LAKEWOOD PARK **COMMUNITY DEVELOPMENT** DISTRICT December 13, 2023 **BOARD OF SUPERVISORS** REGULAR **MEETING AGENDA**

AGENDA LETTER

Lakewood Park Community Development District OFFICE OF THE DISTRICT MANAGER 2300 Glades Road, Suite 410W•Boca Raton, Florida 33431 Phone: (561) 571-0010•Toll-free: (877) 276-0889•Fax: (561) 571-0013

December 6, 2023

ATTENDEES:

Please identify yourself each time you speak to facilitate accurate transcription of meeting minutes.

Board of Supervisors Lakewood Park Community Development District

Dear Board Members:

The Board of Supervisors of the Lakewood Park Community Development District will hold a Regular Meeting on December 13, 2023 at 2:30 p.m., at the office of Cobb Cole, 231 North Woodland Boulevard, DeLand, Florida 32720. The agenda is as follows:

- 1. Call to Order/Roll Call
- 2. Public Comments
- 3. Acceptance of Resignation of Supervisor Chad Clevenger [Seat 1]
- 4. Consider Appointment to Fill Unexpired Term of Seat 1; Term Expires November 2024
 - Administration of Oath of Office to Appointed Supervisor (the following to be provided in a separate package)
 - A. Guide to Sunshine Amendment and Code of Ethics for Public Officers and Employees
 - B. Membership, Obligations and Responsibilities
 - C. Financial Disclosure Forms
 - I. Form 1: Statement of Financial Interests
 - II. Form 1X: Amendment to Form 1, Statement of Financial Interests
 - III. Form 1F: Final Statement of Financial Interests
 - D. Form 8B Memorandum of Voting Conflict
- 5. Consider Appointment to Fill Unexpired Term of Seat 3; *Term Expires November 2024*
 - Administration of Oath of Office to Appointed Supervisor
- 6. Consideration of Resolution 2024-01, Appointing and Removing Officers of the District, and Providing for an Effective Date
- 7. Consideration of Resolution 2024-02, Directing the Chairman and District Staff to File a Petition with the City of Deland, Volusia County, Florida, Requesting the Passage of an

Ordinance Amending the District's Boundaries, and Authorizing Such Other Actions as are Necessary in Furtherance of the Boundary Amendment Process; and Providing an Effective Date

- A. Petition to Amend the Boundary
- B. Affidavit of Petition and Authorization of Agent
- 8. Consideration of Resolution 2024-03, Relating to the Amendment of the Budget for the Fiscal Year Beginning October 1, 2023 and Ending September 30, 2024; and Providing for an Effective Date
- 9. Acceptance of Unaudited Financial Statements as of October 31, 2023
- 10. Approval of July 12, 2023 Public Hearing and Regular Meeting Minutes
- 11. Staff Reports
 - A. District Counsel: Cobb Cole
 - B. District Engineer: Madden, Moorhead & Stokes, LLC
 - C. District Manager: Wrathell, Hunt and Associates, LLC
 - NEXT MEETING DATE: January 10, 2024 at 2:30 PM
 - QUORUM CHECK

SEAT 1		IN PERSON	PHONE	No
SEAT 2	MEGAN WILLBUR	IN PERSON	PHONE	No
Seat 3		IN PERSON	PHONE	No
Seat 4	LIA VILLAR	IN PERSON	PHONE	No No
SEAT 5	CLAYTON SEARS	IN PERSON	PHONE	No

- 12. Board Members' Comments/Requests
- 13. Public Comments
- 14. Adjournment

If you should have any questions or concerns, please do not hesitate to contact me directly at (561) 719-8675 or Kristen Suit at (410) 207-1802.

Sincerely,

Swither

Craig Wrathell District Manager

FOR BOARD MEMBERS AND STAFF TO ATTEND BY TELEPHONE CALL-IN NUMBER: 1-888-354-0094	FOR BOA
	<u></u>
PARTICIPANT PASSCODE: 943 865 3730	



Lakewood Park Community Development District

August 25, 2023

To whom it may concern,

Please have this letter serve as notice that I, <u>Chad Clevenger</u>, on behalf of DDC Management, LLC, will be resigning my position as <u>Board Member</u>, for Lakewood Park Community Development District, Board of Directors, to be effective immediately.

Sign_____

Date: August 25, 2023

Print: Chad Clevenger



RESOLUTION 2024-01

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE LAKEWOOD PARK COMMUNITY DEVELOPMENT DISTRICT APPOINTING AND REMOVING OFFICERS OF THE DISTRICT AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the Lakewood 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 District's Board of Supervisors desires to appoint and remove Officers of the District.

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

SECTION 1. The following is/are appointed as Officer(s) of the District effective December 13, 2023:

 is appointed Chair
 is appointed Vice Chair
 is appointed Assistant Secretary
 is appointed Assistant Secretary
 is appointed Assistant Secretary

SECTION 2. The following Officer(s) shall be removed as Officer(s) as of December 13, 2023:

Chad Clevenger Assistant Secretary

SECTION 3. The following prior appointments by the Board remain unaffected by this Resolution:

Craig Wrathell is Secretary

Kristen Suit is Assistant Secretary

Craig Wrathell is Treasurer

Jeff Pinder is Assistant Treasurer

PASSED AND ADOPTED THIS 13TH DAY OF DECEMBER, 2023.

ATTEST:

LAKEWOOD PARK COMMUNITY DEVELOPMENT DISTRICT

Secretary/Assistant Secretary

Chair/Vice Chair, Board of Supervisors



RESOLUTION NO. 2024-02

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE LAKEWOOD PARK COMMUNITY DEVELOPMENT DISTRICT DIRECTING THE CHAIRMAN AND DISTRICT STAFF TO FILE A PETITION WITH THE CITY OF DELAND, VOLUSIA COUNTY, FLORIDA, REQUESTING THE PASSAGE OF AN ORDINANCE AMENDING THE DISTRICT'S BOUNDARIES, AND AUTHORIZING SUCH OTHER ACTIONS AS ARE NECESSARY IN FURTHERANCE OF THE BOUNDARY AMENDMENT PROCESS; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Lakewood Park Community Development District ("District") is a unit of special-purpose government established pursuant to the Uniform Community Development District Act of 1980, as codified in Chapter 190, *Florida Statutes* ("Uniform Act"), and the City of DeLand, Florida (the "City") Ordinance Number 2020-25 (the "Ordinance"); and

WHEREAS, pursuant to the Uniform Act, the District is authorized to construct, acquire, and maintain infrastructure improvements and services including, but not limited to, roadways, stormwater facilities, water and sewer facilities, landscaping and hardscaping, and other infrastructure; and

WHEREAS, the District presently consists of approximately 198.02 acres of land, more or less, as more fully described in the Ordinance; and

WHEREAS, the City of DeLand, ("Landowner"), is the owner of certain real property identified as Parcel No. 701300000015 within the District ("City Parcel"); and

WHEREAS, the Landowner has approached the District and requested the District petition to amend its boundaries to remove certain property as more particularly described in the attached Exhibit A ("Landowner Parcel"), which consists of approximately 6.105 acres more or less; and

WHEREAS, the amendment of the boundaries to include the Landowner Parcel will not impact the development of the overall lands remaining in the District as a functionally interrelated community and said lands will remain sufficient for the compact and economical development of the lands within the District; and

WHEREAS, the proposed boundary amendment is in the best interests of the District and the remaining land within the proposed amended boundaries of the District will continue to be of sufficient size, sufficiently compact, and sufficiently contiguous to be developable as one functionally related community; and

WHEREAS, for the remaining land that will lie in the amended boundaries of the District, the District is the best alternative available for delivering community development services and facilities; and

WHEREAS, removal of the Landowner Parcel from the District is not inconsistent with either the State or local comprehensive plan; and

WHEREAS, the remaining land that will lie in the amended boundaries of the District is amenable to separate special district government; and

WHEREAS, in order to seek a boundary amendment pursuant to Chapter 190, *Florida Statutes,* the District desires to authorize District staff, including but not limited to legal, engineering, and managerial staff, to provide such services as are necessary throughout the pendency of the boundary amendment process; and

WHEREAS, the retention of any necessary consultants and the work to be performed by District staff may require the expenditure of certain fees, costs, and other expenses by the District as authorized by the District's Board of Supervisors (the "Board"); and

WHEREAS, the District desires to petition to amend its boundaries in accordance with the procedures and processes described in Chapter 190, *Florida Statutes,* which processes include the preparation of a petition to the County, and such other actions as are necessary in furtherance of the boundary amendment process.

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

SECTION 1. The recitals as stated above are true and correct and by this reference are incorporated into and form a material part of this Resolution.

SECTION 2. The Board hereby directs the Chairperson and District staff to proceed in an expeditious manner with the preparation and filing of a petition and related materials with the City to seek the amendment of the District's boundaries to remove the Landowner Parcel, pursuant to Chapter 190, *Florida Statutes*, and authorizes the prosecution of the procedural requirements detailed in Chapter 190, *Florida Statutes*, for the amendment of the District's boundaries.

SECTION 3. The Board hereby authorizes the District Chairperson and District Counsel to act as agents of the District with regard to any and all matters pertaining to the petition to the City to amend the boundaries of the District.

SECTION 4. This Resolution shall become effective upon its passage.

PASSED AND ADOPTED this 13th day of December, 2023.

LAKEWOOD PARK COMMUNITY DEVELOPMENT DISTRICT

Attest:

Assistant Secretary

Chairperson/Vice-Chairperson, Board of Supervisors

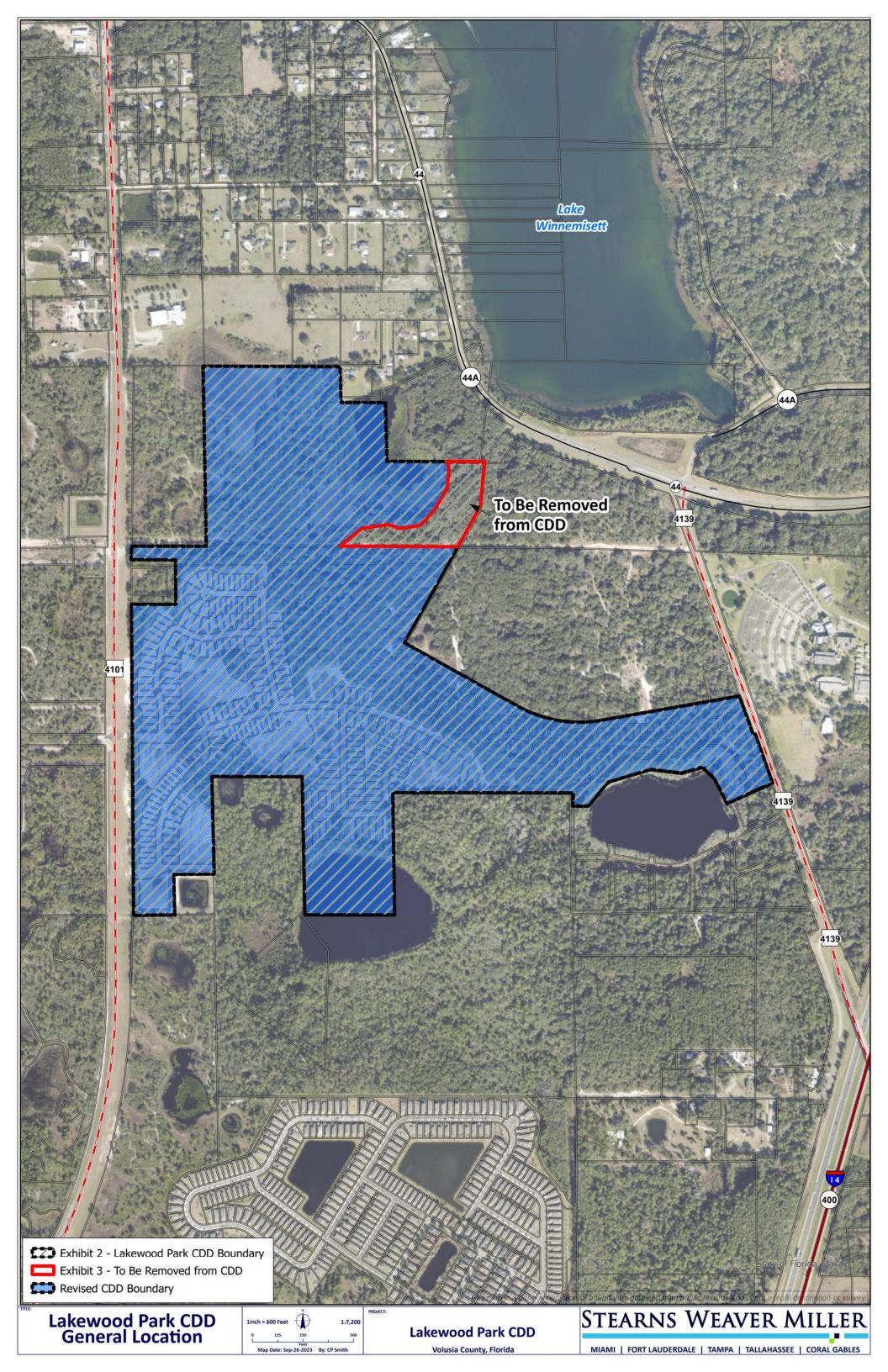
Exhibit A: Map and Legal Description of Landowner Parcel

Exhibit A Map and Legal Description of Landowner Parcel

A portion of Section 13, Township 17 South, Range 30 East, Volusia County, Florida and being more particularly described as follows:

Commence at the Southwest corner of aforesaid Section 13; thence run S 89°43'31" E, along the South line of said Section 13, a distance of 992.51 feet to the POINT OF BEGINNING: thence, departing said South line, run N 50°56'03" E, a distance of 207.62 feet; thence N 81°43'16" E, a distance of 200.20 feet; thence S 71°55'50" E, a distance of 91.35 feet; thence N 81°58'43" E, a distance of 145.51 feet; thence N 46°35'12" E, a distance of 71.00 feet; thence N 40°09'24" E, a distance of 104.12 feet; thence N 31°32'26" E, a distance of 79.52 feet; thence N 29°07'44" E, a distance of 94.19 feet; thence N 06°02'08" E, a distance of 82.90 feet; thence N 05°42'10" E, a distance of 64.93 feet; thence N 16°38'35" W, a distance of 56.27 feet to a point of intersection with the South line of those lands described in Official Records Book 7707, Page 4683 of the aforementioned Public Records; thence run S 89°35'56" E, along said South line, a distance of 280.45 feet to the point of intersection with the Westerly line of those lands described in Official Records Book 3755, Page 4964 of said Public records; thence run S 05°24'57" W (S 05°14'52" W, deed), along said Westerly line, a distance of 337.14; thence S 29°22'36" W (S 29°12'12" W, deed), a distance of 341.55 feet to its intersection with the South line of aforesaid Section 13; thence run N 89°43'31" W, along said South line, a distance of 876.55 feet to the Point of Beginning.

The above-described parcel contains 6.105 acres more or less.





BEFORE THE CITY COMMISSION OF THE CITY OF DELAND, FLORIDA

PETITION TO AMEND THE BOUNDARY OF THE LAKEWOOD PARK COMMUNITY DEVELOPMENT DISTRICT

Petitioner, Lakewood Park Community Development District ("District"), a unit of special purpose local government established pursuant to the provisions of Chapter 190, *Florida Statutes*, and City of DeLand Ordinance No. 2020-25, and located entirely within the incorporated limits of the City of Deland, Florida, hereby petitions the City Commission, pursuant to the "Uniform Community Development District Act of 1980," Chapter 190, *Florida Statutes*, and specifically Section 190.046(1), *Florida Statutes*, to adopt an amendment to City of DeLand Ordinance No. 2020-25, to remove approximately 6.105 acres from the District. In support of this petition, the District states:

1. **LOCATION AND SIZE.** The District is located entirely within the incorporated limits of the City of DeLand, Florida. **Exhibit 1** depicts the general location of the existing District. The District currently covers approximately 198.02 acres of land located west of N. Summit Ave. (CR4139). The current metes and bounds description of the external boundary of the District is set forth in **Exhibit 2.** The metes and bounds descriptions and general location of the land to be removed from the District ("Removal Parcel"), are set forth in **Exhibit 3.** Subsequent to the proposed boundary amendment of the District, the District will encompass approximately 192 acres in total. **Exhibit 4** contains the metes and bounds description of the District boundary, as amended. **Exhibit 5** depicts the general location of the District, as amended.

2. **LANDOWNER CONSENT.** As the sole owner of the Removal Parcel, favorable action of the City Commission in relation to this Petition constitutes consent to the removal of the Removal Parcel from the District. The favorable action of the Board of Supervisors of the District constitutes consent for all other lands pursuant to Section 190.046(1)(g), *Florida Statutes*, as is evidenced by the District's submission of this Petition and Resolution _____, attached hereto as **Exhibit 6**. The parcel identification number for the land within the Removal Parcel is 701300000015.

3. **BOARD MEMBERS.** The five persons designated by the Ordinance as the original Board of Supervisors met and scheduled an election of the landowners as required by Section 190.006, *Florida Statutes*. The current members of the Board of Supervisors of the District are Chad Clevenger, Megan Willbur, Lia Vilar, and Clayton Sears, with one seat vacant.

4. **DISTRICT FACILITIES AND SERVICES. Exhibit 7** describes the type of facilities the District presently expects to finance, construct, acquire and/or install, as well as the anticipated owner and entity responsible for maintenance. The estimated costs of constructing the infrastructure serving lands within the Amended District are also identified in **Exhibit 7**. Currently, these improvements are estimated to be made, acquired, constructed, and/or installed by _____.

5. **FUTURE LAND USES.** The designation of future general distribution, location and extent of the public and private land uses proposed for the District's amended boundary by the Future Land Use Element of the City of DeLand Comprehensive Land Use Plan are shown on **Exhibit 8.** Amending the boundary of the District in the manner proposed is consistent with the adopted applicable Comprehensive Plan.

6. <u>STATEMENT OF ESTIMATED REGULATORY COSTS</u>. Exhibit 9 is the statement of estimated regulatory costs ("SERC") prepared in accordance with the requirements of Section 120.541, *Florida Statutes*. The SERC is based upon presently available data. The data

and methodology used in preparing the SERC are described therein.

7. <u>AGENT AUTHORIZATION</u>. Exhibit 10 is a letter form the Chairperson of the District's Board of Supervisors, authorizing Mark A. Watts to act as the District's agent in all matters related to the Petition. Copies of all correspondence should be sent to:

Mark A. Watts Cobb Cole 231 North Woodland Boulevard DeLand, FL 32720 Tel: 386-736-7700 Email: Mark.Watts@cobbcole.com

8. This petition to amend the boundary of the District should be granted for the following reasons:

a. Amendment of the District's boundaries and all land uses and services planned within the District, as amended, are not inconsistent with applicable elements or portions of the adopted State Comprehensive Plan or the City of DeLand Comprehensive Land Use Plan.

b. The area of land within the District, as amended, is part of a planned community.
 The District, as amended, will continue to be of sufficient size and sufficiently compact and contiguous to be developed as one functional and interrelated community.

c. The District, as amended, remains the best alternative for delivering community development services and facilities without imposing an additional burden on the general population of the local general-purpose government.

d. The community development services and facilities of the District, as amended,
 will not be incompatible with the capacity and use of existing local and regional community
 development services and facilities.

e. The area to be served by the District, as amended, will continue to be amenable to separate special-district government.

WHEREFORE, Petitioner respectfully requests the City Commission of the City of DeLand, Florida to:

a. schedule a public hearing in accordance with the requirements of Section 190.046(1)(b), *Florida Statutes;* and

b. grant this Petition and amend City of DeLand Ordinance No. 2020-25, to amend the boundary of the District pursuant to Chapter 190, *Florida Statutes*.

RESPECTFULLY SUBMITTED, this __ day of _____, 2023.

Mark Watts Florida Bar No. 157521 Cobb Cole 231 North Woodland Boulevard DeLand, FL 32720 Tel: 386-736-7700 Email: Mark.Watts@cobbcole.com

Attorneys for Petitioner



BEFORE THE BOARD OF CITY COMMISSION OF THE CITY OF DELAND, FLORIDA

IN RE: PETITION TO AMEND THE BOUNDARY OF THE LAKEWOOD PARK COMMUNITY DEVELOPMENT DISTRICT

AFFIDAVIT OF PETITION AND AUTHORIZATION OF AGENT

STATE OF FLORIDA COUNTY OF _____

I, Megan Willbur, Chairperson of the Lakewood Park Community Development District (the "District"), being first duly sworn, do hereby state for my affidavit as follows:

1. I have personal knowledge of the matters set forth in this affidavit.

2. My name is Megan Willbur and I am the Chairperson of the District.

3. Pursuant to Resolution _____ of the Board of Supervisors of the District, I am

authorized to act on behalf of the Board to take all action necessary in relation to the Petition to Amend the Boundary of the District.

4. In my capacity as Chairperson, I have reviewed the contents of the Petition to Amend the Boundary of the District, and its exhibits, and find it to be true and correct.

5. Mark A. Watts, Cobb Cole, 231 N. Woodland Blvd, DeLand, Florida 32720-4248, is designated to act as agent for the District with regard to any and all matters pertaining to the Petition to Amend the Boundary of the District before the Commissioners of the City of DeLand, Florida pursuant to Chapter 190, Florida Statutes. This authorization shall remain in effect until revoked in writing.

Under penalties of perjury, I declare that I have read the foregoing and the facts

alleged are true and correct to the best of my knowledge and belief.

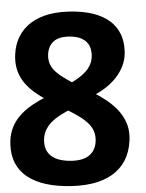
Executed this _____ day of ______, 2023.

Megan Willbur Chairperson

STATE OF FLORIDA COUNTY OF _____

The foregoing instrument was acknowledged before me by means of \Box physical presence or \Box online notarization, this _____ day of ______, 2023, by Megan Willbur, as Chairperson of the Board of Supervisors of the Lakewood Park Community Development District, for and on behalf of the District, who is \Box personally known to me or \Box produced ______ as identification.

Print Name:______ Notary Public, State of Florida



RESOLUTION 2024-03

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE LAKEWOOD PARK COMMUNITY DEVELOPMENT DISTRICT RELATING TO THE AMENDMENT OF THE BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2023 AND ENDING SEPTEMBER 30, 2024; AND PROVIDING FOR AN EFFECTIVE DATE

WHEREAS, on July 12, 2023, the Board of Supervisors ("Board") of the Lakewood Park

Community Development District ("District"), adopted a Budget for Fiscal Year 2023/2024; and

WHEREAS, the Board desires to amend the previously adopted budget for Fiscal Year 2023/2024.

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

Section 1. The Fiscal Year 2023/2024 Budget is hereby amended in accordance with Exhibit "A" attached hereto; and

<u>Section 2.</u> This resolution shall become effective immediately upon its adoption, and be reflected in the monthly and Fiscal Year End September 30, 2023 Financial Statements and Audit Report of the District.

PASSED AND ADOPTED this 13th day of December, 2023.

ATTEST:

LAKEWOOD PARK COMMUNITY DEVELOPMENT DISTRICT

Secretary/Assistant Secretary

Chair/Vice Chair, Board of Supervisors

EXHIBIT "A"

LAKEWOOD PARK COMMUNITY DEVELOPMENT DISTRICT AMENDED BUDGET FISCAL YEAR 2024

LAKEWOOD PARK COMMUNITY DEVELOPMENT DISTRICT TABLE OF CONTENTS

Description	Page Number(s)
Amended General Fund Budget	1
Amended Debt Service Fund Budget - Series 2021	2
Amended Debt Service Fund Budget - Series 2023	3
Assessment Summary	4

LAKEWOOD PARK COMMUNITY DEVELOPMENT DISTRICT GENERAL FUND AMENDED BUDGET FISCAL YEAR 2024

	E	dopted Budget Y 2024	(Change	E	dopted Budget Y 2024
REVENUES						
Assessment levy: on-roll - gross	\$	39,118	\$	25,939	\$	65,057
Allowable discounts (4%)		(1,565)		(1,037)		(2,602)
Assessment levy: on-roll - net		37,553		24,902		62,455
Assessment levy: off-roll		48,569		(24,383)		24,186
Total revenues		86,122		519		86,641
EXPENDITURES						
Professional & administrative						
Management/accounting/recording		48,000		-		48,000
Legal		15,000		-		15,000
Engineering		2,000		-		2,000
Audit		4,500		-		4,500
Arbitrage rebate calculation*		500		-		500
Dissemination agent*		1,000		-		1,000
Trustee*		4,050		-		4,050
Telephone		200		-		200
Postage		500		-		500
Printing & binding		500		-		500
Legal advertising		2,000		-		2,000
Annual special district fee		175		-		175
Insurance		5,500		-		5,500
Contingencies/bank charges		500		-		500
Website hosting & maintenance		705		-		705
Website ADA compliance		210		-		210
Tax collector		782		519		1,301
Total expenditures		86,122		519		86,641
Excess/(deficiency) of revenues						
over/(under) expenditures		-		-		-
Fund balance - beginning (unaudited)		125				125
Fund balance - ending (projected)				-		
Unassigned		125		-		125
Fund balance - ending	\$	125	\$	-	\$	125

LAKEWOOD PARK COMMUNITY DEVELOPMENT DISTRICT DEBT SERVICE FUND AMENDED BUDGET - SERIES 2021 FISCAL YEAR 2024

	Adopted Budget FY 2024	Change	Adopted Budget FY 2024
REVENUES			
Assessment levy: on-roll	\$190,837	\$-	\$190,837
Allowable discounts (4%)	(7,633)		(7,633)
Net assessment levy - on-roll	183,204	-	183,204
Total revenues	183,204	-	183,204
EXPENDITURES Debt service	05.000		05.000
Principal	65,000	-	65,000
Interest	116,834	-	116,834
Tax collector	3,817		3,817
Total expenditures	185,651		185,651
Excess/(deficiency) of revenues over/(under) expenditures	(2,447)	-	(2,447)
Fund balance:			
Beginning fund balance (unaudited)	251,671	-	251,671
Ending fund balance (projected)	249,224	-	249,224
Use of fund balance: Debt service reserve account balance (required) Interest expense - November 1, 2024	(183,203) (57,564)	-	(183,203) (57,564)
Projected fund balance surplus/(deficit) as of September 30, 2024	\$ 8,457	\$ -	\$ 8,457

LAKEWOOD PARK COMMUNITY DEVELOPMENT DISTRICT DEBT SERVICE FUND AMENDED BUDGET - SERIES 2023 FISCAL YEAR 2024

	Adopted Budget FY 2024	Change	Adopted Budget FY 2024	
REVENUES				
Assessment levy: on-roll	\$-	\$ 129,268	\$ 129,268	
Allowable discounts (4%)	-	(5,171)	(5,171)	
Net assessment levy - on-roll	-	124,097	124,097	
Assessment levy: off-roll	246,983	(123,992)	122,991	
Total revenues	246,983	105	247,088	
EXPENDITURES Debt service				
Principal	50,000	-	50,000	
Interest	210,917	-	210,917	
Tax collector	-	2,585	2,585	
Total expenditures	260,917	2,585	263,502	
Excess/(deficiency) of revenues over/(under) expenditures	(13,934)	(2,480)	(16,414)	
Fund balance:				
Beginning fund balance (unaudited)	356,357	-	356,357	
Ending fund balance (projected)	342,423	(2,480)	339,943	
Use of fund balance: Debt service reserve account balance (required) Interest expense - November 1, 2024	(242,044) (95,416)		(242,044) (95,416)	
Projected fund balance surplus/(deficit) as of September 30, 2024	\$ 4,963	\$ (2,480)	\$ 2,483	

LAKEWOOD PARK COMMUNITY DEVELOPMENT DISTRICT ASSESSMENT COMPARISON PROJECTED FISCAL YEAR 2024 ASSESSMENTS

On-Roll Assessments											
Series 2021											
								F	Y 2023		
		FY 2	2024 O&M	F١	2024 DS	FY	2024 Total		Total		
		As	ssessment		Assessment		ent Assessment		sessment		
Product/Parcel	Units	F	ber Unit	per Unit			per Unit	per Unit			
SF 40'	71	\$	209.19	\$	1,020.52	\$	1,229.71	\$	1,229.71		
SF 50'	116		209.19		1,020.52		1,229.71		1,229.71		
SF 65'			209.19		-		209.19		209.19		
Total	187										
<u>Series 2023</u>											
SF 40'	62	\$	209.19	\$	1,042.48	\$	1,251.67	\$	-		
SF 50'	52		209.19		1,042.48		1,251.67		-		
SF 65'	10		209.19		1,042.48		1,251.67		-		
Total	124										

Off-Roll Assessments										
Series 2023										
								F	Y 2023	
		FY 2	2024 O&M	FY	2024 DS	FY	2024 Total		Total	
		Assessment		Assessment		Assessment		Assessment		
Product/Parcel	Units	per Unit		per Unit		per Unit		per Unit		
SF 40'	31	\$	196.64	\$	999.93	\$	1,196.57	\$	196.64	
SF 50'	89		196.64		999.93		1,196.57		196.64	
SF 65'	3		196.64		999.93		1,196.57		196.64	
Total	123									

UNAUDITED FINANCIAL STATEMENTS

LAKEWOOD PARK COMMUNITY DEVELOPMENT DISTRICT FINANCIAL STATEMENTS UNAUDITED OCTOBER 31, 2023

LAKEWOOD PARK COMMUNITY DEVELOPMENT DISTRICT BALANCE SHEET GOVERNMENTAL FUNDS AS ON OCTOBER 31, 2023

ASSETS Cash \$ 5,030 \$ - \$ - \$ - \$ 5, - \$ 5,030 Investments - 76,086 76,086 Revenue - 183,203 242,044 - 425,247 Capitalized interest - 117,098 - 117,098 Construction 7,773 7,422 15,195 Interest - 1,290 - 122,723 129,087 Due from Landowner 6,364 - 122,723 129,087 Due from Landowner 6,364 - 122,723 129,087 Due from debt service fund - series 2023 \$ 11,616 \$ \$ \$ \$ 7,773 \$ 130,145 \$ \$ \$ 769,255 LIABILITIES AND FUND BALANCES Liabilities: - 122,723 122,723 122,723 Liabilities: 122,723 122,723 122,723 122,723 Accounts payable			eneral Fund	Debt Service Fund 2021	Debt Service Fund 2023	P	Capital rojects nd 2021	Capital Projects Fund 2023	Go	Total vernmental Funds
Investments - 76,086 - - - 76,086 Reserve - 183,203 242,044 - - 425,247 Capitalized interest - 117,098 - - 117,098 Construction - - 7,773 7,422 15,195 Interest - - 1,290 - - 1,290 Due from debt service fund - series 2023 222 - - 122,723 122,087 Due from debt service fund - series 2023 222 - - - 222 Total assets \$ 11,616 \$259,289 \$360,432 \$ 7,773 \$ 130,145 \$ 769,255 Liabilities: - - - - 222 - - 222,723 Accounts payable 546 - - - 122,723 122,723 122,723 Det rogeneral fund - - 222 - - 222 - 222 - 222 - 122,723 125,867 Due to general fund - <td></td> <td>•</td> <td></td> <td>•</td> <td>•</td> <td>•</td> <td></td> <td>•</td> <td>•</td> <td>=</td>		•		•	•	•		•	•	=
Revenue - 76,086 - - - 76,086 Reserve - 183,203 242,044 - - 425,247 Capitalized interest - - 117,098 - - 117,098 Construction - - 7,773 7,422 15,195 Interest - - 1,290 - - 1,290 Due from debt service fund - series 2023 222 - - - 122,723 129,087 Due from debt service fund - series 2023 \$ \$ 11,616 \$\$ \$259,289 \$ 360,432 \$ 7,773 \$ 130,145 \$ 769,255 LIABILITIES AND FUND BALANCES \$\$ \$130,145 \$ 769,255 \$ - - - 222 Liabilities: - - - 222,723 122,723 122,723 Accounts payable - - - 222 - - 222 Labilities: - - 222 - - 222 - 222,723 122,723 122,723 122,723 122,723		\$	5,030	\$-	\$-	\$	-	\$-	\$	5,030
Reserve - 183,203 242,044 - - 425,247 Capitalized interest - - 117,098 - - 117,098 Construction - - - 7,773 7,422 15,195 Interest - - 1,290 - - 1,290 Due from Landowner 6,364 - - - 222,087 Total assets 222 - - - 222,087 Total assets \$ \$11,616 \$259,289 \$360,432 \$7,773 \$130,145 \$769,255 LIABILITIES AND FUND BALANCES \$\$130,145 \$769,255 \$769,255 \$141,616 \$227,23 \$122,723 122,723 122,723 122,723 122,723 122,723 122,723 122,723 122,723 122,723 122,723 122,723 122,723 125,867 Due to general fund - - 222 - 161,682 168,450 168,450 DEFERRED INFLOWS OF RESOURCES - - 122,723 125,867 122,723 125,867 <				70.000						70.000
Capitalized interest - - 117,098 - - 117,098 Construction - - - 7,773 7,422 15,195 Interest - - 1,290 - - 1,290 Due from debt service fund - series 2023 222 - - - 222 Total assets \$ \$ 116.16 \$\$ \$259,289 \$\$ \$360,432 \$\$ 7,773 \$\$ \$130,145 \$\$ 769,255 LIABILITIES AND FUND BALANCES Liabilities: - - - 122,723 122,723 122,723 Accounts payable 546 - - - 122,723 122,723 Retainage payable - - - 122,723 122,723 Due to general fund - - 222 - - 222 Landowner advance 6,000 - - - 62,000 - - 222 - 161,682 168,450 DEFERRED INFLOWS OF RESOURCES - 222 - 161,682 1			-		-		-	-		
Construction - - - 7,773 7,422 15,195 Interest - - 1,290 - - 1,290 Due from Landowner 6,664 - - 122,723 129,087 Due from debt service fund - series 2023 222 - - - 222 Total assets \$ 11,616 \$259,289 \$360,432 \$7,773 \$130,145 \$769,255 LIABILITIES AND FUND BALANCES Liabilities: - - - - 222 Accounts payable 546 - - - 546 - - - 546 Contracts payable - - - 122,723 122,723 122,723 Retainage payable - - - 222 - - 222 Ladowner advance 6,000 - - - 222 - 161,682 168,450 DEFERRED INFLOWS OF RESOURCES Deferred receipts 3,144 - - - 122,723 125,867 Total deferred inflows			-	183,203	,		-	-		,
Interest - - 1,290 - - 1,290 Due from Landowner 6,364 - - 122,723 129,087 Due from debt service fund - series 2023 222 - - - 222 Total assets \$ 11,616 \$\$259,289 \$\$360,432 \$\$7,773 \$\$130,145 \$\$769,255 LIABILITIES AND FUND BALANCES Liabilities: - - - 222 Liabilities: - - - - 546 Contracts payable 546 - - 122,723 122,723 Retainage payable - - - 122,723 122,723 Landowner advance 6,000 - - - 222 - 222 Landowner advance 6,000 - - - 6,000 - - - 6,000 Total liabilities - - 222 - 161,682 168,450 DEFERRED INFLOWS OF RESOURCES - 224 - 122,723 125,867 Total deferr			-	-	117,098		-	-		
Due from Landowner 6,364 - - 122,723 129,087 Due from debt service fund - series 2023 222 - - - 222 Total assets \$ 11,616 \$ \$259,289 \$ \$ 360,432 \$ 7,773 \$ \$ 130,145 \$ 769,255 LIABILITIES AND FUND BALANCES Liabilities: - - - - 546 Contracts payable 546 - - - 122,723 122,723 Retainage payable - - - 122,723 122,723 Due to general fund - - 222 - 222 Landowner advance 6,000 - - - 222 Landowner advance 6,000 - - - 222 Landowner advance 6,000 - - 122,723 125,867 Total labilities 3,144 - - 122,723 125,867 Total deferred inflows of resources 3,144 - - 122,723 125,867 Fund balances: Restricted for: - - 7,			-	-	-		7,773	7,422		
Due from debt service fund - series 2023 Total assets 222 \$ 11,616 - - 222 \$ 7,773 - 222 \$ 130,145 222 \$ 769,255 LIABILITIES AND FUND BALANCES Liabilities: - - - - 5 769,255 LABILITIES AND FUND BALANCES Liabilities: - - - - 546 - - - 546 Contracts payable - - - - 122,723 122,723 Retainage payable - - - 38,959 38,959 38,959 Due to general fund - - 222 - 161,682 168,450 DEFERRED INFLOWS OF RESOURCES - - - 6,000 - - - 6,000 Deferred receipts 3,144 - - - 122,723 125,867 Total labilities 3,144 - - - 122,723 125,867 Fund balances: - 259,289 360,210 - - 619,499			-	-	1,290		-	-		
Total assets \$ 11,616 \$ 259,289 \$ 360,432 \$ 7,773 \$ 130,145 \$ 769,255 LIABILITIES AND FUND BALANCES Liabilities: Accounts payable 546 - - - 546 Contracts payable - - - 546 Contracts payable - - - 122,723 122,723 Retainage payable - - - 38,959 38,959 Due to general fund - - 222 - - 222 Landowner advance 6,000 - - - 6,000 Total liabilities - 222 - 161,682 168,450 DEFERRED INFLOWS OF RESOURCES - - 122,723 125,867 Deferred receipts 3,144 - - 122,723 125,867 Total deferred inflows of resources 3,144 - - 122,723 125,867 Fund balances: - 259,289 360,210 - - 619,499 Capital projects - -				-	-		-	122,723		
LiABILITIES AND FUND BALANCES Liabilities: Accounts payable 546 Contracts payable - Contracts payable - Contracts payable - Contracts payable - Liabilities: - Contracts payable - Contracts payable - Contracts payable - Laddowner advance 6,000 Total liabilities 6,546 DEFERRED INFLOWS OF RESOURCES - Deferred receipts 3,144 Total deferred inflows of resources 3,144 Liabilities - Capital projects - Capital projects - Capital projects - Lizero - Lizero - Lizero - Liabilities, deferred inflows of resources				-	-		-	-		
Liabilities: Accounts payable 546 - - - 546 Contracts payable - - - 122,723 122,723 Retainage payable - - - 38,959 38,959 Due to general fund - - 222 - - 222 Landowner advance 6,000 - - - 6,000 Total liabilities 6,546 - 222 - 161,682 168,450 DEFERRED INFLOWS OF RESOURCES 0 - - - 6,000 - - - 6,000 Deferred receipts 3,144 - - - 122,723 125,867 Total deferred inflows of resources 3,144 - - - 122,723 125,867 Fund balances: Restricted for: - - 259,289 360,210 - 619,499 Capital projects - - - 7,773 (154,260) (146,487) Unassigned 1,926 - - - - 1,9	I OTAL ASSETS	\$	11,616	\$259,289	\$ 360,432	\$	7,773	\$ 130,145	\$	769,255
Contracts payable - - - - 122,723 122,723 Retainage payable - - - 38,959 38,959 Due to general fund - - 222 - 222 Landowner advance 6,000 - - - 222 Landowner advance 6,000 - - - 6,000 Total liabilities 6,546 - 222 - 161,682 168,450 DEFERRED INFLOWS OF RESOURCES Deferred receipts 3,144 - - 122,723 125,867 Total deferred inflows of resources 3,144 - - 122,723 125,867 Fund balances: Restricted for: - 122,723 125,867 125,867 Debt service - 259,289 360,210 - - 619,499 Capital projects - - - 7,773 (154,260) (146,487) Unassigned 1,926 - - - - 1,926 Total fund balances 1,9	Liabilities:									
Retainage payable - - - 38,959 38,959 Due to general fund - - 222 - - 222 Landowner advance 6,000 - - - 6,000 Total liabilities 6,546 - 222 - 161,682 168,450 DEFERRED INFLOWS OF RESOURCES 0 - - - 122,723 125,867 Total deferred inflows of resources 3,144 - - - 122,723 125,867 Fund balances: Restricted for: - - 122,723 125,867 Debt service - 259,289 360,210 - - 619,499 Capital projects - - 7,773 (154,260) (146,487) Unassigned 1,926 - - - 1,926 Total fund balances 1,926 259,289 360,210 7,773 (154,260) 474,938			546	-	-		-	-		
Due to general fund - - 222 - - 222 Landowner advance 6,000 - - - 6,000 Total liabilities 6,546 - 222 - 161,682 168,450 DEFERRED INFLOWS OF RESOURCES Deferred receipts 3,144 - - 122,723 125,867 Total deferred inflows of resources 3,144 - - 122,723 125,867 Fund balances: Restricted for: - - 122,723 125,867 Capital projects - 259,289 360,210 - - 619,499 Capital projects - - 7,773 (154,260) (146,487) Unassigned 1,926 - - - 1,926 Total fund balances 1,926 - - - 1,926 Total fund balances 1,926 - - - 1,926 Total fund balances 1,926 259,289 360,210 7,773 (154,260) 474,938			-	-	-		-	,		
Landowner advance 6,000 - - - 6,000 Total liabilities 6,546 - 222 - 161,682 168,450 DEFERRED INFLOWS OF RESOURCES Deferred receipts 3,144 - - - 122,723 125,867 Total deferred inflows of resources 3,144 - - - 122,723 125,867 Fund balances: Restricted for: - - 122,723 125,867 Fund balances: - - - 619,499 125,867 Capital projects - - - 619,499 Capital projects - - 7,773 (154,260) (146,487) Unassigned 1,926 - - - 1,926 Total fund balances 1,926 259,289 360,210 7,773 (154,260) 474,938			-	-	-		-	38,959		
Total liabilities 6,546 - 222 - 161,682 168,450 DEFERRED INFLOWS OF RESOURCES Deferred receipts 3,144 - - - 122,723 125,867 Total deferred inflows of resources 3,144 - - - 122,723 125,867 Fund balances: Restricted for: - - 122,723 125,867 Capital projects - - 259,289 360,210 - - 619,499 Capital projects - - - 7,773 (154,260) (146,487) Unassigned 1,926 - - - 1,926 Total fund balances 1,926 - - 1,926 Total liabilities, deferred inflows of resources 7,773 (154,260) 474,938			-	-	222		-	-		
DEFERRED INFLOWS OF RESOURCES Deferred receipts 3,144 - - 122,723 125,867 Total deferred inflows of resources 3,144 - - - 122,723 125,867 Fund balances: Restricted for: - - 122,723 125,867 Capital projects - 259,289 360,210 - - 619,499 Capital projects - - 7,773 (154,260) (146,487) Unassigned 1,926 - - - 1,926 Total fund balances 1,926 259,289 360,210 7,773 (154,260) 474,938 Total liabilities, deferred inflows of resources 1,926 - - 1,926							-			
Deferred receipts 3,144 - - 122,723 125,867 Total deferred inflows of resources 3,144 - - - 122,723 125,867 Fund balances: Restricted for: - - 122,723 125,867 Debt service - 259,289 360,210 - - 619,499 Capital projects - - 7,773 (154,260) (146,487) Unassigned 1,926 - - - 1,926 Total fund balances 1,926 259,289 360,210 7,773 (154,260) 474,938	Total liabilities		6,546		222		-	161,682		168,450
Total deferred inflows of resources 3,144 - - - 122,723 125,867 Fund balances: Restricted for: Debt service - 259,289 360,210 - - 619,499 Capital projects - - - 7,773 (154,260) (146,487) Unassigned 1,926 - - - 1,926 Total fund balances 1,926 259,289 360,210 7,773 (154,260) 474,938										
Fund balances: Restricted for: Debt service - 259,289 360,210 - - 619,499 Capital projects - - - 7,773 (154,260) (146,487) Unassigned 1,926 - - - 1,926 Total fund balances 1,926 259,289 360,210 7,773 (154,260) 474,938	•						-			
Restricted for:	Total deferred inflows of resources		3,144				-	122,723		125,867
Capital projects - - - 7,773 (154,260) (146,487) Unassigned 1,926 - - - 1,926 Total fund balances 1,926 259,289 360,210 7,773 (154,260) 474,938										
Unassigned 1,926 - - - 1,926 Total fund balances 1,926 259,289 360,210 7,773 (154,260) 474,938 Total liabilities, deferred inflows of resources 1	Debt service		-	259,289	360,210		-	-		619,499
Total fund balances 1,926 259,289 360,210 7,773 (154,260) 474,938 Total liabilities, deferred inflows of resources	Capital projects		-	-	-		7,773	(154,260)		(146,487)
Total liabilities, deferred inflows of resources			1,926				-			1,926
	Total fund balances		1,926	259,289	360,210		7,773	(154,260)		474,938
	Total liabilities, deferred inflows of resource	s								
			11,616	\$259,289	\$ 360,432	\$	7,773	\$ 130,145	\$	769,255

LAKEWOOD PARK COMMUNITY DEVELOPMENT DISTRICT GENERAL FUND STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES FOR THE PERIOD ENDED OCTOBER 31, 2023

[

REVENUES Assessment levy: on-roll - net \$ - \$ - \$ 37,553 0% Assessment levy: off-roll - - $48,669$ 0% Total revenues - - - $48,669$ 0% EXPENDITURES - - - $86,122$ 0% Professional & administrative - - - - $48,000$ 8% Legal 1,311 1,311 1,311 1,311 1,310 9% Audit - - 2,000 0% Audit - - 4,600 8% Legal 1,311 1,311 1,310 9% Dissemination agent 83 83 1,000 8% Legal advertising - - 4,050 0% Postage 12 12 20 2% Printing & binding 42 42 500 8% Legal advertising - - 2,000 0% Contingencies 20 20 20% 0%<		Current Month	Year to Date	Budget	% of Budget
Assessment levy: off-roll Total revenues - - - 48,569 86,122 0% EXPENDITURES Professional & administrative Management/accounting/recording 4,000 4,000 48,000 8% Legal 1,311 1,311 15,000 9% Engineering - - 2,000 0% Audit - - 2,000 0% Audit - - 2,000 0% Audit - - 4,500 0% Arbitrage rebate calculation - - 500 0% Dissemination agent 83 83 1,000 8% Tustee - - 4,050 0% Printing & binding 42 42 500 2% Printing & binding 42 42 500 8% Legal advertising - - 2,000 0% Annual special district fee 175 175 175 100% Insurance 5,590 5,500 102% 20 20 500 4% <td< td=""><td></td><td>¢</td><td>¢</td><td>¢ 27 552</td><td>00/</td></td<>		¢	¢	¢ 27 552	00/
Total revenues		φ -	φ -		
EXPENDITURES Professional & administrative Management/accounting/recording 4,000 4,000 48,000 8% Legal 1,311 1,311 15,000 9% Engineering - - 2,000 0% Audit - - 4,500 0% Audit - - 4,500 0% Audit - - - 4,500 0% Audit - - - 4,500 0% Audit - - - 4,050 0% Trustee - - 4,050 0% Postage 12 12 500 2% Printing & binding 42 42 500 8% Legal advertising - - 2,000 0% Annual special district fee 175 175 100% Insurance 20 20 500 4% Website hosting & maintenance	•				-
Professional & administrative Management/accounting/recording 4,000 4,000 48,000 8% Legal 1,311 1,311 15,000 9% Engineering - - 2,000 0% Audit - - 4,500 0% Arbitrage rebate calculation - - 500 0% Arbitrage rebate calculation - - 500 0% Dissemination agent 83 83 1,000 8% Trustee - - 4,050 0% Postage 12 12 500 2% Printing & binding 422 422 500 8% Legal advertising - - 2,000 0% Annual special district fee 175 175 175 10% Insurance 20 20 500 4% Website hosting & maintenance - - 705 0% Total professional & administrative	Total revenues			00,122	0 /0
Professional & administrative Management/accounting/recording 4,000 4,000 48,000 8% Legal 1,311 1,311 15,000 9% Engineering - - 2,000 0% Audit - - 4,500 0% Arbitrage rebate calculation - - 500 0% Arbitrage rebate calculation - - 500 0% Dissemination agent 83 83 1,000 8% Trustee - - 4,050 0% Postage 12 12 500 2% Printing & binding 422 422 500 8% Legal advertising - - 2,000 0% Annual special district fee 175 175 175 10% Insurance 20 20 500 4% Website hosting & maintenance - - 705 0% Total professional & administrative	EXPENDITURES				
Legal 1,311 1,311 1,311 15,000 9% Engineering - - 2,000 0% Audit - - 4,500 0% Arbitrage rebate calculation - - 4,500 0% Arbitrage rebate calculation - - 500 0% Dissemination agent 83 83 1,000 8% Trustee - - 4,050 0% Postage 12 12 500 2% Printing & binding 42 42 500 8% Legal advertising - - 2,000 0% Annual special district fee 175 175 175 100% Insurance 5,590 5,590 5,500 102% Contingencies 20 20 500 4% Website hosting & maintenance - - 705 0% Total professional & administrative 11,250 11,250 85,340 13% Other fees & charges - - 782					
Legal 1,311 1,311 1,500 9% Engineering - - 2,000 0% Audit - - 4,500 0% Arbitrage rebate calculation - - 4,500 0% Arbitrage rebate calculation - - 500 0% Dissemination agent 83 83 1,000 8% Trustee - - 4,050 0% Postage 12 12 500 9% Postage 12 12 500 8% Legal advertising - - 2,000 0% Annual special district fee 175 175 100% Insurance 5,590 5,590 5,500 102% Contingencies 20 20 500 4% Website hosting & maintenance - - 705 0% Total professional & administrative 11,250 11,250 85,340 13% Cher fees & charges Tax collector - - 782 <td>Management/accounting/recording</td> <td>4,000</td> <td>4,000</td> <td>48,000</td> <td>8%</td>	Management/accounting/recording	4,000	4,000	48,000	8%
Engineering - - 2,000 0% Audit - - 4,500 0% Arbitrage rebate calculation - - 500 0% Dissemination agent 83 83 1,000 8% Trustee - - 4,050 0% Trustee - - 4,050 0% Printing & binding 42 12 500 2% Printing & binding 42 42 500 8% Legal advertising - - 2,000 0% Annual special district fee 175 175 175 100% Insurance 5,590 5,590 5,500 102% Contingencies 20 20 500 4% Website hosting & maintenance - - 705 0% Website ADA compliance - - 210 0% 11,250 85,340 13% Other fees & charges Tax collector - - 782 0% 0% 11,250		1,311	1,311	15,000	9%
Audit - - 4,500 0% Arbitrage rebate calculation - - 500 0% Dissemination agent 83 83 1,000 8% Trustee - - 4,050 0% Telephone 17 17 200 9% Postage 12 12 500 2% Printing & binding 42 42 500 8% Legal advertising - - 2,000 0% Annual special district fee 175 175 175 100% Insurance 5,590 5,500 102% 00% Contingencies 20 20 500 4% Website ADA compliance - - 705 0% Total professional & administrative 11,250 11,250 85,340 13% Other fees & charges Total other fees & charges - - 782 0% Total other fees & charges - - 782 0% 0% Total expenditures	•	-	-	2,000	0%
Dissemination agent 83 83 1,000 8% Trustee - - 4,050 0% Telephone 17 17 200 9% Postage 12 12 500 2% Printing & binding 42 42 500 8% Legal advertising - - 2,000 0% Annual special district fee 175 175 175 100% Insurance 5,590 5,590 5,500 102% Contingencies 20 20 500 4% Website hosting & maintenance - - 705 0% Website ADA compliance - - 210 0% Total professional & administrative 11,250 11,250 85,340 13% Other fees & charges - - - 782 0% Total other fees & charges - - - 782 0% Total expenditures 11,250 11,250 86,122 13% Excess/(deficiency) of revenues over/(under) expendit		-	-	4,500	0%
Trustee - - 4,050 0% Telephone 17 17 200 9% Postage 12 12 500 2% Printing & binding 42 42 500 8% Legal advertising - - 2,000 0% Annual special district fee 175 175 175 100% Insurance 5,590 5,590 5,500 102% Contingencies 20 20 500 4% Website hosting & maintenance - - 705 0% Website ADA compliance - - 210 0% Total professional & administrative 11,250 11,250 85,340 13% Other fees & charges - - 782 0% Total other fees & charges - - 782 0% Total expenditures 11,250 11,250 86,122 13% Excess/(deficiency) of revenues (11,250) (11,250) - - over/(under) expenditures (11,250) (11	Arbitrage rebate calculation	-	-	500	0%
Telephone 17 17 200 9% Postage 12 12 500 2% Printing & binding 42 42 500 8% Legal advertising - - 2,000 0% Annual special district fee 175 175 175 100% Insurance 5,590 5,590 5,500 102% Contingencies 20 20 500 4% Website hosting & maintenance - - 705 0% Website ADA compliance - - 210 0% Total professional & administrative 11,250 11,250 85,340 13% Other fees & charges - - 782 0% Total other fees & charges - - 782 0% Total expenditures 11,250 11,250 86,122 13% Excess/(deficiency) of revenues (11,250) (11,250) - - over/(under) expenditures (11,250) (11,250) - -	Dissemination agent	83	83	1,000	8%
Postage 12 12 500 2% Printing & binding 42 42 500 8% Legal advertising - - 2,000 0% Annual special district fee 175 175 175 100% Insurance 5,590 5,590 5,500 102% Contingencies 20 20 20 4% Website hosting & maintenance - - 705 0% Website ADA compliance - - 210 0% Total professional & administrative 11,250 11,250 85,340 13% Other fees & charges - - 782 0% Total other fees & charges - - 782 0% Total expenditures 11,250 11,250 86,122 13% Excess/(deficiency) of revenues (11,250) (11,250) - over/(under) expenditures (11,250) (11,250) - Fund balances - beginning 13,176 13,176 125	Trustee	-	-	4,050	0%
Printing & binding 42 42 500 8% Legal advertising - - 2,000 0% Annual special district fee 175 175 175 100% Insurance 5,590 5,590 5,500 102% Contingencies 20 20 500 4% Website hosting & maintenance - - 705 0% Website ADA compliance - - 210 0% Total professional & administrative 11,250 11,250 85,340 13% Other fees & charges - - 782 0% Total other fees & charges - - 782 0% Total other fees & charges - - 782 0% Total expenditures 11,250 11,250 86,122 13% Excess/(deficiency) of revenues (11,250) (11,250) - - Fund balances - beginning 13,176 13,176 125	Telephone	17	17	200	9%
Legal advertising - - 2,000 0% Annual special district fee 175 175 175 100% Insurance 5,590 5,590 5,500 102% Contingencies 20 20 500 4% Website hosting & maintenance - - 705 0% Website ADA compliance - - 210 0% Total professional & administrative 11,250 11,250 85,340 13% Other fees & charges - - 782 0% Total other fees & charges - - 782 0% Total other fees & charges - - 782 0% Total other fees & charges - - 782 0% Total expenditures 11,250 11,250 86,122 13% Excess/(deficiency) of revenues (11,250) - - - over/(under) expenditures (11,250) (11,250) - - Fund balances - beginning 13,176 13,176 125 -	Postage	12	12	500	2%
Annual special district fee 175 175 175 100% Insurance 5,590 5,590 5,500 102% Contingencies 20 20 500 4% Website hosting & maintenance - - 705 0% Website ADA compliance - - 210 0% Total professional & administrative 11,250 11,250 85,340 13% Other fees & charges - - 782 0% Total other fees & charges - - 782 0% Total other fees & charges - - 782 0% Total other fees & charges - - 782 0% Total expenditures 11,250 11,250 86,122 13% Excess/(deficiency) of revenues (11,250) (11,250) - - over/(under) expenditures (11,250) (11,250) - - Fund balances - beginning 13,176 13,176 125 -	Printing & binding	42	42	500	8%
Insurance 5,590 5,590 5,500 102% Contingencies 20 20 500 4% Website hosting & maintenance - - 705 0% Website ADA compliance - - 210 0% Total professional & administrative 11,250 11,250 85,340 13% Other fees & charges - - 782 0% Total other fees & charges - - 782 0% Total other fees & charges - - 782 0% Total other fees & charges - - 782 0% Total other fees & charges - - 782 0% Total expenditures 11,250 11,250 86,122 13% Excess/(deficiency) of revenues (11,250) (11,250) - Fund balances - beginning 13,176 13,176 125		-	-	2,000	0%
Contingencies 20 20 500 4% Website hosting & maintenance - - 705 0% Website ADA compliance - - 210 0% Total professional & administrative 11,250 11,250 85,340 13% Other fees & charges - - 782 0% Total other fees & charges - - 782 0% Total other fees & charges - - 782 0% Total other fees & charges - - 782 0% Total expenditures 11,250 11,250 86,122 13% Excess/(deficiency) of revenues 011,250 11,250 - - over/(under) expenditures (11,250) (11,250) - - Fund balances - beginning 13,176 13,176 125 -	Annual special district fee	175	175	175	100%
Website hosting & maintenance7050%Website ADA compliance2100%Total professional & administrative11,25011,25085,34013%Other fees & charges7820%Total other fees & charges7820%Total other fees & charges7820%Total other fees & charges7820%Total expenditures11,25011,25086,12213%Excess/(deficiency) of revenues over/(under) expenditures(11,250)(11,250)-Fund balances - beginning13,17613,176125	Insurance	5,590	5,590	5,500	102%
Website ADA compliance Total professional & administrative2100%00 Total professional & administrative11,25011,25085,34013%Other fees & charges Tax collector Total other fees & charges Total expenditures7820%11,25011,25011,25086,12213%Excess/(deficiency) of revenues over/(under) expenditures(11,250)(11,250)-Fund balances - beginning13,17613,176125	Contingencies	20	20	500	4%
Total professional & administrative11,25011,25085,34013%Other fees & charges7820%Tax collector7820%Total other fees & charges7820%Total expenditures11,25011,25086,12213%Excess/(deficiency) of revenues over/(under) expenditures(11,250)(11,250)-Fund balances - beginning13,17613,176125	Website hosting & maintenance	-	-	705	0%
Other fees & chargesTax collector7820%Total other fees & charges7820%Total expenditures11,25011,25086,12213%Excess/(deficiency) of revenues over/(under) expenditures(11,250)(11,250)-Fund balances - beginning13,17613,176125	Website ADA compliance	-	-	210	0%
Tax collector7820%Total other fees & charges7820%Total expenditures11,25011,25086,12213%Excess/(deficiency) of revenues over/(under) expenditures(11,250)(11,250)-Fund balances - beginning13,17613,176125	Total professional & administrative	11,250	11,250	85,340	13%
Tax collector7820%Total other fees & charges7820%Total expenditures11,25011,25086,12213%Excess/(deficiency) of revenues over/(under) expenditures(11,250)(11,250)-Fund balances - beginning13,17613,176125					
Total other fees & charges7820%Total expenditures11,25011,25086,12213%Excess/(deficiency) of revenues over/(under) expenditures(11,250)(11,250)-Fund balances - beginning13,17613,176125	-				
Total expenditures 11,250 11,250 86,122 13% Excess/(deficiency) of revenues over/(under) expenditures (11,250) (11,250) - Fund balances - beginning 13,176 13,176 125			-		
Excess/(deficiency) of revenues over/(under) expenditures(11,250)-Fund balances - beginning13,17613,176125	5		-		
over/(under) expenditures (11,250) - Fund balances - beginning 13,176 13,176 125	Total expenditures	11,250	11,250	86,122	13%
over/(under) expenditures (11,250) - Fund balances - beginning 13,176 13,176 125	Excess/(deficiency) of revenues				
Fund balances - beginning 13,176 125		(11,250)	(11,250)	-	
		(, = =)			
Fund balances - ending \$ 1,926 \$ 1,926 \$ 125	Fund balances - beginning	13,176			
	Fund balances - ending	\$ 1,926	\$ 1,926	\$ 125	

LAKEWOOD PARK COMMUNITY DEVELOPMENT DISTRICT STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES DEBT SERVICE FUND SERIES 2021 FOR THE PERIOD ENDED OCTOBER 31, 2023

	Current Month	Year To Date	Budget	% of Budget
REVENUES				
Assessment levy: on-roll - net	\$-	\$ -	\$183,204	0%
Interest	1,051	1,051		N/A
Total revenues	1,051	1,051	183,204	1%
EXPENDITURES				
Debt service				
Principal	-	-	65,000	0%
Interest	-	-	116,834	0%
Tax collector	-	-	3,817	0%
Total debt service	-	-	185,651	0%
Excess/(deficiency) of revenues				
over/(under) expenditures	1,051	1,051	(2,447)	
OTHER FINANCING SOURCES/(USES)				
Transfer out	(744)	(744)	-	N/A
Total other financing sources	(744)	(744)		N/A
Net change in fund balances	307	307	(2,447)	
Fund balances - beginning	258,982	258,982	251,671	
Fund balances - ending	\$259,289	\$ 259,289	\$249,224	

LAKEWOOD PARK COMMUNITY DEVELOPMENT DISTRICT STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES DEBT SERVICE FUND SERIES 2023 FOR THE PERIOD ENDED OCTOBER 31, 2023

	Current Month	Year To Date	Budget	% of Budget
REVENUES	^	<u>^</u>		00/
Assessment levy: off-roll	\$ -	\$-	\$246,983	0%
Interest	2,440	2,440	-	N/A
Total revenues	2,440	2,440	246,983	1%
EXPENDITURES				
Debt service				
Principal	-	-	50,000	0%
Interest	-	-	210,917	0%
Total debt service	-	-	260,917	0%
Excess/(deficiency) of revenues over/(under) expenditures	2,440	2,440	(13,934)	
OTHER FINANCING SOURCES/(USES)				
Transfer out	(982)	(982)	-	N/A
Total other financing sources	(982)	(982)	-	N/A
Net change in fund balances	1,458	1,458	(13,934)	
Fund balances - beginning	358,752	358,752	356,357	
Fund balances - ending	\$360,210	\$ 360,210	\$342,423	

LAKEWOOD PARK COMMUNITY DEVELOPMENT DISTRICT STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES CAPITAL PROJECTS FUND SERIES 2021 FOR THE PERIOD ENDED OCTOBER 31, 2023

	Current Month	Year To Date
REVENUES		
Interest	\$ 27	\$ 27
Total revenues	27	27
EXPENDITURES		
Total expenditures	-	-
Excess/(deficiency) of revenues over/(under) expenditures	27	27
OTHER FINANCING SOURCES/(USES)		
Transfer in	744	744
Total other financing sources/(uses)	744	744
Net change in fund balances	771	771
Fund balances - beginning	7,002	7,002
Fund balances - ending	\$ 7,773	\$ 7,773

LAKEWOOD PARK COMMUNITY DEVELOPMENT DISTRICT STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES CAPITAL PROJECTS FUND SERIES 2023 FOR THE PERIOD ENDED OCTOBER 31, 2023

	Current Month		Year To Date	
REVENUES	•	- /		
Interest	\$	31	\$	31
Total revenues		31		31
EXPENDITURES				
Construction costs		35,759		35,759
Total expenditures		35,759		35,759
Excess/(deficiency) of revenues over/(under) expenditures	(35,728)		(35,728)
OTHER FINANCING SOURCES/(USES)				
Transfer in		982		982
Total other financing sources/(uses)		982		982
Net change in fund balances	(34,746)		(34,746)
Fund balances - beginning	(1	19,514)		(119,514)
Fund balances - ending	\$ (1	54,260)	\$	(154,260)

LAKEWOOD PARK COMMUNITY DEVELOPMENT DISTRICT

MINUTES

DRAFT

1 2 3 4	LAKE	ES OF MEETING WOOD PARK EVELOPMENT DISTRICT		
5	The Board of Supervisors of the Lakewood Park Community Development District held a			
6	Public Hearing and Regular Meeting on July 1	Public Hearing and Regular Meeting on July 12, 2023 at 2:30 p.m., at the office of Cobb Cole, 231		
7	North Woodland Boulevard, DeLand, Florida 32720.			
8				
9 10	Present were:			
11	Megan Willbur	Chair		
12	Lia Villar	Vice Chair		
13 14	Chad Clevenger	Assistant Secretary		
15 16	Also present, were:			
17	Kristen Suit	District Manager		
18	Mark Watts	District Counsel		
19	Kimberley Reller	Resident		
20	Tiffany Handyside	Resident		
21	John Barrineau	Resident		
22				
23 24 25	FIRST ORDER OF BUSINESS	Call to Order/Roll Call		
26	Ms. Suit called the meeting to order	at 2:31 p.m.		
27	Supervisors Willbur, Villar and Cle	evenger were present. Supervisor Sears was not		
28	present. One seat was vacant.			
29				
30 31	SECOND ORDER OF BUSINESS	Public Comments		
32	There were no public comments.			
33				
34 35 36	THIRD ORDER OF BUSINESS	Consider Appointment to Fill Vacant Seat 3; Term Expires November 2024		
37 38	This item was deferred.			

39	•	Admir	nistratio	on of Oath of Office (the follo	wing to be provided in a separate package)
40		А.	Guide to Sunshine Amendment and Code of Ethics for Public Officers and		
41			Employees		
42		В.	Membership, Obligations and Responsibilities		
43		C.	Financial Disclosure Forms		
44			I. Form 1: Statement of Financial Interests		
45			II. Form 1X: Amendment to Form 1, Statement of Financial Interests		
46			III.	Form 1F: Final Statement o	f Financial Interests
47		D.	Form	8B – Memorandum of Voting	; Conflict
48					
49 50 51 52	FOUR			BUSINESS	Consideration of Resolution 2023-06 Designating Certain Officers of the District, and Providing for an Effective Date
53		This it	em was	s deferred.	
54 55 56	FIFTH	ORDER	OF BU	SINESS	Public Hearing on Adoption of Fiscal Year 2023/2024 Budget
57 58	А.	Proof/	/Affida	vit of Publication	
59	В.	Consid	deratio	n of Resolution 2023-07, R	elating to the Annual Appropriations and
60		Adopt	ing the	e Budget for the Fiscal Yea	ar Beginning October 1, 2023, and Ending
61		Septer	mber 3	0, 2024; Authorizing Budge	t Amendments; and Providing an Effective
62		Date			
63					
64 65 66				by Ms. Willbur and seconde g was opened.	d by Ms. Villar, with all in favor, the
67					
68		Ms. Sı	uit pres	ented Resolution 2023-07.	She reviewed the proposed Fiscal Year 2024
69	budge	t, which	n is unc	hanged from when it was last	presented.
70		Ms. S	uit resp	oonded to questions regard	ng on-roll and off-roll assessments and the
71	Series	2021 ai	nd 2023	3 debt service assessments.	

Resident John Barrineau asked if the	e homeowner assessments will remain the same in
al Year 2024. Ms. Suit stated yes; the Fis	cal Year 2024 budget is "admin-only and there is an
ement between the HOA and the CDD,	wherein the HOA will budget for, raise the revenue
and maintain the CDD improvements.	
On MOTION by Ms. Willbur and see Public Hearing was closed.	conded by Ms. Villar, with all in favor, the
Resolution 2023-07, Relating to the Budget for the Fiscal Year Beginnin	seconded by Ms. Villar, with all in favor, e Annual Appropriations and Adopting the g October 1, 2023, and Ending September ndments; and Providing an Effective Date,
H ORDER OF BUSINESS	Consideration of Resolution 2023-08, Making a Determination of Benefit and Imposing Special Assessments for Fiscal Year 2023/2024; Providing for the Collection and Enforcement of Special Assessments, Including but Not Limited to Penalties and Interest Thereon; Certifying an Assessment Roll; Providing for Amendments to the Assessment Roll; Providing a Severability Clause; and Providing an Effective Date
Ms. Suit presented Resolution 2023-0	08 and read the title.
Resolution 2023-08, Making a Dete Assessments for Fiscal Year 2023 Enforcement of Special Assessmen and Interest Thereon; Certifying	seconded by Ms. Villar, with all in favor, rmination of Benefit and Imposing Special /2024; Providing for the Collection and ts, Including but Not Limited to Penalties g an Assessment Roll; Providing for Roll; Providing a Severability Clause; and opted.
	Amendments to the Assessment I

113 114 115	SEVENTH ORDER OF BUSINESS	Presentation of Audited Annual Financial Report for the Fiscal Year Ended September 30, 2022, Prepared by Grau & Associates
116	Ms. Suit presented the Audited Financ	ial Report for the Fiscal Year Ended September 30,
117	2022 and noted the pertinent information	n. There were no findings, recommendations,
118	deficiencies on internal control or instances of	f non-compliance; it was a clean audit.
119		
120 121 122 123	EIGHTH ORDER OF BUSINESS	Consideration of Resolution 2023-09, Hereby Accepting the Audited Financial Report for the Fiscal Year Ended September 30, 2022
124 125 126	Ms. Suit presented Resolution 2023-09	Э.
127 128 129 130	-	econded by Ms. Villar, with all in favor, ng the Audited Financial Report for the 2, was adopted.
131 132 133	NINTH ORDER OF BUSINESS	Consideration of Resolution 2023-10, Designating Dates, Times and Locations for Regular Meetings of the Board of
134 135 136 137		Supervisors of the District for Fiscal Year 2023/2024 and Providing for an Effective Date
135 136	Ms. Suit presented Resolution 2023-10	Supervisors of the District for Fiscal Year 2023/2024 and Providing for an Effective Date
135 136 137 138 139	On MOTION by Ms. Willbur and se Resolution 2023-10, Designating Da	Supervisors of the District for Fiscal Year 2023/2024 and Providing for an Effective Date D. econded by Ms. Villar, with all in favor, ates, Times and Locations for Regular s of the District for Fiscal Year 2023/2024

150 151 152			October 1, 2022 and Ending September 30, 2023; and Providing for an Effective Date		
153		Ms. Suit presented Resolution 2023-11 an	d stated that the budget for Fiscal Year 2023 is		
154	being	amended to add the Series 2023 debt servio	e fund, since bonds were issued.		
155					
156 157 158 159 160		On MOTION by Ms. Willbur and secon Resolution 2023-11, Relating to the Ame Fiscal Year Beginning October 1, 2022 a Providing for an Effective Date, was adop	ndment of the Annual Budget for the and Ending September 30, 2023; and		
161 162 163 164	ELEVE	INTH ORDER OF BUSINESS	Acceptance of Unaudited Financial Statements as of May 31, 2023		
165	Ms. Suit presented the Unaudited Financial Statements as of May 31, 2023, and				
166	respoi	nded to a question regarding the costs of iss	uance related to the bond.		
167					
168 169 170 171		On MOTION by Ms. Willbur and seconde Unaudited Financial Statements as of Ma	• • •		
171 172 173 174	TWEL	FTH ORDER OF BUSINESS	Approval of May 10, 2023 Regular Meeting Minutes		
175		Ms. Suit presented the May 10, 2023 Regu	lar Meeting Minutes.		
176					
177 178 179		On MOTION by Ms. Willbur and seconde May 10, 2023 Regular Meeting Minutes, a			
180 181 182	THIRT	EENTH ORDER OF BUSINESS	Staff Reports		
183	Α.	District Counsel: Cobb Cole			
184		Mr. Watts reported the following:			

The closing date to trade the various deeds to get the rest of the right-of-way (ROW) to 185 \geq 186 where Summit comes in is in October. The ROW will then continue all the way through the 187 parcel that the CDD dedicated and out to the current traffic light on 44 and Summit. 188 \geq The County's current plan is to pull Summit back away from the intersection and have 189 the extension come directly into the signalized intersection and reconstruct 6' or 7' back from 190 the intersection to intersect in. The construction timing is not known but the design side is being configured. 191 \geq 192 Asked if that will impede the CDD's ability to plat, Mr. Watts stated the plat was already 193 dedicated and the CDD boundaries are already set based on the ROW dedication that 194 previously occurred. 195 The City is willing to amend a PED document in place for the project to take into account \geq 196 a portion of TPA area that was dedicated to the City as part of the ROW. 197 \geq The County is working on granting impact fee credits with a minimum of 50 units worth 198 of thoroughfare for the end of October. 199 District Engineer: Madden, Moorhead & Stokes, LLC Β. 200 There was no report. 201 С. District Manager: Wrathell, Hunt and Associates, LLC 202 NEXT MEETING DATE: August 9, 2023 at 2:30 PM • 203 QUORUM CHECK 0 204 The August 9, 2023 meeting was cancelled. 205 206 FOURTEENTH ORDER OF BUSINESS **Board Members' Comments/Requests** 207 208 There were no Board Members' comments or requests. 209 210 FIFTEENTH ORDER OF BUSINESS Public Comments 211 212 Resident Tiffany Handyside asked if a traffic light will be installed at Bear's Spur. Mr. 213 Watts stated it is up to the County since the County control those roads. 214 Asked what the CDD does in conjunction with or separate from the HOA, Mr. Watts explained that the CDD is an Independent Special District created by a City ordinance when the 215

overall project was approved. The CDD's primary responsibility is developing, financing and maintaining infrastructure. The roads are owned and maintained by the CDD and not dedicated to the City. The CDD contracts with the HOA to manage all the maintenance in the CDD, including mowing and lake maintenance.

In response to residents' questions regarding roadway completion and maintenance, Ms. Wilsbur stated that the monitoring mechanism in place is that, once both builders are nearing completion of the production aspect of a certain phase, CDD Board Members will conduct a maintenance walk-through of the site and any infrastructure items, such as curbs, sidewalks, roads, that are cracked and/or deteriorated will be repaired.

225 Mr. Watts, Ms. Suit and Ms. Willbur responded to questions regarding which entity is 226 responsible for tree maintenance, who prepares the bond documents, why a dog park is 227 included in the bond documents but not yet constructed, the new timeline on the amenity 228 completion, if landscaping can be changed and the status of the playground.

Discussion ensued regarding the amenities, capital infrastructure program, Engineer's Report, Developer, HOA restriction issues and bond proceeds.

231

SIXTEENTH ORDER OF BUSINESS Adjournment
 On MOTION by Ms. Willbur and seconded by Ms. Villar, with all in favor, the meeting adjourned at 3:04 p.m.
 Con Motion at 3:04 p.m.
 Signatures APPEAR ON THE FOLLOWING PAGE]

242		
243		
244		
245		
246		
247	Secretary/Assistant Secretary	Chair/Vice Chair

LAKEWOOD PARK COMMUNITY DEVELOPMENT DISTRICT

STAFF REPORTS

LAKEWOOD PARK COMMUNITY DEVELOPMENT DISTRICT BOARD OF SUPERVISORS FISCAL YEAR 2023/2024 MEETING SCHEDULE LOCATION Office of Cobb Cole, 231 North Woodland Boulevard, DeLand, Florida 32720 POTENTIAL DISCUSSION/FOCUS DATE TIME October 11, 2023 CANCELED **Regular Meeting** 2:30 PM November 8, 2023 CANCELED **Regular Meeting** 2:30 PM **NO QUORUM** December 13, 2023 **Regular Meeting** 2:30 PM January 10, 2024 **Regular Meeting** 2:30 PM February 14, 2024 **Regular Meeting** 2:30 PM March 13, 2024 **Regular Meeting** 2:30 PM April 10, 2024 **Regular Meeting** 2:30 PM May 8, 2024 **Regular Meeting** 2:30 PM June 12, 2024 **Regular Meeting** 2:30 PM July 10, 2024 **Regular Meeting** 2:30 PM August 14, 2024 **Regular Meeting** 2:30 PM September 11, 2024 **Regular Meeting** 2:30 PM