

Astoria
Community Development District

Meeting Agenda

August 13, 2025

AGENDA

Astonia

Community Development District

219 E. Livingston St., Orlando, Florida 32801

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

August 6, 2025

Board of Supervisors Meeting Astonia Community Development District

Dear Board Members:

A meeting of the Board of Supervisors of the **Astonia Community Development District** will be held **Wednesday, August 13, 2025, at 1:00 PM at the Holiday Inn—Winter Haven, 200 Cypress Gardens Blvd., Winter Haven, FL 33880.**

Zoom Video Join Link: <https://us06web.zoom.us/j/81658640015>

Call-In Information: 1-305-224-1968

Meeting ID: 816 5864 0015

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. Grau & Associates
 - b. Richie Tandoc
4. Adjournment

Board of Supervisors Meeting

1. Roll Call
2. Public Comment Period (Public Comments will be limited to three (3) minutes)
3. Approval of Minutes of the June 11, 2025 Board of Supervisors Meeting & the June 11, 2025 Audit Committee Meeting
4. Organizational Matters
 - A. Acceptance of Resignation of Timothy Todd (Seat #1 Exp. 11/2026)
 - B. Appointment of Individual to Fill Board Vacancy
 - C. Administration of Oath of Office to Newly Appointed Individual
 - D. Consideration of Resolution 2025-07 Electing Officers
5. Public Hearing on Adoption Fiscal Year 2026 Budget
 - A. Consideration of Resolution 2025-08 Adopting the Fiscal Year 2026 Budget and Appropriating Funds
 - B. Consideration of Resolution 2025-09 Imposing Special Assessments and Certifying an Assessment Roll
6. Acceptance of Audit Committee Rankings and Authorization to send Notice to Award

7. Consideration of Resolution 2025-10 Designation of Regular Monthly Meeting Date, Time and Location for Fiscal Year 2026
8. Consideration of Resolution 2025-11 Adopting Amended Amenity Rules
9. Presentation of Arbitrage Rebate Report from AMTEC for Series 2023 Assessment Area Three Project Bonds
10. Presentation of Fiscal Year 2024 Audit Report
11. Goals and Objectives
 - A. Adoption of Fiscal Year 2026 Goals & Objectives
 - B. Presentation of Fiscal Year 2025 Goals and Objectives and Authorizing Chair to Execute
12. Staff Reports
 - A. Attorney
 - B. Engineer
 - C. Field Manager's Report
 - i. Consideration of Weber Proposal for Installation of Mulch at Pool Area
 - ii. Consideration of Weber Proposal for Installation of Irrigation Bubblers at New Trees
 - iii. Consideration of Proposal to Install Lighting at Astonia North Entry Monument
 - D. District Manager's Report
 - i. Check Register
 - ii. Balance Sheet & Income Statement
 - iii. Approval of Amenity Policy Clarification Regarding Access Card Issuance
13. Other Business
14. Supervisors Requests and Audience Comments
15. Adjournment

Audit Committee Meeting

SECTION 3

SECTION A



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

Proposal to Provide Financial Auditing Services:

ASTONIA

COMMUNITY DEVELOPMENT DISTRICT

Proposal Due: July 28, 2025
5:00PM

Submitted to:

Astonia
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

July 28, 2025

Astonia 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 Astonia 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



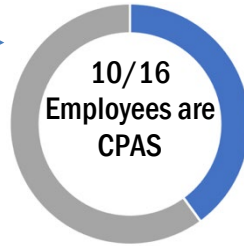
Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

Grau's Focus and Experience

Our Team



3 Partners
11 Professional Staff
2 Administrative Professionals



2005

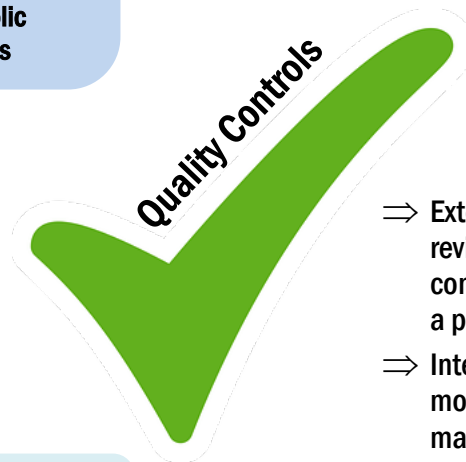
Year founded

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

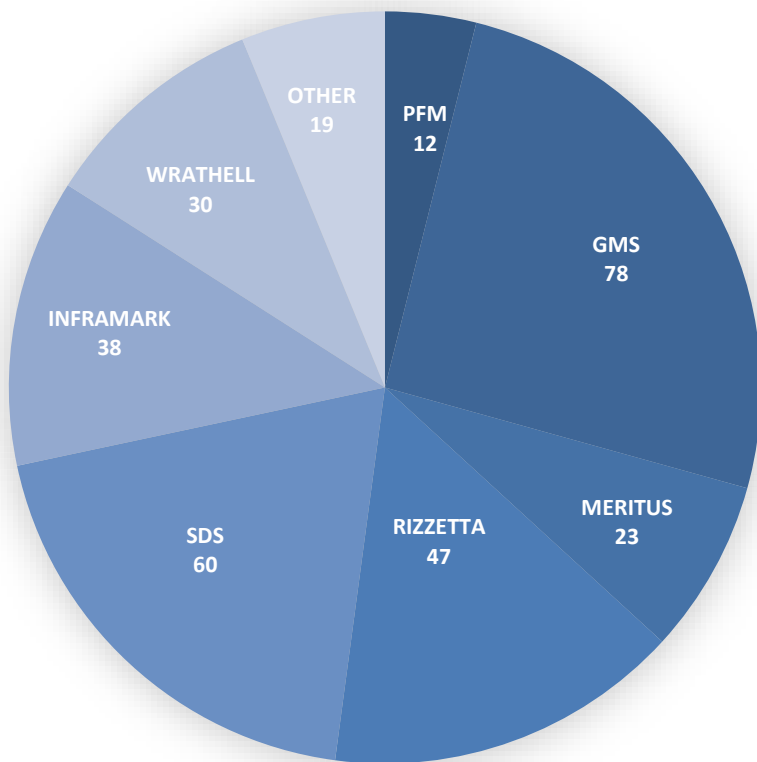
Review Number: 594791

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.

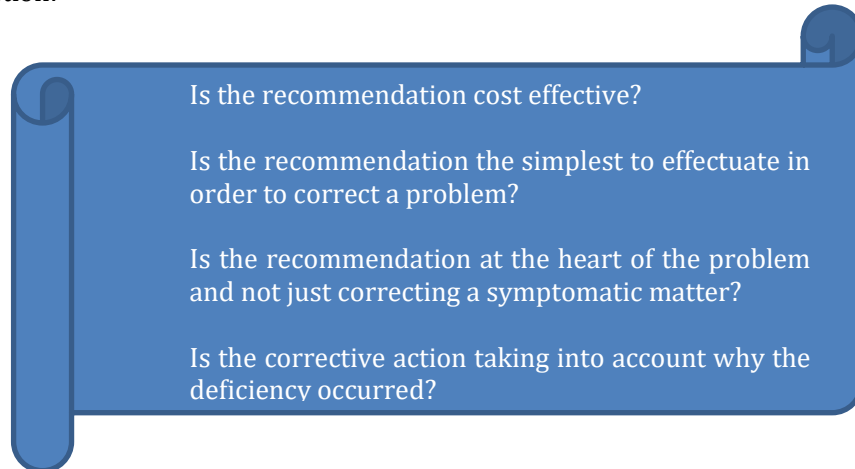
Application of this approach in developing our management letter is particularly important given the increasing financial pressures and public scrutiny facing today's public officials. We will prepare the management letter at the completion of our final procedures.

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:



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	\$5,600
2026	\$5,700
2027	\$5,800
2028	\$5,900
2029	<u>\$6,000</u>
TOTAL (2025-2029)	<u>\$29,000</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 *Astoria 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.**

SECTION B



Proposal To Serve

Astonia Community
Development District

In Response to Request for Proposals for:

Annual Audit Services

Due by: 5:00 pm, July 28, 2025



Richie Tandoc, P.A.
Certified Public Accountant & Consultant

Contact:

Richie C. Tandoc, Audit & Assurance Partner
Email: richie@rtandoc-cpa.com

13453 SW 105th Avenue
Miami, Florida 33176
Tel. (305) 720-2502, ext. 101

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Letter of Transmittal / Executive Summary



Richie Tandoc, P.A.

Certified Public Accountant & Consultant
13453 SW 105th Ave, Miami, Florida 33176 / T. (305) 720-2502

July 24, 2025

Jill Burns
District Manager
Astonia Community Development District
219 E. Livingston Street
Orlando, FL 32801

RE: Proposal to Provide Annual Audit Services

Dear Ms. Burns:

Richie Tandoc, P.A. is pleased to have the opportunity to submit a proposal to provide annual audit services to Astonia Community Development District (the "District") for the fiscal year ending September 30, 2025, with the option to renew annually for the fiscal years ending September 30, 2026, 2027, 2028 and 2029.

Richie Tandoc, P.A. is committed to providing value-added and quality services to the District, combining the responsive personal contact associated with a smaller firm and the sophisticated professional resources of a larger firm. As leaders in servicing governmental and non-profit entities, Richie Tandoc, P.A. is fully qualified to provide audit services to the District. We strive to exceed the expectations of our clients, with a commitment to total quality service. Translating our experience and resources into effective and efficient value-added services to the District is our highest priority, which is why we believe we are best suited to be part of your professional team.

The task that the District faces in selecting a firm to provide audit services is not an easy one. Our goal in this proposal is to present those characteristics that distinguish us as the team best suited to serve the District.

Understanding of the Work and Ability to Perform

Based on the team's knowledge and experience gained in serving governmental and non-profit entities for over three decades, more specifically the experience that we've gained having been auditors for governmental organizations similar in size to the District, the team at Richie Tandoc, P.A. has a clear understanding and ability to provide the scope of services requested, as more thoroughly described throughout this proposal.

Committed to Serving Governmental and Non-Profit Entities

Although Richie Tandoc, P.A. has only recently begun operating as a CPA firm, the team at Richie Tandoc, P.A. has been in the business of serving non-profit entities for over 30 years (previously as part of PAAST, P.L. and SKJ&T, LLP). Richie Tandoc, P.A. strives to maintain its objectives in the rendering of services of the highest quality with local firm attentiveness to all of its governmental and non-profit clients.

Richie Tandoc, P.A.'s professionals, from entry-level accountants, to the managers, and to the partner, are trained to understand the issues and meet the needs of governmental and non-profit entities.

Our professionals bring a comprehensive understanding of the issues that face governmental and non-profit entities as well as “bench strength” at all levels, allowing us to respond swiftly and effectively to your evolving needs.

Your proposed engagement team consists of the following supervisory professionals:

- Richie Tandoc, Client Service and Engagement Partner – has 32 years of experience auditing governmental and non-profit organizations;
- Jenny Orantes, Audit Senior Manager – has 25 years of experience auditing governmental and non-profit organizations; and
- Danae Garcia, Audit Supervisor – has 23 years of experience auditing governmental and non-profit organizations.

With this team, the District can be assured that we are committed to performing the audit services within the timeframe required in the request for proposals.

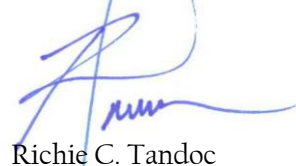
Responsiveness

Richie Tandoc, P.A. takes pride in responding to the needs of its clients. This responsiveness is not only demonstrated by committing to performing our services within the timeframe required, but in responding to other requests as well. Our ability to be responsive will be enhanced by the open communications and excellent working relationship that we hope to develop with the District.

We look forward to hearing from you and to working with the District. As a Partner of Richie Tandoc, P.A., I am the District’s primary contact and I am duly authorized to make representations for, and bind, the Firm. I can be reached directly at (305) 720-2502, ext. 101 or at richie@rtandoc-cpa.com.

Sincerely,

Richie Tandoc, P.A.



Richie C. Tandoc
Audit & Assurance Partner



Proposal Requirements

Firm Background

Richie Tandoc, P.A. (the “Firm”) was originally founded and incorporated on March 1, 2017, but was originally a member/owner of SKJ&T, LLP and PAAST, P.L. certified public accounting firms, for over two decades. **Effective July 16, 2025, Richie Tandoc, P.A. separated from PAAST, P.L. and began operating full-time as its own certified public accounting firm. In addition, all of the governmental audit professionals from PAAST, P.L. have joined Richie Tandoc, P.A.** As such, the Firm will continue to provide professional services to its governmental and non-profit clients, including accounting/bookkeeping, auditing, consulting, and other assurance and advisory services.

The Firm’s audit and assurance practice (which consists of accounting, compilations, reviews, audits, consulting and other advisory services) is composed 70% of engagements in the governmental and non-profit industries, and 30% in the commercial industry, including investments, construction, manufacturing, distribution, import/export, retail, and services fields.

Richie Tandoc, P.A. is a member of the American Institute of Certified Public Accountants Private Companies Division for CPA firms. Richie Tandoc and all eligible employees are members of the American Institute of Certified Public Accountants and the Florida Institute of Certified Public Accountants, and are in good standing with such Institutes. In addition, two of the members on the assigned engagement team are Certified Fraud Examiners, and are members of the Association of Certified Fraud Examiners.

Size and Organizational Structure of the Firm

Richie Tandoc, P.A. is considered a local CPA firm, and consists of the following owner/partner:

	Years of Experience
Richie Tandoc, Audit & Assurance Partner	32

In addition to the Partner above, the Firm consists of 7 other audit professionals composed of the following:

	Number of Personnel
Audit Professionals:	
Managers/Supervisors	3
Staff	4
Total	7

Experience in Auditing Governmental and Non-Profit Entities

Our audit professionals have substantial experience in auditing governmental and non-profit entities in accordance with auditing standards generally accepted in the United States of America, *Audits of Not-for-profit Organizations*, *Government Auditing Standards*, OMB Uniform Guidance (i.e. Federal Single Audits), Chapter, 10.650 and 10.550, *Rules of the Auditor General* (i.e. State Single Audits) and the preparation of financial statements in accordance with such standards, and FASB and GASB pronouncements, statements and interpretations, where applicable. In addition, Richie Tandoc, P.A. is a member of the AICPA’s Not-for-Profit Section the Government Finance Officers Association and the Florida Government Finance Officers Association.

ASTONIA COMMUNITY DEVELOPMENT DISTRICT

The following is a select list of governmental and non-profit audits that the proposed audit team at Richie Tandoc, P.A. have worked on in the last five years (special districts and special purpose governments are highlighted in red):

Governmental and Non-Profit Financial Statement and Single Audits

- | | |
|---|---|
| ▪ Alzheimer's Association SE Fl. Chapter, Inc. | ▪ Foundation For Human Rights in Cuba, Inc. |
| ▪ Bayfront Park Management Trust | ▪ Lincoln Road Business Improvement District |
| ▪ Bacardi Family Foundation, Inc. | ▪ Miami Homes for All, Inc. |
| ▪ Boynton Beach Community Red. Agency | ▪ Miami-Dade County Aviation Department |
| ▪ Broward Housing Solutions, Inc. | ▪ Miami-Dade County General Segment |
| ▪ Catholic Charities Legal Services, Inc. | ▪ Miami-Dade County Industrial Dev. Authority |
| ▪ City of Hialeah, Florida | ▪ Miami-Dade Expressway Authority |
| ▪ City of Miami, Florida | ▪ Miami-Dade Transit |
| ▪ City of Miami Midtown CRA | ▪ Miami Sports & Exhibition Authority |
| ▪ City of Miami Omni CRA | ▪ Miami Workers Center, Inc. |
| ▪ City of Miami SE Overtown Park West CRA | ▪ Ophthalmology Research Foundation, Inc. |
| ▪ Coconut Grove Business Improvement District | ▪ Outreach Aid to the Americas, Inc. |
| ▪ CubaNet News, Inc. | ▪ School Board of Miami-Dade County |
| ▪ First Call For Help of Broward, Inc. | ▪ School District of Palm Beach County |
| ▪ Florida Rising, Inc. / Florida New Majority, Inc. | ▪ Virginia Key Beach Park Trust |
| ▪ Florida Rising Together, Inc. / Florida New Majority Education Fund, Inc. | ▪ Washington Avenue Business Imp. District |
| ▪ Kristi House, Inc. | ▪ West Villages Improvement District |
| | ▪ Wynwood Business Improvement District |

Proposed Engagement Team

In order to fulfill our commitment to the District, we have structured the proposed engagement team to be responsive to your needs, consisting of professionals with the skills and experience in dealing with the issues you face. Below are the resumes of the proposed engagement team members.

Richie Tandoc, CPA, CFE

Client Service & Engagement Partner

Responsibilities

Richie will serve as the primary contact for management to ensure open and effective channels of communication. His responsibilities include keeping abreast of important developments concerning issues that would directly affect the District; coordinating the total services to be provided through continuous communication with members of the engagement team; determining the content of the reports to be issued; ascertaining that professional standards have been complied with throughout the engagement; and directing and controlling the efforts of all personnel on the engagement.

Resume

Richie is a Certified Public Accountant and Certified Fraud Examiner with over 31 years of experience providing audit services to governmental and non-profit clients.

Richie specializes in providing services specifically to: non-profit organizations, including charitable, religious and educational organizations and foundations, community

Education:

- Bachelor of Accounting, Florida International University
- Master of Accounting, Florida International University

social welfare organizations, and business leagues; and governmental organizations, including state and local governments, special districts, and special-purpose governmental organizations. He also specializes in performing Federal and State Single Audits for governmental and non-profit organizations in accordance with *Government Auditing Standards*, OMB Uniform Guidance and Chapter, 10.650 and 10.550, *Rules of the Auditor General*, respectively.

Richie stays current with topics relating to accounting and auditing, and more specifically, in the government and non-profit industries, by frequently attending local, state and national training seminars and conferences provided by the American Institute of Certified Public Accountants; Florida Institute of Certified Public Accountants; Government Finance Officers Association; and Florida Government Finance Officers Association. Richie is compliant with the Yellow Book requirements for CPE.

Prior to starting Richie Tandoc, P.A., Richie was a Partner with SKJ&T, LLP/PAAST P.L. for 22 years, and prior to that, he was a Senior Manager with KPMG for 8 years. During his time at KPMG, Richie completed a 2-year audit rotation in KPMG's London, England office.

Richie has provided services to a wide range of governmental clients including, amongst others: Boynton Beach Community Redevelopment Agency; City of Coral Springs; City of Hialeah; City of Miami; City of Miami Community Redevelopment Agencies; City of Pompano Beach; Coconut Grove Business Improvement District; Florida Department of Environmental Protection; Lincoln Road Business Improvement District; Miami-Dade County; Miami-Dade Expressway Authority; Miami-Dade County Industrial Dev. Authority; School Board of Miami-Dade County; School District of Palm Beach County; Washington Avenue Business Improvement District; West Villages Improvement District; and Wynwood Business Improvement District.

Jenny Orantes, CFE *Engagement Senior Manager*

Responsibilities

Jenny will be responsible for developing and coordinating the overall audit work plan under the direction of the client service partner. Her responsibilities also include supervising staff personnel, coordinating the day-to-day audit fieldwork with the Supervisor, and performing an in-depth review of all pertinent work papers and reports.

Professional and Business Affiliations:

- Certified Public Accountant, Florida
- Certified Fraud Examiner, ACFE
- Member, Association of Certified Fraud Examiners
- Member, American Institute of CPAs
- Member, Government Finance Officers Association
- Member, Florida Government Finance Officers Association
- Alumni, Florida International University
- Member and Co-Chair, United Way of Miami-Dade County Agency Audit Committee
- Member, United Way of Miami-Dade County Community Impact Committee
- Board Member, Early Learning Coalition of Miami-Dade/Monroe
- Member, Early Learning Coalition of Miami-Dade/Monroe Finance Committee
- Member, FICPA Audit Committee

Jenny will also be responsible for coordinating the completion of the audit and the preparation of the reports; and for bringing to the attention of the client service partner any technical and sensitive issues, and potential solutions to such.

Resume

Jenny is a Certified Fraud Examiner with over 25 years of experience providing audit services to governmental and non-profit clients. Prior to the joining Richie Tandoc, P.A., she spent her entire public accounting career at SKJ&T/PAAST, P.L., rising to the level of Senior Manager.

She has substantial experience in auditing governmental and non-profit entities in accordance with *Government Auditing Standards*, auditing federal and state grants in accordance with OMB Circular A-133/Uniform Guidance and *Rules of the Auditor General* of the State of Florida.

Jenny stays current with topics relating to accounting and auditing, and more specifically, in the government and non-profit industries, by frequently attending local, state and national training seminars and conferences provided by the American Institute of Certified Public Accountants; Florida Institute of Certified Public Accountants; Government Finance Officers Association; and Florida Government Finance Officers Association. Jenny is compliant with the Yellow Book requirements for CPE.

Jenny has provided services to a wide range of government clients including, amongst others: Boynton Beach Community Redevelopment Agency; City of Coral Springs; City of Miami Community Redevelopment Agencies; Coconut Grove Business Improvement District; Florida Department of Environmental Protection; Miami-Dade County; Miami-Dade County Aviation Department; Miami Beach Housing Authority; School Board of Miami-Dade County; School District of Palm Beach County; and Wynwood Business Improvement District.

Education:

- *Bachelor of Accounting*, Florida International University
- *Master of Accounting*, Florida International University

Professional and Business Affiliations:

- Certified Fraud Examiner, ACFE
- Member, Association of Certified Fraud Examiners
- Associate Member, American Institute of CPAs
- Associate Member, Florida Institute of CPAs
- Member, Gov't Finance Officers Association
- Member, Florida Gov't Finance Officers Association
- Alumni, Florida International University
- Former Member, United Way of Miami-Dade County Agency Audit Committee

Danae Garcia

Engagement Supervisor

Responsibilities

Danae will assist in the planning of the audit; allocate audit tasks to staff and direct the day-to-day performance of the plan; will be under the supervision of the client service partner and senior manager; supervise audit staff and oversee daily progress of the engagement; communicate with the senior manager regarding the progress of the audit; review all workpapers and reports; and identify any technical issues to be discussed with the senior manager.

Resume

Danae has over 23 years of experience providing audit services to governmental and non-profit clients. Prior to the joining Richie Tandoc, P.A, she spent her entire public accounting career at SKJ&T/PAAST, P.L., rising to the level of Supervisor. She has substantial experience in auditing governmental and non-profit entities in accordance with *Government Auditing Standards*, auditing federal and state grants in accordance with OMB Circular A-133/Uniform Guidance and *Rules of the Auditor General* of the State of Florida.

Danae stays current with topics relating to accounting and auditing, and more specifically, in the government and non-profit industries, by frequently attending local, state and national training seminars and conferences provided by the American Institute of Certified Public Accountants; Florida Institute of Certified Public Accountants; Government Finance Officers Association; and Florida Government Finance Officers Association. Danae is compliant with the Yellow Book requirements for CPE.

Danae has provided services to a wide range of government clients including, amongst others: Boynton Beach Community Redevelopment Agency; City of Miami; City of Miami Community Redevelopment Agencies; Coconut Grove Business Improvement District; Lincoln Road Business Improvement District; Miami-Dade County; Miami-Dade County Industrial Dev. Authority; School Board of Miami-Dade County; School District of Palm Beach County; Virginia Key Beach Park Trust; Washington Avenue Business Improvement District; West Villages Improvement District; and Wynwood Business Improvement District.

Education and Professional Affiliations:

- Bachelor of Accounting, Florida International University
- Currently studying for the Certified Fraud Examiners exam
- Associate Member, AICPA
- Associate Member, FICPA
- Alumni, Florida Int'l University

Experience in Auditing Special Districts

Our professionals have substantial experience in auditing governmental entities in accordance with auditing standards generally accepted in the United States of America, *Audits of Not-for-profit Organizations*, *Government Auditing Standards*, OMB Uniform Guidance (i.e. Federal Single Audits), Chapter, 10.650 and 10.550, *Rules of the Auditor General* (i.e. State Single Audits) and the preparation of financial statements in accordance with such standards, and FASB and GASB pronouncements, statements and interpretations, where applicable.

More specifically, **we have significant experience in auditing special districts and other special purpose governmental entities**, similar to the District. The following is a select list of special districts that the proposed team members have provided audit services to in the last year:

ASTONIA COMMUNITY DEVELOPMENT DISTRICT

Boynton Beach Community Redevelopment Agency

Services Conducted: Financial statement audit
Principal Contact: Vicki Hill, Finance Director
100 E. Ocean Ave, Boynton Beach, FL 33435
(561) 600-9092
HillV@bbfl.us

City of Miami Community Redevelopment Agencies (3 Special Districts)

Services Conducted: Financial statement audit, Federal single audit, and agreed-upon procedures
Principal Contact: Miguel Valentin, Finance Officer
819 NW 2nd Ave, 3rd Floor, Miami, FL 33136
(305) 679-6810
mavalentin@miamigov.com

Coconut Grove Business Improvement District

Services Conducted: Financial statement audit
Principal Contact: Mark Burns, Executive Director
3250 Mary St. #305, Coconut Grove, FL 33133
(305) 461-5506
mark@grovebid.com

Lincoln Road Business Improvement District

Services Conducted: Financial statement audit
Principal Contact: Anabel Llopis, Executive Director
1620 Drexel Ave, Suite 100, Miami Beach, FL 33139
(305) 600-0219
anabel@lincolnrd.com

Miami-Dade County Industrial Development Authority

Services Conducted: Financial statement audit
Principal Contact: Amanda Llovet, CFO
80 SW 8th St, Suite 2801, Miami, FL 33130
(305) 579-0070
allovett@mdcida.org

Washington Avenue Business Improvement District

Services Conducted: Financial statement audit
Principal Contact: Troy Wright, Executive Director
1234 Washington Ave., #204, Miami Beach, FL 33139
(305) 916-0779
twright@washavemb.com

West Villages Improvement District

Services Conducted: Financial statement audit and state single audit
Principal Contact: Jeff Walker, CFO (Special District Services, Inc.)
2501A Burns Rd, Palm Beach Gardens, FL 33410
(561) 579-630-4922
JWalker@sdsinc.org

Wynwood Business Improvement District

Services Conducted:	Financial statement audit
Principal Contact:	Don Meginley (Interim Executive Director) 118 NW 25 th St, Miami, FL 33127 (786) 615-8828 donmeginley@mac.com

Understanding of and Ability to Furnish the Scope of Work

Richie Tandoc, P.A. has the ability and capability to perform the services required in the RFP, based on the proposed team members' experience in auditing similar entities, and our knowledge of and expertise in state and local government accounting and auditing. We understand the scope of work includes an audit of the District's basic financial statements, in accordance with:

- Rules of the Auditor General of the State of Florida, Chapters 10.550;
- Section 218.415, Florida Statutes, *Local Government Investment Policies*;
- Audits of State and Local Governments, issued by the AICPA;
- Generally Accepted Auditing Standards;
- Government Auditing Standards, issued by the Comptroller General of the United States;
- Generally Accepted Governmental Accounting Standards; and
- Any other applicable federal, state, local regulations or professional guidance not specifically listed above, which may be adopted by these organizations in the future.

Our understanding of the reports to be issued for the District, include:

- Report on the fair presentation of the basic financial statements (independent auditor's report);
- Report on internal control over financial reporting and on compliance and other matters based on an audit of the financial statements (Yellow Book report);
- Management letter in accordance with "Rules of the Auditor General"; and
- Report on compliance with Section 218.415, Florida Statutes, *Local Government Investment Policies*.

As previously mentioned, although the Firm has only recently begun operations as its own CPA firm, all of the government audit professionals at the Firm have been together since their days at SKJ&T, LLP / PAAST, P.L. The three members on the proposed team have been working together since 2003, and have been providing audit services to our governmental clients since then, and will continue to do so under Richie Tandoc, P.A.

Proposed Fees

Richie Tandoc, P.A.'s policy is to estimate fees at amounts that are highly competitive, but will also enable us to respond to your needs and provide the quality of service that the District requires. In general, our fees are based on the level of experience and training of the individuals assigned to the engagement.

Our proposed fees below also include the availability of the members of the engagement team to assist the District in answering any accounting, auditing, and/or financial reporting technical questions, or any other questions within the scope of the audit engagement, during the engagement and throughout the year. We do not charge extra for these kinds of technical questions. However, questions or services that are not within the scope of the audit may include those services that would not impair our independence as your auditors, such as consent letters, certain agreed-upon procedures, tax-related research and inquiries, and certain other financial consulting services, and would therefore be charged at rates agreed-upon with management.

Richie Tandoc, P.A.'s lump sum proposed cost for the annual audit services, are as follows:

Year Ending Sep 30,	Lump Sum Proposed Cost
2025	\$ 6,300
2026	6,300
2027	6,300
2028	6,600
2029	6,600

Proposed Timetable

With management's approval, our proposed timetable for the audit is as follows:

Key Phase	Nov		Dec		Jan		Feb	
Audit Planning								
Interim Procedures								
Year-End Substantive Testing								
Exit Conference and Draft Reports								
Final Reports								

Once the timetable is agreed and finalized with management of the District, Richie Tandoc, P.A. will be committed to completing the audit within the dates specified.

Astonia 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)
Grau & Associates					2025- \$5,600 2026- \$5,700 2027- \$5,800 2028- \$5,900 2029- \$6,000		
Richie Tandoc, P.A.					2025- \$6,300 2026- \$6,300 2027- \$6,300 2028- \$6,600 2029- \$6,600		

Board of Supervisors Meeting

MINUTES

**MINUTES OF MEETING
ASTONIA
COMMUNITY DEVELOPMENT DISTRICT**

The regular meeting of the Board of Supervisors of the Astonia Community Development District was held on Wednesday, **June 11, 2025**, at 1:01 p.m. at the Holiday Inn – Winter Haven, 200 Cypress Gardens Blvd., Winter Haven, Florida.

Present and constituting a quorum:

Timothy Todd
Cody Hatmaker
Gary Hatmaker

Chairperson
Assistant Secretary
Assistant Secretary

Also present were:

Jill Burns
Katie O'Rourke
Lauren Gentry *by Zoom*
Anastasia Rios *by Zoom*
Bryan Hunter *by Zoom*
Allen Bailey

District Manager, GMS
District Manager, GMS
District Counsel, KVV Law
District Counsel, KVV Law
Hunter Engineering
Field Manager, GMS

FIRST ORDER OF BUSINESS

Roll Call

Ms. Burns called the meeting to order and called the roll at 1:01 p.m. Three Supervisors were present constituting a quorum.

SECOND ORDER OF BUSINESS

Public Comment Period

Ms. Burns stated no members of the public were present but there were residents in attendance via Zoom. There being no public comments, the next item followed.

THIRD ORDER OF BUSINESS**Approval of Minutes of the April 9, 2025,
Board of Supervisors Meeting**

Ms. Burns presented the minutes of the April 9, 2025, Board of Supervisors meeting. She asked for any comments, questions, or corrections to the minutes. The Board had no changes.

On MOTION by Mr. Todd, seconded by Mr. Hatmaker, with all in favor, the Minutes of the April 9, 2025, Board of Supervisors Meeting, were approved.

FOURTH ORDER OF BUSINESS**Public Hearing****A. Public Hearing on the Adoption of Amended Parking & Towing Policies for the District**

Ms. Burns stated that this public hearing had been advertised in the paper, and she asked for a motion to open the public hearing.

On MOTION by Mr. Todd, seconded by Mr. Hatmaker, with all in favor, Opening the Public Hearing was approved.

i. Consideration of Resolution 2025-05 Ratifying the Board's Actions in Setting a Public Hearing on the Adoption of Amended Parking & Towing Policies and Adopting Amended Parking Towing Policies for the District

Ms. Gentry gave an overview of the policy changes. She noted that changing the term "commercial vehicles" to "oversized vehicles" was the central portion of the policy. There were minor changes. They added not to block fire hydrants. She stated that regular-sized vehicles with advertisements would not be included in this policy as a commercial vehicle. This would consist of boats, trailers, and vessels that would not be allowed to be parked on the street overnight from 10:00 P.M. to 6:00 A.M but would be permitted during the day. In conclusion, there is no overnight parking for oversized vehicles. No parking near fire hydrants. These policies will be enforced by law enforcement. Additionally, in Section 6D, changes were made to the language that would enable the District to restrict amenity privileges.

On MOTION by Mr. Todd, seconded by Mr. Hatmaker, with all in favor, Resolution 2025-05 Ratifying the Board's Actions in Setting a Public Hearing on the Adoption of Amended Parking & Towing Policies and Adopting Amended Parking Towing Policies for the District was approved.

Ms. Burns asked for a motion to close the public hearing.

On MOTION by Mr. Todd, seconded by Mr. Hatmaker, with all in favor, Closing the Public Hearing was approved.

FIFTH ORDER OF BUSINESS

Appointment of Audit Committee

Ms. Burns stated that the Florida statutes require that the Board appoint an Audit Committee to review proposals for auditing services for the District.

On MOTION by Mr. Todd, seconded by Mr. Hatmaker, with all in favor, the Appointment of the Board of Supervisors as the Audit Committee, was approved.

SIXTH ORDER OF BUSINESS

Staff Reports

A. Attorney

Ms. Gentry reminded the Board to file their Form 1 by July 1st.

B. Engineer

Mr. Hunter reported that they were wrapping up the Engineering Report.

C. Field Manager's Report

Mr. Bailey presented the Field Manager's Report on page 42 of the agenda package.

i. Consideration of Proposal for Pool HydroLift

Mr. Bailey presented the Pool HydroLift chair for the amenity pool. There were discussions about the lift being ADA compliant. There were concerns about having staff available to assist in the use of the chair. Ms. Burns stated that there was \$10,000 in the amenity contingency from March 2025, which would cover a portion of the chair's cost. Ms. Burns clarified that this would be within the budget to continue maintaining the existing chair.

There was additional discussion about the pool lift chair, whether to repair or replace. There was a discussion comparing the purchase of a new pool lift chair with the restoration of the existing one. Ms. Burns stated that the existing chair had been restored several times. Ms. Burns noted that the kids had pulled on the arm of the chair, causing extreme damage.

On MOTION by Mr. Todd, seconded by Mr. Hatmaker, all in favor, the Proposal for Pool HydroLift was approved.

ii. Consideration of Landscape Proposals from Weber Environmental Services

- a) Installation of Irises and Jasmine Plants**
- b) Installation of Oak Trees and Maple Trees**
- c) Installation of Viburnum Plants**

Mr. Bailey stated that he had proposals for installing Iris and Jasmine plants for \$4,800. Irrigation was discussed. Mr. Bailey noted that installing the Oak and Maple replacement trees would be \$24,500. Mr. Bailey stated that the irrigation and the mulch for the Viburnum plants would be \$3,550. Jeremy was on the phone and discussed the need for adequate irrigation. He ensured the Board understood that they would manage all the plants in the utmost manner. Jeremy stated that the plants would be under warranty for 6 months. He was able to assure the Board that the plants would thrive under their four-man care.

On MOTION by Mr. Todd, seconded by Mr. Hatmaker, with all in favor, the Landscape Proposals from Weber Environmental Services For Installation of Irises and Jasmine Plants, Oak Trees and Maple Trees, and Viburnum Plants, were approved.

iii. Consideration of Proposals for Pine Pointe

- a) Proposal to Add Area to Landscape Maintenance Services Contract**

Mr. Bailey stated that he had reviewed the area with Weber Environmental, and they gave a proposal to maintain services for Pine Pointe. There were detailed discussions about the projected plan. There was a proposal of \$51,500 per year to do all of Pine Pointe.

On MOTION by Mr. Todd, seconded by Mr. Hatmaker, with all in favor, the Proposals for Pine Pointe to Add Area to Landscape Maintenance Services Contract, were approved.

b) Proposal to Add Area to Aquatic Maintenance Services Contract

Mr. Bailey presented the service contract for Aquatic Maintenance Services, which is \$3,300 yearly.

On MOTION by Mr. Todd, seconded by Mr. Hatmaker, with all in favor, the Proposal to Add Area to Aquatic Maintenance Services Contract, was approved.

D. District Manager's Report

i. Check Register

Ms. Burns stated that the check register is included in the package for review. She offered to take questions on any of the invoices; otherwise, she is looking for a motion to approve.

On MOTION by Mr. Todd, seconded by Mr. Hatmaker, with all in favor, the Check Register was approved.

ii. Balance Sheet & Income Statement

Ms. Burns noted that financial statements are included in the package for review. There is no action necessary.

iii. Presentation of Number of Registered Voters – 1,173

Ms. Burns noted that there were 1,173 registered voters within the District.

SEVENTH ORDER OF BUSINESS

Other Business

There being no comments, the next item followed.

EIGHTH ORDER OF BUSINESS

Supervisor's Requests and Audience Comments

There being no comments, the next item followed.

NINTH ORDER OF BUSINESS

Adjournment

Ms. Burns adjourned the meeting.

On MOTION by Mr. Todd, seconded by Mr. Hatmaker, with all in favor, the meeting was adjourned.
--

Secretary/Assistant Secretary

Chairman/Vice Chairman

the 1990s, the number of people in the UK who are aged 65 and over has increased by 1.5 million (1990–1999) and is projected to increase by a further 1.5 million by 2010 (Office of National Statistics 2000).

There is a growing awareness of the need to address the health care needs of the ageing population. The Department of Health (2000) has set out a strategy for the future of health care for older people. The strategy is based on the following principles:

- The health care system should be able to meet the needs of older people in a timely and effective manner.
- The health care system should be able to meet the needs of older people in a cost-effective manner.
- The health care system should be able to meet the needs of older people in a way that is consistent with the values and beliefs of older people.

The strategy also sets out a number of key objectives for the health care system to achieve by 2010. These objectives are:

- To ensure that older people have access to the health care services they need.
- To ensure that older people receive the best possible quality of care.
- To ensure that older people are able to live independently for as long as possible.

The strategy also sets out a number of key actions for the health care system to take in order to achieve these objectives. These actions are:

- To improve the health care system's ability to meet the needs of older people.
- To improve the health care system's ability to meet the needs of older people in a cost-effective manner.
- To improve the health care system's ability to meet the needs of older people in a way that is consistent with the values and beliefs of older people.

The strategy also sets out a number of key actions for the health care system to take in order to achieve these objectives. These actions are:

**MINUTES OF MEETING
ASTONIA
COMMUNITY DEVELOPMENT DISTRICT**

The audit committee meeting of the Board of Supervisors of the Astonia Community Development District was held on Wednesday, **June 11, 2025**, at 1:30 p.m. at the Holiday Inn – Winter Haven, 200 Cypress Gardens Blvd., Winter Haven, Florida.

Present for the Audit Committee were:

Timothy Todd
Cody Hatmaker
Gary Hatmaker

Also present were:

Jill Burns
Katie O'Rourke
Lauren Gentry *by Zoom*
Anastasia Rios *by Zoom*
Bryan Hunter *by Zoom*
Allen Bailey

District Manager, GMS
District Manager, GMS
District Counsel, KVV Law
District Counsel, KVV Law
Hunter Engineering
Field Manager, GMS

FIRST ORDER OF BUSINESS

Roll Call

Ms. Burns called the meeting to order and called the roll at 1:30 p.m.

SECOND ORDER OF BUSINESS

Public Comment Period

Ms. Burns stated no members of the public were present or joining via Zoom.

THIRD ORDER OF BUSINESS

Audit Services

A. Approval of Request for Proposals and Selection Criteria

Ms. Burns reviewed the requests of proposals and selection criteria for the Board.

On MOTION by Mr. Todd, seconded by Mr. Hatmaker, with all in favor, the Request for Proposals and Selection Criteria, was approved.

B. Approval of Notice of Request for Proposals for Audit Services

Ms. Burns stated that there was a proposal for the Notice of Request for proposals for audit services. Ms. Burns said that they were required to bid out these services every three years. The current contract is up, and they need to rebid for 2025.

On MOTION by Mr. Todd, seconded by Mr. Hatmaker, with all in favor, the Notice of Request for Proposals for Audit Services, was approved.

C. Public Announcement of Opportunity to Provide Audit Services

Ms. Burns stated the public announcement for the opportunity to provide audit services.

FOURTH ORDER OF BUSINESS

Adjournment

Ms. Burns adjourned the meeting.

On MOTION by Mr. Todd, seconded by Mr. Hatmaker, with all in favor, the meeting was adjourned.

Secretary/Assistant Secretary

Chairman/Vice Chairman

SECTION 4

SECTION A

From: Monica Virgen mvirgen@gmscfl.com
Subject: Fwd: Resignation
Date: July 15, 2025 at 1:46 PM
To:

MV

On Jul 15, 2025, at 11:20 AM, Tim Todd <tdtodd65@hotmail.com> wrote:

I wish to resign from Astonia, Woodland Ranch Estates, and Ridgecrest CDDs

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SECTION D

RESOLUTION 2025-07

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE ASTONIA
COMMUNITY DEVELOPMENT DISTRICT ELECTING THE OFFICERS OF
THE ASTONIA COMMUNITY DEVELOPMENT DISTRICT AND PROVIDING
FOR AN EFFECTIVE DATE.**

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

WHEREAS, the Board of Supervisors of the District (“Board”) desires to elect the Officers of the District.

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

SECTION 1. The following persons are elected to the offices shown:

Chairperson	_____
Vice Chairperson	_____
Secretary	<u>Jill Burns</u>
Assistant Secretary	_____
Assistant Secretary	_____
Assistant Secretary	_____
Assistant Secretary	<u>George Flint</u>
Assistant Secretary	<u>Katie O’Rourke</u>

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

PASSED AND ADOPTED this 13th day of August 2025.

ATTEST:

**ASTONIA COMMUNITY DEVELOPMENT
DISTRICT**

Secretary / Assistant Secretary

Chairperson, Board of Supervisors

SECTION 5

SECTION A

RESOLUTION 2025-08

THE ANNUAL APPROPRIATION RESOLUTION OF THE ASTONIA COMMUNITY DEVELOPMENT 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 Astonia Community Development District (“**District**”) proposed budgets (“**Proposed Budget**”) for the fiscal year beginning October 1, 2025 and ending September 30, 2026 (“**Fiscal Year 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 ASTONIA 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 Astoria 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 two (2) years.

SECTION 2. APPROPRIATIONS

There is hereby appropriated out of the revenues of the District, for Fiscal Year 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:

GENERAL FUND	\$ _____
CAPITAL RESERVE	\$ _____
DEBT SERVICE FUND (SERIES 2020)	\$ _____
DEBT SERVICE FUND (SERIES 2021)	\$ _____
DEBT SERVICE FUND (SERIES 2021 NORTH PARCEL)	\$ _____
DEBT SERVICE FUND (SERIES 2023)	\$ _____
DEBT SERVICE FUND (SERIES 2024)	\$ _____
TOTAL ALL FUNDS	\$ _____

SECTION 3. BUDGET AMENDMENTS

Pursuant to Section 189.016, *Florida Statutes*, the District at any time within Fiscal Year 2026 or within sixty (60) days following the end of the Fiscal Year 2026 may amend its Adopted Budget for that fiscal year as follows:

- a. A line-item appropriation for expenditures within a fund may be decreased or increased by motion of the Board recorded in the minutes, and approving the expenditure, if the total appropriations of the fund do not increase.
- b. The District Manager or Treasurer may approve an expenditure that would increase or decrease a line-item appropriation for expenditures within a fund if the total appropriations of the fund do not increase and if either (i) the aggregate change in the original appropriation item does not exceed the greater of \$15,000 or 15% of the original appropriation, or (ii) such expenditure is authorized by separate disbursement or spending resolution.
- c. Any other budget amendments shall be adopted by resolution and consistent with Florida law.

The District Manager or Treasurer must ensure that any amendments to the budget under paragraph c. above are posted on the District's website within five (5) days after adoption and remain on the website for at least two (2) years.

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

PASSED AND ADOPTED THIS 13TH DAY OF AUGUST 2025.

ATTEST:

**ASTONIA COMMUNITY
DEVELOPMENT DISTRICT**

Secretary/Assistant Secretary

By:_____

Its:_____

Exhibit A: Adopted Budget for Fiscal Year 2026

Astonia

Community Development District

Proposed Budget
FY 2026



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Astonia
Community Development District
Proposed Budget
General Fund

Description	Adopted Budget FY2025	Actuals Thru 6/30/25	Projected Next 3 Months	Projected Thru 9/30/25	Proposed Budget FY2026
<u>Revenues</u>					
Assessments - Tax Roll	\$ 915,963	\$ 920,427	\$ -	\$ 920,427	\$ 963,855
Assessments - Direct	\$ 97,229	\$ 97,230	\$ -	\$ 97,230	\$ -
Interest Income	\$ -	\$ 8,194	\$ 6,146	\$ 14,340	\$ -
Miscellaneous Income	\$ -	\$ 180	\$ -	\$ 180	\$ -
Total Revenues	\$ 1,013,192	\$ 1,026,031	\$ 6,146	\$ 1,032,176	\$ 963,855
<u>Expenditures</u>					
<u>Administrative</u>					
Supervisor Fees	\$ 12,000	\$ -	\$ 3,000	\$ 3,000	\$ 12,000
FICA Expense	\$ -	\$ -	\$ 230	\$ 230	\$ 918
Engineering	\$ 15,000	\$ 1,063	\$ 354	\$ 2,917	\$ 15,000
Attorney	\$ 30,000	\$ 15,792	\$ 5,264	\$ 21,056	\$ 30,000
Annual Audit	\$ 6,700	\$ 9,200	\$ -	\$ 9,200	\$ 9,300
Assessment Administration	\$ 6,825	\$ 6,825	\$ -	\$ 6,825	\$ 7,030
Arbitrage	\$ 2,250	\$ 450	\$ 1,800	\$ 2,250	\$ 2,250
Dissemination	\$ 13,125	\$ 9,844	\$ 3,281	\$ 13,125	\$ 13,519
Disclosure Software	\$ -	\$ -	\$ -	\$ -	\$ 5,000
Trustee Fees	\$ 20,205	\$ 12,553	\$ 7,004	\$ 19,557	\$ 21,512
Management Fees	\$ 45,000	\$ 33,750	\$ 11,250	\$ 45,000	\$ 46,350
Information Technology	\$ 1,890	\$ 1,418	\$ 473	\$ 1,890	\$ 1,854
Website Maintenance	\$ 1,260	\$ 945	\$ 315	\$ 1,260	\$ 1,236
Telephone	\$ 100	\$ -	\$ 75	\$ 75	\$ -
Postage & Delivery	\$ 1,200	\$ 1,361	\$ 454	\$ 1,815	\$ 2,500
Insurance	\$ 7,699	\$ 6,161	\$ -	\$ 6,161	\$ 7,085
Copies	\$ 200	\$ 9	\$ 75	\$ 84	\$ 200
Legal Advertising	\$ 2,500	\$ 3,363	\$ 738	\$ 4,101	\$ 6,000
Contingency	\$ 2,200	\$ 982	\$ 327	\$ 1,309	\$ 2,200
Office Supplies	\$ 250	\$ 24	\$ 45	\$ 69	\$ 250
Dues, Licenses & Subscriptions	\$ 175	\$ 175	\$ -	\$ 175	\$ 175
Total Administrative	\$ 168,579	\$ 103,914	\$ 34,684	\$ 140,097	\$ 184,379
<u>Operations & Maintenance</u>					
<u>Field Services</u>					
Property Insurance	\$ 27,500	\$ 19,384	\$ -	\$ 19,384	\$ 22,292
Field Management	\$ 17,530	\$ 13,147	\$ 4,382	\$ 17,530	\$ 20,000
Landscape Maintenance	\$ 255,000	\$ 167,231	\$ 54,248	\$ 221,480	\$ 245,000
Landscape Replacement	\$ 35,000	\$ 12,233	\$ -	\$ 12,233	\$ 35,000
Lake Maintenance	\$ 30,000	\$ 14,900	\$ 4,875	\$ 19,775	\$ 30,000
Streetlights	\$ 48,000	\$ 34,109	\$ 11,370	\$ 45,479	\$ 48,000
Electric	\$ 15,872	\$ 1,329	\$ 443	\$ 1,773	\$ 15,872
Water & Sewer	\$ 92,192	\$ 27,487	\$ 9,162	\$ 36,649	\$ 72,192
Sidewalk & Asphalt Maintenance	\$ 2,500	\$ -	\$ 1,250	\$ 1,250	\$ 2,500
Irrigation Repairs	\$ 15,000	\$ 6,668	\$ 2,223	\$ 8,891	\$ 15,000
General Repairs & Maintenance	\$ 17,000	\$ 19,310	\$ -	\$ 19,310	\$ 17,000
Contingency	\$ 7,000	\$ 15,360	\$ -	\$ 15,360	\$ 15,000
Subtotal Field Expenses	\$ 562,593	\$ 331,159	\$ 87,954	\$ 419,113	\$ 537,856

Astonia

Community Development District

Proposed Budget

General Fund

Description	Adopted Budget FY2025	Actuals Thru 6/30/25	Projected Next 3 Months	Projected Thru 9/30/25	Proposed Budget FY2026
Amenity Expenses					
Amenity - Electric	\$ 17,250	\$ 7,372	\$ 3,150	\$ 10,522	\$ 17,250
Amenity - Water	\$ 33,770	\$ 16,728	\$ 5,576	\$ 22,304	\$ 33,770
Internet	\$ 3,000	\$ 900	\$ 300	\$ 1,200	\$ 3,000
Pest Control	\$ 1,500	\$ 1,125	\$ 375	\$ 1,500	\$ 1,500
Janitorial Service	\$ 16,500	\$ 10,305	\$ 3,435	\$ 13,740	\$ 20,000
Security Services	\$ 34,000	\$ 29,359	\$ 9,786	\$ 39,146	\$ 50,770
Pool Maintenance	\$ 36,000	\$ 25,750	\$ 7,500	\$ 33,250	\$ 36,000
Amenity Repairs & Maintenance	\$ 15,000	\$ 3,892	\$ 1,297	\$ 5,189	\$ 15,000
Amenity Management	\$ 15,000	\$ 11,250	\$ 3,750	\$ 15,000	\$ 15,000
Holiday Lights	\$ -	\$ -	\$ -	\$ -	\$ 15,000
Contingency	\$ 10,000	\$ 1,440	\$ 2,500	\$ 3,940	\$ 10,000
Subtotal Amenity Expenses	\$ 182,020	\$ 108,121	\$ 37,670	\$ 145,791	\$ 217,290
Total Operations & Maintenance	\$ 744,613	\$ 439,280	\$ 125,623	\$ 564,904	\$ 755,146
<u>Other Financing Sources & Uses</u>					
Capital Reserves	\$ 100,000	\$ -	\$ 100,000	\$ 100,000	\$ 24,330
Total Other Expenses	\$ 100,000	\$ -	\$ 100,000	\$ 100,000	\$ 24,330
Total Expenditures	\$ 1,013,192	\$ 543,194	\$ 260,307	\$ 805,001	\$ 963,855
Excess Revenues/(Expenditures)	\$ -	\$ 482,837	\$ (254,162)	\$ 227,175	\$ -

Net Assessments	\$ 963,855
Add: Discounts & Collections 7%	\$72,548
Gross Assessments	<u>\$1,036,403</u>

Product	ERU's	Assessable Units	ERU/Unit	Net Assessment	Net Per Unit	Gross Per Unit
Platted - Single Family	1013.00	1013	1.00	\$743,628.84	\$734.09	\$789.34
Platted - Chateau at Astonia	174.00	232	0.75	\$127,730.92	\$550.56	\$592.00
Platted - Pine Tree Trail	126.00	168	0.75	\$92,494.80	\$550.56	\$592.00
Total ERU's	1313.00	1413		\$963,854.55		

FY2026 Gross	FY2025 Gross	Increase/ (Decrease)
\$789.34	\$ 829.74	\$ (40.40)
\$592.00	\$ 622.31	\$ (30.31)
\$592.00	\$ 622.31	\$ (30.31)

Astonia
Community Development District
GENERAL FUND BUDGET

REVENUES:

Assessments

The District will levy a non-ad valorem assessment on all assessable property within the District to fund all general operating and maintenance expenditures during the fiscal year.

EXPENDITURES:

Administrative:

Supervisor Fees

Chapter 190, Florida Statutes, allows for each Board member to receive \$200 per meeting, not to exceed \$4,800 per year paid to each Supervisor for the time devoted to District business and meetings.

Engineering

The District's engineer provides general engineering services to the District, e.g. attendance and preparation for monthly board meetings, review invoices and various projects as directed by the Board of Supervisors and the District Manager.

Attorney

The District's legal counsel provides general legal services to the District, e.g. attendance and preparation for meetings, preparation and review of agreements, resolutions, etc. as directed by the Board of Supervisors and the District Manager.

Annual Audit

The District is required by Florida Statutes to arrange for an independent audit of its financial records on an annual basis.

Assessment Administration

The District has contracted to levy and administer the collection of non-ad valorem assessment on all assessable property within the District.

Arbitrage

The District contracted with an independent certified public accountant to annually calculate the District's Arbitrage Rebate Liability on its Series 2020, Series 2021 (Area 2 and North Parcel), Series 2023 and Series 2024 bonds.

Dissemination

The District is required by the Security and Exchange Commission to comply with Rule 15c2-12(b)(5) which relates to additional reporting requirements for unrated bond issues. This cost is based upon the Series 2020, Series 2021 (Area 2 and North Parcel), Series 2023 and Series 2024 bond series.

Astoria
Community Development District
GENERAL FUND BUDGET

Disclosure Software

The District has contracted with DTS to provide software platform for filing various reports required in accordance with the Continuing Disclosure Agreements for the various bond issue(s).

Trustee Fees

The District will incur trustee related costs with the issuance of its' Series 2020, Series 2021 (Area 2 and North Parcel), Series 2023 and Series 2024 bonds.

Management Fees

The District receives Management, Accounting and Administrative services as part of a Management Agreement with Governmental Management Services-Central Florida, LLC. The services include but are not limited to, recording and transcription of board meetings, administrative services, budget preparation, all financial reports, annual audits, etc.

Information Technology

Represents costs related to the District's information systems, which include but are not limited to video conferencing services, cloud storage services and servers, positive pay implementation and programming for fraud protection, accounting software, tablets for meetings, Adobe, Microsoft Office, etc.

Website Maintenance

Represents the costs associated with monitoring and maintaining the District's website created in accordance with Chapter 189, Florida Statutes. These services include site performance assessments, security and firewall maintenance, updates, document uploads, hosting and domain renewals, website backups, etc

Postage & Delivery

The District incurs charges for mailing of Board meeting agenda packages, overnight deliveries, correspondence, etc.

Insurance

The District's general liability and public official's liability insurance coverages.

Copies

Printing and Binding agenda packages for board meetings, printing of computerized checks, stationary, envelopes etc.

Legal Advertising

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

Contingency

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

Astonia
Community Development District
GENERAL FUND BUDGET

Office Supplies

Any supplies that may need to be purchased during the fiscal year, e.g., paper, minute books, file folders, labels, paper clips, etc.

Dues, Licenses & Subscriptions

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

Operations & Maintenance:

Field Services

Property Insurance

The District's property insurance coverages.

Field Management

Represents the costs of contract services that provide onsite field management of contracts for the District such as landscape and lake maintenance. Services can include onsite inspections, meetings with contractors, monitoring of utility accounts, attend Board meetings and receive and respond to property owner phone calls and emails.

Landscape Maintenance

Represents the maintenance of the landscaping within the common areas of the District after the installation of landscape material has been completed.

Landscape Replacement

Represents the estimated cost of replacing landscaping within the common areas of the District.

Lake Maintenance

Represents monthly aquatic management services for inspection and treatment of lakes throughout the District.

Streetlights

Represents the cost to maintain street lights within the District Boundaries that are expected to be in place throughout the fiscal year.

Electric

Represents current and estimated electric charges of common areas throughout the District.

Water & Sewer

Represents current and estimated costs for water and refuse services provided for common areas throughout the District.

Astoria
Community Development District
GENERAL FUND BUDGET

Sidewalk & Asphalt Maintenance

Represents the estimated costs of maintaining the sidewalks and asphalt throughout the District's Boundary.

Irrigation Repairs

Represents the cost of maintaining and repairing the irrigation system. This includes the sprinklers, and irrigation wells.

General Repairs & Maintenance

Represents estimated costs for general repairs and maintenance of the District's common areas.

Contingency

Represents funds allocated to expenses that the District could incur throughout the fiscal year that do not fit into any field category.

Amenity Expenses

Amenity - Electric

Represents estimated electric charges for the District's amenity facilities.

Amenity – Water

Represents estimated water charges for the District's amenity facilities.

Internet

Internet service will be added for use at the Amenity Center.

Pest Control

The District will incur costs for pest control treatments to its amenity facilities.

Janitorial Services

Represents the costs to provide janitorial services and supplies for the District's amenity facilities.

Security Services

Represents the estimated cost of contracting a monthly security service for the District's amenity facilities.

Pool Maintenance

Represents the costs of regular cleaning and treatments of the District's pool.

Amenity Repairs & Maintenance

Represents estimated costs for repairs and maintenance of the District's amenity facilities.

Astonia
Community Development District
GENERAL FUND BUDGET

Amenity Management

Provides access card issuance through registration, proof of residency, and photo identification. The team also provides keycard troubleshooting for issues and concerns related to access control. Staff reviews security concerns and amenity policy violations via remote camera monitoring on an as-needed basis. Districts are provided electronic communication for District news and direct remote customer service through phone and email directly to the Amenity Access Team.

Holiday Lights

Represents the cost of adding holiday lighting to the district's amenities annually.

Contingency

Represents funds allocated to expenses that the District could incur throughout the fiscal year that do not fit into any amenity category.

Other Expenses:

Capital Reserves

Funds collected and reserved for the replacement of and/or purchase of new capital improvements throughout the District.

Astonia
Community Development District
Proposed Budget
Capital Reserve

Description	Adopted Budget FY2025	Actuals Thru 6/30/25	Projected Next 3 Months	Projected Thru 9/30/25	Proposed Budget FY2026
Revenues					
Carry Forward Surplus	\$ 51,155	\$ 80,317	\$ -	\$ 80,317	\$ 183,674
Interest	\$ -	\$ 2,518	\$ 839	\$ 3,357	\$ 3,000
Total Revenues	\$ 51,155	\$ 82,835	\$ 839	\$ 83,674	\$ 186,674
Expenditures					
Contingency	\$ 1,000	\$ -	\$ -	\$ -	\$ 1,000
Total Expenditures	\$ 1,000	\$ -	\$ -	\$ -	\$ 1,000
<i>Other Financing Sources & Uses</i>					
Transfer In/(Out)	\$ 100,000	\$ -	\$ 100,000	\$ 100,000	\$ 24,330
Total Other Sources/(Uses)	\$ 100,000	\$ -	\$ 100,000	\$ 100,000	\$ 24,330
Excess Revenues/(Expenditures)	\$ 150,155	\$ 82,835	\$ 100,839	\$ 183,674	\$ 210,004

Astonia

Community Development District

Proposed Budget Debt Service Fund Series 2020

Description	Adopted Budget FY2025	Actuals Thru 6/30/25	Projected Next 3 Months	Projected Thru 9/30/25	Proposed Budget FY2026
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Revenues

Assessments - On Roll	\$ 220,403	\$ 218,944	\$ 1,459	\$ 220,403	\$ 220,403
Interest Income	\$ 3,000	\$ 6,649	\$ 2,216	\$ 8,866	\$ 4,000
Carry Forward Surplus	\$ 89,765	\$ 85,552	\$ -	\$ 85,552	\$ 97,991

Total Revenues	\$ 313,168	\$ 311,146	\$ 3,675	\$ 314,821	\$ 322,394
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Expenses

Interest- 11/01	\$ 69,288	\$ 69,288	\$ -	\$ 69,288	\$ 68,256
Principal - 05/01	\$ 75,000	\$ 75,000	\$ -	\$ 75,000	\$ 80,000
Interest - 05/01	\$ 69,288	\$ 69,288	\$ -	\$ 69,288	\$ 68,256

Total Expenditures	\$ 213,575	\$ 213,575	\$ -	\$ 213,575	\$ 216,513
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Other Financing Sources/(Uses)

Transfer In/(Out)	\$ -	\$ (3,255)	\$ -	\$ (3,255)	\$ -
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Total Other Financing Sources/(Uses)	\$ -	\$ (3,255)	\$ -	\$ (3,255)	\$ -
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Excess Revenues/(Expenditures)	\$ 99,593	\$ 94,315	\$ 3,675	\$ 97,991	\$ 105,881
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Series 2020	
Interest - 11/01	\$66,906
Total	\$66,906

Product	ERU's	Assessable Units	ERU/Unit	Net Assessment	Net Per Unit	Gross Per Unit
Single Family - 40'	58.40	73	0.80	\$72,967.89	\$1,000	\$1,075
Single Family - 50'	118.00	118	1.00	\$147,435.11	\$1,249	\$1,343
Total ERU's	176.40	191		\$220,403.00		

Astoria
Community Development District
Series 2020 Special Assessment Bonds
Amortization Schedule

Date		Balance	Principal		Interest		Total
11/01/25	\$	3,480,000.00	\$	-	\$	68,256.25	\$ 212,543.75
05/01/26	\$	3,480,000.00	\$	80,000.00	\$	68,256.25	
11/01/26	\$	3,400,000.00	\$	-	\$	66,906.25	\$ 215,162.50
05/01/27	\$	3,400,000.00	\$	85,000.00	\$	66,906.25	
11/01/27	\$	3,315,000.00	\$	-	\$	65,471.88	\$ 217,378.13
05/01/28	\$	3,315,000.00	\$	85,000.00	\$	65,471.88	
11/01/28	\$	3,230,000.00	\$	-	\$	64,037.50	\$ 214,509.38
05/01/29	\$	3,230,000.00	\$	90,000.00	\$	64,037.50	
11/01/29	\$	3,140,000.00	\$	-	\$	62,518.75	\$ 216,556.25
05/01/30	\$	3,140,000.00	\$	90,000.00	\$	62,518.75	
11/01/30	\$	3,050,000.00	\$	-	\$	61,000.00	\$ 213,518.75
05/01/31	\$	3,050,000.00	\$	95,000.00	\$	61,000.00	
11/01/31	\$	2,955,000.00	\$	-	\$	59,100.00	\$ 215,100.00
05/01/32	\$	2,955,000.00	\$	100,000.00	\$	59,100.00	
11/01/32	\$	2,855,000.00	\$	-	\$	57,100.00	\$ 216,200.00
05/01/33	\$	2,855,000.00	\$	105,000.00	\$	57,100.00	
11/01/33	\$	2,750,000.00	\$	-	\$	55,000.00	\$ 217,100.00
05/01/34	\$	2,750,000.00	\$	105,000.00	\$	55,000.00	
11/01/34	\$	2,645,000.00	\$	-	\$	52,900.00	\$ 212,900.00
05/01/35	\$	2,645,000.00	\$	110,000.00	\$	52,900.00	
11/01/35	\$	2,535,000.00	\$	-	\$	50,700.00	\$ 213,600.00

Astoria
Community Development District
Series 2020 Special Assessment Bonds
Amortization Schedule

Date	Balance	Principal	Interest	Total
05/01/36	\$ 2,535,000.00	\$ 115,000.00	\$ 50,700.00	
11/01/36	\$ 2,420,000.00	\$ -	\$ 48,400.00	\$ 214,100.00
05/01/37	\$ 2,420,000.00	\$ 120,000.00	\$ 48,400.00	
11/01/37	\$ 2,300,000.00	\$ -	\$ 46,000.00	\$ 214,400.00
05/01/38	\$ 2,300,000.00	\$ 125,000.00	\$ 46,000.00	
11/01/38	\$ 2,175,000.00	\$ -	\$ 43,500.00	\$ 214,500.00
05/01/39	\$ 2,175,000.00	\$ 130,000.00	\$ 43,500.00	
11/01/39	\$ 2,045,000.00	\$ -	\$ 40,900.00	\$ 214,400.00
05/01/40	\$ 2,045,000.00	\$ 135,000.00	\$ 40,900.00	
11/01/40	\$ 1,910,000.00	\$ -	\$ 38,200.00	\$ 214,100.00
05/01/41	\$ 1,910,000.00	\$ 140,000.00	\$ 38,200.00	
11/01/41	\$ 1,770,000.00	\$ -	\$ 35,400.00	\$ 213,600.00
05/01/42	\$ 1,770,000.00	\$ 145,000.00	\$ 35,400.00	
11/01/42	\$ 1,625,000.00	\$ -	\$ 32,500.00	\$ 212,900.00
05/01/43	\$ 1,625,000.00	\$ 155,000.00	\$ 32,500.00	
11/01/43	\$ 1,470,000.00	\$ -	\$ 29,400.00	\$ 216,900.00
05/01/44	\$ 1,470,000.00	\$ 160,000.00	\$ 29,400.00	
11/01/44	\$ 1,310,000.00	\$ -	\$ 26,200.00	\$ 215,600.00
05/01/45	\$ 1,310,000.00	\$ 165,000.00	\$ 26,200.00	
11/01/45	\$ 1,145,000.00	\$ -	\$ 22,900.00	\$ 214,100.00
05/01/46	\$ 1,145,000.00	\$ 175,000.00	\$ 22,900.00	
11/01/46	\$ 970,000.00	\$ -	\$ 19,400.00	\$ 217,300.00
05/01/47	\$ 970,000.00	\$ 180,000.00	\$ 19,400.00	
11/01/47	\$ 790,000.00	\$ -	\$ 15,800.00	\$ 215,200.00
05/01/48	\$ 790,000.00	\$ 185,000.00	\$ 15,800.00	\$ -
11/01/48	\$ 605,000.00	\$ -	\$ 12,100.00	\$ 212,900.00
05/01/49	\$ 605,000.00	\$ 195,000.00	\$ 12,100.00	\$ -
11/01/49	\$ 410,000.00	\$ -	\$ 8,200.00	\$ 215,300.00
05/01/50	\$ 410,000.00	\$ 200,000.00	\$ 8,200.00	\$ -
11/01/50	\$ 210,000.00	\$ -	\$ 4,200.00	\$ 212,400.00
05/01/51	\$ 210,000.00	\$ 210,000.00	\$ 4,200.00	\$ 214,200.00
		\$ 3,480,000.00	\$ 2,172,181.25	\$ 5,796,468.75

Astonia

Community Development District

Proposed Budget Debt Service Fund Series 2021

Description	Adopted Budget FY2025	Actuals Thru 6/30/25	Projected Next 3 Months	Projected Thru 9/30/25	Proposed Budget FY2026
Revenues					
Assessments	\$ 558,500	\$ 561,224	\$ -	\$ 561,224	\$ 558,500
Interest Income	\$ 5,000	\$ 22,168	\$ 7,389	\$ 29,557	\$ 10,000
Carry Forward Surplus	\$ 252,208	\$ 532,046	\$ -	\$ 532,046	\$ 285,863
Total Revenues	\$ 815,708	\$ 1,115,438	\$ 7,389	\$ 1,122,828	\$ 854,363
Expenses					
Interest- 11/01	\$ 171,473	\$ 171,473	\$ -	\$ 171,473	\$ 168,785
Principal - 05/01	\$ 215,000	\$ 215,000	\$ -	\$ 215,000	\$ 220,000
Interest - 05/01	\$ 171,473	\$ 171,473	\$ -	\$ 171,473	\$ 168,785
Total Expenditures	\$ 557,945	\$ 557,945	\$ -	\$ 557,945	\$ 557,570
Other Financing Sources/(Uses)					
Transfer In/(Out)	\$ -	\$ (279,020)	\$ -	\$ (279,020)	\$ -
Total Other Financing Sources/(Uses)	\$ -	\$ (279,020)	\$ -	\$ (279,020)	\$ -
Excess Revenues/(Expenditures)	\$ 257,763	\$ 278,473	\$ 7,389	\$ 285,863	\$ 296,793

*Carry forward less amount in Reserve funds.

Series 2021	
Interest - 11/01	\$166,035
Total	\$166,035

Product	ERU's	Assessable Units	ERU/Unit	Net Assessment	Net Per Unit	Gross Per Unit
Single Family - 40'	172.80	216	0.80	\$216,000.00	\$1,000	\$1,075
Single Family - 50'	274.00	274	1.00	\$342,500.00	\$1,250	\$1,344
Total ERU's	446.80	490		\$558,500.00		

Astonia
Community Development District
Series 2021 Special Assessment Bonds Area 2
Amortization Schedule

Date		Balance		Principal		Interest		Total
11/01/25	\$	9,215,000.00	\$	-	\$	168,785.00	\$	555,257.50
05/01/26	\$	9,215,000.00	\$	220,000.00	\$	168,785.00		
11/01/26	\$	9,215,000.00	\$	-	\$	166,035.00	\$	554,820.00
05/01/27	\$	9,215,000.00	\$	225,000.00	\$	166,035.00		
11/01/27	\$	8,990,000.00	\$	-	\$	162,660.00	\$	553,695.00
05/01/28	\$	8,990,000.00	\$	235,000.00	\$	162,660.00		
11/01/28	\$	8,755,000.00	\$	-	\$	159,135.00	\$	556,795.00
05/01/29	\$	8,755,000.00	\$	240,000.00	\$	159,135.00		
11/01/29	\$	8,515,000.00	\$	-	\$	155,535.00	\$	554,670.00
05/01/30	\$	8,515,000.00	\$	250,000.00	\$	155,535.00		
11/01/30	\$	8,265,000.00	\$	-	\$	151,785.00	\$	557,320.00
05/01/31	\$	8,265,000.00	\$	255,000.00	\$	151,785.00		
11/01/31	\$	8,010,000.00	\$	-	\$	147,960.00	\$	554,745.00
05/01/32	\$	8,010,000.00	\$	265,000.00	\$	147,960.00		
11/01/32	\$	7,745,000.00	\$	-	\$	143,720.00	\$	556,680.00
05/01/33	\$	7,745,000.00	\$	275,000.00	\$	143,720.00		
11/01/33	\$	7,470,000.00	\$	-	\$	139,320.00	\$	558,040.00
05/01/34	\$	7,470,000.00	\$	280,000.00	\$	139,320.00		
11/01/34	\$	7,190,000.00	\$	-	\$	134,840.00	\$	554,160.00
05/01/35	\$	7,190,000.00	\$	290,000.00	\$	134,840.00		
11/01/35	\$	6,900,000.00	\$	-	\$	130,200.00	\$	555,040.00

Astonia
Community Development District
Series 2021 Special Assessment Bonds Area 2
Amortization Schedule

Date	Balance	Principal	Interest	Total
05/01/36	\$ 6,900,000.00	\$ 300,000.00	\$ 130,200.00	
11/01/36	\$ 6,600,000.00	\$ -	\$ 125,400.00	\$ 555,600.00
05/01/37	\$ 6,600,000.00	\$ 310,000.00	\$ 125,400.00	
11/01/37	\$ 6,290,000.00	\$ -	\$ 120,440.00	\$ 555,840.00
05/01/38	\$ 6,290,000.00	\$ 320,000.00	\$ 120,440.00	
11/01/38	\$ 5,970,000.00	\$ -	\$ 115,320.00	\$ 555,760.00
05/01/39	\$ 5,970,000.00	\$ 330,000.00	\$ 115,320.00	
11/01/39	\$ 5,640,000.00	\$ -	\$ 110,040.00	\$ 555,360.00
05/01/40	\$ 5,640,000.00	\$ 340,000.00	\$ 110,040.00	
11/01/40	\$ 5,300,000.00	\$ -	\$ 104,600.00	\$ 554,640.00
05/01/41	\$ 5,300,000.00	\$ 350,000.00	\$ 104,600.00	
11/01/41	\$ 4,950,000.00	\$ -	\$ 99,000.00	\$ 553,600.00
05/01/42	\$ 4,950,000.00	\$ 365,000.00	\$ 99,000.00	
11/01/42	\$ 4,585,000.00	\$ -	\$ 91,700.00	\$ 555,700.00
05/01/43	\$ 4,585,000.00	\$ 380,000.00	\$ 91,700.00	
11/01/43	\$ 4,205,000.00	\$ -	\$ 84,100.00	\$ 555,800.00
05/01/44	\$ 4,205,000.00	\$ 395,000.00	\$ 84,100.00	
11/01/44	\$ 3,810,000.00	\$ -	\$ 76,200.00	\$ 555,300.00
05/01/45	\$ 3,810,000.00	\$ 410,000.00	\$ 76,200.00	
11/01/45	\$ 3,400,000.00	\$ -	\$ 68,000.00	\$ 554,200.00
05/01/46	\$ 3,400,000.00	\$ 430,000.00	\$ 68,000.00	
11/01/46	\$ 2,970,000.00	\$ -	\$ 59,400.00	\$ 557,400.00
05/01/47	\$ 2,970,000.00	\$ 445,000.00	\$ 59,400.00	
11/01/47	\$ 2,525,000.00	\$ -	\$ 50,500.00	\$ 554,900.00
05/01/48	\$ 2,525,000.00	\$ 465,000.00	\$ 50,500.00	\$ -
11/01/48	\$ 2,060,000.00	\$ -	\$ 41,200.00	\$ 556,700.00
05/01/49	\$ 2,060,000.00	\$ 485,000.00	\$ 41,200.00	\$ -
11/01/49	\$ 1,575,000.00	\$ -	\$ 31,500.00	\$ 557,700.00
05/01/50	\$ 1,575,000.00	\$ 505,000.00	\$ 31,500.00	\$ -
11/01/50	\$ 1,070,000.00	\$ -	\$ 21,400.00	\$ 557,900.00
05/01/51	\$ 1,070,000.00	\$ 525,000.00	\$ 21,400.00	
11/01/51	\$ 545,000.00	\$ -	\$ 10,900.00	\$ 557,300.00
05/01/52	\$ 545,000.00	\$ 545,000.00	\$ 10,900.00	\$ 555,900.00
		\$ 9,435,000.00	\$ 5,739,350.00	\$ 15,560,822.50

Astonia

Community Development District

Proposed Budget Debt Service Fund Series 2021 North Parcel

Description	Adopted Budget FY2025	Actuals Thru 6/30/25	Projected Next 3 Months	Projected Thru 9/30/25	Proposed Budget FY2026
Revenues					
Assessments	\$ 395,460	\$ 397,389	\$ -	\$ 397,389	\$ 395,460
Interest Income	\$ 3,000	\$ 12,786	\$ 4,262	\$ 17,048	\$ 5,000
Carry Forward Surplus	\$ 170,790	\$ 172,026	\$ -	\$ 172,026	\$ 190,028
Total Revenues	\$ 569,250	\$ 582,201	\$ 4,262	\$ 586,463	\$ 590,488
Expenses					
Interest- 11/01	\$ 118,218	\$ 118,218	\$ -	\$ 118,218	\$ 116,218
Principal - 05/01	\$ 160,000	\$ 160,000	\$ -	\$ 160,000	\$ 165,000
Interest - 05/01	\$ 118,218	\$ 118,218	\$ -	\$ 118,218	\$ 116,218
Total Expenditures	\$ 396,435	\$ 396,435	\$ -	\$ 396,435	\$ 397,435
Excess Revenues/(Expenditures)	\$ 172,815	\$ 185,766	\$ 4,262	\$ 190,028	\$ 193,053

Series 2021	
Interest - 11/01	\$114,155
Total	\$114,155

Product	ERU's	Assessable Units	ERU/Unit	Net Assessment	Net Per Unit	Gross Per Unit
Single Family - 40'	111.20	139	0.80	\$144,560.00	\$1,040	\$1,118
Single Family - 50'	193.00	193	1.00	\$250,900.00	\$1,300	\$1,398
Total ERU's	304.20	332		\$395,460.00		

Astonia
Community Development District
Series 2021 Special Assessment Bonds North Parcel
Amortization Schedule

Date		Balance	Principal	Interest	Total
11/01/25	\$	6,380,000.00	\$ -	\$ 116,217.50	\$ 394,435.00
05/01/26	\$	6,380,000.00	\$ 165,000.00	\$ 116,217.50	
11/01/26	\$	6,380,000.00	\$ -	\$ 114,155.00	\$ 395,372.50
05/01/27	\$	6,380,000.00	\$ 165,000.00	\$ 114,155.00	
11/01/27	\$	6,215,000.00	\$ -	\$ 111,680.00	\$ 390,835.00
05/01/28	\$	6,215,000.00	\$ 170,000.00	\$ 111,680.00	
11/01/28	\$	6,045,000.00	\$ -	\$ 109,130.00	\$ 390,810.00
05/01/29	\$	6,045,000.00	\$ 175,000.00	\$ 109,130.00	
11/01/29	\$	5,870,000.00	\$ -	\$ 106,505.00	\$ 390,635.00
05/01/30	\$	5,870,000.00	\$ 185,000.00	\$ 106,505.00	
11/01/30	\$	5,685,000.00	\$ -	\$ 103,730.00	\$ 395,235.00
05/01/31	\$	5,685,000.00	\$ 190,000.00	\$ 103,730.00	
11/01/31	\$	5,495,000.00	\$ -	\$ 100,880.00	\$ 394,610.00
05/01/32	\$	5,495,000.00	\$ 195,000.00	\$ 100,880.00	
11/01/32	\$	5,300,000.00	\$ -	\$ 97,760.00	\$ 393,640.00
05/01/33	\$	5,300,000.00	\$ 200,000.00	\$ 97,760.00	
11/01/33	\$	5,100,000.00	\$ -	\$ 94,560.00	\$ 392,320.00
05/01/34	\$	5,100,000.00	\$ 205,000.00	\$ 94,560.00	
11/01/34	\$	4,895,000.00	\$ -	\$ 91,280.00	\$ 390,840.00
05/01/35	\$	4,895,000.00	\$ 215,000.00	\$ 91,280.00	
11/01/35	\$	4,680,000.00	\$ -	\$ 87,840.00	\$ 394,120.00
05/01/36	\$	4,680,000.00	\$ 220,000.00	\$ 87,840.00	
11/01/36	\$	4,460,000.00	\$ -	\$ 84,320.00	\$ 392,160.00
05/01/37	\$	4,460,000.00	\$ 230,000.00	\$ 84,320.00	
11/01/37	\$	4,230,000.00	\$ -	\$ 80,640.00	\$ 394,960.00
05/01/38	\$	4,230,000.00	\$ 235,000.00	\$ 80,640.00	
11/01/38	\$	3,995,000.00	\$ -	\$ 76,880.00	\$ 392,520.00
05/01/39	\$	3,995,000.00	\$ 245,000.00	\$ 76,880.00	
11/01/39	\$	3,750,000.00	\$ -	\$ 72,960.00	\$ 394,840.00
05/01/40	\$	3,750,000.00	\$ 250,000.00	\$ 72,960.00	
11/01/40	\$	3,500,000.00	\$ -	\$ 68,960.00	\$ 391,920.00
05/01/41	\$	3,500,000.00	\$ 260,000.00	\$ 68,960.00	
11/01/41	\$	3,240,000.00	\$ -	\$ 64,800.00	\$ 393,760.00
05/01/42	\$	3,240,000.00	\$ 270,000.00	\$ 64,800.00	
11/01/42	\$	2,970,000.00	\$ -	\$ 59,400.00	\$ 394,200.00
05/01/43	\$	2,970,000.00	\$ 280,000.00	\$ 59,400.00	
11/01/43	\$	2,690,000.00	\$ -	\$ 53,800.00	\$ 393,200.00
05/01/44	\$	2,690,000.00	\$ 290,000.00	\$ 53,800.00	
11/01/44	\$	2,400,000.00	\$ -	\$ 48,000.00	\$ 391,800.00
05/01/45	\$	2,400,000.00	\$ 305,000.00	\$ 48,000.00	
11/01/45	\$	2,095,000.00	\$ -	\$ 41,900.00	\$ 394,900.00
05/01/46	\$	2,095,000.00	\$ 315,000.00	\$ 41,900.00	
11/01/46	\$	1,780,000.00	\$ -	\$ 35,600.00	\$ 392,500.00
05/01/47	\$	1,780,000.00	\$ 330,000.00	\$ 35,600.00	
11/01/47	\$	1,450,000.00	\$ -	\$ 29,000.00	\$ 394,600.00
05/01/48	\$	1,450,000.00	\$ 340,000.00	\$ 29,000.00	\$ -
11/01/48	\$	1,110,000.00	\$ -	\$ 22,200.00	\$ 391,200.00
05/01/49	\$	1,110,000.00	\$ 355,000.00	\$ 22,200.00	\$ -
11/01/49	\$	755,000.00	\$ -	\$ 15,100.00	\$ 392,300.00
05/01/50	\$	755,000.00	\$ 370,000.00	\$ 15,100.00	\$ -
11/01/50	\$	385,000.00	\$ -	\$ 7,700.00	\$ 392,800.00
05/01/51	\$	385,000.00	\$ 385,000.00	\$ 7,700.00	\$ 392,700.00
		\$	6,545,000.00	\$ 3,789,995.00	\$ 10,613,212.50

Astonia

Community Development District

Proposed Budget Debt Service Fund Series 2023

Description	Proposed Budget FY2025	Actuals Thru 6/30/25	Projected Next 3 Months	Projected Thru 9/30/25	Proposed Budget FY2026
Revenues					
Assessments - Tax Roll	\$ 278,389	\$ 279,746	\$ -	\$ 279,746	\$ 278,389
Interest Income	\$ 2,000	\$ 9,871	\$ 3,290	\$ 13,162	\$ 5,000
Carry Forward Surplus	\$ 124,547	\$ 239,592	\$ -	\$ 239,592	\$ 143,836
Total Revenues	\$ 404,936	\$ 529,210	\$ 3,290	\$ 532,500	\$ 427,225
Expenses					
Interest- 12/15	\$ 106,154	\$ 106,154	\$ -	\$ 106,154	\$ 104,741
Principal - 06/15	\$ 65,000	\$ 65,000	\$ -	\$ 65,000	\$ 70,000
Interest - 06/15	\$ 106,154	\$ 106,154	\$ -	\$ 106,154	\$ 104,741
Total Expenditures	\$ 277,309	\$ 277,309	\$ -	\$ 277,309	\$ 279,481
Other Financing Sources/(Uses)					
Transfer In/(Out)	\$ -	\$ (111,355)	\$ -	\$ (111,355)	\$ -
Total Other Financing Sources/(Uses)	\$ -	\$ (111,355)	\$ -	\$ (111,355)	\$ -
Excess Revenues/(Expenditures)	\$ 127,627	\$ 140,546	\$ 3,290	\$ 143,836	\$ 147,744

*Carry forward less amount in Reserve funds.

Series 2023	
Interest - 11/01	\$103,218
Total	\$103,218

Product	ERU's	Assessable Units	ERU/Unit	Net Assessment	Net Per Unit	Gross Per Unit
Town Home	174.00	232	0.75	\$278,388.66	\$1,200	\$1,290
Total ERU's	174.00	232		\$278,388.66		

Astonia
Community Development District
Series 2023 Special Assessment Bonds Area 3
Amortization Schedule

Date	Balance	Principal	Interest	Total
06/15/25	\$ 4,105,000.00	\$ 65,000.00	\$ 106,154.38	
12/15/25	\$ 4,040,000.00	\$ -	\$ 104,740.63	\$ 275,895.00
06/15/26	\$ 4,040,000.00	\$ 70,000.00	\$ 104,740.63	
12/15/26	\$ 3,970,000.00	\$ -	\$ 103,218.13	\$ 277,958.75
06/15/27	\$ 3,970,000.00	\$ 70,000.00	\$ 103,218.13	
12/15/27	\$ 3,900,000.00	\$ -	\$ 101,695.63	\$ 274,913.75
06/15/28	\$ 3,900,000.00	\$ 75,000.00	\$ 101,695.63	
12/15/28	\$ 3,825,000.00	\$ -	\$ 100,064.38	\$ 276,760.00
06/15/29	\$ 3,825,000.00	\$ 80,000.00	\$ 100,064.38	
12/15/29	\$ 3,745,000.00	\$ -	\$ 98,324.38	\$ 278,388.75
06/15/30	\$ 3,745,000.00	\$ 80,000.00	\$ 98,324.38	
12/15/30	\$ 3,665,000.00	\$ -	\$ 96,584.38	\$ 274,908.75
06/15/31	\$ 3,665,000.00	\$ 85,000.00	\$ 96,584.38	
12/15/31	\$ 3,580,000.00	\$ -	\$ 94,406.25	\$ 275,990.63
06/15/32	\$ 3,580,000.00	\$ 90,000.00	\$ 94,406.25	
12/15/32	\$ 3,490,000.00	\$ -	\$ 92,100.00	\$ 276,506.25
06/15/33	\$ 3,490,000.00	\$ 95,000.00	\$ 92,100.00	
12/15/33	\$ 3,395,000.00	\$ -	\$ 89,665.63	\$ 276,765.63
06/15/34	\$ 3,395,000.00	\$ 100,000.00	\$ 89,665.63	
12/15/34	\$ 3,295,000.00	\$ -	\$ 87,103.13	\$ 276,768.75
06/15/35	\$ 3,295,000.00	\$ 105,000.00	\$ 87,103.13	
12/15/35	\$ 3,190,000.00	\$ -	\$ 84,412.50	\$ 276,515.63
06/15/36	\$ 3,190,000.00	\$ 110,000.00	\$ 84,412.50	
12/15/36	\$ 3,080,000.00	\$ -	\$ 81,593.75	\$ 276,006.25
06/15/37	\$ 3,080,000.00	\$ 115,000.00	\$ 81,593.75	
12/15/37	\$ 2,965,000.00	\$ -	\$ 78,646.88	\$ 275,240.63
06/15/38	\$ 2,965,000.00	\$ 120,000.00	\$ 78,646.88	
12/15/38	\$ 2,845,000.00	\$ -	\$ 75,571.88	\$ 274,218.75
06/15/39	\$ 2,845,000.00	\$ 130,000.00	\$ 75,571.88	
12/15/39	\$ 2,715,000.00	\$ -	\$ 72,240.63	\$ 277,812.50
06/15/40	\$ 2,715,000.00	\$ 135,000.00	\$ 72,240.63	
12/15/40	\$ 2,580,000.00	\$ -	\$ 68,781.25	\$ 276,021.88
06/15/41	\$ 2,580,000.00	\$ 140,000.00	\$ 68,781.25	
12/15/41	\$ 2,440,000.00	\$ -	\$ 65,193.75	\$ 273,975.00
06/15/42	\$ 2,440,000.00	\$ 150,000.00	\$ 65,193.75	
12/15/42	\$ 2,290,000.00	\$ -	\$ 61,350.00	\$ 276,543.75
06/15/43	\$ 2,290,000.00	\$ 155,000.00	\$ 61,350.00	
12/15/43	\$ 2,135,000.00	\$ -	\$ 57,378.13	\$ 273,728.13
06/15/44	\$ 2,135,000.00	\$ 165,000.00	\$ 57,378.13	
12/15/44	\$ 1,970,000.00	\$ -	\$ 52,943.75	\$ 275,321.88
06/15/45	\$ 1,970,000.00	\$ 175,000.00	\$ 52,943.75	
12/15/45	\$ 1,795,000.00	\$ -	\$ 48,240.63	\$ 276,184.38
06/15/46	\$ 1,795,000.00	\$ 185,000.00	\$ 48,240.63	
12/15/46	\$ 1,610,000.00	\$ -	\$ 43,268.75	\$ 276,509.38
06/15/47	\$ 1,610,000.00	\$ 195,000.00	\$ 43,268.75	
12/15/47	\$ 1,415,000.00	\$ -	\$ 38,028.13	\$ 276,296.88
06/15/48	\$ 1,415,000.00	\$ 205,000.00	\$ 38,028.13	
12/15/48	\$ 1,210,000.00	\$ -	\$ 32,518.75	\$ 275,546.88
06/15/49	\$ 1,210,000.00	\$ 215,000.00	\$ 32,518.75	
12/15/49	\$ 995,000.00	\$ -	\$ 26,740.63	\$ 274,259.38
06/15/50	\$ 995,000.00	\$ 230,000.00	\$ 26,740.63	\$ -
12/15/50	\$ 765,000.00	\$ -	\$ 20,559.38	\$ 277,300.00
06/15/51	\$ 765,000.00	\$ 240,000.00	\$ 20,559.38	\$ -
12/15/51	\$ 525,000.00	\$ -	\$ 14,109.38	\$ 274,668.75
06/15/52	\$ 525,000.00	\$ 255,000.00	\$ 14,109.38	\$ -
12/15/52	\$ 270,000.00	\$ -	\$ 7,256.25	\$ 276,365.63
06/15/53	\$ 270,000.00	\$ 270,000.00	\$ 7,256.25	\$ 277,256.25
		\$ 4,040,000.00	\$ 3,793,473.75	\$ 8,004,628.13

Astonia

Community Development District

Proposed Budget Debt Service Fund Series 2024

Description	Proposed Budget FY2025	Actuals Thru 6/30/25	Projected Next 3 Months	Projected Thru 9/30/25	Proposed Budget FY2026
Revenues					
Assessments - Tax Roll	\$ 251,983	\$ 149,083	\$ 102,899	\$ 251,983	\$ 251,983
Interest Income	\$ 1,000	\$ 9,202	\$ 3,067	\$ 12,269	\$ 5,000
Carry Forward Surplus*	\$ 106,935	\$ 109,743	\$ -	\$ 109,743	\$ 125,828
Total Revenues	\$ 359,917	\$ 268,027	\$ 105,967	\$ 373,994	\$ 382,810
Expenses					
Interest- 11/01	\$ 99,083	\$ 99,083	\$ -	\$ 99,083	\$ 97,958
Principal - 05/01	\$ 50,000	\$ 50,000	\$ -	\$ 50,000	\$ 55,000
Interest - 05/01	\$ 99,083	\$ 99,083	\$ -	\$ 99,083	\$ 97,958
Total Expenditures	\$ 248,166	\$ 248,166	\$ -	\$ 248,166	\$ 250,916
Excess Revenues/(Expenditures)	\$ 111,751	\$ 19,861	\$ 105,967	\$ 125,828	\$ 131,894

*Carry forward less amount in Reserve funds.

Series 2024	
Interest - 11/01	\$96,721
Total	\$96,721

Product	ERU's	Assessable Units	ERU/Unit	Net Assessment	Net Per Unit	Gross Per Unit
Town Home	126	168	0.75	\$251,982.50	\$1,500	\$1,613
Total ERU's	126.00	168		\$251,982.50		

Astonia
Community Development District
Series 2024 Special Assessment Bonds
Amortization Schedule

Date		Balance	Principal		Interest		Total
11/01/25	\$	3,590,000.00	\$	-	\$	97,958.13	\$ 247,041.25
05/01/26	\$	3,590,000.00	\$	55,000.00	\$	97,958.13	
11/01/26	\$	3,535,000.00	\$	-	\$	96,720.63	\$ 249,678.75
05/01/27	\$	3,535,000.00	\$	55,000.00	\$	96,720.63	
11/01/27	\$	3,480,000.00	\$	-	\$	95,483.13	\$ 247,203.75
05/01/28	\$	3,480,000.00	\$	60,000.00	\$	95,483.13	
11/01/28	\$	3,420,000.00	\$	-	\$	94,133.13	\$ 249,616.25
05/01/29	\$	3,420,000.00	\$	65,000.00	\$	94,133.13	
11/01/29	\$	3,355,000.00	\$	-	\$	92,670.63	\$ 251,803.75
05/01/30	\$	3,355,000.00	\$	65,000.00	\$	92,670.63	
11/01/30	\$	3,290,000.00	\$	-	\$	91,208.13	\$ 248,878.75
05/01/31	\$	3,290,000.00	\$	70,000.00	\$	91,208.13	
11/01/31	\$	3,220,000.00	\$	-	\$	89,633.13	\$ 250,841.25
05/01/32	\$	3,220,000.00	\$	70,000.00	\$	89,633.13	
11/01/32	\$	3,150,000.00	\$	-	\$	87,751.88	\$ 247,385.00
05/01/33	\$	3,150,000.00	\$	75,000.00	\$	87,751.88	
11/01/33	\$	3,075,000.00	\$	-	\$	85,736.25	\$ 248,488.13
05/01/34	\$	3,075,000.00	\$	80,000.00	\$	85,736.25	
11/01/34	\$	2,995,000.00	\$	-	\$	83,586.25	\$ 249,322.50
05/01/35	\$	2,995,000.00	\$	85,000.00	\$	83,586.25	
11/01/35	\$	2,910,000.00	\$	-	\$	81,301.88	\$ 249,888.13

Astonia
Community Development District
Series 2024 Special Assessment Bonds
Amortization Schedule

Date		Balance	Principal		Interest		Total
05/01/36	\$	2,910,000.00	\$	90,000.00	\$	81,301.88	
11/01/36	\$	2,820,000.00	\$	-	\$	78,883.13	\$ 250,185.00
05/01/37	\$	2,820,000.00	\$	95,000.00	\$	78,883.13	
11/01/37	\$	2,725,000.00	\$	-	\$	76,330.00	\$ 250,213.13
05/01/38	\$	2,725,000.00	\$	100,000.00	\$	76,330.00	
11/01/38	\$	2,625,000.00	\$	-	\$	73,642.50	\$ 249,972.50
05/01/39	\$	2,625,000.00	\$	105,000.00	\$	73,642.50	
11/01/39	\$	2,520,000.00	\$	-	\$	70,820.63	\$ 249,463.13
05/01/40	\$	2,520,000.00	\$	110,000.00	\$	70,820.63	
11/01/40	\$	2,410,000.00	\$	-	\$	67,864.38	\$ 248,685.00
05/01/41	\$	2,410,000.00	\$	115,000.00	\$	67,864.38	
11/01/41	\$	2,295,000.00	\$	-	\$	64,773.75	\$ 247,638.13
05/01/42	\$	2,295,000.00	\$	125,000.00	\$	64,773.75	
11/01/42	\$	2,170,000.00	\$	-	\$	61,414.38	\$ 251,188.13
05/01/43	\$	2,170,000.00	\$	130,000.00	\$	61,414.38	
11/01/43	\$	2,040,000.00	\$	-	\$	57,920.63	\$ 249,335.00
05/01/44	\$	2,040,000.00	\$	135,000.00	\$	57,920.63	
11/01/44	\$	1,905,000.00	\$	-	\$	54,292.50	\$ 247,213.13
05/01/45	\$	1,905,000.00	\$	145,000.00	\$	54,292.50	
11/01/45	\$	1,760,000.00	\$	-	\$	50,160.00	\$ 249,452.50
05/01/46	\$	1,760,000.00	\$	155,000.00	\$	50,160.00	
11/01/46	\$	1,605,000.00	\$	-	\$	45,742.50	\$ 250,902.50
05/01/47	\$	1,605,000.00	\$	165,000.00	\$	45,742.50	
11/01/47	\$	1,440,000.00	\$	-	\$	41,040.00	\$ 251,782.50
05/01/48	\$	1,440,000.00	\$	170,000.00	\$	41,040.00	
11/01/48	\$	1,270,000.00	\$	-	\$	36,195.00	\$ 247,235.00
05/01/49	\$	1,270,000.00	\$	180,000.00	\$	36,195.00	
11/01/49	\$	1,090,000.00	\$	-	\$	31,065.00	\$ 247,260.00
05/01/50	\$	1,090,000.00	\$	195,000.00	\$	31,065.00	
11/01/50	\$	895,000.00	\$	-	\$	25,507.50	\$ 251,572.50
05/01/51	\$	895,000.00	\$	205,000.00	\$	25,507.50	
11/01/51	\$	690,000.00	\$	-	\$	19,665.00	\$ 250,172.50
05/01/52	\$	690,000.00	\$	215,000.00	\$	19,665.00	
11/01/52	\$	475,000.00	\$	-	\$	13,537.50	\$ 248,202.50
05/01/53	\$	475,000.00	\$	230,000.00	\$	13,537.50	
11/01/53	\$	245,000.00	\$	-	\$	6,982.50	\$ 250,520.00
05/01/54	\$	245,000.00	\$	245,000.00	\$	6,982.50	\$ 251,982.50
			\$	3,590,000.00	\$	3,744,040.00	\$ 7,483,123.13

SECTION B

RESOLUTION 2025-09
A RESOLUTION OF THE BOARD OF SUPERVISORS OF
THE ASTONIA COMMUNITY DEVELOPMENT DISTRICT
MAKING A DETERMINATION OF BENEFIT AND
IMPOSING SPECIAL ASSESSMENTS FOR FISCAL YEAR
2026; PROVIDING FOR THE COLLECTION AND
ENFORCEMENT OF SPECIAL ASSESSMENTS;
CERTIFYING AN ASSESSMENT ROLL; PROVIDING FOR
AMENDMENTS TO THE ASSESSMENT ROLL;
PROVIDING A SEVERABILITY CLAUSE; AND
PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Astonia 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 2026**”), attached hereto as **Exhibit A** and incorporated by reference herein; 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 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 of the Astonia Community Development District (“**Assessment Roll**”) 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, 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 ASTONIA 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, as shown in **Exhibits A and B**, 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 13TH DAY OF AUGUST 2025.

ATTEST:

**ASTONIA COMMUNITY
DEVELOPMENT DISTRICT**

Secretary / Assistant Secretary

By:_____

Its:_____

Exhibit A: Adopted Budget for Fiscal Year 2026

Exhibit B: Assessment Roll

Astoria CDD
FY 26 Assessment Roll

PARCEL ID	O&M	2020 Debt	2021 (AA2) Debt	2021 (North) Debt	2023 Debt	2024 Debt	Total
272615704225000010	\$789.34			\$1,397.85			\$2,187.19
272615704225000020	\$789.34			\$1,397.85			\$2,187.19
272615704225000030	\$789.34			\$1,397.85			\$2,187.19
272615704225000040	\$789.34			\$1,397.85			\$2,187.19
272615704225000050	\$789.34			\$1,397.85			\$2,187.19
272615704225000060	\$789.34			\$1,397.85			\$2,187.19
272615704225000070	\$789.34			\$1,118.28			\$1,907.62
272615704225000080	\$789.34			\$1,118.28			\$1,907.62
272615704225000090	\$789.34			\$1,118.28			\$1,907.62
272615704225000100	\$789.34			\$1,118.28			\$1,907.62
272615704225000110	\$789.34			\$1,118.28			\$1,907.62
272615704225000120	\$789.34			\$1,397.85			\$2,187.19
272615704225000130	\$789.34			\$1,397.85			\$2,187.19
272615704225000140	\$789.34			\$1,397.85			\$2,187.19
272615704225000150	\$789.34			\$1,397.85			\$2,187.19
272615704225000160	\$789.34			\$1,397.85			\$2,187.19
272615704225000170	\$789.34			\$1,397.85			\$2,187.19
272615704225000180	\$789.34			\$1,118.28			\$1,907.62
272615704225000190	\$789.34			\$1,118.28			\$1,907.62
272615704225000200	\$789.34			\$1,118.28			\$1,907.62
272615704225000210	\$789.34			\$1,397.85			\$2,187.19
272615704225000220	\$789.34			\$1,397.85			\$2,187.19
272615704225000230	\$789.34			\$1,397.85			\$2,187.19
272615704225000240	\$789.34			\$1,397.85			\$2,187.19
272615704225000250	\$789.34			\$1,118.28			\$1,907.62
272615704225000260	\$789.34			\$1,118.28			\$1,907.62
272615704225000270	\$789.34			\$1,118.28			\$1,907.62
272615704225000280	\$789.34			\$1,118.28			\$1,907.62
272615704225000290	\$789.34			\$1,118.28			\$1,907.62
272615704225000300	\$789.34			\$1,118.28			\$1,907.62
272615704225000310	\$789.34			\$1,397.85			\$2,187.19
272615704225000320	\$789.34			\$1,118.28			\$1,907.62
272615704225000330	\$789.34			\$1,397.85			\$2,187.19
272615704225000340	\$789.34			\$1,397.85			\$2,187.19
272615704225000350	\$789.34			\$1,397.85			\$2,187.19
272615704225000360	\$789.34			\$1,397.85			\$2,187.19
272615704225000370	\$789.34			\$1,397.85			\$2,187.19
272615704225000380	\$789.34			\$1,397.85			\$2,187.19
272615704225000390	\$789.34			\$1,118.28			\$1,907.62
272615704225000400	\$789.34			\$1,397.85			\$2,187.19
272615704225000410	\$789.34			\$1,118.28			\$1,907.62
272615704225000420	\$789.34			\$1,118.28			\$1,907.62
272615704225000430	\$789.34			\$1,118.28			\$1,907.62
272615704225000440	\$789.34			\$1,118.28			\$1,907.62
272615704225000450	\$789.34			\$1,118.28			\$1,907.62
272615704225000460	\$789.34			\$1,118.28			\$1,907.62
272615704225000470	\$789.34			\$1,397.85			\$2,187.19
272615704225000480	\$789.34			\$1,397.85			\$2,187.19
272615704225000490	\$789.34			\$1,397.85			\$2,187.19
272615704225000500	\$789.34			\$1,397.85			\$2,187.19
272615704225000510	\$789.34			\$1,397.85			\$2,187.19
272615704225000520	\$789.34			\$1,397.85			\$2,187.19
272615704225000530	\$789.34			\$1,397.85			\$2,187.19
272615704225000540	\$789.34			\$1,397.85			\$2,187.19
272615704225000550	\$789.34			\$1,397.85			\$2,187.19
272615704225000560	\$789.34			\$1,397.85			\$2,187.19
272615704225000570	\$789.34			\$1,118.28			\$1,907.62
272615704225000580	\$789.34			\$1,118.28			\$1,907.62
272615704225000590	\$789.34			\$1,118.28			\$1,907.62
272615704225000600	\$789.34			\$1,118.28			\$1,907.62
272615704225000610	\$789.34			\$1,118.28			\$1,907.62
272615704225000620	\$789.34			\$1,118.28			\$1,907.62
272615704225000630	\$789.34			\$1,397.85			\$2,187.19
272615704225000640	\$789.34			\$1,118.28			\$1,907.62

PARCEL ID	O&M	2020 Debt	2021 (AA2) Debt	2021 (North) Debt	2023 Debt	2024 Debt	Total
272615704225000650	\$789.34			\$1,397.85			\$2,187.19
272615704225000660	\$789.34			\$1,397.85			\$2,187.19
272615704225000670	\$789.34			\$1,397.85			\$2,187.19
272615704225000680	\$789.34			\$1,397.85			\$2,187.19
272615704225000690	\$789.34			\$1,397.85			\$2,187.19
272615704225000700	\$789.34			\$1,397.85			\$2,187.19
272615704225000710	\$789.34			\$1,118.28			\$1,907.62
272615704225000720	\$789.34			\$1,397.85			\$2,187.19
272615704225000730	\$789.34			\$1,397.85			\$2,187.19
272615704225000740	\$789.34			\$1,118.28			\$1,907.62
272615704225000750	\$789.34			\$1,118.28			\$1,907.62
272615704225000760	\$789.34			\$1,118.28			\$1,907.62
272615704225000770	\$789.34			\$1,118.28			\$1,907.62
272615704225000780	\$789.34			\$1,118.28			\$1,907.62
272615704225000790	\$789.34			\$1,397.85			\$2,187.19
272615704225000800	\$789.34			\$1,397.85			\$2,187.19
272615704225000810	\$789.34			\$1,397.85			\$2,187.19
272615704225000820	\$789.34			\$1,397.85			\$2,187.19
272615704225000830	\$789.34			\$1,397.85			\$2,187.19
272615704225000840	\$789.34			\$1,397.85			\$2,187.19
272615704225000850	\$789.34			\$1,397.85			\$2,187.19
272615704225000860	\$789.34			\$1,397.85			\$2,187.19
272615704225000870	\$789.34			\$1,397.85			\$2,187.19
272615704225000880	\$789.34			\$1,397.85			\$2,187.19
272615704225000890	\$789.34			\$1,397.85			\$2,187.19
272615704225000900	\$789.34			\$1,397.85			\$2,187.19
272615704225000910	\$789.34			\$1,118.28			\$1,907.62
272615704225000920	\$789.34			\$1,118.28			\$1,907.62
272615704225000930	\$789.34			\$1,118.28			\$1,907.62
272615704225000940	\$789.34			\$1,118.28			\$1,907.62
272615704225000950	\$789.34			\$1,118.28			\$1,907.62
272615704225000960	\$789.34			\$1,397.85			\$2,187.19
272615704225000970	\$789.34			\$1,397.85			\$2,187.19
272615704225000980	\$789.34			\$1,118.28			\$1,907.62
272615704225000990	\$789.34			\$1,397.85			\$2,187.19
272615704225001000	\$789.34			\$1,397.85			\$2,187.19
272615704225001010	\$789.34			\$1,397.85			\$2,187.19
272615704225001020	\$789.34			\$1,397.85			\$2,187.19
272615704225001030	\$789.34			\$1,397.85			\$2,187.19
272615704225001040	\$789.34			\$1,397.85			\$2,187.19
272615704225001050	\$789.34			\$1,397.85			\$2,187.19
272615704225001060	\$789.34			\$1,397.85			\$2,187.19
272615704225001070	\$789.34			\$1,397.85			\$2,187.19
272615704225001080	\$789.34			\$1,118.28			\$1,907.62
272615704225001090	\$789.34			\$1,118.28			\$1,907.62
272615704225001100	\$789.34			\$1,118.28			\$1,907.62
272615704225001110	\$789.34			\$1,118.28			\$1,907.62
272615704225001120	\$789.34			\$1,118.28			\$1,907.62
272615704225001130	\$789.34			\$1,118.28			\$1,907.62
272615704225001140	\$789.34			\$1,397.85			\$2,187.19
272615704225001150	\$789.34			\$1,118.28			\$1,907.62
272615704225001160	\$789.34			\$1,397.85			\$2,187.19
272615704225001170	\$789.34			\$1,397.85			\$2,187.19
272615704225001180	\$789.34			\$1,397.85			\$2,187.19
272615704225001190	\$789.34			\$1,118.28			\$1,907.62
272615704225001200	\$789.34			\$1,397.85			\$2,187.19
272615704225001210	\$789.34			\$1,397.85			\$2,187.19
272615704225001220	\$789.34			\$1,118.28			\$1,907.62
272615704225001230	\$789.34			\$1,118.28			\$1,907.62
272615704225001240	\$789.34			\$1,118.28			\$1,907.62
272615704225001250	\$789.34			\$1,118.28			\$1,907.62
272615704225001260	\$789.34			\$1,397.85			\$2,187.19
272615704225001270	\$789.34			\$1,397.85			\$2,187.19
272615704225001280	\$789.34			\$1,118.28			\$1,907.62
272615704225001290	\$789.34			\$1,118.28			\$1,907.62
272615704225001300	\$789.34			\$1,118.28			\$1,907.62
272615704225001310	\$789.34			\$1,118.28			\$1,907.62

PARCEL ID	O&M	2020 Debt	2021 (AA2) Debt	2021 (North) Debt	2023 Debt	2024 Debt	Total
272615704225001320	\$789.34			\$1,118.28			\$1,907.62
272615704225001330	\$789.34			\$1,118.28			\$1,907.62
272615704225001340	\$789.34			\$1,397.85			\$2,187.19
272615704225001350	\$789.34			\$1,397.85			\$2,187.19
272615704225001360	\$789.34			\$1,397.85			\$2,187.19
272615704225001370	\$789.34			\$1,118.28			\$1,907.62
272615704225001380	\$789.34			\$1,118.28			\$1,907.62
272615704225001390	\$789.34			\$1,118.28			\$1,907.62
272615704225001400	\$789.34			\$1,397.85			\$2,187.19
272615704225001410	\$789.34			\$1,397.85			\$2,187.19
272615704225001420	\$789.34			\$1,397.85			\$2,187.19
272615704225001430	\$789.34			\$1,397.85			\$2,187.19
272615704225001440	\$789.34			\$1,397.85			\$2,187.19
272615704225001450	\$789.34			\$1,118.28			\$1,907.62
272615704225001460	\$789.34			\$1,118.28			\$1,907.62
272615704225001470	\$789.34			\$1,118.28			\$1,907.62
272615704225001480	\$789.34			\$1,118.28			\$1,907.62
272615704225001490	\$789.34			\$1,118.28			\$1,907.62
272615704225001500	\$789.34			\$1,118.28			\$1,907.62
272615704225001510	\$789.34			\$1,397.85			\$2,187.19
272615704225001520	\$789.34			\$1,397.85			\$2,187.19
272615704225001530	\$789.34			\$1,397.85			\$2,187.19
272615704225001540	\$789.34			\$1,397.85			\$2,187.19
272615704225001550	\$789.34			\$1,397.85			\$2,187.19
272615704225001560	\$789.34			\$1,397.85			\$2,187.19
272615704225001570	\$789.34			\$1,118.28			\$1,907.62
272615704225001580	\$789.34			\$1,118.28			\$1,907.62
272615704225001590	\$789.34			\$1,118.28			\$1,907.62
272615704225001600	\$789.34			\$1,118.28			\$1,907.62
272615704225001830	\$789.34			\$1,118.28			\$1,907.62
272615704225001840	\$789.34			\$1,118.28			\$1,907.62
272615704225001850	\$789.34			\$1,397.85			\$2,187.19
272615704225001860	\$789.34			\$1,397.85			\$2,187.19
272615704225001870	\$789.34			\$1,397.85			\$2,187.19
272615704225001880	\$789.34			\$1,397.85			\$2,187.19
272615704225001890	\$789.34			\$1,397.85			\$2,187.19
272615704225001900	\$789.34			\$1,397.85			\$2,187.19
272615704225001910	\$789.34			\$1,118.28			\$1,907.62
272615704225001920	\$789.34			\$1,118.28			\$1,907.62
272615704225001930	\$789.34			\$1,118.28			\$1,907.62
272615704225001940	\$789.34			\$1,118.28			\$1,907.62
272615704225001950	\$789.34			\$1,397.85			\$2,187.19
272615704225001960	\$789.34			\$1,397.85			\$2,187.19
272615704225001970	\$789.34			\$1,397.85			\$2,187.19
272615704225001980	\$789.34			\$1,397.85			\$2,187.19
272615704225001990	\$789.34			\$1,397.85			\$2,187.19
272615704225002000	\$789.34			\$1,118.28			\$1,907.62
272615704225002010	\$789.34			\$1,118.28			\$1,907.62
272615704225002020	\$789.34			\$1,118.28			\$1,907.62
272615704225002030	\$789.34			\$1,397.85			\$2,187.19
272615704225002040	\$789.34			\$1,397.85			\$2,187.19
272615704225002050	\$789.34			\$1,397.85			\$2,187.19
272615704225002060	\$789.34			\$1,397.85			\$2,187.19
272615704225002070	\$789.34			\$1,118.28			\$1,907.62
272615704225002080	\$789.34			\$1,118.28			\$1,907.62
272615704225002090	\$789.34			\$1,118.28			\$1,907.62
272615704225002100	\$789.34			\$1,118.28			\$1,907.62
272615704225002110	\$789.34			\$1,397.85			\$2,187.19
272615704225002120	\$789.34			\$1,397.85			\$2,187.19
272615704225002130	\$789.34			\$1,397.85			\$2,187.19
272615704225002140	\$789.34			\$1,397.85			\$2,187.19
272615704225002150	\$789.34			\$1,397.85			\$2,187.19
272615704225002160	\$789.34			\$1,397.85			\$2,187.19
272615704225002170	\$789.34			\$1,397.85			\$2,187.19
272615704225002180	\$789.34			\$1,397.85			\$2,187.19
272615704225002190	\$789.34			\$1,118.28			\$1,907.62
272615704225002200	\$789.34			\$1,118.28			\$1,907.62

PARCEL ID	O&M	2020 Debt	2021 (AA2) Debt	2021 (North) Debt	2023 Debt	2024 Debt	Total
272615704225002210	\$789.34			\$1,118.28			\$1,907.62
272615704225002220	\$789.34			\$1,118.28			\$1,907.62
272615704225002230	\$789.34			\$1,397.85			\$2,187.19
272615704225002240	\$789.34			\$1,397.85			\$2,187.19
272615704225002250	\$789.34			\$1,397.85			\$2,187.19
272615704225002260	\$789.34			\$1,397.85			\$2,187.19
272615704225002270	\$789.34			\$1,118.28			\$1,907.62
272615704225002280	\$789.34			\$1,118.28			\$1,907.62
272615704225002290	\$789.34			\$1,118.28			\$1,907.62
272615704225002300	\$789.34			\$1,397.85			\$2,187.19
272615704225002310	\$789.34			\$1,397.85			\$2,187.19
272615704225002320	\$789.34			\$1,397.85			\$2,187.19
272615704225002330	\$789.34			\$1,397.85			\$2,187.19
272615704225002340	\$789.34			\$1,118.28			\$1,907.62
272615704225002350	\$789.34			\$1,118.28			\$1,907.62
272615704225002360	\$789.34			\$1,118.28			\$1,907.62
272615704225002370	\$789.34			\$1,397.85			\$2,187.19
272615704225002380	\$789.34			\$1,397.85			\$2,187.19
272615704225002390	\$789.34			\$1,397.85			\$2,187.19
272615704225002400	\$789.34			\$1,397.85			\$2,187.19
272615704225002410	\$789.34			\$1,118.28			\$1,907.62
272615704225002420	\$789.34			\$1,118.28			\$1,907.62
272615704225002430	\$789.34			\$1,118.28			\$1,907.62
272615704225002440	\$789.34			\$1,118.28			\$1,907.62
272615704225002450	\$789.34			\$1,397.85			\$2,187.19
272615704225002460	\$789.34			\$1,397.85			\$2,187.19
272615704225002470	\$789.34			\$1,397.85			\$2,187.19
272615704225002480	\$789.34			\$1,397.85			\$2,187.19
272615704225002490	\$789.34			\$1,118.28			\$1,907.62
272615704225002500	\$789.34			\$1,397.85			\$2,187.19
272615704225002510	\$789.34			\$1,397.85			\$2,187.19
272615704225002520	\$789.34			\$1,118.28			\$1,907.62
272615704225002530	\$789.34			\$1,118.28			\$1,907.62
272615704225002540	\$789.34			\$1,118.28			\$1,907.62
272615704225002550	\$789.34			\$1,118.28			\$1,907.62
272615704225002560	\$789.34			\$1,397.85			\$2,187.19
272615704225002570	\$789.34			\$1,397.85			\$2,187.19
272615704225002580	\$789.34			\$1,118.28			\$1,907.62
272615704225002590	\$789.34			\$1,118.28			\$1,907.62
272615704225002600	\$789.34			\$1,397.85			\$2,187.19
272615704225002610	\$789.34			\$1,397.85			\$2,187.19
272615704225002620	\$789.34			\$1,397.85			\$2,187.19
272615704225002630	\$789.34			\$1,397.85			\$2,187.19
272615704225002640	\$789.34			\$1,397.85			\$2,187.19
272615704225002650	\$789.34			\$1,397.85			\$2,187.19
272615704225002660	\$789.34			\$1,397.85			\$2,187.19
272615704225002670	\$789.34			\$1,397.85			\$2,187.19
272615704225002680	\$789.34			\$1,397.85			\$2,187.19
272615704225002690	\$789.34			\$1,397.85			\$2,187.19
272615704225002700	\$789.34			\$1,118.28			\$1,907.62
272615704225002710	\$789.34			\$1,118.28			\$1,907.62
272615704225002720	\$789.34			\$1,118.28			\$1,907.62
272615704225002730	\$789.34			\$1,118.28			\$1,907.62
272615704225002740	\$789.34			\$1,397.85			\$2,187.19
272615704225002750	\$789.34			\$1,397.85			\$2,187.19
272615704225002760	\$789.34			\$1,118.28			\$1,907.62
272615704225002770	\$789.34			\$1,118.28			\$1,907.62
272615704225002780	\$789.34			\$1,118.28			\$1,907.62
272615704225002790	\$789.34			\$1,397.85			\$2,187.19
272615704225002800	\$789.34			\$1,397.85			\$2,187.19
272615704225002810	\$789.34			\$1,397.85			\$2,187.19
272615704225002820	\$789.34			\$1,397.85			\$2,187.19
272615704225002830	\$789.34			\$1,397.85			\$2,187.19
272615704225002840	\$789.34			\$1,397.85			\$2,187.19
272615704225002850	\$789.34			\$1,397.85			\$2,187.19
272615704225002860	\$789.34			\$1,118.28			\$1,907.62
272615704225002870	\$789.34			\$1,118.28			\$1,907.62

PARCEL ID	O&M	2020 Debt	2021 (AA2) Debt	2021 (North) Debt	2023 Debt	2024 Debt	Total
272615704225002880	\$789.34			\$1,118.28			\$1,907.62
272615704225002890	\$789.34			\$1,118.28			\$1,907.62
272615704225002900	\$789.34			\$1,118.28			\$1,907.62
272615704225002910	\$789.34			\$1,118.28			\$1,907.62
272615704225002920	\$789.34			\$1,118.28			\$1,907.62
272615704225002930	\$789.34			\$1,397.85			\$2,187.19
272615704225002940	\$789.34			\$1,397.85			\$2,187.19
272615704225002950	\$789.34			\$1,397.85			\$2,187.19
272615704225002960	\$789.34			\$1,397.85			\$2,187.19
272615704225002970	\$789.34			\$1,397.85			\$2,187.19
272615704225002980	\$789.34			\$1,397.85			\$2,187.19
272615704225002990	\$789.34			\$1,397.85			\$2,187.19
272615704225003000	\$789.34			\$1,397.85			\$2,187.19
272615704225003010	\$789.34			\$1,397.85			\$2,187.19
272615704225003020	\$789.34			\$1,397.85			\$2,187.19
272615704225003030	\$789.34			\$1,118.28			\$1,907.62
272615704225003040	\$789.34			\$1,118.28			\$1,907.62
272615704225003050	\$789.34			\$1,118.28			\$1,907.62
272615704225003060	\$789.34			\$1,118.28			\$1,907.62
272615704225003070	\$789.34			\$1,118.28			\$1,907.62
272615704225003080	\$789.34			\$1,118.28			\$1,907.62
272615704225003090	\$789.34			\$1,118.28			\$1,907.62
272615704225003100	\$789.34			\$1,397.85			\$2,187.19
272615704225003110	\$789.34			\$1,397.85			\$2,187.19
272615704225003120	\$789.34			\$1,397.85			\$2,187.19
272615704225003130	\$789.34			\$1,397.85			\$2,187.19
272615704225003140	\$789.34			\$1,397.85			\$2,187.19
272615704225003150	\$789.34			\$1,397.85			\$2,187.19
272615704225003160	\$789.34			\$1,397.85			\$2,187.19
272615704225003170	\$789.34			\$1,397.85			\$2,187.19
272615704225003180	\$789.34			\$1,397.85			\$2,187.19
272615704225003190	\$789.34			\$1,397.85			\$2,187.19
272615704225003200	\$789.34			\$1,118.28			\$1,907.62
272615704225003210	\$789.34			\$1,118.28			\$1,907.62
272615704225003220	\$789.34			\$1,118.28			\$1,907.62
272615704225003230	\$789.34			\$1,118.28			\$1,907.62
272615704225003240	\$789.34			\$1,118.28			\$1,907.62
272615704225003250	\$789.34			\$1,397.85			\$2,187.19
272615704225003260	\$789.34			\$1,397.85			\$2,187.19
272615704225003270	\$789.34			\$1,397.85			\$2,187.19
272615704225003280	\$789.34			\$1,397.85			\$2,187.19
272615704225003290	\$789.34			\$1,397.85			\$2,187.19
272615704225003300	\$789.34			\$1,397.85			\$2,187.19
272615704225003310	\$789.34			\$1,397.85			\$2,187.19
272615704225003320	\$789.34			\$1,397.85			\$2,187.19
272615704225003330	\$0.00			\$0.00			\$0.00
272615704225003340	\$0.00			\$0.00			\$0.00
272615704226001610	\$789.34			\$1,118.28			\$1,907.62
272615704226001620	\$789.34			\$1,397.85			\$2,187.19
272615704226001630	\$789.34			\$1,397.85			\$2,187.19
272615704226001640	\$789.34			\$1,397.85			\$2,187.19
272615704226001650	\$789.34			\$1,397.85			\$2,187.19
272615704226001660	\$789.34			\$1,397.85			\$2,187.19
272615704226001670	\$789.34			\$1,118.28			\$1,907.62
272615704226001680	\$789.34			\$1,118.28			\$1,907.62
272615704226001690	\$789.34			\$1,118.28			\$1,907.62
272615704226001700	\$789.34			\$1,397.85			\$2,187.19
272615704226001710	\$789.34			\$1,397.85			\$2,187.19
272615704226001720	\$789.34			\$1,397.85			\$2,187.19
272615704226001730	\$789.34			\$1,397.85			\$2,187.19
272615704226001740	\$789.34			\$1,397.85			\$2,187.19
272615704226001750	\$789.34			\$1,397.85			\$2,187.19
272615704226001760	\$789.34			\$1,397.85			\$2,187.19
272615704226001770	\$789.34			\$1,118.28			\$1,907.62
272615704226001780	\$789.34			\$1,397.85			\$2,187.19
272615704226001790	\$789.34			\$1,397.85			\$2,187.19
272615704226001800	\$789.34			\$1,397.85			\$2,187.19

PARCEL ID	O&M	2020 Debt	2021 (AA2) Debt	2021 (North) Debt	2023 Debt	2024 Debt	Total
272615704226001810	\$789.34			\$1,118.28			\$1,907.62
272615704226001820	\$789.34			\$1,118.28			\$1,907.62
272615704226001830	\$0.00						\$0.00
272616704300000010	\$592.00					\$1,612.79	\$2,204.79
272616704300000020	\$592.00					\$1,612.79	\$2,204.79
272616704300000030	\$592.00					\$1,612.79	\$2,204.79
272616704300000040	\$592.00					\$1,612.79	\$2,204.79
272616704300000050	\$592.00					\$1,612.79	\$2,204.79
272616704300000060	\$592.00					\$1,612.79	\$2,204.79
272616704300000070	\$592.00					\$1,612.79	\$2,204.79
272616704300000080	\$592.00					\$1,612.79	\$2,204.79
272616704300000090	\$592.00					\$1,612.79	\$2,204.79
272616704300000100	\$592.00					\$1,612.79	\$2,204.79
272616704300000110	\$592.00					\$1,612.79	\$2,204.79
272616704300000120	\$592.00					\$1,612.79	\$2,204.79
272616704300000130	\$592.00					\$1,612.79	\$2,204.79
272616704300000140	\$592.00					\$1,612.79	\$2,204.79
272616704300000150	\$592.00					\$1,612.79	\$2,204.79
272616704300000160	\$592.00					\$1,612.79	\$2,204.79
272616704300000170	\$592.00					\$1,612.79	\$2,204.79
272616704300000180	\$592.00					\$1,612.79	\$2,204.79
272616704300000190	\$592.00					\$1,612.79	\$2,204.79
272616704300000200	\$592.00					\$1,612.79	\$2,204.79
272616704300000210	\$592.00					\$1,612.79	\$2,204.79
272616704300000220	\$592.00					\$1,612.79	\$2,204.79
272616704300000230	\$592.00					\$1,612.79	\$2,204.79
272616704300000240	\$592.00					\$1,612.79	\$2,204.79
272616704300000250	\$592.00					\$1,612.79	\$2,204.79
272616704300000260	\$592.00					\$1,612.79	\$2,204.79
272616704300000270	\$592.00					\$1,612.79	\$2,204.79
272616704300000280	\$592.00					\$1,612.79	\$2,204.79
272616704300000290	\$592.00					\$1,612.79	\$2,204.79
272616704300000300	\$592.00					\$1,612.79	\$2,204.79
272616704300000310	\$592.00					\$1,612.79	\$2,204.79
272616704300000320	\$592.00					\$1,612.79	\$2,204.79
272616704300000330	\$592.00					\$1,612.79	\$2,204.79
272616704300000340	\$592.00					\$1,612.79	\$2,204.79
272616704300000350	\$592.00					\$1,612.79	\$2,204.79
272616704300000360	\$592.00					\$1,612.79	\$2,204.79
272616704300000370	\$592.00					\$1,612.79	\$2,204.79
272616704300000380	\$592.00					\$1,612.79	\$2,204.79
272616704300000390	\$592.00					\$1,612.79	\$2,204.79
272616704300000400	\$592.00					\$1,612.79	\$2,204.79
272616704300000410	\$592.00					\$1,612.79	\$2,204.79
272616704300000420	\$592.00					\$1,612.79	\$2,204.79
272616704300000430	\$592.00					\$1,612.79	\$2,204.79
272616704300000440	\$592.00					\$1,612.79	\$2,204.79
272616704300000450	\$592.00					\$1,612.79	\$2,204.79
272616704300000460	\$592.00					\$1,612.79	\$2,204.7

PARCEL ID	O&M	2020 Debt	2021 (AA2) Debt	2021 (North) Debt	2023 Debt	2024 Debt	Total
272616704300000650	\$592.00					\$1,612.79	\$2,204.79
272616704300000660	\$592.00					\$1,612.79	\$2,204.79
272616704300000670	\$592.00					\$1,612.79	\$2,204.79
272616704300000680	\$592.00					\$1,612.79	\$2,204.79
272616704300000690	\$592.00					\$1,612.79	\$2,204.79
272616704300000700	\$592.00					\$1,612.79	\$2,204.79
272616704300000710	\$592.00					\$1,612.79	\$2,204.79
272616704300000720	\$592.00					\$1,612.79	\$2,204.79
272616704300000730	\$592.00					\$1,612.79	\$2,204.79
272616704300000740	\$592.00					\$1,612.79	\$2,204.79
272616704300000750	\$592.00					\$1,612.79	\$2,204.79
272616704300000760	\$592.00					\$1,612.79	\$2,204.79
272616704300000770	\$592.00					\$1,612.79	\$2,204.79
272616704300000780	\$592.00					\$1,612.79	\$2,204.79
272616704300000790	\$592.00					\$1,612.79	\$2,204.79
272616704300000800	\$592.00					\$1,612.79	\$2,204.79
272616704300000810	\$592.00					\$1,612.79	\$2,204.79
272616704300000820	\$592.00					\$1,612.79	\$2,204.79
272616704300000830	\$592.00					\$1,612.79	\$2,204.79
272616704300000840	\$592.00					\$1,612.79	\$2,204.79
272616704300000850	\$592.00					\$1,612.79	\$2,204.79
272616704300000860	\$592.00					\$1,612.79	\$2,204.79
272616704300000870	\$592.00					\$1,612.79	\$2,204.79
272616704300000880	\$592.00					\$1,612.79	\$2,204.79
272616704300000890	\$592.00					\$1,612.79	\$2,204.79
272616704300000900	\$592.00					\$1,612.79	\$2,204.79
272616704300000910	\$592.00					\$1,612.79	\$2,204.79
272616704300000920	\$592.00					\$1,612.79	\$2,204.79
272616704300000930	\$592.00					\$1,612.79	\$2,204.79
272616704300000940	\$592.00					\$1,612.79	\$2,204.79
272616704300000950	\$592.00					\$1,612.79	\$2,204.79
272616704300000960	\$592.00					\$1,612.79	\$2,204.79
272616704300000970	\$592.00					\$1,612.79	\$2,204.79
272616704300000980	\$592.00					\$1,612.79	\$2,204.79
272616704300000990	\$592.00					\$1,612.79	\$2,204.79
272616704300001000	\$592.00					\$1,612.79	\$2,204.79
272616704300001010	\$592.00					\$1,612.79	\$2,204.79
272616704300001020	\$592.00					\$1,612.79	\$2,204.79
272616704300001030	\$592.00					\$1,612.79	\$2,204.79
272616704300001040	\$592.00					\$1,612.79	\$2,204.79
272616704300001050	\$592.00					\$1,612.79	\$2,204.79
272616704300001060	\$592.00					\$1,612.79	\$2,204.79
272616704300001070	\$592.00					\$1,612.79	\$2,204.79
272616704300001080	\$592.00					\$1,612.79	\$2,204.79
272616704300001090	\$592.00					\$1,612.79	\$2,204.79
272616704300001100	\$592.00					\$1,612.79	\$2,204.79
272616704300001110	\$592.00					\$1,612.79	\$2,204.79
272616704300001120	\$592.00					\$1,612.79	\$2,204.79
272616704300001130	\$592.00					\$1,612.79	\$2,204.79
272616704300001140	\$592.00					\$1,612.79	\$2,204.79
272616704300001150	\$592.00					\$1,612.79	\$2,204.79
272616704300001160	\$592.00					\$1,612.79	\$2,204.79
272616704300001170	\$592.00					\$1,612.79	\$2,204.79
272616704300001180	\$592.00					\$1,612.79	\$2,204.79
272616704300001190	\$592.00					\$1,612.79	\$2,204.79
272616704300001200	\$592.00					\$1,612.79	\$2,204.79
272616704300001210	\$592.00					\$1,612.79	\$2,204.79
272616704300001220	\$592.00					\$1,612.79	\$2,204.79
272616704300001230	\$592.00					\$1,612.79	\$2,204.79
272616704300001240	\$592.00					\$1,612.79	\$2,204.79
272616704300001250	\$592.00					\$1,612.79	\$2,204.79
272616704300001260	\$592.00					\$1,612.79	\$2,204.79
272616704300001270	\$592.00					\$1,612.79	\$2,204.79
272616704300001280	\$592.00					\$1,612.79	\$2,204.79
272616704300001290	\$592.00					\$1,612.79	\$2,204.79
272616704300001300	\$592.00					\$1,612.79	\$2,204.79
272616704300001310	\$592.00					\$1,612.79	\$2,204.79

PARCEL ID	O&M	2020 Debt	2021 (AA2) Debt	2021 (North) Debt	2023 Debt	2024 Debt	Total
272616704300001320	\$592.00					\$1,612.79	\$2,204.79
272616704300001330	\$592.00					\$1,612.79	\$2,204.79
272616704300001340	\$592.00					\$1,612.79	\$2,204.79
272616704300001350	\$592.00					\$1,612.79	\$2,204.79
272616704300001360	\$592.00					\$1,612.79	\$2,204.79
272616704300001370	\$592.00					\$1,612.79	\$2,204.79
272616704300001380	\$592.00					\$1,612.79	\$2,204.79
272616704300001390	\$592.00					\$1,612.79	\$2,204.79
272616704300001400	\$592.00					\$1,612.79	\$2,204.79
272616704300001410	\$592.00					\$1,612.79	\$2,204.79
272616704300001420	\$592.00					\$1,612.79	\$2,204.79
272616704300001430	\$592.00					\$1,612.79	\$2,204.79
272616704300001440	\$592.00					\$1,612.79	\$2,204.79
272616704300001450	\$592.00					\$1,612.79	\$2,204.79
272616704300001460	\$592.00					\$1,612.79	\$2,204.79
272616704300001470	\$592.00					\$1,612.79	\$2,204.79
272616704300001480	\$592.00					\$1,612.79	\$2,204.79
272616704300001490	\$592.00					\$1,612.79	\$2,204.79
272616704300001500	\$592.00					\$1,612.79	\$2,204.79
272616704300001510	\$592.00					\$1,612.79	\$2,204.79
272616704300001520	\$592.00					\$1,612.79	\$2,204.79
272616704300001530	\$592.00					\$1,612.79	\$2,204.79
272616704300001540	\$592.00					\$1,612.79	\$2,204.79
272616704300001550	\$592.00					\$1,612.79	\$2,204.79
272616704300001560	\$592.00					\$1,612.79	\$2,204.79
272616704300001570	\$592.00					\$1,612.79	\$2,204.79
272616704300001580	\$592.00					\$1,612.79	\$2,204.79
272616704300001590	\$592.00					\$1,612.79	\$2,204.79
272616704300001600	\$592.00					\$1,612.79	\$2,204.79
272616704300001610	\$592.00					\$1,612.79	\$2,204.79
272616704300001620	\$592.00					\$1,612.79	\$2,204.79
272616704300001630	\$592.00					\$1,612.79	\$2,204.79
272616704300001640	\$592.00					\$1,612.79	\$2,204.79
272616704300001650	\$592.00					\$1,612.79	\$2,204.79
272616704300001660	\$592.00					\$1,612.79	\$2,204.79
272616704300001670	\$592.00					\$1,612.79	\$2,204.79
272616704300001680	\$592.00					\$1,612.79	\$2,204.79
272616704300001690	\$0.00						\$0.00
272616704300001700	\$0.00						\$0.00
272616704300001710	\$0.00						\$0.00
272616704300001720	\$0.00						\$0.00
272616704300001730	\$0.00						\$0.00
272616704300001740	\$0.00						\$0.00
272616704300001750	\$0.00						\$0.00
272622706096000010	\$789.34	\$1,343.49					\$2,132.83
272622706096000020	\$789.34	\$1,343.49					\$2,132.83
272622706096000030	\$789.34	\$1,343.49					\$2,132.83
272622706096000040	\$789.34	\$1,074.80					\$1,864.14
272622706096000050	\$789.34	\$1,074.80					\$1,864.14
272622706096000060	\$789.34	\$1,074.80					\$1,864.14
272622706096000070	\$789.34	\$1,074.80					\$1,864.14
272622706096000080	\$789.34	\$1,074.80					\$1,864.14
272622706096000090	\$789.34	\$1,074.80					\$1,864.14
272622706096000100	\$789.34	\$1,074.80					\$1,864.14
272622706096000110	\$789.34	\$1,074.80					\$1,864.14
272622706096000120	\$789.34	\$1,074.80					\$1,864.14
272622706096000130	\$789.34	\$1,074.80					\$1,864.14
272622706096000140	\$789.34	\$1,343.49					\$2,132.83
272622706096000150	\$789.34	\$1,343.49					\$2,132.83
272622706096000160	\$789.34	\$1,074.80					\$1,864.14
272622706096000170	\$789.34	\$1,074.80					\$1,864.14
272622706096000180	\$789.34	\$1,074.80					\$1,864.14
272622706096000190	\$789.34	\$1,074.80					\$1,864.14
272622706096000200	\$789.34	\$1,343.49					\$2,132.83
272622706096000210	\$789.34	\$1,343.49					\$2,132.83
272622706096000220	\$789.34	\$1,343.49					\$2,132.83
272622706096000230	\$789.34	\$1,343.49					\$2,132.83
272622706096000240	\$789.34	\$1,343.49					\$2,132.83

PARCEL ID	O&M	2020 Debt	2021 (AA2) Debt	2021 (North) Debt	2023 Debt	2024 Debt	Total
272622706096000250	\$789.34	\$1,343.49					\$2,132.83
272622706096000260	\$789.34	\$1,343.49					\$2,132.83
272622706096000270	\$789.34	\$1,343.49					\$2,132.83
272622706096000280	\$789.34	\$1,074.80					\$1,864.14
272622706096000290	\$789.34	\$1,074.80					\$1,864.14
272622706096000300	\$789.34	\$1,074.80					\$1,864.14
272622706096000310	\$789.34	\$1,074.80					\$1,864.14
272622706096000320	\$789.34	\$1,343.49					\$2,132.83
272622706096000330	\$789.34	\$1,343.49					\$2,132.83
272622706096000340	\$789.34	\$1,343.49					\$2,132.83
272622706096000350	\$789.34	\$1,343.49					\$2,132.83
272622706096000360	\$789.34	\$1,074.80					\$1,864.14
272622706096000370	\$789.34	\$1,074.80					\$1,864.14
272622706096000380	\$789.34	\$1,074.80					\$1,864.14
272622706096000390	\$789.34	\$1,074.80					\$1,864.14
272622706096000400	\$789.34	\$1,343.49					\$2,132.83
272622706096000410	\$789.34	\$1,343.49					\$2,132.83
272622706096000420	\$789.34	\$1,343.49					\$2,132.83
272622706096000430	\$789.34	\$1,343.49					\$2,132.83
272622706096004020	\$789.34	\$1,250.00					\$2,039.34
272622706096004030	\$789.34	\$1,250.00					\$2,039.34
272622706096004040	\$789.34	\$1,250.00					\$2,039.34
272622706096004050	\$789.34	\$1,250.00					\$2,039.34
272622706096004060	\$789.34	\$1,250.00					\$2,039.34
272622706096004070	\$789.34	\$1,250.00					\$2,039.34
272622706096004080	\$789.34	\$1,250.00					\$2,039.34
272622706096004090	\$789.34	\$1,074.80					\$1,864.14
272622706096004100	\$789.34	\$1,074.80					\$1,864.14
272622706096004110	\$789.34	\$1,074.80					\$1,864.14
272622706096004120	\$789.34	\$1,074.80					\$1,864.14
272622706096004130	\$789.34	\$1,074.80					\$1,864.14
272622706096004140	\$789.34	\$1,074.80					\$1,864.14
272622706096004150	\$789.34	\$1,074.80					\$1,864.14
272622706096004160	\$789.34	\$1,250.00					\$2,039.34
272622706096004170	\$789.34	\$1,250.00					\$2,039.34
272622706096004180	\$789.34	\$1,074.80					\$1,864.14
272622706096004190	\$789.34	\$1,074.80					\$1,864.14
272622706096004200	\$789.34	\$1,074.80					\$1,864.14
272622706096004210	\$789.34	\$1,250.00					\$2,039.34
272622706096004220	\$789.34	\$1,343.49					\$2,132.83
272622706096004230	\$789.34	\$1,343.49					\$2,132.83
272622706096004240	\$789.34	\$1,343.49					\$2,132.83
272622706096004250	\$789.34	\$1,343.49					\$2,132.83
272622706096004260	\$789.34	\$1,343.49					\$2,132.83
272622706096004270	\$789.34	\$1,343.49					\$2,132.83
272622706096004280	\$789.34	\$1,343.49					\$2,132.83
272622706096004290	\$789.34	\$1,343.49					\$2,132.83
272622706096004300	\$789.34	\$1,343.49					\$2,132.83
272622706096004310	\$789.34	\$1,343.49					\$2,132.83
272622706096004320	\$789.34	\$1,343.49					\$2,132.83
272622706096004330	\$789.34	\$1,074.80					\$1,864.14
272622706096004340	\$789.34	\$1,074.80					\$1,864.14
272622706096004350	\$789.34	\$1,074.80					\$1,864.14
272622706096004360	\$789.34	\$1,074.80					\$1,864.14
272622706096004370	\$789.34	\$1,074.80					\$1,864.14
272622706096004380	\$789.34	\$1,074.80					\$1,864.14
272622706096004390	\$789.34	\$1,074.80					\$1,864.14
272622706096004400	\$789.34	\$1,074.80					\$1,864.14
272622706096004410	\$789.34	\$1,074.80					\$1,864.14
272622706096004420	\$789.34	\$1,074.80					\$1,864.14
272622706096004430	\$789.34	\$1,250.00					\$2,039.34
272622706096004440	\$789.34	\$1,250.00					\$2,039.34
272622706096004450	\$789.34	\$1,250.00					\$2,039.34
272622706096004460	\$789.34	\$1,250.00					\$2,039.34
272622706096004470	\$789.34	\$1,250.00					\$2,039.34
272622706096004480	\$789.34	\$1,250.00					\$2,039.34
272622706096004490	\$789.34	\$1,250.00					\$2,039.34

PARCEL ID	O&M	2020 Debt	2021 (AA2) Debt	2021 (North) Debt	2023 Debt	2024 Debt	Total
272622706096004500	\$789.34	\$1,250.00					\$2,039.34
272622706096004510	\$789.34	\$1,074.80					\$1,864.14
272622706096004520	\$789.34	\$1,074.80					\$1,864.14
272622706096004530	\$789.34	\$1,074.80					\$1,864.14
272622706096004540	\$789.34	\$1,343.49					\$2,132.83
272622706096004550	\$789.34	\$1,343.49					\$2,132.83
272622706096004560	\$789.34	\$1,343.49					\$2,132.83
272622706096004570	\$789.34	\$1,343.49					\$2,132.83
272622706096004580	\$789.34	\$1,343.49					\$2,132.83
272622706096004590	\$789.34	\$1,343.49					\$2,132.83
272622706096004600	\$789.34	\$1,343.49					\$2,132.83
272622706096004610	\$789.34	\$1,343.49					\$2,132.83
272622706096004620	\$789.34	\$1,343.49					\$2,132.83
272622706096004630	\$789.34	\$1,343.49					\$2,132.83
272622706096004640	\$789.34	\$1,343.49					\$2,132.83
272622706096004650	\$789.34	\$1,343.49					\$2,132.83
272622706096004660	\$789.34	\$1,343.49					\$2,132.83
272622706096004670	\$789.34	\$1,343.49					\$2,132.83
272622706096004680	\$789.34	\$1,343.49					\$2,132.83
272622706096004690	\$789.34	\$1,343.49					\$2,132.83
272622706096004700	\$789.34	\$1,343.49					\$2,132.83
272622706096004710	\$789.34	\$1,343.49					\$2,132.83
272622706096004720	\$789.34	\$1,343.49					\$2,132.83
272622706096004730	\$789.34	\$1,074.80					\$1,864.14
272622706096004740	\$789.34	\$1,074.80					\$1,864.14
272622706096004750	\$789.34	\$1,074.80					\$1,864.14
272622706096004760	\$789.34	\$1,074.80					\$1,864.14
272622706096004770	\$789.34	\$1,074.80					\$1,864.14
272622706096004780	\$789.34	\$1,074.80					\$1,864.14
272622706096004790	\$789.34	\$1,074.80					\$1,864.14
272622706096004800	\$789.34	\$1,074.80					\$1,864.14
272622706096004810	\$789.34	\$1,074.80					\$1,864.14
272622706096004820	\$789.34	\$1,074.80					\$1,864.14
272622706096004830	\$789.34	\$1,074.80					\$1,864.14
272622706096004840	\$789.34	\$1,343.49					\$2,132.83
272622706096004850	\$789.34	\$1,343.49					\$2,132.83
272622706096004860	\$789.34	\$1,343.49					\$2,132.83
272622706096004870	\$789.34	\$1,343.49					\$2,132.83
272622706096004880	\$789.34	\$1,343.49					\$2,132.83
272622706096004890	\$789.34	\$1,343.49					\$2,132.83
272622706096004900	\$789.34	\$1,343.49					\$2,132.83
272622706096004910	\$789.34	\$1,343.49					\$2,132.83
272622706096004920	\$789.34	\$1,343.49					\$2,132.83
272622706096004930	\$789.34	\$1,343.49					\$2,132.83
272622706096004940	\$789.34	\$1,074.80					\$1,864.14
272622706096004950	\$789.34	\$1,074.80					\$1,864.14
272622706096004960	\$789.34	\$1,074.80					\$1,864.14
272622706096004970	\$789.34	\$1,074.80					\$1,864.14
272622706096004980	\$789.34	\$1,343.49					\$2,132.83
272622706096004990	\$789.34	\$1,343.49					\$2,132.83
272622706096005000	\$789.34	\$1,343.49					\$2,132.83
272622706096005010	\$789.34	\$1,343.49					\$2,132.83
272622706096005020	\$789.34	\$1,343.49					\$2,132.83
272622706096005030	\$789.34	\$1,343.49					\$2,132.83
272622706096005040	\$789.34	\$1,343.49					\$2,132.83
272622706096005050	\$789.34	\$1,343.49					\$2,132.83
272622706096005060	\$789.34	\$1,343.49					\$2,132.83
272622706096005070	\$789.34	\$1,343.49					\$2,132.83
272622706096005080	\$789.34	\$1,343.49					\$2,132.83
272622706096005090	\$789.34	\$1,343.49					\$2,132.83
272622706096005100	\$789.34	\$1,250.00					\$2,039.34
272622706096005110	\$789.34	\$1,250.00					\$2,039.34
272622706096005120	\$789.34	\$1,250.00					\$2,039.34
272622706096005130	\$789.34	\$1,250.00					\$2,039.34
272622706096005140	\$789.34	\$1,343.49					\$2,132.83
272622706096005150	\$789.34	\$1,343.49					\$2,132.83
272622706096005160	\$789.34	\$1,343.49					\$2,132.83

PARCEL ID	O&M	2020 Debt	2021 (AA2) Debt	2021 (North) Debt	2023 Debt	2024 Debt	Total
272622706096005170	\$789.34	\$1,343.49					\$2,132.83
272622706096005180	\$789.34	\$1,343.49					\$2,132.83
272622706096005190	\$789.34	\$1,343.49					\$2,132.83
272622706096005200	\$789.34	\$1,074.80					\$1,864.14
272622706096005210	\$789.34	\$1,074.80					\$1,864.14
272622706096005220	\$789.34	\$1,074.80					\$1,864.14
272622706096005230	\$789.34	\$1,074.80					\$1,864.14
272622706096005240	\$789.34	\$1,074.80					\$1,864.14
272622706096005250	\$789.34	\$1,343.49					\$2,132.83
272622706096005260	\$789.34	\$1,343.49					\$2,132.83
272622706096005270	\$789.34	\$1,343.49					\$2,132.83
272622706096005280	\$789.34	\$1,343.49					\$2,132.83
272622706096005290	\$789.34	\$1,343.49					\$2,132.83
272622706096005300	\$789.34	\$1,343.49					\$2,132.83
272622706096005310	\$789.34	\$1,074.80					\$1,864.14
272622706096005320	\$789.34	\$1,074.80					\$1,864.14
272622706096005330	\$789.34	\$1,074.80					\$1,864.14
272622706096005340	\$789.34	\$1,074.80					\$1,864.14
272622706096005350	\$789.34	\$1,074.80					\$1,864.14
272622706096005360	\$789.34	\$1,343.49					\$2,132.83
272622706096005370	\$789.34	\$1,343.49					\$2,132.83
272622706096005380	\$789.34	\$1,343.49					\$2,132.83
272622706096005390	\$789.34	\$1,343.49					\$2,132.83
272622706096005400	\$789.34	\$1,074.80					\$1,864.14
272622706096005410	\$789.34	\$1,074.80					\$1,864.14
272622706096005420	\$789.34	\$1,074.80					\$1,864.14
272622706096005430	\$789.34	\$1,250.00					\$2,039.34
272622706096005440	\$789.34	\$1,250.00					\$2,039.34
272622706096005450	\$789.34	\$1,250.00					\$2,039.34
272622706096005460	\$789.34	\$1,250.00					\$2,039.34
272622706096005470	\$789.34	\$1,250.00					\$2,039.34
272622706096005480	\$789.34	\$1,250.00					\$2,039.34
272622706096005490	\$789.34	\$1,250.00					\$2,039.34
272622706096005500	\$0.00						\$0.00
272622706096005520	\$0.00						\$0.00
272622706096005530	\$0.00						\$0.00
272622706096005540	\$0.00						\$0.00
272622706096005550	\$0.00						\$0.00
272622706096005560	\$0.00						\$0.00
272622706096005570	\$0.00						\$0.00
272622706096005580	\$0.00						\$0.00
272622706096005590	\$0.00						\$0.00
272622706096005600	\$0.00						\$0.00
272622706096005610	\$0.00						\$0.00
272622706096005620	\$0.00						\$0.00
272622706097000440	\$789.34		\$1,344.09				\$2,133.43
272622706097000450	\$789.34		\$1,344.09				\$2,133.43
272622706097000460	\$789.34		\$1,075.27				\$1,864.61
272622706097000470	\$789.34		\$1,075.27				\$1,864.61
272622706097000480	\$789.34		\$1,075.27				\$1,864.61
272622706097000490	\$789.34		\$1,075.27				\$1,864.61
272622706097000500	\$789.34		\$1,344.09				\$2,133.43
272622706097000510	\$789.34		\$1,344.09				\$2,133.43
272622706097000520	\$789.34		\$1,344.09				\$2,133.43
272622706097000530	\$789.34		\$1,075.27				\$1,864.61
272622706097000540	\$789.34		\$1,075.27				\$1,864.61
272622706097000550	\$789.34		\$1,344.09				\$2,133.43
272622706097000560	\$789.34		\$1,075.27				\$1,864.61
272622706097000570	\$789.34		\$1,075.27				\$1,864.61
272622706097000580	\$789.34		\$1,075.27				\$1,864.61
272622706097000590	\$789.34		\$1,075.27				\$1,864.61
272622706097000600	\$789.34		\$1,075.27				\$1,864.61
272622706097000610	\$789.34		\$1,344.09				\$2,133.43
272622706097000620	\$789.34		\$1,344.09				\$2,133.43
272622706097000630	\$789.34		\$1,075.27				\$1,864.61
272622706097000640	\$789.34		\$1,075.27				\$1,864.61
272622706097000650	\$789.34		\$1,075.27				\$1,864.61

PARCEL ID	O&M	2020 Debt	2021 (AA2) Debt	2021 (North) Debt	2023 Debt	2024 Debt	Total
272622706097000660	\$789.34		\$1,075.27				\$1,864.61
272622706097000670	\$789.34		\$1,075.27				\$1,864.61
272622706097000680	\$789.34		\$1,075.27				\$1,864.61
272622706097000690	\$789.34		\$1,075.27				\$1,864.61
272622706097000700	\$789.34		\$1,075.27				\$1,864.61
272622706097000710	\$789.34		\$1,075.27				\$1,864.61
272622706097000720	\$789.34		\$1,075.27				\$1,864.61
272622706097000730	\$789.34		\$1,344.09				\$2,133.43
272622706097000740	\$789.34		\$1,344.09				\$2,133.43
272622706097000750	\$789.34		\$1,344.09				\$2,133.43
272622706097000760	\$789.34		\$1,344.09				\$2,133.43
272622706097000770	\$789.34		\$1,344.09				\$2,133.43
272622706097000780	\$789.34		\$1,075.27				\$1,864.61
272622706097000790	\$789.34		\$1,075.27				\$1,864.61
272622706097000800	\$789.34		\$1,075.27				\$1,864.61
272622706097000810	\$789.34		\$1,075.27				\$1,864.61
272622706097000820	\$789.34		\$1,075.27				\$1,864.61
272622706097000830	\$789.34		\$1,075.27				\$1,864.61
272622706097000840	\$789.34		\$1,075.27				\$1,864.61
272622706097000850	\$789.34		\$1,344.09				\$2,133.43
272622706097000860	\$789.34		\$1,344.09				\$2,133.43
272622706097000870	\$789.34		\$1,344.09				\$2,133.43
272622706097000880	\$789.34		\$1,344.09				\$2,133.43
272622706097000890	\$789.34		\$1,344.09				\$2,133.43
272622706097000900	\$789.34		\$1,344.09				\$2,133.43
272622706097000910	\$789.34		\$1,344.09				\$2,133.43
272622706097000920	\$789.34		\$1,344.09				\$2,133.43
272622706097000930	\$789.34		\$1,344.09				\$2,133.43
272622706097000940	\$789.34		\$1,344.09				\$2,133.43
272622706097000950	\$789.34		\$1,075.27				\$1,864.61
272622706097000960	\$789.34		\$1,075.27				\$1,864.61
272622706097000970	\$789.34		\$1,075.27				\$1,864.61
272622706097000980	\$789.34		\$1,075.27				\$1,864.61
272622706097000990	\$789.34		\$1,075.27				\$1,864.61
272622706097001000	\$789.34		\$1,075.27				\$1,864.61
272622706097001010	\$789.34		\$1,344.09				\$2,133.43
272622706097001020	\$789.34		\$1,344.09				\$2,133.43
272622706097001030	\$789.34		\$1,075.27				\$1,864.61
272622706097001040	\$789.34		\$1,075.27				\$1,864.61
272622706097001050	\$789.34		\$1,075.27				\$1,864.61
272622706097001060	\$789.34		\$1,075.27				\$1,864.61
272622706097001070	\$789.34		\$1,075.27				\$1,864.61
272622706097001080	\$789.34		\$1,075.27				\$1,864.61
272622706097001090	\$789.34		\$1,344.09				\$2,133.43
272622706097001100	\$789.34		\$1,075.27				\$1,864.61
272622706097001110	\$789.34		\$1,075.27				\$1,864.61
272622706097001120	\$789.34		\$1,075.27				\$1,864.61
272622706097001130	\$789.34		\$1,075.27				\$1,864.61
272622706097001140	\$789.34		\$1,075.27				\$1,864.61
272622706097001150	\$789.34		\$1,344.09				\$2,133.43
272622706097001160	\$789.34		\$1,075.27				\$1,864.61
272622706097001170	\$789.34		\$1,075.27				\$1,864.61
272622706097001180	\$789.34		\$1,075.27				\$1,864.61
272622706097001190	\$789.34		\$1,075.27				\$1,864.61
272622706097001200	\$789.34		\$1,075.27				\$1,864.61
272622706097001210	\$789.34		\$1,075.27				\$1,864.61
272622706097001220	\$789.34		\$1,344.09				\$2,133.43
272622706097001230	\$789.34		\$1,344.09				\$2,133.43
272622706097001240	\$789.34		\$1,344.09				\$2,133.43
272622706097001250	\$789.34		\$1,075.27				\$1,864.61
272622706097001260	\$789.34		\$1,075.27				\$1,864.61
272622706097001270	\$789.34		\$1,075.27				\$1,864.61
272622706097001280	\$789.34		\$1,075.27				\$1,864.61
272622706097001290	\$789.34		\$1,075.27				\$1,864.61
272622706097001300	\$789.34		\$1,344.09				\$2,133.43
272622706097001310	\$789.34		\$1,344.09				\$2,133.43
272622706097001320	\$789.34		\$1,344.09				\$2,133.43

PARCEL ID	O&M	2020 Debt	2021 (AA2) Debt	2021 (North) Debt	2023 Debt	2024 Debt	Total
272622706097001330	\$789.34		\$1,344.09				\$2,133.43
272622706097001340	\$789.34		\$1,344.09				\$2,133.43
272622706097001350	\$789.34		\$1,344.09				\$2,133.43
272622706097001360	\$789.34		\$1,075.27				\$1,864.61
272622706097001370	\$789.34		\$1,075.27				\$1,864.61
272622706097001380	\$789.34		\$1,075.27				\$1,864.61
272622706097001390	\$789.34		\$1,075.27				\$1,864.61
272622706097001400	\$789.34		\$1,344.09				\$2,133.43
272622706097001410	\$789.34		\$1,344.09				\$2,133.43
272622706097001420	\$789.34		\$1,344.09				\$2,133.43
272622706097001430	\$789.34		\$1,344.09				\$2,133.43
272622706097001440	\$789.34		\$1,344.09				\$2,133.43
272622706097001450	\$789.34		\$1,344.09				\$2,133.43
272622706097001460	\$789.34		\$1,075.27				\$1,864.61
272622706097001470	\$789.34		\$1,075.27				\$1,864.61
272622706097001480	\$789.34		\$1,344.09				\$2,133.43
272622706097001490	\$789.34		\$1,344.09				\$2,133.43
272622706097001500	\$789.34		\$1,344.09				\$2,133.43
272622706097001510	\$789.34		\$1,344.09				\$2,133.43
272622706097001520	\$789.34		\$1,344.09				\$2,133.43
272622706097001530	\$789.34		\$1,075.27				\$1,864.61
272622706097001540	\$789.34		\$1,075.27				\$1,864.61
272622706097001550	\$789.34		\$1,075.27				\$1,864.61
272622706097001560	\$789.34		\$1,344.09				\$2,133.43
272622706097001570	\$789.34		\$1,344.09				\$2,133.43
272622706097001580	\$789.34		\$1,075.27				\$1,864.61
272622706097001590	\$789.34		\$1,075.27				\$1,864.61
272622706097001600	\$789.34		\$1,075.27				\$1,864.61
272622706097001610	\$789.34		\$1,344.09				\$2,133.43
272622706097001620	\$789.34		\$1,344.09				\$2,133.43
272622706097001630	\$789.34		\$1,344.09				\$2,133.43
272622706097001640	\$789.34		\$1,344.09				\$2,133.43
272622706097001650	\$789.34		\$1,344.09				\$2,133.43
272622706097001660	\$789.34		\$1,344.09				\$2,133.43
272622706097001670	\$789.34		\$1,344.09				\$2,133.43
272622706097001680	\$789.34		\$1,344.09				\$2,133.43
272622706097001690	\$789.34		\$1,344.09				\$2,133.43
272622706097001700	\$789.34		\$1,344.09				\$2,133.43
272622706097001710	\$789.34		\$1,344.09				\$2,133.43
272622706097001720	\$789.34		\$1,344.09				\$2,133.43
272622706097001730	\$789.34		\$1,344.09				\$2,133.43
272622706097001740	\$789.34		\$1,344.09				\$2,133.43
272622706097001750	\$789.34		\$1,344.09				\$2,133.43
272622706097001760	\$789.34		\$1,344.09				\$2,133.43
272622706097001770	\$789.34		\$1,344.09				\$2,133.43
272622706097001780	\$789.34		\$1,344.09				\$2,133.43
272622706097001790	\$789.34		\$1,075.27				\$1,864.61
272622706097001800	\$789.34		\$1,075.27				\$1,864.61
272622706097001810	\$789.34		\$1,075.27				\$1,864.61
272622706097001820	\$789.34		\$1,344.09				\$2,133.43
272622706097001830	\$789.34		\$1,344.09				\$2,133.43
272622706097001840	\$789.34		\$1,075.27				\$1,864.61
272622706097001850	\$789.34		\$1,075.27				\$1,864.61
272622706097001860	\$789.34		\$1,075.27				\$1,864.61
272622706097001870	\$789.34		\$1,344.09				\$2,133.43
272622706097001880	\$789.34		\$1,344.09				\$2,133.43
272622706097001890	\$789.34		\$1,344.09				\$2,133.43
272622706097001900	\$789.34		\$1,344.09				\$2,133.43
272622706097001910	\$789.34		\$1,344.09				\$2,133.43
272622706097001920	\$789.34		\$1,344.09				\$2,133.43
272622706097001930	\$789.34		\$1,344.09				\$2,133.43
272622706097001940	\$789.34		\$1,344.09				\$2,133.43
272622706097001950	\$789.34		\$1,344.09				\$2,133.43
272622706097001960	\$789.34		\$1,344.09				\$2,133.43
272622706097001970	\$789.34		\$1,344.09				\$2,133.43
272622706097001980	\$789.34		\$1,344.09				\$2,133.43
272622706097001990	\$789.34		\$1,344.09				\$2,133.43

PARCEL ID	O&M	2020 Debt	2021 (AA2) Debt	2021 (North) Debt	2023 Debt	2024 Debt	Total
272622706097002000	\$789.34		\$1,344.09				\$2,133.43
272622706097002010	\$789.34		\$1,344.09				\$2,133.43
272622706097002020	\$789.34		\$1,344.09				\$2,133.43
272622706097002030	\$789.34		\$1,344.09				\$2,133.43
272622706097002040	\$789.34		\$1,344.09				\$2,133.43
272622706097002050	\$789.34		\$1,075.27				\$1,864.61
272622706097002060	\$789.34		\$1,075.27				\$1,864.61
272622706097002070	\$789.34		\$1,075.27				\$1,864.61
272622706097002080	\$789.34		\$1,344.09				\$2,133.43
272622706097002090	\$789.34		\$1,344.09				\$2,133.43
272622706097002100	\$789.34		\$1,075.27				\$1,864.61
272622706097002110	\$789.34		\$1,075.27				\$1,864.61
272622706097002120	\$789.34		\$1,075.27				\$1,864.61
272622706097002130	\$789.34		\$1,344.09				\$2,133.43
272622706097002140	\$789.34		\$1,344.09				\$2,133.43
272622706097002150	\$789.34		\$1,344.09				\$2,133.43
272622706097002160	\$789.34		\$1,344.09				\$2,133.43
272622706097002170	\$789.34		\$1,344.09				\$2,133.43
272622706097002180	\$789.34		\$1,344.09				\$2,133.43
272622706097002190	\$789.34		\$1,344.09				\$2,133.43
272622706097002200	\$789.34		\$1,344.09				\$2,133.43
272622706097002210	\$789.34		\$1,344.09				\$2,133.43
272622706097002220	\$789.34		\$1,344.09				\$2,133.43
272622706097002230	\$789.34		\$1,344.09				\$2,133.43
272622706097002240	\$789.34		\$1,344.09				\$2,133.43
272622706097002250	\$789.34		\$1,344.09				\$2,133.43
272622706097002260	\$789.34		\$1,344.09				\$2,133.43
272622706097002270	\$789.34		\$1,344.09				\$2,133.43
272622706097002280	\$789.34		\$1,344.09				\$2,133.43
272622706097002290	\$789.34		\$1,344.09				\$2,133.43
272622706097002300	\$789.34		\$1,344.09				\$2,133.43
272622706097002310	\$789.34		\$1,075.27				\$1,864.61
272622706097002320	\$789.34		\$1,075.27				\$1,864.61
272622706097002330	\$789.34		\$1,075.27				\$1,864.61
272622706097002340	\$789.34		\$1,075.27				\$1,864.61
272622706097002350	\$789.34		\$1,075.27				\$1,864.61
272622706097002360	\$789.34		\$1,344.09				\$2,133.43
272622706097002370	\$789.34		\$1,344.09				\$2,133.43
272622706097002380	\$789.34		\$1,344.09				\$2,133.43
272622706097002390	\$789.34		\$1,344.09				\$2,133.43
272622706097002400	\$789.34		\$1,344.09				\$2,133.43
272622706097002410	\$789.34		\$1,344.09				\$2,133.43
272622706097002420	\$789.34		\$1,344.09				\$2,133.43
272622706097002430	\$789.34		\$1,344.09				\$2,133.43
272622706097002440	\$789.34		\$1,344.09				\$2,133.43
272622706097002450	\$789.34		\$1,344.09				\$2,133.43
272622706097002460	\$789.34		\$1,344.09				\$2,133.43
272622706097002470	\$789.34		\$1,344.09				\$2,133.43
272622706097002480	\$789.34		\$1,344.09				\$2,133.43
272622706097002490	\$789.34		\$1,344.09				\$2,133.43
272622706097002500	\$789.34		\$1,344.09				\$2,133.43
272622706097002510	\$789.34		\$1,344.09				\$2,133.43
272622706097002520	\$789.34		\$1,344.09				\$2,133.43
272622706097002530	\$789.34		\$1,344.09				\$2,133.43
272622706097002540	\$789.34		\$1,344.09				\$2,133.43
272622706097002550	\$789.34		\$1,075.27				\$1,864.61
272622706097002560	\$789.34		\$1,075.27				\$1,864.61
272622706097002570	\$789.34		\$1,075.27				\$1,864.61
272622706097002580	\$789.34		\$1,075.27				\$1,864.61
272622706097002590	\$789.34		\$1,075.27				\$1,864.61
272622706097002600	\$789.34		\$1,075.27				\$1,864.61
272622706097002610	\$789.34		\$1,075.27				\$1,864.61
272622706097002620	\$789.34		\$1,075.27				\$1,864.61
272622706097002630	\$789.34		\$1,075.27				\$1,864.61
272622706097002640	\$789.34		\$1,075.27				\$1,864.61
272622706097002650	\$789.34		\$1,075.27				\$1,864.61
272622706097002660	\$789.34		\$1,075.27				\$1,864.61

PARCEL ID	O&M	2020 Debt	2021 (AA2) Debt	2021 (North) Debt	2023 Debt	2024 Debt	Total
272622706097002670	\$789.34		\$1,075.27				\$1,864.61
272622706097002680	\$789.34		\$1,075.27				\$1,864.61
272622706097002690	\$789.34		\$1,075.27				\$1,864.61
272622706097002700	\$789.34		\$1,075.27				\$1,864.61
272622706097002710	\$789.34		\$1,075.27				\$1,864.61
272622706097002720	\$789.34		\$1,075.27				\$1,864.61
272622706097002730	\$789.34		\$1,075.27				\$1,864.61
272622706097002740	\$789.34		\$1,075.27				\$1,864.61
272622706097002750	\$789.34		\$1,075.27				\$1,864.61
272622706097002760	\$789.34		\$1,075.27				\$1,864.61
272622706097002770	\$789.34		\$1,075.27				\$1,864.61
272622706097002780	\$789.34		\$1,075.27				\$1,864.61
272622706097002790	\$789.34		\$1,075.27				\$1,864.61
272622706097002800	\$789.34		\$1,075.27				\$1,864.61
272622706097002810	\$789.34		\$1,075.27				\$1,864.61
272622706097002820	\$789.34		\$1,075.27				\$1,864.61
272622706097002830	\$789.34		\$1,344.09				\$2,133.43
272622706097002840	\$789.34		\$1,344.09				\$2,133.43
272622706097002850	\$789.34		\$1,344.09				\$2,133.43
272622706097002860	\$789.34		\$1,344.09				\$2,133.43
272622706097002870	\$789.34		\$1,344.09				\$2,133.43
272622706097002880	\$789.34		\$1,344.09				\$2,133.43
272622706097002890	\$789.34		\$1,344.09				\$2,133.43
272622706097002900	\$789.34		\$1,344.09				\$2,133.43
272622706097002910	\$789.34		\$1,344.09				\$2,133.43
272622706097002920	\$789.34		\$1,344.09				\$2,133.43
272622706097002930	\$789.34		\$1,344.09				\$2,133.43
272622706097002940	\$789.34		\$1,344.09				\$2,133.43
272622706097002950	\$789.34		\$1,075.27				\$1,864.61
272622706097002960	\$789.34		\$1,075.27				\$1,864.61
272622706097002970	\$789.34		\$1,075.27				\$1,864.61
272622706097002980	\$789.34		\$1,075.27				\$1,864.61
272622706097002990	\$789.34		\$1,075.27				\$1,864.61
272622706097003000	\$789.34		\$1,344.09				\$2,133.43
272622706097003010	\$789.34		\$1,344.09				\$2,133.43
272622706097003020	\$789.34		\$1,075.27				\$1,864.61
272622706097003030	\$789.34		\$1,075.27				\$1,864.61
272622706097003040	\$789.34		\$1,075.27				\$1,864.61
272622706097003050	\$789.34		\$1,075.27				\$1,864.61
272622706097003060	\$789.34		\$1,344.09				\$2,133.43
272622706097003070	\$789.34		\$1,344.09				\$2,133.43
272622706097003080	\$789.34		\$1,075.27				\$1,864.61
272622706097003090	\$789.34		\$1,075.27				\$1,864.61
272622706097003100	\$789.34		\$1,344.09				\$2,133.43
272622706097003110	\$789.34		\$1,344.09				\$2,133.43
272622706097003120	\$789.34		\$1,344.09				\$2,133.43
272622706097003130	\$789.34		\$1,344.09				\$2,133.43
272622706097003140	\$789.34		\$1,344.09				\$2,133.43
272622706097003150	\$789.34		\$1,344.09				\$2,133.43
272622706097003160	\$789.34		\$1,344.09				\$2,133.43
272622706097003170	\$789.34		\$1,344.09				\$2,133.43
272622706097003180	\$789.34		\$1,344.09				\$2,133.43
272622706097003190	\$789.34		\$1,344.09				\$2,133.43
272622706097003200	\$789.34		\$1,344.09				\$2,133.43
272622706097003210	\$789.34		\$1,075.27				\$1,864.61
272622706097003220	\$789.34		\$1,075.27				\$1,864.61
272622706097003230	\$789.34		\$1,075.27				\$1,864.61
272622706097003240	\$789.34		\$1,075.27				\$1,864.61
272622706097003250	\$789.34		\$1,075.27				\$1,864.61
272622706097003260	\$789.34		\$1,344.09				\$2,133.43
272622706097003270	\$789.34		\$1,344.09				\$2,133.43
272622706097003280	\$789.34		\$1,344.09				\$2,133.43
272622706097003290	\$789.34		\$1,344.09				\$2,133.43
272622706097003300	\$789.34		\$1,344.09				\$2,133.43
272622706097003310	\$789.34		\$1,344.09				\$2,133.43
272622706097003320	\$789.34		\$1,344.09				\$2,133.43
272622706097003330	\$789.34		\$1,344.09				\$2,133.43

PARCEL ID	O&M	2020 Debt	2021 (AA2) Debt	2021 (North) Debt	2023 Debt	2024 Debt	Total
272622706097003340	\$789.34		\$1,344.09				\$2,133.43
272622706097003350	\$789.34		\$1,344.09				\$2,133.43
272622706097003360	\$789.34		\$1,344.09				\$2,133.43
272622706097003370	\$789.34		\$1,344.09				\$2,133.43
272622706097003380	\$789.34		\$1,075.27				\$1,864.61
272622706097003390	\$789.34		\$1,075.27				\$1,864.61
272622706097003400	\$789.34		\$1,075.27				\$1,864.61
272622706097003410	\$789.34		\$1,075.27				\$1,864.61
272622706097003420	\$789.34		\$1,075.27				\$1,864.61
272622706097003430	\$789.34		\$1,344.09				\$2,133.43
272622706097003440	\$789.34		\$1,344.09				\$2,133.43
272622706097003450	\$789.34		\$1,075.27				\$1,864.61
272622706097003460	\$789.34		\$1,075.27				\$1,864.61
272622706097003470	\$789.34		\$1,075.27				\$1,864.61
272622706097003480	\$789.34		\$1,075.27				\$1,864.61
272622706097003490	\$789.34		\$1,344.09				\$2,133.43
272622706097003500	\$789.34		\$1,344.09				\$2,133.43
272622706097003510	\$789.34		\$1,344.09				\$2,133.43
272622706097003520	\$789.34		\$1,344.09				\$2,133.43
272622706097003530	\$789.34		\$1,344.09				\$2,133.43
272622706097003540	\$789.34		\$1,344.09				\$2,133.43
272622706097003550	\$789.34		\$1,344.09				\$2,133.43
272622706097003560	\$789.34		\$1,344.09				\$2,133.43
272622706097003570	\$789.34		\$1,344.09				\$2,133.43
272622706097003580	\$789.34		\$1,344.09				\$2,133.43
272622706097003590	\$789.34		\$1,344.09				\$2,133.43
272622706097003600	\$789.34		\$1,344.09				\$2,133.43
272622706097003610	\$789.34		\$1,075.27				\$1,864.61
272622706097003620	\$789.34		\$1,075.27				\$1,864.61
272622706097003630	\$789.34		\$1,075.27				\$1,864.61
272622706097003640	\$789.34		\$1,075.27				\$1,864.61
272622706097003650	\$789.34		\$1,344.09				\$2,133.43
272622706097003660	\$789.34		\$1,344.09				\$2,133.43
272622706097003670	\$789.34		\$1,344.09				\$2,133.43
272622706097003680	\$789.34		\$1,344.09				\$2,133.43
272622706097003690	\$789.34		\$1,344.09				\$2,133.43
272622706097003700	\$789.34		\$1,344.09				\$2,133.43
272622706097003710	\$789.34		\$1,075.27				\$1,864.61
272622706097003720	\$789.34		\$1,075.27				\$1,864.61
272622706097003730	\$789.34		\$1,075.27				\$1,864.61
272622706097003740	\$789.34		\$1,075.27				\$1,864.61
272622706097003750	\$789.34		\$1,075.27				\$1,864.61
272622706097003760	\$789.34		\$1,075.27				\$1,864.61
272622706097003770	\$789.34		\$1,075.27				\$1,864.61
272622706097003780	\$789.34		\$1,344.09				\$2,133.43
272622706097003790	\$789.34		\$1,344.09				\$2,133.43
272622706097003800	\$789.34		\$1,344.09				\$2,133.43
272622706097003810	\$789.34		\$1,075.27				\$1,864.61
272622706097003820	\$789.34		\$1,075.27				\$1,864.61
272622706097003830	\$789.34		\$1,075.27				\$1,864.61
272622706097003840	\$789.34		\$1,075.27				\$1,864.61
272622706097003850	\$789.34		\$1,075.27				\$1,864.61
272622706097003860	\$789.34		\$1,075.27				\$1,864.61
272622706097003870	\$789.34		\$1,075.27				\$1,864.61
272622706097003880	\$789.34		\$1,344.09				\$2,133.43
272622706097003890	\$789.34		\$1,344.09				\$2,133.43
272622706097003900	\$789.34		\$1,344.09				\$2,133.43
272622706097003910	\$789.34		\$1,075.27				\$1,864.61
272622706097003920	\$789.34		\$1,075.27				\$1,864.61
272622706097003930	\$789.34		\$1,075.27				\$1,864.61
272622706097003940	\$789.34		\$1,075.27				\$1,864.61
272622706097003950	\$789.34		\$1,075.27				\$1,864.61
272622706097003960	\$789.34		\$1,075.27				\$1,864.61
272622706097003970	\$789.34		\$1,075.27				\$1,864.61
272622706097003980	\$789.34		\$1,344.09				\$2,133.43
272622706097003990	\$789.34		\$1,344.09				\$2,133.43
272622706097004000	\$789.34		\$1,344.09				\$2,133.43

PARCEL ID	O&M	2020 Debt	2021 (AA2) Debt	2021 (North) Debt	2023 Debt	2024 Debt	Total
272622706097004010	\$789.34		\$1,344.09				\$2,133.43
272622706097005500	\$789.34		\$1,344.09				\$2,133.43
272622706097005510	\$789.34		\$1,344.09				\$2,133.43
272622706097005520	\$789.34		\$1,344.09				\$2,133.43
272622706097005530	\$789.34		\$1,344.09				\$2,133.43
272622706097005540	\$789.34		\$1,075.27				\$1,864.61
272622706097005550	\$789.34		\$1,075.27				\$1,864.61
272622706097005560	\$789.34		\$1,075.27				\$1,864.61
272622706097005570	\$789.34		\$1,344.09				\$2,133.43
272622706097005580	\$789.34		\$1,344.09				\$2,133.43
272622706097005590	\$789.34		\$1,344.09				\$2,133.43
272622706097005600	\$789.34		\$1,344.09				\$2,133.43
272622706097005610	\$789.34		\$1,344.09				\$2,133.43
272622706097005620	\$789.34		\$1,075.27				\$1,864.61
272622706097005630	\$789.34		\$1,075.27				\$1,864.61
272622706097005640	\$789.34		\$1,075.27				\$1,864.61
272622706097005650	\$789.34		\$1,075.27				\$1,864.61
272622706097005660	\$789.34		\$1,075.27				\$1,864.61
272622706097005670	\$789.34		\$1,344.09				\$2,133.43
272622706097005680	\$789.34		\$1,344.09				\$2,133.43
272622706097005690	\$789.34		\$1,344.09				\$2,133.43
272622706097005700	\$789.34		\$1,344.09				\$2,133.43
272622706097005710	\$789.34		\$1,344.09				\$2,133.43
272622706097005720	\$789.34		\$1,344.09				\$2,133.43
272622706097005730	\$789.34		\$1,075.27				\$1,864.61
272622706097005740	\$789.34		\$1,075.27				\$1,864.61
272622706097005750	\$789.34		\$1,075.27				\$1,864.61
272622706097005760	\$789.34		\$1,344.09				\$2,133.43
272622706097005770	\$789.34		\$1,075.27				\$1,864.61
272622706097005780	\$789.34		\$1,075.27				\$1,864.61
272622706097005790	\$789.34		\$1,075.27				\$1,864.61
272622706097005800	\$789.34		\$1,075.27				\$1,864.61
272622706097005810	\$789.34		\$1,075.27				\$1,864.61
272622706097005820	\$789.34		\$1,344.09				\$2,133.43
272622706097005830	\$789.34		\$1,344.09				\$2,133.43
272622706097005840	\$789.34		\$1,344.09				\$2,133.43
272622706097005850	\$789.34		\$1,344.09				\$2,133.43
272622706097005860	\$789.34		\$1,344.09				\$2,133.43
272622706097005870	\$789.34		\$1,344.09				\$2,133.43
272622706097005880	\$789.34		\$1,344.09				\$2,133.43
272622706097005890	\$789.34		\$1,344.09				\$2,133.43
272622706097005900	\$789.34		\$1,344.09				\$2,133.43
272622706097005910	\$789.34		\$1,075.27				\$1,864.61
272622706097005920	\$789.34		\$1,344.09				\$2,133.43
272622706097005930	\$789.34		\$1,344.09				\$2,133.43
272622706097005940	\$789.34		\$1,075.27				\$1,864.61
272622706097005950	\$789.34		\$1,075.27				\$1,864.61
272622706097005960	\$789.34		\$1,075.27				\$1,864.61
272622706097005970	\$789.34		\$1,344.09				\$2,133.43
272622706097005980	\$789.34		\$1,075.27				\$1,864.61
272622706097005990	\$789.34		\$1,075.27				\$1,864.61
272622706097006000	\$789.34		\$1,075.27				\$1,864.61
272622706097006010	\$789.34		\$1,344.09				\$2,133.43
272622706097006020	\$789.34		\$1,344.09				\$2,133.43
272622706097006030	\$789.34		\$1,075.27				\$1,864.61
272622706097006040	\$789.34		\$1,075.27				\$1,864.61
272622706097006050	\$789.34		\$1,075.27				\$1,864.61
272622706097006060	\$789.34		\$1,344.09				\$2,133.43
272622706097006070	\$789.34		\$1,075.27				\$1,864.61
272622706097006080	\$789.34		\$1,075.27				\$1,864.61
272622706097006090	\$789.34		\$1,075.27				\$1,864.61
272622706097006100	\$789.34		\$1,344.09				\$2,133.43
272622706097006110	\$789.34		\$1,344.09				\$2,133.43
272622706097006120	\$789.34		\$1,344.09				\$2,133.43
272622706097006130	\$789.34		\$1,344.09				\$2,133.43
272622706097006140	\$789.34		\$1,344.09				\$2,133.43
272622706097006150	\$789.34		\$1,344.09				\$2,133.43

PARCEL ID	O&M	2020 Debt	2021 (AA2) Debt	2021 (North) Debt	2023 Debt	2024 Debt	Total
272622706097006160	\$789.34		\$1,075.27				\$1,864.61
272622706097006170	\$789.34		\$1,075.27				\$1,864.61
272622706097006180	\$789.34		\$1,075.27				\$1,864.61
272622706097006190	\$789.34		\$1,344.09				\$2,133.43
272622706097006200	\$789.34		\$1,075.27				\$1,864.61
272622706097006210	\$789.34		\$1,075.27				\$1,864.61
272622706097006220	\$789.34		\$1,075.27				\$1,864.61
272622706097006230	\$789.34		\$1,344.09				\$2,133.43
272622706097006240	\$789.34		\$1,344.09				\$2,133.43
272622706097006250	\$789.34		\$1,075.27				\$1,864.61
272622706097006260	\$789.34		\$1,075.27				\$1,864.61
272622706097006270	\$789.34		\$1,075.27				\$1,864.61
272622706097006280	\$789.34		\$1,075.27				\$1,864.61
272622706097006290	\$789.34		\$1,075.27				\$1,864.61
272622706097006300	\$789.34		\$1,344.09				\$2,133.43
272622706097006310	\$789.34		\$1,344.09				\$2,133.43
272622706097006320	\$789.34		\$1,344.09				\$2,133.43
272622706097006330	\$789.34		\$1,344.09				\$2,133.43
272622706097006340	\$789.34		\$1,344.09				\$2,133.43
272622706097006350	\$789.34		\$1,344.09				\$2,133.43
272622706097006360	\$789.34		\$1,344.09				\$2,133.43
272622706097006370	\$789.34		\$1,344.09				\$2,133.43
272622706097006380	\$789.34		\$1,344.09				\$2,133.43
272622706097006390	\$789.34		\$1,344.09				\$2,133.43
272622706097006400	\$789.34		\$1,344.09				\$2,133.43
272622706097006410	\$789.34		\$1,344.09				\$2,133.43
272622706097006420	\$789.34		\$1,075.27				\$1,864.61
272622706097006430	\$789.34		\$1,075.27				\$1,864.61
272622706097006440	\$789.34		\$1,075.27				\$1,864.61
272622706097006450	\$789.34		\$1,344.09				\$2,133.43
272622706097006460	\$789.34		\$1,344.09				\$2,133.43
272622706097006470	\$789.34		\$1,344.09				\$2,133.43
272622706097006480	\$789.34		\$1,344.09				\$2,133.43
272622706097006490	\$789.34		\$1,075.27				\$1,864.61
272622706097006500	\$789.34		\$1,075.27				\$1,864.61
272622706097006510	\$789.34		\$1,344.09				\$2,133.43
272622706097006520	\$789.34		\$1,344.09				\$2,133.43
272622706097006530	\$789.34		\$1,344.09				\$2,133.43
272622706097006540	\$789.34		\$1,344.09				\$2,133.43
272622706097006550	\$789.34		\$1,344.09				\$2,133.43
272622706097006560	\$789.34		\$1,344.09				\$2,133.43
272622706097006570	\$789.34		\$1,075.27				\$1,864.61
272622706097006580	\$789.34		\$1,075.27				\$1,864.61
272622706097006590	\$789.34		\$1,344.09				\$2,133.43
272622706097006600	\$789.34		\$1,344.09				\$2,133.43
272622706097006610	\$789.34		\$1,075.27				\$1,864.61
272622706097006620	\$789.34		\$1,075.27				\$1,864.61
272622706097006630	\$789.34		\$1,344.09				\$2,133.43
272622706097006640	\$789.34		\$1,344.09				\$2,133.43
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272622706097006660	\$789.34		\$1,344.09				\$2,133.43
272622706097006670	\$789.34		\$1,344.09				\$2,133.43
272622706097006680	\$789.34		\$1,075.27				\$1,864.61
272622706097006690	\$789.34		\$1,075.27				\$1,864.61
272622706097006700	\$789.34		\$1,075.27				\$1,864.61
272622706097006710	\$789.34		\$1,075.27				\$1,864.61
272622706097006720	\$789.34		\$1,344.09				\$2,133.43
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272622706097006740	\$789.34		\$1,344.09				\$2,133.43
272622706097006750	\$789.34		\$1,344.09				\$2,133.43
272622706097006760	\$789.34		\$1,344.09				\$2,133.43
272622706097006770	\$789.34		\$1,344.09				\$2,133.43
272622706097006780	\$789.34		\$1,344.09				\$2,133.43
272622706097006790	\$789.34		\$1,344.09				\$2,133.43
272622706097006800	\$789.34		\$1,344.09				\$2,133.43
272622706097006810	\$789.34		\$1,344.09				\$2,133.43
272622706097006820	\$0.00						\$0.00

PARCEL ID	O&M	2020 Debt	2021 (AA2) Debt	2021 (North) Debt	2023 Debt	2024 Debt	Total
272622706097006830	\$0.00						\$0.00
272622706097006840	\$0.00						\$0.00
272622706097006850	\$0.00						\$0.00
272622706097006860	\$0.00						\$0.00
272622706097006870	\$0.00						\$0.00
272622706097006880	\$0.00						\$0.00
272622706097006890	\$0.00						\$0.00
272622706097006900	\$0.00						\$0.00
272622706097006910	\$0.00						\$0.00
272622706097006920	\$0.00						\$0.00
272622706097006930	\$0.00						\$0.00
272622706097006940	\$0.00						\$0.00
272622706097006950	\$0.00						\$0.00
272622706097006960	\$0.00						\$0.00
272622706097006970	\$0.00						\$0.00
272622706097006980	\$0.00						\$0.00
272622706097006990	\$0.00						\$0.00
272622706097007000	\$0.00						\$0.00
272622706097007010	\$0.00						\$0.00
272622706097007020	\$0.00						\$0.00
272622706097007030	\$0.00						\$0.00
272622706097007040	\$0.00						\$0.00
272622706097007050	\$0.00						\$0.00
272622706097007060	\$0.00						\$0.00
272622706098000010	\$592.00				\$1,290.27		\$1,882.27
272622706098000020	\$592.00				\$1,290.27		\$1,882.27
272622706098000030	\$592.00				\$1,290.27		\$1,882.27
272622706098000040	\$592.00				\$1,290.27		\$1,882.27
272622706098000050	\$592.00				\$1,290.27		\$1,882.27
272622706098000060	\$592.00				\$1,290.27		\$1,882.27
272622706098000070	\$592.00				\$1,290.27		\$1,882.27
272622706098000080	\$592.00				\$1,290.27		\$1,882.27
272622706098000090	\$592.00				\$1,290.27		\$1,882.27
272622706098000100	\$592.00				\$1,290.27		\$1,882.27
272622706098000110	\$592.00				\$1,290.27		\$1,882.27
272622706098000120	\$592.00				\$1,290.27		\$1,882.27
272622706098000130	\$592.00				\$1,290.27		\$1,882.27
272622706098000140	\$592.00				\$1,290.27		\$1,882.27
272622706098000150	\$592.00				\$1,290.27		\$1,882.27
272622706098000160	\$592.00				\$1,290.27		\$1,882.27
272622706098000170	\$592.00				\$1,290.27		\$1,882.27
272622706098000180	\$592.00				\$1,290.27		\$1,882.27
272622706098000190	\$592.00				\$1,290.27		\$1,882.27
272622706098000200	\$592.00				\$1,290.27		\$1,882.27
272622706098000210	\$592.00				\$1,290.27		\$1,882.27
272622706098000220	\$592.00				\$1,290.27		\$1,882.27
272622706098000230	\$592.00				\$1,290.27		\$1,882.27
272622706098000240	\$592.00				\$1,290.27		\$1,882.27
272622706098000250	\$592.00				\$1,290.27		\$1,882.27
272622706098000260	\$592.00				\$1,290.27		\$1,882.27
272622706098000270	\$592.00				\$1,290.27		\$1,882.27
272622706098000280	\$592.00				\$1,290.27		\$1,882.27
272622706098000290	\$592.00				\$1,290.27		\$1,882.27
272622706098000300	\$592.00				\$1,290.27		\$1,882.27
272622706098000310	\$592.00				\$1,290.27		\$1,882.27
272622706098000320	\$592.00				\$1,290.27		\$1,882.27
272622706098000330	\$592.00				\$1,290.27		\$1,882.27
272622706098000340	\$592.00				\$1,290.27		\$1,882.27
272622706098000350	\$592.00				\$1,290.27		\$1,882.27
272622706098000360	\$592.00				\$1,290.27		\$1,882.27
272622706098000370	\$592.00				\$1,290.27		\$1,882.27
272622706098000380	\$592.00				\$1,290.27		\$1,882.27
272622706098000390	\$592.00				\$1,290.27		\$1,882.27
272622706098000400	\$592.00				\$1,290.27		\$1,882.27
272622706098000410	\$592.00				\$1,290.27		\$1,882.27
272622706098000420	\$592.00				\$1,290.27		\$1,882.27
272622706098000430	\$592.00				\$1,290.27		\$1,882.27

[illegible]

[illegible]

PARCEL ID	O&M	2020 Debt	2021 (AA2) Debt	2021 (North) Debt	2023 Debt	2024 Debt	Total
272622706098001780	\$592.00				\$1,290.27		\$1,882.27
272622706098001790	\$592.00				\$1,290.27		\$1,882.27
272622706098001800	\$592.00				\$1,290.27		\$1,882.27
272622706098001810	\$592.00				\$1,290.27		\$1,882.27
272622706098001820	\$592.00				\$1,290.27		\$1,882.27
272622706098001830	\$592.00				\$1,290.27		\$1,882.27
272622706098001840	\$592.00				\$1,290.27		\$1,882.27
272622706098001850	\$592.00				\$1,290.27		\$1,882.27
272622706098001860	\$592.00				\$1,290.27		\$1,882.27
272622706098001870	\$592.00				\$1,290.27		\$1,882.27
272622706098001880	\$592.00				\$1,290.27		\$1,882.27
272622706098001890	\$592.00				\$1,290.27		\$1,882.27
272622706098001900	\$592.00				\$1,290.27		\$1,882.27
272622706098001910	\$592.00				\$1,290.27		\$1,882.27
272622706098001920	\$592.00				\$1,290.27		\$1,882.27
272622706098001930	\$592.00				\$1,290.27		\$1,882.27
272622706098001940	\$592.00				\$1,290.27		\$1,882.27
272622706098001950	\$592.00				\$1,290.27		\$1,882.27
272622706098001960	\$592.00				\$1,290.27		\$1,882.27
272622706098001970	\$592.00				\$1,290.27		\$1,882.27
272622706098001980	\$592.00				\$1,290.27		\$1,882.27
272622706098001990	\$592.00				\$1,290.27		\$1,882.27
272622706098002000	\$592.00				\$1,290.27		\$1,882.27
272622706098002010	\$592.00				\$1,290.27		\$1,882.27
272622706098002020	\$592.00				\$1,290.27		\$1,882.27
272622706098002030	\$592.00				\$1,290.27		\$1,882.27
272622706098002040	\$592.00				\$1,290.27		\$1,882.27
272622706098002050	\$592.00				\$1,290.27		\$1,882.27
272622706098002060	\$592.00				\$1,290.27		\$1,882.27
272622706098002070	\$592.00				\$1,290.27		\$1,882.27
272622706098002080	\$592.00				\$1,290.27		\$1,882.27
272622706098002090	\$592.00				\$1,290.27		\$1,882.27
272622706098002100	\$592.00				\$1,290.27		\$1,882.27
272622706098002110	\$592.00				\$1,290.27		\$1,882.27
272622706098002120	\$592.00				\$1,290.27		\$1,882.27
272622706098002130	\$592.00				\$1,290.27		\$1,882.27
272622706098002140	\$592.00				\$1,290.27		\$1,882.27
272622706098002150	\$592.00				\$1,290.27		\$1,882.27
272622706098002160	\$592.00				\$1,290.27		\$1,882.27
272622706098002170	\$592.00				\$1,290.27		\$1,882.27
272622706098002180	\$592.00				\$1,290.27		\$1,882.27
272622706098002190	\$592.00				\$1,290.27		\$1,882.27
272622706098002200	\$592.00				\$1,290.27		\$1,882.27
272622706098002210	\$592.00				\$1,290.27		\$1,882.27
272622706098002220	\$592.00				\$1,290.27		\$1,882.27
272622706098002230	\$592.00				\$1,290.27		\$1,882.27
272622706098002240	\$592.00				\$1,290.27		\$1,882.27
272622706098002250	\$592.00				\$1,290.27		\$1,882.27
272622706098002260	\$592.00				\$1,290.27		\$1,882.27
272622706098002270	\$592.00				\$1,290.27		\$1,882.27
272622706098002280	\$592.00				\$1,290.27		\$1,882.27
272622706098002290	\$592.00				\$1,290.27		\$1,882.27
272622706098002300	\$592.00				\$1,290.27		\$1,882.27
272622706098002310	\$592.00				\$1,290.27		\$1,882.27
272622706098002320	\$592.00				\$1,290.27		\$1,882.27
272622706098002330	\$0.00						\$0.00
272622706098002340	\$0.00						\$0.00
272622706098002350	\$0.00						\$0.00
272622706098002360	\$0.00						\$0.00
272622706098002370	\$0.00						\$0.00
272622706098002380	\$0.00						\$0.00
272622706098002390	\$0.00						\$0.00
272622706098002400	\$0.00						\$0.00
272622706098002410	\$0.00						\$0.00
Total Gross Assessments	\$1,036,401.42	\$234,281.01	\$600,537.63	\$425,225.81	\$299,342.64	\$270,948.72	\$2,866,737.23
Total Net Assessments	\$963,853.32	\$217,881.34	\$558,500.00	\$395,460.00	\$278,388.66	\$251,982.31	\$2,666,065.62

SECTION 7

RESOLUTION 2025-10

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE ASTONIA COMMUNITY DEVELOPMENT DISTRICT ADOPTING THE ANNUAL MEETING SCHEDULE FOR FISCAL YEAR 2025/2026; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the Astonia Community Development District (the “District”) is a local unit of special-purpose government created and existing pursuant to Chapter 190, *Florida Statutes*, being situated within 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 ASTONIA 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 13th day of August 2025.

ATTEST:

**ASTONIA COMMUNITY DEVELOPMENT
DISTRICT**

Secretary / Assistant Secretary

Chairperson, Board of Supervisors

Exhibit A: Fiscal Year 2025/2026 Annual Meeting Schedule

Exhibit A: Fiscal Year 2025/2026 Annual Meeting Schedule

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

The Board of Supervisors of the Astonia Community Development District will hold their regular meetings for Fiscal Year 2025/2026 at the Holiday-Inn, Winter Haven, 200 Cypress Gardens Boulevard, Winter Haven, Florida 33880, on the 2nd Wednesday of every month, at 1:00 p.m., unless otherwise indicated as follows:

**October 8, 2025
November 12, 2025
December 10, 2025
January 14, 2026
February 11, 2026
March 11, 2026
April 8, 2026
May 13, 2026
June 10, 2026
July 8, 2026
August 12, 2026
September 9, 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.

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 8

RESOLUTION 2025-11

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE ASTONIA COMMUNITY DEVELOPMENT DISTRICT ADOPTING AN AMENDMENT TO THE AMENITY POLICIES OF THE DISTRICT; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE.

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

WHEREAS, the District’s Board of Supervisors (“Board”) is authorized by Section 190.011(5), *Florida Statutes*, to adopt rules, rates, charges and fees; and

WHEREAS, the Board accordingly finds that it is in the best interest of the District to adopt by resolution an amendment to the policies set forth in **Exhibit A** (“Amendment”), which relate to use of the District’s amenity facilities and other District-owned property, for immediate use and application.

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

SECTION 1. The above stated recitals are true and correct and are hereby incorporated herein by reference.

SECTION 2. The Amendment attached hereto as **Exhibit A** is hereby adopted pursuant to this Resolution as necessary for the conduct of District business. The amended policies shall remain in full force and effect until such time as the Board may amend or replace them.

SECTION 3. If any provision of this Resolution is held to be illegal or invalid, the other provisions shall remain in full force and effect.

SECTION 4. This Resolution shall become effective immediately upon its adoption.

PASSED AND ADOPTED this 13 day of August 2025.

ATTEST:

**ASTONIA COMMUNITY
DEVELOPMENT DISTRICT**

Secretary

Chairman, Board of Supervisors

Exhibit A: Amendment to Policies

EXHIBIT A
Amendment to Policies

LAKES AND PONDS POLICIES

Lakes and Ponds (used interchangeably and reference to one shall implicate the other) within the District primarily function as retention ponds to facilitate the District's system for treatment and attenuation of stormwater runoff and overflow. As a result, contaminants may be present in the water. These policies are intended to limit contact with such contaminants and ensure the continued operations of the Ponds while allowing limited recreational use of the same.

- (1) Users of District Lakes shall not engage in any conduct or omission that violates any ordinance, resolution, law, permit requirement or regulation of any governmental entity relating to the District Lakes.
- (2) Wading and swimming in District Lakes are prohibited.
- (3) Boating (motorized and non-motorized), paddleboarding, and other recreational water activities are prohibited in District Lakes.
- (4) Patrons may fish from District Lakes. However, the District has a "catch and release" policy for all fish caught in these waters.
- (5) Pets are not allowed in the District Lakes.
- (6) Owners of property lying contiguous to the District Lakes shall take such actions as may be necessary to remove underbrush, weeds or unsightly growth from the Owner's property that detract from the overall beauty, setting and safety of the property.
- (7) No docks or other structures, whether permanent or temporary, shall be constructed and placed in or around the District Lakes or other District stormwater management facilities unless properly permitted and approved by the District and other applicable governmental agencies.
- (8) No pipes, pumps or other devices used for irrigation or the withdrawal of water shall be placed in or around the District Lakes, except by the District.
- (9) No foreign materials may be disposed of in the District Lakes, including, but not limited to: tree branches, paint, cement, oils, soap suds, building materials, chemicals, fertilizers, or any other material that is not naturally occurring or which may be detrimental to the Lake environment.
- (10) Easements through residential backyards along the community's stormwater management system are for maintenance purposes only and are not general grants for access for fishing or any other recreational purpose. Access to residents' backyards via these maintenance easements is prohibited. Unless individual property owners explicitly grant permission for others to access their backyards, entering their private property can be considered trespassing. Please be considerate of the privacy rights of other residents.
- (11) Beware of wildlife - water moccasins and other snakes, alligators, snapping turtles, birds and other wildlife which may pose a threat to your safety are commonly found in stormwater management facilities in Florida. Wildlife may neither be removed from nor

released into the District Lakes; notwithstanding the foregoing, nuisance alligators posing a threat to the health, safety and welfare may be removed by a properly permitted and licensed nuisance alligator trapper, in accordance with all applicable state and local laws, rules, ordinances and policies including but not limited to rules promulgated by the Florida Fish and Wildlife Conservation Commission (“FWC”). Anyone concerned about an alligator is encouraged to call FWC’s toll-free Nuisance Alligator Hotline at 866-FWC-GATOR (866-392-4286).

- (12)** Any hazardous condition concerning the District Lakes must immediately be reported to the District Manager and the proper authorities.

SECTION 9

REBATE REPORT

\$4,165,000

Astoria Community Development District

(Polk County, Florida)

Special Assessment Bonds, Series 2023

(Assessment Area Three Project)

Dated: May 23, 2023

Delivered: May 23, 2023

Rebate Report to the Computation Date

May 23, 2026

Reflecting Activity Through

May 31, 2025



AMTEC

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AMTEC

American Municipal Tax-Exempt Compliance

90 Avon Meadow Lane
Avon, CT 06001
(T) 860-321-7521
(F) 860-321-7581

www.amteccorp.com

June 5, 2025

Astoria Community Development District
c/o Ms. Katie Costa
Director of Operations – Accounting Division
Government Management Services – CF, LLC
6200 Lee Vista Boulevard, Suite 300
Orlando, FL 32822

Re: \$4,165,000 Astoria Community Development District (Polk County, Florida), Special Assessment Bonds, Series 2023 (Assessment Area Three Project)

Dear Ms. Costa:

AMTEC has prepared certain computations relating to the above referenced bond issue (the "Bonds") at the request of Astoria Community Development District (the "District").

The scope of our engagement consisted of preparing computations shown in the attached schedules to determine the Rebatale Arbitrage as described in Section 103 of the Internal Revenue Code of 1954, Section 148(f) of the Internal Revenue Code of 1986, as amended (the "Code"), and all applicable Regulations issued thereunder. The methodology used is consistent with current tax law and regulations and may be relied upon in determining the rebate liability. Certain computational methods used in the preparation of the schedules are described in the Summary of Computational Information and Definitions.

Our engagement was limited to the computation of Rebatale Arbitrage based upon the information furnished to us by the District. In accordance with the terms of our engagement, we did not audit the information provided to us, and we express no opinion as to the completeness, accuracy or suitability of such information for purposes of calculating the Rebatale Arbitrage.

We have scheduled our next Report as of May 23, 2026, the Computation Date. Thank you for this engagement and should you have any questions, please do not hesitate to contact us.

Very truly yours,

Michael J. Scarfo
Senior Vice President

Trong M. Tran
Assistant Vice President

SUMMARY OF REBATE COMPUTATIONS

Our computations, contained in the attached schedules, are summarized as follows:

For the May 23, 2026 Computation Date
Reflecting Activity from May 23, 2023 through May 31, 2025

Fund Description	Taxable Inv Yield	Net Income	Rebatable Arbitrage
Acquisition and Construction Fund	4.519946%	463.71	(96.67)
Reserve Fund	4.533727%	12,620.81	(2,424.95)
Cost of Issuance Fund	4.624661%	8.83	(0.51)
Totals	4.533278%	\$13,093.35	\$(2,522.13)
Bond Yield	5.335257%		
Rebate Computation Credits			(4,534.49)
Net Rebatable Arbitrage			\$(7,056.62)

Based upon our computations, no rebate liability exists.

SUMMARY OF COMPUTATIONAL INFORMATION AND DEFINITIONS

COMPUTATIONAL INFORMATION

1. For the purpose of computing Rebatale Arbitrage, investment activity is reflected from May 23, 2023, the date of the closing, through May 31, 2025, the Computation Period. All nonpurpose payments and receipts are future valued to the Computation Date of May 23, 2026.
2. Computations of yield are based on a 360-day year and semiannual compounding on the last day of each compounding interval. Compounding intervals end on a day in the calendar year corresponding to Bond maturity dates or six months prior.
3. For investment cash flow, debt service and yield computation purposes, all payments and receipts are assumed to be paid or received respectively, as shown on the attached schedules.
4. Purchase prices on investments are assumed to be at fair market value, representing an arm's length transaction.
5. During the period between May 23, 2023 and May 31, 2025, the District made periodic payments into the Interest, Sinking, and Prepayment Accounts (collectively, the "Debt Service Fund"), that were used, along with the interest earned, to provide the required debt service payments.

Under Section 148(f)(4)(A), the rebate requirement does not apply to amounts in certain bona fide debt service funds. The Regulations define a bona fide debt service fund as one that is used primarily to achieve a proper matching of revenues with principal and interest payments within each bond year. The fund must be depleted at least once each bond year, except for a reasonable carryover amount not to exceed the greater of the earnings on the fund for the immediately preceding bond year or 1/12th of the principal and interest payments on the issue for the immediately preceding bond year.

We have reviewed the Debt Service Fund and have determined that the funds deposited have functioned as a bona fide debt service fund and are not subject to the rebate requirement.

DEFINITIONS

6. Computation Date

May 23, 2026.

7. Computation Period

The period beginning on May 23, 2023, the date of the closing, and ending on May 31, 2025.

8. Bond Year

Each one-year period (or shorter period from the date of issue) that ends at the close of business on the day in the calendar year that is selected by the issuer. If no day is selected by the issuer before the earlier of the final maturity date of the issue or the date that is five years after the date of issue, each bond year ends at the close of business on the anniversary date of the issuance.

9. Bond Yield

The discount rate that, when used in computing the present value of all the unconditionally payable payments of principal and interest with respect to the Bonds, produces an amount equal to the present value of the issue price of the Bonds. Present value is computed as of the date of issue of the Bonds.

10. Taxable Investment Yield

The discount rate that, when used in computing the present value of all receipts of principal and interest to be received on an investment during the Computation Period, produces an amount equal to the fair market value of the investment at the time it became a nonpurpose investment.

11. Issue Price

The price determined on the basis of the initial offering price to the public at which price a substantial amount of the Bonds was sold.

12. Rebatable Arbitrage

The Code defines the required rebate as the excess of the amount earned on all nonpurpose investments over the amount that would have been earned if such nonpurpose investments were invested at the Bond Yield, plus any income attributable to the excess. Accordingly, the Regulations require that this amount be computed as the excess of the future value of all the nonpurpose receipts over the future value of all the nonpurpose payments. The future value is computed as of the Computation Date using the Bond Yield.

13. Funds and Accounts

The Funds and Accounts activity used in the compilation of this Report was received from the District and U.S. Bank, Trustee, as follows:

Fund / Account	Account Number
Revenue	265019000
Interest	265019001
Sinking	265019002
Reserve	265019004
Prepayment	265019003
Acquisition and Construction	265019005
Cost of Issuance	265019006

METHODOLOGY

Bond Yield

The methodology used to calculate the bond yield was to determine the discount rate that produces the present value of all payments of principal and interest through the maturity date of the Bonds.

Investment Yield and Rebate Amount

The methodology used to calculate the Rebatable Arbitrage, as of May 31, 2025, was to calculate the future value of the disbursements from all funds, subject to rebate, and the value of the remaining bond proceeds, at the yield on the Bonds, to May 23, 2026. This figure was then compared to the future value of the deposit of bond proceeds into the various investment accounts at the same yield. The difference between the future values of the two cash flows, on May 23, 2026, is the Rebatable Arbitrage.

\$4,165,000
Astoria Community Development District
(Polk County, Florida)
Special Assessment Bonds, Series 2023
(Assessment Area Three Project)
Delivered: May 23, 2023

Sources of Funds

Par Amount	\$4,165,000.00
Net Original Issue Discount	<u>-38,525.45</u>
Total	\$4,126,474.55

Uses of Funds

Acquisition and Construction Fund	\$3,712,005.17
Reserve Fund	139,194.38
Cost of Issuance Fund	191,975.00
Underwriter's Discount	<u>83,300.00</u>
Total	\$4,126,474.55

PROOF OF ARBITRAGE YIELD

\$4,165,000
Astonia Community Development District
(Polk County, Florida)
Special Assessment Bonds, Series 2023
(Assessment Area Three Project)

Date	Debt Service	Present Value
		to 05/23/2023 @ 5.3352570048%
12/15/2023	120,593.30	117,082.56
06/15/2024	167,459.38	158,359.81
12/15/2024	106,154.38	97,777.71
06/15/2025	171,154.38	153,552.34
12/15/2025	104,740.63	91,527.18
06/15/2026	174,740.63	148,728.87
12/15/2026	103,218.13	85,570.45
06/15/2027	173,218.13	139,870.99
12/15/2027	101,695.63	79,983.99
06/15/2028	176,695.63	135,360.85
12/15/2028	100,064.38	74,664.34
06/15/2029	180,064.38	130,866.35
12/15/2029	98,324.38	69,602.99
06/15/2030	178,324.38	122,954.34
12/15/2030	96,584.38	64,864.41
06/15/2031	181,584.38	118,780.34
12/15/2031	94,406.25	60,149.68
06/15/2032	184,406.25	114,439.16
12/15/2032	92,100.00	55,670.50
06/15/2033	187,100.00	110,155.39
12/15/2033	89,665.63	51,419.09
06/15/2034	189,665.63	105,938.43
12/15/2034	87,103.13	47,387.64
06/15/2035	192,103.13	101,796.36
12/15/2035	84,412.50	43,568.35
06/15/2036	194,412.50	97,736.09
12/15/2036	81,593.75	39,953.44
06/15/2037	196,593.75	93,763.42
12/15/2037	78,646.88	36,535.21
06/15/2038	198,646.88	89,883.17
12/15/2038	75,571.88	33,306.06
06/15/2039	205,571.88	88,245.65
12/15/2039	72,240.63	30,204.91
06/15/2040	207,240.63	84,399.02
12/15/2040	68,781.25	27,283.44
06/15/2041	208,781.25	80,665.34
12/15/2041	65,193.75	24,533.97
06/15/2042	215,193.75	78,878.39
12/15/2042	61,350.00	21,903.29
06/15/2043	216,350.00	75,234.71
12/15/2043	57,378.13	19,434.54
06/15/2044	222,378.13	73,364.57
12/15/2044	52,943.75	17,012.79
06/15/2045	227,943.75	71,343.58
12/15/2045	48,240.63	14,706.41
06/15/2046	233,240.63	69,257.11
12/15/2046	43,268.75	12,514.14
06/15/2047	238,268.75	67,121.27
12/15/2047	38,028.13	10,434.33
06/15/2048	243,028.13	64,950.51
12/15/2048	32,518.75	8,464.99
06/15/2049	247,518.75	62,757.71
12/15/2049	26,740.63	6,603.85
06/15/2050	256,740.63	61,757.05
12/15/2050	20,559.38	4,816.91
06/15/2051	260,559.38	59,460.91

PROOF OF ARBITRAGE YIELD

\$4,165,000
 Astonia Community Development District
 (Polk County, Florida)
 Special Assessment Bonds, Series 2023
 (Assessment Area Three Project)

Date	Debt Service	Present Value
		to 05/23/2023 @ 5.3352570048%
12/15/2051	14,109.38	3,136.17
06/15/2052	269,109.38	58,262.17
12/15/2052	7,256.25	1,530.16
06/15/2053	277,256.25	56,947.16
	8,398,835.17	4,126,474.55

Proceeds Summary

Delivery date	05/23/2023
Par Value	4,165,000.00
Premium (Discount)	-38,525.45
Target for yield calculation	4,126,474.55

BOND DEBT SERVICE

\$4,165,000

Astoria Community Development District
(Polk County, Florida)
Special Assessment Bonds, Series 2023
(Assessment Area Three Project)

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
05/23/2023					
12/15/2023			120,593.30	120,593.30	
06/15/2024	60,000	4.350%	107,459.38	167,459.38	288,052.67
12/15/2024			106,154.38	106,154.38	
06/15/2025	65,000	4.350%	106,154.38	171,154.38	277,308.75
12/15/2025			104,740.63	104,740.63	
06/15/2026	70,000	4.350%	104,740.63	174,740.63	279,481.25
12/15/2026			103,218.13	103,218.13	
06/15/2027	70,000	4.350%	103,218.13	173,218.13	276,436.25
12/15/2027			101,695.63	101,695.63	
06/15/2028	75,000	4.350%	101,695.63	176,695.63	278,391.25
12/15/2028			100,064.38	100,064.38	
06/15/2029	80,000	4.350%	100,064.38	180,064.38	280,128.75
12/15/2029			98,324.38	98,324.38	
06/15/2030	80,000	4.350%	98,324.38	178,324.38	276,648.75
12/15/2030			96,584.38	96,584.38	
06/15/2031	85,000	5.125%	96,584.38	181,584.38	278,168.75
12/15/2031			94,406.25	94,406.25	
06/15/2032	90,000	5.125%	94,406.25	184,406.25	278,812.50
12/15/2032			92,100.00	92,100.00	
06/15/2033	95,000	5.125%	92,100.00	187,100.00	279,200.00
12/15/2033			89,665.63	89,665.63	
06/15/2034	100,000	5.125%	89,665.63	189,665.63	279,331.25
12/15/2034			87,103.13	87,103.13	
06/15/2035	105,000	5.125%	87,103.13	192,103.13	279,206.25
12/15/2035			84,412.50	84,412.50	
06/15/2036	110,000	5.125%	84,412.50	194,412.50	278,825.00
12/15/2036			81,593.75	81,593.75	
06/15/2037	115,000	5.125%	81,593.75	196,593.75	278,187.50
12/15/2037			78,646.88	78,646.88	
06/15/2038	120,000	5.125%	78,646.88	198,646.88	277,293.75
12/15/2038			75,571.88	75,571.88	
06/15/2039	130,000	5.125%	75,571.88	205,571.88	281,143.75
12/15/2039			72,240.63	72,240.63	
06/15/2040	135,000	5.125%	72,240.63	207,240.63	279,481.25
12/15/2040			68,781.25	68,781.25	
06/15/2041	140,000	5.125%	68,781.25	208,781.25	277,562.50
12/15/2041			65,193.75	65,193.75	
06/15/2042	150,000	5.125%	65,193.75	215,193.75	280,387.50
12/15/2042			61,350.00	61,350.00	
06/15/2043	155,000	5.125%	61,350.00	216,350.00	277,700.00
12/15/2043			57,378.13	57,378.13	
06/15/2044	165,000	5.375%	57,378.13	222,378.13	279,756.25
12/15/2044			52,943.75	52,943.75	
06/15/2045	175,000	5.375%	52,943.75	227,943.75	280,887.50
12/15/2045			48,240.63	48,240.63	
06/15/2046	185,000	5.375%	48,240.63	233,240.63	281,481.25
12/15/2046			43,268.75	43,268.75	
06/15/2047	195,000	5.375%	43,268.75	238,268.75	281,537.50
12/15/2047			38,028.13	38,028.13	
06/15/2048	205,000	5.375%	38,028.13	243,028.13	281,056.25
12/15/2048			32,518.75	32,518.75	
06/15/2049	215,000	5.375%	32,518.75	247,518.75	280,037.50
12/15/2049			26,740.63	26,740.63	
06/15/2050	230,000	5.375%	26,740.63	256,740.63	283,481.25
12/15/2050			20,559.38	20,559.38	
06/15/2051	240,000	5.375%	20,559.38	260,559.38	281,118.75

BOND DEBT SERVICE

\$4,165,000

Astoria Community Development District
(Polk County, Florida)
Special Assessment Bonds, Series 2023
(Assessment Area Three Project)

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
12/15/2051			14,109.38	14,109.38	
06/15/2052	255,000	5.375%	14,109.38	269,109.38	283,218.75
12/15/2052			7,256.25	7,256.25	
06/15/2053	270,000	5.375%	7,256.25	277,256.25	284,512.50
	4,165,000		4,233,835.17	8,398,835.17	8,398,835.17

\$4,165,000
Astonia Community Development District
(Polk County, Florida)
Special Assessment Bonds, Series 2023
(Assessment Area Three Project)
Acquisition and Construction Fund

ARBITRAGE REBATE CALCULATION
DETAIL REPORT

DATE	DESCRIPTION	RECEIPTS (PAYMENTS)	FUTURE VALUE @ BOND YIELD OF (5.335257%)
05/23/23	Beg Bal	-3,712,005.17	-4,347,201.34
05/24/23		3,712,005.17	4,346,565.57
07/13/23		463.71	539.10

05/23/26	TOTALS:	463.71	-96.67

ISSUE DATE:	05/23/23	REBATABLE ARBITRAGE:	-96.67
COMP DATE:	05/23/26	NET INCOME:	463.71
BOND YIELD:	5.335257%	TAX INV YIELD:	4.519946%

\$4,165,000
Astonia Community Development District
(Polk County, Florida)
Special Assessment Bonds, Series 2023
(Assessment Area Three Project)
Reserve Fund

ARBITRAGE REBATE CALCULATION
DETAIL REPORT

DATE	DESCRIPTION	RECEIPTS (PAYMENTS)	FUTURE VALUE @ BOND YIELD OF (5.335257%)
05/23/23	Beg Bal	-139,194.38	-163,013.24
06/02/23		155.98	182.43
07/05/23		521.32	606.79
08/02/23		544.88	631.71
09/05/23		566.43	653.53
10/03/23		548.57	630.34
11/02/23		568.00	649.91
12/04/23		551.01	627.52
12/22/23		0.14	0.16
01/03/24		569.18	645.47
02/02/24		566.37	639.57
03/04/24		527.54	592.94
04/02/24		562.66	629.82
05/02/24		543.31	605.50
05/14/24		0.01	0.01
06/04/24		561.69	623.06
07/02/24		543.41	600.32
08/02/24		560.71	616.72
09/04/24		558.36	611.27
10/02/24		521.45	568.53
11/04/24		507.74	551.00
12/03/24		473.50	511.66
01/03/25		473.54	509.47
02/04/25		455.58	487.93
03/04/25		409.24	436.38
04/02/25		449.02	476.84
05/02/25		433.36	458.19
05/31/25	Bal	139,194.38	146,569.67
05/31/25	Acc	447.81	471.54

05/23/26	TOTALS:	12,620.81	-2,424.95

ISSUE DATE:	05/23/23	REBATABLE ARBITRAGE:	-2,424.95
COMP DATE:	05/23/26	NET INCOME:	12,620.81
BOND YIELD:	5.335257%	TAX INV YIELD:	4.533727%

\$4,165,000
Astonia Community Development District
(Polk County, Florida)
Special Assessment Bonds, Series 2023
(Assessment Area Three Project)
Cost of Issuance Fund

ARBITRAGE REBATE CALCULATION
DETAIL REPORT

DATE	DESCRIPTION	RECEIPTS (PAYMENTS)	FUTURE VALUE @ BOND YIELD OF (5.335257%)
05/23/23	Beg Bal	-191,975.00	-224,825.65
05/23/23		43,000.00	50,358.14
05/23/23		40,000.00	46,844.78
05/23/23		40,000.00	46,844.78
05/23/23		30,000.00	35,133.58
05/23/23		25,000.00	29,277.99
05/23/23		6,000.00	7,026.72
05/23/23		1,750.00	2,049.46
05/31/23		6,125.00	7,165.77
12/04/23		108.76	123.86
07/31/24	de minimis	0.07	0.08

05/23/26	TOTALS:	8.83	-0.51

ISSUE DATE:	05/23/23	REBATABLE ARBITRAGE:	-0.51
COMP DATE:	05/23/26	NET INCOME:	8.83
BOND YIELD:	5.335257%	TAX INV YIELD:	4.624661%

\$4,165,000
Astonia Community Development District
(Polk County, Florida)
Special Assessment Bonds, Series 2023
(Assessment Area Three Project)
Rebate Computation Credits

ARBITRAGE REBATE CALCULATION
DETAIL REPORT

DATE	DESCRIPTION	RECEIPTS (PAYMENTS)	FUTURE VALUE @ BOND YIELD OF (5.335257%)
05/23/24		-2,070.00	-2,299.88
05/23/25		-2,120.00	-2,234.62

05/23/26	TOTALS:	-4,190.00	-4,534.49

ISSUE DATE: 05/23/23 REBATABLE ARBITRAGE: -4,534.49
COMP DATE: 05/23/26
BOND YIELD: 5.335257%

SECTION 10

**ASTONIA
COMMUNITY DEVELOPMENT DISTRICT
POLK COUNTY, FLORIDA
FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED
SEPTEMBER 30, 2024**

**ASTONIA COMMUNITY DEVELOPMENT DISTRICT
POLK COUNTY, FLORIDA**

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INDEPENDENT AUDITOR'S REPORT

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

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities and each major fund of Astonia Community Development District, Polk County, Florida ("District") as of and for the fiscal year ended September 30, 2024, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the District as of September 30, 2024, and the respective changes in financial position thereof for the fiscal year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with GAAS, we:

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

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

Required Supplementary Information

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

Other Information Included in the Financial Report

Management is responsible for the other information included in the financial report. The other information comprises the information for compliance with Florida Statute 218.39 (3) (c) but does not include the financial statements and our auditor's report thereon. Our opinions on the financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon. In connection with our audit of the financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated June 16, 2025, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

June 16, 2025

MANAGEMENT'S DISCUSSION AND ANALYSIS

Our discussion and analysis of Astonia Community Development District, Polk County, Florida ("District") provides a narrative overview of the District's financial activities for the fiscal year ended September 30, 2024. Please read it in conjunction with the District's Independent Auditor's Report, basic financial statements, accompanying notes and supplementary information to the basic financial statements.

FINANCIAL HIGHLIGHTS

- The assets of the District exceeded its liabilities at the close of the most recent fiscal year resulting in a net position balance of \$7,807,832.
- The change in the District's total net position in comparison with the prior fiscal year was \$645,375, an increase. The key components of the District's net position and change in net position are reflected in the table in the government-wide financial analysis section.
- At September 30, 2024, the District's governmental funds reported combined ending fund balance of \$2,682,590, an increase of \$764,621 in comparison with the prior fiscal year. The fund balance is restricted for debt service and capital projects, assigned to capital reserves, non-spendable for prepaid items, and the remainder is unassigned fund balance which is available for spending at the District's discretion.

OVERVIEW OF FINANCIAL STATEMENTS

This discussion and analysis are intended to serve as the introduction to the District's financial statements. The District's basic financial statements are comprised of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

Government-Wide Financial Statements

The government-wide financial statements are designed to provide readers with a broad overview of the District's finances, in a manner similar to a private-sector business.

The statement of net position presents information on all the District's assets, deferred outflows of resources, liabilities, and deferred inflows of resources with the residual amount being reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the District is improving or deteriorating.

The statement of activities presents information showing how the government's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods.

The government-wide financial statements include all governmental activities that are principally supported by assessments and Developer contributions. The District does not have any business-type activities. The governmental activities of the District include the general government (management), maintenance and recreational functions.

Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The District, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The District has one fund category: governmental funds.

OVERVIEW OF FINANCIAL STATEMENTS (Continued)

Governmental Funds

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a District's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the District's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balance provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The District maintains three individual governmental funds. Information is presented separately in the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances for the general fund, the debt service fund and the capital projects fund, all of which are considered major funds.

The District adopts an annual appropriated budget for its general fund. A budgetary comparison schedule has been provided for the general fund to demonstrate compliance with the budget.

Notes to the Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

As noted earlier, net position may serve over time as a useful indicator of an entity's financial position. In the case of the District, assets exceeded liabilities at the close of the most recent fiscal year.

Key components of the District's net position are reflected in the following table:

NET POSITION SEPTEMBER 30,		
	2024	2023
Current and other assets	2,789,061	\$ 1,961,708
Capital assets, net of depreciation	33,522,172	30,441,988
Total assets	36,311,233	32,403,696
Current liabilities	550,112	417,895
Long-term liabilities	27,953,289	24,823,344
Total liabilities	28,503,401	25,241,239
Net position		
Net investment in capital assets	5,805,759	5,624,078
Restricted	1,560,534	1,175,292
Unrestricted	441,539	363,087
Total net position	\$ 7,807,832	\$ 7,162,457

The District's net position reflects its investment in capital assets (e.g. land, land improvements, and infrastructure) less any related debt used to acquire those assets that is still outstanding. These assets are used to provide services to residents; consequently, these assets are not available for future spending. Although the District's investment in capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

GOVERNMENT-WIDE FINANCIAL ANALYSIS (Continued)

The restricted portion of the District's net position represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net position may be used to meet the District's other obligations.

The District's net position increased during the most recent fiscal year. The majority of the increase represents the extent to which ongoing program revenues exceeded the cost of operations.

Key elements of the change in net position are reflected in the following table:

CHANGES IN NET POSITION FOR THE FISCAL YEAR ENDED SEPTEMBER 30,		
	2024	2023
Revenues:		
Program revenues		
Charges for services	\$ 2,383,134	\$ 1,840,621
Operating grants and contributions	92,254	86,687
Capital grants and contributions	121,905	2,603,304
General revenues		
Miscellaneous income	708	56
Total revenues	2,598,001	4,530,668
Expenses:		
General government	152,020	121,184
Maintenance and operations	438,158	255,986
Parks and recreation	51,555	-
Bond issue costs	244,175	275,426
Interest	1,066,718	794,868
Total expenses	1,952,626	1,447,464
Change in net position	645,375	3,083,204
Net position - beginning	7,162,457	4,079,253
Net position - ending	\$ 7,807,832	\$ 7,162,457

As noted above and in the statement of activities, the cost of all governmental activities during fiscal year ended September 30, 2024 was \$1,952,626. The costs of the District's activities were primarily funded by program revenues which were comprised of Developer contributions and assessments. Expenses increased from the prior period primarily because of the increase in interest expense, as well as an increase in maintenance and amenity expenses.

GENERAL BUDGETING HIGHLIGHTS

An operating budget was adopted and maintained by the governing board for the District pursuant to the requirements of Florida Statutes. The budget is adopted using the same basis of accounting that is used in preparation of the fund financial statements. The legal level of budgetary control, the level at which expenditures may not exceed budget, is in the aggregate. Any budget amendments that increase the aggregate budgeted appropriations must be approved by the Board of Supervisors. Actual general fund expenditures did not exceed appropriations for the fiscal year ended September 30, 2024.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

At September 30, 2024, the District had \$33,522,172 invested in capital assets for its governmental activities. No depreciation has been taken since the capital assets are still under construction at September 30, 2024. More detailed information about the District's capital assets is presented in the notes of the financial statements.

Capital Debt

At September 30, 2024, the District had \$27,655,000 Bonds outstanding for its governmental activities. More detailed information about the District's capital debt is presented in the notes of the financial statements.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND OTHER EVENTS

It is anticipated that the general operations of the District will continue to increase as the District is built out.

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, land owners, customers, investors and creditors with a general overview of the District's finances and to demonstrate the District's accountability for the financial resources it manages and the stewardship of the facilities it maintains. If you have questions about this report or need additional financial information, contact the Astoria Community Development District's Finance Department at 219 E. Livingston Street, Orlando, Florida, 32801.

**ASTONIA COMMUNITY DEVELOPMENT DISTRICT
POLK COUNTY, FLORIDA
STATEMENT OF NET POSITION
SEPTEMBER 30, 2024**

	Governmental Activities
ASSETS	
Cash and cash equivalents	\$ 492,569
Assessments receivable	4,910
Due from Developer	89,001
Due from other	12,682
Prepaid items	32,370
Restricted assets:	
Investments	2,157,529
Capital assets:	
Nondepreciable	33,522,172
Total assets	<u>36,311,233</u>
 LIABILITIES	
Accounts payable	17,470
Accrued interest payable	443,641
Contracts and retainage payable	89,001
Non-current liabilities:	
Due within one year	565,000
Due in more than one year	27,388,289
Total liabilities	<u>28,503,401</u>
 NET POSITION	
Net investment in capital assets	5,805,759
Restricted for debt service	1,560,534
Unrestricted	441,539
Total net position	<u>\$ 7,807,832</u>

See notes to the financial statements

**ASTONIA COMMUNITY DEVELOPMENT DISTRICT
POLK COUNTY, FLORIDA
STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

Functions/Programs	Expenses	Program Revenues			Net (Expense)
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Revenue and Changes in Net Position
Primary government:					Governmental Activities
Governmental activities:					
General government	\$ 152,020	\$ 152,020	\$ -	\$ -	\$ -
Maintenance and operations	438,158	647,692	-	121,905	331,439
Parks and recreation	51,555	-	-	-	(51,555)
Interest on long-term debt	1,066,718	1,583,422	92,254	-	608,958
Bond issue costs	244,175	-	-	-	(244,175)
Total governmental activities	1,952,626	2,383,134	92,254	121,905	644,667
General revenues:					
Miscellaneous income					708
Total general revenues					708
Change in net position					645,375
Net position - beginning					7,162,457
Net position - ending					\$ 7,807,832

See notes to the financial statements

**ASTONIA COMMUNITY DEVELOPMENT DISTRICT
POLK COUNTY, FLORIDA
BALANCE SHEET
GOVERNMENTAL FUNDS
SEPTEMBER 30, 2024**

	Major Funds			Total
	General	Debt Service	Capital Projects	Governmental Funds
ASSETS				
Cash and cash equivalents	\$ 412,252	\$ -	\$ 80,317	\$ 492,569
Investments	-	2,000,970	156,559	2,157,529
Assessments receivable	1,705	3,205	-	4,910
Due from Developer	-	-	89,001	89,001
Due from other	12,682	-	-	12,682
Prepaid items	32,370	-	-	32,370
Total assets	<u>\$ 459,009</u>	<u>\$ 2,004,175</u>	<u>\$ 325,877</u>	<u>\$ 2,789,061</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	\$ 17,470	\$ -	\$ -	\$ 17,470
Contracts and retainage payable	-	-	89,001	89,001
Due to other funds	-	-	-	-
Due to Developer	-	-	-	-
Total liabilities	<u>17,470</u>	<u>-</u>	<u>89,001</u>	<u>106,471</u>
Fund balances:				
Nonspendable:				
Prepaid items	32,370	-	-	32,370
Restricted for:				
Debt service	-	2,004,175	-	2,004,175
Capital projects	-	-	156,559	156,559
Assigned to:				
Capital reserves	-	-	80,317	80,317
Unassigned	409,169	-	-	409,169
Total fund balances	<u>441,539</u>	<u>2,004,175</u>	<u>236,876</u>	<u>2,682,590</u>
Total liabilities and fund balances	<u>\$ 459,009</u>	<u>\$ 2,004,175</u>	<u>\$ 325,877</u>	<u>\$ 2,789,061</u>

See notes to the financial statements

**ASTONIA COMMUNITY DEVELOPMENT DISTRICT
POLK COUNTY, FLORIDA
RECONCILIATION OF THE BALANCE SHEET - GOVERNMENTAL FUNDS
TO THE STATEMENT OF NET POSITION
SEPTEMBER 30, 2024**

Fund balance - governmental funds	\$	2,682,590
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Amounts reported for governmental activities in the statement of net position are different because:

Capital assets used in governmental activities are not financial resources and, therefore, are not reported as assets in the governmental funds. The statement of net position includes those capital assets, net of any accumulated depreciation, in the net position of the government as a whole.

Cost of capital assets	33,522,172	
Accumulated depreciation	-	33,522,172

Liabilities not due and payable from current available resources are not reported as liabilities in the governmental fund statements. All liabilities, both current and long-term, are reported in the government-wide financial statements.

Accrued interest payable	(443,641)	
Bonds Payable	(27,953,289)	(28,396,930)

Net position of governmental activities	\$	7,807,832
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See notes to the financial statements

**ASTONIA COMMUNITY DEVELOPMENT DISTRICT
POLK COUNTY, FLORIDA
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

	Major Funds			Total
	General	Debt Service	Capital Projects	Governmental Funds
REVENUES				
Special assessments	\$ 799,712	\$ 1,583,422	\$ -	\$ 2,383,134
Developer contributions	-	-	90,264	90,264
Miscellaneous income	708	-	-	708
Interest earnings	-	92,254	31,641	123,895
Total revenues	800,420	1,675,676	121,905	2,598,001
EXPENDITURES				
Current:				
General government	150,885	-	1,135	152,020
Maintenance and operations	438,158	-	-	438,158
Parks and recreation	51,555	-	-	51,555
Debt service:				
Principal	-	500,000	-	500,000
Interest	-	1,007,288	-	1,007,288
Bond issuance costs	-	-	244,175	244,175
Capital outlay	-	-	3,080,184	3,080,184
Total expenditures	640,598	1,507,288	3,325,494	5,473,380
Excess (deficiency) of revenues over (under) expenditures	159,822	168,388	(3,203,589)	(2,875,379)
OTHER FINANCING SOURCES (USES)				
Bond proceeds	-	401,158	3,238,842	3,640,000
Interfund transfers in / (out)	(51,975)	(114,819)	166,794	-
Total other financing sources (uses)	(51,975)	286,339	3,405,636	3,640,000
Net change in fund balances	107,847	454,727	202,047	764,621
Fund balances - beginning	333,692	1,549,448	34,829	1,917,969
Fund balances - ending	\$ 441,539	\$ 2,004,175	\$ 236,876	\$ 2,682,590

See notes to the financial statements

**ASTONIA COMMUNITY DEVELOPMENT DISTRICT
POLK COUNTY, FLORIDA
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

Net change in fund balances - total governmental funds	\$ 764,621
Amounts reported for governmental activities in the statement of activities are different because:	
Governmental funds report capital outlays as expenditures; however, the cost of those assets is eliminated in the statement of activities and capitalized in the statement of net position.	3,080,184
Repayment of long-term liabilities are reported as expenditures in the governmental fund statements, but such repayments reduce liabilities in the statement of net position and are eliminated in the statement of activities.	500,000
Governmental funds report the face amount of Bonds issued as financial resources when debt is first issued, whereas these amounts are eliminated in the statement of activities and recognized as long- term liabilities in the statement of net position.	(3,640,000)
Amortization of Bond discounts/premiums is not recognized in the governmental fund financial statements, but is reported as an expense in the statement of activities.	10,055
The change in accrued interest on long-term liabilities between the current and prior fiscal year is recorded in the statement of activities but not in the governmental fund financial statements.	<u>(69,485)</u>
Change in net position of governmental activities	<u>\$ 645,375</u>

See notes to the financial statements

**ASTONIA COMMUNITY DEVELOPMENT DISTRICT
POLK COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS**

NOTE 1 - NATURE OF ORGANIZATION AND REPORTING ENTITY

Astonia Community Development District (the "District") was established by the Board of County Commissioners of Polk County's approval of Ordinance No. 2020-002 effective on January 7, 2020, as amended by Ordinance No. 2021-023, duly enacted by the Board of County Commissioners on April 6, 2021; and as amended by Ordinance No. 2022-47, duly enacted by the Board of County Commissioners on June 21, 2022, pursuant to the Uniform Community Development District Act of 1980, otherwise known as Chapter 190, Florida Statutes. The Act provides among other things, the power to manage basic services for community development, power to borrow money and issue bonds, and to levy and assess non-ad valorem assessments for the financing and delivery of capital infrastructure.

The District was established for the purposes of financing and managing the acquisition, construction, maintenance and operation of a portion of the infrastructure necessary for community development within the District.

The District is governed by the Board of Supervisors ("Board"), which is composed of five members. The Supervisors are elected on an at large basis by the owners of the property within the District. The Board exercises all powers granted to the District pursuant to Chapter 190, Florida Statutes. As of September 30, 2024, three of the Board members are affiliated with Ernie Caldwell Properties, Inc. ("Developer"). None of the Board members are affiliated with a builder in the community, Highland Homes as of September 30, 2024.

The Board has the responsibility for:

1. Allocating and levying assessments.
2. Approving budgets.
3. Exercising control over facilities and properties.
4. Controlling the use of funds generated by the District.
5. Approving the hiring and firing of key personnel.
6. Financing improvements.

The financial statements were prepared in accordance with Governmental Accounting Standards Board ("GASB") Statements. Under the provisions of those standards, the financial reporting entity consists of the primary government, organizations for which the District is considered to be financially accountable and other organizations for which the nature and significance of their relationship with the District are such that, if excluded, the financial statements of the District would be considered incomplete or misleading. There are no entities considered to be component units of the District; therefore, the financial statements include only the operations of the District.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Government-Wide and Fund Financial Statements

The basic financial statements include both government-wide and fund financial statements.

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the non-fiduciary activities of the primary government. For the most part, the effect of interfund activity has been removed from these statements.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. *Program revenues* include: 1) charges to customers who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment; operating-type special assessments for maintenance and debt service are treated as charges for services and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Other items not included among program revenues are reported instead as *general revenues*.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Measurement Focus, Basis of Accounting and Financial Statement Presentation

The government-wide financial statements are reported using the *economic resources measurement* focus and the *accrual basis of accounting*. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Assessments are recognized as revenues in the year for which they are levied. Grants and similar items are to be recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be *available* when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures are recorded only when payment is due.

Assessments

Assessments are non-ad valorem assessments on benefited property within the District. Operations and maintenance assessments are based upon the adopted budget and levied annually. Debt service assessments are levied when Bonds are issued and assessed and collected on an annual basis. The District may collect assessments directly or utilize the uniform method of collection under Florida Statutes. Direct collected assessments are due as determined by annual assessment resolution adopted by the Board of Supervisors. Assessments collected under the uniform method are mailed by the County Tax Collector on November 1 and due on or before March 31 of each year. Property owners may prepay a portion or all of the debt service assessments on their property subject to various provisions in the Bond documents.

Assessments and interest associated with the current fiscal period are considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. The portion of assessments receivable due within the current fiscal period is considered to be susceptible to accrual as revenue of the current period.

The District reports the following major governmental funds:

General Fund

The general fund is the general operating fund of the District. It is used to account for all financial resources except those required to be accounted for in another fund.

Debt Service Fund

The debt service fund is used to account for the accumulation of resources for the annual payment of principal and interest on long-term debt.

Capital Projects Fund

This fund accounts for the financial resources to be used for the acquisition or construction of major infrastructure within the District.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements.

When both restricted and unrestricted resources are available for use, it is the government's policy to use restricted resources first for qualifying expenditures, then unrestricted resources as they are needed.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Assets, Liabilities and Net Position or Equity

Restricted Assets

These assets represent cash and investments set aside pursuant to Bond covenants or other contractual restrictions.

Deposits and Investments

The District's cash and cash equivalents are considered to be cash on hand and demand deposits (interest and non-interest bearing).

The District has elected to proceed under the Alternative Investment Guidelines as set forth in Section 218.415 (17) Florida Statutes. The District may invest any surplus public funds in the following:

- a) The Local Government Surplus Trust Funds, or any intergovernmental investment pool authorized pursuant to the Florida Interlocal Cooperation Act;
- b) Securities and Exchange Commission registered money market funds with the highest credit quality rating from a nationally recognized rating agency;
- c) Interest bearing time deposits or savings accounts in qualified public depositories;
- d) Direct obligations of the U.S. Treasury.

Securities listed in paragraph c and d shall be invested to provide sufficient liquidity to pay obligations as they come due.

The District records all interest revenue related to investment activities in the respective funds. Investments are measured at amortized cost or reported at fair value as required by generally accepted accounting principles.

Prepaid Items

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements.

Capital Assets

Capital assets which include property, plant and equipment, and infrastructure assets (e.g., roads, sidewalks and similar items) are reported in the government activities columns in the government-wide financial statements. Capital assets are defined by the government as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of two years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed.

In the governmental fund financial statements, amounts incurred for the acquisition of capital assets are reported as fund expenditures. No depreciation has been taken in the current fiscal year as the District's infrastructure and other capital assets are under construction.

Unearned Revenue

Governmental funds report unearned revenue in connection with resources that have been received, but not yet earned.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Assets, Liabilities and Net Position or Equity (Continued)

Long-Term Obligations

In the government-wide financial statements long-term debt and other long-term obligations are reported as liabilities in the statement of net position. Bond premiums and discounts are deferred and amortized over the life of the Bonds. Bonds payable are reported net of applicable premiums or discounts. Bond issuance costs are expensed when incurred.

In the fund financial statements, governmental fund types recognize premiums and discounts, as well as issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time.

Fund Equity/Net Position

In the fund financial statements, governmental funds report non spendable and restricted fund balance for amounts that are not available for appropriation or are legally restricted by outside parties for use for a specific purpose. Assignments of fund balance represent tentative management plans that are subject to change.

The District can establish limitations on the use of fund balance as follows:

Committed fund balance – Amounts that can be used only for the specific purposes determined by a formal action (resolution) of the Board of Supervisors. Commitments may be changed or lifted only by the Board of Supervisors taking the same formal action (resolution) that imposed the constraint originally. Resources accumulated pursuant to stabilization arrangements sometimes are reported in this category.

Assigned fund balance – Includes spendable fund balance amounts established by the Board of Supervisors that are intended to be used for specific purposes that are neither considered restricted nor committed. The Board may also assign fund balance as it does when appropriating fund balance to cover differences in estimated revenue and appropriations in the subsequent year's appropriated budget. Assignments are generally temporary and normally the same formal action need not be taken to remove the assignment.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Assets, Liabilities and Net Position or Equity (Continued)

Fund Equity/Net Position (Continued)

The District first uses committed fund balance, followed by assigned fund balance and then unassigned fund balance when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used.

Net position is the difference between assets and deferred outflows of resources less liabilities and deferred inflows of resources. Net position in the government-wide financial statements are categorized as net investment in capital assets, restricted or unrestricted. Net investment in capital assets represents net position related to infrastructure and property, plant and equipment. Restricted net position represents the assets restricted by the District's Bond covenants or other contractual restrictions. Unrestricted net position consists of the net position not meeting the definition of either of the other two components.

Other Disclosures

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from those estimates.

NOTE 3 - BUDGETARY INFORMATION

The District is required to establish a budgetary system and an approved Annual Budget. Annual Budgets are adopted on a basis consistent with generally accepted accounting principles for the general fund. All annual appropriations lapse at fiscal year-end.

The District follows these procedures in establishing the budgetary data reflected in the financial statements.

- a) Each year the District Manager submits to the District Board a proposed operating budget for the fiscal year commencing the following October 1.
- b) Public hearings are conducted to obtain comments.
- c) Prior to October 1, the budget is legally adopted by the District Board.
- d) All budget changes must be approved by the District Board.
- e) The budgets are adopted on a basis consistent with generally accepted accounting principles.
- f) Unused appropriations for annually budgeted funds lapse at the end of the year.

NOTE 4 – DEPOSITS AND INVESTMENTS

Deposits

The District's cash balances were entirely covered by federal depository insurance or by a collateral pool pledged to the State Treasurer. Florida Statutes Chapter 280, "Florida Security for Public Deposits Act", requires all qualified depositories to deposit with the Treasurer or another banking institution eligible collateral equal to various percentages of the average daily balance for each month of all public deposits in excess of any applicable deposit insurance held. The percentage of eligible collateral (generally, U.S. Governmental and agency securities, state or local government debt, or corporate bonds) to public deposits is dependent upon the depository's financial history and its compliance with Chapter 280. In the event of a failure of a qualified public depository, the remaining public depositories would be responsible for covering any resulting losses.

NOTE 4 – DEPOSITS AND INVESTMENTS (Continued)

Investments

The District's investments were held as follows at September 30, 2024:

	Amortized Cost	Credit Risk	Maturities
First American Treasury Obligation Fund - Class D	\$ 2,157,529	S&P AAAM	Weighted average of the fund portfolio: 31 days
	<u>\$ 2,157,529</u>		

Credit risk – For investments, credit risk is generally the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. Investment ratings by investment type are included in the preceding summary of investments.

Concentration risk – The District places no limit on the amount the District may invest in any one issuer.

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

However, the Bond Indenture limits the type of investments held using unspent proceeds.

Fair Value Measurement – When applicable, the District measures and records its investments using fair value measurement guidelines established in accordance with GASB Statements. The framework for measuring fair value provides a fair value hierarchy that prioritizes the inputs to valuation techniques.

These guidelines recognize a three-tiered fair value hierarchy, in order of highest priority, as follows:

- *Level 1:* Investments whose values are based on unadjusted quoted prices for identical investments in active markets that the District has the ability to access;
- *Level 2:* Investments whose inputs - other than quoted market prices - are observable either directly or indirectly; and,
- *Level 3:* Investments whose inputs are unobservable.

The fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the entire fair value measurement. Valuation techniques used should maximize the use of observable inputs and minimize the use of unobservable inputs.

Money market investments that have a maturity at the time of purchase of one year or less and are held by governments other than external investment pools should be measured at amortized cost. Accordingly, the District's investments have been reported at amortized cost above.

NOTE 5 – INTERFUND TRANSFERS

Interfund transfers for the fiscal year ended September 30, 2024 were as follows:

Fund	Transfer in	Transfer out
General	\$ -	\$ 51,975
Debt service	-	114,819
Capital projects	166,794	-
Total	<u>\$ 166,794</u>	<u>\$ 166,794</u>

Transfers are used to move revenues from the fund where collection occurs to the fund where funds have been reallocated for use. In the case of the District, transfers from the debt service fund to the capital projects fund are mostly comprised of funds released from the Series 2020 Reserve account to the Series 2020 construction and acquisition account as a result of the reserve release conditions being met, in accordance with the Bond Indentures. Transfers from the general fund to the capital projects fund were made in order to fund the capital reserves.

NOTE 6 – CAPITAL ASSETS

Capital asset activity for the fiscal year ended September 30, 2024 was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance
<u>Governmental activities</u>				
Capital assets, not being depreciated				
Infrastructure under construction	\$ 30,441,988	\$ 3,080,184	\$ -	\$ 33,522,172
Total capital assets, not being depreciated	30,441,988	3,080,184	-	33,522,172
 Governmental activities capital assets, net	 \$ 30,441,988	 \$ 3,080,184	 \$ -	 \$ 33,522,172

The infrastructure intended to serve the District has been estimated at a total cost of approximately \$36.9 million. The infrastructure will include roadways, potable water and wastewater systems, storm management system improvements, and land improvements. In addition, the project will include irrigation, parks, and recreational facilities. A portion of the project costs was expected to be financed with the proceeds from the issuance of Bonds with the remainder to be funded by the Developer and conveyed to the District. Upon completion, the potable and wastewater systems are to be conveyed to others for ownership and maintenance responsibilities.

During the current fiscal year, the Developer contributed a total of \$90,264 towards the various construction projects in accordance with certain project completion agreements.

NOTE 7 – LONG TERM DEBT

Series 2020

In September 2020 the District issued \$3,830,000 of Special Assessment Revenue Bonds, Series 2020 (Assessment Area One Project) consisting of Term Bonds due ranging from May 1, 2025 to May 1, 2051 and fixed interest rates ranging from 2.75% to 4.0%. The bonds were issued to finance the acquisition and construction of certain improvements for the benefit of the District. Interest is to be paid semiannually on each May 1 and November 1, commencing May 1, 2021 and the principal on the bonds is to be paid serially commencing May 1, 2022 through May 1, 2051.

The Series 2020 Bonds are subject to optional redemption, mandatory sinking fund and extraordinary mandatory redemption at the times, in the amounts, and at the redemption prices more fully described in the Redemption Provisions as outlined in the Bond Indenture.

The Bond Indenture established a debt service reserve requirement as well as other restrictions and requirements relating principally to the use of proceeds to pay for the infrastructure improvements and the procedures to be followed by the District on assessments to property owners. The District agrees to levy special assessments in annual amounts adequate to provide payment of debt service and to meet the reserve requirements. Upon satisfaction of certain conditions, a portion of the original reserve requirements will be released to the Developer for construction costs paid on behalf of the District; this occurred during the current fiscal year as the District satisfied the reserve release conditions and transferred excess reserves to the construction and acquisition account. The District was in compliance with the requirements at September 30, 2024.

Series 2021

In July 2021, the District issued \$10,065,000 of Special Assessment Revenue Bonds, Series 2021 (Assessment Area Two Project) consisting of Term Bonds due ranging from May 1, 2026 to May 1, 2052 and fixed interest rates ranging from 2.5% to 4.0%. The District also issued \$7,155,000 of Special Assessment Revenue Bonds, Series 2021 (North Parcel Assessment Area Project) consisting of Term Bonds due ranging from May 1, 2026 to May 1, 2051 and fixed interest rates ranging from 2.5% to 4.0%. The bonds were issued to finance the acquisition and construction of certain improvements for the benefit of the District. Interest is to be paid semiannually on each May 1 and November 1, commencing May 1, 2021 and the principal on the bonds is to be paid serially commencing May 1, 2022 through May 1, 2052.

NOTE 7 – LONG TERM DEBT (Continued)

Series 2021 (Continued)

The Series 2021 Bonds are subject to optional redemption, mandatory sinking fund and extraordinary mandatory redemption at the times, in the amounts, and at the redemption prices more fully described in the Redemption Provisions as outlined in the Bond Indenture.

The Bond Indenture established a debt service reserve requirement as well as other restrictions and requirements relating principally to the use of proceeds to pay for the infrastructure improvements and the procedures to be followed by the District on assessments to property owners. The District agrees to levy special assessments in annual amounts adequate to provide payment of debt service and to meet the reserve requirements. Upon satisfaction of certain conditions, a portion of the original reserve requirements will be released to the Developer for construction costs paid on behalf of the District; this did not occur during the current fiscal year. The District was in compliance with the requirements at September 30, 2024.

Series 2023

On May 23, 2023, the District issued \$4,165,000 of Special Assessment Bonds, Series 2023 (Assessment Area Three Project) consisting of Term Bonds with due dates ranging from June 15, 2030 to June 15, 2053 and fixed interest rates ranging from 4.35% to 5.375%. The bonds were issued to finance the acquisition and construction of certain improvements for the benefit of the District. Interest is to be paid semiannually on each June 15 and December 15, commencing December 15, 2023 and the principal on the bonds is to be paid serially commencing June 15, 2024 through June 15, 2053.

The Series 2023 Bonds are subject to optional redemption, mandatory sinking fund and extraordinary mandatory redemption at the times, in the amounts, and at the redemption prices more fully described in the Redemption Provisions as outlined in the Bond Indenture.

The Bond Indenture established a debt service reserve requirement as well as other restrictions and requirements relating principally to the use of proceeds to pay for the infrastructure improvements and the procedures to be followed by the District on assessments to property owners. The District agrees to levy special assessments in annual amounts adequate to provide payment of debt service and to meet the reserve requirements. Upon satisfaction of certain conditions, a portion of the original reserve requirements will be released to the Developer for construction costs paid on behalf of the District; this did not occur during the current fiscal year. The District was in compliance with the requirements at September 30, 2024.

Series 2024

On January 30, 2024, the District issued \$3,640,000 of Special Assessment Bonds, Series 2024 (Assessment Area Four Project) consisting of Term Bonds with due dates ranging from May 1, 2031 to May 1, 2054 and fixed interest rates ranging from 4.5% to 5.7%. The bonds were issued to finance the acquisition and construction of certain improvements for the benefit of the District. Interest is to be paid semiannually on each May 1 and November 1, commencing May 1, 2024 and the principal on the bonds is to be paid serially commencing May 1, 2025 through May 1, 2054.

The Series 2024 Bonds are subject to optional redemption, mandatory sinking fund and extraordinary mandatory redemption at the times, in the amounts, and at the redemption prices more fully described in the Redemption Provisions as outlined in the Bond Indenture.

The Bond Indenture established a debt service reserve requirement as well as other restrictions and requirements relating principally to the use of proceeds to pay for the infrastructure improvements and the procedures to be followed by the District on assessments to property owners. The District agrees to levy special assessments in annual amounts adequate to provide payment of debt service and to meet the reserve requirements. Upon satisfaction of certain conditions, a portion of the original reserve requirements will be released to the Developer for construction costs paid on behalf of the District; this did not occur during the current fiscal year. The District was in compliance with the requirements at September 30, 2024.

NOTE 7 – LONG TERM DEBT (Continued)

Long-term Debt Activity

Changes in long-term liability activity for the fiscal year ended September 30, 2024 were as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
<u>Governmental activities</u>					
Series 2020 (Area One)	\$ 3,630,000	\$ -	\$ 75,000	\$ 3,555,000	\$ 75,000
Less: Original Issue Discount	30,930	-	1,146	29,784	-
Series 2021 (Area Two)	9,860,000	-	210,000	9,650,000	215,000
Plus: Original Issue Premium	229,066	-	7,137	221,929	-
Series 2021 (North Parcel)	6,860,000	-	155,000	6,705,000	160,000
Plus: Original Issue Premium	148,412	-	5,348	143,064	-
Series 2023 (Area Three)	4,165,000	-	60,000	4,105,000	65,000
Less: Original Issue Discount	38,204	-	1,284	36,920	-
Series 2024 (Area Four)	-	3,640,000	-	3,640,000	50,000
Total	\$ 24,823,344	\$ 3,640,000	\$ 510,055	\$ 27,953,289	\$ 565,000

At September 30, 2024, the scheduled debt service requirements on the long-term debt were as follows:

Year ending September 30:	Governmental Activities		
	Principal	Interest	Total
2025	\$ 565,000	\$ 1,132,305	\$ 1,697,305
2026	590,000	1,115,915	1,705,915
2027	600,000	1,098,196	1,698,196
2028	625,000	1,078,932	1,703,932
2029	650,000	1,058,100	1,708,100
2030-2034	3,710,000	4,938,249	8,648,249
2035-2039	4,245,000	4,214,824	8,459,824
2040-2044	5,275,000	3,255,777	8,530,777
2045-2049	6,570,000	2,109,719	8,679,719
2050-2054	4,825,000	605,765	5,430,765
	\$ 27,655,000	\$ 20,607,782	\$ 48,262,782

NOTE 8 - DEVELOPER TRANSACTIONS

The Developer owns a portion of land within the District; therefore, assessment revenues in the general and debt service funds include the assessments levied on those lots owned by the Developer.

NOTE 9 - CONCENTRATION

The District's activity is dependent upon the continued involvement of the Developer and major landowners, the loss of which could have a material adverse effect on the District's operations.

NOTE 10 - MANAGEMENT COMPANY

The District has contracted with a management company to perform services which include financial and accounting advisory services. Certain employees of the management company also serve as officers of the District. Under the agreement, the District compensates the management company for management, accounting, financial reporting, computer and other administrative costs.

NOTE 11 - RISK MANAGEMENT

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters. The District has obtained commercial insurance from independent third parties to mitigate the costs of these risks; coverage may not extend to all situations. There were no settled claims since inception of the District.

**ASTONIA COMMUNITY DEVELOPMENT DISTRICT
POLK COUNTY, FLORIDA
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL – GENERAL FUND
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

	Budgeted Amounts <u>Original & Final</u>	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Assessments	\$ 793,010	\$ 799,712	\$ 6,702
Miscellaneous	-	708	708
Total revenues	<u>793,010</u>	<u>800,420</u>	<u>7,410</u>
EXPENDITURES			
Current:			
General government	155,870	150,885	4,985
Maintenance and operations	439,695	438,158	1,537
Parks and recreation	145,470	51,555	93,915
Capital outlay	51,975	-	51,975
Total expenditures	<u>793,010</u>	<u>640,598</u>	<u>152,412</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ -</u>	159,822	<u>\$ 159,822</u>
OTHER FINANCING SOURCES (USES)			
Transfer in (out)	-	(51,975)	(51,975)
Total other financing sources (uses)	<u>-</u>	<u>(51,975)</u>	<u>(51,975)</u>
Net change in fund balances	<u>\$ -</u>	107,847	<u>\$ 107,847</u>
Fund balance - beginning		<u>333,692</u>	
Fund balance - ending		<u>\$ 441,539</u>	

See notes to required supplementary information

**ASTONIA COMMUNITY DEVELOPMENT DISTRICT
POLK COUNTY, FLORIDA
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION**

The District is required to establish a budgetary system and an approved Annual Budget for the general fund. The District's budgeting process is based on estimates of cash receipts and cash expenditures which are approved by the Board. The budget approximates a basis consistent with accounting principles generally accepted in the United States of America (generally accepted accounting principles).

The legal level of budgetary control, the level at which expenditures may not exceed budget, is in the aggregate. Any budget amendments that increase the aggregate budgeted appropriations must be approved by the Board of Supervisors. Actual general fund expenditures did not exceed appropriations for the fiscal year ended September 30, 2024.

**ASTONIA COMMUNITY DEVELOPMENT DISTRICT
POLK COUNTY, FLORIDA
OTHER INFORMATION – DATA ELEMENTS
REQUIRED BY FL STATUTE 218.39(3)(C)
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024
UNAUDITED**

<u>Element</u>	<u>Comments</u>
Number of District employees compensated in the last pay period of the District's fiscal year being reported.	0
Number of independent contractors compensated to whom nonemployee compensation was paid in the last month of the District's fiscal year being reported.	13
Employee compensation	\$0
Independent contractor compensation	\$672,968
Construction projects to begin on or after October 1; (\$65K)	Not applicable
Budget variance report	See the Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - General Fund
Ad Valorem taxes;	Not applicable
Non ad valorem special assessments;	
Special assessment rates	Operations and maintenance - \$137.38 - \$698.92 Series 2020 - \$1,074.80 - \$1,343.49 Series 2021 - \$1,075.27 - \$1,398.00
Special assessments collected	\$2,383,134
Outstanding Bonds:	see Note 7 for details



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

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities and each major fund of Astonia Community Development District, Polk County, Florida ("District") as of and for the fiscal year ended September 30, 2024, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our opinion thereon dated June 16, 2025.

Report on Internal Control Over Financial Reporting

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

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

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

Report on Compliance and Other Matters

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

Purpose of this Report

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

June 16, 2025



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**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH THE
REQUIREMENTS OF SECTION 218.415, FLORIDA STATUTES, REQUIRED BY
RULE 10.556(10) OF THE AUDITOR GENERAL OF THE STATE OF FLORIDA**

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

We have examined Astonia Community Development District, Polk County, Florida's ("District") compliance with the requirements of Section 218.415, Florida Statutes, in accordance with Rule 10.556(10) of the Auditor General of the State of Florida during fiscal year ended September 30, 2024. Management is responsible for District's compliance with those requirements. Our responsibility is to express an opinion on District's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the District complied, in all material respects, with the specified requirements referenced in Section 218.415, Florida Statutes. An examination involves performing procedures to obtain evidence about whether the District complied with the specified requirements. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material noncompliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion. Our examination does not provide a legal determination on the District's compliance with specified requirements.

We are required to be independent and to meet our other ethical responsibilities in accordance with relevant ethical requirements relating to the examination engagement.

In our opinion, the District complied, in all material respects, with the aforementioned requirements for the fiscal year ended September 30, 2024.

This report is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, management, and the Board of Supervisors of Astonia Community Development District, Polk County, Florida and is not intended to be and should not be used by anyone other than these specified parties.

June 16, 2025



**MANAGEMENT LETTER PURSUANT TO THE RULES OF
THE AUDITOR GENERAL FOR THE STATE OF FLORIDA**

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

Report on the Financial Statements

We have audited the accompanying basic financial statements of Astonia Community Development District, Polk County, Florida ("District") as of and for the fiscal year ended September 30, 2024 and have issued our report thereon dated June 16, 2025.

Auditor's Responsibility

We conducted our audit in accordance with auditing 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; and Chapter 10.550, Rules of the Florida Auditor General.

Other Reporting Requirements

We have issued our Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with *Government Auditing Standards*; and Independent Auditor's Report on an examination conducted in accordance with *AICPA Professional Standards*, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures in those reports, which are dated June 16, 2025, should be considered in conjunction with this management letter.

Purpose of this Letter

The purpose of this letter is to comment on those matters required by Chapter 10.550 of the Rules of the Auditor General for the State of Florida. Accordingly, in connection with our audit of the financial statements of the District, as described in the first paragraph, we report the following:

- I. Current year findings and recommendations.**
- II. Status of prior year findings and recommendations.**
- III. Compliance with the Provisions of the Auditor General of the State of Florida.**

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

We wish to thank Astonia Community Development District, Polk County, Florida and the personnel associated with it, for the opportunity to be of service to them in this endeavor as well as future engagements, and the courtesies extended to us.

June 16, 2025

REPORT TO MANAGEMENT

I. CURRENT YEAR FINDINGS AND RECOMMENDATIONS

None

II. PRIOR YEAR FINDINGS AND RECOMMENDATIONS

None

III. COMPLIANCE WITH THE PROVISIONS OF THE AUDITOR GENERAL OF THE STATE OF FLORIDA

Unless otherwise required to be reported in the auditor's report on compliance and internal controls, the management letter shall include, but not be limited to the following:

1. A statement as to whether or not corrective actions have been taken to address findings and recommendations made in the preceding annual financial audit report.

There were no significant findings and recommendations made in the preceding annual financial audit report for the fiscal year ended September 30, 2023.

2. Any recommendations to improve the local governmental entity's financial management.

There were no such matters discovered by, or that came to the attention of, the auditor, to be reported for the fiscal year ended September 30, 2024.

3. Noncompliance with provisions of contracts or grant agreements, or abuse, that have occurred, or are likely to have occurred, that have an effect on the financial statements that is less than material but which warrants the attention of those charged with governance.

There were no such matters discovered by, or that came to the attention of, the auditor, to be reported, for the fiscal year ended September 30, 2024.

4. The name or official title and legal authority of the District are disclosed in the notes to the financial statements.

5. The District has not met one or more of the financial emergency conditions described in Section 218.503(1), Florida Statutes.

6. We applied financial condition assessment procedures and no deteriorating financial conditions were noted as of September 30, 2024. It is management's responsibility to monitor financial condition, and our financial condition assessment was based in part on representations made by management and the review of financial information provided by same.

7. Management has provided the specific information required by Section 218.39(3)(c) in the Other Information section of the financial statements on page 24.

SECTION 11

SECTION A

Astoria 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 three regular Board of Supervisor meetings per year to conduct CDD related business and discuss community needs.

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

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

Achieved: Yes ☐ No ☐

Goal 1.2: Notice of Meetings Compliance

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

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

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

Achieved: Yes ☐ No ☐

Goal 1.3: Access to Records Compliance

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

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

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

Achieved: Yes ☐ No ☐

2. Infrastructure and Facilities Maintenance

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

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

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

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

Achieved: Yes ☐ No ☐

Goal 2.2: District Infrastructure and Facilities Inspections

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

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

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

Achieved: Yes ☐ No ☐

3. Financial Transparency and Accountability

Goal 3.1: Annual Budget Preparation

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

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

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

Achieved: Yes ☐ No ☐

Goal 3.2: Financial Reports

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

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

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

Achieved: Yes ☐ No ☐

Goal 3.3: Annual Financial Audit

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

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

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

Achieved: Yes ☐ No ☐

Chair/Vice Chair: _____

Date: _____

Print Name: _____

Astoria Community Development District

District Manager: _____

Date: _____

Print Name: _____

Astoria Community Development District

SECTION B

Astonia Community Development District Performance Measures/Standards & Annual Reporting Form

October 1, 2024 – September 30, 2025

1. Community Communication and Engagement

Goal 1.1: Public Meetings Compliance

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

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

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

Achieved: Yes ☐ No ☐

Goal 1.2: Notice of Meetings Compliance

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

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

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

Achieved: Yes ☐ No ☐

Goal 1.3: Access to Records Compliance

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

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

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

Achieved: Yes ☐ No ☐

2. Infrastructure and Facilities Maintenance

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

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

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

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

Achieved: Yes ☐ No ☐

Goal 2.2: District Infrastructure and Facilities Inspections

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

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

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

Achieved: Yes ☐ No ☐

3. Financial Transparency and Accountability

Goal 3.1: Annual Budget Preparation

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

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

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

Achieved: Yes ☐ No ☐

Goal 3.2: Financial Reports

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

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

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

Achieved: Yes ☐ No ☐

Goal 3.3: Annual Financial Audit

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

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

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

Achieved: Yes ☐ No ☐

Chair/Vice Chair: _____

Date: _____

Print Name: _____

Astoria Community Development District

District Manager: _____

Date: _____

Print Name: _____

Astoria Community Development District

SECTION 12

SECTION C

Astonia CDD

Field Management Report



August 13th, 2025

Allen Bailey

Field Manager

GMS

Completed

Astoria North Monument



- ✚ The decorative beam has been replaced at the Astonia North monument.

Depression Repair



- ✚ The depression on James Paul Rd has been patched.
- ✚ This will improve the driving quality of the roads.

Complete

Dog Park Fence



✚ The dog park fence has been repaired from the sides being pushed out by a large body hitting into it.

Fence Repair



✚ District fences in various areas have been placed back up.

Complete

New Landscape

✚ The approved landscape has been installed throughout the district.



Review

Ponds



✚ The ponds in the south of the district are holding water after the rains.

✚ There are no large vegetation growths that have not been treated.



Conclusion

For any questions or comments regarding the above information, please contact me by phone at 407-460-4424, or by email at abailey@gmscfl.com. Thank you.

Respectfully,
Allen Bailey

SECTION i

[illegible]

The Customer Contact hereby authorizes Weber Environmental Services to complete the Scope of Services as described herein and agrees to the attached Terms and Conditions. The price is good for 30 days from the date of this Enhancement Authorization. A service charge shall be added to all balances not paid with 30 days of this Enhancement Authorization, which shall be equal to the lower of 1.5% per month (18% per year) and the highest rate permitted by law. In addition to the service charge, Client shall reimburse Continuum for all costs and expenses (including but not limited to attorneys' fees and court costs) which are reasonably incurred by Weber Environmental Services in collecting overdue amounts. 30 Day Price Guarantee.

Printed Name _____

SECTION ii



WEBER ENVIRONMENTAL SERVICES

Job Information:		Billing Information:	
Location Name	Astoria CDD	Company Name	Astoria CDD
Site Address	Astoria Blvd.	Job Number	51-25-0102
City/State/Zip	Davenport, Fl. 33837	Customer Contact	Allen Bailey
Enhancement Name	Install 19 Irrigation Bubblers	Phone #	407-460-4424
Work Order Number		Email	abailey@gmscfl.com
Proposed By	Misha Widmar	Billing Address	219 E. Livingston St.
Date Proposed	8/6/2025	City/State/Zip	Orlando, Fl. 32801

SCOPE OF SERVICE:

Furnish & Install (19) Irrigation Bubblers for Proper Irrigation Coverage of New Trees.
Retro Fit 80 Spray Heads with 6" 1800 Spray Stationary Risers for Plant Clearance

(200) Lft. Rain Bird Flex Swing Pipe
(19) Spiral Barbed Tee
(19) Spiral Barbed .5" Male Adaptor
(19) .05 GPM Bubbler Rain Bird
(240) 1800 Spray Stationary Risers

Price includes all Labor, Travel, and Materials

Note: Spray Heads need to be raised to cover turf, new, and existing plants.
this is a design flaw in the original irrigation install.

COST

Total Cost: \$4,335.00

Price includes all materials and price to install materials. All plant material has a limited one year warranty. Plant material that dies within one year of planting will be replaced at no cost (1) Time Replacement. Warranty does not cover death of plant material due to lack of water, over watering, vandalism, natural disaster, weather or animal damage. Plant material may be subject to change due to availability of nursery stock.

The Customer Contact hereby authorizes Weber Environmental Services to complete the Scope of Services as described herein and agrees to the attached Terms and Conditions. The price is good for 30 days from the date of this Enhancement Authorization. A service charge shall be added to all balances not paid within 30 days of this Enhancement Authorization, which shall be equal to the lower of 1.5% per month (18% per year) and the highest rate permitted by law. In addition to the service charge, Client shall reimburse Continuum for all costs and expenses (including but not limited to attorneys' fees and court costs) which are reasonably incurred by Weber Environmental Services in collecting overdue amounts. 30 Day Price Guarantee.

Authorized Signature

Date

Printed Name

SECTION iii



886 Packinghouse Rd
Sarasota, FL 34232
(941) 342-8980 / (941) 504-1222
flm@floridalightingmaintenance.com

Estimate

ESTIMATE#	6136
DATE	08/07/2025
PO#	

CUSTOMER
GMS - Central Florida 219 E. Livingston St Orlando Florida 32801 (407) 460-4424

SERVICE LOCATION
GMS - Central Florida 28°13'08.9"N 81°36'02.2"W Davenport FL 33837 (407) 460-4424

DESCRIPTION	Turnkey projects This is a turnkey project. Equipment, Labor, and Materials are provided by FLM-Go LLC. If engineering and permits are required, they are also included and listed as a line item in this proposal. Project scope: One for one changeout of (2) flood light at monument sign located at corner of Gallant Gtwy and Ernie Caldwell Blvd
	Ground work Demo existing flood light Utilize existing lighting circuit and replace junction box as needed for new flood fixture bracket F/I (2) LED selectable flood light up to 80W with knuckle mount Adjust fixture angle and test

Estimate

Description	Qty	Rate	Total
Labor and Material	2.00	429.33	858.66

CUSTOMER MESSAGE

Manufacturers warranty on new fixture

Note #1: 50% deposit required to obtain materials and schedule work to be completed.

Note #2: Quote assumes existing circuits/controls are in working order during this project. Restoring circuits/controls will be T and M. Additionally, if any existing code violations are discovered FLM will provide a cost to rectify before proceeding with the current scope of work.

Note #3: Work is to be completed M-F from 7am-5pm. Work outside of these hours can be accommodated for additional fees. FLM will need access to electrical panels/controls, and space to maneuver equipment associated with this project.

Note #4: FLM will work to minimize disruption and will maintain clean workspace during installation.

Note #5: Includes: labor, materials, EPA required recycling/disposal, disposal of all project related waste, equipment as needed.

Note #6: Excludes: any work not listed in scope.

Note #7: Change orders, service requests, etc. during project must be communicated via email.

Approval

Signature: _____

Printed Name of

Approver: _____

Estimate Total:**\$858.66**

LED Flood Light

3-Wattages + 3-CCT (30/40/50K), Wet Rated, 140 lm/W, Dimmable + Smart

FEATURES

Lumen Output	2100 to 19500 lumens
Efficacy	140 lm/W
Input Voltage	120-277V
Dimmable	0-10V Continuous
CCT	Select (3000K, 4000K, 5000K)
Rating	Wet Location
Warranty	5 Years

APPLICATIONS

Premium outdoor luminaire suitable for building exteriors, billboards, accent lighting, pedestrian walkways. Higher wattage luminaires suitable for parking areas and industrial yards.

CONSTRUCTION

Manufactured for weather-proof durability using solid heavy duty die cast aluminum housing with anti-UV polyester coating to resist water, salt, corrosion, discoloration, and scratching. Wet Location rated.

ELECTRICAL

Input voltages 120-277V with 0-10V Continuous Dimming. Tunable 3-CCT (3000K, 4000K, 5000K) and Tunable 3-Wattage. Operating temperatures -40°F to 113°F (-40°C to 45°C). Includes 1 foot (35W Max Models) and 1.6 foot (80W Max) wiring cables.

MOUNTING

Adjustable Knuckle Mount, Trunnion Mount, and Yoke Mount available. Slip-Fit Mount also available for 80W Max models.

OPTICS

Anti-UV Clear Polycarbonate Lens with NEMA 7HX6V beam angle standard.

CONTROLS

Installed integrated Photocell Sensor available.

LISTINGS

DLC Premium listed. UL certified to meet US and Canadian standards. FCC and RoHS compliant.

WARRANTY

5 year exclusive limited warranty.

Project:
Date:
Catalog No:
Prepared By:

Tunable 35W Max, 80W Max, and 150W Max Model



Knuckle Mount



Trunnion Mount



Yoke Mount

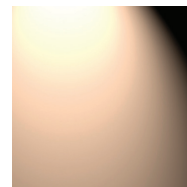


Slip Fit Mount



TUNABLE CORRELATED COLOR TEMPERATURES (CCT)

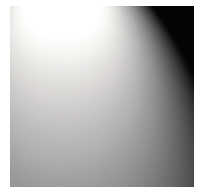
3000K



4000K



5000K



SPECIFICATIONS

ENERGY DATA

Input Voltage: 120-277V
Input Frequency: 50/60 Hz
Wattage: 3-Wattages (35W Max, 80W Max, 150W Max)
Power Factor: >0.9
Total Harmonic Distortion (THD): <15%
Operating Temperature: -4°F to 113°F (-20°C to 45°C)

LIGHTING DATA

Lumens: 2100 to 19500
Lumens Per Watt: 140 lm/W
Correlated Color Temperature (CCT): 3-CCT (30K, 40K, 50K)
Dimmable: 0-10V
Color Rendering Index (CRI): >80
L70: 50000 hours

ORDERING INFORMATION

Model	Wattage	Voltage	Current	Lumens	Efficacy	CCT	Dimming	Color	Dimensions
ETH-TFD-35/20/15W-H-TCP(XX)-Y	(15W 20W 35W)	120-277V	0.14A@120V, 0.06A@277V 0.18A@120V, 0.08A@277V 0.32A@120V, 0.14A@277V	2100 2800 4900	140 lm/W	(3000K, 4000K, 5000K)	0-10V	Bronze	6.93"L x 5.89"W x 2.29"D
ETH-TFD-80/60/35W-H-TCP(XX)-Y	(35W 60W 80W)	120-277V	0.32A@120V, 0.14A@277V 0.55A@120V, 0.24A@277V 0.73A@120V, 0.32A@277V	4900 8400 11200	140 lm/W	(3000K, 4000K, 5000K)	0-10V	Bronze	9.49"L x 7.25"W x 2.84"D
FD06-150/120/100W-H-TX(XX)-Y	(100W 120W 150W)	120-277V	0.92A@120V, 0.40A@277V 1.10A@120V, 0.48A@277V 1.38A@120V, 0.60A@277V	13000 15600 19500	140 lm/W	(3000K, 4000K, 5000K)	0-10V	Bronze	11.85"L x 9.03"W x 3.64"D

Mount		Control	
TFD-KN	Knuckle Mount (Fits: 35W Max model)	PCB	[INSTALLED] Integrated Button Photocell Sensor
TFD-SF	Slip-Fit Mount (Fits: 80W Max model)		
TFD-TR-M	Trunnion Mount (Fits: 80W Max model)		
TFD-Y-S	Yoke Mount (Fits: 35W Max model)		
TFD-Y-M	Yoke Mount (Fits: 80W Max model)		

PHYSICAL DIMENSIONS

35W Max Model

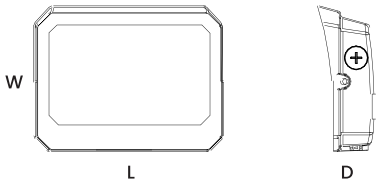
6.93"L x 5.89"W x 2.29"D

80W Max Model

9.49"L x 7.25"W x 2.84"D

150W Max Model

11.85"L x 9.03"W x 3.64"D



SECTION D

SECTION i

Astoria Community Development District

Summary of Invoices

April 01, 2025 to June 30, 2025

Fund	Date	Check No.'s	Amount
General Fund			
	4/1/25	489	\$ 50.00
	4/7/25	490-493	\$ 2,287.00
	4/14/25	494-496	\$ 8,419.69
	4/18/25	497-505	\$ 61,246.22
	4/29/25	506-508	\$ 10,005.87
	5/2/25	509-510	\$ 803.43
	5/9/25	511	\$ 125.00
	5/15/25	512-516	\$ 13,294.29
	5/20/25	517	\$ 3,136.76
	5/23/25	518-521	\$ 3,705.13
	6/9/25	522-529	\$ 21,565.63
	6/13/25	530-532	\$ 3,700.31
	6/23/25	533-538	\$ 23,262.67
	6/27/25	539-540	\$ 4,894.49
Total			\$ 156,496.49

AP300R		YEAR-TO-DATE ACCOUNTS PAYABLE PREPAID/COMPUTER CHECK REGISTER						RUN 8/07/25		PAGE 1	
*** CHECK DATES 04/01/2025 - 06/30/2025 ***		ASTONIA CDD-GENERAL FUND									
		BANK B ASTONIA GENERAL FUND									
CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME		STATUS	AMOUNT	.....CHECK..... AMOUNT	#	
4/01/25	00024	3/27/25 CUT-2025	202503 320-53800-49000	WATER VIOLATION-MAR09		*	50.00				
				POLK COUNTY WATER RESOURCE				50.00	000489		
4/07/25	00038	3/31/25 32025	202502 320-53800-43200	HOA COST SHARE FEB25		*	373.90				
				CHATEAU AT ASTONIA COA INC.				373.90	000490		
4/07/25	00021	3/26/25 14639	202503 330-57200-48200	CLEANING SVCS MAR25		*	1,135.00				
				CSS CLEAN STAR SERVICES CENTRAL FL				1,135.00	000491		
4/07/25	00027	3/21/25 64354672	202503 330-57200-48100	PEST CONTROL MAR25		*	125.00				
				MASSEY SERVICES				125.00	000492		
4/07/25	00010	3/25/25 16940	202503 320-53800-47300	REPLC DECODER IN ZONE 42		*	653.10				
				PRINCE & SONS INC.				653.10	000493		
4/14/25	00028	3/31/25 00070376	202503 310-51300-48000	NOTICE OF BOS MEETING		*	378.41				
				GANNETT MEDIA CORP DBA GANNETT				378.41	000494		
4/14/25	00001	4/01/25 153	202504 310-51300-34000	MANAGEMENT FEES APR25		*	3,750.00				
		4/01/25 153	202504 310-51300-35100	WEBSITE ADMIN APR25		*	105.00				
		4/01/25 153	202504 310-51300-35200	INFORMATION TECH APR25		*	157.50				
		4/01/25 153	202504 310-51300-31300	DISSEMINATION SVCS APR25		*	1,093.75				
		4/01/25 153	202504 330-57200-48300	AMENITY ACCESS APR25		*	1,250.00				
		4/01/25 153	202504 310-51300-51000	OFFICE SUPPLIES APR25		*	4.72				
		4/01/25 153	202504 310-51300-42000	POSTAGE APR25		*	94.48				
		4/01/25 154	202504 320-53800-34000	FIELD MANAGEMENT APR25		*	1,460.83				
				GOVERNMENTAL MANAGEMENT SERVICES-CF				7,916.28	000495		
4/14/25	00020	3/31/25 22433	202503 310-51300-31100	BOS MEETING MAR25		*	125.00				
				HUNTER ENGINEERING, INC.				125.00	000496		
				ASTO ASIONIA CDD		IARAUJO					

ASTO ASIONIA CDD IARAUJO

AP300R		YEAR-TO-DATE ACCOUNTS PAYABLE PREPAID/COMPUTER CHECK REGISTER					RUN 8/07/25		PAGE 2		
*** CHECK DATES 04/01/2025 - 06/30/2025 ***		ASTONIA CDD-GENERAL FUND									
		BANK B ASTONIA GENERAL FUND									
CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME		STATUS	AMOUNT	.....CHECK..... AMOUNT	#	
4/18/25	00019	3/28/25 19325	202503 320-53800-47000			*	875.00				
		POND HERBICIDE MAR25									
		3/28/25 19325	202503 320-53800-47000			*	750.00				
		N. POND HERBICIDE MAR25									
				AQUATIC WEED MANAGEMENT, INC				1,625.00	000497		
4/18/25	00018	4/18/25 04182025	202504 300-20700-10000			*	3,980.12				
		TXFER OF TAX RCPTS S2023									
				ASTONIA CDD/US BANK				3,980.12	000498		
4/18/25	00018	4/18/25 04182025	202504 300-20700-10000			*	5,653.89				
		TXFER TAX RCPTS S2021 NOR									
				ASTONIA CDD/US BANK				5,653.89	000499		
4/18/25	00018	4/18/25 04182025	202504 300-20700-10000			*	7,984.87				
		TXFER TAX RCPTS S2021 AA2									
				ASTONIA CDD/US BANK				7,984.87	000500		
4/18/25	00018	4/18/25 04182025	202504 300-20700-10000			*	3,115.05				
		TXFER OF TAX RCPTS S2020									
				ASTONIA CDD/US BANK				3,115.05	000501		
4/18/25	00011	4/15/25 12028	202503 310-51300-31500			*	2,735.75				
		GENERAL COUNSEL MAR25									
				KILINSKI VAN WYK PLLC				2,735.75	000502		
4/18/25	00025	4/01/25 27024	202504 320-53800-46500			*	2,500.00				
		POOL MAINTENANCE APR25									
				MCDONNELL CORPORATION DBA RESORT				2,500.00	000503		
4/18/25	00010	4/01/25 17051	202504 320-53800-46200			*	14,719.58				
		LANDSCAPE MAINT APR25									
		4/01/25 17051	202504 320-53800-46200			*	1,303.24				
		AMENITY LANDSCAPE APR25									
		4/01/25 17051	202504 320-53800-46200			*	2,060.00				
		CHATEAU LANDSCAPE APR25									
				PRINCE & SONS INC.				18,082.82	000504		
4/18/25	00040	12/11/24 158380	202504 300-20700-10100			*	15,568.72				
		035 FR#2									
				ATLANTIC TNG LLC				15,568.72	000505		
4/29/25	00001	2/28/25 152	202502 320-53800-48000			*	2,667.19				
		GENERAL MAINTENANCE FEB25									
				GOVERNMENTAL MANAGEMENT SERVICES-CF				2,667.19	000506		

ASTO ASIONIA CDD				IARAUJO							

ASTO ASIONIA CDD IARAUJO

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
4/29/25	00025	4/04/25 27131	202504 320-53800-46500	LIFT REPAIR	*	3,100.00	
				MCDONNELL CORPORATION DBA RESORT			3,100.00 000507
4/29/25	00032	3/31/25 12111009	202503 330-53800-48100	SECURITY SVCS MAR25	*	4,238.68	
				SECURITAS SECURITY SERVICES USA INC			4,238.68 000508
5/02/25	00038	4/29/25 42025	202503 320-53800-43200	HOA COST SHARE MAR25	*	220.82	
				CHATEAU AT ASTONIA COA INC.			220.82 000509
5/02/25	00010	4/22/25 17338	202504 320-53800-47300	REPLC SPRAYS/MPR NOZZLES	*	371.76	
		4/22/25 17339	202504 320-53800-47300	REPLACE A ROTOR	*	85.85	
				PRINCE & SONS INC.			457.61 000510
5/09/25	00020	4/30/25 22454	202505 310-51300-31100	BOS MEETING MAY25	*	125.00	
				HUNTER ENGINEERING, INC.			125.00 000511
5/15/25	00019	4/25/25 19565	202504 320-53800-47000	POND HERBICIDE APR25	*	875.00	
		4/25/25 19565	202504 320-53800-47000	N. POND HERBICIDE APR25	*	750.00	
				AQUATIC WEED MANAGEMENT, INC			1,625.00 000512
5/15/25	00021	4/28/25 14859	202504 330-57200-48200	CLEANING SVCS APR25	*	1,120.00	
				CSS CLEAN STAR SERVICES CENTRAL FL			1,120.00 000513
5/15/25	00001	5/01/25 159	202505 310-51300-34000	MANAGEMENT FEES-MAY25	*	3,750.00	
		5/01/25 159	202505 310-51300-35100	WEBSITE MANAGEMENT-MAY25	*	105.00	
		5/01/25 159	202505 310-51300-35200	INFORMATION TECH-MAY25	*	157.50	
		5/01/25 159	202505 310-51300-31300	DISSEMINATION SVCS-MAY25	*	1,093.75	
		5/01/25 159	202505 330-57200-48300	AMENITY ACCESS MGMT	*	1,250.00	
		5/01/25 159	202505 310-51300-51000	OFFICE SUPPLIES	*	5.23	
		5/01/25 159	202505 310-51300-42000	POSTAGE	*	226.83	

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	.....CHECK..... AMOUNT #
		5/01/25 159	202505 310-51300-42500		*	.15	
		COPIES					
		5/01/25 160	202505 320-53800-34000		*	1,460.83	
		FIELD MANAGEMENT-MAY25					
				GOVERNMENTAL MANAGEMENT SERVICES-CF			8,049.29 000514
5/15/25 00027		4/24/25 64812542	202504 330-57200-48100		*	125.00	
		PEST CONTROL APR25					
				MASSEY SERVICES			125.00 000515
5/15/25 00025		5/01/25 27357	202505 320-53800-46500		*	2,500.00	
		POOL MAINTENANCE MAY25					
				MCDONNELL CORPORATION DBA RESORT			2,500.00 000516
5/20/25 00011		5/18/25 12282	202504 310-51300-31500		*	3,136.76	
		GENERAL COUNSEL APR25					
				KILINSKI VAN WYK PLLC			3,136.76 000517
5/23/25 00001		3/31/25 156	202503 330-57200-48000		*	300.00	
		ADJUST SIDE GATE					
		3/31/25 157	202503 320-53800-48000		*	200.00	
		TRASH PICK UP					
		3/31/25 158	202503 320-53800-48000		*	200.00	
		SIGN PLACED BACK UP					
				GOVERNMENTAL MANAGEMENT SERVICES-CF			700.00 000518
5/23/25 00041		5/12/25 15430	202505 320-53800-49000		*	255.25	
		IMPROPER TOW 5/12-REFUND					
				NANCY ACEVEDO			255.25 000519
5/23/25 00032		4/30/25 12140086	202504 330-53800-48100		*	2,499.88	
		SECURITY SVCS APR25					
				SECURITAS SECURITY SERVICES USA INC			2,499.88 000520
5/23/25 00020		3/31/25 22432	202505 300-20700-10100		*	250.00	
		035 FR#3					
				HUNTER ENGINEERING, INC.			250.00 000521
6/09/25 00026		6/05/25 7614-06-	202506 310-51300-31200		*	450.00	
		SPEC ASSESS BOND S23 AA3					
				AMTEC			450.00 000522
6/09/25 00019		5/27/25 19717	202505 320-53800-47000		*	875.00	
		POND HERBICIDE MAY25					
		5/27/25 19717	202505 320-53800-47000		*	750.00	
		N. POND HERBICIDE MAY25					
				AQUATIC WEED MANAGEMENT, INC			1,625.00 000523
				ASTO ASIONIA CDD IARAUJO			

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
6/23/25	00001	6/01/25 163	202506 320-53800-34000		*	1,460.83	
			FIELD MANAGEMENT-JUN25				
		6/01/25 163	202506 320-53800-49000		*	609.55	
			BRIMAR INDUST-SIGNAGE				
		6/01/25 164	202506 310-51300-34000		*	3,750.00	
			MANAGEMENT FEES-JUN25				
		6/01/25 164	202506 310-51300-35100		*	105.00	
			WEBSITE MANAGEMENT-JUN25				
		6/01/25 164	202506 310-51300-35200		*	157.50	
			INFORMATION TECH-JUN25				
		6/01/25 164	202506 310-51300-31300		*	1,093.75	
			DISSEMINATION SVCS-JUN25				
		6/01/25 164	202506 330-57200-48300		*	1,250.00	
			AMENITY ACCESS MGMT-JUN25				
		6/01/25 164	202506 310-51300-51000		*	1.38	
			OFFICE SUPPLIES				
		6/01/25 164	202506 310-51300-42000		*	73.57	
			POSTAGE				
			GOVERNMENTAL MANAGEMENT SERVICES-CF				8,501.58 000534
6/23/25	00011	6/17/25 12497	202505 310-51300-31500		*	1,949.25	
			GENERAL COUNSEL-MAY25				
			KILINSKI VAN WYK PLLC				1,949.25 000535
6/23/25	00025	5/12/25 27501	202505 320-53800-46500		*	150.00	
			AMENITY POOP CLEAN UP				
			MCDONNELL CORPORATION DBA RESORT				150.00 000536
6/23/25	00010	5/14/25 17929	202505 320-53800-47300		*	161.84	
			RPLCD VALVE				
			PRINCE & SONS INC.				161.84 000537
6/23/25	00036	6/13/25 2237	202506 320-53800-48000		*	2,950.00	
			INSTALL NEW BEAM				
			SIGNATURE PRIVACY WALLS OF				2,950.00 000538
6/27/25	00038	6/20/25 62025	202505 320-53800-43200		*	108.94	
			HOA COST SHARE MAY25				
			CHATEAU AT ASTONIA COA INC.				108.94 000539
6/27/25	00001	5/31/25 170	202505 320-53800-48000		*	200.00	
			DARING FENCE REPAIR				
		5/31/25 171	202505 320-53800-48000		*	300.00	
			POND CLEAN UP/REMOVE TRAS				
		5/31/25 172	202505 320-53800-49000		*	1,900.00	
			INSTALLED 4 DOG STATIONS				

ASTO ASIONIA CDD IARAUJO

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
		5/31/25 173	202505 330-57200-49000		*	1,160.00	
		INSTALL SOLAR LIGHTS					
		5/31/25 174	202505 320-53800-48000		*	322.98	
		RPLCD SOFFIT/CLEAN GAZEBO					
		5/31/25 175	202505 330-57200-48000		*	113.29	
		SHOWER CHAIN-POOL AREA					
		5/31/25 176	202505 330-57200-48000		*	209.18	
		RPR DOG PARK FENCE					
		5/31/25 177	202505 330-57200-48000		*	580.10	
		PRESS WASH MAILBX GAZEBOS					
GOVERNMENTAL MANAGEMENT SERVICES-CF							4,785.55 000540

6/13/25	00025	6/01/25 27704	202506 320-53800-46500		*	2,500.00	
		POOL MAINTENANCE-JUN25					
MCDONNELL CORPORATION DBA RESORT							2,500.00 531000

TOTAL FOR BANK B						156,496.49	
TOTAL FOR REGISTER						156,496.49	

SECTION ii

Astonia
Community Development District

Unaudited Financial Reporting
June 30, 2025



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Astonia
Community Development District
Combined Balance Sheet
June 30, 2025

	General Fund	Capital Reserve Fund	Debt Service Fund	Capital Projects Fund	Totals Governmental Funds
Assets:					
Operating Account	\$ 285,755	\$ 82,834	\$ -	\$ -	\$ 368,589
State Board of Administration	\$ 708,194	\$ -	\$ -	\$ -	\$ 708,194
Due From General Fund	\$ -		\$ 27,553	\$ -	\$ 27,553
Investments:					
<u>Series 2020</u>					
Reserve	\$ -	\$ -	\$ 108,689	\$ -	\$ 108,689
Revenue	\$ -	\$ -	\$ 89,951	\$ -	\$ 89,951
Prepayment	\$ -	\$ -	\$ 224	\$ -	\$ 224
Construction	\$ -	\$ -	\$ -	\$ 7,924	\$ 7,924
<u>Series 2021 A2</u>					
Reserve	\$ -	\$ -	\$ 279,020	\$ -	\$ 279,020
Revenue	\$ -	\$ -	\$ 267,862	\$ -	\$ 267,862
Construction	\$ -	\$ -	\$ -	\$ 61	\$ 61
<u>Series 2021 North Parcel</u>					
Reserve	\$ -	\$ -	\$ 197,686	\$ -	\$ 197,686
Revenue	\$ -	\$ -	\$ 178,252	\$ -	\$ 178,252
<u>Series 2023</u>					
Reserve	\$ -	\$ -	\$ 27,839	\$ -	\$ 27,839
Revenue	\$ -	\$ -	\$ 135,256	\$ -	\$ 135,256
<u>Series 2024</u>					
Reserve	\$ -	\$ -	\$ 251,983	\$ -	\$ 251,983
Revenue	\$ -	\$ -	\$ 19,861	\$ -	\$ 19,861
Construction	\$ -	\$ -	\$ -	\$ 26	\$ 26
Total Assets	\$ 993,949	\$ 82,834	\$ 1,584,178	\$ 8,011	\$ 2,668,972
Liabilities:					
Accounts Payable	\$ 42,020	\$ -	\$ -	\$ -	\$ 42,020
Due To Debt Service	\$ 27,553	\$ -	\$ -	\$ -	\$ 27,553
Total Liabilities	\$ 69,573	\$ -	\$ -	\$ 0	\$ 69,573
Fund Balances:					
Restricted for:					
Debt Service	\$ -	\$ -	\$ 1,584,178	\$ -	\$ 1,584,178
Capital Projects	\$ -	\$ -	\$ -	\$ 8,011	\$ 8,011
Assigned for:					
Capital Reserves	\$ -	\$ 82,834	\$ -	\$ -	\$ 82,834
Unassigned	\$ 924,376	\$ -	\$ -	\$ -	\$ 924,376
Total Fund Balances	\$ 924,376	\$ 82,834	\$ 1,584,178	\$ 8,011	\$ 2,599,399
Total Liabilities & Fund Balance	\$ 993,949	\$ 82,834	\$ 1,584,178	\$ 8,011	\$ 2,668,972

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

	Adopted	Prorated Budget	Actual	
	Budget	Thru 06/30/25	Thru 06/30/25	Variance
<u>Revenues</u>				
Assesments - Tax Roll	\$ 915,963	\$ 915,963	\$ 920,427	\$ 4,464
Assessments - Direct	\$ 97,229	\$ 97,229	\$ 97,230	\$ 0
Interest	\$ -	\$ -	\$ 8,194	\$ 8,194
Miscellaneous Income	\$ -	\$ -	\$ 180	\$ 180
Total Revenues	\$ 1,013,192	\$ 1,013,192	\$ 1,026,031	\$ 12,838
<u>Expenditures:</u>				
<u>General & Administrative:</u>				
Supervisor Fees	\$ 12,000	\$ 9,000	\$ -	\$ 9,000
Engineering	\$ 15,000	\$ 11,250	\$ 1,063	\$ 10,188
Attorney	\$ 30,000	\$ 22,500	\$ 15,792	\$ 6,708
Annual Audit	\$ 6,700	\$ 6,700	\$ 9,200	\$ (2,500)
Assessment Administration	\$ 6,825	\$ 6,825	\$ 6,825	\$ -
Arbitrage	\$ 2,250	\$ 450	\$ 450	\$ -
Dissemination	\$ 13,125	\$ 9,844	\$ 9,844	\$ -
Trustee Fees	\$ 20,205	\$ 12,553	\$ 12,553	\$ -
Management Fees	\$ 45,000	\$ 33,750	\$ 33,750	\$ -
Information Technology	\$ 1,890	\$ 1,418	\$ 1,418	\$ -
Website Administration	\$ 1,260	\$ 945	\$ 945	\$ -
Telephone	\$ 100	\$ 75	\$ -	\$ 75
Postage & Delivery	\$ 1,200	\$ 900	\$ 1,361	\$ (461)
Insurance	\$ 7,699	\$ 7,699	\$ 6,161	\$ 1,538
Copies	\$ 200	\$ 150	\$ 9	\$ 141
Legal Advertising	\$ 2,500	\$ 1,875	\$ 3,363	\$ (1,488)
Contingency	\$ 2,200	\$ 1,650	\$ 982	\$ 668
Office Supplies	\$ 250	\$ 188	\$ 24	\$ 164
Dues, Licenses & Subscriptions	\$ 175	\$ 175	\$ 175	\$ -
Total General & Administrative:	\$ 168,579	\$ 127,946	\$ 103,914	\$ 24,032

Astonia
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>				
<u>Field Expenditures</u>				
Property Insurance	\$ 27,500	\$ 27,500	\$ 19,384	\$ 8,116
Field Management	\$ 17,530	\$ 13,147	\$ 13,147	\$ (0)
Landscape Maintenance	\$ 255,000	\$ 191,250	\$ 167,231	\$ 24,019
Landscape Replacement	\$ 35,000	\$ 26,250	\$ 12,233	\$ 14,018
Lake Maintenance	\$ 30,000	\$ 22,500	\$ 14,900	\$ 7,600
Streetlights	\$ 48,000	\$ 36,000	\$ 34,109	\$ 1,891
Electric	\$ 15,872	\$ 11,904	\$ 1,329	\$ 10,574
Water & Sewer	\$ 92,192	\$ 69,144	\$ 27,487	\$ 41,657
Sidewalk & Asphalt Maintenance	\$ 2,500	\$ 1,875	\$ -	\$ 1,875
Irrigation Repairs	\$ 15,000	\$ 11,250	\$ 6,668	\$ 4,582
General Repairs & Maintenance	\$ 17,000	\$ 17,000	\$ 19,310	\$ (2,310)
Contingency	\$ 7,000	\$ 7,000	\$ 15,360	\$ (8,360)
Subtotal Field Expenditures	\$ 562,593	\$ 434,820	\$ 331,159	\$ 103,661
<u>Amenity Expenses</u>				
Amenity - Electric	\$ 17,250	\$ 12,938	\$ 7,372	\$ 5,566
Amenity - Water	\$ 33,770	\$ 25,327	\$ 16,728	\$ 8,599
Internet	\$ 3,000	\$ 2,250	\$ 900	\$ 1,350
Pest Control	\$ 1,500	\$ 1,125	\$ 1,125	\$ -
Janitorial Service	\$ 16,500	\$ 12,375	\$ 10,305	\$ 2,070
Security Services	\$ 34,000	\$ 25,500	\$ 29,359	\$ (3,859)
Pool Maintenance	\$ 36,000	\$ 27,000	\$ 25,750	\$ 1,250
Amenity Repairs & Maintenance	\$ 15,000	\$ 11,250	\$ 3,892	\$ 7,358
Amenity Access Management	\$ 15,000	\$ 11,250	\$ 11,250	\$ -
Pool Permit	\$ -	\$ -	\$ 280	\$ (280)
Contingency	\$ 10,000	\$ 7,500	\$ 1,160	\$ 6,340
Subtotal Amenity Expenditures	\$ 182,020	\$ 136,515	\$ 108,121	\$ 28,394
Total Expenditures	\$ 913,192	\$ 699,281	\$ 543,194	\$ 156,087
Excess (Deficiency) of Revenues over Expenditures	\$ 0		\$ 482,837	
<u>Other Financing Sources/(Uses)</u>				
Transfer In/(Out) - Capital Reserves	\$ (100,000)	\$ -	\$ -	\$ -
Total Other Financing Sources (Uses)	\$ (100,000)	\$ -	\$ -	\$ -
Net Change in Fund Balance	\$ -		\$ 482,837	
Fund Balance - Beginning	\$ -		\$ 441,539	
Fund Balance - Ending	\$ -		\$ 924,376	

Astonia
Community Development District
Capital Reserve Fund
Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending June 30, 2025

	Adopted	Prorated Budget	Actual	
	Budget	Thru 06/30/25	Thru 06/30/25	Variance
<u>Revenues:</u>				
Interest	\$ -	\$ -	\$ 2,518	\$ 2,518
Total Revenues	\$ -	\$ -	\$ 2,518	\$ 2,518
<u>Expenditures:</u>				
Contingency	\$ 1,000	\$ -	\$ -	\$ -
Total Expenditures	\$ 1,000	\$ -	\$ -	\$ -
Excess (Deficiency) of Revenues over Expenditures	\$ (1,000)		\$ 2,518	
<u>Other Financing Sources/(Uses)</u>				
Transfer In/(Out)	\$ 100,000	\$ -	\$ -	\$ -
Total Other Financing Sources (Uses)	\$ 100,000	\$ -	\$ -	\$ -
Net Change in Fund Balance	\$ 99,000		\$ 2,518	
Fund Balance - Beginning	\$ 51,155		\$ 80,317	
Fund Balance - Ending	\$ 150,155		\$ 82,834	

Astonia
Community Development District
Debt Service Fund - Series 2020
Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending June 30, 2025

	Adopted	Prorated Budget	Actual	
	Budget	Thru 06/30/25	Thru 06/30/25	Variance
<u>Revenues</u>				
Assessments - Tax Roll	\$ 220,403	\$ 220,403	\$ 218,944	\$ (1,459)
Interest	\$ 3,000	\$ 3,000	\$ 6,649	\$ 3,649
Total Revenues	\$ 223,403	\$ 223,403	\$ 225,593	\$ 2,190
<u>Expenditures:</u>				
Interest Payment - 11/01	\$ 69,288	\$ 69,288	\$ 69,288	\$ -
Principal Payment - 05/01	\$ 75,000	\$ 75,000	\$ 75,000	\$ -
Interest Payment - 05/01	\$ 69,288	\$ 69,288	\$ 69,288	\$ -
Total Expenditures	\$ 213,575	\$ 213,575	\$ 213,575	\$ -
Excess (Deficiency) of Revenues over Expenditures	\$ 9,828	\$ 9,828	\$ 12,018	\$ 2,190
<u>Other Financing Sources/(Uses):</u>				
Transfer In/(Out)	\$ -	\$ -	\$ (3,255)	\$ (3,255)
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ (3,255)	\$ (3,255)
Net Change in Fund Balance	\$ 9,828		\$ 8,763	
Fund Balance - Beginning	\$ 89,765		\$ 194,241	
Fund Balance - Ending	\$ 99,593		\$ 203,004	

Astonia
Community Development District
Debt Service Fund - Series 2021 A2
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	\$ 558,500	\$ 558,500	\$ 561,224	\$ 2,724
Interest	\$ 5,000	\$ 5,000	\$ 22,168	\$ 17,168
Total Revenues	\$ 563,500	\$ 563,500	\$ 583,392	\$ 19,892
Expenditures:				
Interest Payment - 11/01	\$ 171,473	\$ 171,473	\$ 171,473	\$ -
Principal Payment - 05/01	\$ 215,000	\$ 215,000	\$ 215,000	\$ -
Interest Payment - 05/01	\$ 171,473	\$ 171,473	\$ 171,473	\$ -
Total Expenditures	\$ 557,945	\$ 557,945	\$ 557,945	\$ -
Excess (Deficiency) of Revenues over Expenditures	\$ 5,555		\$ 25,447	
Other Financing Sources/(Uses):				
Transfer In/(Out)	\$ -	\$ -	\$ (279,020)	\$ (279,020)
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ (279,020)	\$ (279,020)
Net Change in Fund Balance	\$ 5,555		\$ (253,573)	
Fund Balance - Beginning	\$ 252,208		\$ 811,066	
Fund Balance - Ending	\$ 257,763		\$ 557,493	

Astonia
Community Development District
Debt Service Fund - Series 2021 North Parcel
Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending June 30, 2025

	Adopted	Prorated Budget	Actual	
	Budget	Thru 06/30/25	Thru 06/30/25	Variance
Revenues:				
Assessments	\$ 395,460	\$ 395,460	\$ 397,389	\$ 1,929
Interest	\$ 3,000	\$ 3,000	\$ 12,786	\$ 9,786
Total Revenues	\$ 398,460	\$ 398,460	\$ 410,175	\$ 11,715
Expenditures:				
Interest Payment - 11/01	\$ 118,218	\$ 118,218	\$ 118,218	\$ -
Principal Payment - 05/01	\$ 160,000	\$ 160,000	\$ 160,000	\$ -
Interest Payment - 05/01	\$ 118,218	\$ 118,218	\$ 118,218	\$ -
Total Expenditures	\$ 396,435	\$ 396,435	\$ 396,435	\$ -
Excess (Deficiency) of Revenues over Expenditures	\$ 2,025	\$ 2,025	\$ 13,740	\$ 11,715
Fund Balance - Beginning	\$ 170,790		\$ 369,712	
Fund Balance - Ending	\$ 172,815		\$ 383,452	

Astonia
Community Development District
Debt Service Fund - Series 2023
Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending June 30, 2025

	Adopted	Prorated Budget	Actual	
	Budget	Thru 06/30/25	Thru 06/30/25	Variance
Revenues:				
Assessments	\$ 278,389	\$ 278,389	\$ 279,746	\$ 1,358
Interest	\$ 2,000	\$ 2,000	\$ 9,871	\$ 7,871
Total Revenues	\$ 280,389	\$ 280,389	\$ 289,618	\$ 9,229
Expenditures:				
Interest Payment - 12/01	\$ 106,154	\$ 106,154	\$ 106,154	\$ -
Principal Payment - 06/15	\$ 65,000	\$ 65,000	\$ 65,000	\$ -
Interest Payment - 06/15	\$ 106,154	\$ 106,154	\$ 106,154	\$ -
Total Expenditures	\$ 277,309	\$ 277,309	\$ 277,309	\$ -
Excess (Deficiency) of Revenues over Expenditures	\$ 3,080	\$ 3,080	\$ 12,309	\$ 9,229
Other Financing Sources/(Uses)				
Transfer In/(Out)	\$ -	\$ -	\$ (111,355)	\$ (111,355)
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ (111,355)	\$ (111,355)
Net Change in Fund Balance	\$ 3,080		\$ (99,046)	
Fund Balance - Beginning	\$ 124,547		\$ 267,431	
Fund Balance - Ending	\$ 127,627		\$ 168,385	

Astonia
Community Development District
Debt Service Fund - Series 2024
Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending June 30, 2025

	Adopted	Prorated Budget	Actual	
	Budget	Thru 06/30/25	Thru 06/30/25	Variance
Revenues:				
Assessments	\$ 251,983	\$ 149,083	\$ 149,083	\$ -
Interest	\$ 1,000	\$ 1,000	\$ 9,202	\$ 8,202
Total Revenues	\$ 252,983	\$ 150,083	\$ 158,285	\$ 8,202
Expenditures:				
Interest Payment - 11/01	\$ 99,083	\$ 99,083	\$ 99,083	\$ -
Principal Payment - 05/01	\$ 50,000	\$ 50,000	\$ 50,000	\$ -
Interest Payment - 05/01	\$ 99,083	\$ 99,083	\$ 99,083	\$ -
Total Expenditures	\$ 248,166	\$ 248,166	\$ 248,166	\$ -
Excess (Deficiency) of Revenues over Expenditures	\$ 4,816	\$ (98,083)	\$ (89,881)	\$ 8,202
Fund Balance - Beginning	\$ 106,935		\$ 361,725	
Fund Balance - Ending	\$ 111,751		\$ 271,844	

Astonia
Community Development District
Capital Projects Fund - Series 2020
Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending June 30, 2025

	Adopted	Prorated Budget	Actual	
	Budget	Thru 06/30/25	Thru 06/30/25	Variance
<u>Revenues:</u>				
Interest	\$ -	\$ -	\$ 179	\$ 179
Total Revenues	\$ -	\$ -	\$ 179	\$ 179
<u>Expenditures:</u>				
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ -	\$ -	\$ -
Excess (Deficiency) of Revenues over Expenditures	\$ -	\$ -	\$ 179	\$ 179
<u>Other Financing Sources/(Uses)</u>				
Transfer In/(Out)	\$ -	\$ -	\$ 3,255	\$ 3,255
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ 3,255	\$ 3,255
Net Change in Fund Balance	\$ -		\$ 3,434	
Fund Balance - Beginning	\$ -		\$ 4,490	
Fund Balance - Ending	\$ -		\$ 7,924	

Astonia
Community Development District
Capital Projects Fund - Series 2021 A2
Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending June 30, 2025

	Adopted	Prorated Budget	Actual	
	Budget	Thru 06/30/25	Thru 06/30/25	Variance
<u>Revenues:</u>				
Interest	\$ -	\$ -	\$ 91	\$ 91
Total Revenues	\$ -	\$ -	\$ 91	\$ 91
<u>Expenditures:</u>				
Capital Outlay	\$ -	\$ -	\$ 279,050	\$ (279,050)
Total Expenditures	\$ -	\$ -	\$ 279,050	\$ (279,050)
Excess (Deficiency) of Revenues over Expenditures	\$ -		\$ (278,959)	
<u>Other Financing Sources/(Uses)</u>				
Transfer In/(Out)	\$ -	\$ -	\$ 279,020	\$ 279,020
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ 279,020	\$ 279,020
Net Change in Fund Balance	\$ -		\$ 61	
Fund Balance - Beginning	\$ -		\$ -	
Fund Balance - Ending	\$ -		\$ 61	

Astonia
Community Development District
Capital Projects Fund - Series 2024
Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending June 30, 2025

	Adopted	Prorated Budget	Actual	
	Budget	Thru 06/30/25	Thru 06/30/25	Variance
Revenues:				
Interest	\$ -	\$ -	\$ 1,246	\$ 1,246
Total Revenues	\$ -	\$ -	\$ 17,065	\$ 17,065
Expenditures:				
Capital Outlay	\$ -	\$ -	\$ 169,108	\$ (169,108)
Total Expenditures	\$ -	\$ -	\$ 169,108	\$ (169,108)
Excess (Deficiency) of Revenues over Expenditures	\$ -		\$ (152,043)	
Fund Balance - Beginning	\$ -		\$ 152,069	
Fund Balance - Ending	\$ -		\$ 26	

Astonia
Community Development District
Month to Month

	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Total
Revenues													
Assessment - Tax Roll	\$ -	\$ 66,424	\$ 783,989	\$ 10,860	\$ 11,871	\$ 11,187	\$ 13,154	\$ 5,539	\$ 17,403	\$ -	\$ -	\$ -	\$ 920,427
Assessment - Direct	\$ 48,615	\$ -	\$ -	\$ -	\$ -	\$ 24,307	\$ -	\$ 24,307	\$ -	\$ -	\$ -	\$ -	\$ 97,230
Interest Income	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 346	\$ 2,582	\$ 2,676	\$ 2,591	\$ -	\$ -	\$ -	\$ 8,194
Miscellaneous Income	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 120	\$ 60	\$ -	\$ -	\$ -	\$ -	\$ 180
Total Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 346	\$ 2,702	\$ 2,736	\$ 2,591	\$ -	\$ -	\$ -	\$ 1,026,031
Expenditures:													
Administrative													
Supervisor Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Engineering	\$ -	\$ 125	\$ -	\$ 250	\$ -	\$ 125	\$ -	\$ 125	\$ 438	\$ -	\$ -	\$ -	\$ 1,063
Attorney	\$ 904	\$ 1,339	\$ 1,031	\$ 2,325	\$ 403	\$ 2,736	\$ 3,137	\$ 1,949	\$ 1,970	\$ -	\$ -	\$ -	\$ 15,792
Annual Audit	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,200
Assessment Administration	\$ 6,825	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,825
Arbitrage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 450	\$ -	\$ -	\$ -	\$ 450
Dissemination	\$ 1,094	\$ 1,094	\$ 1,094	\$ 1,094	\$ 1,094	\$ 1,094	\$ 1,094	\$ 1,094	\$ 1,094	\$ -	\$ -	\$ -	\$ 9,844
Trustee Fees	\$ 4,041	\$ -	\$ -	\$ -	\$ -	\$ 4,256	\$ -	\$ -	\$ 4,256	\$ -	\$ -	\$ -	\$ 12,553
Management Fees	\$ 3,750	\$ 3,750	\$ 3,750	\$ 3,750	\$ 3,750	\$ 3,750	\$ 3,750	\$ 3,750	\$ 3,750	\$ -	\$ -	\$ -	\$ 33,750
Information Technology	\$ 158	\$ 158	\$ 158	\$ 158	\$ 158	\$ 158	\$ 158	\$ 158	\$ 158	\$ -	\$ -	\$ -	\$ 1,418
Website Maintenance	\$ 105	\$ 105	\$ 105	\$ 105	\$ 105	\$ 105	\$ 105	\$ 105	\$ 105	\$ -	\$ -	\$ -	\$ 945
Telephone	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Postage & Delivery	\$ 119	\$ 21	\$ 176	\$ 451	\$ 106	\$ 93	\$ 94	\$ 227	\$ 74	\$ -	\$ -	\$ -	\$ 1,361
Insurance	\$ 6,161	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,161
Printing & Binding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9	\$ -	\$ 0	\$ -	\$ -	\$ -	\$ -	\$ 9
Legal Advertising	\$ 992	\$ -	\$ -	\$ 1,044	\$ -	\$ 378	\$ -	\$ 627	\$ 321	\$ -	\$ -	\$ -	\$ 3,363
Contingency	\$ 107	\$ 106	\$ 106	\$ 106	\$ 112	\$ 111	\$ 111	\$ 112	\$ 111	\$ -	\$ -	\$ -	\$ 982
Office Supplies	\$ 4	\$ 1	\$ 3	\$ 1	\$ 3	\$ 1	\$ 5	\$ 5	\$ 1	\$ -	\$ -	\$ -	\$ 24
Dues, Licenses & Subscriptions	\$ 175	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 175
Total General & Administrative:	\$ 24,434	\$ 6,698	\$ 6,422	\$ 9,283	\$ 9,986	\$ 17,759	\$ 8,454	\$ 8,152	\$ 12,727	\$ -	\$ -	\$ -	\$ 103,914

Astonia
Community Development District
Month to Month

	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Total
<u>Operations & Maintenance</u>													
<u>Field Services</u>													
Property Insurance	\$ 19,384	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	19,384
Field Management	\$ 1,461	\$ 1,461	\$ 1,461	\$ 1,461	\$ 1,461	\$ 1,461	\$ 1,461	\$ 1,461	\$ 1,461	\$ -	\$ -	\$ -	13,147
Landscape Maintenance	\$ 18,083	\$ 18,083	\$ 18,083	\$ 18,083	\$ 18,083	\$ 18,083	\$ 18,083	\$ 23,767	\$ 16,884	\$ -	\$ -	\$ -	167,231
Landscape Replacement	\$ 12,233	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	12,233
Lake Maintenance	\$ 1,625	\$ 1,625	\$ 1,625	\$ 1,625	\$ 1,625	\$ 1,625	\$ 1,625	\$ 1,625	\$ 1,900	\$ -	\$ -	\$ -	14,900
Streetlights	\$ 4,858	\$ 2,276	\$ 3,939	\$ 3,556	\$ 3,707	\$ 4,083	\$ 3,935	\$ 3,842	\$ 3,914	\$ -	\$ -	\$ -	34,109
Electric	\$ 1,002	\$ -	\$ 22	\$ 41	\$ 52	\$ 54	\$ 52	\$ 52	\$ 54	\$ -	\$ -	\$ -	1,329
Water & Sewer	\$ 1,919	\$ 2,188	\$ 1,885	\$ 3,215	\$ 3,727	\$ 3,433	\$ 3,258	\$ 3,196	\$ 4,665	\$ -	\$ -	\$ -	27,487
Sidewalk & Asphalt Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Irrigation Repairs	\$ 461	\$ 957	\$ 1,409	\$ 1,551	\$ 693	\$ 978	\$ 458	\$ 162	\$ -	\$ -	\$ -	\$ -	6,668
General Repairs & Maintenance	\$ 4,399	\$ 2,500	\$ 1,212	\$ 4,119	\$ 2,667	\$ 400	\$ 240	\$ 823	\$ 2,950	\$ -	\$ -	\$ -	19,310
Contingency	\$ -	\$ 5,120	\$ 7,425	\$ -	\$ -	\$ 50	\$ -	\$ 2,155	\$ 610	\$ -	\$ -	\$ -	15,360
Subtotal Field Expenses	\$ 65,425	\$ 34,209	\$ 37,061	\$ 33,651	\$ 32,015	\$ 30,167	\$ 29,112	\$ 37,083	\$ 32,437	\$ -	\$ -	\$ -	331,159
<u>Amenity Expenses</u>													
Amenity - Electric	\$ 926	\$ -	\$ 925	\$ 935	\$ 912	\$ 823	\$ 957	\$ 893	\$ 999	\$ -	\$ -	\$ -	7,372
Amenity - Water	\$ 2,463	\$ 2,500	\$ 349	\$ 1,965	\$ 2,067	\$ 1,545	\$ 1,672	\$ 2,041	\$ 2,126	\$ -	\$ -	\$ -	16,728
Internet	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ -	\$ -	\$ -	900
Pest Control	\$ 125	\$ 125	\$ 125	\$ 125	\$ 125	\$ 125	\$ 125	\$ 125	\$ 125	\$ -	\$ -	\$ -	1,125
Janitorial Service	\$ 1,100	\$ 1,070	\$ 1,140	\$ 1,050	\$ 1,180	\$ 1,135	\$ 1,120	\$ 1,110	\$ 1,400	\$ -	\$ -	\$ -	10,305
Security Services	\$ 2,607	\$ 2,732	\$ 2,732	\$ 2,500	\$ 2,500	\$ 4,239	\$ 2,500	\$ 9,550	\$ -	\$ -	\$ -	\$ -	29,359
Pool Maintenance	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 5,600	\$ 2,650	\$ 2,500	\$ -	\$ -	\$ -	25,750
Amenity Repairs & Maintenance	\$ 450	\$ 1,100	\$ 450	\$ -	\$ -	\$ 475	\$ 514	\$ 903	\$ -	\$ -	\$ -	\$ -	3,892
Amenity Access Management	\$ 1,250	\$ 1,250	\$ 1,250	\$ 1,250	\$ 1,250	\$ 1,250	\$ 1,250	\$ 1,250	\$ 1,250	\$ -	\$ -	\$ -	11,250
Pool Permit	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 280	\$ -	\$ -	\$ -	280
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,160	\$ -	\$ -	\$ -	\$ -	1,160
Subtotal Amenity Expenses	\$ 11,522	\$ 11,377	\$ 9,571	\$ 10,425	\$ 10,634	\$ 12,192	\$ 13,838	\$ 19,781	\$ 8,780	\$ -	\$ -	\$ -	108,121
Total Maintenance	\$ 76,946	\$ 45,586	\$ 46,632	\$ 44,076	\$ 42,650	\$ 42,359	\$ 42,950	\$ 56,865	\$ 41,218	\$ -	\$ -	\$ -	439,280
Total Expenditures	\$ 101,380	\$ 52,284	\$ 53,053	\$ 53,359	\$ 52,635	\$ 60,118	\$ 51,403	\$ 65,017	\$ 53,944	\$ -	\$ -	\$ -	543,194
<u>Other Financing Sources/(Uses)</u>													
Transfer In/Out	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Excess Revenues (Expenditures)	\$ (101,380)	\$ (52,284)	\$ (53,053)	\$ (53,359)	\$ (52,635)	\$ (59,773)	\$ (48,702)	\$ (62,281)	\$ (51,353)	\$ -	\$ -	\$ -	482,837

ASTONIA CDD
COMMUNITY DEVELOPMENT DISTRICT
Special Assessment Receipts
Fiscal Year 2025

ON ROLL ASSESSMENTS

								Gross Assessments	\$	984,902.54	\$	234,281.01	\$	600,537.63	\$	425,225.81	\$	299,342.64	\$	2,544,289.63
								Net Assessments	\$	915,959.36	\$	217,881.34	\$	558,500.00	\$	395,460.00	\$	278,388.66	\$	2,366,189.36
								38.71%		9.21%		23.60%		16.71%		11.77%		100.00%		
Date	Distribution	Gross Amount	Discount/Penalty	Commission	Interest	Property Appraiser	Net Receipts	General Fund	2020 Debt Service	2021 (AA2) Debt Service	2021 (North) Debt Service	2023 Debt Service	Total							
11/15/24	10/01-10/31/24	\$12,623.11	(\$504.91)	(\$242.36)	\$0.00	\$0.00	\$11,875.84	\$4,597.17	\$1,093.54	\$2,803.10	\$1,984.80	\$1,397.23	\$11,875.84							
11/19/24	11/01-11/07/24	\$70,790.87	(\$2,831.55)	(\$1,359.19)	\$0.00	\$0.00	\$66,600.13	\$25,781.12	\$6,132.61	\$15,719.86	\$11,130.85	\$7,835.69	\$66,600.13							
11/26/24	11/8-11/15/24	\$98,950.73	(\$3,933.21)	(\$1,900.35)	\$0.00	\$0.00	\$93,117.17	\$36,045.96	\$8,574.33	\$21,978.77	\$15,562.62	\$10,955.49	\$93,117.17							
12/01/24	Inv#4652173	\$0.00	\$0.00	\$0.00	\$0.00	(\$15,593.89)	(\$15,593.89)	(\$6,036.44)	(\$1,435.90)	(\$3,680.69)	(\$2,606.20)	(\$1,834.66)	(\$15,593.89)							
12/01/24	Inv#4652174	\$0.00	\$0.00	\$0.00	\$0.00	(\$9,849.03)	(\$9,849.03)	(\$3,812.59)	(\$906.91)	(\$2,324.70)	(\$1,646.06)	(\$1,158.77)	(\$9,849.03)							
12/06/24	11/16/24-11/26/24	\$436,426.45	(\$17,456.32)	(\$8,379.40)	\$0.00	\$0.00	\$410,590.73	\$158,940.97	\$37,807.65	\$96,913.17	\$68,621.82	\$48,307.12	\$410,590.73							
12/20/24	11/27/24-11/30/24	\$1,689,557.55	(\$67,580.69)	(\$32,439.54)	\$0.00	\$0.00	\$1,589,537.32	\$615,314.91	\$146,366.36	\$375,184.08	\$265,658.55	\$187,013.42	\$1,589,537.32							
12/27/24	12/01/24-12/15/24	\$53,411.71	(\$1,794.15)	(\$1,032.35)	\$0.00	\$0.00	\$50,585.21	\$19,581.69	\$4,657.94	\$11,939.81	\$8,454.28	\$5,951.49	\$50,585.21							
01/10/25	12/16/24-12/31/24	\$29,512.64	(\$885.29)	(\$572.55)	\$0.00	\$0.00	\$28,054.80	\$10,860.11	\$2,583.32	\$6,621.87	\$4,688.78	\$3,300.72	\$28,054.80							
02/03/25	10/01/24-12/31/24	\$0.00	\$0.00	\$0.00	\$3,477.62	\$0.00	\$3,477.62	\$1,346.20	\$320.22	\$820.83	\$581.21	\$409.15	\$3,477.62							
02/10/25	01/01/25-01/31/25	\$28,354.65	(\$610.52)	(\$554.88)	\$0.00	\$0.00	\$27,189.25	\$10,525.04	\$2,503.62	\$6,417.57	\$4,544.13	\$3,198.89	\$27,189.25							
03/07/25	02/01/25-02/28/25	\$29,802.76	(\$313.61)	(\$589.78)	\$0.00	\$0.00	\$28,899.37	\$11,187.03	\$2,661.09	\$6,821.22	\$4,829.94	\$3,400.09	\$28,899.37							
04/11/25	03/01/25-03/31/25	\$34,519.79	\$0.00	(\$690.40)	\$0.00	\$0.00	\$33,829.39	\$13,095.46	\$3,115.05	\$7,984.87	\$5,653.89	\$3,980.12	\$33,829.39							
04/30/25	01/01/25-03/31/25	\$0.00	\$0.00	\$0.00	\$151.08	\$0.00	\$151.08	\$58.49	\$13.91	\$35.66	\$25.25	\$17.77	\$151.08							
05/09/25	04/01/25-04/30/25	\$14,601.11	\$0.00	(\$292.02)	\$0.00	\$0.00	\$14,309.09	\$5,539.10	\$1,317.60	\$3,377.42	\$2,391.47	\$1,683.50	\$14,309.09							
06/13/25	05/01/25-05/31/25	\$14,244.03	\$0.00	(\$284.88)	\$0.00	\$0.00	\$13,959.15	\$5,403.63	\$1,285.37	\$3,294.83	\$2,332.99	\$1,642.33	\$13,959.15							
06/23/25	06/02/25-06/02/25	\$31,629.18	\$0.00	(\$632.58)	\$0.00	\$0.00	\$30,996.60	\$11,998.88	\$2,854.20	\$7,316.24	\$5,180.45	\$3,646.83	\$30,996.60							
TOTAL		\$2,544,424.58	\$ (95,910.25)	\$ (48,970.28)	\$ 3,628.70	\$ (25,442.92)	\$ 2,377,729.83	\$ 920,426.73	\$ 218,944.00	\$ 561,223.91	\$ 397,388.77	\$ 279,746.41	\$ 2,377,729.83							

100%	Net Percent Collected
0	Balance Remaining to Collect

DIRECT BILL ASSESSMENTS

Pine Tree Trail Property LLC 2025-01							
Net Assessments				\$	344,270.91	\$	97,299.71
						\$	247,041.26
Date Received	Due Date	Check Number	Net Assessed	Amount Received	General Fund	Debt Service Series 2024	
10/16/24	10/1/24	10403	\$48,614.86	\$48,614.86	\$48,614.86		
3/13/25	2/1/25	1062	\$24,307.43	\$24,307.43	\$24,307.43		
3/21/25	3/15/25	1066	\$149,083.13	\$149,083.13		\$149,083.13	
5/7/25	5/1/25	1073	\$24,307.43	\$24,307.43	\$24,307.43		
	9/15/25		\$97,958.13				
\$ 344,270.98				\$ 246,312.85	\$ 97,229.72	\$ 149,083.13	

Astonia
Community Development District
Long Term Debt Report

SERIES 2020, SPECIAL ASSESSMENT BONDS	
INTEREST RATES:	2.750%, 3.375%, 4.000%
MATURITY DATE:	5/1/2051
RESERVE FUND DEFINITION	50% MAXIMUM ANNUAL DEBT SERVICE
RESERVE FUND BALANCE	\$108,689
BONDS OUTSTANDING - 3/17/21	\$3,830,000
SPECIAL CALL - 02/01/22	(\$40,000)
PRINCIPAL PAYMENT - 05/01/22	(\$70,000)
SPECIAL CALL - 05/01/22	(\$10,000)
PRINCIPAL PAYMENT - 05/01/23	(\$75,000)
PRINCIPAL PAYMENT - 05/01/24	(\$75,000)
PRINCIPAL PAYMENT - 05/01/25	(\$75,000)
CURRENT BONDS OUTSTANDING	\$3,485,000

SERIES 2021, AREA 2 SPECIAL ASSESSMENT BONDS	
INTEREST RATES:	2.50%, 3.00%, 3.20%, 4.00%
MATURITY DATE:	5/1/2052
RESERVE FUND DEFINITION	MAXIMUM ANNUAL DEBT SERVICE
RESERVE FUND REQUIREMENT	\$558,040
RESERVE FUND BALANCE	\$279,020
BONDS OUTSTANDING - 7/20/21	\$10,065,000
PRINCIPAL PAYMENT - 05/01/23	(\$205,000)
PRINCIPAL PAYMENT - 05/01/24	(\$210,000)
PRINCIPAL PAYMENT - 05/01/25	(\$215,000)
CURRENT BONDS OUTSTANDING	\$9,435,000

SERIES 2021, NORTH PARCEL SPECIAL ASSESSMENT BONDS	
INTEREST RATES:	2.50%, 3.00%, 3.20%, 4.00%
MATURITY DATE:	5/1/2052
RESERVE FUND DEFINITION	50% MAXIMUM ANNUAL DEBT SERVICE
RESERVE FUND REQUIREMENT	\$197,686
RESERVE FUND BALANCE	\$197,686
BONDS OUTSTANDING - 7/20/21	\$7,155,000
PRINCIPAL PAYMENT - 05/01/22	(\$145,000)
PRINCIPAL PAYMENT - 05/01/23	(\$150,000)
PRINCIPAL PAYMENT - 05/01/24	(\$155,000)
PRINCIPAL PAYMENT - 05/01/25	(\$160,000)
CURRENT BONDS OUTSTANDING	\$6,545,000

SERIES 2023, AREA 3 SPECIAL ASSESSMENT BONDS	
INTEREST RATES:	4.350%, 5.125%, 5.375%
MATURITY DATE:	6/15/2053
RESERVE FUND DEFINITION	50% MAXIMUM ANNUAL DEBT SERVICE
RESERVE FUND REQUIREMENT	\$139,194
RESERVE FUND BALANCE	\$27,839
BONDS OUTSTANDING - 05/23/23	\$4,165,000
PRINCIPAL PAYMENT - 06/01/24	(\$60,000)
PRINCIPAL PAYMENT - 06/01/25	(\$65,000)
CURRENT BONDS OUTSTANDING	\$4,040,000

SERIES 2024, AREA 4 SPECIAL ASSESSMENT BONDS	
INTEREST RATES:	4.500%, 5.375%, 5.700%
MATURITY DATE:	5/1/2024
RESERVE FUND DEFINITION	MAXIMUM ANNUAL DEBT SERVICE
RESERVE FUND REQUIREMENT	\$251,983
RESERVE FUND BALANCE	\$251,983
BONDS OUTSTANDING - 01/30/24	\$3,640,000
PRINCIPAL PAYMENT - 05/01/25	(\$50,000)
CURRENT BONDS OUTSTANDING	\$3,590,000

SECTION iii

Amenity Policies. During the period when a Renter is designated as the beneficial user, the Resident shall not be entitled to use the Amenities. In other words, Renter's and Resident's cannot simultaneously hold Amenity privileges associated with that residential unit. Residents may retain their Amenities rights in lieu of granting them to their Renters.

Residents shall be responsible for all charges incurred by their Renters which remain unpaid after the customary billing and collection procedures established by the District. Residents are responsible for the deportment of their respective Renter, including the Renter's adherence to the Amenity Policies.

- (7) **Access Cards.** Access Cards will be issued to each Household at the time they are closing upon property within the District, or upon approval of Non-Resident Patron application and payment of applicable Annual User Fee, or upon verification and approval of Renter designation. Proof of property ownership may be required annually. All Patrons must use their Access Card for entrance to the Amenities. A maximum of two (2) Access Cards will be issued per Household.

All Patrons must use their Access Cards for entrance to the Amenity Facilities. Each Household will be authorized two (2) initial Access Cards free of charge after which a fee shall be charged for each additional Access Card in accordance with the Amenity Rates then in effect.

Patrons must scan their Access Cards in the card reader to gain access to the Amenities. This Access Card system provides a security and safety measure for Patrons and protects the Amenities from non-Patron entry. Under no circumstances shall a Patron provide their Access Card to another person, whether Patron or non-Patron, to allow access to the Amenities, and under no circumstances shall a Patron intentionally leave doors, gates, or other entrance barriers open to allow entry by non-Patrons

Access Cards are the property of the District and are non-transferable except in accordance with the District's Amenity Policies. All lost or stolen cards must be reported immediately to District Staff. Fees shall apply to replace any lost or stolen cards.