

*Lucerne Park  
Community Development District*

*Meeting Agenda*

*October 20, 2022*

# AGENDA

# *Lucerne Park*

## *Community Development District*

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219 East Livingston Street, Orlando, Florida 32801

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

October 13, 2022

**Board of Supervisors  
Lucerne Park  
Community Development District**

Dear Board Members:

The regular meeting of the Board of Supervisors of **Lucerne Park Community Development District** will be held **Thursday, October 20, 2022 at 9:00 AM** at the **Holiday Inn—Winter Haven, 200 Cypress Gardens Blvd., Winter Haven, FL 33880.**

Those members of the public wishing to attend the meeting can do so using the information below:

**Zoom Video Link:** <https://us06web.zoom.us/j/88935397192>

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

**Meeting ID:** 889 3539 7192

In accordance with Sections 119.071(3)(a) and 281.301, Florida Statutes, a portion of the Regular Meeting may be closed to the public, as it relates to the District's security system plan. The closed session is scheduled to begin at approximately 9:15 a.m. but may begin at any time during the Regular Meeting, and is expected to last approximately 10 (10) minutes, but may end earlier than expected or may extend longer. When the security system plan agenda item is discussed the public will not be in attendance. The public will be notified that they may return upon completion of the discussion regarding the security system plan.

Following is the advance agenda for the meeting:

### **Board of Supervisors Meeting**

1. Roll Call
2. Public Comment Period (Public comments can be submitted via email to the District Manager at [tadams@gmscfl.com](mailto:tadams@gmscfl.com) prior to the beginning of the meeting)
3. Organizational Matters
  - A. Acceptance of Resignation of Matthew Cassidy
  - B. Appointment of Individual to Fulfill the Board Vacancy with a Term Ending November 2024
  - C. Administration of Oath of Office to Newly Appointed Supervisor
  - D. Consideration of Resolution 2023-01 Electing Assistant Secretaries

4. Approval of Minutes of the July 21, 2022 Board of Supervisors Meeting
5. Consideration of Audit Services Engagement Letter for Fiscal Year 2022
6. Staff Reports
  - A. Attorney
  - B. Engineer
  - C. Field Manager's Report
    - i. Hurricane Ian Assessment – Maintenance and Repairs
  - D. District Manager's Report
    - i. Approval of Check Register
    - ii. Balance Sheet & Income Statement
7. Other Business
8. Supervisors Requests and Audience Comments
9. ***CLOSED Session of Board Discussion Regarding Security***
10. Board Action Regarding Security Matters
11. Adjournment

## SECTION III

# SECTION A

Good Morning,

I, Matthew Cassidy, am resigning from the Lucerne Park CDD Board of Supervisors, effective immediately.

Thank you

# SECTION D



**RESOLUTION 2023-01**

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE  
LUCERNE PARK COMMUNITY DEVELOPMENT DISTRICT  
ELECTING THE OFFICERS OF THE DISTRICT, AND  
PROVIDING FOR AN EFFECTIVE DATE**

**WHEREAS**, the Lucerne Park Community Development District (the “District”) is a local unit of special-purpose government created and existing pursuant to Chapter 190, *Florida Statutes*; and

**WHEREAS**, pursuant to Chapter 190, *Florida Statutes*, the Board of Supervisors (“**Board**”), shall organize by electing one of its members as Chair and by electing Assistant Secretaries, and such other officers as the Board may deem necessary.

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

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

Assistant Secretary \_\_\_\_\_

Assistant Secretary \_\_\_\_\_

**SECTION 2. CONFLICTS.** All Resolutions or parts of Resolutions in conflict herewith are hereby repealed to the extent of such conflict.

**SECTION 3. EFFECTIVE DATE.** This Resolution shall become effective immediately upon its adoption.

**PASSED AND ADOPTED** this 20th day of October 2022

ATTEST:

**LUCERNE PARK COMMUNITY  
DEVELOPMENT DISTRICT**

\_\_\_\_\_  
Secretary/Assistant Secretary

\_\_\_\_\_  
Chairperson, Board of Supervisors

## SECTION IV

**MINUTES OF MEETING  
LUCERNE PARK  
COMMUNITY DEVELOPMENT DISTRICT**

The regular meeting of the Board of Supervisors of the Lucerne Park Community Development District was held on Thursday, **July 21, 2022** at 9:31 a.m. at the Holiday Inn – Winter Haven, 200 Cypress Gardens Blvd., Winter Haven, Florida.

Present and constituting a quorum:

Bobbie Henley  
Matthew Cassidy  
Al Cassidy

Vice Chairperson  
Assistant Secretary  
Assistant Secretary

Also present were:

Jill Burns  
Tricia Adams  
Lauren Gentry  
Marshall Tindall

District Manager, GMS  
District Manager  
District Counsel  
GMS

**FIRST ORDER OF BUSINESS**

**Roll Call**

Ms. Burns called the meeting to order at 9:30 a.m. There were three Supervisors present constituting a quorum.

**SECOND ORDER OF BUSINESS**

**Public Comment Period**

Ms. Burns stated that this was the portion of the agenda where if any members of the public had any comments on anything that was on the agenda now would be the time to comment. She noted that there was also a public comment portion at the end of the meeting for anything that was not on the agenda. She also noted that there was public hearing on the budget and the imposition of operations and maintenance assessments as well, so this would be another opportunity to provide comment. She asked if there were any public comments on anything that was on the agenda. Hearing none,

**THIRD ORDER OF BUSINESS****Approval of Minutes of the April 21, 2022  
Board of Supervisors Meeting**

Ms. Burns asked if there were any questions, comments, or corrections to the April 21, 2022 minutes. The Board had no changes. Ms. Burns asked for a motion to approve the minutes.

On MOTION by Ms. Henley, seconded by Mr. Matthew Cassidy, with all in favor, the Minutes of the April 21, 2022 Board of Supervisors Meeting, were approved.

**FOURTH ORDER OF BUSINESS****Public Hearings****A. Public Hearing on the Adoption of the Fiscal Year 2023 Budget**

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

On MOTION by Ms. Henley, seconded by Mr. Al Cassidy, with all in favor, Opening the Public Hearing, was approved.

**i. Consideration of Resolution 2022-06 Adopting the District's Fiscal Year 2023 Budget and Appropriating Funds**

Ms. Burns stated that this resolution had not changed since the Board saw it at the last meeting. She noted that overall their admin expenses were down a little bit. In the field operations they did increase streetlights based on the actual amounts being incurred for electric for the streetlights as well as general repairs and maintenance and contingency. She stated that the biggest reason for the increase was due to amenity costs. They noted that they increased the security line item to \$34,000 because they had a lot of complaints from residents regarding security issues. She stated that this would allow the Board to do some limited security at the facility. She added that they also increased the amenity repairs and maintenance and contingency to allow for some additional maintenance to deal with some issues they have had at the facility. She stated that the assessment amount for the current year was \$1,067.86. She stated that this proposed budget amount per unit was \$1,386.69 and the increased amount was \$318.81 per unit.

Ms. Burns asked if anyone had any public comments on the budget. Hearing none, she asked for a motion to close the public hearing.

On MOTION by Mr. Al Cassidy, seconded by Ms. Henley, with all in favor, Closing the Public Hearing, was approved.

Ms. Burns asked if the Board had any discussion on the budget line items. She noted again that the per unit assessment would be \$1,386.69 and they had 346 units within the community. She stated that the budget had not really changed since they had seen it prior except for updating actuals. Ms. Henley asked if this was the final approval and she also asked when the residents would get a notice. Ms. Burns responded that they got a mailed notice for the hearing today and the assessment would be on their tax bill when they get it in November. She asked if there was anything anyone wanted to discuss or change on the budget. Hearing none,

On MOTION by Ms. Henley, seconded by Mr. Matthew Cassidy, with all in favor, Resolution 2022-06 Adopting the District's Fiscal Year 2023 Budget and Appropriating Funds, was approved

#### **B. Public Hearing on the Imposition of Operations and Maintenance Special Assessments**

Ms. Burns stated that this was an additional hearing that levies those assessments that they collected on the tax bill. She stated that this had been advertised in the paper and that they had sent notices to the property owners. She asked for a motion to open the public hearing.

On MOTION by Ms. Henley, seconded by Mr. Al Cassidy, with all in favor, Opening the Public Hearing, was approved.

##### **i. Consideration of Resolution 2022-07 Imposing Special Assessments and Certifying an Assessment Roll**

Ms. Burns stated that they would go ahead and take public comments first. She stated that this public hearing was regarding the imposition of operations and maintenance assessments and certifying the tax bill. She noted that the tax bill was included for review. She stated that this certified the amounts based on the budget that the Board just approved. She asked for any public comments on the hearing for approving the assessment roll. Hearing none, she asked for a motion to close the public hearing.

On MOTION by Mr. Al Cassidy, seconded by Mr. Matthew Cassidy, with all in favor, Closing the Public Hearing, was approved.

Ms. Burns stated that this resolution was included in the agenda package for review. She asked if anyone had any comments or changes. Hearing none,

On MOTION by Ms. Henley, seconded by Mr. Matthew Cassidy, with all in favor, Resolution 2022-07 Imposing Special Assessments and Certifying an Assessment Roll, was approved.

#### **FIFTH ORDER OF BUSINESS**

#### **Consideration of Resolution 2022-08 Designation of Regular Monthly Meeting Date, Time, and Location for Fiscal Year 2023**

Ms. Burns stated that the schedule that was in the agenda package outlined the third Thursday at 9:00 a.m. She stated that this meeting was currently the third Thursday at 9:30 a.m. She noted that the only changes were that they were trying to group them together based on who was on which Board so that they do not have the same people on the 9:00 a.m. and the 10:00 a.m. She noted that it was the same block of meetings in the same way, they just changed the order a little bit. She asked for a motion to approve if that worked for everyone.

On MOTION by Ms. Henley, seconded by Mr. Matthew Cassidy, with all in favor, Resolution 2022-08 Designation of Regular Monthly Meeting Date, Time, and Location for Fiscal Year 2023, was approved.

#### **SIXTH ORDER OF BUSINESS**

#### **Consideration of Arbitrage Rebate Report for Series 2019 Bonds**

Ms. Burns stated that this was a report that was required by the trust indenture. She noted that the District had to demonstrate that it does not earn more interest than it pays. She referred to page 4 of the rebate report in the agenda which showed the negative arbitrage amount. She asked if anyone had any questions. Hearing none,

On MOTION by Ms. Henley, seconded by Mr. Matthew Cassidy, with all in favor, Accepting the Arbitrage Rebate Report for Series 2019 Bonds, was approved.

**SEVENTH ORDER OF BUSINESS**

**Presentation of Fiscal Year 2021 Audit Report**

Ms. Burns referred to page 28 of the agenda package which showed a report to management, and this was a summarization of the report. This report showed no instances of noncompliance and the District did not meet any of the conditions for financial emergency. She stated that this report was submitted to the state as required. She asked if anyone had any questions. Hearing none,

On MOTION by Ms. Henley, seconded by Mr. Al Cassidy, with all in favor, Accepting the Fiscal Year 2021 Audit Report, was approved.

**EIGHTH ORDER OF BUSINESS**

**Consideration of Resolution 2022-09 Designating a Date, Time, and Location for a Landowners' Meeting and Election**

Ms. Burns stated that they could line this up with their regular meeting date on November 17, 2022 at 9:00 a.m. in their current location.

On MOTION by Mr. Al Cassidy, seconded by Mr. Matthew Cassidy, with all in favor, Resolution 2022-09 Designating a Date, Time, and Location for a Landowners' Meeting and Election, was approved.

**NINTH ORDER OF BUSINESS**

**Staff Reports**

**A. Attorney**

Ms. Gentry had nothing to report, the next item followed.

**B. Engineer**

**i. Ratification of Stormwater and Wastewater Management Analysis Reports**

Ms. Burns stated that the stormwater management report was included in the agenda package for review. She stated that this was submitted to the state by the June 30<sup>th</sup> deadline. She asked if anyone had any questions. Hearing none,

On MOTION by Ms. Henley, seconded by Mr. Al Cassidy, with all in favor, the Stormwater and Wastewater Management Analysis Report, was ratified.

### **C. Field Manager's Report**

Mr. Tindall reviewed the completed amenity items which included a repaired chair lift and added cover, repair to a damaged stall divider in amenity restrooms, monitoring of the facility and maintenance, and replacement of the old life ring line. He reviewed the landscape review and the general maintenance which included monitoring the landscape maintenance, the landscaper got caught up on the ponds after a fleet vandalism issue which caused some delays, a chlorinated drain line extension and erosion repair was completed behind the pool and the area is being monitored and appears to be holding up, and a broken fence post was replaced along old Lucerne Park.

Mr. Tindall reviewed the in-progress items which included some pool furniture repairs that had been scheduled. The report noted that they were coordinating a pickup as soon as possible. This report also included arranging an approved sidewalk after resolving a vendor issue with the concrete supplier.

Mr. Tindall reviewed the upcoming items which included arranging Tract J sod installation as approved with the landscaper with the rainy season in full swing. The report also included that they were gathering a proposal to expand security system memory and to replace the damaged security camera. Ms. Burns reviewed the price and noted that it was in the budget for the security line item for the current year. She asked if there were any questions on the quote. Hearing none,

On MOTION by Mr. Al Cassidy, seconded by Mr. Matthew Cassidy, with all in favor, Accepting the Proposal for Security Camera Replacement and Storage, was approved.

Mr. Tindall added that they had an increase from the pool vendor, and that they requested a \$1,500 monthly increase. Ms. Burns stated that she didn't think they would find a better price at this point based on what they were seeing because the price of chemicals had increased significantly and this vendor did the contract with the chemicals included. She noted that they were seeing this across the board for all vendors. She stated that they did a good job and that they were responsive.



On MOTION by Ms. Henley, seconded by Mr. Al Cassidy, with all in favor, the Pool Service Agreement at \$1,500 Monthly, was approved.

**D. District Manager's Report**

**i. Approval of Check Register**

Ms. Burns asked for any questions on the check register from March 1<sup>st</sup> through May 31<sup>st</sup>, she noted that it totaled \$49,825.06.

On MOTION by Ms. Henley, seconded by Mr. Al Cassidy, with all in favor, the Check Register totaling \$49,825.06, was approved.

**ii. Balance Sheet and Income Statement**

Ms. Burns stated that the financials through May 31<sup>st</sup> were included in the agenda package for review and asked if there were any questions from the Board. There was no action necessary.

**iii. Presentation of Number of Registered Voters – 325**

Ms. Burns stated that they were required to demonstrate what the number of registered voters as of April 15<sup>th</sup> was each year and the total was 325. She noted that the threshold that starts turnover to residents for the Board was once the District has been established for six years and has 250 registered voters. She stated that they had hit the 250 threshold, but this District had not been established for six years. She noted that once they hit six years, they would start the transition over to residents.

**TENTH ORDER OF BUSINESS**

**Other Business**

There being none, the next item followed.

**ELEVENTH ORDER OF BUSINESS**

**Supervisors Requests and Audience Comments**

There being none, the next item followed.

**TWELFTH ORDER OF BUSINESS**

**Adjournment**

On MOTION by Ms. Henley, seconded by Mr. Al Cassidy, with all in favor, the meeting was adjourned.
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Secretary / Assistant Secretary

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Chairman / Vice Chairman

## SECTION V



# Grau & Associates

CERTIFIED PUBLIC ACCOUNTANTS

951 Yamato Road • Suite 280  
Boca Raton, Florida 33431  
(561) 994-9299 • (800) 299-4728  
Fax (561) 994-5823  
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October 6, 2022

Board of Supervisors  
Lucerne Park Community Development District  
219 East Livingston Street  
Orlando, FL 32801

We are pleased to confirm our understanding of the services we are to provide Lucerne Park Community Development District, City of Winter Haven, Florida ("the District") for the fiscal year ended September 30, 2022. We will audit the financial statements of the governmental activities and each major fund, including the related notes to the financial statements, which collectively comprise the basic financial statements of Lucerne Park Community Development District as of and for the fiscal year ended September 30, 2022. In addition, we will examine the District's compliance with the requirements of Section 218.415 Florida Statutes. This letter serves to renew our agreement and establish the terms and fee for the 2022 audit.

Accounting principles generally accepted in the United States of America provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement the District's basic financial statements. Such information, 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. As part of our engagement, we will apply certain limited procedures to the District's RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquiries of management regarding 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 will 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.

The following RSI is required by generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

- 1) Management's Discussion and Analysis
- 2) Budgetary comparison schedule

The following other information accompanying the financial statements will not be subjected to the auditing procedures applied in our audit of the financial statements, and our auditor's report will not provide an opinion or any assurance on that information:

- 1) Compliance with FL Statute 218.39 (3) (c)

## Audit Objectives

The objective of our audit is the expression of opinions as to whether your financial statements are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles and to report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and will include tests of the accounting records of the District and other procedures we consider necessary to enable us to express such opinions. We will issue a written report upon completion of our audit of the District's financial statements. We cannot provide assurance that an unmodified opinion will be expressed. Circumstances may arise in which it is necessary for us to modify our opinion or add emphasis-of-matter or other-matter paragraphs. If our opinion on the financial statements is other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed an opinion, we may decline to express an opinion or issue a report, or may withdraw from this engagement.

We will also provide a report (that does not include an opinion) on internal control related to the financial statements and compliance with the provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements as required by *Government Auditing Standards*. The report on internal control and on compliance and other matters will include a paragraph that states (1) that the purpose of the report is solely to describe the scope of testing of internal control and compliance, and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control on compliance, and (2) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control and compliance. The paragraph will also state that the report is not suitable for any other purpose. If during our audit we become aware that the District is subject to an audit requirement that is not encompassed in the terms of this engagement, we will communicate to management and those charged with governance that an audit in accordance with U.S. generally accepted auditing standards and the standards for financial audits contained in *Government Auditing Standards* may not satisfy the relevant legal, regulatory, or contractual requirements.

**Examination Objective**

The objective of our examination is the expression of an opinion as to whether the District is in compliance with Florida Statute 218.415 in accordance with Rule 10.556(10) of the Auditor General of the State of Florida. Our examination will be conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and will include tests of your records and other procedures we consider necessary to enable us to express such an opinion. We will issue a written report upon completion of our examination of the District's compliance. The report will include a statement that the report is intended solely for the information and use of management, those charged with governance, and the Florida Auditor General, and is not intended to be and should not be used by anyone other than these specified parties. We cannot provide assurance that an unmodified opinion will be expressed. Circumstances may arise in which it is necessary for us to modify our opinion or add emphasis-of-matter or other-matter paragraphs. If our opinion on the District's compliance is other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the examination or are unable to form or have not formed an opinion, we may decline to express an opinion or issue a report, or may withdraw from this engagement.

**Other Services**

We will assist in preparing the financial statements and related notes of the District in conformity with U.S. generally accepted accounting principles based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. The other services are limited to the financial statement services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

**Management Responsibilities**

Management is responsible for compliance with Florida Statute 218.415 and will provide us with the information required for the examination. The accuracy and completeness of such information is also management's responsibility. You agree to assume all management responsibilities relating to the financial statements and related notes and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements and related notes and that you have reviewed and approved the financial statements and related notes prior to their issuance and have accepted responsibility for them. In addition, you will be required to make certain representations regarding compliance with Florida Statute 218.415 in the management representation letter. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, who possesses suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Management is responsible for designing, implementing and maintaining effective internal controls, including evaluating and monitoring ongoing activities, to help ensure that appropriate goals and objectives are met; following laws and regulations; and ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles, for the preparation and fair presentation of the financial statements and all accompanying information in conformity with U.S. generally accepted accounting principles, and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements.

Management is also responsible for making all financial records and related information available to us and for the accuracy and completeness of that information. You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, (2) additional information that we may request for the purpose of the audit, and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence.

Your responsibilities include adjusting the financial statements to correct material misstatements and for confirming to us in the written representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants and for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts or grant agreements, or abuse that we report.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits or other studies related to the objectives discussed in the Audit Objectives section of this letter. This responsibility includes relating to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or other studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

With regard to the electronic dissemination of audited financial statements, including financial statements published electronically on your website, you understand that electronic sites are a means to distribute information and, therefore, we are not required to read the information contained in these sites or to consider the consistency of other information in the electronic site with the original document.

**Audit Procedures—General**

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We will plan and perform the audit to obtain reasonable rather than absolute assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government. Because the determination of abuse is subjective, *Government Auditing Standards* do not expect auditors to provide reasonable assurance of detecting abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is a risk that material misstatements may exist and not be detected by us, even though the audit is properly planned and performed in accordance with U.S. generally accepted auditing standards and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. Our responsibility as auditors is limited to the period covered by our audit and does not extend to later periods for which we are not engaged as auditors.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will require certain written representations from you about your responsibilities for the financial statements; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by generally accepted auditing standards.

**Audit Procedures—Internal Control**

Our audit will include obtaining an understanding of the government and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards and *Government Auditing Standards*.

**Audit Procedures—Compliance**

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the District's compliance with the provisions of applicable laws, regulations, contracts, agreements, and grants. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

**Engagement Administration, Fees, and Other**

We understand that your employees will prepare all cash or other confirmations we request and will locate any documents selected by us for testing.

The audit documentation for this engagement is the property of Grau & Associates and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to a cognizant or oversight agency or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Grau & Associates personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies. Notwithstanding the foregoing, the parties acknowledge that various documents reviewed or produced during the conduct of the audit may be public records under Florida law. The District agrees to notify Grau & Associates of any public record request it receives that involves audit documentation.

Furthermore, Grau & Associates agrees to comply with all applicable provisions of Florida law in handling such records, including but not limited to Section 119.0701, Florida Statutes. Auditor acknowledges that the designated public records custodian for the District is the District Manager ("Public Records Custodian"). Among other requirements and to the extent applicable by law, Grau & Associates shall 1) keep and maintain public records required by the District to perform the service; 2) upon request by the Public Records Custodian, provide the District with the requested public records or allow the records to be inspected or copied within a reasonable time period at a cost that does not exceed the cost provided in Chapter 119, Florida Statutes; 3) ensure that public records which are exempt or confidential, and exempt from public records disclosure requirements, are not disclosed except as authorized by law for the duration of the contract term and following the contract term if Auditor does not transfer the records to the Public Records Custodian of the District; and 4) upon completion of the contract, transfer to the District, at no cost, all public records in Grau & Associate's possession or, alternatively, keep, maintain and meet all applicable requirements for retaining public records pursuant to Florida laws. When such public records are transferred by Grau & Associates, Grau & Associates shall destroy any duplicate public records that are exempt or confidential and exempt from public records disclosure requirements. All records stored electronically must be provided to the District in a format that is compatible with Microsoft Word or Adobe PDF formats.

**IF GRAU & ASSOCIATES HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, FLORIDA STATUTES, TO ITS DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS AGREEMENT, CONTACT THE PUBLIC RECORDS CUSTODIAN AT: C/O GOVERNMENTAL MANAGEMENT SERVICES – CENTRAL FLORIDA LLC, 219 EAST LIVINGSTON STREET ORLANDO, FLORIDA 32801, OR RECORDREQUEST@GMSCFL.COM, PH: (407) 841-5524.**

Our fee for these services will not exceed \$4,700 for the September 30, 2022 audit, unless there is a change in activity by the District which results in additional audit work or if additional Bonds are issued.

We will complete the audit within prescribed statutory deadlines, which requires the District to submit its annual audit to the Auditor General no later than nine (9) months after the end of the audited fiscal year, with the understanding that your employees will provide information needed to perform the audit on a timely basis.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date. If we are aware that a federal awarding agency or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. Invoices will be submitted in sufficient detail to demonstrate compliance with the terms of this agreement. In accordance with our firm policies, work may be suspended if your account becomes 60 days or more overdue and may not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate.

The District has the option to terminate this agreement with or without cause by providing thirty (30) days written notice of termination to Grau & Associates. Upon any termination of this agreement, Grau & Associates shall be entitled to payment of all work and/or services rendered up until the effective termination of this agreement, subject to whatever claims or off-sets the District may have against Grau & Associates.

We will provide you with a copy of our most recent external peer review report and any letter of comment, and any subsequent peer review reports and letters of comment received during the period of the contract. Our 2019 peer review report accompanies this letter.

We appreciate the opportunity to be of service to Lucerne Park Community Development District and believe this letter accurately summarizes the terms of our engagement and, with any addendum, if applicable, is the complete and exclusive statement of the agreement between Grau & Associates and the District with respect to the terms of the engagement between the parties. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Very truly yours,

Grau & Associates



---

Antonio J. Grau

**RESPONSE:**

This letter correctly sets forth the understanding of Lucerne Park Community Development District.

By: \_\_\_\_\_

Title: \_\_\_\_\_

Date: \_\_\_\_\_



**FICPA Peer Review Program**  
Administered in Florida  
by The Florida Institute of CPAs



Peer Review  
Program

**AICPA Peer Review Program**  
Administered in Florida  
by the Florida Institute of CPAs

February 20, 2020

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 February 20, 2020, 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, 2022. 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  
paul@ficpa.org  
800-342-3197 ext. 251

Florida Institute of CPAs

cc: Daniel Hevia, Racquel McIntosh

Firm Number: 900004390114

Review Number: 571202



## SECTION VI

# SECTION D

# SECTION 1

# Lucerne Park Community Development District

## Summary of Check Register

June 01, 2022 through August 31, 2022

Fund	Date	Check No.'s	Amount
General Fund	6/2/22	314	\$ 600.00
	6/10/22	315-316	\$ 523.00
	6/16/22	317-319	\$ 10,441.27
	6/21/22	320	\$ 280.00
	7/1/22	321-323	\$ 3,973.44
	7/25/22	324-330	\$ 26,698.55
	8/8/22	331-338	\$ 7,730.42
	8/24/22	339-341	\$ 6,441.50
	8/25/22	342-348	\$ 12,005.02
Total Amount			\$ 68,693.20

\*\*\* CHECK DATES 06/01/2022 - 08/31/2022 \*\*\*  
 LUCERNE PARK - GENERAL  
 BANK A LUCERNE PARK CDD

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
6/02/22	00015	6/01/22 22702	202205 310-51300-32200	AUDIT FYE 09/30/2021	*	600.00	
				GRAU AND ASSOCIATES			600.00 000314
6/10/22	00030	5/25/22 7442	202205 330-57200-46700	MTHLY CLEANING SVC-MAY 22	*	400.00	
				CLEAN STAR SERVICES OF CENTRAL FL			400.00 000315
6/10/22	00034	6/08/22 2751	202205 310-51300-31500	GENERAL COUNSEL - MAY 22	*	123.00	
				KE LAW GROUP, PLLC			123.00 000316
6/16/22	00007	6/01/22 113	202206 310-51300-34000	MANAGEMENT FEES - JUN 22	*	3,004.17	
		6/01/22 113	202206 310-51300-35200	WEBSITE MANAGEMENT-JUN 22	*	100.00	
		6/01/22 113	202206 310-51300-35100	INFORMATION TECH - JUN 22	*	150.00	
		6/01/22 113	202206 310-51300-31300	DISSEMINATION SVCS-JUN 22	*	416.67	
		6/01/22 113	202206 310-51300-51000	OFFICE SUPPLIES	*	.57	
		6/01/22 113	202206 310-51300-42000	POSTAGE	*	10.07	
		6/01/22 114	202206 320-53800-12000	FIELD MANAGEMENT - JUN 22	*	1,250.00	
		6/01/22 114	202206 320-53800-47000	GEN.MTHLY.MAINT.MATERIALS	*	329.52	
				GOVERNMENTAL MANAGEMENT SERVICES			5,261.00 000317
6/16/22	00019	6/01/22 6131	202206 320-53800-46200	LANDSCAPE MAINT - JUN 22	*	2,522.50	
		6/01/22 6131	202206 320-53800-46200	LANDSCAPE MAINT AMENITY	*	877.92	
		6/06/22 6167	202206 320-53800-47000	IRRIGATION REPAIRS-6/6/22	*	153.84	
				PRINCE & SONS INC.			3,554.26 000318
6/16/22	00032	6/16/22 06162022	202206 300-15500-10000	EQUIPMENT LEASE - JUL 22	*	1,626.01	
				WHFS, LLC			1,626.01 000319
6/21/22	00031	6/21/22 53-BID-5	202206 330-57200-54000	POOL PERMIT FY22	*	280.00	
				FLORIDA DEPARTMENT OF HEALTH			280.00 000320
				LUCP LUC PARK CDD ZYAN			

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
7/01/22	00020	6/22/22 6171-06-	202206 310-51300-31400 SPECIAL ASSESS BONDS S19	AMTEC	*	450.00	450.00 000321
7/01/22	00007	5/31/22 116	202204 320-53800-47000 GEN.MAINTENANCE - APR 22		*	720.00	
		5/31/22 117	202205 330-57200-46000 GEN.MAINTENANCE - MAY 22		*	2,763.44	
			GOVERNMENTAL MANAGEMENT SERVICES				3,483.44 000322
7/01/22	00040	6/18/22 48754560	202206 330-57200-48100 PEST PREVENTION 6/18/22	MASSEY SERVICES INC.	*	40.00	40.00 000323
7/25/22	00007	7/01/22 118	202207 310-51300-34000 MANAGEMENT FEES - JUL 22		*	3,004.17	
		7/01/22 118	202207 310-51300-35200 WEBSITE MANAGEMENT-JUL 22		*	100.00	
		7/01/22 118	202207 310-51300-35100 INFORMATION TECH - JUL 22		*	150.00	
		7/01/22 118	202207 310-51300-31300 DISSEMINATION SVCS-JUL 22		*	416.67	
		7/01/22 118	202207 310-51300-51000 OFFICE SUPPLIES		*	.63	
		7/01/22 118	202207 310-51300-42000 POSTAGE		*	11.13	
		7/01/22 119	202207 320-53800-12000 FIELD MANAGEMENT - JUL 22		*	1,250.00	
		7/01/22 119	202207 320-53800-47000 GEN MTHLY MAINT MATERIALS		*	2,489.23	
			GOVERNMENTAL MANAGEMENT SERVICES				7,421.83 000324
7/25/22	00034	7/06/22 3070	202206 310-51300-31500 GENERAL COUNSEL - JUN 22	KE LAW GROUP, PLLC	*	806.00	806.00 000325
7/25/22	00038	6/30/22 00046955	202206 310-51300-48000 NOT MTG FY23 BUDGET ADOPT	CA FLORIDA HOLDINGS, LLC	*	2,072.72	2,072.72 000326
7/25/22	00023	7/14/22 07142022	202207 300-20700-10000 TRANSFER OF TAX RCPT S19	LUCERNE PARK CDD / US BANK	*	9,154.61	9,154.61 000327
7/25/22	00027	5/01/22 16111	202205 330-57200-46300 POOL MAINTENANCE - MAY 22		*	950.00	

AP300R		YEAR-TO-DATE ACCOUNTS PAYABLE PREPAID/COMPUTER CHECK REGISTER						RUN 10/13/22		PAGE 3		
*** CHECK DATES 06/01/2022 - 08/31/2022 ***		LUCERNE PARK - GENERAL										
		BANK A LUCERNE PARK CDD										
CHECK DATE	VEND#	.....INVOICE.....		...EXPENSED TO...		VENDOR NAME		STATUS	AMOUNT	....CHECK.....		
		DATE	INVOICE	YRMO	DPT ACCT#	SUB	SUBCLASS			AMOUNT	#	
		7/01/22	16565	202207	330-57200-46300			*	950.00			
			POOL MAINTENANCE - JUL 22									
						RESORT POOL SERVICES DBA				1,900.00	000328	
7/25/22	00022	6/24/22	6567410	202206	310-51300-32300			*	619.56			
			TRUSTEE FEE FY22									
		6/24/22	6567410	202206	300-15500-10000			*	3,097.82			
			TRUSTEE FEE FY23									
						U.S. BANK				3,717.38	000329	
7/25/22	00032	7/21/22	07212022	202207	300-15500-10000			*	1,626.01			
			EQUIPMENT LEASE-AUGUST 22									
						WHFS, LLC				1,626.01	000330	
8/08/22	00001	7/21/22	AC072120	202207	310-51300-11000			*	200.00			
			SUPERVISOR FEES 07/21/22									
						ALBERT CASSIDY				200.00	000331	
8/08/22	00039	7/21/22	BH072120	202207	310-51300-11000			*	200.00			
			SUPERVISOR FEES 07/21/22									
						BOBBIE HENLEY				200.00	000332	
8/08/22	00030	6/29/22	7628	202206	330-57200-46700			*	400.00			
			MTHLY CLEANING SVC-JUN 22									
		7/25/22	7794	202207	330-57200-46700			*	400.00			
			MTHLY CLEANING SVC-JUL 22									
						CLEAN STAR SERVICES OF CENTRAL FL				800.00	000333	
8/08/22	00042	4/15/22	2105267	202203	310-51300-31100			*	365.00			
			ENGINEER SERVICES-MAR 22									
		7/15/22	2147531	202206	310-51300-31100			*	1,025.00			
			STORMWATER NEEDS ANALYSIS									
						DEWBERRY ENGINEERS INC.				1,390.00	000334	
8/08/22	00040	7/25/22	49095742	202207	330-57200-48100			*	40.00			
			PEST PREVENTION - JUL 22									
						MASSEY SERVICES INC.				40.00	000335	
8/08/22	00010	7/21/22	MC072120	202207	310-51300-11000			*	200.00			
			SUPERVISOR FEES 07/21/22									
						MATTHEW CASSIDY				200.00	000336	
8/08/22	00019	7/01/22	6330	202207	320-53800-46200			*	2,522.50			
			LANDSCAPE MAINT - JUL 22									
		7/01/22	6330	202207	320-53800-46200			*	877.92			
			LANDSCAPE MAINT AMENITY									
						PRINCE & SONS INC.				3,400.42	000337	
-----												
				LUCP LUC PARK CDD		ZYAN						

\*\*\* CHECK DATES 06/01/2022 - 08/31/2022 \*\*\*  
 LUCERNE PARK - GENERAL  
 BANK A LUCERNE PARK CDD

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
8/08/22	00027	8/01/22 16810	202208 330-57200-46300		*	1,500.00	
			POOL MAINTENANCE - AUG 22				
				RESORT POOL SERVICES DBA			1,500.00 000338
8/24/22	00007	8/01/22 122	202208 310-51300-34000		*	3,004.17	
			MANAGEMENT FEES - AUG 22				
		8/01/22 122	202208 310-51300-35200		*	100.00	
			WEBSITE MANAGEMENT-AUG 22				
		8/01/22 122	202208 310-51300-35200		*	100.00	
			WEBSITE MANAGEMENT-AUG 22				
		8/01/22 122	202208 310-51300-35100		*	150.00	
			INFORMATION TECH - AUG 22				
		8/01/22 122	202208 310-51300-31300		*	416.67	
			DISSEMINATION SVCS-AUG 22				
		8/01/22 122	202208 310-51300-51000		*	2.83	
			OFFICE SUPPLIES				
		8/01/22 122	202208 310-51300-42000		*	12.85	
			POSTAGE				
		8/01/22 122	202208 310-51300-42500		*	.15	
			COPIES				
		8/01/22 123	202208 320-53800-12000		*	1,250.00	
			FIELD MANAGEMENT - AUG 22				
				GOVERNMENTAL MANAGEMENT SERVICES			4,836.67 000339
8/24/22	00034	8/11/22 3651	202207 310-51300-31500		*	1,236.00	
			GENERAL COUNSEL - JUL 22				
				KE LAW GROUP, PLLC			1,236.00 000340
8/24/22	00038	7/31/22 00047703	202207 310-51300-48000		*	368.83	
			NOT.MTG.FY23 BUDGET ADOPT				
				CA FLORIDA HOLDINGS, LLC			368.83 000341
8/25/22	00044	8/04/22 GMS08024	202208 320-53800-49000		*	1,148.40	
			PROXIMITY CARDS 16-25PK				
				CURRENT DEMANDS ELECTRICAL &			1,148.40 000342
8/25/22	00042	8/26/22 2161617	202207 310-51300-31100		*	110.00	
			ENGINEER SERVICES-JUL 22				
		8/26/22 2161618	202207 310-51300-31100		*	285.00	
			STORMWATER NEEDS ANALYSIS				
				DEWBERRY ENGINEERS INC.			395.00 000343
8/25/22	00045	8/17/22 3741	202208 330-57200-46000		*	505.00	
			RE-SLING LOUNGES & CHAIRS				
				FLORIDA PATIO FURNITURE			505.00 000344
				LUCP LUC PARK CDD ZYAN			



CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
8/25/22	00007	6/30/22 125	202206 330-57200-46000	INSTL GEAR TO POOL CHAIR	*	240.19	
GOVERNMENTAL MANAGEMENT SERVICES							240.19 000345
8/25/22	00040	8/20/22 49549030	202208 330-57200-48100	PEST PREVENTION - AUG 22	*	40.00	
MASSEY SERVICES INC.							40.00 000346
8/25/22	00019	8/01/22 6522	202208 320-53800-46200	LANDSCAPE MAINT - AUG 22	*	2,522.50	
		8/01/22 6522	202208 320-53800-46200	LANDSCAPE MAINT AMENITY	*	877.92	
		8/17/22 6676	202208 320-53800-49000	INSTALL BAHIA SOD	*	4,650.00	
PRINCE & SONS INC.							8,050.42 000347
8/25/22	00032	8/25/22 08252022	202208 300-15500-10000	EQUIPMENT LEASE - SEP 22	*	1,626.01	
WHFS, LLC							1,626.01 000348
TOTAL FOR BANK A						68,693.20	
TOTAL FOR REGISTER						68,693.20	

## SECTION 2

***Lucerne Park***  
***Community Development District***

***Unaudited Financial Reporting***  
***August 31, 2022***



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5	<u>Capital Projects Fund Series 2019</u>
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7-8	<u>Month to Month</u>
9	<u>Long Term Debt Report</u>
10	<u>Assessment Receipt Schedule</u>

**Lucerne Park**  
**Community Development District**  
**Combined Balance Sheet**  
**August 31, 2022**

	<i>General Fund</i>	<i>Debt Service Fund</i>	<i>Capital Projects Fund</i>	<i>Totals Governmental Funds</i>
<b>Assets:</b>				
<b>Cash:</b>				
Operating Account	\$ 188,233	\$ -	\$ 552	\$ 188,784
<b>Investments:</b>				
<b>Series 2019</b>				
Reserve	\$ -	\$ 210,022	\$ -	\$ 210,022
Revenue	\$ -	\$ 174,173	\$ -	\$ 174,173
Prepayment	\$ -	\$ 1,912	\$ -	\$ 1,912
Prepaid Expenses	\$ 4,724	\$ -	\$ -	\$ 4,724
<b>Total Assets</b>	<b>\$ 192,956</b>	<b>\$ 386,107</b>	<b>\$ 552</b>	<b>\$ 579,615</b>
<b>Liabilities:</b>				
Accounts Payable	\$ 1,663	\$ -	\$ -	\$ 1,663
<b>Total Liabilities</b>	<b>\$ 1,663</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,663</b>
<b>Fund Balance:</b>				
<b>Nonspendable:</b>				
Deposits and Prepaid Items	\$ 4,724	\$ -	\$ -	\$ 4,724
<b>Restricted for:</b>				
Debt Service 2019	\$ -	\$ 386,107	\$ -	\$ 386,107
Capital Projects - Series 2019	\$ -	\$ -	\$ 552	\$ 552
Unassigned	\$ 186,570	\$ -	\$ -	\$ 186,570
<b>Total Fund Balances</b>	<b>\$ 191,294</b>	<b>\$ 386,107</b>	<b>\$ 552</b>	<b>\$ 577,953</b>
<b>Total Liabilities &amp; Fund Balance</b>	<b>\$ 192,956</b>	<b>\$ 386,107</b>	<b>\$ 552</b>	<b>\$ 579,615</b>

**Lucerne Park**  
**Community Development District**  
**General Fund**

**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**For The Period Ending August 31, 2022**

	Adopted	Prorated Budget	Actual	
	Budget	Thru 08/31/22	Thru 08/31/22	Variance
<b><u>Revenues:</u></b>				
Assessments	\$ 343,614	\$ 343,614	\$ 344,493	\$ 879
<b>Total Revenues</b>	<b>\$ 343,614</b>	<b>\$ 343,614</b>	<b>\$ 344,493</b>	<b>\$ 879</b>
<b><u>Expenditures:</u></b>				
<b><u>General &amp; Administrative:</u></b>				
Supervisor Fees	\$ 12,000	\$ 11,000	\$ 3,000	\$ 8,000
Engineering	\$ 20,000	\$ 18,333	\$ 1,840	\$ 16,493
Attorney	\$ 25,000	\$ 22,917	\$ 7,710	\$ 15,207
Annual Audit	\$ 4,600	\$ 4,600	\$ 4,600	\$ -
Assessment Administration	\$ 5,000	\$ 5,000	\$ 5,000	\$ -
Arbitrage	\$ 450	\$ 450	\$ 450	\$ -
Dissemination	\$ 5,000	\$ 4,583	\$ 4,583	\$ (0)
Trustee Fees	\$ 3,550	\$ 3,550	\$ 3,408	\$ 142
Management Fees	\$ 36,050	\$ 33,046	\$ 33,046	\$ (0)
Information Technology	\$ 1,800	\$ 1,650	\$ 1,650	\$ -
Website Administration	\$ 1,200	\$ 1,100	\$ 1,000	\$ 100
Telephone	\$ 250	\$ 229	\$ -	\$ 229
Postage & Delivery	\$ 450	\$ 413	\$ 170	\$ 242
Insurance	\$ 5,919	\$ 5,919	\$ 5,570	\$ 349
Printing & Binding	\$ 800	\$ 733	\$ 10	\$ 724
Legal Advertising	\$ 10,000	\$ 9,167	\$ 3,146	\$ 6,021
Other Current Charges	\$ 2,800	\$ 2,567	\$ 401	\$ 2,165
Office Supplies	\$ 350	\$ 321	\$ 16	\$ 305
Travel Per Diem	\$ 550	\$ 504	\$ -	\$ 504
Dues, Licenses & Subscriptions	\$ 175	\$ 175	\$ 175	\$ -
<b>Subtotal General &amp; Administrative</b>	<b>\$ 135,944</b>	<b>\$ 126,257</b>	<b>\$ 75,775</b>	<b>\$ 50,482</b>

**Lucerne Park**  
**Community Development District**  
**General Fund**

**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**For The Period Ending August 31, 2022**

	Adopted	Prorated Budget	Actual	
	Budget	Thru 08/31/22	Thru 08/31/22	Variance
<b><u>Operations &amp; Maintenance</u></b>				
<b>Field Services</b>				
Property Insurance	\$ 12,000	\$ 12,000	\$ 8,415	\$ 3,585
Field Management	\$ 15,000	\$ 13,750	\$ 13,750	\$ -
Landscape Maintenance	\$ 40,500	\$ 37,125	\$ 37,405	\$ (280)
Landscape Replacement	\$ 7,500	\$ 6,875	\$ -	\$ 6,875
Streetlights	\$ 20,000	\$ 18,333	\$ 27,226	\$ (8,893)
Electric	\$ 8,000	\$ 7,333	\$ 477	\$ 6,857
Water & Sewer	\$ 12,000	\$ 11,000	\$ 2,059	\$ 8,941
Sidewalk & Asphalt Maintenance	\$ 500	\$ 458	\$ -	\$ 458
Irrigation Repairs	\$ 2,500	\$ 2,292	\$ -	\$ 2,292
General Repairs & Maintenance	\$ 5,000	\$ 4,583	\$ 5,797	\$ (1,213)
Contingency	\$ 2,500	\$ 2,292	\$ 6,784	\$ (4,492)
<b>Subtotal Field Expenditures</b>	<b>\$ 125,500</b>	<b>\$ 116,042</b>	<b>\$ 101,913</b>	<b>\$ 14,129</b>
<b>Amenity Expenditures</b>				
Amenity - Insurance	\$ 2,966	\$ 2,966	\$ -	\$ 2,966
Amenity - Electric	\$ 14,400	\$ 13,200	\$ 5,011	\$ 8,189
Amenity - Water	\$ 3,500	\$ 3,500	\$ 4,358	\$ (858)
Playground Lease	\$ 16,750	\$ 15,354	\$ 17,886	\$ (2,532)
Internet	\$ 3,000	\$ 2,750	\$ 1,333	\$ 1,417
Pest Control	\$ 720	\$ 660	\$ 440	\$ 220
Janitorial Service	\$ 4,800	\$ 4,400	\$ 4,625	\$ (225)
Security Services	\$ 7,500	\$ 6,875	\$ 910	\$ 5,965
Pool Maintenance	\$ 11,500	\$ 10,542	\$ 10,050	\$ 492
Amenity Repairs & Maintenance	\$ 5,000	\$ 4,583	\$ 4,501	\$ 83
Pool Permit	\$ -	\$ 280	\$ 280	\$ -
Contingency	\$ 2,034	\$ 1,865	\$ -	\$ 1,865
<b>Subtotal Amenity Expenditures</b>	<b>\$ 72,170</b>	<b>\$ 66,975</b>	<b>\$ 49,393</b>	<b>\$ 17,581</b>
<b>Total Expenditures</b>	<b>\$ 333,614</b>	<b>\$ 309,273</b>	<b>\$ 227,081</b>	<b>\$ 82,192</b>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<b>\$ 10,000</b>		<b>\$ 117,412</b>	
<b><u>Other Financing Sources/(Uses):</u></b>				
Transfer In/(Out) - Capital Reserves	\$ (10,000)	\$ -	\$ -	\$ -
<b>Total Other Financing Sources/(Uses)</b>	<b>\$ (10,000)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Net Change in Fund Balance</b>	<b>\$ -</b>		<b>\$ 117,412</b>	
<b>Fund Balance - Beginning</b>	<b>\$ -</b>		<b>\$ 73,881</b>	
<b>Fund Balance - Ending</b>	<b>\$ -</b>		<b>\$ 191,294</b>	

**Lucerne Park**  
**Community Development District**  
**Debt Service Fund Series 2019**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**For The Period Ending August 31, 2022**

	Adopted Budget	Prorated Budget Thru 08/31/22	Actual Thru 08/31/22	Variance
<b>Revenues:</b>				
Assessments	\$ 419,524	\$ 419,524	\$ 420,594	\$ 1,071
Interest	\$ -	\$ -	\$ 708	\$ 708
<b>Total Revenues</b>	<b>\$ 419,524</b>	<b>\$ 419,524</b>	<b>\$ 421,302</b>	<b>\$ 1,779</b>
<b>Expenditures:</b>				
Interest - 11/1	\$ 151,637	\$ 151,637	\$ 151,637	\$ -
Principal - 5/1	\$ 115,000	\$ 115,000	\$ 115,000	\$ -
Interest - 5/1	\$ 151,637	\$ 151,637	\$ 151,637	\$ -
<b>Total Expenditures</b>	<b>\$ 418,274</b>	<b>\$ 418,274</b>	<b>\$ 418,274</b>	<b>\$ -</b>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<b>\$ 1,250</b>		<b>\$ 3,029</b>	
<b>Net Change in Fund Balance</b>	<b>\$ 1,250.14</b>		<b>\$ 3,029</b>	
<b>Fund Balance - Beginning</b>	<b>\$ 169,959</b>		<b>\$ 383,078</b>	
<b>Fund Balance - Ending</b>	<b>\$ 171,209</b>		<b>\$ 386,107</b>	



**Lucerne Park**  
**Community Development District**  
**Capital Projects Fund Series 2019**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**For The Period Ending August 31, 2022**

	Adopted	Prorated Budget	Actual	
	Budget	Thru 08/31/22	Thru 08/31/22	Variance
<b><u>Revenues</u></b>				
Interest	\$ -	\$ -	\$ -	\$ -
<b>Total Revenues</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b><u>Expenditures:</u></b>				
Contingency	\$ -	\$ -	\$ 394	\$ (394)
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 394</b>	<b>\$ (394)</b>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<b>\$ -</b>		<b>\$ (394)</b>	
<b>Fund Balance - Beginning</b>	<b>\$ -</b>		<b>\$ 946</b>	
<b>Fund Balance - Ending</b>	<b>\$ -</b>		<b>\$ 552</b>	

**Lucerne Park**  
**Community Development District**  
**Capital Reserve Fund**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**For The Period Ending August 31, 2022**

	Adopted	Prorated Budget	Actual	
	Budget	Thru 08/31/22	Thru 08/31/22	Variance
<b><u>Expenditures:</u></b>				
Capital Outlay	\$ -	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<b>\$ -</b>		<b>\$ -</b>	
<b><u>Other Financing Sources/(Uses)</u></b>				
Transfer In/(Out)	\$ 10,000	\$ -	\$ -	\$ -
<b>Total Other Financing Sources (Uses)</b>	<b>\$ 10,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Net Change in Fund Balance</b>	<b>\$ 10,000</b>		<b>\$ -</b>	
<b>Fund Balance - Beginning</b>	<b>\$ 10,000</b>		<b>\$ -</b>	
<b>Fund Balance - Ending</b>	<b>\$ 20,000</b>		<b>\$ -</b>	

**Lucerne Park**  
Community Development District  
Month to Month

	Oct	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sept	Total
<b>Revenues:</b>													
Assessments	\$ -	\$ 5,023	\$ 326,844	\$ 1,015	\$ 1,005	\$ 3,108	\$ 2,093	\$ 3,234	\$ 1,078	\$ 1,094	\$ -	\$ -	\$ 344,493
<b>Total Revenues</b>	<b>\$ -</b>	<b>\$ 5,023</b>	<b>\$ 326,844</b>	<b>\$ 1,015</b>	<b>\$ 1,005</b>	<b>\$ 3,108</b>	<b>\$ 2,093</b>	<b>\$ 3,234</b>	<b>\$ 1,078</b>	<b>\$ 1,094</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 344,493</b>
<b>Expenditures:</b>													
<b>General &amp; Administrative:</b>													
Supervisor Fees	\$ -	\$ 800	\$ -	\$ -	\$ -	\$ 800	\$ 800	\$ -	\$ -	\$ 600	\$ -	\$ -	\$ 3,000
Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 420	\$ -	\$ -	\$ 1,025	\$ 395	\$ -	\$ -	\$ 1,840
Attorney	\$ 59	\$ 840	\$ 447	\$ 336	\$ 206	\$ 2,067	\$ 1,169	\$ 123	\$ 806	\$ 1,236	\$ 422	\$ -	\$ 7,710
Annual Audit	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,600	\$ -	\$ -	\$ -	\$ -	\$ 4,600
Assessment Administration	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000
Arbitrage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 450	\$ -	\$ -	\$ -	\$ 450
Dissemination	\$ 417	\$ 417	\$ 417	\$ 417	\$ 417	\$ 417	\$ 417	\$ 417	\$ 417	\$ 417	\$ 417	\$ -	\$ 4,583
Trustee Fees	\$ 2,788	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 620	\$ -	\$ -	\$ -	\$ 3,408
Management Fees	\$ 3,004	\$ 3,004	\$ 3,004	\$ 3,004	\$ 3,004	\$ 3,004	\$ 3,004	\$ 3,004	\$ 3,004	\$ 3,004	\$ 3,004	\$ -	\$ 33,046
Information Technology	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	\$ -	\$ 1,650
Website Administration	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ -	\$ -	\$ 1,000
Telephone	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Postage & Delivery	\$ 15	\$ 11	\$ 2	\$ 29	\$ 18	\$ 26	\$ 7	\$ 29	\$ 10	\$ 11	\$ 13	\$ -	\$ 170
Insurance	\$ 5,570	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,570
Printing & Binding	\$ -	\$ -	\$ 7	\$ -	\$ -	\$ -	\$ 3	\$ -	\$ -	\$ -	\$ 0	\$ -	\$ 10
Legal Advertising	\$ 335	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,073	\$ 738	\$ -	\$ -	\$ 3,146
Other Current Charges	\$ 46	\$ 30	\$ 38	\$ 41	\$ 39	\$ 31	\$ 39	\$ 44	\$ 17	\$ 39	\$ 38	\$ -	\$ 401
Office Supplies	\$ 1	\$ 1	\$ 3	\$ 0	\$ 1	\$ 1	\$ 3	\$ 3	\$ 1	\$ 1	\$ 3	\$ -	\$ 16
Travel Per Diem	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Dues, Licenses & Subscriptions	\$ 175	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 175
<b>Subtotal General &amp; Administrative</b>	<b>\$ 17,660</b>	<b>\$ 5,353</b>	<b>\$ 4,166</b>	<b>\$ 4,077</b>	<b>\$ 3,934</b>	<b>\$ 7,015</b>	<b>\$ 5,691</b>	<b>\$ 8,470</b>	<b>\$ 8,671</b>	<b>\$ 6,690</b>	<b>\$ 4,047</b>	<b>\$ -</b>	<b>\$ 75,775</b>

**Lucerne Park**  
Community Development District  
Month to Month

	Oct	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sept	Total
<b><u>Operations &amp; Maintenance</u></b>													
<b>Field Services</b>													
Property Insurance	\$ 8,415	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	8,415
Field Management	\$ 1,250	\$ 1,250	\$ 1,250	\$ 1,250	\$ 1,250	\$ 1,250	\$ 1,250	\$ 1,250	\$ 1,250	\$ 1,250	\$ 1,250	\$ -	13,750
Landscape Maintenance	\$ 3,400	\$ 3,400	\$ 3,400	\$ 3,400	\$ 3,400	\$ 3,400	\$ 6,801	\$ -	\$ 3,400	\$ 3,400	\$ 3,400	\$ -	37,405
Landscape Replacement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Streetlights	\$ 2,136	\$ 2,136	\$ 2,136	\$ 2,136	\$ 2,660	\$ 2,660	\$ 2,660	\$ 2,675	\$ 2,675	\$ 2,675	\$ 2,675	\$ -	27,226
Electric	\$ 55	\$ 55	\$ 55	\$ 51	\$ 36	\$ -	\$ 2	\$ 37	\$ 49	\$ 65	\$ 70	\$ -	477
Water & Sewer	\$ 80	\$ 96	\$ 70	\$ 102	\$ 97	\$ 92	\$ 86	\$ 87	\$ 66	\$ 644	\$ 641	\$ -	2,059
Sidewalk & Asphalt Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Irrigation Repairs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
General Repairs & Maintenance	\$ 520	\$ -	\$ -	\$ 342	\$ 273	\$ 931	\$ 720	\$ 38	\$ 483	\$ 2,489	\$ -	\$ -	5,797
Contingency	\$ -	\$ 52	\$ -	\$ -	\$ -	\$ 934	\$ -	\$ -	\$ -	\$ -	\$ 5,798	\$ -	6,784
<b>Subtotal Field Expenditures</b>	<b>\$ 15,857</b>	<b>\$ 6,989</b>	<b>\$ 6,912</b>	<b>\$ 7,281</b>	<b>\$ 7,717</b>	<b>\$ 9,267</b>	<b>\$ 11,519</b>	<b>\$ 4,087</b>	<b>\$ 7,924</b>	<b>\$ 10,524</b>	<b>\$ 13,835</b>	<b>\$ -</b>	<b>101,913</b>
<b>Amenity Expenditures</b>													
Amenity - Insurance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Amenity - Electric	\$ 529	\$ 524	\$ 526	\$ 556	\$ 640	\$ 546	\$ 402	\$ 343	\$ 304	\$ 309	\$ 330	\$ -	5,011
Amenity - Water	\$ 730	\$ 850	\$ 628	\$ 726	\$ 667	\$ 430	\$ 329	\$ -	\$ -	\$ -	\$ -	\$ -	4,358
Playground Lease	\$ 1,626	\$ 1,626	\$ 1,626	\$ 1,626	\$ 1,626	\$ 1,626	\$ 1,626	\$ 1,626	\$ 1,626	\$ 1,626	\$ 1,626	\$ -	17,886
Internet	\$ 101	\$ 101	\$ 207	\$ 101	\$ 101	\$ 101	\$ 101	\$ 101	\$ 141	\$ 141	\$ 141	\$ -	1,333
Pest Control	\$ 40	\$ 40	\$ 40	\$ 40	\$ 40	\$ 40	\$ 80	\$ -	\$ 40	\$ 40	\$ 40	\$ -	440
Janitorial Service	\$ 400	\$ 400	\$ 400	\$ 400	\$ 625	\$ 400	\$ 400	\$ 400	\$ 400	\$ 400	\$ 400	\$ -	4,625
Security Services	\$ -	\$ -	\$ -	\$ 400	\$ 510	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	910
Pool Maintenance	\$ 950	\$ 950	\$ 950	\$ 950	\$ 950	\$ 950	\$ 950	\$ 950	\$ -	\$ 950	\$ 1,500	\$ -	10,050
Amenity Repairs & Maintenance	\$ -	\$ -	\$ -	\$ 320	\$ -	\$ -	\$ -	\$ 2,963	\$ 240	\$ 472	\$ 505	\$ -	4,501
Pool Permit	\$ -	\$ -	\$ -	\$ -	\$ 280	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	280
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
<b>Subtotal Amenity Expenditures</b>	<b>\$ 4,376</b>	<b>\$ 4,491</b>	<b>\$ 4,377</b>	<b>\$ 5,119</b>	<b>\$ 5,439</b>	<b>\$ 4,092</b>	<b>\$ 3,888</b>	<b>\$ 6,383</b>	<b>\$ 2,751</b>	<b>\$ 3,938</b>	<b>\$ 4,542</b>	<b>\$ -</b>	<b>49,393</b>
<b>Total Expenditures</b>	<b>\$ 37,892</b>	<b>\$ 16,833</b>	<b>\$ 15,455</b>	<b>\$ 16,477</b>	<b>\$ 17,089</b>	<b>\$ 20,374</b>	<b>\$ 21,098</b>	<b>\$ 18,940</b>	<b>\$ 19,347</b>	<b>\$ 21,152</b>	<b>\$ 22,424</b>	<b>\$ -</b>	<b>227,081</b>
<b>Excess Revenues (Expenditures)</b>	<b>\$ (37,892)</b>	<b>\$ (11,810)</b>	<b>\$ 311,388</b>	<b>\$ (15,461)</b>	<b>\$ (16,085)</b>	<b>\$ (17,266)</b>	<b>\$ (19,005)</b>	<b>\$ (15,707)</b>	<b>\$ (18,269)</b>	<b>\$ (20,059)</b>	<b>\$ (22,424)</b>	<b>\$ -</b>	<b>117,412</b>
<b>Other Financing Sources/Uses:</b>													
Transfer In/(Out) - Capital Reserves	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
<b>Total Other Financing Sources/Uses</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
<b>Net Change in Fund Balance</b>	<b>\$ (37,892)</b>	<b>\$ (11,810)</b>	<b>\$ 311,388</b>	<b>\$ (15,461)</b>	<b>\$ (16,085)</b>	<b>\$ (17,266)</b>	<b>\$ (19,005)</b>	<b>\$ (15,707)</b>	<b>\$ (18,269)</b>	<b>\$ (20,059)</b>	<b>\$ (22,424)</b>	<b>\$ -</b>	<b>117,412</b>

# Lucerne Park

## Community Development District

### Long Term Debt Summary

SERIES 2019, SPECIAL ASSESSMENT REVENUE BONDS		
INTEREST RATES:	3.80%, 4.00%, 4.625%, 4.75%	
MATURITY DATE:	5/1/2050	
RESERVE FUND DEFINITION	50% of MAXIMUM ANNUAL DEBT SERVICE	
RESERVE FUND REQUIREMENT	\$210,022	
RESERVE FUND BALANCE	\$210,022	
BONDS OUTSTANDING - 05/16/2019		\$6,730,000
LESS: SPECIAL CALL - 11/01/20		(\$35,000)
LESS: SPECIAL CALL - 02/01/21		(\$10,000)
LESS: PRINCIPAL PAYMENT - 05/01/21		(\$110,000)
LESS: PRINCIPAL PAYMENT - 05/01/22		(\$115,000)
<b>CURRENT BONDS OUTSTANDING</b>		<b>\$6,460,000</b>

**Lucerne Park**  
**Community Development District**  
**Special Assessment Receipts**  
**Fiscal Year 2022**

Gross Assessments	\$	369,479.56	\$	451,100.96	\$	820,580.52
Net Assessments	\$	343,615.99	\$	419,523.89	\$	763,139.88

**ON ROLL ASSESSMENTS**

45.03%      54.97%      100.00%

<i>Date</i>	<i>Distribution</i>	<i>Gross Amount</i>	<i>Commissions</i>	<i>Discount/Penalty</i>	<i>Interest</i>	<i>Net Receipts</i>	<i>O&amp;M Portion</i>	<i>Series 2019 Debt Service</i>	<i>Total</i>
11/19/21	11/01/21-11/07/21	\$4,743.24	(\$91.07)	(\$189.72)	\$0.00	\$4,462.45	\$2,009.29	\$2,453.16	\$4,462.45
11/30/21	11/08/21-11/14/21	\$7,114.86	(\$136.61)	(\$284.58)	\$0.00	\$6,693.67	\$3,013.93	\$3,679.74	\$6,693.67
12/14/21	11/15/21-11/23/21	\$23,716.20	(\$455.35)	(\$948.62)	\$0.00	\$22,312.23	\$10,046.44	\$12,265.79	\$22,312.23
12/17/21	11/24/21-11/30/21	\$557,330.70	(\$10,700.76)	(\$22,292.59)	\$0.00	\$524,337.35	\$236,091.31	\$288,246.04	\$524,337.35
12/27/21	1% Fee Adj	(\$8,205.81)	\$0.00	\$0.00	\$0.00	(\$8,205.81)	(\$3,694.80)	(\$4,511.01)	(\$8,205.81)
12/31/21	12/01/21-12/15/21	\$199,216.08	(\$3,825.43)	(\$7,944.52)	\$0.00	\$187,446.13	\$84,400.63	\$103,045.50	\$187,446.13
01/18/22	12/16/21-12/31/21	\$2,371.62	(\$46.01)	(\$71.15)	\$0.00	\$2,254.46	\$1,015.11	\$1,239.35	\$2,254.46
02/18/22	01/01/22-01/31/22	\$2,371.62	(\$45.54)	(\$94.86)	\$0.00	\$2,231.22	\$1,004.64	\$1,226.58	\$2,231.22
03/18/22	02/01/22-02/28/22	\$7,114.86	(\$140.87)	(\$71.16)	\$0.00	\$6,902.83	\$3,108.11	\$3,794.72	\$6,902.83
04/19/22	03/01/22-03/31/22	\$4,743.24	(\$94.86)	\$0.00	\$0.00	\$4,648.38	\$2,093.01	\$2,555.37	\$4,648.38
05/17/22	04/01/22-04/30/22	\$7,328.32	(\$146.57)	\$0.00	\$0.00	\$7,181.75	\$3,233.70	\$3,948.05	\$7,181.75
06/14/22	05/01/22-05/31/22	\$2,442.77	(\$48.86)	\$0.00	\$0.00	\$2,393.91	\$1,077.90	\$1,316.01	\$2,393.91
07/01/22	06/01/22-06/30/22	\$2,478.34	(\$49.57)	\$0.00	\$0.00	\$2,428.77	\$1,093.59	\$1,335.18	\$2,428.77
<b>TOTAL</b>		<b>\$ 812,766.04</b>	<b>\$ (15,781.50)</b>	<b>\$ (31,897.20)</b>	<b>\$ -</b>	<b>\$ 765,087.34</b>	<b>\$ 344,492.86</b>	<b>\$ 420,594.48</b>	<b>\$ 765,087.34</b>

<b>100.26%</b>	<b>Net Percent Collected</b>
<b>0</b>	<b>Balance Remaining to Collect</b>

## SECTION IX

*Closed Board  
Discussion*