

*Lucerne Park  
Community Development District*

*Agenda*

*February 15, 2024*

# 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

February 8, 2024

**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, February 15, 2024 at 9:30 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/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 November 16, 2023 Board of Supervisors Meeting
4. Consideration of Resolution 2024-01 Authorizing the Opening of State Board of Administration (SBA) Account
5. Consideration of Resolution 2024-02 Setting a Public Hearing for Easement Variance Policies
6. Consideration of Resolution 2024-03 Relating to the General Election Seats & Qualifying Period Notice and Procedure
7. Consideration of License Agreements for Holiday Events and Holiday Lighting
8. Consideration of Contract Agreement with Polk County Property Appraiser
9. Ratification of Data Sharing & Usage Agreement with Polk County Property Appraiser
10. Staff Reports
  - A. Attorney
  - B. Engineer
  - C. Field Manager's Report
  - D. District Manager's Report
    - i. Approval of Check Register
    - ii. Balance Sheet & Income Statement
11. Other Business
12. Supervisors Requests
13. Adjournment

# MINUTES

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

The Audit Committee meeting of the Lucerne Park Community Development District was held on Thursday, **November 16, 2023** at 9:30 a.m. at the Holiday Inn, Winter-Haven, 200 Cypress Gardens, Blvd., Winter Haven, Florida.

Present for the Audit Committee were:

Bobbie Henley  
Jessica Kowalski  
Emily Cassidy  
Kristin Cassidy  
Justin Brock

Also present were:

Tricia Adams  
Meredith Hammock  
Savannah Hancock  
Rey Malave *by Zoom*  
Marshall Tindall

District Manager, GMS  
District Counsel, KVV Law  
District Counsel, KVV Law  
District Engineer  
Field Services, GMS

**FIRST ORDER OF BUSINESS**

**Roll Call**

Ms. Adams called the meeting to order at 9:30 a.m. There were four members of the Audit Committee present constituting a quorum.

**SECOND ORDER OF BUSINESS**

**Public Comment Period**

Ms. Adams reviewed the public comment period guidelines. She asked if there were any public comments regarding the audit. There were no public comments.

*\*Supervisor Justin Brock joined the meeting at this time.*

**THIRD ORDER OF BUSINESS**

**Approval of Minutes of October 19, 2023  
Audit Committee Meeting**

Ms. Adams stated a draft of the Audit Committee meeting minutes were on page six of the electronic agenda. These minutes were reviewed by District management staff as well as by District Counsel. There being no comments or corrections from Board members, the Audit Committee meeting minutes of October 19, 2023 were approved.

On MOTION by Ms. Kowalski, seconded by Ms. Kristin Cassidy, with all in favor, the Minutes of October 19, 2023 Audit Committee Meeting, was approved.

**FOURTH ORDER OF BUSINESS**

**Review of Proposals and Tally of Audit  
Committee Members Rankings**

**A. Grau & Associates**

Ms. Adams stated that Grau & Associates received 20 points for ability of personnel, 20 points for proposer’s experience, 20 points for understanding of scope of work, and 20 points for ability to furnish the required services. With Grau & Associates being the low bid, they received the whole 20 points for price. The total points received for Grau & Associates was 100 points. Grau & Associates is ranked #1.

**B. DiBartolomeo, McBee, Hartley, & Barnes**

Ms. Adams stated that DiBartolomeo, McBee, Hartley, & Barnes received 20 points for ability of personnel, 20 points for proposer’s experience, 20 points for understanding of scope of work, 20 points for ability to furnish the required services, and 19 points for price. The total points received for DiBartolomeo, McBee, Hartley, & Barnes was 99 points. DiBartolomeo, McBee, Hartley, & Barnes is ranked #2.

On MOTION by Ms. Kowalski, seconded by Ms. Henley, with all in favor, the Proposals and Tally of Audit Committee Members Rankings Resulting in Grau & Associates being Ranked #1, was approved.

**FIFTH ORDER OF BUSINESS**

**Adjournment**

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

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Secretary / Assistant Secretary

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Chairman / Vice Chairman

**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, **November 16, 2023** at 9:30 a.m. at the Holiday Inn, Winter Haven, 200 Cypress Gardens Blvd., Winter Haven, Florida and via Zoom.

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
Meredith Hammock	District Counsel, KVV Law
Savannah Hancock	District Counsel, KVV Law
Rey Malave <i>by Zoom</i>	District Engineer
Marshall Tindall	Field Services, GMS

**FIRST ORDER OF BUSINESS**

**Roll Call**

Ms. Adams called the meeting to order at 9:30 a.m. There were five Board members present constituting a quorum.

**SECOND ORDER OF BUSINESS**

**Public Comment Period**

Ms. Adams reviewed the public comment period guidelines. She asked if anyone would like to make a comment to the Board.

Rolando Lopez (901 Cambridge Drive) commented that he would like some clarity on the process of submitting a request with the CDD Board to put some decorations up for the holidays. Ms. Adams explained that they do have a process where they provide a license agreement with the Homeowners Association or other entity to install holiday decorations on CDD property. She gave



options for the Board to address this item now or address it under the staff reports. It was decided to address this item under the staff reports.

**THIRD ORDER OF BUSINESS**

**Approval of Minutes of the October 19, 2023 Board of Supervisors Meeting**

Ms. Adams presented the October 19, 2023 Board of Supervisors meeting minutes and asked if there were any comments or corrections to those minutes. She noted they had been reviewed by District counsel and District management.

On MOTION by Ms. Kowalski, seconded by Ms. Kristin Cassidy, with all in favor, the Minutes of the October 19, 2023 Board of Supervisors Meeting, were approved.

**FOURTH ORDER OF BUSINESS**

**Acceptance of Ranking of the Audit Committee and Authorizing Staff to Send a Notice of Intent to Award**

Ms. Adams stated the District has the ability to enter into a five-year agreement for audit services. They requested pricing for five years. She noted that earlier today, they had the Audit Committee meet. As a result of their meeting and ranking of proposals, they ranked Grau & Associates as #1 and DiBartolomeo, McBee, Hartley, & Barnes as #2.

On MOTION by Ms. Henley, seconded by Ms. Kowalski, with all in favor, Accepting the Ranking of the Audit Committee and Authorizing Staff to Send a Notice of Intent to Award, was approved.

**FIFTH ORDER OF BUSINESS**

**Staff Reports**

**A. Attorney**

Ms. Hammock stated they typically recommend a license agreement with the HOA that authorizes them to install holiday decorations. The District doesn't provide any financial contribution towards that, but it is authorization for the HOA to go ahead and install those decorations. She explained that it was a very straightforward letter that is drafted by them and sent by their management company that authorizes the installation. She noted that if the Board was comfortable proceeding with that for this District, she would be happy to take direction and work with Ms. Adams to get that finalized.

The question was asked, if there was cost of electricity, was it absorbed by the District. Ms. Adams responded that it was absorbed by the District. She explained that typically if they have a license agreement with the Homeowners Association, their field management team will go out in advance of the holiday season and inspect the electrical outlets, make sure there is electrical supply and make sure everything is working. She asked if there was electrical supply at the community entrance at this time. Mr. Tindall responded that there were lights there, but he didn't think their outlet was currently installed. Price for outlets was discussed briefly. Ms. Adams explained that they could just take direction from the Board for the outlets because it's such a minor maintenance expense within the adopted operating budget.

On MOTION by Ms. Henley, seconded by Ms. Kowalski, with all in favor, A License Agreement to Install Holiday Lighting with the Homeowners Association, was approved.
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Ms. Hammock reminded the Board of the ethics training requirement that will start in January. She noted their modules were not up and ready just yet, but as soon as they were she would let the Board know.

#### **B. Engineer**

Mr. Malave had nothing to report to the Board.

*\*Mr. Malave left the meeting at this time.*

#### **C. Field Managers Report**

Ms. Adams stated the Field report was included in the agenda package on page 66. Mr. Tindall noted that the facilities were well maintained, and the landscaping looked good. The chair lift was repaired. The chairs were cleaned for the fall season. The amenity looked good this week. He pointed out that there were some complaints with some trash, but it was a transitional issue between landscaper and janitor, and it should be emptied consistently now as approved at the previous meeting. He explained that there was a note last time about some vegetation growing up along the fence. He further explained that the vegetation on the fence was mowed as close as it could be. He discussed it with the landscaper, and they will be trying to bush hog it. The low area dry pond at the end of Cambridge was mowed after water levels went down. The dry weather

pattern has unirrigated Bahia grasses stressed in places. It was noted that the grass was hardy and bounces back once rainy weather patterns resume. Concluding his report review, he discussed an upcoming item, the sidewalks. It was noted that the annual sidewalk reviews were planned for the off season.

**D. District Manager’s Report**

**i. Approval of Check Register**

Ms. Adams noted in the agenda packet was a summary of the check register from October 6, 2023 to November 2, 2023 for a total of \$27,225.43.

On MOTION by Ms. Kowalski seconded by Ms. Kristin Cassidy, with all in favor, the Check Register Totaling \$27,225.43, was approved.

**ii. Balance Sheet and Income Statement**

Ms. Adams noted the unaudited financials were through September. She reviewed the line items and noted the District was fully collected.

**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 this was for Supervisor requests or audience comments. Hearing no comments or requests, the next item followed.

**EIGHTH ORDER OF BUSINESS**

**Adjournment**

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

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

\_\_\_\_\_  
Chairman / Vice Chairman

# SECTION IV

**RESOLUTION 2024-01**

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF LUCERNE PARK COMMUNITY DEVELOPMENT DISTRICT AUTHORIZING THE DISTRICT MANAGER TO ESTABLISH AN ACCOUNT WITH THE STATE BOARD OF ADMINISTRATION; APPOINTING THE DISTRICT MANAGER AS ITS LEGAL REPRESENTATIVE WITH RESPECT TO SAID ACCOUNT AND PROVIDING FOR THE DURATION OF SAID AUTHORIZATION.**

**WHEREAS**, the Lucerne Park Community Development District (the “District”) is a local unit of special purpose government created and existing under Chapter 190, *Florida Statutes*, and situated within Polk County, Florida; and

**WHEREAS**, the District finds that from time to time it has funds on hand in excess of current needs; and

**WHEREAS**, it is in the best interest of the District and its landowners that said excess funds be invested to return the highest yield consistent with proper safeguards and the District’s currently-adopted policies regarding the deposit of public funds.

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

**SECTION 1.** That the District Manager, Governmental Management Services – Central Florida, LLC, and its designee, as legal representative(s) of the District are hereby authorized to act as the administrator(s) for funds held at the State Board of Administration.

**SECTION 2.** The District Manager and/or its designee shall have the authority to establish an account(s) on behalf of the District with the State Board of Administration, withdraw funds from or transmit funds to said account(s) at the State Board of Administration, establish funds transfer instructions, name designee(s), and initiate changes to this information via the Investment Pool Input Document.

**SECTION 3.** That this authorization shall be continuing in nature until revoked by the District or until a new legal representative is appointed.

**PASSED AND ADOPTED** this 15<sup>th</sup> day of February, 2024.

**ATTEST:**

**LUCERNE PARK COMMUNITY  
DEVELOPMENT DISTRICT**

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Secretary/Assistant Secretary

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Chairperson, Board of Supervisors

# SECTION V

**RESOLUTION 2024-02**

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE LUCERNE PARK COMMUNITY DEVELOPMENT DISTRICT TO DESIGNATE THE DATE, TIME AND PLACE FOR A PUBLIC HEARING AND AUTHORIZATION TO PUBLISH NOTICE OF SUCH HEARING FOR THE PURPOSE OF ADOPTING RULES AND FEES OF THE DISTRICT AND PROVIDING AN EFFECTIVE DATE.**

**WHEREAS**, the Lucerne Park Community Development District (“**District**”) is a local unit of special-purpose government established pursuant to Chapter 190, Florida Statutes (“**Act**”), for the purpose of owning, operating, maintaining, and providing certain public infrastructure improvements; and

**WHEREAS**, by virtue of certain plats and other legal instruments, the District holds certain easement rights, and additional easements may in the future be dedicated to the District (together, “**District Easements**”); and

**WHEREAS**, construction of unauthorized improvements within District Easements may interfere with the proper operation and maintenance of the District’s improvements; and

**WHEREAS**, the Board of Supervisors of the District (“**Board**”) is authorized by the Act to adopt rules, orders, rates, fees and charges pursuant to Chapter 120, Florida Statutes.

**WHEREAS**, the Board finds that it is in the best interests of the District and necessary for the efficient operation of the District to set a public hearing to consider adoption of a policy and application fee for the installation of improvements within District Easements, attached hereto as **Exhibit A** and incorporated herein by this reference (“**Easement Variance Policy**”).

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

**SECTION 1.** The Board intends to adopt its proposed Easement Variance Policy, attached hereto as **Exhibit A**, which includes an application fee. The District will hold a public hearing on such Easement Variance Policy at a meeting of the Board to be held on **April 18, 2024, at 9:30 a.m. at the Holiday Inn Winter Haven, 200 Cypress Gardens Blvd., Winter Haven, FL 33880.**

**SECTION 2.** The District Secretary is directed to publish notice of the hearing in accordance with Section 120.54, *Florida Statutes*.

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

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



**PASSED AND ADOPTED** this 15th day of February 2024.

ATTEST:

**LUCERNE PARK COMMUNITY  
DEVELOPMENT DISTRICT**

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Secretary

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Chairperson, Board of Supervisors

**Exhibit A:** Proposed Easement Variance Policy

**EXHIBIT A**  
**Proposed Easement Variance Policy**

**LUCERNE PARK COMMUNITY DEVELOPMENT  
DISTRICT Easement Variance Policy**

*Effective:* \_\_\_\_\_

1. **Scope.** This policy applies to requests to construct/install improvements within easements held by the Lucerne Park Community Development District (“District”). No improvements, including fences, pavers, landscaping, etc., may be constructed or installed within District easements without approval from the District. This policy is intended to prevent damage which may be caused by unauthorized obstruction of District easements.
2. **Request Procedures.** Individuals who wish to construct or install improvements within a District easement must (a) submit an application form to the District Manager or his or her designee, and (b) pay a **\$75** fee to offset the costs of processing the request. The application must be signed by the owner(s) of the property. Please note that in swale areas, any approved fence must be constructed in a manner which does not impede the flow of water. An example of permissible and impermissible fences in swale areas is attached as **Exhibit A**. Please also note that fences and other improvements may not be permissible in certain easement areas due to underground improvements, access and maintenance requirements, or other factors in the District’s discretion.
3. **Approval.** If approved, the owner(s) of the property must execute an agreement in a form acceptable to the District, which shall be recorded in the Public Records of Polk County, Florida. The District Manager shall have authority to approve applications. There shall be no requirement to bring the application before the Board of Supervisors (“Board”) for approval, unless extraordinary circumstances warrant Board consideration. The District’s approval of an application constitutes approval from the District only. The requestor is responsible for obtaining any other necessary approvals, permits and authorizations for the project, including but not limited to approvals from an HOA, county, municipality, or any other entity having an interest in the project or property utilized.
4. **Denial.** The District reserves the right to deny any request that, in its sole discretion, poses an undue risk of damage to District property or improvements; unduly limits the District’s rights to use the easement for its stated purpose; poses an undue risk to the health, safety, or welfare of District residents, guests, staff, and invitees; and/or is otherwise incompatible with the nature of the easement in question. If a request is denied, the requestor may appeal the denial at the next meeting of the Board that is at least ten (10) days from the notice of denial. The Board’s decision upon appeal shall be final.
5. **Encroachment Without Approval.** If improvements are constructed or installed within a District easement without approval, the District reserves the right to take all available legal action against the person or entity engaging in such unauthorized use.
6. **Severability.** The invalidity or unenforceability of any one or more provisions of these policies shall not affect the validity or enforceability of the remaining provisions, or any part of the policies not held to be invalid or unenforceable.
7. **Sovereign Immunity.** Nothing herein shall constitute or be construed as a waiver of the District’s sovereign immunity or limitations on liability contained in Section 768.28, *Florida Statutes*, or other statutes or law.

# SECTION VI

**RESOLUTION 2024-03**

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE LUCERNE PARK COMMUNITY DEVELOPMENT DISTRICT IMPLEMENTING SECTION 190.006(3), *FLORIDA STATUTES*, AND REQUESTING THAT THE OSCEOLA COUNTY SUPERVISOR OF ELECTIONS CONDUCT THE DISTRICT'S GENERAL ELECTIONS; PROVIDING FOR COMPENSATION; SETTING FORTH THE TERMS OF OFFICE; AUTHORIZING NOTICE OF THE QUALIFYING PERIOD; AND PROVIDING FOR SEVERABILITY AND AN EFFECTIVE DATE.**

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

**WHEREAS**, the Board of Supervisors of the District (“**Board**”) seeks to implement Section 190.006(3), *Florida Statutes*, and to instruct the Polk County Supervisor of Elections (“**Supervisor**”) to conduct the District’s elections by the qualified electors of the District at the general election (“**General Election**”).

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

1. **GENERAL ELECTION SEATS.** Seat 2, currently held by Kristin Cassidy and Seat 3, currently held by Justin Brock are scheduled for the General Election beginning in November 2024. The District Manager is hereby authorized to notify the Supervisor of Elections as to what seats are subject to General Election for the current election year, and for each subsequent election year.

2. **QUALIFICATION PROCESS.** For each General Election, all candidates shall qualify for individual seats in accordance with Section 99.061, *Florida Statutes*, and must also be a qualified elector of the District. A qualified elector is any person at least 18 years of age who is a citizen of the United States, a legal resident of the State of Florida and of the District, and who is registered to vote with the Polk County Supervisor of Elections. Campaigns shall be conducted in accordance with Chapter 106, *Florida Statutes*.

3. **COMPENSATION.** Members of the Board receive \$200 per meeting for their attendance and no Board member shall receive more than \$4,800 per year.

4. **TERM OF OFFICE.** The term of office for the individuals to be elected to the Board in the General Election is four years. The newly elected Board members shall assume office on the second Tuesday following the election.

5. **REQUEST TO SUPERVISOR OF ELECTIONS.** The District hereby requests the Supervisor to conduct the District’s General Election in November 2024, and for each subsequent General Election unless otherwise directed by the District’s Manager. The District understands that it will be responsible to pay for its proportionate share of the General Election cost and agrees to pay same within a reasonable time after receipt of an invoice from the Supervisor.

6. **PUBLICATION.** The District Manager is directed to publish a notice of the qualifying period for each General Election, in a form substantially similar to **Exhibit A** attached hereto.

7. **SEVERABILITY.** The invalidity or unenforceability of any one or more provisions of this Resolution shall not affect the validity or enforceability of the remaining portions of this Resolution, or any part thereof.

8. **EFFECTIVE DATE.** This Resolution shall become effective upon its passage.

**PASSED AND ADOPTED** this \_\_\_\_ day of \_\_\_\_\_ 2024.

**ATTEST:**

**LUCERNE PARK  
COMMUNITY DEVELOPMENT  
DISTRICT**

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

\_\_\_\_\_  
Chair/ Vice Chair, Board of Supervisors

**EXHIBIT A**

**NOTICE OF QUALIFYING PERIOD FOR CANDIDATES  
FOR THE BOARD OF SUPERVISORS OF THE  
LUCERNE PARK COMMUNITY DEVELOPMENT DISTRICT**

Notice is hereby given that the qualifying period for candidates for the office of Supervisor of the Lucerne Park Community Development District (“District”) will commence at noon on June 10, 2024, and close at noon on June 14, 2024. Candidates must qualify for the office of Supervisor with the Polk County Supervisor of Elections located at 250 S. Broadway Ave., Bartow, FL 33830; Ph: (863)534-5888. All candidates shall qualify for individual seats in accordance with Section 99.061, *Florida Statutes*, and must also be a “qualified elector” of the District, as defined in Section 190.003, *Florida Statutes*. A “qualified elector” is any person at least 18 years of age who is a citizen of the United States, a legal resident of the State of Florida and of the District, and who is registered to vote with the Polk County Supervisor of Elections. Campaigns shall be conducted in accordance with Chapter 106, *Florida Statutes*.

The Lucerne Park Community Development District has two (2) seats up for election, specifically seats 2 and 3. Each seat carries a four-year term of office. Elections are nonpartisan and will be held at the same time as the general election on November 5, 2024, and in the manner prescribed by law for general elections.

For additional information, please contact the Polk County Supervisor of Elections.

# SECTION VII



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----- Forwarded message -----

From: Diana Macecsko <[Diana.lucerneparkreserveHOA@outlook.com](mailto:Diana.lucerneparkreserveHOA@outlook.com)>

Date: Sun, Jan 14, 2024 at 11:35 AM

Subject: Future events and items of concern

To: Tricia Adams <[Tadams@gmscf.com](mailto:Tadams@gmscf.com)>

Cc: Catherine <[catherine.g.lucernehoa@gmail.com](mailto:catherine.g.lucernehoa@gmail.com)>, James Straughn <[james@primehoa.com](mailto:james@primehoa.com)>

Hi Tricia,

I hope you had a wonderful Christmas and a Happy New Yaer. At our Town Hall Meeting on 1/13/2024 we discussed events for the upcoming year. We would love to try again lol and have an Easter event on 03/16/2024, 4th of July 07/04/2024 and Christmas on 12/14/2024. They will take place at the pool and parking area if allowed. We were also hoping to get the okay for the decorations this year as well.

Best Regards,  
Diana Macecsko  
Lucerne Park HOA President

# SECTION VIII

# CONTRACT AGREEMENT

This Agreement made and entered into on Wednesday, January 31, 2024 by and between the Lucerne Park Community Development District, a local unit of special purpose government of the State of Florida hereinafter referred to as the 'Special District', and Marsha M. Faux, Polk County Property Appraiser, a Constitutional Officer of the State of Florida, whose address is 255 North Wilson Ave., Bartow, FL 33830, hereinafter referred to as the 'Property Appraiser'.

1. Section [197.3632](#) Florida Statutes, provides that special assessments of non-ad valorem taxes levied by the Special District may be included in the assessment rolls of the County and collected in conjunction with ad valorem taxes as assessed by the Property Appraiser. Pursuant to that option, the Property Appraiser and the Special District shall enter into an agreement providing for reimbursement to the Property Appraiser of administrative costs, including costs of inception and maintenance, incurred as a result of such inclusion.
2. The parties herein agree that, for the 2024 tax year assessment roll, the Property Appraiser will include on the assessment rolls such special assessments as are certified to her by the Lucerne Park Community Development District.
3. The term of this Agreement shall commence on January 1, 2024 or the date signed below, whichever is later, and shall run until December 31, 2024, the date of signature by the parties notwithstanding. This Agreement shall not automatically renew.
4. The Special District shall meet all relevant requirements of Section [197.3632](#) & [190.021](#) Florida Statutes.
5. The Special District shall furnish the Property Appraiser with up-to-date data concerning its boundaries and proposed assessments, and other information as requested by the Property Appraiser to facilitate in administering the non-ad valorem assessment in question. Specifically, if assessments will be included on the 2024 TRIM Notice, the Special District shall provide **proposed assessments no later than Friday, July 12, 2024**. The Special District's assessments shall, as far as practicable, be uniform (e.g. one uniform assessment for maintenance, etc.) to facilitate the making of the assessments by the mass data techniques utilized by the Property Appraiser.
6. The Special District shall certify to the Property Appraiser the Special District's annual installment and levy **no later than Friday, September 13, 2024**. The Property Appraiser shall, using the information provided by the Special District, place the Special District's non ad-valorem special assessments on properties within the district for inclusion on the 2024 tax roll.
7. The Property Appraiser shall be compensated by the Special District for the administrative costs incurred in carrying out this Agreement at the rate of 1% of the amount levied on the TRIM Notice or if the TRIM Notice is not used, the rate shall be 1% of the amount levied on the 2024 tax roll. For the TRIM Notice, the Property Appraiser will require **payment on or before Friday, September 13, 2024** for processing within the Property Appraiser budget year (October 1st – September 30th).
8. If the actual costs of performing the services under this agreement exceed the compensation provided for in Paragraph 7, the amount of compensation shall be the actual costs of performing the services under this agreement.
9. If tax roll corrections are requested by the Special District, the Property Appraiser shall be compensated by the Special District for the administrative costs incurred at the rate of \$5.00 for each tax roll correction exceeding ten (10) corrections per tax year.

The Special District shall indemnify and hold harmless, to the extent permitted by Florida law and without waiving its right of any applicable sovereign immunity, the Property Appraiser and all respective officers, employees, agents and instrumentalities from any and all liability, losses or damages, including attorneys' fees and costs of defense, which the Property Appraiser and all respective officers, employees, agents or instrumentalities may incur as a result of claims, demands, suits, causes of actions or proceedings of any kind or nature arising out of, relating to or resulting from the negligent or intentional acts or omissions of the Special District or its employees, agents, servants, partners, principals, or subcontractors arising out of, relating to, or resulting from the performance of the Agreement. The Special District shall pay all claims and losses in connection therewith and shall investigate and defend all claims, suits or actions of any kind or nature in the name of the Property Appraiser where applicable, including appellate proceedings, and shall pay all costs, judgments, and attorneys' fees which may issue thereon.

EXECUTED By:

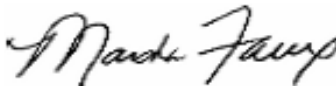
\_\_\_\_\_  
Special District Representative

\_\_\_\_\_  
Print name

\_\_\_\_\_  
Title

\_\_\_\_\_  
Date

Marsha M. Faux, CFA, ASA  
Polk County Property Appraiser  
By:



\_\_\_\_\_  
Marsha M. Faux, Property Appraiser

# SECTION IX



Marsha M. Faux, CFA, ASA  
POLK COUNTY PROPERTY APPRAISER

Revised 12/2023  
ADA Compliant

### 2024 Data Sharing and Usage Agreement

This Data Sharing and Usage Agreement, hereinafter referred to as "Agreement," establishes the terms and conditions under which the Lucerne Park Community Development District hereinafter referred to as "agency," can acquire and use Polk County Property Appraiser data that is exempt from Public Records disclosure as defined in [FS 119.071](#).

In accordance with the terms and conditions of this Agreement, the agency agrees to protect confidential data in accordance with [FS 282.3185](#) and [FS 501.171](#) and adhere to the standards set forth within these statutes.

**For the purposes of this Agreement, all data is provided. It is the responsibility of the agency to apply all statutory guidelines relative to confidentiality and personal identifying information.**

The confidentiality of personal identifying information including: names, mailing address and OR Book and Pages pertaining to parcels owned by individuals that have received exempt / confidential status, hereinafter referred to as "confidential data," will be protected as follows:

1. The agency will not release confidential data that may reveal identifying information of individuals exempted from Public Records disclosure.
2. The agency will not present the confidential data in the results of data analysis (including maps) in any manner that would reveal personal identifying information of individuals exempted from Public Records disclosure.
3. The agency shall comply with all state laws and regulations governing the confidentiality and exempt status of personal identifying and location information that is the subject of this Agreement.
4. The agency shall ensure any employee granted access to confidential data is subject to the terms and conditions of this Agreement.
5. The agency shall ensure any third party granted access to confidential data is subject to the terms and conditions of this Agreement. Acceptance of these terms must be provided in writing to the agency by the third party before personal identifying information is released.
6. The agency agrees to comply with all regulations for the security of confidential personal information as defined in [FS 501.171](#).
7. The agency, when defined as "local government" by [FS 282.3185](#), is required to adhere to all cybersecurity guidelines when in possession of data provided or obtained from the Polk County Property Appraiser.

The term of this Agreement shall commence on **January 1, 2024**, and shall run until **December 31, 2024**, the date of signature by the parties notwithstanding. **This Agreement shall not automatically renew.** A new agreement will be provided annually to ensure all responsible parties are aware of and maintain the terms and conditions of this Data Sharing and Usage Agreement.

In witness of their agreement to the terms above, the parties or their authorized agents hereby affix their signatures.

**POLK COUNTY PROPERTY APPRAISER**

Signature: Marsha Faux

Print: Marsha M. Faux CFA, ASA

Title: Polk County Property Appraiser

Date: December 1, 2023

Agency: Lucerne Park CDD

Signature: Tricia L. Tricia

Print: Tricia L. Tricia

Title: District Manager

Date: 12/4/23

Please email the signed agreement to [pataxroll@polk-county.net](mailto:pataxroll@polk-county.net).

# SECTION X

# SECTION C

# Lucerne Park CDD

## Field Management Report



February 15th, 2024  
Marshall Tindall  
Field Services Manager  
GMS



# Complete

## Amenity Review

- ✚ Pool facilities have been well maintained.
- ✚ Playground looked good during regular review. Found one handle loose and had it retightened.



# Complete

## Landscaping

- ✚ Landscapers have kept district areas clean and well kept per scope.
- ✚ Annual crepe myrtle trimming is being scheduled before spring.
- ✚ Dollar weed areas have been reviewed with the landscaper who has taken steps to treat & knockback the weed.





# Complete

## Site Items

- ✚ Minor fence repairs were done after windy weather events.
- ✚ Cleanup around mitered end where dumping had occurred.
- ✚ An unauthorized hydrant access tool was identified and removed.
- ✚ Street lights were reviewed and a ticket opened up for light repair and relabeling with the utility vendor.
- ✚ Minor repairs were done to a MES skimmer that was loose.



# 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](mailto:mtindall@gmscfl.com). Thank you.

Respectfully,

Marshall Tindall

# SECTION D

# SECTION 1

# Lucerne Park Community Development District

## Summary of Check Register

November 3, 2023 through January 31, 2024

Fund	Date	Check No.'s	Amount
General Fund	11/7/23	530-531	\$ 3,327.62
	11/14/23	532	\$ 2,953.19
	11/21/23	533-542	\$ 13,754.58
	11/28/23	543-544	\$ 1,602.78
	12/5/23	546	\$ 4,095.24
	12/12/23	547-549	\$ 9,817.74
	12/19/23	550-552	\$ 2,488.13
	12/22/23	553	\$ 3,400.42
	1/2/24	554	\$ 1,626.01
	1/9/24	555	\$ 152.89
	1/16/24	556-559	\$ 14,730.00
	1/30/24	560-561	\$ 414,646.69
<b>Total Amount</b>			<b>\$ 472,595.29</b>

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO YRMO	DPT ACCT#	SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
12/14/23	00010	11/18/21	MC111820	202312	310-51300	11000	MATTHEW CASSIDY	V	200.00-	200.00-	000429
11/07/23	00034	9/11/23	7822	202308	310-51300	31500	KILINSKI / VAN WYK, PLLC	*	1,701.61	1,701.61	000530
11/07/23	00032	11/07/23	11072023	202311	300-15500	10000	WHFS, LLC	*	1,626.01	1,626.01	000531
11/14/23	00046	10/31/23	11495041	202310	330-57200	34500	SECURITAS SECURITY	*	2,953.19	2,953.19	000532
11/21/23	00039	11/16/23	BH111620	202311	310-51300	11000	BOBBIE HENLEY	*	200.00	200.00	000533
11/21/23	00030	10/30/23	10945	202310	330-57200	46700	CLEAN STAR SERVICES OF CENTRAL FL	*	720.00	720.00	000534
11/21/23	00042	11/09/23	2360703	202310	310-51300	31100	DEWBERRY ENGINEERS INC.	*	55.00	55.00	000535
11/21/23	00047	11/16/23	EC111620	202311	310-51300	11000	EMILY CASSIDY	*	200.00	200.00	000536
11/21/23	00007	11/01/23	195	202311	310-51300	34000	MANAGEMENT FEES NOV23	*	3,343.67		
		11/01/23	195	202311	310-51300	35200	WEBSITE ADMIN NOV23	*	100.00		
		11/01/23	195	202311	310-51300	35100	INFORMATION TECH NOV23	*	150.00		
		11/01/23	195	202311	310-51300	31300	DISSEMINATION SVCS NOV23	*	416.67		
		11/01/23	195	202311	330-57200	12000	AMENITY ACCESS NOV23	*	437.50		
		11/01/23	195	202311	310-51300	51000	OFFICE SUPPLIES NOV23	*	.42		
		11/01/23	195	202311	310-51300	42000	POSTAGE NOV23	*	8.86		



CHECK DATE	VEND#	INVOICE DATE	INVOICE	YRMO	DPT ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
11/01/23		195	202311	310-51300-42500					*	1.65		
		COPIES NOV23										
11/01/23		196	202311	320-53800-12000					*	1,325.00		
		FIELD MANAGEMENT NOV23										
								GOVERNMENTAL MANAGEMENT SERVICES			5,783.77	000537
11/21/23	00049	11/16/23	JK111620	202311	310-51300-11000				*	200.00		
			SUPERVISOR FEE 11/16/23					JESSICA KOWALSKI			200.00	000538
11/21/23	00034	11/09/23	8021	202310	310-51300-31500				*	1,214.64		
			GENERAL COUNSEL OCT23					KILINSKI / VAN WYK, PLLC			1,214.64	000539
11/21/23	00050	11/16/23	KC111620	202311	310-51300-11000				*	200.00		
			SUPERVISOR FEE 11/16/23					KRISTIN CASSIDY			200.00	000540
11/21/23	00027	11/01/23	20952	202311	330-57200-46300				*	1,650.00		
			POOL MAINTENANCE NOV23					MCDONNELL CORPORATION DBA RESORT			1,650.00	000541
11/21/23	00019	10/16/23	10542	202310	320-53800-46100				*	130.75		
			REPLACE BROKEN SPRAY HEAD									
		11/01/23	10673	202311	320-53800-46200				*	3,400.42		
			LANDSCAPE MAINT NOV23					PRINCE & SONS INC.			3,531.17	000542
11/28/23	00030	11/17/23	11154	202311	330-57200-46700				*	1,210.00		
			CLEANING SERVICES NOV23					CLEAN STAR SERVICES OF CENTRAL FL			1,210.00	000543
11/28/23	00053	10/31/23	00059889	202310	310-51300-48000				*	392.78		
			FY24 BOS MEETING DATES					GANNETT MEDIA CORP DBA GANNETT			392.78	000544
12/05/23	00046	11/30/23	11531963	202311	330-57200-34500				*	2,469.23		
			SECURITY SVCS NOV23					SECURITAS SECURITY			2,469.23	000545
12/05/23	00032	12/05/23	12052023	202312	300-15500-10000				*	1,626.01		
			EQUIPMENT LEASE JAN24					WHFS, LLC			1,626.01	000546
12/12/23	00007	10/31/23	197	202310	330-57200-46000				*	2,248.86		
			AMENITY REPAIRS OCT23									

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
12/01/23		198		202312	310	51300	34000			*	3,343.67		
			MANAGEMENT FEES DEC23										
12/01/23		198		202312	310	51300	35200			*	100.00		
			WEBSITE ADMIN DEC23										
12/01/23		198		202312	310	51300	35100			*	150.00		
			INFORMATION TECH DEC23										
12/01/23		198		202312	310	51300	31300			*	416.67		
			DISSEMINATION SVCS DEC23										
12/01/23		198		202312	330	57200	12000			*	437.50		
			AMENITY ACCESS DEC23										
12/01/23		198		202312	310	51300	51000			*	.18		
			OFFICE SUPPLIES DEC23										
12/01/23		198		202312	310	51300	42000			*	3.80		
			POSTAGE DEC23										
12/01/23		198		202312	310	51300	42500			*	2.10		
			COPIES DEC23										
12/01/23		199		202312	320	53800	12000			*	1,325.00		
			FIELD MANAGEMENT DEC23										
12/01/23		199		202312	310	51300	42500			*	9.30		
			PRINTING SEP COVER 10/19										
GOVERNMENTAL MANAGEMENT SERVICES											8,037.08	000547	
12/12/23	00027	12/01/23	21247	202312	330	57200	46300			*	1,880.00		
			POOL MAINTENANCE DEC23										
MCDONNELL CORPORATION DBA RESORT											1,880.00	000548	
12/12/23	00019	11/20/23	10870	202311	320	53800	46100			*	100.66		
			REPLACE BROKEN SPRAY HEAD										
PRINCE & SONS INC.											100.66	000549	
12/19/23	00042	12/15/23	2373176	202311	310	51300	31100			*	55.00		
			GENERAL ENGINEERING NOV23										
DEWBERRY ENGINEERS INC.											55.00	000550	
12/19/23	00053	11/30/23	00060611	202311	310	51300	48000			*	243.04		
			NOTICE OF AUDITOR SELECTN										
GANNETT MEDIA CORP DBA GANNETT											243.04	000551	
12/19/23	00034	12/08/23	8204	202311	310	51300	31500			*	2,190.09		
			GENERAL COUNSEL NOV23										
KILINSKI / VAN WYK, PLLC											2,190.09	000552	
12/22/23	00019	12/01/23	11016	202312	320	53800	46200			*	3,400.42		
			LANDSCAPE MAINT DEC23										
PRINCE & SONS INC.											3,400.42	000553	
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 #
1/02/24	00032	1/02/24	01022024	202401 300-15500-10000	EQUIPMENT LEASE FEB24 WHFS, LLC	*	1,626.01	1,626.01	000554
1/09/24	00037	1/03/24	01032024	202401 310-51300-42000	MAILING 2023 TAX NOTICES JOE G TEDDER, TAX COLLECTOR	*	152.89	152.89	000555
1/16/24	00030	12/20/23	11360	202312 330-57200-46700	CLEANING SERVICES DEC23 CLEAN STAR SERVICES OF CENTRAL FL	*	1,265.00	1,265.00	000556
1/16/24	00007	11/30/23	200	202311 320-53800-47000	GENERAL MAINTENANCE NOV23	*	1,538.12		
		11/30/23	200	202311 330-57200-46000	AMENITY REPAIRS NOV23	*	285.00		
		1/01/24	201	202401 310-51300-34000	MANAGEMENT FEES JAN24	*	3,343.67		
		1/01/24	201	202401 310-51300-35200	WEBSITE ADMIN JAN24	*	100.00		
		1/01/24	201	202401 310-51300-35100	INFORMATION TECH JAN24	*	150.00		
		1/01/24	201	202401 310-51300-31300	DISSEMINATION SVCS JAN24	*	416.67		
		1/01/24	201	202401 330-57200-12000	AMENITY ACCESS JAN24	*	437.50		
		1/01/24	201	202401 310-51300-51000	OFFICE SUPPLIES JAN24	*	.39		
		1/01/24	201	202401 310-51300-42000	POSTAGE JAN24	*	8.23		
		1/01/24	202	202401 320-53800-12000	FIELD MANAGEMENT JAN24	*	1,325.00		
					GOVERNMENTAL MANAGEMENT SERVICES			7,604.58	000557
1/16/24	00027	11/29/23	21105	202311 330-57200-46300	PRICE INCREASE OCT/NOV23	*	580.00		
		1/01/24	21524	202401 330-57200-46300	POOL MAINTENANCE JAN24	*	1,880.00		
					MCDONNELL CORPORATION DBA RESORT			2,460.00	000558
1/16/24	00019	1/01/24	11189	202401 320-53800-46200	LANDSCAPE MAINT JAN24	*	3,400.42		
					PRINCE & SONS INC.			3,400.42	000559
1/30/24	00034	1/08/24	8409	202312 310-51300-31500	GENERAL COUNSEL DEC23	*	250.00		
					KILINSKI / VAN WYK, PLLC			250.00	000560
					LUCP LUC PARK CDD ZYAN				

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
1/30/24	00023	1/24/24 01242024	202401 300-20700-10000	TRANSFER OF TAX RCPT S19	*	414,396.69	
-----							
LUCERNE PARK CDD / US BANK							414,396.69 000561
-----							
TOTAL FOR BANK A						472,595.29	
TOTAL FOR REGISTER						472,595.29	

LUCP LUC PARK CDD ZYAN

# SECTION 2

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

***Unaudited Financial Reporting***  
***December 31, 2023***



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10	<u>Assessment Receipt Schedule</u>

**Lucerne Park**  
**Community Development District**  
**Combined Balance Sheet**  
**December 31, 2023**

	<i>General Fund</i>	<i>Debt Service Fund</i>	<i>Capital Projects Fund</i>	<i>Capital Reserve Fund</i>	<i>Totals Governmental Funds</i>
<b>Assets:</b>					
<b>Cash:</b>					
Operating Account	\$ 995,896	\$ -	\$ -	\$ -	\$ 995,896
Money Market Account	\$ -	\$ -	\$ -	\$ 50,597	\$ 50,597
<b>Investments:</b>					
<b>Series 2019</b>					
Reserve	\$ -	\$ 210,022	\$ -	\$ -	\$ 210,022
Revenue	\$ -	\$ 51,930	\$ -	\$ -	\$ 51,930
Prepayment	\$ -	\$ 2,016	\$ -	\$ -	\$ 2,016
Construction	\$ -	\$ -	\$ 0	\$ -	\$ 0
Due from General Fund	\$ -	\$ 414,397	\$ -	\$ -	\$ 414,397
Prepaid Expenses	\$ 10,935	\$ -	\$ -	\$ -	\$ 10,935
<b>Total Assets</b>	<b>\$ 1,006,831</b>	<b>\$ 678,365</b>	<b>\$ 0</b>	<b>\$ 50,597</b>	<b>\$ 1,735,793</b>
<b>Liabilities:</b>					
Accounts Payable	\$ 16,316	\$ -	\$ -	\$ -	\$ 16,316
Due to Debt Service	\$ 414,397	\$ -	\$ -	\$ -	\$ 414,397
<b>Total Liabilities</b>	<b>\$ 430,713</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 430,713</b>
<b>Fund Balance:</b>					
Deposits and Prepaid Items	\$ 10,935	\$ -	\$ -	\$ -	\$ 10,935
Restricted for:					
Debt Service 2019	\$ -	\$ 678,365	\$ -	\$ -	\$ 678,365
Capital Projects - Series 2019	\$ -	\$ -	\$ 0	\$ -	\$ 0
Unassigned	\$ 565,183	\$ -	\$ -	\$ 50,597	\$ 615,780
<b>Total Fund Balances</b>	<b>\$ 576,118</b>	<b>\$ 678,365</b>	<b>\$ 0</b>	<b>\$ 50,597</b>	<b>\$ 1,305,080</b>
<b>Total Liabilities &amp; Fund Balance</b>	<b>\$ 1,006,831</b>	<b>\$ 678,365</b>	<b>\$ 0</b>	<b>\$ 50,597</b>	<b>\$ 1,735,793</b>



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

	Adopted Budget	Prorated Budget Thru 12/31/23	Actual Thru 12/31/23	Variance
<b>Revenues:</b>				
Assessments	\$ 446,207	\$ 439,649	\$ 439,649	\$ -
<b>Total Revenues</b>	<b>\$ 446,207</b>	<b>\$ 439,649</b>	<b>\$ 439,649</b>	<b>\$ -</b>
<b>Expenditures:</b>				
<b><u>General &amp; Administrative:</u></b>				
Supervisor Fees	\$ 12,000	\$ 3,000	\$ 1,200	\$ 1,800
Engineering	\$ 20,000	\$ 5,000	\$ 110	\$ 4,890
Attorney	\$ 25,000	\$ 6,250	\$ 3,655	\$ 2,595
Annual Audit	\$ 4,800	\$ -	\$ -	\$ -
Assessment Administration	\$ 5,000	\$ 5,000	\$ 5,000	\$ -
Arbitrage	\$ 450	\$ -	\$ -	\$ -
Dissemination	\$ 5,000	\$ 1,250	\$ 1,250	\$ (0)
Trustee Fees	\$ 4,337	\$ 2,478	\$ 2,478	\$ -
Management Fees	\$ 40,124	\$ 10,031	\$ 10,031	\$ 0
Information Technology	\$ 1,800	\$ 450	\$ 450	\$ -
Website Administration	\$ 1,200	\$ 300	\$ 300	\$ -
Postage & Delivery	\$ 900	\$ 225	\$ 49	\$ 176
Insurance	\$ 6,586	\$ 6,586	\$ 6,197	\$ 389
Copies	\$ 500	\$ 125	\$ 13	\$ 112
Legal Advertising	\$ 3,000	\$ 750	\$ 636	\$ 114
Other Current Charges	\$ 1,000	\$ 250	\$ 117	\$ 133
Office Supplies	\$ 350	\$ 88	\$ 1	\$ 87
Dues, Licenses & Subscriptions	\$ 175	\$ 175	\$ 175	\$ -
<b>Subtotal General &amp; Administrative</b>	<b>\$ 132,222</b>	<b>\$ 41,958</b>	<b>\$ 31,662</b>	<b>\$ 10,296</b>

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

	Adopted Budget	Prorated Budget Thru 12/31/23	Actual Thru 12/31/23	Variance
<b><i>Operations &amp; Maintenance</i></b>				
<b>Field Services</b>				
Property Insurance	\$ 13,886	\$ 13,886	\$ 14,264	\$ (378)
Field Management	\$ 15,900	\$ 3,975	\$ 3,975	\$ -
Landscape Maintenance	\$ 45,800	\$ 11,450	\$ 10,201	\$ 1,249
Landscape Replacement	\$ 15,000	\$ 3,750	\$ -	\$ 3,750
Streetlights	\$ 38,473	\$ 9,618	\$ 8,777	\$ 841
Electric	\$ 5,000	\$ 1,250	\$ 213	\$ 1,037
Water & Sewer	\$ 3,500	\$ 875	\$ 308	\$ 567
Sidewalk & Asphalt Maintenance	\$ 2,500	\$ 625	\$ -	\$ 625
Irrigation Repairs	\$ 7,500	\$ 1,875	\$ 231	\$ 1,644
General Repairs & Maintenance	\$ 10,000	\$ 2,500	\$ 1,538	\$ 962
Contingency	\$ 7,500	\$ 1,875	\$ -	\$ 1,875
<b>Subtotal Field Expenditures</b>	<b>\$ 165,059</b>	<b>\$ 51,679</b>	<b>\$ 39,508</b>	<b>\$ 12,171</b>
<b>Amenity Expenditures</b>				
Amenity - Electric	\$ 6,000	\$ 1,500	\$ 2,420	\$ (920)
Amenity - Water	\$ 6,000	\$ 1,500	\$ 1,295	\$ 205
Playground Lease	\$ 19,512	\$ 4,878	\$ 4,878	\$ 0
Internet	\$ 2,000	\$ 500	\$ 470	\$ 30
Pest Control	\$ 600	\$ 150	\$ -	\$ 150
Janitorial Service	\$ 15,300	\$ 3,825	\$ 3,195	\$ 630
Security Services	\$ 32,000	\$ 8,000	\$ 8,347	\$ (347)
Pool Maintenance	\$ 19,800	\$ 4,950	\$ 5,760	\$ (810)
Amenity Repairs & Maintenance	\$ 10,000	\$ 2,500	\$ 2,698	\$ (198)
Pool Permit	\$ -	\$ -	\$ -	\$ -
Amenity Access Management	\$ 5,250	\$ 1,313	\$ 1,313	\$ -
Contingency	\$ 8,500	\$ 2,125	\$ -	\$ 2,125
<b>Subtotal Amenity Expenditures</b>	<b>\$ 124,962</b>	<b>\$ 31,241</b>	<b>\$ 30,376</b>	<b>\$ 865</b>
<b>Total Expenditures</b>	<b>\$ 422,244</b>	<b>\$ 124,878</b>	<b>\$ 101,546</b>	<b>\$ 23,331</b>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<b>\$ 23,963</b>		<b>\$ 338,103</b>	
<b><i>Other Financing Sources/(Uses):</i></b>				
Transfer In/(Out) - Capital Reserves	\$ (23,963)	\$ -	\$ -	\$ -
<b>Total Other Financing Sources/(Uses)</b>	<b>\$ (23,963)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Net Change in Fund Balance</b>	<b>\$ 0</b>		<b>\$ 338,103</b>	
<b>Fund Balance - Beginning</b>	<b>\$ -</b>		<b>\$ 238,015</b>	
<b>Fund Balance - Ending</b>	<b>\$ 0</b>		<b>\$ 576,118</b>	

**Lucerne Park**  
**Community Development District**  
**Debt Service Fund Series 2019**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**For The Period Ending December 31, 2023**

	Adopted Budget	Prorated Budget Thru 12/31/23	Actual Thru 12/31/23	Variance
<b>Revenues:</b>				
Assessments	\$ 419,524	\$ 413,357	\$ 413,357	\$ -
Interest	\$ -	\$ -	\$ 4,438	\$ 4,438
<b>Total Revenues</b>	<b>\$ 419,524</b>	<b>\$ 413,357</b>	<b>\$ 417,795</b>	<b>\$ 4,438</b>
<b>Expenditures:</b>				
Interest - 11/1	\$ 147,172	\$ 147,172	\$ 147,172	\$ -
Principal - 5/1	\$ 125,000	\$ -	\$ -	\$ -
Interest - 5/1	\$ 147,172	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	<b>\$ 419,344</b>	<b>\$ 147,172</b>	<b>\$ 147,172</b>	<b>\$ -</b>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<b>\$ 180</b>		<b>\$ 270,623</b>	
<b>Fund Balance - Beginning</b>	<b>\$ 194,881</b>		<b>\$ 407,742</b>	
<b>Fund Balance - Ending</b>	<b>\$ 195,061</b>		<b>\$ 678,365</b>	

**Lucerne Park**  
**Community Development District**  
**Capital Projects Fund Series 2019**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**For The Period Ending December 31, 2023**

	Adopted Budget	Prorated Budget Thru 12/31/23	Actual Thru 12/31/23	Variance
<b>Revenues</b>				
Interest	\$ -	\$ -	\$ -	\$ -
<b>Total Revenues</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Expenditures:</b>				
Contingency	\$ -	\$ -	\$ -	\$ -
<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>\$ -</b>	<b>\$ -</b>
<b>Other Financing Sources/(Uses)</b>				
Transfer In/(Out)	\$ -	\$ -	\$ -	\$ -
<b>Total Other Financing Sources (Uses)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Net Change in Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Fund Balance - Beginning</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>Fund Balance - Ending</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 0</b>	<b>\$ 0</b>

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

	Adopted Budget	Prorated Budget Thru 12/31/23	Actual Thru 12/31/23	Variance
<b>Revenues</b>				
Interest	\$ -	\$ -	\$ 612	\$ 612
<b>Total Revenues</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 612</b>	<b>\$ 612</b>
<b>Expenditures:</b>				
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Other Current Charge	\$ -	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<b>\$ -</b>		<b>\$ 612</b>	
<b>Other Financing Sources/(Uses)</b>				
Transfer In/(Out)	\$ 23,963	\$ -	\$ -	\$ -
<b>Total Other Financing Sources (Uses)</b>	<b>\$ 23,963</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Net Change in Fund Balance</b>	<b>\$ 23,963</b>		<b>\$ 612</b>	
<b>Fund Balance - Beginning</b>	<b>\$ 70,000</b>		<b>\$ 49,985</b>	
<b>Fund Balance - Ending</b>	<b>\$ 93,963</b>		<b>\$ 50,597</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	\$ -	\$ 3,914	\$ 435,736	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 439,649
<b>Total Revenues</b>	<b>\$ -</b>	<b>\$ 3,914</b>	<b>\$ 435,736</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 439,649</b>
<b>Expenditures:</b>													
<b>General &amp; Administrative:</b>													
Supervisor Fees	\$ 600	\$ 800	\$ (200)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,200
Engineering	\$ 55	\$ 55	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 110
Attorney	\$ 1,215	\$ 2,190	\$ 250	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,655
Annual Audit	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Assessment Administration	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000
Arbitrage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Dissemination	\$ 417	\$ 417	\$ 417	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,250
Trustee Fees	\$ 2,478	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,478
Management Fees	\$ 3,344	\$ 3,344	\$ 3,344	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,031
Information Technology	\$ 150	\$ 150	\$ 150	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 450
Website Administration	\$ 100	\$ 100	\$ 100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 300
Postage & Delivery	\$ 37	\$ 9	\$ 4	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 49
Insurance	\$ 6,197	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,197
Copies	\$ -	\$ 2	\$ 11	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13
Legal Advertising	\$ 393	\$ 243	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 636
Other Current Charges	\$ 39	\$ 39	\$ 39	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 117
Office Supplies	\$ 0	\$ 0	\$ 0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1
Dues, Licenses & Subscriptions	\$ 175	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 175
<b>Subtotal General &amp; Administrative</b>	<b>\$ 20,199</b>	<b>\$ 7,348</b>	<b>\$ 4,114</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 31,662</b>

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

	Oct	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sept	Total
<b>Operations &amp; Maintenance</b>													
<b>Field Services</b>													
Property Insurance	\$ 14,264	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 14,264
Field Management	\$ 1,325	\$ 1,325	\$ 1,325	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,975
Landscape Maintenance	\$ 3,400	\$ 3,400	\$ 3,400	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,201
Landscape Replacement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Streetlights	\$ 2,926	\$ 2,926	\$ 2,926	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,777
Electric	\$ 76	\$ 68	\$ 69	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 213
Water & Sewer	\$ 131	\$ 101	\$ 76	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 308
Sidewalk & Asphalt Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Irrigation Repairs	\$ 131	\$ 101	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 231
General Repairs & Maintenance	\$ -	\$ 1,538	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,538
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Subtotal Field Expenditures</b>	<b>\$ 22,253</b>	<b>\$ 9,459</b>	<b>\$ 7,796</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 39,508</b>
<b>Amenity Expenditures</b>													
Amenity - Electric	\$ 870	\$ 826	\$ 725	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,420
Amenity - Water	\$ 395	\$ 437	\$ 463	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,295
Playground Lease	\$ 1,626	\$ 1,626	\$ 1,626	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,878
Internet	\$ 157	\$ 157	\$ 157	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 470
Pest Control	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Janitorial Service	\$ 720	\$ 1,210	\$ 1,265	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,195
Security Services	\$ 2,953	\$ 2,469	\$ 2,925	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,347
Pool Maintenance	\$ 1,650	\$ 2,230	\$ 1,880	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,760
Amenity Repairs & Maintenance	\$ 2,249	\$ 285	\$ 165	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,698
Pool Permit	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Amenity Access Management	\$ 438	\$ 438	\$ 438	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,313
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Subtotal Amenity Expenditures</b>	<b>\$ 11,057</b>	<b>\$ 9,677</b>	<b>\$ 9,642</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 30,376</b>
<b>Total Expenditures</b>	<b>\$ 53,509</b>	<b>\$ 26,485</b>	<b>\$ 21,553</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 101,546</b>
<b>Excess Revenues (Expenditures)</b>	<b>\$ (53,509)</b>	<b>\$ (22,571)</b>	<b>\$ 414,183</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 338,103</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>\$ (53,509)</b>	<b>\$ (22,571)</b>	<b>\$ 414,183</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 338,103</b>

**Lucerne Park**  
**Community Development District**  
**Long Term Debt Summary**

<b>SERIES 2019, SPECIAL ASSESSMENT REVENUE BONDS</b>	
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)
<b>CURRENT BONDS OUTSTANDING</b>	<b>\$6,385,000</b>



**Lucerne Park**  
**Community Development District**  
**Special Assessment Receipts**  
**Fiscal Year 2024**

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**

Date	Distribution	Gross Amount	Commissions	Discount/Penalty	Interest	Net Receipts	Series 2019 Debt		Total
							O&M Portion	Service	
							51.54%	48.46%	100.00%
11/14/23	10/1-10/31/23	\$2,690.45	(\$107.63)	(\$51.66)	\$0.00	\$2,531.16	\$1,304.59	\$1,226.57	\$2,531.16
11/17/23	11/1-11/5/23	\$2,690.45	(\$107.62)	(\$51.66)	\$0.00	\$2,531.17	\$1,304.60	\$1,226.57	\$2,531.17
11/24/23	11/6-11/12/23	\$2,690.45	(\$107.62)	(\$51.66)	\$0.00	\$2,531.17	\$1,304.60	\$1,226.57	\$2,531.17
12/08/23	11/3-11/22/23	\$13,452.25	(\$538.07)	(\$258.28)	\$0.00	\$12,655.90	\$6,523.00	\$6,132.90	\$12,655.90
12/21/23	11/23-11/30/23	\$879,777.15	(\$35,191.19)	(\$16,891.72)	\$0.00	\$827,694.24	\$426,603.48	\$401,090.76	\$827,694.24
12/29/23	12/1-12/15/23	\$5,380.90	(\$215.25)	(\$103.31)	\$0.00	\$5,062.34	\$2,609.19	\$2,453.15	\$5,062.34
<b>TOTAL</b>		<b>\$ 906,681.65</b>	<b>\$ (36,267.38)</b>	<b>\$ (17,408.29)</b>	<b>\$ -</b>	<b>\$ 853,005.98</b>	<b>\$ 439,649.46</b>	<b>\$ 413,356.52</b>	<b>\$ 853,005.98</b>

<b>99%</b>	<b>Net Percent Collected</b>
<b>\$12,727.02</b>	<b>Balance Remaining to Collect</b>