

*Lucerne Park  
Community Development District*

*Agenda*

*September 19, 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

September 12, 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, September 19, 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 June 20, 2024 Board of Supervisors Meeting
4. Organizational Matters
  - A. Acceptance of Resignation of Jessica Kowalski
  - B. Appointment of Individual to Fulfill the Board Vacancy of Seat No. 4 with Term Ending November 2026
  - C. Administration of Oath of Office to Newly Appointed Supervisor
  - D. Consideration of Resolution 2024-09 Electing Officers
5. Consideration of Special Warranty Deed
6. Consideration of Agreement with the City of Winter Haven for City Exercise of Traffic Control Jurisdiction
7. Consideration of Fiscal Year 2024 Audit Services Engagement Letter
8. Staff Reports
  - A. Attorney
  - B. Engineer

C. Field Manager's Report

- i. Consideration of Janitorial Maintenance Services 2024/2025 Renewal
- ii. Consideration of Pool Maintenance Services 2024/2025 Renewal
- iii. Consideration of Landscape Maintenance Agreement 2024/2025 Renewal

CI. District Manager's Report

- i. Approval of Check Register(s)
- ii. Balance Sheet & Income Statement

9. Other Business

10. Supervisors Requests

11. 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, **June 20, 2024** 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  
Jessica Kowalski  
Emily Cassidy  
Justin Brock *by Zoom*

Chair  
Vice Chair  
Assistant Secretary  
Assistant Secretary

Also present were:

Tricia Adams  
Meredith Hammock  
Savannah Hancock  
Chace Arrington  
Rey Malave  
Marshall Tindall

District Manager, GMS  
District Counsel, Kilinski Van Wyk  
District Counsel, Kilinski Van Wyk  
District Engineer  
District Engineer  
Field Services, GMS

**FIRST ORDER OF BUSINESS**

**Roll Call**

Ms. Adams called the meeting to order. Three Board members were present constituting a quorum. Supervisor Brock attended by Zoom.

**SECOND ORDER OF BUSINESS**

**Public Comment Period**

Resident (Lopez) commented on a pipe sitting on Cambridge Dr. and easements and grandfathering in not being allowed.

Resident (Diane Macecsko, 884 Cambridge Dr.) commented on parking/red zones. Follow up on traffic study/speeding. Commented that dog stations are overflowing. Asked if cameras are working at pool. Commented that they should make entrances look happier and more welcoming.

Resident (Joan Griffin, 913 Cambridge) commented on irrigation water/filthy reclaimed water clogging up sprinkler heads. Water pressure up and down.

**THIRD ORDER OF BUSINESS**

**Approval of Minutes of the April 18, 2024 Board of Supervisors Meeting**

Ms. Adams presented the minutes from the April 18, 2024 Board of Supervisors meeting. The meeting minutes have been reviewed by District Counsel as well as by District Manager.

On MOTION by Ms. Kowalski, seconded by Ms. Henley, with all in favor, the Minutes from the April 18, 2024 Board of Supervisors Meeting, were approved.

**FOURTH ORDER OF BUSINESS**

**Public Hearing**

Ms. Adams stated there is a public hearing today to adopt the FY2025 budget. She asked for a motion to open the public hearing.

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

**A. Consideration of Resolution 2024-07 Adopting the District’s Fiscal Year 2025 Budget and Appropriating Funds**

Ms. Adams noted Resolution 2024-07 approves the proposed budget for FY2025 starting October 1, 2024 and ending September 30, 2025. The budget was provided to the City of Winter Haven and Polk County prior to the public hearing. The public hearing was noticed in the paper. The proposed budget has been posted on the District’s website. This budget has not substantively changed since the proposed budget was approved a couple of months ago. The proposed assessment level is the same as the current year. She reviewed the proposed budget. There are 346 units and total gross amount per unit for O&M fees is \$1,386.69.

Ms. Adams noted unless there is any discussion by Board members, it can be opened up for public comment related to the FY2025 budget adoption.

Resident commented on discount collection 7% and that is added in. If there is a discount, why is it added in? Ms. Adams noted Polk Co. tax collector offers a 4% discount to property

owners to pay their tax bill at the earliest possible time. The gross amount includes the discount but the net amount does not include that discount.

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.

Ms. Adams stated Board members have already been walked through what this resolution will accomplish and attached to the resolution is the proposed budget as an exhibit. She asked for a motion to adopt Resolution 2024-07.

On MOTION by Ms. Kowalski, seconded by Ms. Henley, with all in favor, Resolution 2024-07 Adopting the District’s Fiscal Year 2025 Budget and Appropriating Funds, was approved.

**B. Consideration of Resolution 2024-08 Imposing Special Assessments and Certifying an Assessment Roll**

Ms. Adams stated now that Board members have adopted a budget, they are required to fund it. The proposed way of funding the budget is in Resolution 2024-08. Attached to the resolution is a copy of the proposed budget which will be converted to the budget. Also attached to the resolution is a copy of the tax roll so that all of the properties 346 units can be seen and how the O&M fee is aggregated. O&M fees are being imposed. The debt services fees were imposed at the time the bond was issued. This resolution authorizes collection of those fees.

On MOTION by Ms. Kowalski seconded by Ms. Henley, with all in favor, Resolution 2024-08 Imposing Special Assessments and Certifying an Assessment Roll, was approved.

**FIFTH ORDER OF BUSINESS**

**Presentation of Fiscal Year 2023 Financial Audit Report**

Ms. Adams stated CDD’s are required to undergo an annual independent audit of the District’s finances. This is for FY2023 and is a clean audit. The audit is required to be filed with the State of Florida by June 30<sup>th</sup> each fiscal year.



On MOTION by Ms. Henley seconded by Ms. Kowalski, with all in favor, the Fiscal Year 2023 Financial Audit Report, was accepted.

**SIXTH ORDER OF BUSINESS**

**Presentation of Series 2019 Arbitrage Rebate Report**

Ms. Adams stated the tax-exempt bonds are regulated by the IRS and the IRS requires that they do not earn more interest than what they are paying. No rebate liability exists.

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

**SEVENTH ORDER OF BUSINESS**

**Staff Reports**

**A. Attorney**

Ms. Hammock stated she is working with the city attorney to get an agreement for traffic enforcement and will follow up with them to keep that moving. As far as easements, easements are a legal right on your private property in favor of the District. The reason for the variance policy is as communities are built out, they sometimes don't know when an actual fence or private improvement is installed on an easement until there is an issue. With the variance policy, the Board's intention was to get ahead of that issue. Ms. Adams noted the District has not asked staff to take any action to identify encroachments or escalate the situation in any way and having the policy in place does not change the legal rights of the District nor the legal rights of the homeowners. The policy is a mechanism to communicate with the HOA. There have been no changes to what can happen with an encroachment before or after the policy. If an encroachment is brought to the attention of the District, that situation is documented and presented to the Board for the Board to make a determination based on recommendation from staff.

**B. Engineer**

**i. Presentation of Stormwater Inspection Report**

Mr. Malave stated a report is required by the Bond Indenture. The engineer is to provide an inspection report of all the facilities of the District to ensure they are in working order and being maintained and operated as required. The report was done on May 13<sup>th</sup> and submitted to staff and to the District pointing out the largest issue being the stormwater ponds that are geared towards a permit with the water management district and ensuring they are maintaining and operating them.

The report provides a couple of areas that need some extra work and staff is working through remediating these. As part of their requirement a letter has been submitted to the District which provides in accordance with the Indenture for the CDD bonds, they believe they have inspected and the system is working adequately and the District provides an O&M budget sufficient for the operation of these facilities. He submitted their letter related to the report for approval.

On MOTION by Ms. Henley seconded by Ms. Kowalski, with all in favor, the Stormwater Inspection Report, was approved.

**ii. Presentation of Annual Engineer's Report – Series 2019**

This item was not discussed.

**C. Field Managers Report**

Mr. Tindall presented the Field Managers Report. Mr. Tindall addressed the public comments from the beginning of the meeting. He noted there is a reclaimed pipe sitting in the gutter along the West entrance. It should be tied to city work. A hydrant was added on the East side of Cambridge at the roundabout the reclaimed. He called for information but they did not get back to him. He noted if they don't respond and give him any information, he will get it out of there. He has not seen the dog stations overflowing on his site visits but will review with the landscaper. He noted the CDD does not have any control over the supply of that line for irrigation water. Any reclaim is subject to the city's cut offs. He will review with the city. The reclaimed water is provided by the City of Winter Haven Utility Department. It is not a CDD matter. Mr. Tindall noted if the Board is interested, he can get prices from the landscaper on annuals for the entrances.

**D. District Manager's Report**

Ms. Adams noted the District has budgeted for a security guard to be at the amenity center for peak use hours to promote compliance with the amenity policies, access control issues, restricting any glass/dangerous items, and restricting rough housing. She noted she is not aware of any security system failures but will follow up with Ms. Macecsko on that. She noted they can do anything property owners want to do but there is a price tag that comes with it. The District has adopted parking & towing rules and those were sent via electronic mail to the residents.

**i. Approval of Check Register**

Ms. Adams presented the check register from April 6, 2024 through June 6, 2024 totaling \$53,474.38 for items noted out of the General Fund. A detailed summary follows the register.

On MOTION by Ms. Kowalski seconded by Ms. Henley, with all in favor, the Check Register totaling \$53,474.38, was approved.

**ii. Balance Sheet and Income Statement**

Ms. Adams noted the unaudited financials are included in the agenda packet. The combined balance sheet through 04/30/2024 is on page 134 of the agenda. No action is required.

**iii. Adoption of District Goals and Objectives**

Ms. Adams stated a new law was implemented that impacts CDD’s, Special Districts Performance Measures and Standards. CDD’s annually must adopt performance goals and a way to measure those goals. Exhibit A is an actual goals, objectives and annual reporting form. These must be adopted prior to the next Fiscal Year. She recommended the District adopt these performance measures today to be in compliance with Florida Statutes.

On MOTION by Ms. Kowalski seconded by Ms. Henley, with all in favor, the Adoption of District Goals and Objectives, was approved.

**iv. Review of Fiscal Year 2025 Meeting Schedule**

Ms. Adams proposed the District meet the third Thursday of each month at Holiday Inn, Winter Haven at 9:30 a.m.

On MOTION by Ms. Henley seconded by Ms. Kowalski, with all in favor, the Fiscal Year 2025 Meeting Schedule, was approved.

**EIGHTH ORDER OF BUSINESS**

**Other Business**

There being no comments, the next item followed.

**NINTH ORDER OF BUSINESS**

**Supervisors Requests**

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

**TENTH 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

# SECTION IV

# SECTION A

**From:** Jessica Kowalski Jessica@berryusa.com 

**Subject:** Resignation

**Date:** June 24, 2024 at 11:35 AM

**To:** Jillian Burns jburns@gmscfl.com, Tricia Adams tadams@gmscfl.com

**Cc:** Samantha Ham sham@gmscfl.com, Brittany Brookes bbrookes@gmscfl.com, meredith@cddl原因ers.com

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JK

Good morning,

I resign from the below CDD Boards effective immediately:

Eden Hills CDD  
Forest Lake CDD  
Hamilton Bluff CDD  
Pollard Road CDD  
Highland Meadows West CDD  
Lucerne Park CDD  
Scenic Highway CDD

Thank you,  
Jessica Kowalski  
Executive Assistant to Jack Berry  
P.O. Box 749  
Winter Haven, FL 33880  
Office: (863)508-1060  
Cell: (631)848-1438



**THE INFORMATION CONTAINED HEREIN IS CONFIDENTIAL. IF YOU ARE NOT THE INTENDED RECIPIENT, PLEASE SO NOTIFY THE SENDER AND DISREGARD THIS MESSAGE. IN ANY EVENT, ANY IMPROPER DISSEMINATION OF THIS INFORMATION TO ANY UNAUTHORIZED PERSON OR ENTITY IS STRICTLY PROHIBITED.**

# SECTION D



**RESOLUTION 2024-09**

**A RESOLUTION ELECTING THE OFFICERS OF THE LUCERNE PARK COMMUNITY DEVELOPMENT DISTRICT, POLK COUNTY, FLORIDA.**

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

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

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

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

- Chairperson \_\_\_\_\_
- Vice Chairperson \_\_\_\_\_
- Secretary \_\_\_\_\_
- Assistant Secretary \_\_\_\_\_
- Assistant Secretary \_\_\_\_\_
- Assistant Secretary \_\_\_\_\_
- Assistant Secretary \_\_\_\_\_
- Treasurer \_\_\_\_\_
- Assistant Treasurer \_\_\_\_\_
- Assistant Treasurer \_\_\_\_\_

**PASSED AND ADOPTED** this 19th day of September 2024.

ATTEST:

**LUCERNE PARK  
COMMUNITY  
DEVELOPMENT DISTRICT**

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

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

# SECTION V

PREPARED BY AND RETURN TO:

Lauren Gentry, Esquire  
Kilinski | Van Wyk, PLLC  
517 E. College Avenue  
Tallahassee, Florida 32301

Parcel ID No.  
26-28-02-522103-003510

## SPECIAL WARRANTY DEED

THIS SPECIAL WARRANTY DEED is executed as of this \_\_ day of September 2024, by \_\_\_\_\_, a Florida limited liability company, with a mailing address of \_\_\_\_\_, (hereinafter called the “grantor”), in favor of **LUCERNE PARK COMMUNITY DEVELOPMENT DISTRICT**, a local unit of special-purpose government, with a mailing address of c/o Governmental Management Services, 219 E. Livingston Street, Orlando, FL 32801 (hereinafter called the “grantee”).

[Wherever used herein, the terms “grantor” and “grantee” shall include the singular and plural, heirs, legal representatives, successors and assigns of individuals, and the successors and assigns of corporations, as the context requires.]

### WITNESSETH:

That the grantor, for and in consideration of the sum of \$10.00 and other valuable considerations, receipt whereof is hereby acknowledged, hereby grants, bargains, sells, aliens, remises, releases, conveys and confirms unto the grantee, all that certain land situate in Polk County, Florida, more particularly described as:

**Those certain streets, roads and rights-of-way depicted as Tract E on the Plat of *Lucerne Park Reserve* recorded at Plat Book 176, Page 43 of the Public Records of Polk County, Florida.**

Subject to restrictions, covenants, conditions and easements, of record; however, reference hereto shall not be deemed to reimpose same.

TOGETHER with all the tenements, hereditaments and appurtenances thereto belonging or in anywise appertaining.

TO HAVE AND TO HOLD, the same in fee simple forever.

AND the grantor hereby covenants with said grantee that the grantor is lawfully seized of said land in fee simple; that the grantor has good right and lawful authority to sell and convey said land; and hereby warrants the title to said land and will defend the same against the lawful claims of all persons or entities whomsoever claiming by, through or under grantor.

**Note to Recorder:** This deed conveys unencumbered property to a local unit of special-purpose government for no taxable consideration. Accordingly, pursuant to Rule 12B-4.014, F.A.C., only minimal documentary stamp tax is being paid hereon.

Grantor represents that grantor has complied with the requirements of Section 196.295, Florida Statutes.

### **GRANT OF EASEMENTS**

AND FURTHER WITNESS THAT GRANTOR, for good and valuable consideration to it in hand paid by Grantee, the receipt and sufficiency whereof are hereby acknowledged, hereby further remises, releases and quit-claims to Grantee forever, the following non-exclusive, perpetual easement rights which the Grantor has, if any, as more particularly described below (“**Easements**”):

**Those certain Drainage and Access for Maintenance Easements as identified on the Plat of *Lucerne Park Reserve* recorded at Plat Book 176, Page 43, of the Public Records of Polk County, Florida.**

**And with respect to the foregoing, the rights of ingress and egress over, across, upon, and through the Easement Areas, as well as rights of installing, constructing, operating, maintaining, repairing and replacing utilities, stormwater, landscaping, irrigation, wetland and/or other District improvements that comprise the District’s capital improvement plan.**

TO HAVE AND TO HOLD the same forever, subject to taxes for the year hereof and subsequent years, as applicable, and all easements, restrictions, reservations, conditions, covenants, limitations and agreements of record. This reference to such matters of record shall not operate to re-impose the same. Grantor agrees and covenants that it has not and shall not grant or exercise any rights that are materially inconsistent with, or which materially interfere with, the rights herein granted to the District.

*[Signature pages follow]*

**IN WITNESS WHEREOF**, the Parties have caused this Special Warranty Deed to be executed as of the day and year first written above.

**GRANTOR:**

Signed, sealed and delivered  
in the presence of:

**LUCERNE PARK DEVELOPMENT, LLC**,  
a Florida limited liability company

By: **ATLANTICBLUE CAPITAL, LLC**,  
a Florida limited liability company  
Its Manager

\_\_\_\_\_  
Print Name: \_\_\_\_\_  
Address:  
2300 N. Scenic Hwy, ML 50  
Lake Wales, FL 33898

By: \_\_\_\_\_  
John D. Alexander, Manager

Address:  
2300 N. Scenic Hwy, ML 50  
Lake Wales, FL 33898

\_\_\_\_\_  
Print Name: \_\_\_\_\_  
Address:  
2300 N. Scenic Hwy, ML 50  
Lake Wales, FL 33898

STATE OF FLORIDA  
COUNTY OF \_\_\_\_\_

SWORN TO AND SUBSCRIBED before me by means of  physical presence or  online notarization this \_\_\_\_ day of September 2024 by John D. Alexander, as Manager of AtlanticBlue Capital, LLC, a Florida limited liability company, on behalf of company.

[notary seal]

\_\_\_\_\_  
(Official Notary Signature)  
Name: \_\_\_\_\_  
Personally Known \_\_\_\_\_  
OR Produced Identification \_\_\_\_\_  
Type of Identification \_\_\_\_\_

**ACCEPTANCE BY GRANTEE**

By execution of this Special Warranty Deed, Grantee does hereby accept this conveyance, subject to the foregoing covenants, conditions, and restrictions, and agrees that it and the Property are subject to all matters hereinabove set forth. Grantee further agrees to comply with all terms, covenants, conditions, and restrictions provided in this Special Warranty Deed.

Dated this \_\_\_\_ day of September 2024.

Signed, sealed and delivered  
in the presence of:

Witnesses:

**LUCERNE PARK COMMUNITY  
DEVELOPMENT DISTRICT**, a local unit of  
special-purpose government established under  
Chapter 190 of the Florida Statutes

\_\_\_\_\_  
Name: \_\_\_\_\_  
Address: \_\_\_\_\_  
\_\_\_\_\_

By: \_\_\_\_\_  
Chairman, Board of Supervisors  
Address: \_\_\_\_\_  
\_\_\_\_\_

\_\_\_\_\_  
Name: \_\_\_\_\_  
Address: \_\_\_\_\_  
\_\_\_\_\_

STATE OF FLORIDA  
COUNTY OF POLK

The foregoing instrument was acknowledged before me by means of  physical presence or  online notarization this \_\_\_\_ day of September 2024, by Bobbie Henley, as Chairman of the Board of Supervisors of the Lucerne Park Community Development District.

[notary seal]

\_\_\_\_\_  
(Official Notary Signature)  
Name: \_\_\_\_\_  
Personally Known \_\_\_\_\_  
OR Produced Identification \_\_\_\_\_  
Type of Identification \_\_\_\_\_

# SECTION VI

**AGREEMENT BETWEEN THE CITY OF WINTER HAVEN AND THE LUCERNE  
PARK COMMUNITY DEVELOPMENT DISTRICT FOR CITY EXERCISE OF  
TRAFFIC CONTROL JURISDICTION**

**THIS AGREEMENT (“Agreement”)** is made and entered into by and between **the CITY OF WINTER HAVEN**, a Florida municipal corporation acting by and through its City Commissioners (hereinafter referred to as “**CITY**”), and **LUCERNE PARK COMMUNITY DEVELOPMENT DISTRICT**, a local unit of special purpose government established pursuant to City Commission of the City of Winter Haven Ordinance No. O-18-50, acting by and through its Board of Supervisors (hereinafter referred to as the “**CDD**”).

**WITNESSETH**

**WHEREAS**, the CDD is a local unit of special-purpose government, and an independent special district of the State of Florida, created under and pursuant to Chapter 190, Florida Statutes; and

**WHEREAS**, the CDD is the owner of certain roads lying entirely within the CDD boundaries (the “**Roads**”); and

**WHEREAS**, the CDD desires for the CITY to exercise jurisdiction for traffic control over the Roads within the CDD; and

**WHEREAS**, Section 316.006(2)(b), *Florida Statutes*, provides that the CITY may exercise jurisdiction over roads owned or controlled by the CDD (as a special district of the State of Florida) located in the incorporated area within the CITY boundaries if the CITY and the CDD provide, by an approved written agreement, that the CITY has traffic control jurisdiction over the roads encompassed by such agreement; and

**WHEREAS**, the CDD is located within the incorporated area of the City of Winter Haven, and the Roads within the communities of the CDD are owned or controlled by the CDD; and

**WHEREAS**, the CDD has experienced numerous traffic control problems such as motorists’ failure to obey traffic regulations; and

**WHEREAS**, the CITY has consulted with the Chief of the Winter Haven Police Department regarding traffic control and enforcement within the CDD pursuant to the terms of this Agreement.

**NOW, THEREFORE**, in consideration of the premises set forth herein above the terms of which are incorporated herein the mutual promises hereinafter set forth the sufficiency and adequacy of which are hereby acknowledged the parties hereto intending to be legally bound hereby agree as follows:

**1. Recitals.** The above recitals are true and correct, and are incorporated herein by reference and form a material part of this Agreement.



**2. Traffic Control.** The CITY will exercise traffic control jurisdiction which regulates, warns, or guides traffic over the Roads within the CDD known as Lucerne Park that are located within the municipal limits of the CITY.

**3. Enforcement.** The CITY and the CDD understand and acknowledge that traffic control and enforcement shall be accomplished by the Chief of the Winter Haven Police Department (hereinafter referred to as “**Chief**”) under terms and conditions consistent with the level of service provided by the Chief in similar geographic areas of the City of Winter Haven, Florida.

**4. Jurisdictional Authority.** The exercise of jurisdiction provided for herein shall be in addition to jurisdictional authority presently exercised by the CITY, if any, under the law and nothing in this Agreement shall be construed to limit or remove any such jurisdictional authority, if any. Similarly, nothing herein shall be construed to obligate the CITY in any way beyond said traffic control and enforcement.

**5. Supervision.** The planning, scheduling, organization, direction, and supervision of law enforcement officers in all matters incidental to the delivery of traffic control or enforcement shall be solely determined by and at the discretion of the Chief.

**6. Disbursement of Fines and Reimbursement of Costs.** All fines collected from traffic citations issued by the Chief or his officers for violation of traffic laws on the Roads that are located within the City’s municipal limits shall be transferred to the City and/or appropriate governmental entity and disbursed as any other traffic fines collected absent this Agreement consistent with applicable rules, regulations, ordinances, and laws. In the event the CDD requests, and as a result the Chief in fact provides traffic control and enforcement services over the Roads within the CDD at a level greater than those services provided in similar geographic areas of the City of Winter Haven, Florida, the CDD shall reimburse the CITY if deemed necessary by either the CITY or the Chief or both for actual costs attributed to only those additional traffic control and enforcement services provided hereunder.

**7. Signage.** The CDD agrees, at its own expense, to comply with all applicable requirements for signage and traffic control and enforcement as required by Florida law, CITY ordinances, and Florida Department of Transportation standards. Specifically, the CDD agrees to comply with Section 316.0745, *Florida Statutes*, Uniform Signals and Devices and the Manual on Uniform Traffic Control Devices. The CDD agrees to comply with said requirements for all future installations and to maintain all current installations in accordance with said requirements. The CDD agrees to comply with any warrant studies performed by CITY. The CDD agrees, within thirty (30) days of the date of notice from CITY, to remove any multi-way stops or other installations that a study finds not to be warranted. The CDD agrees not to install any new multi-way stop or other installation without prior approval of CITY. The CITY agrees to conduct, if necessary, speed studies on the Roads that are located within the CITY municipal limits to determine the appropriate speed limit to be posted. The CDD shall reimburse the CITY for the actual cost of the speed study and/or the inspection to determine if existing signage meets or exceeds the standards set forth in the Manual of Uniform Traffic Control Devices (“**MUTCD**”). The CDD shall be responsible for installing and maintaining all posted signage.

**8. Term.** This Agreement will be for an initial term of one (1) year and shall be automatically renewed on an annual basis unless otherwise terminated as provided herein.

**9. Termination.** This Agreement may be terminated by either party without cause or liability upon thirty (30) days written notice to the other party. It is explicitly noted that should the Chief request that the CITY terminate this Agreement, the CITY will honor that request pursuant to this paragraph.

**10. Non-Agent Status.** This Agreement shall not be construed to constitute that the CITY and/or the CHIEF, or any of their respective agents, employees, law enforcement officers, or representatives, are agents or employees of the CDD, or vice versa.

**11. Severability.** It is declared to be the intent of the parties hereto that if any section, subsection, sentence, clause, or provision of this Agreement is held invalid the remainder of this Agreement shall be construed as not having contained said section, subsection, sentence, clause, or provision and shall not be affected by such holding.

**12. Entire Agreement.** This Agreement, including all exhibits attached hereto, contains the sole understanding between the parties relating to the matters set forth herein and no modification hereof may be made except by an instrument in writing and executed in the same manner as this Agreement.

**13. Assignment.** This Agreement shall not be assigned, or other responsibilities herein transferred, delegated, or conveyed in any manner, without the express written consent of CITY. The CITY will not provide such written consent prior to consulting with the Chief.

**14. Successors.** This Agreement shall be binding upon the parties their heirs, assigns, and successors in interest.

**15. Notice.** All notices to be given hereunder shall be in writing and sent by certified mail return receipt requested or by recognized overnight courier (such as Federal Express) to the following addresses:

As to City:                      City of Winter Haven  
  Attn: Dale L. Smith, City Manager  
  451 Third Street NW  
  Winter Haven, Florida 33881

Copy to:                         Frederick J. Murphy, Jr., Esquire  
  City Attorney  
  Boswell & Dunlap LLP  
  345 South Central Avenue  
  Bartow, Florida 33830

As to Chief:                     Winter Haven Police Department  
  Attn: Chief Gary Hester

125 North Lake Silver Drive NW  
Winter Haven, Florida 33881

As to District: Lucerne Park Community Development District  
c/o Governmental Management Services – Central Florida, LLC  
219 E. Livingston Street  
Orlando, Florida 32801  
Attn: District Manager

Copy to: Kilinski Van Wyk PLLC  
517 East College Avenue  
Tallahassee, Florida 32301  
Attn: Lucerne Park CDD, District Counsel

**16. Indemnification.** In consideration for making and entering into this Agreement and for other good and valuable consideration the receipt and sufficiency of which is hereby acknowledged and to the fullest extent permitted by law, but as limited by applicable Florida law and the CDD's sovereign immunity, the CDD shall indemnify defend and hold harmless the CITY and/or the CHIEF and all of their respective agents, employees, law enforcement officers, or representatives, from any claim loss damage cost charge or expense including attorneys' fees and costs, arising out of any act, action, neglect, or omission, during the performance of this Agreement or work performed thereunder, whether direct or indirect, and whether or not due to or caused by negligence of the CITY and/or the CHIEF and/or all of their respective agents, employees, law enforcement officers, or representatives, except that CDD will not be liable under this provision for damages arising out of the injury or damage to persons or property directly caused or resulting from the sole negligence, any intentional action or any omission of the CITY and/or CHIEF and/or all of their respective agents, employees, law enforcement officers, or representatives. The CDD's obligation to defend and indemnify shall not be excused because of the CDD's inability to evaluate liability, or because the CDD evaluates liability and determines that the CDD is not liable, or determines that the CITY and/or the CHIEF is solely negligent. Only a final adjudication or judgment finding the CITY or the CHIEF solely negligent shall excuse performance of this provision by the CDD. If a judgment finding the CITY or the CHIEF solely negligent is appealed, and the finding of sole negligence is reversed, the CDD will, to the extent permitted by law, be obligated to indemnify the CITY and the CHIEF for the cost of the appeal(s). The CDD shall pay all costs, including but not limited to attorneys' fees related to this obligation and its enforcement by the CITY or the CHIEF. This provision shall also pertain to any claims brought against the CITY or the CHIEF by any employee of the CDD, subcontractor, or anyone directly or indirectly employed by any of them. The CDD's obligation under this provision shall not be limited in any way to the agreed upon contract price if any as shown in this Agreement or the CDD's limit of or lack of sufficient insurance protection.

Nothing herein is intended to act as a waiver of the CITY's sovereign immunity and/or the limits of liability set forth in Section 768.28, *Florida Statutes*, regardless of whether any such obligations are based in tort, contract, statute, strict liability, and negligence, product liability or otherwise.

Furthermore, nothing herein shall cause or be construed as a waiver of the CDD's sovereign immunity or limitations on liability granted pursuant to Section 768.28, *Florida Statutes*, or other law, and nothing in this Agreement shall inure to the benefit of any third party for the purpose of allowing any claim which could otherwise be barred under the Doctrine of Sovereign Immunity or by operation of law.

**17. Effective Date.** The effective date of this Agreement shall be the date on which the CITY's governing body approves this Agreement.

**18. Counterpart Signature Pages.** To facilitate execution of this Agreement, the parties hereto hereby agree that this Agreement may be executed in as many counterparts as may be required and it shall not be necessary that the signature of, or on behalf of, each party appear on each counterpart; it shall be sufficient that the signature of, or on behalf of, each party appear on one or more of such counterparts. All counterparts shall, when taken collectively, constitute a single agreement.

**IN WITNESS WHEREOF**, the parties have caused these premises to be executed by their duly authorized representatives on this \_\_\_\_\_ day of \_\_\_\_\_, 2024.

ATTEST:

(S E A L)

\_\_\_\_\_  
Vanessa Castillo, City Clerk

**CITY OF WINTER HAVEN**, a Florida  
municipal corporation

By: \_\_\_\_\_  
Nathaniel J. Birdson, Jr., Mayor

APPROVED AS TO LEGAL FORM AND SUFFICIENCY  
BY THE CITY ATTORNEY

\_\_\_\_\_  
Frederick John Murphy, Jr.

*[Signature page to Agreement between the City Of Winter Haven and the Lucerne Park Community Development District for City Exercise of Traffic Control Jurisdiction]*

**LUCERNE PARK COMMUNITY DEVELOPMENT DISTRICT**, a Florida community development district

By: \_\_\_\_\_  
Bobbie Henley  
Chairperson, Board of Supervisors

STATE OF FLORIDA  
COUNTY OF \_\_\_\_\_

SWORN TO AND SUBSCRIBED before me  physical presence or  remote notarization by Bobbie Henley, as Chairperson of the Board of Supervisors of the Lucerne Park Community Development District, who is personally known to me or who produced \_\_\_\_\_ as identification this \_\_\_\_\_ day of \_\_\_\_\_, 2024.

\_\_\_\_\_  
Notary Public  
(Notary Seal)

# SECTION VII



**Grau & Associates**  
CERTIFIED PUBLIC ACCOUNTANTS

951 Yamato Road • Suite 280  
Boca Raton, Florida 33431  
(561) 994-9299 • (800) 299-4728  
Fax (561) 994-5823  
www.graucpa.com

September 9, 2024

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

We are pleased to confirm our understanding of the services we are to provide Lucerne Park Community Development District, City of Winter Haven, Florida (“the District”) for the fiscal year ended September 30, 2024. We will audit the financial statements of the governmental activities and each major fund, including the related notes to the financial statements, which collectively comprise the basic financial statements of Lucerne Park Community Development District as of and for the fiscal year ended September 30, 2024. In addition, we will examine the District’s compliance with the requirements of Section 218.415 Florida Statutes. This letter serves to renew our agreement and establish the terms and fee for the 2024 audit.

Accounting principles generally accepted in the United States of America provide for certain required supplementary information (RSI), such as management’s discussion and analysis (MD&A), to supplement the District’s basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the District’s RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management’s responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

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

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

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

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

#### **Audit Objectives**

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

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

**Examination Objective**

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

**Other Services**

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

**Management Responsibilities**

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

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

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

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

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

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

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



**Audit Procedures—General**

We will audit the financial statements of the governmental activities and each major fund, including but not limited to the general fund, the debt service fund, and the capital projects fund, including the related notes to the financial statements, which collectively comprise the basic financial statements of Lucerne Park Community Development District

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

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

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

**Audit Procedures—Internal Control**

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

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

**Audit Procedures—Compliance**

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

**Engagement Administration, Fees, and Other**

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

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

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

or, alternatively, keep, maintain and meet all applicable requirements for retaining public records pursuant to Florida laws. When such public records are transferred by Grau & Associates, Grau & Associates shall destroy any duplicate public records that are exempt or confidential and exempt from public records disclosure requirements. All records stored electronically must be provided to the District in a format that is compatible with Microsoft Word or Adobe PDF formats.

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

Our fee for these services will not exceed \$3,900 for the September 30, 2024 audit, unless there is a change in activity by the District which results in additional audit work or if additional Bonds are issued. This agreement is automatically renewed each year thereafter subject to the mutual agreement by both parties to all terms and fees. The fee for each annual renewal will be agreed upon separately.

We will complete the audit within prescribed statutory deadlines, with the understanding that your employees will provide information needed to perform the audit on a timely basis. We acknowledge that the District must submit its annual Audit to the Auditor General no later than nine (9) months after the end of the audited fiscal year. Accordingly, for fiscal year ended September 30, 2024, we will deliver a draft audit to the District no later than May 15, 2025 and a final audit report no later than June 15, 2025. All accounting records (including, but not limited to, trial balances, general ledger detail, vendor files, bank and trust statements, minutes, and confirmations) for the fiscal year ended September 30, 2024 must be provided to us no later than January 15, 2025 in order for us to deliver a draft audit to the District no later than May 15, 2025 and a final audit report no later than June 15, 2025.

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

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

This agreement may be renewed each year thereafter subject to the mutual agreement by both parties to all terms and fees. The fee for each annual renewal will be agreed upon separately.

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

We will provide you with a copy of our most recent external peer review report and any letter of comment, and any subsequent peer review reports and letters of comment received during the period of the contract. Our 2022 peer review report accompanies this letter.

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

Very truly yours,

Grau & Associates



---

Antonio J. Grau

RESPONSE:

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

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

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

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



Florida Institute of Certified Public Accountants

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



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Peer Review  
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Administered in Florida  
by the Florida Institute of CPAs

**March 17, 2023**

**Antonio Grau**  
**Grau & Associates**  
**951 Yamato Rd Ste 280**  
**Boca Raton, FL 33431-1809**

**Dear Antonio Grau:**

It is my pleasure to notify you that on March 16, 2023, the Florida Peer Review Committee accepted the report on the most recent System Review of your firm. The due date for your next review is December 31, 2025. This is the date by which all review documents should be completed and submitted to the administering entity.

As you know, the report had a peer review rating of pass. The Committee asked me to convey its congratulations to the firm.

Thank you for your cooperation.

Sincerely,

*FICPA Peer Review Committee*

Peer Review Team  
FICPA Peer Review Committee

850.224.2727, x5957

cc: Daniel Hevia, Racquel McIntosh

Firm Number: 900004390114

Review Number: 594791

# SECTION VIII

# SECTION C

# Lucerne Park CDD

## Field Management Report

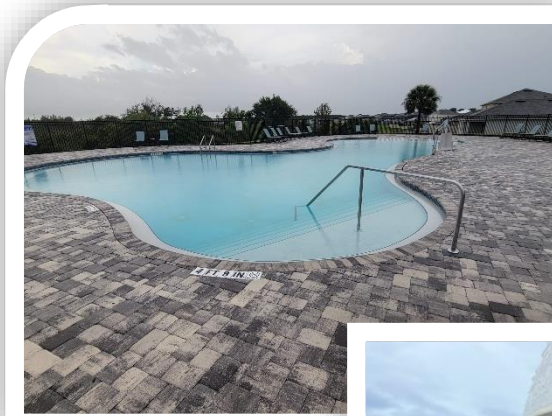


August 15, 2024  
Marshall Tindall  
Field Services Manager  
GMS

# Complete

## Amenity Review

- Pool facilities have been well maintained.
- No issues found following storm.
- Shower valve was serviced following reports that it was not turning off. 1 valve has gone bad. Line was isolated and valve part will be replaced after new parts arrive.
- Loose sink was repaired in women's restroom.





# Complete

## Landscaping Review

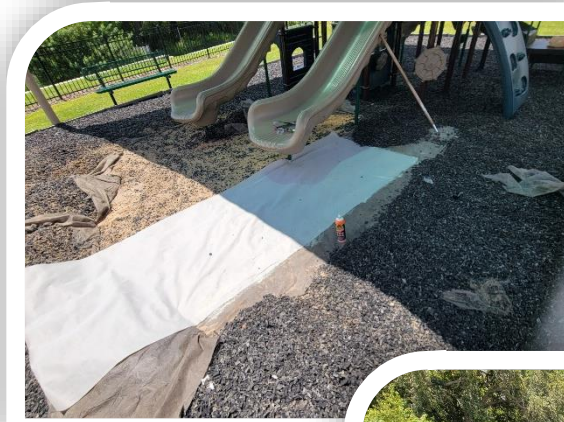
- ✚ Landscapers have kept district areas clean and well kept.
- ✚ Plant fills ins at entrance and amenity were completed and along with mulch redressing.
- ✚ Replaced x1 perimeter tree near west entrance.



# Complete

## General Maintenance

- ✚ Playground filter fabric was repaired and mulch releveled.
- ✚ Playground borders were cleaned up and straightened.
- ✚ Installed truncated dome matt on sidewalk where one was found missing by amenity.



# Complete

## General Maintenance

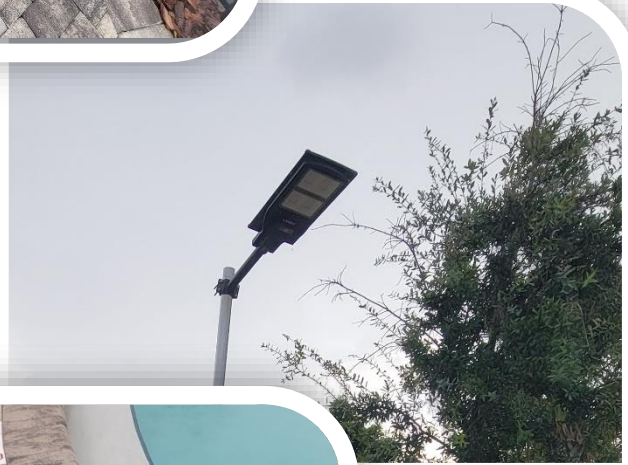
- ✚ Amenity deck and sidewalk lightly cleaned.
- ✚ Skimmer was cleared of sediment buildup and minor corner repairs.
- ✚ Debris collected and removed from pond.
- ✚ Pipe removal from west entrance.



# In Progress & Upcoming

## General Maintenance

- ✚ Some off season cleaning and paver work will be done at the pool building.
- ✚ Entry signs will be cleaning and touched up.
- ✚ Solar lights checks.
- ✚ Pool chair and Chaise lounge webbing strapping will be arranged.



# 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 1

*to be provided under  
separate cover*

# SECTION 2





## **REQUEST FOR INCREASE IN SERVICE**

### **LUCERNE PARK CDD**

To the Board

Resort Pool Services would like to request an increase in service cost to take effect October 2024. Increasing the monthly fee is always a difficult decision but unfortunately one that needs to be made due to rising costs in staff, gas, and supply costs.

Your current monthly service cost is \$1,880. 3 days week/6 days memorial – labor day.

New monthly cost of \$1,975. 3 days week/ 6 days memorial – labor day.

Please feel free to discuss this increase with me if this causes any issues with your board. We hope to continue servicing your property in 2025.

Thank you,

Simon McDonnell

Director of Operations

# SECTION 3

*to be provided under  
separate cover*

# SECTION D

# SECTION 1

# Lucerne Park Community Development District

## Summary of Check Register

June 7, 2024 through August 1, 2024

Fund	Date	Check No.'s	Amount
General Fund	6/11/24	616-617	\$ 24,413.00
	6/18/24	618-622	\$ 14,779.36
	6/25/24	623-627	\$ 2,775.59
	7/2/24	628	\$ 1,626.01
	7/9/24	629	\$ 3,717.38
	7/16/24	630-634	\$ 15,335.05
	7/22/24	635-637	\$ 7,218.06
<b>Total Amount</b>			<b>\$ 69,864.45</b>

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED YRMO	TO DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
6/11/24	00020	6/06/24	6171-06- SPEC ASSESS BONDS S2019	202406	310-51300-31400				AMTEC	*	450.00	450.00	000616
6/11/24	00052	6/10/24	06102024 FY24 CAP TRANSFER	202406	300-58100-10000				LUCERNE PARK CDD	*	23,963.00	23,963.00	000617
6/18/24	00053	5/31/24	00064602 NOTICE OF PUBLIC HEARING	202405	310-51300-48000				GANNETT MEDIA CORP DBA GANNETT	*	639.92	639.92	000618
6/18/24	00007	6/01/24	216 MANAGEMENT FEES JUN24	202406	310-51300-34000					*	3,343.67		
		6/01/24	216 WEBSITE ADMIN JUN24	202406	310-51300-35200					*	100.00		
		6/01/24	216 INFORMATION TECH JUN24	202406	310-51300-35100					*	150.00		
		6/01/24	216 DISSEMINATION SVCS JUN24	202406	310-51300-31300					*	416.67		
		6/01/24	216 AMENITY ACCESS JUN24	202406	330-57200-12000					*	437.50		
		6/01/24	216 OFFICE SUPPLIES JUN24	202406	310-51300-51000					*	.27		
		6/01/24	216 POSTAGE JUN24	202406	310-51300-42000					*	17.19		
		6/01/24	216 COPIES JUN24	202406	310-51300-42500					*	.90		
		6/01/24	217 FIELD MANAGEMENT JUN24	202406	320-53800-12000					*	1,325.00		
		6/01/24	217 STAPLES-PRINT SEP COVERS	202406	310-51300-42500					*	29.23		
									GOVERNMENTAL MANAGEMENT SERVICES			5,820.43	000619
6/18/24	00027	6/01/24	23082 POOL MAINTENANCE JUN24	202406	330-57200-46300				MCDONNELL CORPORATION DBA RESORT	*	1,880.00	1,880.00	000620
6/18/24	00019	6/01/24	12870 LANDSCAPE MAINT JUN24	202406	320-53800-46200				PRINCE & SONS INC.	*	3,400.42	3,400.42	000621
6/18/24	00046	5/31/24	11754742 SECURITY SVCS MAY24	202405	330-57200-34500				SECURITAS SECURITY	*	3,038.59	3,038.59	000622

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED YRMO	TO DPT ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
6/25/24	00039	6/20/24	BH062020	202406	310-51300	11000		SUPERVISOR FEE 06/20/24	*	200.00		
								BOBBIE HENLEY			200.00	000623
6/25/24	00047	6/20/24	EC062020	202406	310-51300	11000		SUPERVISOR FEE 06/20/24	*	200.00		
								EMILY CASSIDY			200.00	000624
6/25/24	00049	6/20/24	JK062020	202406	310-51300	11000		SUPERVISOR FEE 06/20/24	*	200.00		
								JESSICA KOWALSKI			200.00	000625
6/25/24	00034	6/19/24	9621	202405	310-51300	31500		GENERAL COUNSEL MAY24	*	883.50		
								KILINSKI VAN WYK, PLLC			883.50	000626
6/25/24	00023	6/19/24	06192024	202406	300-20700	10000		TXFER OF TAX RCPTS S2019	*	1,292.09		
								LUCERNE PARK CDD / US BANK			1,292.09	000627
7/02/24	00032	7/02/24	07022024	202407	300-15500	10000		EQUIPMENT LEASE AUG24	*	1,626.01		
								WHFS, LLC			1,626.01	000628
7/09/24	00022	6/25/24	7372893	202406	310-51300	32300		TRUSTEE FEES FY24 S2019	*	1,239.13		
		6/25/24	7372893	202406	300-15500	10000		TRUSTEE FEES FY25 S2019	*	2,478.25		
								U.S. BANK			3,717.38	000629
7/16/24	00030	6/30/24	12631	202406	330-57200	46700		CLEANING SVCS JUN24	*	1,235.00		
								CLEAN STAR SERVICES OF CENTRAL FL			1,235.00	000630
7/16/24	00007	7/01/24	218	202407	310-51300	34000		MANAGEMENT FEES JUL24	*	3,343.67		
		7/01/24	218	202407	310-51300	35200		WEBSITE ADMIN JUL24	*	100.00		
		7/01/24	218	202407	310-51300	35100		INFORMATION TECH JUL24	*	150.00		
		7/01/24	218	202407	310-51300	31300		DISSEMINATION SVCS JUL24	*	416.67		
		7/01/24	218	202407	330-57200	12000		AMENITY ACCESS JUL24	*	437.50		
		7/01/24	218	202407	310-51300	51000		OFFICE SUPPLIES JUL24	*	.21		



CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
7/01/24		218		202407	310	51300	42000			*	27.30		
			POSTAGE JUL24										
7/01/24		218		202407	310	51300	42500			*	9.75		
			COPIES JUL24										
7/01/24		219		202407	320	53800	12000			*	1,325.00		
			FIELD MANAGEMENT JUL24										
GOVERNMENTAL MANAGEMENT SERVICES												5,810.10	000631
7/16/24	00027	7/01/24	23459	202407	330	57200	46300			*	1,880.00		
			POOL MAINTENANCE JUL24										
MCDONNELL CORPORATION DBA RESORT												1,880.00	000632
7/16/24	00019	6/26/24	13063	202406	320	53800	46100			*	84.78		
			IRRIGATION REPAIRS JUN24										
		7/01/24	13239	202407	320	53800	46200			*	3,400.42		
			LANDSCAPE MAINT JUL24										
PRINCE & SONS INC.												3,485.20	000633
7/16/24	00046	6/30/24	11792692	202406	330	57200	34500			*	2,924.75		
			SECURITY SVCS JUN24										
SECURITAS SECURITY												2,924.75	000634
7/22/24	00044	7/12/24	108794	202407	330	57200	46000			*	210.00		
			ACCESS/CAMERA LABOR										
CURRENT DEMANDS ELECTRICAL &												210.00	000635
7/22/24	00034	7/16/24	9903	202406	310	51300	31500			*	1,738.06		
			GENERAL COUNSEL JUN24										
KILINSKI VAN WYK, PLLC												1,738.06	000636
7/22/24	00019	7/10/24	13378	202407	320	53800	46201			*	4,267.50		
			LANDSCAPE REPLCMNT JUL24										
		7/10/24	13380	202407	320	53800	46201			*	1,002.50		
			LANDSCAPE REPLCMNT JUL24										
PRINCE & SONS INC.												5,270.00	000637
TOTAL FOR BANK A											69,864.45		
TOTAL FOR REGISTER											69,864.45		

# Lucerne Park Community Development District

## Summary of Check Register

August 7, 2024 through September 5, 2024

<b>Fund</b>	<b>Date</b>	<b>Check No.'s</b>	<b>Amount</b>
General Fund	8/7/24	638-639	\$ 4,128.51
	8/13/24	640-645	\$ 16,281.64
	8/20/24	646	\$ 393.00
	9/4/24	647-648	\$ 1,751.01
<b>Total Amount</b>			<b>\$ 22,554.16</b>

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED YRMO	TO DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
8/07/24	00042	7/26/24	22415763	202406	310	51300	31100		GENERAL ENGINEERING JUN24	*	530.00		
		7/26/24	22415764	202406	310	51300	31100		ANNUAL ENG REPORT JUN24	*	1,972.50		
DEWBERRY ENGINEERS INC.												2,502.50	000638
8/07/24	00032	8/06/24	08062024	202408	300	15500	10000		EQUIPMENT LEASE SEP24	*	1,626.01		
WHFS, LLC												1,626.01	000639
8/13/24	00030	7/26/24	12851	202407	330	57200	46700		CLEANING SVCS JUL24	*	1,390.00		
CLEAN STAR SERVICES OF CENTRAL FL												1,390.00	000640
8/13/24	00044	4/25/24	187852	202404	330	57200	34500		CS25 PROXIMITY CARD QTY4	*	285.60		
CURRENT DEMANDS ELECTRICAL &												285.60	000641
8/13/24	00007	6/30/24	222	202406	320	53800	47000		GENERAL MAINTENANCE JUN24	*	721.09		
		8/01/24	220	202408	310	51300	34000		MANAGEMENT FEES AUG24	*	3,343.67		
		8/01/24	220	202408	310	51300	35200		WEBSITE ADMIN AUG24	*	100.00		
		8/01/24	220	202408	310	51300	35100		INFORMATION TECH AUG24	*	150.00		
		8/01/24	220	202408	310	51300	31300		DISSEMINATION SVCS AUG24	*	416.67		
		8/01/24	220	202408	330	57200	12000		AMENITY ACCESS AUG24	*	437.50		
		8/01/24	220	202408	310	51300	51000		OFFICE SUPPLIES AUG24	*	.39		
		8/01/24	220	202408	310	51300	42000		POSTAGE AUG24	*	20.47		
		8/01/24	221	202408	320	53800	12000		FIELD MANAGEMENT AUG24	*	1,325.00		
GOVERNMENTAL MANAGEMENT SERVICES												6,514.79	000642
8/13/24	00027	8/01/24	23804	202408	330	57200	46300		POOL MAINTENANCE AUG24	*	1,880.00		
MCDONNELL CORPORATION DBA RESORT												1,880.00	000643
8/13/24	00019	8/01/24	13664	202408	320	53800	46200		LANDSCAPE MAINT AUG24	*	3,400.42		
PRINCE & SONS INC.												3,400.42	000644

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
8/13/24	00046	7/31/24 11826199	202407 330-57200-34500 SECURITY SVCS JUL24	SECURITAS SECURITY	*	2,810.83	2,810.83 000645
8/20/24	00034	8/20/24 10176	202407 310-51300-31500 GENERAL COUNSEL JUL24	KILINSKI VAN WYK, PLLC	*	393.00	393.00 000646
9/04/24	00019	8/12/24 14026	202408 320-53800-46100 IRRIGATION REPAIRS AUG24	PRINCE & SONS INC.	*	125.00	125.00 000647
9/04/24	00032	9/03/24 09032024	202409 300-15500-10000 EQUIPMENT LEASE OCT24	WHFS, LLC	*	1,626.01	1,626.01 000648
TOTAL FOR BANK A						22,554.16	
TOTAL FOR REGISTER						22,554.16	

# SECTION 2

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

***Unaudited Financial Reporting***  
***July 31, 2024***



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**Lucerne Park**  
**Community Development District**  
**Combined Balance Sheet**  
**July 31, 2024**

	<i>General Fund</i>	<i>Debt Service Fund</i>	<i>Capital Reserve Fund</i>	<i>Totals Governmental Funds</i>
<b>Assets:</b>				
<b>Cash:</b>				
Operating Account	\$ 384,107	\$ -	\$ -	\$ 384,107
Money Market Account	\$ -	\$ -	\$ 76,161	\$ 76,161
<b>Investments:</b>				
<b>Series 2019</b>				
Reserve	\$ -	\$ 210,022	\$ -	\$ 210,022
Revenue	\$ -	\$ 214,729	\$ -	\$ 214,729
Prepayment	\$ -	\$ 2,075	\$ -	\$ 2,075
Due from General Fund	\$ -	\$ 1,342	\$ -	\$ 1,342
Prepaid Expenses	\$ 4,104	\$ -	\$ -	\$ 4,104
<b>Total Assets</b>	<b>\$ 388,211</b>	<b>\$ 428,168</b>	<b>\$ 76,161</b>	<b>\$ 892,540</b>
<b>Liabilities:</b>				
Accounts Payable	\$ 8,103	\$ -	\$ -	\$ 8,103
Due to Debt Service	\$ 1,342	\$ -	\$ -	\$ 1,342
<b>Total Liabilities</b>	<b>\$ 9,445</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 9,445</b>
<b>Fund Balance:</b>				
Deposits and Prepaid Items	\$ 4,104	\$ -	\$ -	\$ 4,104
Restricted for:				
Debt Service 2019	\$ -	\$ 428,168	\$ -	\$ 428,168
Unassigned	\$ 374,662	\$ -	\$ 76,161	\$ 450,823
<b>Total Fund Balances</b>	<b>\$ 378,766</b>	<b>\$ 428,168</b>	<b>\$ 76,161</b>	<b>\$ 883,095</b>
<b>Total Liabilities &amp; Fund Balance</b>	<b>\$ 388,211</b>	<b>\$ 428,168</b>	<b>\$ 76,161</b>	<b>\$ 892,540</b>



**Lucerne Park**  
**Community Development District**  
**General Fund**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**For The Period Ending July 31, 2024**

	Adopted Budget	Prorated Budget Thru 07/31/24	Actual Thru 07/31/24	Variance
<b>Revenues:</b>				
Assessments	\$ 446,207	\$ 446,207	\$ 448,167	\$ 1,960
Other Income	\$ -	\$ 150	\$ 150	\$ -
<b>Total Revenues</b>	<b>\$ 446,207</b>	<b>\$ 446,357</b>	<b>\$ 448,317</b>	<b>\$ 1,960</b>
<b>Expenditures:</b>				
<b><u>General &amp; Administrative:</u></b>				
Supervisor Fees	\$ 12,000	\$ 10,000	\$ 4,200	\$ 5,800
Engineering	\$ 20,000	\$ 16,667	\$ 3,253	\$ 13,414
Attorney	\$ 25,000	\$ 20,833	\$ 11,517	\$ 9,317
Annual Audit	\$ 4,800	\$ 3,800	\$ 3,800	\$ -
Assessment Administration	\$ 5,000	\$ 5,000	\$ 5,000	\$ -
Arbitrage	\$ 450	\$ 450	\$ 450	\$ -
Dissemination	\$ 5,000	\$ 4,167	\$ 4,167	\$ -
Trustee Fees	\$ 4,337	\$ 3,717	\$ 3,717	\$ -
Management Fees	\$ 40,124	\$ 33,437	\$ 33,437	\$ -
Information Technology	\$ 1,800	\$ 1,500	\$ 1,500	\$ -
Website Administration	\$ 1,200	\$ 1,000	\$ 1,000	\$ -
Postage & Delivery	\$ 900	\$ 750	\$ 324	\$ 426
Insurance	\$ 6,586	\$ 6,586	\$ 6,197	\$ 389
Copies	\$ 500	\$ 417	\$ 58	\$ 358
Legal Advertising	\$ 3,000	\$ 2,500	\$ 2,607	\$ (107)
Other Current Charges	\$ 1,000	\$ 833	\$ 410	\$ 423
Office Supplies	\$ 350	\$ 292	\$ 4	\$ 288
Dues, Licenses & Subscriptions	\$ 175	\$ 175	\$ 175	\$ -
<b>Subtotal General &amp; Administrative</b>	<b>\$ 132,222</b>	<b>\$ 112,124</b>	<b>\$ 81,815</b>	<b>\$ 30,308</b>

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

**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**For The Period Ending July 31, 2024**

	Adopted Budget	Prorated Budget Thru 07/31/24	Actual Thru 07/31/24	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	\$ 13,250	\$ 13,250	\$ -
Landscape Maintenance	\$ 45,800	\$ 38,167	\$ 34,004	\$ 4,162
Landscape Replacement	\$ 15,000	\$ 12,500	\$ 5,270	\$ 7,230
Streetlights	\$ 38,473	\$ 32,061	\$ 29,631	\$ 2,430
Electric	\$ 5,000	\$ 4,167	\$ 707	\$ 3,460
Water & Sewer	\$ 3,500	\$ 2,917	\$ 796	\$ 2,120
Sidewalk & Asphalt Maintenance	\$ 2,500	\$ 2,083	\$ -	\$ 2,083
Irrigation Repairs	\$ 7,500	\$ 6,250	\$ 316	\$ 5,934
General Repairs & Maintenance	\$ 10,000	\$ 8,333	\$ 4,367	\$ 3,966
Contingency	\$ 7,500	\$ 6,250	\$ -	\$ 6,250
<b>Subtotal Field Expenditures</b>	<b>\$ 165,059</b>	<b>\$ 139,864</b>	<b>\$ 102,606</b>	<b>\$ 37,258</b>
<b>Amenity Expenditures</b>				
Amenity - Electric	\$ 6,000	\$ 5,000	\$ 7,209	\$ (2,209)
Amenity - Water	\$ 6,000	\$ 5,000	\$ 3,941	\$ 1,059
Playground Lease	\$ 19,512	\$ 16,260	\$ 16,260	\$ 0
Internet	\$ 2,000	\$ 1,667	\$ 1,634	\$ 32
Pest Control	\$ 600	\$ 500	\$ -	\$ 500
Janitorial Service	\$ 15,300	\$ 12,750	\$ 12,305	\$ 445
Security Services	\$ 32,000	\$ 26,667	\$ 28,864	\$ (2,197)
Pool Maintenance	\$ 19,800	\$ 16,500	\$ 18,920	\$ (2,420)
Amenity Repairs & Maintenance	\$ 10,000	\$ 8,333	\$ 5,394	\$ 2,939
Amenity Access Management	\$ 5,250	\$ 4,375	\$ 4,375	\$ -
Contingency	\$ 8,500	\$ 7,083	\$ 280	\$ 6,803
<b>Subtotal Amenity Expenditures</b>	<b>\$ 124,962</b>	<b>\$ 104,135</b>	<b>\$ 99,182</b>	<b>\$ 4,953</b>
<b>Total Expenditures</b>	<b>\$ 422,244</b>	<b>\$ 356,122</b>	<b>\$ 283,603</b>	<b>\$ 72,520</b>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<b>\$ 23,963</b>		<b>\$ 164,714</b>	
<b><i>Other Financing Sources/(Uses):</i></b>				
Transfer In/(Out) - Capital Reserves	\$ (23,963)	\$ (23,963)	\$ (23,963)	\$ -
<b>Total Other Financing Sources/(Uses)</b>	<b>\$ (23,963)</b>	<b>\$ (23,963)</b>	<b>\$ (23,963)</b>	<b>\$ -</b>
<b>Net Change in Fund Balance</b>	<b>\$ -</b>		<b>\$ 140,751</b>	
<b>Fund Balance - Beginning</b>	<b>\$ -</b>		<b>\$ 238,015</b>	
<b>Fund Balance - Ending</b>	<b>\$ -</b>		<b>\$ 378,766</b>	

**Lucerne Park**  
**Community Development District**  
**Debt Service Fund Series 2019**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**For The Period Ending July 31, 2024**

	Adopted Budget	Prorated Budget Thru 07/31/24	Actual Thru 07/31/24	Variance
<b>Revenues:</b>				
Assessments	\$ 419,524	\$ 419,524	\$ 421,365	\$ 1,841
Interest	\$ -	\$ -	\$ 18,405	\$ 18,405
<b>Total Revenues</b>	<b>\$ 419,524</b>	<b>\$ 419,524</b>	<b>\$ 439,770</b>	<b>\$ 20,246</b>
<b>Expenditures:</b>				
Interest - 11/1	\$ 147,172	\$ 147,172	\$ 147,172	\$ -
Principal - 5/1	\$ 125,000	\$ 125,000	\$ 125,000	\$ -
Interest - 5/1	\$ 147,172	\$ 147,172	\$ 147,172	\$ -
<b>Total Expenditures</b>	<b>\$ 419,344</b>	<b>\$ 419,344</b>	<b>\$ 419,344</b>	<b>\$ -</b>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<b>\$ 180</b>		<b>\$ 20,426</b>	
<b>Fund Balance - Beginning</b>	<b>\$ 194,881</b>		<b>\$ 407,742</b>	
<b>Fund Balance - Ending</b>	<b>\$ 195,061</b>		<b>\$ 428,168</b>	

**Lucerne Park**  
**Community Development District**  
**Capital Reserve Fund**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**For The Period Ending July 31, 2024**

	Adopted Budget	Prorated Budget Thru 07/31/24	Actual Thru 07/31/24	Variance
<b>Revenues</b>				
Interest	\$ -	\$ -	\$ 2,213	\$ 2,213
<b>Total Revenues</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,213</b>	<b>\$ 2,213</b>
<b>Expenditures:</b>				
Capital Outlay	\$ -	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,213</b>	
<b>Other Financing Sources/(Uses)</b>				
Transfer In/(Out)	\$ 23,963	\$ 23,963	\$ 23,963	\$ -
<b>Total Other Financing Sources (Uses)</b>	<b>\$ 23,963</b>	<b>\$ 23,963</b>	<b>\$ 23,963</b>	<b>\$ -</b>
<b>Net Change in Fund Balance</b>	<b>\$ 23,963</b>		<b>\$ 26,176</b>	
<b>Fund Balance - Beginning</b>	<b>\$ 70,000</b>		<b>\$ 49,985</b>	
<b>Fund Balance - Ending</b>	<b>\$ 93,963</b>		<b>\$ 76,161</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	\$ (1,024)	\$ 1,332	\$ 2,691	\$ 2,718	\$ 1,374	\$ 1,420	\$ 7	\$ -	\$ -	\$ 448,167
<b>Total Revenues</b>	<b>\$ -</b>	<b>\$ 3,914</b>	<b>\$ 435,736</b>	<b>\$ (1,024)</b>	<b>\$ 1,332</b>	<b>\$ 2,691</b>	<b>\$ 2,718</b>	<b>\$ 1,434</b>	<b>\$ 1,450</b>	<b>\$ 67</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 448,317</b>
<b>Expenditures:</b>													
<b>General &amp; Administrative:</b>													
Supervisor Fees	\$ 600	\$ 800	\$ (200)	\$ -	\$ 600	\$ 600	\$ 1,000	\$ 200	\$ 600	\$ -	\$ -	\$ -	\$ 4,200
Engineering	\$ 55	\$ 55	\$ -	\$ -	\$ 165	\$ -	\$ 475	\$ -	\$ 2,503	\$ -	\$ -	\$ -	\$ 3,253
Attorney	\$ 1,215	\$ 2,190	\$ 250	\$ 627	\$ 1,387	\$ 1,454	\$ 1,380	\$ 884	\$ 1,738	\$ 393	\$ -	\$ -	\$ 11,517
Annual Audit	\$ -	\$ -	\$ -	\$ -	\$ 3,800	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,800
Assessment Administration	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000
Arbitrage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 450	\$ -	\$ -	\$ -	\$ 450
Dissemination	\$ 417	\$ 417	\$ 417	\$ 417	\$ 417	\$ 417	\$ 417	\$ 417	\$ 417	\$ 417	\$ -	\$ -	\$ 4,167
Trustee Fees	\$ 2,478	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,239	\$ -	\$ -	\$ -	\$ 3,717
Management Fees	\$ 3,344	\$ 3,344	\$ 3,344	\$ 3,344	\$ 3,344	\$ 3,344	\$ 3,344	\$ 3,344	\$ 3,344	\$ 3,344	\$ -	\$ -	\$ 33,437
Information Technology	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	\$ -	\$ -	\$ 1,500
Website Administration	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ -	\$ -	\$ 1,000
Postage & Delivery	\$ 37	\$ 9	\$ 4	\$ 161	\$ 10	\$ 16	\$ 25	\$ 18	\$ 17	\$ 27	\$ -	\$ -	\$ 324
Insurance	\$ 6,197	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,197
Copies	\$ -	\$ 2	\$ 11	\$ -	\$ -	\$ 1	\$ 3	\$ 1	\$ 30	\$ 10	\$ -	\$ -	\$ 58
Legal Advertising	\$ 393	\$ 243	\$ -	\$ -	\$ -	\$ 742	\$ 838	\$ 391	\$ -	\$ -	\$ -	\$ -	\$ 2,607
Other Current Charges	\$ 39	\$ 39	\$ 39	\$ 39	\$ 41	\$ 41	\$ 41	\$ 41	\$ 49	\$ 41	\$ -	\$ -	\$ 410
Office Supplies	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1	\$ 1	\$ 1	\$ 0	\$ 0	\$ -	\$ -	\$ 4
Dues, Licenses & Subscriptions	\$ 175	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 175
<b>Subtotal General &amp; Administrative</b>	<b>\$ 20,199</b>	<b>\$ 7,348</b>	<b>\$ 4,114</b>	<b>\$ 4,837</b>	<b>\$ 10,014</b>	<b>\$ 6,866</b>	<b>\$ 7,772</b>	<b>\$ 5,546</b>	<b>\$ 10,637</b>	<b>\$ 4,482</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 81,815</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	\$ 1,325	\$ 1,325	\$ 1,325	\$ 1,325	\$ 1,325	\$ 1,325	\$ 1,325	\$ -	\$ -	\$ 13,250
Landscape Maintenance	\$ 3,400	\$ 3,400	\$ 3,400	\$ 3,400	\$ 3,400	\$ 3,400	\$ 3,400	\$ 3,400	\$ 3,400	\$ 3,400	\$ -	\$ -	\$ 34,004
Landscape Replacement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,270	\$ -	\$ -	\$ 5,270
Streetlights	\$ 2,926	\$ 2,926	\$ 2,926	\$ 2,926	\$ 2,990	\$ 2,990	\$ 2,990	\$ 2,990	\$ 2,990	\$ 2,980	\$ -	\$ -	\$ 29,631
Electric	\$ 76	\$ 68	\$ 69	\$ 74	\$ 75	\$ 72	\$ 67	\$ 69	\$ 65	\$ 71	\$ -	\$ -	\$ 707
Water & Sewer	\$ 131	\$ 101	\$ 76	\$ 119	\$ 80	\$ 55	\$ 58	\$ 55	\$ 60	\$ 60	\$ -	\$ -	\$ 796
Sidewalk & Asphalt Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Irrigation Repairs	\$ 131	\$ 101	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 85	\$ -	\$ -	\$ -	\$ 316
General Repairs & Maintenance	\$ -	\$ 1,538	\$ -	\$ 380	\$ 1,033	\$ -	\$ 695	\$ -	\$ 721	\$ -	\$ -	\$ -	\$ 4,367
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Subtotal Field Expenditures</b>	<b>\$ 22,253</b>	<b>\$ 9,459</b>	<b>\$ 7,796</b>	<b>\$ 8,224</b>	<b>\$ 8,904</b>	<b>\$ 7,843</b>	<b>\$ 8,535</b>	<b>\$ 7,839</b>	<b>\$ 8,646</b>	<b>\$ 13,106</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 102,606</b>
<b>Amenity Expenditures</b>													
Amenity - Electric	\$ 870	\$ 826	\$ 725	\$ 901	\$ 839	\$ 623	\$ 363	\$ 635	\$ 688	\$ 740	\$ -	\$ -	\$ 7,209
Amenity - Water	\$ 395	\$ 437	\$ 463	\$ 445	\$ 155	\$ 185	\$ 185	\$ 175	\$ 690	\$ 810	\$ -	\$ -	\$ 3,941
Playground Lease	\$ 1,626	\$ 1,626	\$ 1,626	\$ 1,626	\$ 1,626	\$ 1,626	\$ 1,626	\$ 1,626	\$ 1,626	\$ 1,626	\$ -	\$ -	\$ 16,260
Internet	\$ 157	\$ 157	\$ 157	\$ 157	\$ 162	\$ 169	\$ 169	\$ 169	\$ 169	\$ 169	\$ -	\$ -	\$ 1,634
Pest Control	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Janitorial Service	\$ 720	\$ 1,210	\$ 1,265	\$ 1,295	\$ 1,285	\$ 1,295	\$ 1,275	\$ 1,335	\$ 1,235	\$ 1,390	\$ -	\$ -	\$ 12,305
Security Services	\$ 2,953	\$ 2,469	\$ 2,925	\$ 2,469	\$ 2,469	\$ 4,064	\$ 2,741	\$ 3,039	\$ 2,925	\$ 2,811	\$ -	\$ -	\$ 28,864
Pool Maintenance	\$ 1,650	\$ 2,230	\$ 1,880	\$ 1,880	\$ 1,880	\$ 1,880	\$ 1,880	\$ 1,880	\$ 1,880	\$ 1,880	\$ -	\$ -	\$ 18,920
Amenity Repairs & Maintenance	\$ 2,249	\$ 1,085	\$ 165	\$ -	\$ -	\$ 825	\$ 860	\$ -	\$ -	\$ 210	\$ -	\$ -	\$ 5,394
Amenity Access Management	\$ 438	\$ 438	\$ 438	\$ 438	\$ 438	\$ 438	\$ 438	\$ 438	\$ 438	\$ 438	\$ -	\$ -	\$ 4,375
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 280	\$ -	\$ -	\$ -	\$ -	\$ 280
<b>Subtotal Amenity Expenditures</b>	<b>\$ 11,057</b>	<b>\$ 10,477</b>	<b>\$ 9,642</b>	<b>\$ 9,210</b>	<b>\$ 8,853</b>	<b>\$ 11,106</b>	<b>\$ 9,537</b>	<b>\$ 9,577</b>	<b>\$ 9,651</b>	<b>\$ 10,073</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 99,182</b>
<b>Total Expenditures</b>	<b>\$ 53,509</b>	<b>\$ 27,285</b>	<b>\$ 21,553</b>	<b>\$ 22,271</b>	<b>\$ 27,771</b>	<b>\$ 25,814</b>	<b>\$ 25,845</b>	<b>\$ 22,962</b>	<b>\$ 28,934</b>	<b>\$ 27,661</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 283,603</b>
<b>Excess Revenues (Expenditures)</b>	<b>\$ (53,509)</b>	<b>\$ (23,371)</b>	<b>\$ 414,183</b>	<b>\$ (23,295)</b>	<b>\$ (26,439)</b>	<b>\$ (23,123)</b>	<b>\$ (23,127)</b>	<b>\$ (21,528)</b>	<b>\$ (27,484)</b>	<b>\$ (27,594)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 164,714</b>
<b>Other Financing Sources/Uses:</b>													
Transfer In/(Out) - Capital Reserves	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (23,963)	\$ -	\$ -	\$ -	\$ (23,963)
<b>Total Other Financing Sources/Uses</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (23,963)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (23,963)</b>
<b>Net Change in Fund Balance</b>	<b>\$ (53,509)</b>	<b>\$ (23,371)</b>	<b>\$ 414,183</b>	<b>\$ (23,295)</b>	<b>\$ (26,439)</b>	<b>\$ (23,123)</b>	<b>\$ (23,127)</b>	<b>\$ (21,528)</b>	<b>\$ (51,447)</b>	<b>\$ (27,594)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 140,751</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)
LESS: PRINCIPAL PAYMENT - 05/01/24		(\$125,000)
<b>CURRENT BONDS OUTSTANDING</b>		<b>\$6,260,000</b>

**Lucerne Park**  
**COMMUNITY DEVELOPMENT DISTRICT**  
**Special Assessment Receipts**  
**Fiscal Year 2024**

ON ROLL ASSESSMENTS

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

52%                      48%                      100%

Date	Distribution	Gross Amount	Discount/Penalty	Commission	Interest	Net Receipts	General Fund	2019 Debt Service	Total
11/14/23	10/1-10/31/23	\$ 2,690.45	\$ (107.63)	\$ (51.66)	\$ -	\$ 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)	\$ -	\$ 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)	\$ -	\$ 2,531.17	\$ 1,304.60	\$ 1,226.57	\$ 2,531.17
12/8/23	11/3-11/22/23	\$ 13,452.25	\$ (538.07)	\$ (258.28)	\$ -	\$ 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)	\$ -	\$ 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)	\$ -	\$ 5,062.34	\$ 2,609.19	\$ 2,453.15	\$ 5,062.34
1/1/24	1% Fee Adj	\$ (9,308.96)	\$ -	\$ -	\$ -	\$ (9,308.96)	\$ (4,797.95)	\$ (4,511.01)	\$ (9,308.96)
1/10/24	12/16-12/31/23	\$ 5,380.90	\$ (215.24)	\$ (103.31)	\$ -	\$ 5,062.35	\$ 2,609.20	\$ 2,453.15	\$ 5,062.35
1/16/24	10/01-12/31/23	\$ -	\$ -	\$ -	\$ 2,259.29	\$ 2,259.29	\$ 1,164.46	\$ 1,094.83	\$ 2,259.29
2/9/24	01/01/24-01/31/24	\$ 2,690.45	\$ (53.81)	\$ (52.73)	\$ -	\$ 2,583.91	\$ 1,331.78	\$ 1,252.13	\$ 2,583.91
3/13/24	02/01/24-02/29/24	\$ 5,380.90	\$ (53.81)	\$ (106.54)	\$ -	\$ 5,220.55	\$ 2,690.73	\$ 2,529.82	\$ 5,220.55
4/10/24	03/01/24-03/31/24	\$ 8,071.35	\$ (2,690.45)	\$ (107.62)	\$ -	\$ 5,273.28	\$ 2,717.91	\$ 2,555.37	\$ 5,273.28
5/20/24	01/01/24-03/31/24	\$ -	\$ -	\$ -	\$ 29.74	\$ 29.74	\$ 15.33	\$ 14.41	\$ 29.74
5/31/24	04/01/24-04/31/24	\$ 2,690.45	\$ -	\$ (53.81)	\$ -	\$ 2,636.64	\$ 1,358.96	\$ 1,277.68	\$ 2,636.64
6/28/24	06/03/24-06/03/24	\$ 2,811.52	\$ -	\$ (56.23)	\$ -	\$ 2,755.29	\$ 1,420.11	\$ 1,335.18	\$ 2,755.29
7/25/24	04/01/24-06/30/24	\$ -	\$ -	\$ -	\$ 13.81	\$ 13.81	\$ 7.12	\$ 6.69	\$ 13.81
<b>Total</b>		<b>\$ 924,398.26</b>	<b>\$ (39,280.69)</b>	<b>\$ (17,888.53)</b>	<b>\$ 2,302.84</b>	<b>\$ 869,531.88</b>	<b>\$ 448,167.11</b>	<b>\$ 421,364.77</b>	<b>\$ 869,531.88</b>

100%	Net Percent Collected
0	Balance Remaining to Collect