

**PACIFIC ACE  
COMMUNITY DEVELOPMENT DISTRICT  
ADOPTED BUDGET  
FISCAL YEAR 2025**

**PACIFIC ACE  
COMMUNITY DEVELOPMENT DISTRICT  
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**PACIFIC ACE  
COMMUNITY DEVELOPMENT DISTRICT  
GENERAL FUND BUDGET  
FISCAL YEAR 2025**

|  | Fiscal Year 2024             |                                |                                   |                                | Adopted<br>Budget<br>FY 2025 |
|--|------------------------------|--------------------------------|-----------------------------------|--------------------------------|------------------------------|
|  | Adopted<br>Budget<br>FY 2024 | Actual<br>through<br>3/31/2024 | Projected<br>through<br>9/30/2024 | Total<br>Actual &<br>Projected |                              |
| <b>REVENUES</b>                                  |                              |                                |                                   |                                |                              |
| Assessment levy: on-roll - gross                 | \$ 220,841                   |                                |                                   |                                | \$ 462,556                   |
| Allowable discounts (4%)                         | (8,834)                      |                                |                                   |                                | (18,502)                     |
| Assessment levy: on-roll - net                   | 212,007                      | \$208,576                      | \$ 3,431                          | \$ 212,007                     | 444,054                      |
| Assessment levy: off-roll                        | -                            | -                              | -                                 | -                              | 229,081                      |
| Landowner contribution                           | 313,164                      | 33,254                         | 48,093                            | 81,347                         | 113,968                      |
| Lot closing assessments                          | -                            | 11,275                         | -                                 | 11,275                         | -                            |
| Total revenues                                   | 525,171                      | 253,105                        | 51,524                            | 304,629                        | 787,103                      |
| <b>EXPENDITURES</b>                              |                              |                                |                                   |                                |                              |
| <b>Professional &amp; administrative</b>         |                              |                                |                                   |                                |                              |
| Management/accounting/recording                  | 48,000                       | 24,000                         | 24,000                            | 48,000                         | 48,000                       |
| Legal  | 15,000                       | 6,035                          | 8,965                             | 15,000                         | 15,000                       |
| Engineering                                      | 3,000                        | -                              | 3,000                             | 3,000                          | 3,000                        |
| Audit  | 5,500                        | -                              | 5,500                             | 5,500                          | 5,500                        |
| Arbitrage rebate calculation                     | 750                          | -                              | 750                               | 750                            | 750                          |
| Dissemination agent                              | 1,000                        | 500                            | 500                               | 1,000                          | 1,000                        |
| Trustee  | 5,000                        | -                              | 5,000                             | 5,000                          | 5,000                        |
| Telephone  | 200                          | 100                            | 100                               | 200                            | 200                          |
| Postage  | 500                          | 84                             | 416                               | 500                            | 500                          |
| Printing & binding                               | 500                          | 250                            | 250                               | 500                            | 500                          |
| Legal advertising                                | 1,500                        | -                              | 1,500                             | 1,500                          | 1,500                        |
| Annual special district fee                      | 175                          | 175                            | -                                 | 175                            | 175                          |
| Insurance  | 6,500                        | 6,868                          | -                                 | 6,868                          | 6,500                        |
| Contingencies/bank charges                       | 500                          | 2,434                          | -                                 | 2,434                          | 500                          |
| Meeting room rental                              | -                            | -                              | -                                 | -                              | 3,000                        |
| Website hosting & maintenance                    | 705                          | 705                            | -                                 | 705                            | 705                          |
| Website ADA compliance                           | 210                          | 210                            | -                                 | 210                            | 210                          |
| Tax collector                                    | 6,625                        | 4,170                          | 2,455                             | 6,625                          | 13,877                       |
| Total professional & administrative              | 95,665                       | 45,531                         | 52,436                            | 97,967                         | 105,917                      |
| <b>Operations and Maintenance</b>                |                              |                                |                                   |                                |                              |
| <b>Management and administration</b>             |                              |                                |                                   |                                |                              |
| Contingency                                      | 1,350                        | -                              | 1,350                             | 1,350                          | -                            |
| Licenses/taxes/permits                           | 500                          | -                              | 500                               | 500                            | -                            |
| O&M accounting services                          | 4,500                        | -                              | 4,500                             | 4,500                          | 5,500                        |
| Insurance (property coverage only)               | 3,500                        | -                              | 3,500                             | 3,500                          | 30,000                       |
| Management services                              | 32,940                       | 16,470                         | 16,470                            | 32,940                         | 46,000                       |
| Postage  | 500                          | -                              | 500                               | 500                            | -                            |
| Office supplies/printing binding                 | 2,250                        | -                              | 2,250                             | 2,250                          | 1,750                        |
| General administrative                           | 2,250                        | -                              | 2,250                             | 2,250                          | -                            |
| <b>Grounds/building maintenance</b>              |                              |                                |                                   |                                |                              |
| General maintenance common area                  | 5,000                        | 2,432                          | 2,568                             | 5,000                          | 7,000                        |
| Irrigation repairs                               | 3,500                        | 7,334                          | -                                 | 7,334                          | 5,000                        |
| Well/pump maintenance repair                     | -                            | -                              | -                                 | -                              | 5,000                        |
| Landscape contract                               | 85,000                       | 41,433                         | 43,567                            | 85,000                         | 156,000                      |
| Landscaping extras - replacement, mulch, annuals | 20,000                       | -                              | 20,000                            | 20,000                         | 24,000                       |
| Tree trimming                                    | 2,500                        | -                              | 2,500                             | 2,500                          | 2,500                        |
| Pressure washing                                 | 4,000                        | -                              | 4,000                             | 4,000                          | 5,000                        |
| Aquatic maintenance/monitoring                   | 14,000                       | 8,886                          | 5,114                             | 14,000                         | 20,000                       |
| Fence/wall/lighting repairs                      | 2,000                        | -                              | 2,000                             | 2,000                          | 2,000                        |
| Solar lighting/street poles                      | -                            | -                              | -                                 | -                              | 109,000                      |

**PACIFIC ACE  
COMMUNITY DEVELOPMENT DISTRICT  
GENERAL FUND BUDGET  
FISCAL YEAR 2025**

|   | Fiscal Year 2024             |                                |                                   | Total<br>Actual &<br>Projected | Adopted<br>Budget<br>FY 2025 |
|---|------------------------------|--------------------------------|-----------------------------------|--------------------------------|------------------------------|
|   | Adopted<br>Budget<br>FY 2024 | Actual<br>through<br>3/31/2024 | Projected<br>through<br>9/30/2024 |                                |                              |
| <b>Operations and Maintenance (continued)</b> |                              |                                |                                   |                                |                              |
| <b>Recreational - amenity</b>                 |                              |                                |                                   |                                |                              |
| Insurance amenity                             | 4,500                        | 4,589                          | -                                 | 4,589                          | -                            |
| Facility management amenity staff             | 22,000                       | -                              | -                                 | -                              | 24,000                       |
| Office supplies/operating supplies            | 700                          | -                              | -                                 | -                              | -                            |
| Special events                                | 3,000                        | -                              | -                                 | -                              | -                            |
| Holiday decorations                           | 3,000                        | 1,986                          | -                                 | 1,986                          | 4,500                        |
| Electric - amenity                            | 10,000                       | -                              | -                                 | -                              | 10,000                       |
| Domestic water/sewer - amenity                | 6,000                        | -                              | -                                 | -                              | 6,000                        |
| Irrigation reclaimed - amenity                | 6,000                        | -                              | -                                 | -                              | 6,000                        |
| Telephone/cable/internet - amenity            | 3,000                        | -                              | -                                 | -                              | 3,000                        |
| Clubhouse general maintenance                 | 4,500                        | -                              | -                                 | -                              | 4,500                        |
| Playground maintenance/repair/mulch           | 1,500                        | -                              | -                                 | -                              | 4,500                        |
| Pool permits/licenses                         | 800                          | -                              | -                                 | -                              | 800                          |
| Pool service contract                         | 18,000                       | -                              | -                                 | -                              | 23,000                       |
| Pool and splash pad repairs/maintenance       | 1,500                        | -                              | -                                 | -                              | 4,500                        |
| Janitorial service contract                   | 10,200                       | -                              | -                                 | -                              | 22,000                       |
| Pet station service contract                  | 6,000                        | -                              | 6,000                             | 6,000                          | 10,000                       |
| Landscape maintenance                         | 18,000                       | -                              | -                                 | -                              | -                            |
| Landscape amenity seasonal (annuals & mulch)  | 4,800                        | -                              | -                                 | -                              | 5,000                        |
| Landscape contingency                         | 4,000                        | -                              | -                                 | -                              | -                            |
| Field management/administrative               | 12,000                       | -                              | -                                 | -                              | -                            |
| Fitness equipment lease and repairs           | 4,000                        | -                              | -                                 | -                              | 40,000                       |
| Fitness equipment repairs                     | 1,200                        | -                              | -                                 | -                              | -                            |
| Termite bond/pest control                     | 1,400                        | -                              | -                                 | -                              | 1,400                        |
| Security                                      |                              |                                |                                   |                                |                              |
| Surveillance services/alarm monitoring        | 1,000                        | -                              | -                                 | -                              | 28,000                       |
| Electronic access cards                       | 700                          | -                              | -                                 | -                              | 1,000                        |
| Surveillance services                         | 2,400                        | -                              | -                                 | -                              | -                            |
| Maintenance                                   | 5,000                        | -                              | -                                 | -                              | -                            |
| ASCAP/BMI licenses                            | 950                          | -                              | -                                 | -                              | -                            |

**PACIFIC ACE  
COMMUNITY DEVELOPMENT DISTRICT  
GENERAL FUND BUDGET  
FISCAL YEAR 2025**

|  | Fiscal Year 2024             |                                |                                   |                                | Adopted<br>Budget<br>FY 2025 |
|--|------------------------------|--------------------------------|-----------------------------------|--------------------------------|------------------------------|
|  | Adopted<br>Budget<br>FY 2024 | Actual<br>through<br>3/31/2024 | Projected<br>through<br>9/30/2024 | Total<br>Actual &<br>Projected |                              |
| <b>Utilities</b>   |                              |                                |                                   |                                |                              |
| Electric - common areas/irrigation meters/well pump          | 4,800                        | 105                            | 4,695                             | 4,800                          | 6,000                        |
| Electric - lift station                                      | 3,600                        | -                              | 3,600                             | 3,600                          | 3,600                        |
| Electric - street lights                                     | 15,000                       | 3,967                          | 11,033                            | 15,000                         | 26,400                       |
| Irrigation - common areas                                    | 40,000                       | 774                            | 39,226                            | 40,000                         | -                            |
| Total field operations                                       | <u>403,340</u>               | <u>87,976</u>                  | <u>175,623</u>                    | <u>263,599</u>                 | <u>652,950</u>               |
| Total expenditures   | <u>499,005</u>               | <u>133,507</u>                 | <u>228,059</u>                    | <u>361,566</u>                 | <u>758,867</u>               |
| Excess/(deficiency) of revenues<br>over/(under) expenditures | 26,166                       | 119,598                        | (176,535)                         | (56,937)                       | 28,236                       |
| Fund balance - beginning (unaudited)                         | <u>1,930</u>                 | <u>85,033</u>                  | <u>204,631</u>                    | <u>85,033</u>                  | <u>28,096</u>                |
| Fund balance - ending (projected)                            |                              |                                |                                   |                                |                              |
| Assigned   |                              |                                |                                   |                                |                              |
| Future repairs*  |                              |                                |                                   |                                |                              |
| Irrigation system and wells                                  | 1,000                        | 1,000                          | 1,000                             | 1,000                          | 6,000                        |
| Monument signage/entry hardscape                             | 7,536                        | 7,536                          | 7,536                             | 7,536                          | 14,000                       |
| Pool/deck/pool equipment/cabana                              | 8,969                        | 8,969                          | 8,969                             | 8,969                          | 16,666                       |
| Fencing/pavilions  | 2,692                        | 2,692                          | 2,692                             | 2,692                          | 5,000                        |
| Playground   | 3,591                        | 3,591                          | 3,591                             | 3,591                          | 6,666                        |
| Amenity parking lot  | 4,308                        | 4,308                          | 4,308                             | 4,308                          | 8,000                        |
| Unassigned   | -                            | 176,535                        | -                                 | -                              | -                            |
| Fund balance - ending  | <u>\$ 28,096</u>             | <u>\$ 204,631</u>              | <u>\$ 28,096</u>                  | <u>\$ 28,096</u>               | <u>\$ 56,332</u>             |

\*These items are not the aggregate ending fund balance, but rather represent the annual contributions for the same at build-out.

**PACIFIC ACE  
COMMUNITY DEVELOPMENT DISTRICT  
DEFINITIONS OF GENERAL FUND EXPENDITURES**

**EXPENDITURES**

**Professional & administrative**

Management/accounting/recording \$ 48,000

**Wrathell, Hunt and Associates, LLC** (WHA), specializes in managing community development districts by combining the knowledge, skills and experience of a team of professionals to ensure compliance with all of the District's governmental requirements. WHA develops financing programs, administers the issuance of tax exempt bond financings, operates and maintains the assets of the community.

Legal 15,000

General counsel and legal representation, which includes issues relating to public finance, public bidding, rulemaking, open meetings, public records, real property dedications, conveyances and contracts.

Engineering 3,000

The District's Engineer will provide construction and consulting services, to assist the District in crafting sustainable solutions to address the long term interests of the community while recognizing the needs of government, the environment and maintenance of the District's facilities.

Audit 5,500

Statutorily required for the District to undertake an independent examination of its books, records and accounting procedures.

Arbitrage rebate calculation 750

To ensure the District's compliance with all tax regulations, annual computations are necessary to calculate the arbitrage rebate liability.

Dissemination agent 1,000

The District must annually disseminate financial information in order to comply with the requirements of Rule 15c2-12 under the Securities Exchange Act of 1934. Wrathell, Hunt & Associates serves as dissemination agent.

Trustee 5,000

Annual fee for the service provided by trustee, paying agent and registrar.

Telephone 200

Telephone and fax machine.

Postage 500

Mailing of agenda packages, overnight deliveries, correspondence, etc.

Printing & binding 500

Letterhead, envelopes, copies, agenda packages

Legal advertising 1,500

The District advertises for monthly meetings, special meetings, public hearings, public bids, etc.

**EXPENDITURES (continued)**

Annual special district fee 175

Annual fee paid to the Florida Department of Economic Opportunity.

Insurance 6,500

The District will obtain public officials and general liability insurance.

Contingencies/bank charges 500

Bank charges and other miscellaneous expenses incurred during the year and automated AP routing etc.

Meeting room rental 3,000

Website hosting & maintenance 705

Website ADA compliance 210

Tax collector 13,877

**PACIFIC ACE  
COMMUNITY DEVELOPMENT DISTRICT  
DEFINITIONS OF GENERAL FUND EXPENDITURES**

**Operations and Maintenance**

**EXPENDITURES (continued)**

|  |                          |
|--|--------------------------|
| O&M accounting services                              | 5,500                    |
| Insurance (property coverage only)                   | 30,000                   |
| Management services                                  | 46,000                   |
| Office supplies/printing binding                     | 1,750                    |
| <b>Grounds/building maintenance</b>                  |                          |
| General maintenance common area                      | 7,000                    |
| Irrigation repairs                                   | 5,000                    |
| Well/pump maintenance repair                         | 5,000                    |
| Landscape contract                                   | 156,000                  |
| Landscaping extras - replacement, mulch, annuals     | 24,000                   |
| Tree trimming  | 2,500                    |
| Pressure washing                                     | 5,000                    |
| Aquatic maintenance/monitoring                       | 20,000                   |
| Fence/wall/lighting repairs                          | 2,000                    |
| Solar lighting/street poles                          | 109,000                  |
| <b>Recreational - amenity</b>                        |                          |
| Facility management amenity staff                    | 24,000                   |
| Holiday decorations                                  | 4,500                    |
| Electric - amenity                                   | 10,000                   |
| Domestic water/sewer - amenity                       | 6,000                    |
| Irrigation reclaimed - amenity                       | 6,000                    |
| Telephone/cable/internet - amenity                   | 3,000                    |
| Clubhouse general maintenance                        | 4,500                    |
| Playground maintenance/repair/mulch                  | 4,500                    |
| Pool permits/licenses                                | 800                      |
| Pool service contract                                | 23,000                   |
| Pool and splash pad repairs/maintenance              | 4,500                    |
| Janitorial service contract                          | 22,000                   |
| Pet station service contract                         | 10,000                   |
| Landscape amenity seasonal (annuals & mulch)         | 5,000                    |
| Fitness equipment lease and repairs                  | 40,000                   |
| Termite bond/pest control                            | 1,400                    |
| Security   |                          |
| Surveillance services/alarm monitoring               | 28,000                   |
| Electronic access cards                              | 1,000                    |
| <b>Utilities</b>                                     |                          |
| Electric - common areas/irrigation meters/well pumps | 6,000                    |
| Electric - lift station                              | 3,600                    |
| Electric - street lights                             | 26,400                   |
| Total expenditures                                   | <u><u>\$ 758,867</u></u> |

**PACIFIC ACE  
COMMUNITY DEVELOPMENT DISTRICT  
DEBT SERVICE FUND SERIES 2022 BOND BUDGET  
FISCAL YEAR 2025**

|   | Fiscal Year 2024             |                                |                                 |                                | Adopted<br>Budget<br>FY 2025 |
|---|------------------------------|--------------------------------|---------------------------------|--------------------------------|------------------------------|
|   | Adopted<br>Budget<br>FY 2024 | Actual<br>through<br>3/31/2024 | Project<br>through<br>9/30/2024 | Total<br>Projected<br>& Actual |                              |
| <b>REVENUES</b>   |                              |                                |                                 |                                |                              |
| Assessment levy: on-roll  | \$ 274,167                   |                                |                                 |                                | \$ 274,167                   |
| Allowable discounts (4%)  | (10,967)                     |                                |                                 |                                | (10,967)                     |
| Net assessment levy - on-roll                                     | 263,200                      | \$ 259,188                     | \$ 4,012                        | \$ 263,200                     | 263,200                      |
| Interest  | -                            | 5,581                          | -                               | 5,581                          | -                            |
| Total revenues  | 263,200                      | 264,769                        | 4,012                           | 268,781                        | 263,200                      |
| <b>EXPENDITURES</b>   |                              |                                |                                 |                                |                              |
| <b>Debt service</b>   |                              |                                |                                 |                                |                              |
| Principal   | 80,000                       | -                              | 80,000                          | 80,000                         | 85,000                       |
| Interest  | 173,316                      | 86,658                         | 86,658                          | 173,316                        | 170,596                      |
| Tax collector   | 8,225                        | 5,182                          | 3,043                           | 8,225                          | 8,225                        |
| Total expenditures  | 261,541                      | 91,840                         | 169,701                         | 261,541                        | 263,821                      |
| Excess/(deficiency) of revenues<br>over/(under) expenditures      | 1,659                        | 172,929                        | (165,689)                       | 7,240                          | (621)                        |
| <b>OTHER FINANCING SOURCES/(USES)</b>                             |                              |                                |                                 |                                |                              |
| Transfer out  | -                            | (3,147)                        | -                               | (3,147)                        | -                            |
| Total other financing sources/(uses)                              | -                            | (3,147)                        | -                               | (3,147)                        | -                            |
| Fund balance:   |                              |                                |                                 |                                |                              |
| Net increase/(decrease) in fund balance                           | 1,659                        | 169,782                        | (165,689)                       | 4,093                          | (621)                        |
| Beginning fund balance (unaudited)                                | 215,297                      | 216,888                        | 386,670                         | 216,888                        | 220,981                      |
| Ending fund balance (projected)                                   | \$216,956                    | \$ 386,670                     | \$ 220,981                      | \$ 220,981                     | 220,360                      |
| Use of fund balance:  |                              |                                |                                 |                                |                              |
| Debt service reserve account balance (required)                   |                              |                                |                                 |                                | (127,488)                    |
| Interest expense - November 1, 2025                               |                              |                                |                                 |                                | (83,853)                     |
| Projected fund balance surplus/(deficit) as of September 30, 2025 |                              |                                |                                 |                                | \$ 9,019                     |



**PACIFIC ACE  
COMMUNITY DEVELOPMENT DISTRICT  
SERIES 2022 BOND AMORTIZATION SCHEDULE**

|          | Principal  | Coupon Rate | Interest  | Debt Service | Bond Balance |
|----------|------------|-------------|-----------|--------------|--------------|
| 11/01/24 |            |             | 85,298.13 | 85,298.13    | 4,165,000.00 |
| 05/01/25 | 85,000.00  | 3.400%      | 85,298.13 | 170,298.13   | 4,080,000.00 |
| 11/01/25 |            |             | 83,853.13 | 83,853.13    | 4,080,000.00 |
| 05/01/26 | 85,000.00  | 3.400%      | 83,853.13 | 168,853.13   | 3,995,000.00 |
| 11/01/26 |            |             | 82,408.13 | 82,408.13    | 3,995,000.00 |
| 05/01/27 | 90,000.00  | 3.400%      | 82,408.13 | 172,408.13   | 3,905,000.00 |
| 11/01/27 |            |             | 80,878.13 | 80,878.13    | 3,905,000.00 |
| 05/01/28 | 95,000.00  | 3.750%      | 80,878.13 | 175,878.13   | 3,810,000.00 |
| 11/01/28 |            |             | 79,096.88 | 79,096.88    | 3,810,000.00 |
| 05/01/29 | 95,000.00  | 3.750%      | 79,096.88 | 174,096.88   | 3,715,000.00 |
| 11/01/29 |            |             | 77,315.63 | 77,315.63    | 3,715,000.00 |
| 05/01/30 | 100,000.00 | 3.750%      | 77,315.63 | 177,315.63   | 3,615,000.00 |
| 11/01/30 |            |             | 75,440.63 | 75,440.63    | 3,615,000.00 |
| 05/01/31 | 105,000.00 | 3.750%      | 75,440.63 | 180,440.63   | 3,510,000.00 |
| 11/01/31 |            |             | 73,471.88 | 73,471.88    | 3,510,000.00 |
| 05/01/32 | 110,000.00 | 3.750%      | 73,471.88 | 183,471.88   | 3,400,000.00 |
| 11/01/32 |            |             | 71,409.38 | 71,409.38    | 3,400,000.00 |
| 05/01/33 | 110,000.00 | 4.125%      | 71,409.38 | 181,409.38   | 3,290,000.00 |
| 11/01/33 |            |             | 69,140.63 | 69,140.63    | 3,290,000.00 |
| 05/01/34 | 115,000.00 | 4.125%      | 69,140.63 | 184,140.63   | 3,175,000.00 |
| 11/01/34 |            |             | 66,768.75 | 66,768.75    | 3,175,000.00 |
| 05/01/35 | 120,000.00 | 4.125%      | 66,768.75 | 186,768.75   | 3,055,000.00 |
| 11/01/35 |            |             | 64,293.75 | 64,293.75    | 3,055,000.00 |
| 05/01/36 | 125,000.00 | 4.125%      | 64,293.75 | 189,293.75   | 2,930,000.00 |
| 11/01/36 |            |             | 61,715.63 | 61,715.63    | 2,930,000.00 |
| 05/01/37 | 130,000.00 | 4.125%      | 61,715.63 | 191,715.63   | 2,800,000.00 |
| 11/01/37 |            |             | 59,034.38 | 59,034.38    | 2,800,000.00 |
| 05/01/38 | 135,000.00 | 4.125%      | 59,034.38 | 194,034.38   | 2,665,000.00 |
| 11/01/38 |            |             | 56,250.00 | 56,250.00    | 2,665,000.00 |
| 05/01/39 | 145,000.00 | 4.125%      | 56,250.00 | 201,250.00   | 2,520,000.00 |
| 11/01/39 |            |             | 53,259.38 | 53,259.38    | 2,520,000.00 |
| 05/01/40 | 150,000.00 | 4.125%      | 53,259.38 | 203,259.38   | 2,370,000.00 |
| 11/01/40 |            |             | 50,165.63 | 50,165.63    | 2,370,000.00 |
| 05/01/41 | 155,000.00 | 4.125%      | 50,165.63 | 205,165.63   | 2,215,000.00 |
| 11/01/41 |            |             | 46,968.75 | 46,968.75    | 2,215,000.00 |
| 05/01/42 | 160,000.00 | 4.125%      | 46,968.75 | 206,968.75   | 2,055,000.00 |
| 11/01/42 |            |             | 43,668.75 | 43,668.75    | 2,055,000.00 |
| 05/01/43 | 170,000.00 | 4.250%      | 43,668.75 | 213,668.75   | 1,885,000.00 |
| 11/01/43 |            |             | 40,056.25 | 40,056.25    | 1,885,000.00 |
| 05/01/44 | 175,000.00 | 4.250%      | 40,056.25 | 215,056.25   | 1,710,000.00 |
| 11/01/44 |            |             | 36,337.50 | 36,337.50    | 1,710,000.00 |
| 05/01/45 | 185,000.00 | 4.250%      | 36,337.50 | 221,337.50   | 1,525,000.00 |
| 11/01/45 |            |             | 32,406.25 | 32,406.25    | 1,525,000.00 |
| 05/01/46 | 190,000.00 | 4.250%      | 32,406.25 | 222,406.25   | 1,335,000.00 |
| 11/01/46 |            |             | 28,368.75 | 28,368.75    | 1,335,000.00 |
| 05/01/47 | 200,000.00 | 4.250%      | 28,368.75 | 228,368.75   | 1,135,000.00 |
| 11/01/47 |            |             | 24,118.75 | 24,118.75    | 1,135,000.00 |
| 05/01/48 | 210,000.00 | 4.250%      | 24,118.75 | 234,118.75   | 925,000.00   |
| 11/01/48 |            |             | 19,656.25 | 19,656.25    | 925,000.00   |
| 05/01/49 | 220,000.00 | 4.250%      | 19,656.25 | 239,656.25   | 705,000.00   |
| 11/01/49 |            |             | 14,981.25 | 14,981.25    | 705,000.00   |
| 05/01/50 | 225,000.00 | 4.250%      | 14,981.25 | 239,981.25   | 480,000.00   |
| 11/01/50 |            |             | 10,200.00 | 10,200.00    | 480,000.00   |
| 05/01/51 | 235,000.00 | 4.250%      | 10,200.00 | 245,200.00   | 245,000.00   |

**PACIFIC ACE  
COMMUNITY DEVELOPMENT DISTRICT  
SERIES 2022 BOND AMORTIZATION SCHEDULE**

|              | <b>Principal</b>    | <b>Coupon Rate</b> | <b>Interest</b>     | <b>Debt Service</b> | <b>Bond Balance</b> |
|--------------|---------------------|--------------------|---------------------|---------------------|---------------------|
| 11/01/51     |                     |                    | 5,206.25            | 5,206.25            | 245,000.00          |
| 05/01/52     | 245,000.00          | 4.250%             | 5,206.25            | 250,206.25          | -                   |
| 11/01/52     |                     |                    | -                   | -                   | -                   |
| <b>Total</b> | <b>4,165,000.00</b> |                    | <b>2,983,537.64</b> | <b>7,148,537.64</b> |                     |

**PACIFIC ACE  
COMMUNITY DEVELOPMENT DISTRICT  
ASSESSMENT COMPARISON  
PROJECTED FISCAL YEAR 2025 ASSESSMENTS**

**On-roll Assessments**

| Unit Type             | Units | FY 2025 O&M<br>Assessment<br>per Unit | FY 2025 DS<br>Assessment<br>per Unit | FY 2025 Total<br>Assessment<br>per Unit | FY 2024 Total<br>Assessment<br>per Unit |
|-----------------------|-------|---------------------------------------|--------------------------------------|---|---|
| <b>Phases 1 and 2</b> |       |                                       |                                      |   |   |
| SF 40'                | 121   | \$ 1,250.15                           | \$ 1,137.62                          | \$ 2,387.77                             | \$ 2,101.99                             |
| SF 50'                | 108   | 1,250.15                              | 1,264.02                             | 2,514.17                                | 2,228.39                                |
| Total                 | 229   |                                       |                                      |   |   |

**On-roll Assessments (GF)**

| Unit Type      | Units | FY 2025 O&M<br>Assessment<br>per Unit | FY 2025 DS<br>Assessment<br>per Unit | FY 2025 Total<br>Assessment<br>per Unit | FY 2024 Total<br>Assessment<br>per Unit |
|----------------|-------|---------------------------------------|--------------------------------------|---|---|
| <b>Phase 3</b> |       |                                       |                                      |   |   |
| SF 40'         | 75    | \$ 1,250.15                           | \$ -                                 | \$ 1,250.15                             | n/a                                     |
| SF 50'         | 66    | 1,250.15                              | -                                    | 1,250.15                                | n/a                                     |
| Total          | 141   |                                       |                                      |   |   |

**Off-roll Assessments (GF)**

| Unit Type             | Units | FY 2025 O&M<br>Assessment<br>per Unit | FY 2025 DS<br>Assessment<br>per Unit | FY 2025 Total<br>Assessment<br>per Unit | FY 2024 Total<br>Assessment<br>per Unit |
|-----------------------|-------|---------------------------------------|--------------------------------------|---|---|
| <b>Phases 3 and 4</b> |       |                                       |                                      |   |   |
| SF 40'                | 60    | \$ 1,162.64                           | \$ -                                 | \$ 1,162.64                             | n/a                                     |
| SF 50'                | 119   | 1,162.64                              | -                                    | 1,162.64                                | n/a                                     |
| Total                 | 179   |                                       |                                      |   |   |

**Off-roll Assessments (GF)**

| Unit Type      | Units | FY 2025 O&M<br>Assessment<br>per Unit | FY 2025 DS<br>Assessment<br>per Unit | FY 2025 Total<br>Assessment<br>per Unit | FY 2024 Total<br>Assessment<br>per Unit |
|----------------|-------|---------------------------------------|--------------------------------------|---|---|
| <b>Phase 5</b> |       |                                       |                                      |   |   |
| TH             | 62    | \$ 180.76                             | \$ -                                 | \$ 180.76                               | n/a                                     |
| SF 40'         | 54    | 180.76                                | -                                    | 180.76                                  | n/a                                     |
| Total          | 116   |                                       |                                      |   |   |

**Grand Total**                      **665**