER CHECK REGISTER
LAKE ASHTON CDD - GF
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CHECK DATE	VEND#INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNTCHECK..... AMOUNT #
6/19/25	00755	6/05/25 060525	202506 320-57200-49400	SUMMER MUSIC SERIES 06/25	*	1,400.00	
				MARTIN BEDNAR			1,400.00 009767
6/19/25	00741	6/04/25 28	202506 320-57200-34000	AMENITY MGMT 06/25	*	43,462.42	
				COMMUNITY ASSOCIATIONS AND			43,462.42 009768
6/19/25	00003	6/10/25 88894676	202506 310-51300-42000	DELIVERY THRU 06/04/25	*	104.01	
				FEDEX			104.01 009769
6/19/25	00215	6/01/25 477	202506 310-51300-34000	MGMT FEE 06/25	*	5,810.92	
		6/01/25 477	202506 310-51300-35100	INFO TECH 06/25	*	83.33	
		6/01/25 477	202506 310-51300-31300	DISSEMINATION AGENT SVCS	*	131.25	
		6/01/25 477	202506 310-51300-51000	OFFICE SUPPLIES 06/25	*	3.81	
		6/01/25 477	202506 310-51300-42000	POSTAGE 06/25	*	1.59	
				GMS-CENTRAL FLORIDA, LLC			6,030.90 009770
6/19/25	00631	6/09/25 RES-19-1	202505 310-51300-31100	SVCS 05/25	*	7,314.57	
				RAYL ENGINEERING & SURVEYING, LLC			7,314.57 009771
6/19/25	00810	6/05/25 060525	202506 320-57200-49400	SUMMER MUSIC SERIES 06/25	*	800.00	
				ADRIENNE M RICHARDS			800.00 009772
6/19/25	00770	6/05/25 060525	202506 320-57200-49400	SUMMER MUSIC SERIES 06/25	*	1,350.00	
				SOUTHSHORE CRUISERS LLC			1,350.00 009773
6/19/25	00664	6/03/25 1928-052	202505 320-57200-52000	SVCS 05/25	*	2,494.95	
				WELLS FARGO-ACH			2,494.95 009774
6/25/25	00055	6/16/25 20735-06	202506 320-57200-43100	SVCS 06/25	*	2,967.37	
				CITY OF LAKE WALES-UTILITIES DEPT			2,967.37 009775
6/25/25	00621	6/11/25 1043777	202506 320-57200-54501	SVCS 06/25	*	250.00	
				COUNTRY BOY PEST CONTROL			250.00 009776
				LAKA LAKE ASHTON SHENNING			

AP300R
*** CHECK NOS. 009767-050000

YEAR-TO-DATE ACCOUNTS PAYABLE PREPAID/COMPUTER CHECK REGISTER
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CHECK DATE	VEND#INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNTCHECK..... AMOUNT #
6/25/25	00067	5/01/25 6333327	202505 320-57200-34500	MONITORING 05/01-07/31/25	*	212.55	
				THE HARTLINE ALARM COMPANY, INC.			212.55 009777
6/25/25	00750	6/12/25 38186	202506 320-57200-54500	SUPPLIES 06/25	*	183.40	
				JANITORIAL SUPERSTORE INC			183.40 009778
6/25/25	00504	5/22/25 106634	202505 320-57200-54500	SVCS 05/25	*	2,959.81	
				KINCAID ELECTRICAL SERVICES			2,959.81 009779
6/25/25	00512	6/01/25 3048572	202506 320-57200-41000	SVCS 06/25	*	69.25	
				KINGS III OF AMERICA, INC.			69.25 009780
6/25/25	00696	4/30/25 12142194	202504 320-57200-34501	APR 25 GUARD SERVICES	*	30,962.51	
		4/30/25 12142194	202504 320-57200-34504	APR 25 GUARD SERVICES	*	4,979.00	
		4/30/25 12142194	202504 320-57200-34504	APR 25 GUARD SERVICES	*	614.18	
		5/31/25 12178317	202505 320-57200-34501	SVCS 05/01-05/31/25	*	31,540.27	
		5/31/25 12178317	202505 320-57200-34504	SVCS 05/01-05/31/25	*	5,593.18	
				SECURITAS SECURITY SERVICES USA,INC			73,689.14 009781
6/25/25	00238	6/19/25 318592	202506 320-57200-45300	SUPPLIES 06/25	*	1,190.45	
				SPIES POOL,LLC			1,190.45 009782
6/25/25	00234	5/25/25 60329229	202505 320-57200-54500	SUPPLIES 05/25	*	177.90	
		5/25/25 60329229	202505 320-57200-51000	SUPPLIES 05/25	*	51.29	
				STAPLES BUSINESS CREDIT			229.19 009783
6/25/25	00127	2/05/25 56093	202502 320-57200-54500	SVCS 02/25	*	191.50	
				SUN STATE PLUMBING, INC.			191.50 009784
6/25/25	00061	6/13/25 062025	202506 320-57200-43000	SVCS 06/25	*	21,696.60	
				TECO-ACH			21,696.60 009785
				LAKA LAKE ASHTON SHENNING			

AP300R
*** CHECK NOS. 009767-050000

YEAR-TO-DATE ACCOUNTS PAYABLE PREPAID/COMPUTER CHECK REGISTER
LAKE ASHTON CDD - GF
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CHECK DATE	VEND#INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNTCHECK..... AMOUNT #
6/25/25	00780	6/16/25 56306849	202506 320-57200-54500	SUPPLIES 06/25	*	43.80	
				VESTIS			43.80 009786
6/25/25	00445	6/01/25 931449	202506 320-57200-46200	MAINT 06/25	*	16,210.00	
		6/03/25 928936	202506 320-57200-46202	REPAIRS 06/25	*	971.42	
		6/03/25 928937	202506 320-57200-46202	REPAIRS 06/25	*	847.14	
				YELLOWSTONE LANDSCAPE			18,028.56 009787
7/10/25	00057	6/30/25 229293	202506 320-53800-46800	SVCS 06/25	*	4,603.00	
		7/03/25 229373	202506 320-53800-46801	SVCS 06/25	*	3,332.00	
		7/03/25 229375	202506 320-53800-46801	QRTLY SVCS 06/25	*	10,009.00	
				APPLIED AQUATIC MANAGEMENT, INC.			17,944.00 009788
7/10/25	00695	6/21/25 16744750	202507 320-57200-41000	SVCS 07/25	*	480.02	
				CHARTER COMMUNICATIONS			480.02 009789
7/10/25	00466	7/05/25 50987	202507 310-51300-42501	LA TIMES 07/25	*	3,817.00	
				CUSTOMTRADEPRINTING.COM			3,817.00 009790
7/10/25	00214	6/23/25 AR135145	202506 320-57200-51000	COPIER LEASE 06/25	*	538.91	
				DEX IMAGING			538.91 009791
7/10/25	00003	6/24/25 89041206	202506 310-51300-42000	DELIVERY 06/19/25	*	54.48	
				FEDEX			54.48 009792
7/10/25	00781	6/30/25 00071966	202506 310-51300-48000	LEGAL AD #11313265	*	87.36	
				GANNETT FLORIDA LOCALIQ			87.36 009793
7/10/25	00011	7/02/25 28006	202507 310-51300-31200	ARBITRAGE SVCS 07/25	*	600.00	
				GRAU & ASSOCIATES, P.A.			600.00 009794
7/10/25	00783	6/25/25 06252025	202506 320-57200-49400	REIMB SHELIVING 06/25	*	50.00	
				DEBORAH LANDGREBE			50.00 009795
				LAKA LAKE ASHTON SHENNING			

AP300R
*** CHECK NOS. 009767-050000

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

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CHECK DATE	VEND#INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNTCHECK..... AMOUNT #
7/10/25	00361	6/23/25 287188	202506 320-57200-54500		*	2,774.00	
		MAINT 06/25		MILLER'S CENTRAL AIR, INC.			2,774.00 009796
7/10/25	00538	7/01/25 LA1-1-53	202507 320-57200-54506		*	345.00	
		SVCS 07/25		PERFORMANCE GOLF CARTS			345.00 009797
7/10/25	00753	6/05/25 10224400	202506 320-57200-45300		*	259.96	
		SUPPLIES 06/25					
		6/06/25 10224402	202506 320-57200-45300		*	151.97	
		SUPPLIES 06/25					
		6/24/25 10224454	202506 320-57200-45300		*	598.53	
		SUPPLIES 06/25		POOL & PATIO CENTER			1,010.46 009798
7/10/25	00631	7/01/25 RES 25-1	202506 310-51300-31100		*	112.50	
		MEETING 06/25					
		7/01/25 RES-19-1	202506 310-51300-31100		*	5,370.21	
		SVCS 06/25		RAYL ENGINEERING & SURVEYING, LLC			5,482.71 009799
7/10/25	00470	7/02/25 070225	202507 320-57200-49400		*	86.00	
		COFFEE/DONUTS 07/25		SHUFFLIN'S SQUARES			86.00 009800
7/10/25	00234	6/25/25 60354009	202506 320-57200-51000		*	83.13	
		SUPPLIES 06/25					
		6/25/25 60354009	202506 320-57200-54500		*	142.32	
		SUPPLIES 06/25		STAPLES BUSINESS CREDIT			225.45 009801
7/10/25	00780	6/23/25 56306689	202506 320-57200-54500		*	44.13	
		SUPPLIES 06/25					
		6/30/25 56305936	202506 320-57200-54500		*	44.13	
		SUPPLIES 06/25					
		7/07/25 56306979	202507 320-57200-54500		*	43.80	
		SUPPLIES 07/25		VESTIS			132.06 009802
7/10/25	00430	6/12/25 50357374	202507 310-51300-42502		*	144.90	
		COPIER LEASE 07/25		WELLS FARGO VENDOR FINANCIAL SVCS			144.90 009803
7/10/25	00811	6/27/25 062725	202506 320-57200-49400		*	80.57	
		REIMB BASKET 06/25		CHRISTINE WELLS			80.57 009804

LAKA LAKE ASHTON SHENNING

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

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LAKA LAKE ASHTON SHENNING

AP300R
*** CHECK NOS. 000429-050000

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

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CHECK DATE	VEND#INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNTCHECK..... AMOUNT #
6/25/25	00133	6/16/25 956337 SVCS 06/25	202506 600-53800-68018	FISHER & FLOYD ROOFING & SHEET	*	5,330.00	5,330.00 000429
6/25/25	00021	6/05/25 28085 SVCS 06/25	202506 600-53800-68019	SOUND WAVES AUDIO VIDEO INTERIORS	*	5,500.00	5,500.00 000430
7/10/25	00031	7/02/25 289497 SVCS 07/25	202507 600-53800-68015	REPLACE SYSTEM	*	7,919.00	7,919.00 000431
7/10/25	00134	7/06/25 389 SVCS 07/25	202507 600-53800-68007	MILLER'S CENTRAL AIR, INC.	*	10,475.00	10,475.00 000432
TOTAL FOR BANK B						29,224.00	
TOTAL FOR REGISTER						29,224.00	

LAKA LAKE ASHTON SHENNING

Lake Ashton CDD
Special Assessment Receipts
Fiscal Year Ending September 30, 2025

									\$2,512,482.00 .36300.10100	\$429,537.06 025.36300.10000	\$2,942,019.06
Date Received	Collection Period	O&M Receipts	Debt Svc Receipts	O&M Discounts/ Penalties	Debt Discounts/ Penalties	Commissions Paid	Property Appraiser	Net Amount Received	General Fund 85%	21A Debt Svc Fund 15%	Total 100%
11/13/24	10/21/24-10/21/24	\$ 25,061.35	\$ 3,914.43	\$ 1,320.38	\$ 205.51	\$ 549.00	\$ -	\$ 26,900.89	\$ 23,266.15	\$ 3,634.74	\$ 26,900.89
11/15/24	10/01/24-10/31/24	\$ 5,138.00	\$ 1,028.98	\$ 205.52	\$ 41.16	\$ 118.41	\$ -	\$ 5,801.89	\$ 4,833.83	\$ 968.06	\$ 5,801.89
11/19/24	11/01/24-11/07/24	\$ 241,486.00	\$ 31,442.87	\$ 9,659.37	\$ 1,257.70	\$ 5,240.24	\$ -	\$ 256,771.56	\$ 227,190.10	\$ 29,581.47	\$ 256,771.56
11/26/24	11/08/24-11/15/24	\$ 349,384.00	\$ 44,237.40	\$ 13,975.57	\$ 1,769.41	\$ 7,557.53	\$ -	\$ 370,318.89	\$ 328,700.26	\$ 41,618.63	\$ 370,318.89
12/09/24	11/16/24-11/26/24	\$ 745,010.00	\$ 122,664.61	\$ 29,800.37	\$ 4,906.45	\$ 16,659.36	\$ -	\$ 816,308.43	\$ 700,905.44	\$ 115,403.00	\$ 816,308.43
12/20/24	11/27/24-11/30/24	\$ 709,709.71	\$ 132,629.85	\$ 28,381.99	\$ 5,302.16	\$ 16,173.11	\$ -	\$ 792,482.30	\$ 667,701.17	\$ 124,781.14	\$ 792,482.30
12/28/24	12/01/24-12/15/24	\$ 192,667.69	\$ 43,150.37	\$ 7,340.50	\$ 1,633.52	\$ 4,536.88	\$ -	\$ 222,307.16	\$ 181,620.65	\$ 40,686.51	\$ 222,307.16
01/13/25	12/16/24-12/31/24	\$ 69,726.17	\$ 12,665.70	\$ 2,117.49	\$ 387.59	\$ 1,597.74	\$ -	\$ 78,289.05	\$ 66,256.51	\$ 12,032.55	\$ 78,289.05
02/03/25	INTEREST	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,970.31	\$ 3,390.64	\$ 579.67	\$ 3,970.31
02/10/25	01/01/25-01/31/25	\$ 60,462.62	\$ 9,308.78	\$ 1,279.16	\$ 195.95	\$ 1,365.93	\$ -	\$ 66,930.36	\$ 57,999.79	\$ 8,930.57	\$ 66,930.36
03/07/25	02/01/25-02/28/25	\$ 22,600.05	\$ 3,814.94	\$ 205.50	\$ 38.16	\$ 523.43	\$ -	\$ 25,647.90	\$ 21,946.66	\$ 3,701.24	\$ 25,647.90
03/31/25	PROPERTY APPRAISER	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 29,420.19	\$ (29,420.19)	\$ (25,124.82)	\$ (4,295.37)	\$ (29,420.19)
04/11/25	03/01/25-03/31/25	\$ 61,730.22	\$ 12,622.80	\$ -	\$ -	\$ 1,487.06	\$ -	\$ 72,865.96	\$ 60,495.62	\$ 12,370.34	\$ 72,865.96
04/30/25	INTEREST	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 277.98	\$ 237.39	\$ 40.59	\$ 277.98
05/09/25	04/01/25-04/30/25	\$ 10,353.07	\$ 1,305.56	\$ -	\$ -	\$ 233.17	\$ -	\$ 11,425.46	\$ 10,146.01	\$ 1,279.45	\$ 11,425.46
06/13/25	05/01/25-05/31/25	\$ 11,974.72	\$ 2,133.51	\$ -	\$ -	\$ 282.16	\$ -	\$ 13,826.07	\$ 11,735.23	\$ 2,090.84	\$ 13,826.07
06/24/25	06/02/25-06/02/25	\$ 8,053.84	\$ 1,639.31	\$ -	\$ -	\$ 193.86	\$ -	\$ 9,499.29	\$ 7,892.76	\$ 1,606.52	\$ 9,499.29
									\$ 2,349,193.37	\$ 395,009.95	\$ 2,744,203.33

Gross Percent Collected	99.79%
Balance Due	\$6,102.51