

***Lucerne Park
Community Development District***

Agenda

October 19, 2023

AGENDA

Lucerne Park

Community Development District

219 East Livingston Street, Orlando, Florida 32801

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

October 12, 2023

**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 19, 2023 at 9:30 AM** at the **Lake Alfred Public Library, 245 N. Seminole Ave., Lake Alfred, FL 33850**

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/86947172339>

Call-In Information: 1-646-931-3860

Meeting ID: 869 4717 2339

Board of Supervisors Meeting

1. Roll Call
2. Public Comment Period
3. Approval of Minutes of the August 17, 2023 Board of Supervisors Meeting
4. Appointment of Audit Committee
5. Staff Reports
 - A. Attorney
 - B. Engineer
 - C. Field Manager's Report
 - i. Consideration of Pool Maintenance Services Renewal with Resort Pools
 - ii. Consideration of Janitorial Maintenance Services Renewal with Clean Star Services
 - D. District Manager's Report
 - i. Approval of Check Register
 - ii. Balance Sheet & Income Statement
6. Other Business
7. Supervisors Requests and Audience Comments

8. Adjournment

Audit Committee Meeting

1. Roll Call
2. Public Comment Period
3. Audit Services
 - A. Approval of Request for Proposals and Selection Criteria
 - B. Approval of Notice of Request for Proposals for Audit Services
 - C. Public Announcement of Opportunity to Provide Audit Services
4. Adjournment

MINUTES

**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, **August 17, 2023** at 9:01 a.m. at the Holiday Inn – Winter Haven, 200 Cypress Gardens Blvd., Winter Haven, Florida and by Zoom Webinar.

Present and constituting a quorum:

Bobbie Henley	Chairperson
Jessica Kowalski	Vice Chair
Emily Cassidy	Assistant Secretary
Kristin Cassidy	Assistant Secretary
Justin Brock	Assistant Secretary

Also present were:

Tricia Adams	District Manager, GMS
Roy Van Wyk	District Counsel, KVW Law
Chace Arrington <i>by Zoom</i>	District Engineer, Dewberry
Marshall Tindall	Field Services, GMS

FIRST ORDER OF BUSINESS

Roll Call

Ms. Adams called the meeting to order at 9:01 a.m. There were five Board members present constituting a quorum.

SECOND ORDER OF BUSINESS

Public Comment Period

Ms. Adams reviewed the guidelines for the public comment period. Resident Ms. Diana Macecsko (884 Cambridge Drive) thanked the Board of Supervisors for adding the license for the parties on the agenda and for responding so quickly.

THIRD ORDER OF BUSINESS

**Approval of Minutes of the July 20, 2023
Board of Supervisors Meeting**

Ms. Adams presented the July 20, 2023 Board of Supervisors meeting minutes and asked if there were any comments or corrections to those minutes. She noted that these minutes were reviewed by District counsel and District management. The minutes were included in the agenda package on page five.

On MOTION by Ms. Kowalski, seconded by Ms. Henley, with all in favor, the Minutes of the July 20, 2023 Board of Supervisors Meeting, were approved.

FOURTH ORDER OF BUSINESS

Public Hearing

Ms. Adams presented both public hearings to the Board and staff and asked District Counsel if he was comfortable with opening both public hearings in one motion. Mr. Van Wyk responded that he was comfortable opening both public hearings with one motion. Ms. Adams asked for a motion to open both Public hearings.

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

Ms. Adams stated that this was an opportunity for members of the public to make a comment regarding the Fiscal Year 2024 budget or the imposition of special assessments. She asked the Board members if they would like her to present the proposed budget before they took public comment. The Board responded to do public comment after her presentation of the proposed budget.

A. Consideration of Resolution 2023-07 Adopting the District’s Fiscal Year Budget and Appropriating Funds

Ms. Adams stated that they would present the budget, which was attached to Resolution 2023-07 and then they would take public comment on the budget. She explained that this resolution was in their agenda packet on page 12. She explained that approval of the resolution would adopt their Fiscal Year 2024 budget, provide for appropriations and had provision for budget amendments. Attached as an exhibit to the resolution was the proposed Fiscal Year 2024 budget.

She noted that there were copies of the budget present in the room and also posted on the District's website.

Ms. Adams presented the proposed budget focusing on page one. She stated that page one of the budget showed that all of the revenue for the District was proposed to be assessments for the platted property that would be on the Polk County tax bill as a non-ad valorem assessment. The proposed assessments for Fiscal Year 2024 were the same amount as the current fiscal year. She pointed out that the current budget was in the Adopted Fiscal Year 2023 column. She explained that what they were focusing on for this meeting was the proposed budget for the Fiscal Year 2024, which was the column on the far right. She reviewed the expenditures sections including the administrative section, which was the cost to operate the District. She noted the current budget for Fiscal Year 2023 was \$128,712 and the proposed amount for Fiscal Year 2024 was \$132,222. She explained that previously the Board reviewed the proposed budget, and they went through line-by-line and identified areas where there were incremental increases or an increase due to the history of spending in a line item. She asked for any questions regarding the administrative section. Hearing none, she moved on reviewing the field and amenity expenses.

Ms. Adams reviewed the next category, the field expenses. She noted that in the field category, the current adopted budget was \$153,403 and the proposed amount for Fiscal Year 2024 was \$165,059. She pointed out that there were some increases in landscape maintenance and also in streetlights trueing up to history or to proposed expenses that they were anticipating for the upcoming fiscal year.

Ms. Adams reviewed the next category, the amenity expenditures. She explained that the current budget was \$114,092 and the proposed Fiscal Year 2024 budget is \$124,962. She offered to answer any questions that anyone may have. She noted that they were also proposing with Fiscal Year 2024 that there would be a transfer out to Capital Reserve of \$23,963. She explained that looking at the projected for the Capital Reserve, there was about \$20,000 in Surplus Funds, which they plan to move this current fiscal year from the General Fund to the Capital Reserve Fund and was why the projected is \$20,000 higher than the budget amount for the current year. She added that she confirmed with accounting that the transfer would happen before the end of the fiscal year. She continued reviewing the expenditures stating that the total expenditures were balanced with the revenue and the expenditures matching at \$446,207. There is 346 accessible units and the gross per unit assessment for operations and maintenance fee is \$1,386.69, which will be on the tax bill.

She explained that the net amount that comes to the District recognizes the fees collected by the county in order to administer the CDD fees as well as recognizing the early payment discounts. She noted that they assume everyone will pay their tax bill early and get the full 4% discount.

Ms. Adams reviewed the next few pages of the budget stating that the narrative section detailed each line item explaining what was comprising the fees. She reviewed page eight of the budget, which was the Debt Service Fund. She noted that there was one bond that was issued for Lucerne Park Community District and this bond was issued in order to raise Construction Funds to pay for the infrastructure of the community. There are interest and principal payments that are due in November and May for the proposed budget for Fiscal Year 2024 and those numbers are populated based on the amortization schedule. There are 346 accessible units and the gross per unit assessment for CDD debt is \$1,304. She noted that property owners who live within the District boundaries would see the operations and maintenance fee and the debt fees aggregated together on the property tax bill. She explained that the accounting team added page eleven to the budget, which is identifying the Capital Reserve Fund and recognizing the proposed budget for Fiscal Year 2024. She pointed out that the transfer out from the General Fund matches the transfer into the proposed budget of \$23,963. She asked the Board if they would like to take public comment at this time. The Board agreed.

Ms. Adams asked if anyone present would like to make a comment. Resident George Sorell (670 Peyton Brook Way) asked what the gross amount would be. Ms. Adams responded that there was two parts to the CDD fees, the operations and maintenance fee and the debt service fees. She explained that the operations and maintenance fee was the ongoing administration and upkeep of the District. She explained that for the debt service fee, there is 346 accessible units and the gross per unit assessment was \$1,304. Resident Diana Macecsko (884 Cambridge Drive) asked if there would be tax added to the \$1,304 and the other one as well. Ms. Adams explained that on the property tax bill that the property owners receive in the non-ad valorem section, it will say Lucerne Park CDD and will usually generically say fees and it doesn't parse out the difference between the maintenance fee and the debt fee, it just adds them together. She noted that one helpful thing on the amortization schedule was the retirement date for the debt included on page ten of the budget. She further explained that the 2019 debt fees would be paid off in May 2050. She asked if there were any other comments from the members of the public. Hearing none, she asked if there were any members of the public on Zoom that would like to ask a question or make a comment. Seeing

none, she explained that once the Board approves the budget, then they need to fund it. She explained that the way that they were proposing to fund it was with the assessments that they just reviewed. She further explained that they were authorizing the imposition of the maintenance fees and authorizing collection and they were also authorizing collection of the CDD debt fees with their assessment resolution. She asked the members of the public present or joining via Zoom if they had any comments regarding the assessment resolution to collect the fees as described in the budget. Hearing and seeing no comments, Ms. Adams asked for a motion to close the public hearing.

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

On MOTION by Ms. Kowalski, seconded by Ms. Henley, with all in favor, Resolution 2023-07 Adopting the District’s Fiscal Year Budget and Appropriating Funds, was approved.

B. Consideration of Resolution 2023-08 Imposing Special Assessments and Certifying an Assessment Roll

Ms. Adams presented Resolution 2023-08 to the Board stating that now that they adopted a budget, they need to fund it. She explained that they were planning to fund it with the assessments that they described.

On MOTION by Ms. Kowalski, seconded by Ms. Henley, with all in favor, Resolution 2023-08 Imposing Special Assessments and Certifying an Assessment Roll, was approved.

FIFTH ORDER OF BUSINESS

Consideration of the HOA License Agreement for Holiday Event

Ms. Adams stated that they received an email inquiring about the feasibility of offering community wide holiday events such as, Halloween, Thanksgiving and Christmas. She noted that typically it would be an organization that requests this type of event, such as a homeowner’s association, but this had been spearheaded by an individual. She added that this individual conferred with the homeowner’s association, and the homeowner’s association would be willing to enter into a License Agreement in order to hold these activities. She explained that they were

proposing to do a street party type of event and it would be held at the cul-de-sac or amenity center. She stated that there was a question in terms of the cul-de-sac and it temporarily prohibiting those who live in the cul-de-sac from entering or exiting their residential property and she explained that would need to be communicated and considered in advance. She pointed out that this would be a policy issue that would be up to the Board. They included a sample form of the License Agreement that was prepared by District Counsel. She deferred this presentation over to District Counsel to describe the protections included in the License Agreement or any other comments before the Board members discuss this item.

Mr. Van Wyk explained that the general provisions of a Licensing Agreement were a little different than a regular straight forward agreement. He further explained that they were authorizing them to use property and basically it was at their own risk, and they were agreeing to indemnify the District from any actions that may be taken against the District as a result of any of the activities out there. He added that it's revocable at will, so if they decide at any time that they don't want to allow something to go forward, they could immediately revoke the Licensing Agreement. It makes provisions for cleanup and use of certain properties. They can restrict the areas that they would have access to, and it basically protects the District and allows the HOA or the residents to have some activities on District property. He offered to answer any questions specifically to the Licensing Agreement. Ms. Adams asked District Counsel, Mr. Van Wyk, if he would be comfortable with one License Agreement that identifies three different dates in it with the homeowner's association, or would they be looking at three separate License Agreements. Mr. Van Wyk responded that they could do one agreement with three separate dates. Ms. Adams stated that they would confirm the dates with the Homeowner's Association, confirm the location to attach as an exhibit to the agreement, and fill in some of the information.

Ms. Adams deferred discussion to the resident who brought this item to their attention as well as a resident HOA Board member. Resident George Sorell (670 Peyton Brook Way) stated that for the Halloween event, they were thinking of using the cul-de-sac location, but for the Holiday events they were thinking about using the pool area and the parking lot location. The question was asked if they had communicated to the neighbors that they would be blocking off this area. Resident George Sorell (670 Peyton Brook Way) responded that they had communicated this information to these residents, and they were all in agreement. Resident Diana Macecsko (884 Cambridge Drive) explained that the Halloween event would be from four to eight. She further

explained that the cul-de-sac would be blocked off temporarily and they could unblock it if someone needed to get through. It was asked if they would have someone for cleaning up the areas. Resident Diana Macecsko (884 Cambridge Drive) responded that they had a whole committee and volunteers for the clean-up. She noted that they didn't have a date for the Thanksgiving event yet. It was asked if they could designate both locations based on if they use one form of agreement. Ms. Adams responded that if they use one form of Agreement, they could parse out the exact dates and the location for each event and attach each respective location as an exhibit.

On MOTION by Ms. Henley, seconded by Ms. Kowalski, with all in favor, the HOA License Agreement for Holiday Event, was approved.

Ms. Adams noted that she would be coordinating with Resident Diana Macecsko (884 Cambridge Drive) to confirm the dates and locations for the three events and would work on finishing up the agreement.

SIXTH ORDER OF BUSINESS

Staff Reports

A. Attorney

Mr. Van Wyk had nothing to report to the Board.

B. Engineer

Mr. Arrington had nothing to report to the Board.

**Mr. Arrington left the meeting at this time.*

C. Field Managers Report

Ms. Adams stated that included on page 52 of the agenda packet was a report that was prepared by Mr. Tindall. Mr. Tindall presented this report to the Board stating that the maintenance at the amenity looked good. He noted some small repairs that were done, they replaced the door handles on the restrooms and repaired a partition in the restroom area. He stated that they were assessing the chair lift and would have more information on this by the next meeting. He explained that the landscape enhancements still looked good and there were a couple of podocarpus that would be replaced by the pool filter area because of a chemical spill. He explained that they have a new chemical company that has tighter staff control as far as handling of the chemicals, and they

shouldn't have this issue again. Another item he reviewed was some touch up work being done based on the Engineer's report items, but most of the items on the report were already addressed. He noted that the one major issue in Tract G that was approved previously for repair was completed over the weekend and it looked good. He also noted some minor clean-up and touch ups, but all minor.

i. Consideration of GMS Proposal for Solar Lights Around Playground and Parking Lot

Mr. Tindall presented the proposal for solar lights around playground and parking lot at the pool area to the Board. He stated that the total of the proposal was \$3,405 for six lights. He explained that they could parse the \$3,405 down to a smaller number. He also explained that the solar lights presented were a radar system and they would not be running full-time and at full brightness for the residents living right next to it. The question was asked if there was a warranty on these lights because they heard that these didn't last very long. Mr. Tindall responded that it was just a manufacturer warranty by the lights itself. He explained that they had used these lights at other locations, and they had good results. Ms. Adams asked what the longest timeframe they had them installed anywhere. Mr. Tindall responded about a year at least. He also noted that with the cost of the lights, at least half of that cost would be the labor and the cost of the poles.

On MOTION by Ms. Kowalski seconded by Mr. Brock, with all in favor, the GMS Proposal for Solar Lights Around Playground and Parking Lot, was approved.
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Mr. Tindall recommended that they post a playground rule sign stating that the hours were dawn to dusk that way there is no confusion with the new lights. The signs usually cost \$200 plus installation costs, which would be mitigated if they do it at the same time as the solar lights. The Board agreed to Mr. Tindall's recommendation for the playground rule sign. Ms. Adams noted that the Board could direct staff on this.

D. District Manager’s Report

i. Approval of Check Register

Ms. Adams noted in the agenda packet on page 62 is a summary of the check register from July 7 through July 31, 2023, total amount is \$22,848.43. She noted immediately following the check register is a detailed run summary. She asked for any questions.

On MOTION by Ms. Kowalski seconded by Ms. Henley, with all in favor, the Check Register totaling \$22,848.43, was approved.

ii. Balance Sheet and Income Statement

Ms. Adams noted this is provided for financial purposes. These are your unaudited financials through June 30, 2023.

iii. Presentation of Series 2019 Arbitrage Rebate Report

Ms. Adams stated that the Series 2019 Arbitrage Rebate Report was on page 79 of the agenda packet and was an arbitrage rebate calculation report for the Series 2019 debt. She explained that on page 4 of this voluminous report were the results of the report. She noted that the tax-exempt bonds that were issued by the District were regulated by the IRS. They are required to report arbitrage information on five-year intervals to the IRS if there is an arbitrage issue. She explained that basically what they were looking for was that the IRS would not allow for them to earn more interest than what they were paying on the debt. She referred to page four of the report stating that it asserts there was no arbitrage rebate liability at this time.

On MOTION by Ms. Kowalski seconded by Ms. Henley, with all in favor, the Series 2019 Arbitrage Rebate Report, was approved.

SIXTH ORDER OF BUSINESS

Other Business

There being no comments, the next item followed.

SEVENTH ORDER OF BUSINESS**Supervisors Requests and Audience Comments**

Ms. Adams stated members of the public were present and there was a member of the public on Zoom who raised their hand, so they would take the comments from Zoom first and then come back for comments from members of the public in person.

Resident Rolando asked for clarification on the maintenance on the grass. He stated that the company that they have an agreement with used to cut both ends of Cambridge, one by the entrance and one by the cul-de-sac where the drainage and sewer was. He noted concern that the company hasn't maintained it. Ms. Adams stated that they had information regarding this parcel, which was not owned by the District. She asked the Board if they would like Mr. Tindall to describe the situation. The Board agreed. Mr. Tindall explained that during the initial reviews as the community was coming up and running, the areas in question appeared to be items that would eventually be conveyed to the District as part of the District. They were included in the maintenance program towards that end and all the waters in the community flowed towards that and after the initial scope map and landscape plan was proposed and approved. He further explained that going forward, they noted that the ownership had not changed in those parcels, and they reached out to District staff. Ms. Adams stated that the property was not owned by the District and there was no intention for it to be owned by the District. It's owned by a private owner who resides in another part of the state. She explained that it was not part of the development at all. She noted that if anyone was concerned about the level of maintenance on that property, they could check with the city code enforcement who might be able to get in touch with the property owner. Mr. Tindall clarified the locations being on the northwest corner near the entrance and the parcel on the southwest corner that is a dry pond that extends outward from Tract G.

Resident George Sorell (670 Peyton Brook Way) asked if the city had been told that the area had not been cut. Mr. Tindall responded that he did not know but would be happy to follow up. Resident George Sorell (670 Peyton Brook Way) asked if the solar lights would be similar to the solar lights by the mailbox. Mr. Tindall responded that they were a different model than that. He also clarified that there were six lights that would be dotted straight back from the entrance of the parking lot and there would be four on the corners of the playground. Resident George Sorell (670 Peyton Brook Way) explained that the reason he asked was because the lights at the mailbox had no light at all. They are dim and the solar dies very early. Mr. Tindall explained that they were a different model with a similar design. He also stated that the Tampa maintenance division had

been using these and they seemed to be doing better than the other two lights that were at the mailboxes. He added that they could look at the mailbox lights as well and work on replacing those. Resident George Sorell (670 Peyton Brook Way) asked about closing off the parking lot at night. Ms. Adams responded that was a policy issue for the Board to consider. The Board took note of Mr. Sorell's comment on closing off the parking lot at night.

EIGHTH ORDER OF BUSINESS

Adjournment

On MOTION by Ms. Henley, seconded by Ms. Kowalski, with all in favor, the meeting was adjourned.

Secretary / Assistant Secretary

Chairman / Vice Chairman

SECTION V

SECTION C

Lucerne Park CDD

Field Management Report

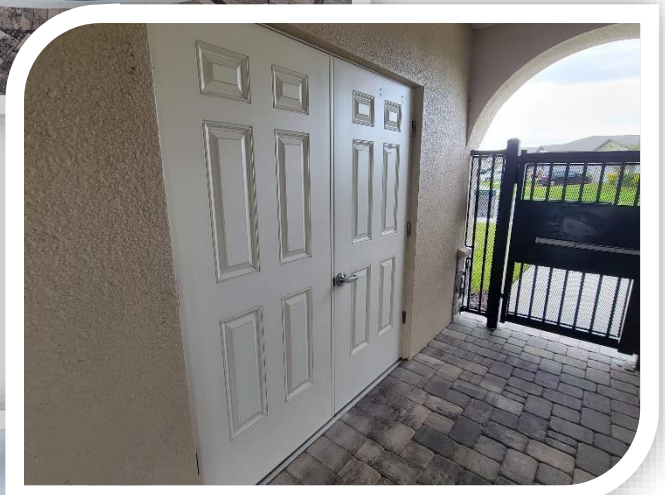


October 19th, 2023
Marshall Tindall
Field Services Manager
GMS

Complete

Amenity Review

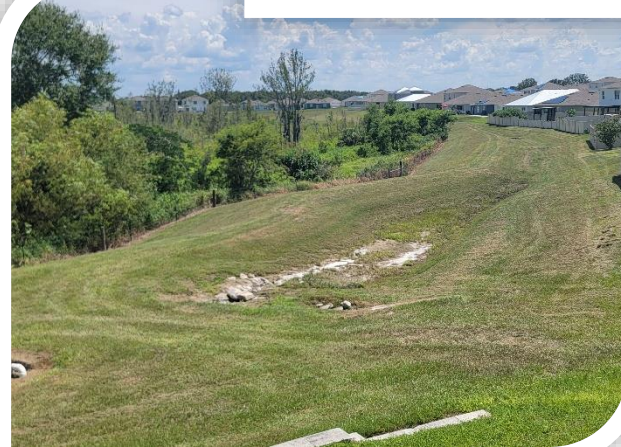
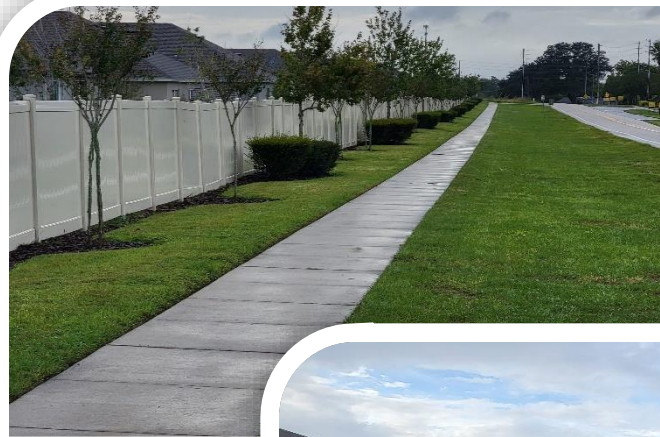
- ✚ Pool facilities have been well maintained.
- ✚ Monthly playground review was completed.
- ✚ No issues found.
- ✚ Repairs done to closet doors.
- ✚ Pool maintenance renewal with Resort Pools.
- ✚ Janitorial renewal & trash services review – recommending Janitorial takes over full service.



Complete

Landscaping

- ✚ Landscapers have kept district areas clean and well kept per scope.
- ✚ One slope was missed but has been addressed.
- ✚ Mitered ends and overflows have been detailed.



Completed

General Maintenance

- ✚ Engineer's report items was completed.
- ✚ Solar security lights were installed as approved at the playground and mailbox solar lights were replaced at the same time.



In Progress

General Maintenance

- ✚ Pool furniture cleaning, minor repairs and assessment is being scheduled as part of regular fall maintenance before the holidays.
- ✚ If any furniture needs repairs or replacement, this can be facilitated in the off season before spring.
- ✚ Street signs are being straightened through the community.



Conclusion

For any questions or comments regarding the above information, please contact me by phone at (407) 346-2453, or by email at mtindall@gmscfl.com. Thank you.

Respectfully,

Marshall Tindall

SECTION 1

*to be provided under
separate cover*

SECTION 2

*to be provided under
separate cover*

SECTION D

SECTION 1

Lucerne Park Community Development District

Summary of Check Register

August 1, 2023 through October 5, 2023

Fund	Date	Check No.'s	Amount
General Fund	8/1/23	485	\$ 937.50
	8/8/23	486-487	\$ 4,928.36
	8/15/23	488-491	\$ 9,125.87
	8/23/23	492-497	\$ 4,905.06
	8/24/23	498-499	\$ 21,465.25
	8/29/23	500-501	\$ 748.73
	9/5/23	502-503	\$ 2,362.17
	9/12/23	504-505	\$ 8,159.16
	9/20/23	506-510	\$ 14,647.75
	9/26/23	511-513	\$ 71,484.03
	10/3/23	514-515	\$ 1,791.01
Total Amount			\$ 140,554.89

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
8/01/23	00042	7/20/23	2309475	202306	310	51300	31100		ENGINEERS REPORT JUN23 DEWBERRY ENGINEERS INC.	*	937.50	937.50	000485
8/08/23	00046	7/31/23	11377171	202307	330	57200	34500		SECURITY SVCS JUL23 SECURITAS SECURITY	*	3,302.35	3,302.35	000486
8/08/23	00032	8/08/23	08082023	202308	300	15500	10000		EQUIPMENT LEASE SEP23 WHFS, LLC	*	1,626.01	1,626.01	000487
8/15/23	00030	7/31/23	10301	202307	330	57200	46700		CLEANING SERVICES JUL23 CLEAN STAR SERVICES OF CENTRAL FL	*	770.00	770.00	000488
8/15/23	00044	8/07/23	105933	202308	330	57200	34500		REPAIR CDVI ACCESS CONTRL CURRENT DEMANDS ELECTRICAL &	*	185.00	185.00	000489
8/15/23	00007	8/01/23	183	202308	310	51300	34000		MANAGEMENT FEES AUG23	*	3,154.42		
		8/01/23	183	202308	310	51300	35200		WEBSITE ADMIN AUG23	*	100.00		
		8/01/23	183	202308	310	51300	35100		INFORMATION TECH AUG23	*	150.00		
		8/01/23	183	202308	310	51300	31300		DISSEMINATION SVCS AUG23	*	416.67		
		8/01/23	183	202308	330	57200	12000		AMENITY ACCESS AUG23	*	416.67		
		8/01/23	183	202308	310	51300	51000		OFFICE SUPPLIES AUG23	*	.48		
		8/01/23	183	202308	310	51300	42000		POSTAGE AUG23	*	18.52		
		8/01/23	184	202308	320	53800	12000		FIELD MANAGEMENT AUG23	*	1,250.00		
		8/01/23	184	202308	320	53800	49000		PAYPAL 7/2/23	*	1,164.11		
									GOVERNMENTAL MANAGEMENT SERVICES			6,670.87	000490
8/15/23	00027	8/01/23	20015	202308	330	57200	46300		POOL MAINTENANCE AUG23 MCDONNELL CORPORATION DBA RESORT	*	1,500.00	1,500.00	000491
8/23/23	00039	8/17/23	BH081720	202308	310	51300	11000		SUPERVISOR FEES 08/17/23 BOBBIE HENLEY	*	200.00	200.00	000492

LUCP LUC PARK CDD ZYAN

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
8/23/23	00047	8/17/23	EC081720	202308	310	51300	11000		SUPERVISOR FEES 08/17/23 EMILY CASSIDY	*	200.00	200.00	000493
8/23/23	00007	6/30/23	186	202306	320	53800	47000		GENERAL MAINT MAY/JUN23 GOVERNMENTAL MANAGEMENT SERVICES	*	4,010.58	4,010.58	000494
8/23/23	00049	8/17/23	JK081720	202308	310	51300	11000		SUPERVISOR FEES 08/17/23 JESSICA KOWALSKI	*	200.00	200.00	000495
8/23/23	00050	8/17/23	KC081720	202308	310	51300	11000		SUPERVISOR FEES 08/17/23 KRISTIN CASSIDY	*	200.00	200.00	000496
8/23/23	00019	8/15/23	9788	202308	320	53800	46100		REPLACE CLOGGED NOZZLES PRINCE & SONS INC.	*	94.48	94.48	000497
8/24/23	00051	8/18/23	23-424	202308	320	53800	47000		STORM PIPE REPAIR ALL TERRAIN TRACTOR SERVICE, INC.	*	14,509.80	14,509.80	000498
8/24/23	00007	3/31/23	173	202303	330	57200	46000		SIDEWALK INSTALLATION	*	3,489.52		
		3/31/23	174	202303	330	57200	46000		DOG STATION INSTALLATION	*	2,274.93		
		3/31/23	175	202303	330	57200	46000		SOLAR LIGHT INSTALLATION	*	1,191.00		
									GOVERNMENTAL MANAGEMENT SERVICES			6,955.45	000499
8/29/23	00038	7/31/23	00057483	202307	310	51300	48000		NOTICE OF BOS MEETING CA FLORIDA HOLDINGS, LLC	*	416.73	416.73	000500
8/29/23	00042	8/18/23	2321549	202307	310	51300	31100		GENERAL ENGINEERING JUL23 DEWBERRY ENGINEERS INC.	*	332.00	332.00	000501
9/05/23	00007	7/31/23	187	202307	330	57200	46000		GENERAL MAINT JUL23 GOVERNMENTAL MANAGEMENT SERVICES	*	736.17	736.17	000502
9/05/23	00032	9/05/23	09052023	202309	300	15500	10000		EQUIPMENT LEASE OCT23 WHFS, LLC	*	1,626.00	1,626.00	000503

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO YRMO	DPT ACCT#	SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
9/12/23	00007	9/01/23	188	202309	310-51300-34000		MANAGEMENT FEES SEP23	*	3,154.42		
		9/01/23	188	202309	310-51300-35200		WEBSITE ADMIN SEP23	*	100.00		
		9/01/23	188	202309	310-51300-35100		INFORMATION TECH SEP23	*	150.00		
		9/01/23	188	202309	310-51300-31300		DISSEMINATION SVCS SEP23	*	416.67		
		9/01/23	188	202309	330-57200-12000		AMENITY ACCESS SEP23	*	416.67		
		9/01/23	188	202309	310-51300-51000		OFFICE SUPPLIES SEP23	*	.54		
		9/01/23	188	202309	310-51300-42000		POSTAGE SEP23	*	18.20		
		9/01/23	188	202309	310-51300-42500		COPIES SEP23	*	10.95		
		9/01/23	189	202309	320-53800-12000		FIELD MANAGEMENT SEP23	*	1,250.00		
		9/01/23	189	202309	310-51300-42500		BPS 7/20 SEPERATE COVER	*	14.18		
GOVERNMENTAL MANAGEMENT SERVICES										5,531.63	000504
9/12/23	00023	9/11/23	09112023	202309	300-20700-10000		TRANSFER OF TAX RCPT S19	*	2,627.53		
LUCERNE PARK CDD / US BANK										2,627.53	000505
9/20/23	00030	8/29/23	10543	202308	330-57200-46700		CLEANING SERVICES AUG23	*	750.00		
CLEAN STAR SERVICES OF CENTRAL FL										750.00	000506
9/20/23	00023	9/15/23	09152023	202309	300-58100-10000		FY23 CAP TRANSFER	*	50,000.00		
		9/15/23	09152023	202309	300-58100-10000		FY23 CAP TRANSFER	V	50,000.00-		
LUCERNE PARK CDD / US BANK										.00	000507
9/20/23	00027	9/01/23	20328	202309	330-57200-46300		POOL MAINTENANCE SEP23	*	1,500.00		
MCDONNELL CORPORATION DBA RESORT										1,500.00	000508
9/20/23	00019	7/01/23	9427	202307	320-53800-46200		LANDSCAPE MAINT JUL23	*	3,400.42		
		8/01/23	9660	202308	320-53800-46200		LANDSCAPE MAINT AUG23	*	3,400.42		
		9/01/23	9958	202309	320-53800-46200		LANDSCAPE MAINT SEP23	*	3,400.42		
PRINCE & SONS INC.										10,201.26	000509
LUCP LUC PARK CDD ZYAN											

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #	
9/20/23	00046	8/31/23	11415785	202308	330	57200	34500		SECURITAS SECURITY	*	2,196.49	2,196.49	000510	
SECURITY SVCS AUG23														
CA FLORIDA HOLDINGS, LLC														
9/26/23	00038	8/31/23	00058158	202308	310	51300	48000		CA FLORIDA HOLDINGS, LLC	*	1,023.03	1,023.03	000511	
NOT OF PH/MEETING DATES														
EGIS INSURANCE ADVISORS, LLC														
9/26/23	00005	9/21/23	20013	202309	300	15500	10000		EGIS INSURANCE ADVISORS, LLC	*	20,461.00	20,461.00	000512	
FY24 INSURANCE POLICY														
9/26/23	00052	9/15/23	09152023	202309	300	58100	10000		LUCERNE PARK CDD	*	50,000.00	50,000.00	000513	
FY23 CAP TRANSFER														
10/03/23	00042	9/20/23	2334745	202308	310	51300	31100		DEWBERRY ENGINEERS INC.	*	165.00	165.00	000514	
GENERAL ENGINEERING AUG23														
10/03/23	00032	10/03/23	10032023	202310	300	15500	10000		WHFS, LLC	*	1,626.01	1,626.01	000515	
EQUIPMENT LEASE NOV23														
											TOTAL FOR BANK A	140,554.89		
											TOTAL FOR REGISTER	140,554.89		

SECTION 2

Lucerne Park
Community Development District

Unaudited Financial Reporting
August 31, 2023



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Lucerne Park
Community Development District
Combined Balance Sheet
August 31, 2023

	<i>General Fund</i>	<i>Debt Service Fund</i>	<i>Capital Projects Fund</i>	<i>Totals Governmental Funds</i>
Assets:				
Cash:				
Operating Account	\$ 325,777	\$ -	\$ 96	\$ 325,873
Investments:				
Series 2019				
Reserve	\$ -	\$ 210,022	\$ -	\$ 210,022
Revenue	\$ -	\$ 190,381	\$ -	\$ 190,381
Prepayment	\$ -	\$ 1,983	\$ -	\$ 1,983
Construction	\$ -	\$ -	\$ 0	\$ 0
Due from General Fund	\$ -	\$ 2,628	\$ -	\$ 2,628
Prepaid Expenses	\$ 4,104	\$ -	\$ -	\$ 4,104
Total Assets	\$ 329,881	\$ 405,013	\$ 96	\$ 734,991
Liabilities:				
Accounts Payable	\$ 12,899	\$ -	\$ -	\$ 12,899
Due to Debt Service	\$ 2,628	\$ -	\$ -	\$ 2,628
Total Liabilities	\$ 15,526	\$ -	\$ -	\$ 15,526
Fund Balance:				
Nonspendable:				
Deposits and Prepaid Items	\$ 4,104	\$ -	\$ -	\$ 4,104
Restricted for:				
Debt Service 2019	\$ -	\$ 405,013	\$ -	\$ 405,013
Capital Projects - Series 2019	\$ -	\$ -	\$ 96	\$ 96
Unassigned	\$ 310,250	\$ -	\$ -	\$ 310,250
Total Fund Balances	\$ 314,355	\$ 405,013	\$ 96	\$ 719,464
Total Liabilities & Fund Balance	\$ 329,881	\$ 405,013	\$ 96	\$ 734,991

Lucerne Park
Community Development District
General Fund
Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending August 31, 2023

	Adopted Budget	Prorated Budget Thru 08/31/23	Actual Thru 08/31/23	Variance
Revenues:				
Assessments	\$ 446,207	\$ 446,207	\$ 447,931	\$ 1,724
Total Revenues	\$ 446,207	\$ 446,207	\$ 447,931	\$ 1,724
Expenditures:				
<u>General & Administrative:</u>				
Supervisor Fees	\$ 12,000	\$ 11,000	\$ 4,400	\$ 6,600
Engineering	\$ 20,000	\$ 18,333	\$ 4,950	\$ 13,384
Attorney	\$ 25,000	\$ 22,917	\$ 9,454	\$ 13,463
Annual Audit	\$ 4,700	\$ 5,200	\$ 5,200	\$ -
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	\$ 4,337	\$ (787)
Management Fees	\$ 37,853	\$ 34,698	\$ 34,699	\$ (0)
Information Technology	\$ 1,800	\$ 1,650	\$ 1,650	\$ -
Website Administration	\$ 1,200	\$ 1,100	\$ 1,100	\$ -
Postage & Delivery	\$ 450	\$ 413	\$ 835	\$ (422)
Insurance	\$ 6,684	\$ 6,684	\$ 5,988	\$ 696
Copies	\$ 500	\$ 458	\$ 24	\$ 435
Legal Advertising	\$ 3,000	\$ 2,750	\$ 3,567	\$ (817)
Other Current Charges	\$ 1,000	\$ 917	\$ 399	\$ 518
Office Supplies	\$ 350	\$ 321	\$ 27	\$ 294
Dues, Licenses & Subscriptions	\$ 175	\$ 175	\$ 175	\$ -
Subtotal General & Administrative	\$ 128,712	\$ 120,199	\$ 86,837	\$ 33,362

Lucerne Park
Community Development District
General Fund
Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending August 31, 2023

	Adopted Budget	Prorated Budget Thru 08/31/23	Actual Thru 08/31/23	Variance
<i>Operations & Maintenance</i>				
Field Services				
Property Insurance	\$ 10,098	\$ 10,098	\$ 10,125	\$ (27)
Field Management	\$ 15,000	\$ 13,750	\$ 13,750	\$ -
Landscape Maintenance	\$ 40,805	\$ 37,405	\$ 37,445	\$ (40)
Landscape Replacement	\$ 15,000	\$ 13,750	\$ 4,180	\$ 9,571
Streetlights	\$ 30,000	\$ 27,500	\$ 31,150	\$ (3,650)
Electric	\$ 5,000	\$ 4,583	\$ 766	\$ 3,817
Water & Sewer	\$ 10,000	\$ 9,167	\$ 949	\$ 8,218
Sidewalk & Asphalt Maintenance	\$ 2,500	\$ 2,292	\$ -	\$ 2,292
Irrigation Repairs	\$ 7,500	\$ 6,875	\$ 953	\$ 5,922
General Repairs & Maintenance	\$ 10,000	\$ 9,167	\$ 24,240	\$ (15,073)
Contingency	\$ 7,500	\$ 6,875	\$ 4,980	\$ 1,895
Subtotal Field Expenditures	\$ 153,403	\$ 141,461	\$ 128,537	\$ 12,924
Amenity Expenditures				
Amenity - Electric	\$ 8,000	\$ 7,333	\$ 3,952	\$ 3,381
Amenity - Water	\$ 10,000	\$ 9,167	\$ 5,769	\$ 3,398
Playground Lease	\$ 19,512	\$ 17,886	\$ 17,886	\$ 0
Internet	\$ 2,000	\$ 1,833	\$ 1,625	\$ 208
Pest Control	\$ 480	\$ 440	\$ 320	\$ 120
Janitorial Service	\$ 5,600	\$ 5,133	\$ 6,560	\$ (1,427)
Security Services	\$ 34,000	\$ 31,167	\$ 23,238	\$ 7,929
Pool Maintenance	\$ 12,000	\$ 11,000	\$ 16,750	\$ (5,750)
Amenity Repairs & Maintenance	\$ 10,000	\$ 9,167	\$ 12,035	\$ (2,868)
Pool Permit	\$ -	\$ -	\$ 280	\$ (280)
Amenity Access Management	\$ 5,000	\$ 4,583	\$ 4,583	\$ (0)
Contingency	\$ 7,500	\$ 6,875	\$ -	\$ 6,875
Subtotal Amenity Expenditures	\$ 114,092	\$ 104,584	\$ 92,998	\$ 11,586
Total Expenditures	\$ 396,207	\$ 366,244	\$ 308,372	\$ 57,872
Excess (Deficiency) of Revenues over Expenditures	\$ 50,000		\$ 139,559	
<i>Other Financing Sources/(Uses):</i>				
Transfer In/(Out) - Capital Reserves	\$ (50,000)	\$ -	\$ -	\$ -
Total Other Financing Sources/(Uses)	\$ (50,000)	\$ -	\$ -	\$ -
Net Change in Fund Balance	\$ 0		\$ 139,559	
Fund Balance - Beginning	\$ -		\$ 174,795	
Fund Balance - Ending	\$ 0		\$ 314,355	

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, 2023

	Adopted Budget	Prorated Budget Thru 08/31/23	Actual Thru 08/31/23	Variance
Revenues:				
Assessments	\$ 419,524	\$ 419,524	\$ 421,143	\$ 1,619
Interest	\$ -	\$ -	\$ 15,209	\$ 15,209
Total Revenues	\$ 419,524	\$ 419,524	\$ 436,352	\$ 16,828
Expenditures:				
Interest - 11/1	\$ 149,452	\$ 149,452	\$ 149,452	\$ -
Principal - 5/1	\$ 120,000	\$ 120,000	\$ 120,000	\$ -
Interest - 5/1	\$ 149,452	\$ 149,452	\$ 149,452	\$ -
Total Expenditures	\$ 418,904	\$ 418,904	\$ 418,904	\$ -
Excess (Deficiency) of Revenues over Expenditures	\$ 620		\$ 17,448	
Fund Balance - Beginning	\$ 184,632		\$ 387,565	
Fund Balance - Ending	\$ 185,252		\$ 405,013	

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, 2023

	Adopted Budget	Prorated Budget Thru 08/31/23	Actual Thru 08/31/23	Variance
Revenues				
Interest	\$ -	\$ -	\$ -	\$ -
Total Revenues	\$ -	\$ -	\$ -	\$ -
Expenditures:				
Contingency	\$ -	\$ -	\$ 418	\$ (418)
Total Expenditures	\$ -	\$ -	\$ 418	\$ (418)
Excess (Deficiency) of Revenues over Expenditures	\$ -	\$ -	\$ (418)	
Fund Balance - Beginning	\$ -	\$ -	\$ 514	
Fund Balance - Ending	\$ -	\$ -	\$ 96	

Lucerne Park
Community Development District
Capital Reserve Fund
Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending August 31, 2023

	Adopted Budget	Prorated Budget Thru 08/31/23	Actual Thru 08/31/23	Variance
Revenues				
Interest	\$ -	\$ -	\$ -	\$ -
Total Revenues	\$ -	\$ -	\$ -	\$ -
Expenditures:				
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ -	\$ -	\$ -
Excess (Deficiency) of Revenues over Expenditures	\$ -		\$ -	
Other Financing Sources/(Uses)				
Transfer In/(Out)	\$ 50,000	\$ -	\$ -	\$ -
Total Other Financing Sources (Uses)	\$ 50,000	\$ -	\$ -	\$ -
Net Change in Fund Balance	\$ 50,000		\$ -	
Fund Balance - Beginning	\$ 10,000		\$ -	
Fund Balance - Ending	\$ 60,000		\$ -	

Lucerne Park
Community Development District
Month to Month

	Oct	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sept	Total
Revenues:													
Assessments	\$ -	\$ 11,770	\$ 420,515	\$ 2,636	\$ 2,664	\$ 1,345	\$ 2,718	\$ 3,489	\$ 2,779	\$ 16	\$ -	\$ -	\$ 447,931
Total Revenues	\$ -	\$ 11,770	\$ 420,515	\$ 2,636	\$ 2,664	\$ 1,345	\$ 2,718	\$ 3,489	\$ 2,779	\$ 16	\$ -	\$ -	\$ 447,931
Expenditures:													
General & Administrative:													
Supervisor Fees	\$ 600	\$ -	\$ -	\$ 600	\$ -	\$ -	\$ -	\$ 800	\$ 800	\$ 800	\$ 800	\$ -	\$ 4,400
Engineering	\$ 255	\$ -	\$ -	\$ 400	\$ -	\$ 840	\$ -	\$ 1,855	\$ 1,103	\$ 332	\$ 165	\$ -	\$ 4,950
Attorney	\$ 1,214	\$ 184	\$ 228	\$ 1,589	\$ 127	\$ 742	\$ 135	\$ 2,375	\$ 1,634	\$ 1,227	\$ -	\$ -	\$ 9,454
Annual Audit	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,000	\$ 1,200	\$ -	\$ -	\$ -	\$ 5,200
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	\$ 3,098	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,239	\$ -	\$ -	\$ -	\$ 4,337
Management Fees	\$ 3,154	\$ 3,154	\$ 3,154	\$ 3,154	\$ 3,154	\$ 3,154	\$ 3,154	\$ 3,154	\$ 3,154	\$ 3,154	\$ 3,154	\$ -	\$ 34,699
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	\$ 100	\$ -	\$ 1,100
Postage & Delivery	\$ 541	\$ 2	\$ 26	\$ 142	\$ 52	\$ 14	\$ 10	\$ 5	\$ 13	\$ 12	\$ 19	\$ -	\$ 835
Insurance	\$ 5,988	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,988
Copies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4	\$ -	\$ -	\$ 17	\$ 3	\$ -	\$ -	\$ 24
Legal Advertising	\$ 455	\$ 1,044	\$ -	\$ -	\$ -	\$ -	\$ 627	\$ -	\$ -	\$ 417	\$ 1,023	\$ -	\$ 3,567
Other Current Charges	\$ 39	\$ 38	\$ 44	\$ 109	\$ 39	\$ 39	\$ 60	\$ (87)	\$ 40	\$ 39	\$ 39	\$ -	\$ 399
Office Supplies	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1	\$ 23	\$ 0	\$ 0	\$ 1	\$ 1	\$ 0	\$ -	\$ 27
Dues, Licenses & Subscriptions	\$ 175	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 175
Subtotal General & Administrative	\$ 21,186	\$ 5,089	\$ 4,119	\$ 6,661	\$ 4,039	\$ 5,482	\$ 4,654	\$ 12,770	\$ 9,866	\$ 7,102	\$ 5,867	\$ -	\$ 86,837

Lucerne Park
Community Development District
Month to Month

	Oct	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sept	Total
Operations & Maintenance													
Field Services													
Property Insurance	\$ 9,257	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 868	\$ -	\$ -	\$ -	\$ 10,125
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	\$ 3,440	\$ 3,400	\$ 3,400	\$ 3,400	\$ 3,400	\$ -	\$ 37,445
Landscape Replacement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,180	\$ -	\$ -	\$ 4,180
Streetlights	\$ 2,676	\$ 2,676	\$ 2,676	\$ 2,676	\$ 2,915	\$ 2,915	\$ 2,915	\$ 2,926	\$ 2,926	\$ 2,926	\$ 2,926	\$ -	\$ 31,150
Electric	\$ 74	\$ 65	\$ 66	\$ 66	\$ 80	\$ 67	\$ 71	\$ 69	\$ 67	\$ 73	\$ 68	\$ -	\$ 766
Water & Sewer	\$ 128	\$ 66	\$ 66	\$ 82	\$ 80	\$ 82	\$ 76	\$ 64	\$ 76	\$ 125	\$ 103	\$ -	\$ 949
Sidewalk & Asphalt Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Irrigation Repairs	\$ -	\$ -	\$ 42	\$ 486	\$ -	\$ -	\$ 101	\$ 80	\$ -	\$ 150	\$ 94	\$ -	\$ 953
General Repairs & Maintenance	\$ 115	\$ -	\$ -	\$ 826	\$ 54	\$ 3,490	\$ 1,235	\$ -	\$ 4,011	\$ -	\$ 14,510	\$ -	\$ 24,240
Contingency	\$ -	\$ -	\$ -	\$ -	\$ 175	\$ 3,641	\$ -	\$ -	\$ -	\$ -	\$ 1,164	\$ -	\$ 4,980
Subtotal Field Expenditures	\$ 16,900	\$ 7,457	\$ 7,500	\$ 8,786	\$ 7,955	\$ 14,845	\$ 9,088	\$ 7,790	\$ 12,598	\$ 12,103	\$ 23,516	\$ -	\$ 128,537
Amenity Expenditures													
Amenity - Electric	\$ 347	\$ 293	\$ 310	\$ 307	\$ 429	\$ 352	\$ 367	\$ 387	\$ 371	\$ 412	\$ 377	\$ -	\$ 3,952
Amenity - Water	\$ 553	\$ 239	\$ 422	\$ 431	\$ 142	\$ 148	\$ 1,001	\$ 648	\$ 357	\$ 1,306	\$ 522	\$ -	\$ 5,769
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	\$ 141	\$ 141	\$ 141	\$ 141	\$ 141	\$ 151	\$ 151	\$ 151	\$ 157	\$ 157	\$ 157	\$ -	\$ 1,625
Pest Control	\$ 40	\$ 40	\$ 40	\$ 40	\$ 40	\$ 40	\$ 40	\$ 40	\$ -	\$ -	\$ -	\$ -	\$ 320
Janitorial Service	\$ 400	\$ 400	\$ 400	\$ 400	\$ 400	\$ 760	\$ 720	\$ 800	\$ 760	\$ 770	\$ 750	\$ -	\$ 6,560
Security Services	\$ -	\$ -	\$ 1,907	\$ 2,619	\$ 2,363	\$ 2,363	\$ 3,234	\$ 2,704	\$ 2,363	\$ 3,302	\$ 2,381	\$ -	\$ 23,238
Pool Maintenance	\$ 1,750	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ -	\$ 16,750
Amenity Repairs & Maintenance	\$ 1,410	\$ 913	\$ -	\$ 826	\$ -	\$ 1,803	\$ 6,346	\$ -	\$ -	\$ 736	\$ -	\$ -	\$ 12,035
Pool Permit	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 280	\$ -	\$ -	\$ -	\$ -	\$ 280
Amenity Access Management	\$ 417	\$ 417	\$ 417	\$ 417	\$ 417	\$ 417	\$ 417	\$ 417	\$ 417	\$ 417	\$ 417	\$ -	\$ 4,583
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal Amenity Expenditures	\$ 6,684	\$ 5,567	\$ 6,762	\$ 8,307	\$ 7,057	\$ 9,160	\$ 15,402	\$ 8,553	\$ 7,550	\$ 10,226	\$ 7,730	\$ -	\$ 92,998
Total Expenditures	\$ 44,769	\$ 18,113	\$ 18,381	\$ 23,754	\$ 19,051	\$ 29,487	\$ 29,144	\$ 29,113	\$ 30,014	\$ 29,431	\$ 37,114	\$ -	\$ 308,372
Excess Revenues (Expenditures)	\$ (44,769)	\$ (6,343)	\$ 402,133	\$ (21,118)	\$ (16,387)	\$ (28,142)	\$ (26,426)	\$ (25,624)	\$ (27,235)	\$ (29,415)	\$ (37,114)	\$ -	\$ 139,559
Other Financing Sources/Uses:													
Transfer In/(Out) - Capital Reserves	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Other Financing Sources/Uses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Net Change in Fund Balance	\$ (44,769)	\$ (6,343)	\$ 402,133	\$ (21,118)	\$ (16,387)	\$ (28,142)	\$ (26,426)	\$ (25,624)	\$ (27,235)	\$ (29,415)	\$ (37,114)	\$ -	\$ 139,559

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	\$7,025,000
LESS: SPECIAL CALL - 8/01/20	(\$250,000)
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)
LESS: PRINCIPAL PAYMENT - 05/01/23	(\$120,000)
CURRENT BONDS OUTSTANDING	\$6,385,000

Lucerne Park
Community Development District
Special Assessment Receipts
Fiscal Year 2023

Gross Assessments \$ 479,794.74 \$ 451,100.96 \$ 930,895.70
Net Assessments \$ 446,209.11 \$ 419,523.89 \$ 865,733.00

ON ROLL ASSESSMENTS

51.54% 48.46% 100.00%

Date	Distribution	Gross Amount	Commissions	Discount/Penalty	Interest	Net Receipts	Series 2019 Debt		Total
							O&M Portion	Service	
11/16/22	10/01/22-10/31/22	\$5,380.90	(\$103.31)	(\$215.23)	\$0.00	\$5,062.36	\$2,609.20	\$2,453.16	\$5,062.36
11/21/22	11/01/22-11/06/22	\$2,690.45	(\$51.66)	(\$107.62)	\$0.00	\$2,531.17	\$1,304.60	\$1,226.57	\$2,531.17
11/25/22	10/01/21-09/30/22	\$55.49	\$0.00	\$0.00	\$0.00	\$55.49	\$28.60	\$26.89	\$55.49
11/25/22	11/07/22-11/13/22	\$16,142.70	(\$309.94)	(\$645.67)	\$0.00	\$15,187.09	\$7,827.61	\$7,359.48	\$15,187.09
12/12/22	11/14/22-11/23/22	\$48,428.10	(\$929.82)	(\$1,937.07)	\$0.00	\$45,561.21	\$23,482.79	\$22,078.42	\$45,561.21
12/21/22	11/24/22-11/30/22	\$774,849.60	(\$14,877.11)	(\$30,994.03)	\$0.00	\$728,978.46	\$375,724.19	\$353,254.27	\$728,978.46
12/23/22	12/01/22-12/15/22	\$53,809.00	(\$1,033.67)	(\$2,125.34)	\$0.00	\$50,649.99	\$26,105.61	\$24,544.38	\$50,649.99
12/31/22	1% Fee Adj	(\$9,308.96)	\$0.00	\$0.00	\$0.00	(\$9,308.96)	(\$4,797.95)	(\$4,511.01)	(\$9,308.96)
01/13/23	12/16/22-12/31/22	\$5,380.90	(\$104.39)	(\$161.42)	\$0.00	\$5,115.09	\$2,636.38	\$2,478.71	\$5,115.09
02/16/23	01/01/23-01/31/23	\$7,963.90	(\$105.47)	(\$2,690.63)	\$0.00	\$5,167.80	\$2,663.55	\$2,504.25	\$5,167.80
03/17/23	2/1/23-2/28/23	\$2,690.45	(\$53.27)	(\$26.90)	\$0.00	\$2,610.28	\$1,345.37	\$1,264.91	\$2,610.28
04/11/23	3/1/23-3/31/23	\$5,380.90	(\$107.62)	\$0.00	\$0.00	\$5,273.28	\$2,717.91	\$2,555.37	\$5,273.28
05/11/23	3/1/23-3/31/24	\$5,380.90	(\$107.62)	\$0.00	\$0.00	\$5,273.28	\$2,717.91	\$2,555.37	\$5,273.28
05/24/23	Interest	\$0.00	\$0.00	\$0.00	\$1,495.18	\$1,495.18	\$770.63	\$724.55	\$1,495.18
06/29/23	6/1/23-6/30/24	\$5,501.97	(\$110.04)	\$0.00	\$0.00	\$5,391.93	\$2,779.06	\$2,612.87	\$5,391.93
07/31/23	4/1/23-6/30/23	\$0.00	\$0.00	\$0.00	\$30.25	\$30.25	\$15.59	\$14.66	\$30.25
TOTAL		\$ 924,346.30	\$ (17,893.92)	\$ (38,903.91)	\$ 1,525.43	\$ 869,073.90	\$ 447,931.05	\$ 421,142.85	\$ 869,073.90

100%	Net Percent Collected
0	Balance Remaining to Collect

AUDIT COMMITTEE MEETING

**LUCERNE PARK COMMUNITY DEVELOPMENT DISTRICT
REQUEST FOR PROPOSALS**

**District Auditing Services for Fiscal Year 2023
Polk County, Florida**

INSTRUCTIONS TO PROPOSERS

SECTION 1. DUE DATE. Sealed proposals must be received no later than Wednesday, November 8, 2023 at the offices of:

Governmental Management Services – Central Florida, LLC, Attn: Tricia Adams/ Brittany Brookes, District Manager, 219 East Livingston Street, Orlando, Florida 32801. Proposals will be publicly opened at that time.

SECTION 2. FAMILIARITY WITH THE LAW. By submitting a proposal, the Proposer is assumed to be familiar with all federal, state, and local laws, ordinances, rules and regulations that in any manner affect the work. Ignorance on the part of the Proposer will in no way relieve it from responsibility to perform the work covered by the proposal in compliance with all such laws, ordinances and regulations.

SECTION 3. QUALIFICATIONS OF PROPOSER. The contract, if awarded, will only be awarded to a responsible Proposer who is qualified by experience and licensing to do the work specified herein. The Proposer shall submit with its proposal satisfactory evidence of experience in similar work and show that it is fully prepared to complete the work to the satisfaction of the District.

SECTION 4. SUBMISSION OF ONLY ONE PROPOSAL. Proposers shall be disqualified, and their proposals rejected if the District has reason to believe that collusion may exist among the Proposers, the Proposer has defaulted on any previous contract or is in arrears on any previous or existing contract, or for failure to demonstrate proper licensure and business organization.

SECTION 5. SUBMISSION OF PROPOSAL. Submit one (1) original hard copy and one (1) electronic copy of the Proposal Documents, and other requested attachments, at the time and place indicated herein, which shall be enclosed in an opaque sealed envelope, marked with the title “**Auditing Services – Lucerne Park Community Development District**” on the face of it.

SECTION 6. MODIFICATION AND WITHDRAWAL. Proposals may be modified or withdrawn by an appropriate document duly executed and delivered to the place where proposals are to be submitted at any time prior to the time and date the proposals are due. No proposal may be withdrawn after opening for a period of ninety (90) days.

SECTION 7. PROPOSAL DOCUMENTS. The proposal documents shall consist of the notice announcing the request for proposals, these instructions, the Evaluation Criteria Sheet and a proposal with all required documentation pursuant to Section 12 of these instructions (the “Proposal Documents”).

SECTION 8. PROPOSAL. In making its proposal, each Proposer represents that it has read and understands the Proposal Documents and that the proposal is made in accordance therewith.

SECTION 9. BASIS OF AWARD/RIGHT TO REJECT. The District reserves the right to reject any and all proposals, make modifications to the work, and waive any informalities or irregularities in proposals as it is deemed in the best interests of the District.

SECTION 10. CONTRACT AWARD. Within fourteen (14) days of receipt of the Notice of Award from the District, the Proposer shall enter into and execute a Contract (engagement letter) with the District.

SECTION 11. LIMITATION OF LIABILITY. Nothing herein shall be construed as or constitute a waiver of District's limited waiver of liability contained in Section 768.28, *Florida Statutes*, or any other statute or law.

SECTION 12. MISCELLANEOUS. All proposals shall include the following information in addition to any other requirements of the proposal documents.

- A. List position or title of all personnel to perform work on the District audit. Include résumés for each person listed; list years of experience in present position for each party listed and years of related experience.
- B. Describe proposed staffing levels, including résumés with applicable certifications.
- C. Three references from projects of similar size and scope. The Proposer should include information relating to the work it conducted for each reference as well as a name, address and phone number of a contact person.
- D. The cost of the provision of the services under the proposal for Fiscal Years 2023, 2024, 2025, 2026, and 2027. The District intends to enter into five (5) separate one-year agreements
- E. Provide a proposed schedule for performance of the audit.

SECTION 13. PROTESTS. In accordance with the District's Rules of Procedure, any protest regarding the Proposal Documents, must be filed in writing, at the offices of the District Manager, within seventy-two (72) calendar hours (excluding Saturday, Sunday, and state holidays) after the receipt of the Proposal Documents. The formal protest setting forth with particularity the facts and law upon which the protest is based shall be filed within seven (7) calendar days (including Saturday, Sunday, and state holidays) after the initial notice of protest was filed. Failure to timely file a notice of protest or failure to timely file a formal written protest shall constitute a waiver of any right to object or protest with respect to the aforesaid Proposal Documents.

SECTION 14. EVALUATION OF PROPOSALS. The criteria to be used in the evaluation of proposals are presented in the Evaluation Criteria Sheet, contained within the Proposal Documents.

SECTION B

LUCERNE PARK COMMUNITY DEVELOPMENT DISTRICT REQUEST FOR PROPOSALS FOR ANNUAL AUDIT SERVICES

The Lucerne Park Community Development District hereby requests proposals for annual financial auditing services. The proposal must provide for the auditing of the District's financial records for the fiscal year ending September 30, 2023, with an option for four (4) additional annual renewals. The District is a local unit of special purpose government created under Chapter 190, *Florida Statutes*, for the purpose of financing, constructing and maintaining public infrastructure. The District is located in Polk County, Florida. The District currently has an operating budget of approximately \$446,207. The final contract will require that, among other things, the audit for the fiscal year ending September 30, 2023, be completed no later than June 1, 2024.

Each auditing entity submitting a proposal must be authorized to do business in Florida; hold all applicable state and federal professional licenses in good standing, including but not limited to a license under Chapter 473, Florida Statutes, and be qualified to conduct audits in accordance with "Government Auditing Standards", as adopted by the Florida Board of Accountancy. Audits shall be conducted in accordance with Florida law and particularly section 218.39, Florida Statutes, and the rules of the Florida Auditor General.

Proposal package, which include evaluation criteria and instructions to proposers, are available from the District Manager at the address and telephone number listed below.

Proposers must provide one (1) original hard copy and one (1) electronic copy of their proposal to Governmental Management Services – Central Florida, LLC Attn: Tricia Adams, District Manager, 219 East Livingston Street, Orlando, Florida 32801, in an envelope marked on the outside "**Auditing Services – Lucerne Park Community Development District.**"

Proposals must be received by **5:00 PM on Wednesday, November 8, 2023**, at the office address listed above. Proposals received after this time will not be eligible for consideration. Please direct all questions regarding this Notice to the District Manager who can be reached at (407) 841-5524.

District Manager
Governmental Management Services – Central Florida, LLC