

# **TUCKERS POINTE**

**COMMUNITY DEVELOPMENT  
DISTRICT**

**August 21, 2025**

**BOARD OF SUPERVISORS  
PUBLIC HEARING  
AND REGULAR  
MEETING AGENDA**

**TUCKERS POINTE**  
**COMMUNITY DEVELOPMENT DISTRICT**

**AGENDA**  
**LETTER**

**Tuckers Pointe 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**

August 14, 2025

Board of Supervisors  
Tuckers Pointe Community Development District

Dear Board Members:

The Board of Supervisors of the Tuckers Pointe Community Development District will hold a Public Hearing and Regular Meeting on August 21, 2025 at 1:00 p.m., at the Country Inn and Suites, 24244 Corporate Court, Port Charlotte, Florida 33954. The agenda is as follows:

1. Call to Order/Roll Call
2. Public Comments
3. Acceptance of Resignation of Denise Fay [Seat 1]
4. Consider Appointment to Fill Unexpired Term of Seat 1; *Term Expires November 2026*
  - Administration of Oath of Office to Appointed Supervisor (*the following to be provided under separate cover*)
    - A. Required Ethics Training and Disclosure Filing
      - Sample Form 1 2023/Instructions
    - B. Membership, Obligations and Responsibilities
    - C. Guide to Sunshine Amendment and Code of Ethics for Public Officers and Employees
    - D. Form 8B: Memorandum of Voting Conflict for County, Municipal and other Local Public Officers
5. Consideration of Resolution 2025-08, Electing and Removing Officers of the District, and Providing for an Effective Date
6. Presentation of Audited Financial Report for Fiscal Year Ended September 30, 2024, Prepared by Berger, Toombs, Elam, Gaines & Frank
  - A. Consideration of Resolution 2025-09, Hereby Accepting the Audited Financial Report for Fiscal Year Ended September 30, 2024

**ATTENDEES:**

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

7. Public Hearing on Adoption of Fiscal Year 2025/2026 Budget
  - A. Affidavit of Publication
  - B. Consideration of Resolution 2025-10, Relating to the Annual Appropriations and Adopting the Budget(s) for the Fiscal Year Beginning October 1, 2025, and Ending September 30, 2026; Authorizing Budget Amendments; and Providing an Effective Date
8. Consideration of Resolution 2025-11, Making a Determination of Benefit and Imposing Special Assessments for Fiscal Year 2025/2026; 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
9. Consideration of Goals and Objectives Reporting FY2026 [HB7013 - Special Districts Performance Measures and Standards Reporting]
  - Authorization of Chair to Approve Findings Related to 2025 Goals and Objectives Reporting
10. Acceptance of Unaudited Financial Statements as of June 30, 2025
11. Approval of May 29, 2025 Regular Meeting Minutes
12. Staff Reports
  - A. District Counsel: *Coleman, Yovanovich & Koester, P.A.*
  - B. District Engineer: *Barraco and Associates, Inc.*
  - C. District Manager: *Wrathell, Hunt and Associates, LLC*
    - 2 Registered voters in District as of April 15, 2025
    - NEXT MEETING DATE September 18, 2025 at 1:00 PM

○ QUORUM CHECK

SEAT 1		<input type="checkbox"/> IN PERSON	<input type="checkbox"/> PHONE	<input type="checkbox"/> NO
SEAT 2	CARLOS CARDENAS	<input type="checkbox"/> IN PERSON	<input type="checkbox"/> PHONE	<input type="checkbox"/> NO
SEAT 3	ZANE ZEIDAN	<input type="checkbox"/> IN PERSON	<input type="checkbox"/> PHONE	<input type="checkbox"/> NO
SEAT 4	CRAIG DOEHR	<input type="checkbox"/> IN PERSON	<input type="checkbox"/> PHONE	<input type="checkbox"/> NO
SEAT 5	MICHELLE TUCKER	<input type="checkbox"/> IN PERSON	<input type="checkbox"/> PHONE	<input type="checkbox"/> NO

13. Board Members' Comments/Requests

14. Public Comments

15. Adjournment

Should you have any questions or concerns, please do not hesitate to contact me directly at (239) 464-7114.

Sincerely,

A handwritten signature in black ink, appearing to read "C. Adams".

Chuck Adams  
District Manager

**FOR BOARD MEMBERS AND STAFF TO ATTEND BY TELEPHONE**

**CALL-IN NUMBER: 1-888-354-0094**

**PARTICIPANT PASSCODE: 229 774 8903**

# **TUCKERS POINTE**

## **COMMUNITY DEVELOPMENT DISTRICT**

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**NOTICE OF TENDER OF RESIGNATION**

To: Board of Supervisors  
Tuckers Pointe Community Development District  
Attn: District Manager  
2300 Glades Road, Suite 410W  
Boca Raton, Florida 33431

From: DENISE FAY  
Printed Name

Date: 6/13/25  
Date

I hereby tender my resignation as a member of the Board of Supervisors of the *Tuckers Pointe Community Development District*. My tendered resignation will be deemed to be effective as of the time a quorum of the remaining members of the Board of Supervisors accepts it at a duly noticed meeting of the Board of Supervisors.

I certify that this Notice of Tender of Resignation has been executed by me and ☐ personally presented at a duly noticed meeting of the Board of Supervisors, ☒ scanned and electronically transmitted to [gillyardd@whhassociates.com](mailto:gillyardd@whhassociates.com) or ☐ faxed to 561-571-0013 and agree that the executed original shall be binding and enforceable and the fax or email copy shall be binding and enforceable as an original.

Denise Fay  
Signature

# **TUCKERS POINTE**

## **COMMUNITY DEVELOPMENT DISTRICT**

# **4**



**TUCKERS POINTE COMMUNITY DEVELOPMENT DISTRICT  
BOARD OF SUPERVISORS  
OATH OF OFFICE**

I, \_\_\_\_\_, A CITIZEN OF THE STATE OF FLORIDA AND OF THE UNITED STATES OF AMERICA, AND BEING EMPLOYED BY OR AN OFFICER OF TUCKERS POINTE COMMUNITY DEVELOPMENT DISTRICT AND A RECIPIENT OF PUBLIC FUNDS AS SUCH EMPLOYEE OR OFFICER, DO HEREBY SOLEMNLY SWEAR OR AFFIRM THAT I WILL SUPPORT THE CONSTITUTION OF THE UNITED STATES AND OF THE STATE OF FLORIDA.

\_\_\_\_\_  
Board Supervisor

**ACKNOWLEDGMENT OF OATH BEING TAKEN**

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

The foregoing oath was administered before me before me by means of ☐ physical presence or ☐ online notarization on this \_\_\_\_ day of \_\_\_\_\_, 20\_\_, by \_\_\_\_\_, who is personally known to me or has produced \_\_\_\_\_ as identification, and is the person described in and who took the aforementioned oath as a Member of the Board of Supervisors of Tuckers Pointe Community Development District and acknowledged to and before me that he/she took said oath for the purposes therein expressed.

(NOTARY SEAL)

\_\_\_\_\_  
Notary Public, State of Florida

Print Name: \_\_\_\_\_

Commission No.: \_\_\_\_\_ Expires: \_\_\_\_\_

-----  
MAILING ADDRESS: ☐ Home ☐ Office County of Residence \_\_\_\_\_

\_\_\_\_\_  
Street Phone Fax

\_\_\_\_\_  
City, State, Zip Email Address

# **TUCKERS POINTE**

## **COMMUNITY DEVELOPMENT DISTRICT**

# **5**

**RESOLUTION 2025-08**

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE TUCKERS  
POINTE COMMUNITY DEVELOPMENT DISTRICT ELECTING AND  
REMOVING OFFICERS OF THE DISTRICT AND PROVIDING FOR AN  
EFFECTIVE DATE.**

**WHEREAS**, the Tuckers Pointe 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 elect and remove Officers of the District.

**NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF  
SUPERVISORS OF TUCKERS POINTE COMMUNITY DEVELOPMENT  
DISTRICT THAT:**

**SECTION 1.** The following is/are elected as Officer(s) of the District effective August 21, 2025:

\_\_\_\_\_ is elected Chair  
\_\_\_\_\_ is elected Vice Chair  
\_\_\_\_\_ is elected Assistant Secretary  
\_\_\_\_\_ is elected Assistant Secretary  
\_\_\_\_\_ is elected Assistant Secretary

**SECTION 2.** The following Officer(s) shall be removed as Officer(s) as of August 21, 2025:

Denise Fay \_\_\_\_\_ Vice Chair \_\_\_\_\_

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

Chesley Adams is Secretary

Craig Wrathell is Assistant Secretary

Craig Wrathell is Treasurer

Jeff Pinder is Assistant Treasurer

**PASSED AND ADOPTED** this 21st day of August, 2025.

ATTEST:

**TUCKERS POINTE COMMUNITY  
DEVELOPMENT DISTRICT**

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

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

# **TUCKERS POINTE**

## **COMMUNITY DEVELOPMENT DISTRICT**

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**Tuckers Pointe Community Development District**

**ANNUAL FINANCIAL REPORT**

**September 30, 2024**

**Tuckers Pointe Community Development District**

**ANNUAL FINANCIAL REPORT**

**September 30, 2024**

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# Berger, Toombs, Elam, Gaines & Frank

Certified Public Accountants PL

600 Citrus Avenue  
Suite 200  
Fort Pierce, Florida 34950

772/461-6120 // 461-1155  
FAX: 772/468-9278

## REPORT OF INDEPENDENT AUDITORS

To the Board of Supervisors  
Tuckers Pointe Community Development District  
Charlotte County, Florida

### Report on Audit of the Financial Statements

#### *Opinion*

We have audited the financial statements of the governmental activities and each major fund of Tuckers Pointe Community Development District (the "District"), as of and for the year ended September 30, 2024, and the related notes to financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of Tuckers Pointe Community Development District as of September 30, 2024, and the respective changes in financial position and the budgetary comparison for the General Fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

#### *Basis for Opinion*

We conducted our audits in accordance with auditing standards generally accepted in the United States of America (GAAS), and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States (*Government Auditing Standards*). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

#### *Responsibilities of Management for the Financial Statements*

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.





To the Board of Supervisors  
Tuckers Pointe Community Development District

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for one year beyond the financial statement date, including currently known information that may raise substantial doubt thereafter.

### ***Auditor's Responsibility for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore, is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgement and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining on a test basis, evidence regarding the amounts, and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgement, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.



To the Board of Supervisors  
Tuckers Pointe Community Development District

### ***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that Management's Discussion and Analysis be presented to supplement the basic financial statements. Such information is the responsibility of management and, 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. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about 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 obtained during our audit of the basic financial statements. We do 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.

### **Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued a report dated June 5, 2025 on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations and contracts.

The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Tuckers Pointe Community Development District's internal control over financial reporting and compliance.

*Berger Toombs Elam  
Gaines & Frank*

Berger, Toombs, Elam, Gaines & Frank  
Certified Public Accountants PL  
Fort Pierce, Florida

June 5, 2025

**Tuckers Pointe Community Development District**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**For the Fiscal Year Ended September 30, 2024**

Management's discussion and analysis of Tuckers Pointe Community Development District's (the "District") financial performance provides an objective and easily readable analysis of the District's financial activities. The analysis provides summary financial information for the District and should be read in conjunction with the District's financial statements.

**OVERVIEW OF THE FINANCIAL STATEMENTS**

The District's basic financial statements comprise three components; 1) *Government-wide financial statements*, 2) *Fund financial statements*, and 3) *Notes to financial statements*. The *Government-wide financial statements* present an overall picture of the District's financial position and results of operations. The *Fund financial statements* present financial information for the District's major funds. The *Notes to financial statements* provide additional information concerning the District's finances.

The *Government-wide financial statements* are the **statement of net position** and the **statement of activities**. These statements use accounting methods similar to those used by private-sector companies. Emphasis is placed on the net position of governmental activities and the change in net position. Governmental activities are primarily supported by special assessments and developer contributions.

The **statement of net position** presents information on all assets and liabilities of the District, with the difference between assets and liabilities reported as net position. Net position is reported in three categories; 1) net investment in capital assets, 2) restricted, and 3) unrestricted. Assets, liabilities, and net position are reported for all Governmental activities.

The **statement of activities** presents information on all revenues and expenses of the District and the change in net position. Expenses are reported by major function and program revenues relating to those functions are reported, providing the net cost of all functions provided by the District. To assist in understanding the District's operations, expenses have been reported as governmental activities. Governmental activities financed by the District include general government, physical environment, and debt service.

*Fund financial statements* present financial information for governmental funds. These statements provide financial information for the major funds of the District. Governmental fund financial statements provide information on the current assets and liabilities of the funds, changes in current financial resources (revenues and expenditures), and current available resources.

**Tuckers Pointe Community Development District  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
For the Fiscal Year Ended September 30, 2024**

**OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)**

*Fund financial statements* include a **balance sheet** and a **statement of revenues, expenditures and changes in fund balances** for all governmental funds. A **statement of revenues, expenditures, and changes in fund balances – budget and actual** is provided for the District's General Fund. *Fund financial statements* provide more detailed information about the District's activities. Individual funds are established by the District to track revenues that are restricted to certain uses or to comply with legal requirements.

The *government-wide financial statements* and the *fund financial statements* provide different pictures of the District. The *government-wide financial statements* provide an overall picture of the District's financial standing. These statements are comparable to private-sector companies and give a good understanding of the District's overall financial health and how the District paid for the various activities, or functions, provided by the District. All assets of the District, including capital assets, are reported in the **statement of net position**. All liabilities, including principal outstanding on bonds are included. The **statement of activities** includes depreciation on all long lived assets of the District, but transactions between the different functions of the District have been eliminated in order to avoid "doubling up" the revenues and expenses. The *fund financial statements* provide a picture of the major funds of the District. In the case of governmental activities, outlays for long lived assets are reported as expenditures and long-term liabilities, such as special assessment debt, are not included in the fund financial statements. To provide a link from the *fund financial statements* to the *government-wide financial statements*, reconciliations are provided from the *fund financial statements* to the *government-wide financial statements*.

*Notes to financial statements* provide additional detail concerning the financial activities and financial balances of the District. Additional information about the accounting practices of the District, investments of the District, capital assets and long-term debt are some of the items included in the *notes to financial statements*.

**Financial Highlights**

The following are the highlights of financial activity for the fiscal year ended September 30, 2024.

- ◆ The District's assets exceeded liabilities by \$5,433,512 (net position). Restricted net position was \$129,284 and unrestricted net position was \$(376,810). Net investment in capital assets was \$5,681,038.
- ◆ Governmental activities revenues totaled \$5,798,090, while governmental activities expenses totaled \$986,344.

**Tuckers Pointe Community Development District  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
For the Fiscal Year Ended September 30, 2024**

**OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)**

**Financial Analysis of the District**

The following schedule provides a summary of the assets, liabilities and net position of the District and is presented by category for comparison purposes.

**Net Position**

	<b>Governmental Activities</b>	
	<b>2024</b>	<b>2023</b>
Current assets	\$ 549,547	\$ 533,555
Restricted assets	1,763,197	2,751,450
Capital assets	27,307,751	22,597,759
Total Assets	<u>29,620,495</u>	<u>25,882,764</u>
Current liabilities	1,713,157	2,610,148
Non-current liabilities	22,473,826	22,650,850
Total Liabilities	<u>24,186,983</u>	<u>25,260,998</u>
Net Position		
Net investment in capital assets	5,681,038	799,022
Restricted-debt service	129,284	98,668
Unrestricted	<u>(376,810)</u>	<u>(275,924)</u>
Total Net Position	<u>\$ 5,433,512</u>	<u>\$ 621,766</u>

The increase in current assets is related to the increase in due from developer in the current year.

The decrease in restricted assets and the increase in capital assets is related to the capital asset activity in the current year.

The decrease in current liabilities is related to the decrease in contracts payable in the current year.

The decrease in non-current liabilities is related to principal payments in the current year.

**Tuckers Pointe Community Development District  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
For the Fiscal Year Ended September 30, 2024**

**OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)**

**Financial Analysis of the District (Continued)**

The following schedule provides a summary of the changes in net position of the District and is presented by category for comparison purposes.

**Change In Net Position**

	<b>Governmental Activities</b>	
	<b>2024</b>	<b>2023</b>
Program Revenues		
Charges for services	\$ 1,051,443	\$ 800,102
Operating contributions	85,513	111,237
Capital contributions	4,564,742	1,581,242
General Revenues		
Miscellaneous revenues	10,861	-
Investment income	85,531	212,325
Total Revenues	<u>5,798,090</u>	<u>2,704,906</u>
Expenses		
General government	74,085	72,852
Physical environment	50,282	-
Interest and other charges	861,977	867,439
Total Expenses	<u>986,344</u>	<u>940,291</u>
Change in Net Position	4,811,746	1,764,615
Net Position - Beginning of Year	<u>621,766</u>	<u>(1,142,849)</u>
Net Position - End of Year	<u>\$ 5,433,512</u>	<u>\$ 621,766</u>

The increase in charges for services is related to the increase in debt service special assessments in the current year.

The increase in capital contributions is related to the current year construction activity.

The increase in physical environment is the result of conservation area maintenance that began in the current year.

**Tuckers Pointe Community Development District  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
For the Fiscal Year Ended September 30, 2024**

**OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)**

**Capital Assets Activity**

The following schedule provides a summary of the District's capital assets as of September 30, 2024 and 2023.

<u>Description</u>	<u>Governmental Activities</u>	
	<u>2024</u>	<u>2023</u>
Construction in progress	<u>\$ 27,307,751</u>	<u>\$ 22,597,759</u>

The activity for the year includes additions to construction in progress of \$4,709,992.

**General Fund Budgetary Highlights**

Actual expenditures were less than the final budget because there were less contingency expenditures than were anticipated.

The September 30, 2024 budget was amended for conservation area maintenance and contingency expenditures that were more than originally anticipated.

**Debt Management**

Governmental Activities debt includes the following:

- In February 2022, the District issued \$9,600,000 Series 2022 Special Assessment Revenue Bonds. These bonds were issued to finance a portion of the cost of acquisition, construction, installation, and equipping of the Phase 1 Project. The balance outstanding at September 30, 2024 was \$9,235,000.
- In February 2022, the District issued \$13,500,000 Series 2022 Special Assessment Revenue Note. This note was issued to finance a portion of the cost of acquisition, construction, installation, and equipping of the Master Infrastructure Project. The balance outstanding at September 30, 2024 was \$13,500,000.

**Economic Factors and Next Year's Budget**

Tuckers Pointe Community Development District will continue the capital project in the next fiscal year. The District cannot determine the future effect on operations or financial position of the District at this time.

**Tuckers Pointe Community Development District  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
For the Fiscal Year Ended September 30, 2024**

**OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)**

**Request for Information**

The financial report is designed to provide a general overview of Tuckers Pointe Community Development District's finances for all those with an interest. Questions concerning any of the information provided in this report or requests for additional information should be addressed to Tuckers Pointe Community Development District's Finance Department at 2300 Glades Road, Suite 410W, Boca Raton, Florida 33431.



**Tuckers Pointe Community Development District**  
**STATEMENT OF NET POSITION**  
**September 30, 2024**

	<b>Governmental Activities</b>
<b>ASSETS</b>	
Current Assets	
Cash	\$ 23,108
Due from developer	526,439
Total Current Assets	<u>549,547</u>
Non-current Assets	
Restricted Assets	
Investments	1,763,197
Capital Assets, not being depreciated	
Construction in progress	27,307,751
Total Non-current Assets	<u>29,070,948</u>
Total Assets	<u>29,620,495</u>
<b>LIABILITIES</b>	
Current Liabilities	
Accounts payable and accrued expenses	29,912
Contracts/retainage payable	1,123,550
Due to developer	17,294
Accrued interest payable	352,401
Bonds payable	190,000
Total Current Liabilities	<u>1,713,157</u>
Non-current Liabilities	
Notes payable, net	13,394,468
Bonds payable, net	9,079,358
Total Non-Current liabilities	<u>22,473,826</u>
Total Liabilities	<u>24,186,983</u>
<b>NET POSITION</b>	
Net investment in capital assets	5,681,038
Restricted for debt service	129,284
Unrestricted	(376,810)
Net Position	<u><u>\$ 5,433,512</u></u>

See accompanying notes to financial statements.

**Tuckers Pointe Community Development District**  
**STATEMENT OF ACTIVITIES**  
**For the Fiscal Year Ended September 30, 2024**

Functions/Programs	Expenses	Program Revenues			Net (Expenses) Revenues and Changes in Net Position Governmental Activities
		Charges for Services	Operating Contributions	Capital Contributions	
Governmental Activities					
General government	\$ (74,085)	\$ -	\$ 50,940	\$ -	\$ (23,145)
Physical environment	(50,282)	-	34,573	4,564,742	4,549,033
Interest and other charges	(861,977)	1,051,443	-	-	189,466
Total Governmental Activities	<u>\$ (986,344)</u>	<u>\$ 1,051,443</u>	<u>\$ 85,513</u>	<u>\$ 4,564,742</u>	<u>4,715,354</u>
General Revenues					
Miscellaneous revenues					10,861
Investment income					<u>85,531</u>
Total General Revenues					<u>96,392</u>
Change in Net Position					4,811,746
Net Position - October 1, 2023					<u>621,766</u>
Net Position - September 30, 2024					<u><u>\$ 5,433,512</u></u>

See accompanying notes to financial statements.

**Tuckers Pointe Community Development District**  
**BALANCE SHEET –**  
**GOVERNMENTAL FUNDS**  
**September 30, 2024**

	General	Debt Service	Capital Projects	Total Governmental Funds
<b>ASSETS</b>				
Cash	\$ 23,108	\$ -	\$ -	\$ 23,108
Due from developer	26,890	-	499,549	526,439
Due from other funds	-	-	10,861	10,861
Restricted Assets				
Investments	-	1,530,092	233,105	1,763,197
Total Assets	<u>\$ 49,998</u>	<u>\$1,530,092</u>	<u>\$ 743,515</u>	<u>\$ 2,323,605</u>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>				
<b>LIABILITIES</b>				
Accounts payable and accrued expenses	\$ 29,912	\$ -	\$ -	\$ 29,912
Contracts/retainage payable	-	-	1,123,550	1,123,550
Due to other funds	10,861	-	-	10,861
Due to developer	6,000	11,294	-	17,294
Total Liabilities	<u>46,773</u>	<u>11,294</u>	<u>1,123,550</u>	<u>1,181,617</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Unavailable revenues	<u>11,067</u>	<u>-</u>	<u>-</u>	<u>11,067</u>
<b>FUND BALANCES</b>				
Restricted				
Debt service	-	1,518,798	-	1,518,798
Unassigned	(7,842)	-	(380,035)	(387,877)
Total Fund Balances	<u>(7,842)</u>	<u>1,518,798</u>	<u>(380,035)</u>	<u>1,130,921</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 49,998</u>	<u>\$1,530,092</u>	<u>\$ 743,515</u>	<u>\$ 2,323,605</u>

See accompanying notes to financial statements.

**Tuckers Pointe Community Development District**  
**RECONCILIATION OF TOTAL GOVERNMENTAL FUND BALANCES**  
**TO NET POSITION OF GOVERNMENTAL ACTIVITIES**  
**September 30, 2024**

Total Governmental Fund Balances	\$ 1,130,921
Amounts reported for governmental activities in the Statement of Net Position are different because:	
Capital assets, construction in progress, used in governmental activities are not current financial resources and therefore, are not reported at the fund level.	27,307,751
Long-term liabilities, including bonds payable, \$(9,235,000), net of bond premium, net, \$(34,358), and notes payable, \$(13,500,000), net of discount, net, \$105,532, are not due and payable in the current period and therefore, are not reported at the fund level.	(22,663,826)
Unavailable revenues are recognized as deferred inflows of resources at the fund level, however, revenues are recognized when earned at the government-wide level.	11,067
Accrued interest expense for long-term debt is not a current financial use and therefore, is not reported at the fund level.	<u>(352,401)</u>
Net Position of Governmental Activities	<u><u>\$ 5,433,512</u></u>

See accompanying notes to financial statements.

**Tuckers Pointe Community Development District**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES**  
**IN FUND BALANCES – GOVERNMENTAL FUNDS**  
**For the Fiscal Year Ended September 30, 2024**

	General	Debt Service	Capital Projects	Total Governmental Funds
Revenues				
Special assessments	\$ -	\$ 1,051,443	\$ -	\$ 1,051,443
Developer contributions	112,880	-	4,564,742	4,677,622
Miscellaneous revenues	-	-	10,861	10,861
Investment income	-	62,620	22,911	85,531
Total Revenues	<u>112,880</u>	<u>1,114,063</u>	<u>4,598,514</u>	<u>5,825,457</u>
Expenditures				
Current				
General government	74,085	-	-	74,085
Physical environment	50,282	-	-	50,282
Capital outlay	-	-	4,709,992	4,709,992
Debt service				
Principal	-	185,000	-	185,000
Interest	-	851,313	-	851,313
Total Expenditures	<u>124,367</u>	<u>1,036,313</u>	<u>4,709,992</u>	<u>5,870,672</u>
Excess of revenues over/(under) expenditures	<u>(11,487)</u>	<u>77,750</u>	<u>(111,478)</u>	<u>(45,215)</u>
Other Financing Sources/(Uses)				
Transfers in	-	-	49,446	49,446
Transfers out	-	(49,446)	-	(49,446)
Total Other Financing Sources/(Uses)	<u>-</u>	<u>(49,446)</u>	<u>49,446</u>	<u>-</u>
Net change in fund balances	(11,487)	28,304	(62,032)	(45,215)
Fund Balances - October 1, 2023	<u>3,645</u>	<u>1,490,494</u>	<u>(318,003)</u>	<u>1,176,136</u>
Fund Balances - September 30, 2024	<u>\$ (7,842)</u>	<u>\$ 1,518,798</u>	<u>\$ (380,035)</u>	<u>\$ 1,130,921</u>

See accompanying notes to financial statements.

**Tuckers Pointe Community Development District  
RECONCILIATION OF THE STATEMENT  
OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS  
TO THE STATEMENT OF ACTIVITIES  
For the Fiscal Year Ended September 30, 2024**

Net Change in Fund Balances - Total Governmental Funds	\$	(45,215)
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Amounts reported for governmental activities in the Statement of Activities are different because:

Governmental funds report capital outlays as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives as depreciation. This is the amount of capital outlay in the current year.		4,709,992
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The payment of principal is recognized as an expenditure at the fund level, however, the payments reduce liabilities at the government-wide level.		185,000
--	--	---------

Bond premium and note discount are amortized as interest over the life of the debt. This is the amount of the current year net amortization.		(12,976)
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Unavailable revenues are recognized as a deferred inflow of resources at the fund level, however, revenues are recognized when earned at the government-wide level. This is the current year change in unavailable revenues.		(27,367)
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At the government-wide level, interest is accrued on outstanding bonds; whereas at the fund level, interest expenditures are reported when due. This is the change in accrued interest.		2,312
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Change in Net Position of Governmental Activities	\$	4,811,746
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See accompanying notes to financial statements.

**Tuckers Pointe Community Development District**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN**  
**FUND BALANCES – BUDGET AND ACTUAL – GENERAL FUND**  
**For the Fiscal Year Ended September 30, 2024**

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance with Final Budget Positive (Negative)</b>
Revenues				
Developer contributions	<u>\$ 112,090</u>	<u>\$ 134,428</u>	<u>\$ 112,880</u>	<u>\$ (21,548)</u>
Expenditures				
Current				
General government	97,290	103,066	74,085	28,981
Physical environment	<u>14,800</u>	<u>40,597</u>	<u>50,282</u>	<u>(9,685)</u>
Total Expenditures	<u>112,090</u>	<u>143,663</u>	<u>124,367</u>	<u>19,296</u>
Net Change in Fund Balances	-	(9,235)	(11,487)	(2,252)
Fund Balances - October 1, 2023	<u>-</u>	<u>9,235</u>	<u>3,645</u>	<u>(5,590)</u>
Fund Balances - September 30, 2024	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ (7,842)</u></u>	<u><u>\$ (7,842)</u></u>

See accompanying notes to financial statements.

**Tuckers Pointe Community Development District**  
**NOTES TO FINANCIAL STATEMENTS**  
**September 30, 2024**

**NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The financial statements of the District have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The District's more significant accounting policies are described below.

**1. Reporting Entity**

The District was established on July 28, 2021, pursuant to the Uniform Community Development District Act of 1980, Chapter 190, Florida Statutes, as amended (the "Act"), and by Ordinance 2021-030 of the Board of County Commissioners of Charlotte County, Florida, as a Community Development District. The District was established for the purposes of financing and managing the acquisition, construction, maintenance and operation of the infrastructure necessary for community development within its jurisdiction. The District is authorized to issue bonds for the purpose, among others, of financing, funding, planning, establishing, acquiring, constructing district roads, landscaping, and other basic infrastructure projects within or outside the boundaries of Tuckers Pointe Community Development District. The District is governed by a five member Board of Supervisors. The District operates within the criteria established by Chapter 190, Florida Statutes.

As required by GAAP, these financial statements present the Tuckers Pointe Community Development District (the primary government) as a stand-alone government. The reporting entity for the District includes all functions of government in which the District's Board exercises oversight responsibility including, but not limited to, financial interdependency, selection of governing authority, designation of management, significant ability to influence operations and accountability for fiscal matters.

Based upon the application of the above-mentioned criteria as set forth in Governmental Accounting Standards Board, The Financial Reporting Entity, the District has identified no component units.

**2. Measurement Focus and Basis of Accounting**

The basic financial statements of the District are composed of the following:

- Government-wide financial statements
- Fund financial statements
- Notes to financial statements



**Tuckers Pointe Community Development District**  
**NOTES TO FINANCIAL STATEMENTS**  
**September 30, 2024**

**NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**2. Measurement Focus and Basis of Accounting (Continued)**

**a. Government-wide Financial Statements**

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Government-wide financial statements report all non-fiduciary information about the reporting government as a whole. These statements include all the governmental activities of the primary government. The effect of interfund activity has been removed from these statements.

Governmental activities are supported by developer contributions, special assessments and interest. Program revenues are netted with program expenses in the statement of activities to present the net cost of each program

Amounts paid to acquire capital assets are capitalized as assets, rather than reported as an expenditure. Proceeds of long-term debt are recorded as liabilities in the government-wide financial statements, rather than as an other financing source.

Amounts paid to reduce long-term indebtedness of the reporting government are reported as a reduction of the related liability, rather than as an expenditure.

**b. Fund Financial Statements**

The underlying accounting system of the District is organized and operated on the basis of separate funds, each of which is considered to be a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures or expenses, as appropriate. Governmental resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled.

Fund financial statements for the primary government's governmental funds are presented after the government-wide financial statements. These statements display information about major funds individually.

**Tuckers Pointe Community Development District**  
**NOTES TO FINANCIAL STATEMENTS**  
**September 30, 2024**

**NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**2. Measurement Focus and Basis of Accounting (Continued)**

**b. Fund Financial Statements (Continued)**

**Governmental Funds**

The District classifies fund balance according to Governmental Accounting Standards Board Statement 54 – Fund Balance Reporting and Governmental Fund Type Definitions. The Statement requires the fund balance for governmental funds to be reported in classifications that comprise a hierarchy based primarily on the extent to which the government is bound to honor constraints on the specific purposes for which amounts in those funds can be spent.

The District has various policies governing the fund balance classifications.

**Nonspendable Fund Balance** – This classification consists of amounts that cannot be spent because they are either not in spendable form or are legally or contractually required to be maintained intact.

**Restricted Fund Balance** – This classification includes amounts that can be spent only for specific purposes stipulated by constitution, external resource providers, or through enabling legislation.

**Assigned Fund Balance** – This classification consists of the Board of Supervisors' intent to be used for specific purposes, but are neither restricted nor committed. The assigned fund balances can also be assigned by the District's management company.

**Unassigned Fund Balance** – This classification is the residual classification for the government's general fund and includes all spendable amounts not contained in the other classifications. Unassigned fund balance is considered to be utilized first when an expenditure is incurred for purposes for which amounts in any of those unrestricted fund balance classifications could be used.

**Fund Balance Spending Hierarchy** – For all governmental funds except special revenue funds, when restricted, committed, assigned, and unassigned fund balances are combined in a fund, qualified expenditures are paid first from restricted or committed fund balance, as appropriate, then assigned and finally unassigned fund balances.

**Tuckers Pointe Community Development District**  
**NOTES TO FINANCIAL STATEMENTS**  
**September 30, 2024**

**NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**2. Measurement Focus and Basis of Accounting (Continued)**

**b. Fund Financial Statements (Continued)**

**Governmental Funds (Continued)**

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are considered to be available when they are collected within the current period, or soon thereafter, to pay liabilities of the current period. For this purpose, the District considers revenues to be available if they are collected within 90 days of the end of the current fiscal period.

Expenditures generally are recorded when a liability is incurred, as under accrual accounting. Interest associated with the current fiscal period is considered to be an accrual item and so has been recognized as revenue of the current fiscal period.

Under the current financial resources measurement focus, only current assets and current liabilities are generally included on the balance sheet. The reported fund balance is considered to be a measure of “available spendable resources”.

Governmental fund operating statements present increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net current assets. Accordingly, they are said to present a summary of sources and uses of “available spendable resources” during a period.

Because of their spending measurement focus, expenditure recognition for governmental fund types excludes amounts represented by non-current liabilities. Since they do not affect net current assets, such long-term amounts are not recognized as governmental fund type expenditures or fund liabilities.

Amounts expended to acquire capital assets are recorded as expenditures in the year that resources are expended, rather than as fund assets. The proceeds of long-term debt are recorded as an other financing source rather than as a fund liability.

Debt service expenditures are recorded only when payment is due.

**3. Basis of Presentation**

**a. Governmental Major Funds**

General Fund – The General Fund is the District’s primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

**Tuckers Pointe Community Development District**  
**NOTES TO FINANCIAL STATEMENTS**  
**September 30, 2024**

**NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**3. Basis of Presentation (Continued)**

**a. Governmental Major Funds (Continued)**

Debt Service Fund – The Debt Service Fund accounts for the certain preliminary costs associated with the issuance of new debt.

Capital Projects Fund – The Capital Projects Fund accounts for the construction of infrastructure improvements within the District.

**b. Non-current Governmental Assets/Liabilities**

GASB Statement 34 requires that non-current governmental assets, such as capital assets, and non-current governmental liabilities, such as special assessment debt be reported in the governmental activities column in the government-wide Statement of Net Position.

**4. Assets, Liabilities, Deferred Inflows of Resources, and Net Position or Equity**

**a. Cash and Investments**

Florida Statutes require state and local governmental units to deposit monies with financial institutions classified as "Qualified Public Depositories," a multiple financial institution pool whereby groups of securities pledged by the various financial institutions provide common collateral from their deposits of public funds. This pool is provided as additional insurance to the federal depository insurance and allows for additional assessments against the member institutions, providing full insurance for public deposits.

The District is authorized to invest in those financial instruments as established by Section 218.415, Florida Statutes. The authorized investments consist of:

1. Direct obligations of the United States Treasury;
2. The Local Government Surplus Funds Trust or any intergovernmental investment pool authorized pursuant to the Florida Interlocal Cooperative Act of 1969;
3. Interest-bearing time deposits or savings accounts in authorized qualified public depositories;
4. Securities and Exchange Commission, registered money market funds with the highest credit quality rating from a nationally recognized rating agency.

**Tuckers Pointe Community Development District**  
**NOTES TO FINANCIAL STATEMENTS**  
**September 30, 2024**

**NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**4. Assets, Liabilities, Deferred Inflows of Resources, and Net Position or Equity (Continued)**

**a. Cash and Investments (Continued)**

Cash equivalents include time deposits and all highly liquid debt instruments with original maturities of three months or less and held in a qualified public depository as defined by Section 280.02, Florida Statutes.

**b. Capital Assets**

Capital assets, which include construction in progress, are reported in the applicable governmental activities column.

The District defines capital assets as assets with an initial, individual cost of \$5,000 or more and an estimated useful life in excess of one year. The valuation basis for all assets is historical cost.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend its useful life are not capitalized.

**c. Budgets**

Budgets are prepared and adopted after public hearings for the governmental funds, pursuant to Chapter 190, Florida Statutes. The District utilizes the same basis of accounting for budgets as it does for revenues and expenditures in its various funds. The legal level of budgetary control is at the fund level. All budgeted appropriations lapse at year end. A formal budget is adopted for the general fund. As a result, deficits in the budget columns of the accompanying financial statements may occur.

**d. Unamortized Bond/Note Premium/Discount**

Bond/Note premium/discounts are presented on the government-wide financial statements. The costs are amortized over the life of the debt using the straight-line method of accounting. For financial reporting, the unamortized bond/note premium/discount is netted against the applicable long-term debt.

**e. Deferred Inflows of Resources**

Deferred inflows of resources represent an acquisition of net position that applies to a future reporting period(s) and so will not be recognized as an inflow of resources (revenue) until then. The District only has one time that qualifies for reporting in the category. Unavailable revenues are reported only in the governmental funds balance sheet. This amount is deferred and recognized as an inflow of resources in the period that amounts become available.

**Tuckers Pointe Community Development District**  
**NOTES TO FINANCIAL STATEMENTS**  
**September 30, 2024**

**NOTE B – RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS**

**1. Explanation of Differences Between the Governmental Fund Balance Sheet and the Government-wide Statement of Net Position**

“Total fund balances” of the District’s governmental funds, \$1,130,921, differs from “net position” of governmental activities, \$5,433,512, reported in the Statement of Net Position. This difference primarily results from the long-term economic focus of the statement of net position versus the current financial resources focus of the governmental fund balance sheet. The effect of the differences is illustrated below.

**Capital related items**

When capital assets, that are to be used in governmental activities are purchased or constructed, the cost of those assets is reported as expenditures at the fund level. However, at the government-wide level those capital assets are included among the assets of the District as a whole.

Construction in progress	\$ <u>27,307,751</u>
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**Long-term debt transactions**

Long-term liabilities applicable to the District’s governmental activities are not due and payable in the current period and accordingly are not reported as fund level liabilities. All liabilities (both current and long-term) are reported in the Statement of Net Position. Balances at September 30, 2024 were:

Bonds payable	\$ (9,235,000)
Bond premium, net	(34,358)
Note payable	(13,500,000)
Note discount, net	105,532
Total	<u>\$ (22,663,826)</u>

**Accrued interest**

Accrued liabilities at the government-wide level differ from the amount reported at the fund level due to accrued interest on bonds.

Accrued interest on bonds payable	\$ <u>(352,401)</u>
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**Unavailable revenues**

Unavailable revenues are recognized as deferred inflows of resources at the fund level; however, revenues are recognized when earned at the government-wide level.

Unavailable revenues	<u>\$ 11,067</u>
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**Tuckers Pointe Community Development District**  
**NOTES TO FINANCIAL STATEMENTS**  
**September 30, 2024**

**NOTE B – RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS (CONTINUED)**

**2. Explanation of Differences Between the Governmental Fund Operating Statements and the Statement of Activities**

The “net change in fund balances” for government funds, \$(45,215), differs from the “change in net position” for governmental activities, \$4,811,746, reported in the Statement of Activities. The differences arise primarily from the long-term economic focus of the Statement of Activities versus the current financial resources focus of the governmental fund level. The effect of the differences is illustrated below:

**Capital related items**

When capital assets that are to be used in governmental activities are purchased or constructed, the resources expended for those assets are reported as expenditures at the fund level. However, at the government-wide level, the cost of those assets is allocated over their estimated useful lives and reported as depreciation. As a result, fund balances decrease by the amount of financial resources expended, whereas net position decrease by the amount of depreciation charged for the year.

Capital outlay	\$ <u>4,709,992</u>
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**Long-term debt transactions**

Principal payments on long-term debt are recorded as expenditures at the fund level; however, the payments reduce liabilities at the government-wide level.

Principal payments	\$ <u>185,000</u>
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Some revenues and expenses reported at the government-wide level do not require the use of current financial resources, and therefore, are not reported as revenues or expenditures at the fund level.

Net change in accrued interest payable	\$ <u>2,312</u>
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Bond premium/note discount amortization	\$ <u>(12,976)</u>
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**Deferred inflows of resources**

Unavailable revenues are recognized as deferred inflows of resources at the fund level.

Change in unavailable revenues	\$ <u>27,367</u>
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**Tuckers Pointe Community Development District**  
**NOTES TO FINANCIAL STATEMENTS**  
**September 30, 2024**

**NOTE C – CASH AND INVESTMENTS**

All deposits are held in qualified public depositories and are included on the accompanying balance sheet as cash and investments.

Custodial Credit Risk – Deposits

Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. The District does not have a formal deposit policy for custodial credit risk, however, they follow the provisions of Chapter 280, Florida Statutes regarding deposits and investments. As of September 30, 2024, the District's bank balance was \$23,292 and the carrying value was \$23,108. Exposure to custodial credit risk was as follows. The District maintains all deposits in a qualified public depository in accordance with the provisions of Chapter 280, Florida Statutes, which means that all deposits are fully insured by Federal Depositors Insurance or collateralized under Chapter 280, Florida Statutes.

Investments

As of September 30, 2024, the District had the following investments and maturities:

<u>Investment</u>	<u>Maturities</u>	<u>Fair Value</u>
First American Government Obligation Fund	31 Days*	<u>\$ 1,763,197</u>

\*Weighted Average Maturity

The District categorizes its fair value measurements within the fair value hierarchy recently established by generally accepted accounting principles. The fair value is the price that would be received to sell an asset, or paid to transfer a liability, in an orderly transaction between market participants at the measurement date. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. The District uses a market approach in measuring fair value that uses prices and other relevant information generated by market transactions involving identical or similar assets, liabilities, or groups of assets and liabilities.

Assets or liabilities are classified into one of three levels. Level 1 is the most reliable and is based on quoted price for identical assets, or liabilities, in an active market. Level 2 uses significant other observable inputs when obtaining quoted prices for identical or similar assets, or liabilities, in markets that are not active. Level 3 is the least reliable and uses significant unobservable inputs that uses the best information available under the circumstances, which includes the District's own data in measuring unobservable inputs.

Based on the criteria in the preceding paragraph, the investments listed above are Level 1 assets.



**Tuckers Pointe Community Development District**  
**NOTES TO FINANCIAL STATEMENTS**  
**September 30, 2024**

**NOTE C – CASH AND INVESTMENTS (CONTINUED)**

Interest Rate Risk

The District does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

Credit Risk

The District's investments are limited by state statutory requirements and bond compliance. The District has no investment policy that would further limit its investment choices. As of September 30, 2024, the District's investments in First American Government Obligation Fund were rated AAAM by Standard and Poor's.

Concentration of Credit Risk

The District places no limit on the amount it may invest in any one fund. The District's investment in First American Government Obligation Fund represent 100% of the District's total investments.

The types of deposits and investments and their level of risk exposure as of September 30, 2024 were typical. The District considers any decline in fair value for certain investments to be temporary.

**NOTE D – CAPITAL ASSETS**

Capital asset activity for the fiscal year ended September 30, 2024 was as follows:

	Balance October 1, 2023	Additions	Deletions	Balance September 30, 2024
<b>Governmental Activities:</b>				
Capital assets, not being depreciated:				
Construction in progress	\$ 22,597,759	\$ 4,709,992	\$ -	\$ 27,307,751

**NOTE E – INTERFUND BALANCES**

Interfund balances at September 30, 2024, consisted of the following:

<u>Receivable Fund</u>	<u>Payable Fund</u>
<u>Capital Projects Fund</u>	<u>General Fund</u>
	\$ 10,861

Balances due at year-end are the result of a reimbursement collected in one fund on behalf of the other fund.

**Tuckers Pointe Community Development District**  
**NOTES TO FINANCIAL STATEMENTS**  
**September 30, 2024**

**NOTE F – INTERFUND TRANSFERS**

Interfund transfers for the year ending September 30, 2024, consisted of the following:

<b>Transfers In</b>	<b>Transfers Out</b>
<u>Capital Projects Fund</u>	<u>Debt Service Fund</u>
	\$ 49,446

Interfund transfers completed during the current year are in accordance with the Trust Indenture.

**NOTE G – LONG-TERM DEBT**

The following is a summary of activity for long-term debt of the District for the year ended September 30, 2024:

Governmental Activities

Long-term debt at October 1, 2022	\$ 22,920,000
Principal payments on long-term debt	<u>(185,000)</u>
Long-term debt at September 30, 2024	22,735,000
Plus: Bond premium, net	34,358
Less: Note discount, net	<u>(105,532)</u>
Long-term debt, net as of September 30, 2024	<u>\$ 22,663,826</u>

**Special Assessment Debt**

Long-term debt is comprised of the following:

\$9,600,000 Special Assessment Revenue Bonds, Series 2022 due in annual principal installments, beginning May 1, 2023. Interest is due annually each May 1 and November 1, beginning May 1, 2022 at rates between 3.000% and 4.000%. Current portion is \$190,000.

\$ 9,235,000

\$13,500,000 Special Assessment Revenue Note, Series 2022 due in one total principal installment on May 1, 2032. Interest is due annually each May 1 and November 1, beginning May 1, 2022 at a rate of 3.625%.

\$ 13,500,000

**Tuckers Pointe Community Development District**  
**NOTES TO FINANCIAL STATEMENTS**  
**September 30, 2024**

**NOTE G – LONG-TERM DEBT (CONTINUED)**

The annual requirements to amortize the principal and interest of debt outstanding as of September 30, 2024 are as follows:

Year Ending September 30,	Principal	Interest	Total
2025	\$ 190,000	\$ 845,763	\$ 1,035,763
2026	200,000	840,063	1,040,063
2027	205,000	834,063	1,039,063
2028	210,000	827,913	1,037,913
2029	220,000	820,825	1,040,825
2030-2034	14,710,000	3,007,881	17,717,881
2035-2039	1,465,000	1,287,400	2,752,400
2040-2044	1,800,000	969,000	2,769,000
2045-2049	2,190,000	578,800	2,768,800
2050-2052	1,545,000	125,198	1,670,198
Totals	<u>\$ 22,735,000</u>	<u>\$ 10,136,906</u>	<u>\$ 32,871,906</u>

Summary of Significant Resolution Terms and Covenants

Significant Bond Provisions

The Series 2022 Special Assessment Revenue Bonds are subject to redemption at the option of the District prior to their maturity, in whole or in part, at any time after May 1, 2032 at a redemption price equal to the principal amount of the Series 2022 Special Assessment Revenue Bonds to be redeemed, together with accrued interest to the date of redemption. The Series 2022 Special Assessment Revenue Note is subject to redemption at the option of the District prior to maturity, in whole or in part, at any time at a redemption price equal to the principal amount of the Series 2022 Special Assessment Revenue Note to be redeemed, together with accrued interest to the date of redemption. The Bonds and Note are subject to extraordinary mandatory redemption prior to maturity in the manner determined by the Bond Registrar if certain events occurred as outlined in the Trust Indenture.

The Trust Indenture established certain amounts be maintained in a reserve account. In addition, the Trust Indenture has certain restrictions and requirements relating principally to the use of proceeds to pay for the infrastructure improvements and the procedures to be followed by the District on assessments to property owners. The District agrees to levy special assessments in annual amounts adequate to provide payment of debt service and to meet the reserve requirements.

**Tuckers Pointe Community Development District**  
**NOTES TO FINANCIAL STATEMENTS**  
**September 30, 2024**

**NOTE G – LONG-TERM DEBT (CONTINUED)**

Depository Funds

The bond resolution establishes certain funds and determines the order in which revenues are to be deposited into these funds. A description of the significant funds, including their purposes, is as follows:

Reserve Funds – The Series 2022 Bonds Reserve Account was funded from the proceeds of the Series 2022 Special Assessment Revenue Bonds in an amount equal to the maximum annual debt service of the Series 2022 Special Assessment Revenue Bonds. The Series 2022 Bonds Reserve Account requirement can be reduced to fifty percent of the maximum annual debt service of the Series 2022 Special Assessment Revenue Bonds and again to ten percent of the maximum annual debt service if certain release conditions are met as outlined in the Trust Indenture. The Series 2022 Note Reserve Account was funded from the proceeds of the Series 2022 Special Assessment Revenue Note in an amount equal to the maximum annual interest of the Series 2022 Special Assessment Revenue Note. Monies held in the reserve accounts will be used only for the purposes established in the Trust Indenture.

The following is a schedule of required reserve balances as of September 30, 2024:

	Reserve Balance	Reserve Requirement
Special Assessment Revenue Bonds, Series 2022	\$ 547,738	\$ 547,738
Special Assessment Revenue Note, Series 2022	\$ 489,375	\$ 489,375

**NOTE H – RELATED PARTY TRANSACTIONS**

All voting members of the Board of Supervisors are affiliated with the Developer. The District recognized \$4,650,255 in contributions and \$1,051,443 in assessments and lot closings from the Developer for the year ended September 30, 2024. Additionally, the District has a balance due to the Developer of \$17,294 and a balance due from the Developer of \$526,439.

**NOTE I – ECONOMIC DEPENDENCY**

The Developer owns a significant portion of land within the District. The District's activity is dependent upon the continued involvement of the Developer, the loss of which could have a material adverse effect on the District's operations.

**NOTE J – RISK MANAGEMENT**

The government is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; and natural disasters for which the government carries commercial insurance. The District has not filed any claims under this commercial coverage.



# Berger, Toombs, Elam, Gaines & Frank

Certified Public Accountants PL

600 Citrus Avenue  
Suite 200  
Fort Pierce, Florida 34950

772/461-6120 // 461-1155  
FAX: 772/468-9278

## **INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

To the Board of Supervisors  
Tuckers Pointe Community Development District  
Charlotte County, Florida

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements, as listed in the table of contents, of Tuckers Pointe Community Development District, as of and for the year ended September 30, 2024, and the related notes to the financial statements, which collectively comprise the basic financial statements and have issued our report thereon dated June 5, 2025.

### **Report on Internal Control Over Financial Reporting**

In planning and performing our audit, we considered Tuckers Pointe Community Development District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Tuckers Pointe Community Development District's internal control. Accordingly, we do not express an opinion on the effectiveness of Tuckers Pointe Community Development District's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented or detected and corrected on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that have not been identified.



To the Board of Supervisors  
Tuckers Pointe Community Development District

### **Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether Tuckers Pointe Community Development District's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

### **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Berger, Toombs, Elam, Gaines & Frank  
Certified Public Accountants PL  
Fort Pierce, Florida

June 5, 2025



# Berger, Toombs, Elam, Gaines & Frank

Certified Public Accountants PL

600 Citrus Avenue  
Suite 200  
Fort Pierce, Florida 34950

772/461-6120 // 461-1155  
FAX: 772/468-9278

## MANAGEMENT LETTER

To the Board of Supervisors  
Tuckers Pointe Community Development District  
Charlotte County, Florida

### Report on the Financial Statements

We have audited the financial statements of the Tuckers Pointe Community Development District as of and for the year ended September 30, 2024, and have issued our report thereon dated June 5, 2025.

### Auditor's Responsibility

We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States and Chapter 10.550, Rules of the Florida Auditor General.

### Other Reporting Requirements

We have issued our Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards* and our Independent Auditor's Report on an examination conducted in accordance with AICPA Professionals Standards, AT-C Section 315 regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures in that report, which is dated June 5, 2025, should be considered in conjunction with this management letter.

### Prior Audit Findings

Section 10.554(1)(i)1., Rules of the Auditor General, requires that we determine whether or not corrective actions have been made to address findings and recommendations made in the preceding financial audit report. There were no findings or recommendations in the prior financial audit report.

### Financial Condition and Management

Section 10.554(1)(i)5.a. and 10.556(7), Rules of the Auditor General, requires us to apply appropriate procedures and communicate the results of our determination as to whether or not Tuckers Pointe Community Development District has met one or more of the conditions described in Section 218.503(1), Florida Statutes, and to identify the specific conditions met. In connection with our audit, we determined that the Tuckers Pointe Community Development District did not meet any of the conditions described in Section 218.503(1), Florida Statutes.



To the Board of Supervisors  
Tuckers Pointe Community Development District

Pursuant to Sections 10.554(1)(i)5.b. and 10.556(8), Rules of the Auditor General, we applied financial conditions assessment procedures as of September 30, 2024 for the Tuckers Pointe Community Development District. It is management's responsibility to monitor the Tuckers Pointe Community Development District's financial condition; our financial condition assessment was based in part on the representations made by management and the review of the financial information provided by the same.

Section 10.554(1)(i)2., Rules of the Auditor General, requires that we communicate any recommendations to improve financial management. In connection with our audit, we did not have any such recommendations.

### **Specific Information**

The information provided below was provided by management and has not been audited; therefore, we do not express an opinion or provide any assurance on the information.

As required by Section 218.39(3)(c), Florida Statutes, and Section 10.554(1)(i), Rules of the Auditor General, the Tuckers Pointe Community Development District reported:

- 1) The total number of District employees compensated in the last pay period of the District's fiscal year: 1
- 2) The total number of independent contractors to whom nonemployee compensation was paid in the last month of the District's fiscal year: 2
- 3) All compensation earned by or awarded to employees, whether paid or accrued, regardless of contingency: \$185.
- 4) All compensation earned by or awarded to nonemployee independent contractors, whether paid or accrued, regardless of contingency: \$47,682.
- 5) Each construction project with a total cost of at least \$65,000 approved by the District that is scheduled to begin on or after October 1, 2023, together with the total expenditures for such project: The District spent \$4,709,992 on the 2022 Project during the year ended September 30, 2024.
- 6) A budget variance based on the budget adopted under Section 189.016(4), Florida Statutes, before the beginning of the fiscal year being reported if the District amends a final adopted budget under Section 189.016(6), Florida Statutes: The budget was amended, see below.

As required by Section 218.39(3)(c), Florida Statutes, and Section 10.554(1)(i)9, Rules of the Auditor General, the Tuckers Pointe Community Development District reported:

- 1) The rate or rates of non-ad valorem special assessments imposed by the District. The Debt Service Fund, \$352.83 - \$1,898.57.
- 2) The amount of special assessments collected by or on behalf of the District: Total special assessments collected was \$1,051,443.
- 3) The total amount of outstanding bonds issued by the District and the terms of such bonds. Series 2022 Bond \$9,235,000 maturing May 2052, and Series 2022 Note \$13,500,000 maturing May 2032.



To the Board of Supervisors  
Tuckers Pointe Community Development District

	Original Budget	Actual	Variance with Original Budget Positive (Negative)
Revenues			
Developer contributions	\$ 112,090	\$ 112,880	\$ 790
Expenditures			
Current			
General government	97,290	74,085	23,205
Physical environment	14,800	50,282	(35,482)
Total Expenditures	112,090	124,367	(12,277)
Net changes in fund balance	-	(11,487)	(11,487)
Fund Balances - October 1, 2023	-	3,645	3,645
Fund Balances - September 30, 2024	\$ -	\$ (7,842)	\$ (7,842)

#### Additional Matters

Section 10.554(1)(i)3., Rules of the Auditor General, requires us to communicate noncompliance with provisions of contracts or grant agreements, or fraud, waste, or abuse, that has occurred or is likely to have occurred, that has an effect on the financial statements that is less than material but which warrants the attention of those charged with governance. In connection with our audit, we noted no such findings.

#### Purpose of this Letter

Our management letter is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, Federal and other granting agencies, the Board of Supervisors, and applicable management, and is not intended to be and should not be used by anyone other than these specified parties.

*Berger Toombs Elam  
Gaines & Frank*

Berger, Toombs, Elam, Gaines & Frank  
Certified Public Accountants PL  
Fort Pierce, Florida

June 5, 2025



**Berger, Toombs, Elam,  
Gaines & Frank**

Certified Public Accountants PL

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**INDEPENDENT ACCOUNTANTS' REPORT/COMPLIANCE  
WITH SECTION 218.415 FLORIDA STATUTES**

To the Board of Supervisors  
Tuckers Pointe Community Development District  
Charlotte County, Florida

We have examined Tuckers Pointe Community Development District's compliance with Section 218.415, Florida Statutes during the fiscal year ended September 30, 2024. Management is responsible for Tuckers Pointe Community Development District's compliance with those requirements. Our responsibility is to express an opinion on Tuckers Pointe Community Development District's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and, accordingly, included examining, on a test basis, evidence about Tuckers Pointe Community Development District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion. Our examination does not provide a legal determination on Tuckers Pointe Community Development District's compliance with the specified requirements.

In our opinion, Tuckers Pointe Community Development District's complied, in all material respects, with the aforementioned requirements during the fiscal year ended September 30, 2024.

*Berger Toombs Elam  
Gaines & Frank*

Berger, Toombs, Elam, Gaines & Frank  
Certified Public Accountants PL  
Fort Pierce, Florida

June 5, 2025

**TUCKERS POINTE**  
**COMMUNITY DEVELOPMENT DISTRICT**

**6A**

**RESOLUTION 2025-09**

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE TUCKERS  
POINTE COMMUNITY DEVELOPMENT DISTRICT HEREBY ACCEPTING  
THE AUDITED FINANCIAL REPORT FOR THE FISCAL YEAR ENDED  
SEPTEMBER 30, 2024**

**WHEREAS**, the District's Auditor, Berger, Toombs, Elam, Gaines & Frank, has heretofore prepared and submitted to the Board, for accepting, the District's Audited Financial Report for Fiscal Year 2024;

**NOW, THEREFORE BE IT RESOLVED BY THE BOARD OF SUPERVISORS  
OF THE TUCKERS POINTE COMMUNITY DEVELOPMENT DISTRICT;**

1. The Audited Financial Report for Fiscal Year 2024, heretofore submitted to the Board, is hereby accepted for Fiscal Year 2024, for the period ending September 30, 2024; and
2. A verified copy of said Audited Financial Report for Fiscal Year 2024 shall be attached hereto as an exhibit to this Resolution, in the District's "Official Record of Proceedings".

**PASSED AND ADOPTED** this 21st day of August, 2025.

ATTEST:

**TUCKERS POINTE COMMUNITY DEVELOPMENT  
DISTRICT**

---

Secretary/Assistant Secretary

---

Chair/Vice Chair, Board of Supervisors

# **TUCKERS POINTE**

## **COMMUNITY DEVELOPMENT DISTRICT**

# **7A**

Serial Number  
25-00775T

# Business Observer

Published Weekly  
Port Charlotte, Charlotte County, Florida

COUNTY OF CHARLOTTE

STATE OF FLORIDA

Before the undersigned authority personally appeared Holly Botkin who on oath says that he/she is Publisher's Representative of the Business Observer a weekly newspaper published at Port Charlotte, Charlotte County, Florida; that the attached copy of advertisement,

being a Notice of Public Hearing

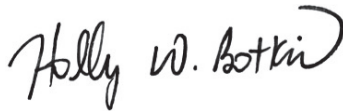
in the matter of Meeting on August 21, 2025 at 1:00pm; Tuckers Pointe CDD

in the Court, was published in said newspaper by print in the

issues of 8/1/2025, 8/8/2025

Affiant further says that the Business Observer complies with all legal requirements for publication in chapter 50, Florida Statutes.

\*This Notice was placed on the newspaper's website and floridapublicnotices.com on the same day the notice appeared in the newspaper.



Holly Botkin

Sworn to and subscribed, and personally appeared by physical presence before me,

8th day of August, 2025 A.D.

by Holly Botkin who is personally known to me.



Notary Public, State of Florida  
(SEAL)



Catherine Eschmann  
Comm.: HH 322509  
Expires October 17, 2026  
Notary Public - State of Florida

## TUCKERS POINTE COMMUNITY DEVELOPMENT DISTRICT

### NOTICE OF PUBLIC HEARING TO CONSIDER THE ADOPTION OF THE FISCAL YEAR 2026 PROPOSED BUDGET(S); AND NOTICE OF REGULAR BOARD OF SUPERVISORS' MEETING.

The Board of Supervisors ("Board") of the Tuckers Pointe Community Development District ("District") will hold a public hearing and regular meeting as follows:

DATE:	August 21, 2025
TIME:	1:00 PM
LOCATION:	Country Inn and Suites 24244 Corporate Court Port Charlotte, Florida 33954

The purpose of the public hearing is to receive comments and objections on the adoption of the District's proposed budget(s) for the fiscal year beginning October 1, 2025, and ending September 30, 2026 ("Proposed Budget"). A regular board meeting of the District will also be held at that time where the Board may consider any other business that may properly come before it. A copy of the agenda and Proposed Budget may be obtained at the offices of the District Manager, Wrathell, Hunt and Associates, LLC, 2300 Glades Road, Suite 410W, Boca Raton, Florida 33431, (561) 571-0010 ("District Manager's Office"), during normal business hours, or by visiting the District's website at <https://tuckerspointecdd.net/>.

The public hearing and meeting are open to the public and will be conducted in accordance with the provisions of Florida law. The public hearing and meeting may be continued to a date, time, and place to be specified on the record at the hearing and meeting. There may be occasions when Board Supervisors or District Staff may participate by speaker telephone.

Any person requiring special accommodations at this hearing and meeting because of a disability or physical impairment should contact the District Manager's Office at least forty-eight (48) hours prior to the hearing and meeting. If you are hearing or speech impaired, please contact the Florida Relay Service by dialing 7-1-1, or 1-800-955-8771 (TTY) / 1-800-955-8770 (Voice), for aid in contacting the District Manager's Office.

Each person who decides to appeal any decision made by the Board with respect to any matter considered at the public hearing or meeting is advised that person will need a record of proceedings and that accordingly, the person may need to ensure that a verbatim record of the proceedings is made, including the testimony and evidence upon which such appeal is to be based.

District Manager  
August 1, 8, 2025

25-00775T

**TUCKERS POINTE**  
**COMMUNITY DEVELOPMENT DISTRICT**

**7B**

## RESOLUTION 2025-10

### THE ANNUAL APPROPRIATION RESOLUTION OF THE TUCKERS POINTE COMMUNITY DEVELOPMENT DISTRICT ("DISTRICT") RELATING TO THE ANNUAL APPROPRIATIONS AND ADOPTING THE BUDGET(S) FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2025, AND ENDING SEPTEMBER 30, 2026; AUTHORIZING BUDGET AMENDMENTS; AND PROVIDING AN EFFECTIVE DATE.

**WHEREAS**, the District Manager has, prior to the fifteenth (15<sup>th</sup>) day in June, 2025, submitted to the Board of Supervisors ("**Board**") of the Tuckers Pointe Community Development District ("**District**") proposed budget(s) ("**Proposed Budget**") for the fiscal year beginning October 1, 2025 and ending September 30, 2026 ("**Fiscal Year 2025/2026**") along with an explanatory and complete financial plan for each fund of the District, pursuant to the provisions of Section 190.008(2)(a), *Florida Statutes*; and

**WHEREAS**, at least sixty (60) days prior to the adoption of the Proposed Budget, the District filed a copy of the Proposed Budget with the local governing authorities having jurisdiction over the area included in the District pursuant to the provisions of Section 190.008(2)(b), *Florida Statutes*; and

**WHEREAS**, the Board set a public hearing thereon and caused notice of such public hearing to be given by publication pursuant to Section 190.008(2)(a), *Florida Statutes*; and

**WHEREAS**, the District Manager posted the Proposed Budget on the District's website at least two days before the public hearing; and

**WHEREAS**, Section 190.008(2)(a), *Florida Statutes*, requires that, prior to October 1<sup>st</sup> of each year, the Board, by passage of the Annual Appropriation Resolution, shall adopt a budget for the ensuing fiscal year and appropriate such sums of money as the Board deems necessary to defray all expenditures of the District during the ensuing fiscal year; and

**WHEREAS**, the District Manager has prepared a Proposed Budget, whereby the budget shall project the cash receipts and disbursements anticipated during a given time period, including reserves for contingencies for emergency or other unanticipated expenditures during the fiscal year.

### NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE TUCKERS POINTE COMMUNITY DEVELOPMENT DISTRICT:

#### SECTION 1. BUDGET

- a. The Board has reviewed the Proposed Budget, a copy of which is on file with the office of the District Manager and at the District's Local Records Office, and hereby approves certain amendments thereto, as shown in Section 2 below.



- b. The Proposed Budget, attached hereto as **Exhibit "A,"** as amended by the Board, is hereby adopted in accordance with the provisions of Section 190.008(2)(a), *Florida Statutes ("Adopted Budget")*, and incorporated herein by reference; provided, however, that the comparative figures contained in the Adopted Budget may be subsequently revised as deemed necessary by the District Manager to reflect actual revenues and expenditures.
- c. The Adopted Budget, as amended, shall be maintained in the office of the District Manager and at the District's Local Records Office and identified as "The Budget for the Tuckers Pointe Community Development District for the Fiscal Year Ending September 30, 2026."
- d. The Adopted Budget shall be posted by the District Manager on the District's official website within thirty (30) days after adoption, and shall remain on the website for at least 2 years.

## **SECTION 2. APPROPRIATIONS**

There is hereby appropriated out of the revenues of the District, for Fiscal Year 2025/2026, the sums set forth in **Exhibit A** to be raised by the levy of assessments, a funding agreement and/or otherwise. Such sums are deemed by the Board to be necessary to defray all expenditures of the District during said budget year, and are to be divided and appropriated in the amounts set forth in **Exhibit A**.

## **SECTION 3. BUDGET AMENDMENTS**

Pursuant to Section 189.016, *Florida Statutes*, the District at any time within Fiscal Year 2025/2026 or within 60 days following the end of the Fiscal Year 2025/2026 may amend its Adopted Budget for that fiscal year as follows:

- a. A line-item appropriation for expenditures within a fund may be decreased or increased by motion of the Board recorded in the minutes, and approving the expenditure, if the total appropriations of the fund do not increase.
- b. The District Manager or Treasurer may approve an expenditure that would increase or decrease a line-item appropriation for expenditures within a fund if the total appropriations of the fund do not increase and if either (i) the aggregate change in the original appropriation item does not exceed the greater of \$15,000 or 15% of the original appropriation, or (ii) such expenditure is authorized by separate disbursement or spending resolution.
- c. Any other budget amendments shall be adopted by resolution and consistent with Florida law.

The District Manager or Treasurer must ensure that any amendments to the budget under paragraph c. above are posted on the District's website within 5 days after adoption and remain on the website for at least 2 years.

**SECTION 4. EFFECTIVE DATE.** This Resolution shall take effect immediately upon adoption.

**PASSED AND ADOPTED THIS 21ST DAY OF AUGUST, 2025.**

**ATTEST:**

**TUCKERS POINTE COMMUNITY DEVELOPMENT  
DISTRICT**

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

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

**Exhibit A:** Fiscal Year 2025/2026 Budget(s)

**Exhibit A:** Fiscal Year 2025/2026 Budget(s)

**TUCKER'S POINTE  
COMMUNITY DEVELOPMENT DISTRICT  
PROPOSED BUDGET  
FISCAL YEAR 2026**

**TUCKER'S POINTE  
COMMUNITY DEVELOPMENT DISTRICT  
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**TUCKER'S POINTE  
COMMUNITY DEVELOPMENT DISTRICT  
GENERAL FUND BUDGET  
FISCAL YEAR 2026**

	Fiscal Year 2025				Proposed
	Adopted Budget FY 2025	Actual through 3/31/2025	Projected through 9/30/2025	Total Actual & Projected	Budget FY 2026
<b>REVENUES</b>					
Assessment levy: on-roll - gross	\$ 81,169				\$ 80,701
Allowable discounts (4%)	(3,247)				(3,228)
Assessment levy: on-roll - net	77,922	\$ -	\$ -	\$ -	77,473
Assessment levy: off-roll	210,788	158,091	52,697	210,788	209,578
Developer assessments	-	77,843	-	77,843	-
Developer contribution	-	15,823	-	15,823	-
Total revenues	210,788	251,757	52,697	304,454	287,051
<b>EXPENDITURES</b>					
<b>Professional &amp; administrative</b>					
Supervisors	-	-	-	-	-
Management/accounting/recording	48,000	24,000	24,000	48,000	48,000
Legal	15,000	1,152	13,848	15,000	15,000
Engineering	10,000	-	10,000	10,000	10,000
Audit	5,000	4,150	850	5,000	5,000
Arbitrage rebate calculation	750	-	750	750	750
Dissemination agent	1,000	500	500	1,000	1,000
Trustee	4,000	-	4,000	4,000	4,000
Telephone	400	200	200	400	400
Postage	750	72	678	750	750
Printing & binding	750	375	375	750	750
Legal advertising	2,000	283	1,717	2,000	2,000
Annual special district fee	175	175	-	175	175
Insurance	6,149	5,814	-	5,814	7,050
Contingencies/bank charges	650	496	154	650	650
EMMA software services	-	3,000	-	3,000	-
Website					
Hosting & maintenance	705	705	-	705	705
ADA compliance	210	-	210	210	210
Tax collector	-	1,554	-	1,554	1,614
Electricity	-	-	-	-	-
Total professional & administrative	95,539	42,476	57,282	99,758	98,054
<b>Field operations</b>					
Other Contractual- Stormwater maint.	137,550	1,658	50,000	51,658	120,000
Streetlighting lease/Electric	24,000	21,813	22,000	43,813	44,000
Irrigation supply	30,000	-	-	-	25,000
Total field operations	191,550	23,471	72,000	95,471	189,000
Total expenditures	233,089	65,947	129,282	195,229	287,054
Net increase/(decrease) of fund balance	-	185,810	(76,585)	109,225	(3)
Fund balance - beginning (unaudited)	-	(22,960)	162,850	(22,960)	86,265
Fund balance - ending (projected)	\$ -	\$ 162,850	\$ 86,265	\$ 86,265	\$ 86,262

**TUCKER'S POINTE  
COMMUNITY DEVELOPMENT DISTRICT  
DEFINITIONS OF GENERAL FUND EXPENDITURES**

**EXPENDITURES**

**Professional & administrative**

Management/accounting/recording \$ 48,000

**Wrathell, Hunt and Associates, LLC** (WHA), specializes in managing community development districts by combining the knowledge, skills and experience of a team of professionals to ensure compliance with all of the District's governmental requirements. WHA develops financing programs, administers the issuance of tax exempt bond financings, operates and maintains the assets of the community.

Legal 15,000

General counsel and legal representation, which includes issues relating to public finance, public bidding, rulemaking, open meetings, public records, real property dedications, conveyances and contracts.

Engineering 10,000

The District's Engineer will provide construction and consulting services, to assist the District in crafting sustainable solutions to address the long term interests of the community while recognizing the needs of government, the environment and maintenance of the District's facilities.

Audit 5,000

Statutorily required for the District to undertake an independent examination of its books, records and accounting procedures.

Arbitrage rebate calculation 750

To ensure the District's compliance with all tax regulations, annual computations are necessary to calculate the arbitrage rebate liability.

Dissemination agent 1,000

The District must annually disseminate financial information in order to comply with the requirements of Rule 15c2-12 under the Securities Exchange Act of 1934. Wrathell, Hunt & Associates serves as dissemination agent.

Trustee 4,000

Annual fee for the service provided by trustee, paying agent and registrar.

Telephone 400

Telephone and fax machine.

Postage 750

Mailing of agenda packages, overnight deliveries, correspondence, etc.

Printing & binding 750

Letterhead, envelopes, copies, agenda packages, etc.

Legal advertising 2,000

The District advertises for monthly meetings, special meetings, public hearings, public bids, etc.

**EXPENDITURES (continued)**

Annual special district fee 175

Annual fee paid to the Florida Department of Economic Opportunity.

Insurance 7,050

The District will obtain public officials and general liability insurance.

Contingencies/bank charges 650

Bank charges, automated AP routing and other miscellaneous expenses incurred during the year.

**Website**

Hosting & maintenance 705

ADA compliance 210

Tax collector 1,614

**Field operations**

Other Contractual- Stormwater maint. 120,000

Streetlighting lease/Electric 44,000

Irrigation supply 25,000

Total expenditures \$287,054

**TUCKER'S POINTE  
COMMUNITY DEVELOPMENT DISTRICT  
DEBT SERVICE FUND SERIES 2022 NOTE BUDGET  
FISCAL YEAR 2026**

	Fiscal Year 2025				Proposed Budget FY 2026
	Adopted Budget FY 2025	Actual through 3/31/2025	Projected through 9/30/2025	Total Actual & Projected	
<b>REVENUES</b>					
Assessment levy: off-roll	\$ 489,375	\$ 367,031	\$ 122,344	\$ 489,375	\$ 489,375
Interest	-	14,932	-	14,932	-
Total revenues	<u>489,375</u>	<u>381,963</u>	<u>122,344</u>	<u>504,307</u>	<u>489,375</u>
<b>EXPENDITURES</b>					
<b>Debt service</b>					
Interest	489,375	244,687	244,688	489,375	489,375
Total expenditures	<u>489,375</u>	<u>244,687</u>	<u>244,688</u>	<u>489,375</u>	<u>489,375</u>
Excess/(deficiency) of revenues over/(under) expenditures	-	137,276	(122,344)	14,932	-
<b>OTHER FINANCING SOURCES/(USES)</b>					
Transfers out	-	(10,402)	-	(10,402)	-
Total other financing sources/(uses)	<u>-</u>	<u>(10,402)</u>	<u>-</u>	<u>(10,402)</u>	<u>-</u>
Fund balance:					
Net increase/(decrease) in fund balance	-	126,874	(122,344)	4,530	-
Beginning fund balance (unaudited)	753,627	758,474	885,348	758,474	763,004
Ending fund balance (projected)	<u>\$753,627</u>	<u>\$ 885,348</u>	<u>\$ 763,004</u>	<u>\$ 763,004</u>	<u>763,004</u>
Use of fund balance:					
Debt service reserve account balance (required)					(489,375)
Interest expense - November 1, 2026					(244,688)
Projected fund balance surplus/(deficit) as of September 30, 2026					<u>\$ 28,941</u>



**TUCKER'S POINTE  
COMMUNITY DEVELOPMENT DISTRICT  
SERIES 2022 NOTE AMORTIZATION SCHEDULE**

	<b>Principal</b>	<b>Coupon Rate</b>	<b>Interest</b>	<b>Debt Service</b>	<b>Bond Balance</b>
11/01/25			244,687.50	244,687.50	13,500,000.00
05/01/26			244,687.50	244,687.50	13,500,000.00
11/01/26			244,687.50	244,687.50	13,500,000.00
05/01/27			244,687.50	244,687.50	13,500,000.00
11/01/27			244,687.50	244,687.50	13,500,000.00
05/01/28			244,687.50	244,687.50	13,500,000.00
11/01/28			244,687.50	244,687.50	13,500,000.00
05/01/29			244,687.50	244,687.50	13,500,000.00
11/01/29			244,687.50	244,687.50	13,500,000.00
05/01/30			244,687.50	244,687.50	13,500,000.00
11/01/30			244,687.50	244,687.50	13,500,000.00
05/01/31			244,687.50	244,687.50	13,500,000.00
11/01/31			244,687.50	244,687.50	13,500,000.00
05/01/32	13,500,000.00	3.625%	244,687.50	13,744,687.50	-
<b>Total</b>	<b>13,500,000.00</b>		<b>3,425,625.00</b>	<b>16,925,625.00</b>	

**TUCKER'S POINTE  
COMMUNITY DEVELOPMENT DISTRICT  
DEBT SERVICE FUND SERIES 2022 BOND BUDGET  
FISCAL YEAR 2026**

	Fiscal Year 2025				Proposed Budget FY 2026
	Adopted Budget FY 2025	Actual through 3/31/2025	Projected through 9/30/2025	Total Actual & Projected	
<b>REVENUES</b>					
Assessment levy: on-roll	\$ 583,036				\$ 583,036
Allowable discounts (4%)	(23,321)				(23,321)
Net assessment levy - on-roll	559,715	\$ 559,152	\$ -	\$ 559,152	559,715
Assessment prepayments	-	11,255	-	11,255	-
Interest	-	13,922	-	13,922	-
Total revenues	559,715	584,329	-	584,329	559,715
<b>EXPENDITURES</b>					
<b>Debt service</b>					
Principal	190,000	-	190,000	190,000	195,000
Principal prepayment	-	-	10,000	10,000	-
Interest	356,388	178,194	178,194	356,388	350,369
Tax collector	-	11,162	-	11,162	11,661
Total expenditures	546,388	189,356	378,194	567,550	557,030
Excess/(deficiency) of revenues over/(under) expenditures	13,327	394,973	(378,194)	16,779	2,685
<b>OTHER FINANCING SOURCES/(USES)</b>					
Transfer out	-	(11,642)	-	(11,642)	-
Total other financing sources/(uses)	-	(11,642)	-	(11,642)	-
Fund balance:					
Net increase/(decrease) in fund balance	13,327	383,331	(378,194)	5,137	2,685
Beginning fund balance (unaudited)	740,859	739,458	1,122,789	739,458	744,595
Ending fund balance (projected)	\$754,186	\$1,122,789	\$ 744,595	\$ 744,595	747,280
Use of fund balance:					
Debt service reserve account balance (required)					(547,738)
Interest expense - November 1, 2026					(172,259)
Projected fund balance surplus/(deficit) as of September 30, 2026					<u>\$ 27,283</u>

**TUCKER'S POINTE  
COMMUNITY DEVELOPMENT DISTRICT  
SERIES 2022 BOND AMORTIZATION SCHEDULE**

	<b>Principal</b>	<b>Coupon Rate</b>	<b>Interest</b>	<b>Debt Service</b>	<b>Bond Balance</b>
11/01/25			175,184.38	175,184.38	9,035,000.00
05/01/26	195,000.00	3.000%	175,184.38	370,184.38	8,840,000.00
11/01/26			172,259.38	172,259.38	8,840,000.00
05/01/27	205,000.00	3.000%	172,259.38	377,259.38	8,635,000.00
11/01/27			169,184.38	169,184.38	8,635,000.00
05/01/28	210,000.00	3.375%	169,184.38	379,184.38	8,425,000.00
11/01/28			165,640.63	165,640.63	8,425,000.00
05/01/29	215,000.00	3.375%	165,640.63	380,640.63	8,210,000.00
11/01/29			162,012.50	162,012.50	8,210,000.00
05/01/30	225,000.00	3.375%	162,012.50	387,012.50	7,985,000.00
11/01/30			158,215.63	158,215.63	7,985,000.00
05/01/31	235,000.00	3.375%	158,215.63	393,215.63	7,750,000.00
11/01/31			154,250.00	154,250.00	7,750,000.00
05/01/32	240,000.00	3.375%	154,250.00	394,250.00	7,510,000.00
11/01/32			150,200.00	150,200.00	7,510,000.00
05/01/33	250,000.00	4.000%	150,200.00	400,200.00	7,260,000.00
11/01/33			145,200.00	145,200.00	7,260,000.00
05/01/34	260,000.00	4.000%	145,200.00	405,200.00	7,000,000.00
11/01/34			140,000.00	140,000.00	7,000,000.00
05/01/35	270,000.00	4.000%	140,000.00	410,000.00	6,730,000.00
11/01/35			134,600.00	134,600.00	6,730,000.00
05/01/36	280,000.00	4.000%	134,600.00	414,600.00	6,450,000.00
11/01/36			129,000.00	129,000.00	6,450,000.00
05/01/37	295,000.00	4.000%	129,000.00	424,000.00	6,155,000.00
11/01/37			123,100.00	123,100.00	6,155,000.00
05/01/38	305,000.00	4.000%	123,100.00	428,100.00	5,850,000.00
11/01/38			117,000.00	117,000.00	5,850,000.00
05/01/39	315,000.00	4.000%	117,000.00	432,000.00	5,535,000.00
11/01/39			110,700.00	110,700.00	5,535,000.00
05/01/40	330,000.00	4.000%	110,700.00	440,700.00	5,205,000.00
11/01/40			104,100.00	104,100.00	5,205,000.00
05/01/41	345,000.00	4.000%	104,100.00	449,100.00	4,860,000.00
11/01/41			97,200.00	97,200.00	4,860,000.00
05/01/42	360,000.00	4.000%	97,200.00	457,200.00	4,500,000.00
11/01/42			90,000.00	90,000.00	4,500,000.00
05/01/43	375,000.00	4.000%	90,000.00	465,000.00	4,125,000.00
11/01/43			82,500.00	82,500.00	4,125,000.00
05/01/44	390,000.00	4.000%	82,500.00	472,500.00	3,735,000.00
11/01/44			74,700.00	74,700.00	3,735,000.00
05/01/45	405,000.00	4.000%	74,700.00	479,700.00	3,330,000.00

**TUCKER'S POINTE  
COMMUNITY DEVELOPMENT DISTRICT  
SERIES 2022 BOND AMORTIZATION SCHEDULE**

	<b>Principal</b>	<b>Coupon Rate</b>	<b>Interest</b>	<b>Debt Service</b>	<b>Bond Balance</b>
11/01/45			66,600.00	66,600.00	3,330,000.00
05/01/46	420,000.00	4.000%	66,600.00	486,600.00	2,910,000.00
11/01/46			58,200.00	58,200.00	2,910,000.00
05/01/47	435,000.00	4.000%	58,200.00	493,200.00	2,475,000.00
11/01/47			49,500.00	49,500.00	2,475,000.00
05/01/48	455,000.00	4.000%	49,500.00	504,500.00	2,020,000.00
11/01/48			40,400.00	40,400.00	2,020,000.00
05/01/49	475,000.00	4.000%	40,400.00	515,400.00	1,545,000.00
11/01/49			30,900.00	30,900.00	1,545,000.00
05/01/50	495,000.00	4.000%	30,900.00	525,900.00	1,050,000.00
11/01/50			21,000.00	21,000.00	1,050,000.00
05/01/51	515,000.00	4.000%	21,000.00	536,000.00	535,000.00
11/01/51			10,700.00	10,700.00	535,000.00
05/01/52	535,000.00	4.000%	10,700.00	545,700.00	-
<b>Total</b>	<b>9,225,000.00</b>		<b>6,221,081.30</b>	<b>15,446,081.30</b>	

**TUCKER'S POINTE  
COMMUNITY DEVELOPMENT DISTRICT  
ASSESSMENT COMPARISON  
PROJECTED FISCAL YEAR 2026 ASSESSMENTS**

On-Roll Assessments
---------------------

	Units	FY 2026 O&M Assessment per Unit	FY 2026 DS Assessment per Unit	FY 2026 Total Assessment per Unit	FY 2025 Total Assessment per Unit
<u>Phase 1</u>					
Townhome	-	\$ 227.97	\$ -	\$ 227.97	\$ 229.29
SF 40'	98	227.97	1,346.50	1,574.47	1,575.79
SF 50'	196	227.97	1,683.13	1,911.10	1,912.42
SF 60'	60	227.97	2,019.76	2,247.73	2,249.05
	354				

Off-Roll Assessments
----------------------

	Units	FY 2026 O&M Assessment per Unit	FY 2026 DS Assessment per Unit	FY 2026 Total Assessment per Unit	FY 2025 Total Assessment per Unit
<u>Future Phases</u>					
Townhome	372	\$ 214.29	\$ 352.83	\$ 567.12	\$ 568.36
SF 40'	142	214.29	470.44	684.73	685.97
SF 50'	307	214.29	588.05	802.34	803.58
SF 60'	157	214.29	705.66	919.95	921.19
Total	978				

**Grand Total                    1,332**

# **TUCKERS POINTE**

## **COMMUNITY DEVELOPMENT DISTRICT**

**8**

## RESOLUTION 2025-11

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE TUCKERS POINTE COMMUNITY DEVELOPMENT DISTRICT MAKING A DETERMINATION OF BENEFIT AND IMPOSING SPECIAL ASSESSMENTS FOR FISCAL YEAR 2025/2026; 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.**

**WHEREAS**, the Tuckers Pointe Community Development District ("**District**") is a local unit of special-purpose government established pursuant to Chapter 190, *Florida Statutes*, for the purpose of providing, operating and maintaining infrastructure improvements, facilities and services to the lands within the District; and

**WHEREAS**, the District is located in Charlotte County, Florida ("**County**"); and

**WHEREAS**, the District has constructed or acquired various infrastructure improvements and provides certain services in accordance with the District's adopted capital improvement plan and Chapter 190, *Florida Statutes*; and

**WHEREAS**, for the fiscal year beginning October 1, 2025 and ending September 30, 2026 ("**Fiscal Year 2025/2026**"), the Board of Supervisors ("**Board**") of the District has adopted its budgets, including its operations and maintenance budget and debt service budgets ("**Adopted Budget**") attached hereto as **Exhibit "A"** and now desires to set forth the method by which debt service special assessments shall be collected and enforced; and

**WHEREAS**, the District has entered into a funding agreement for the purpose of funding the operations and maintenance portion of the Adopted Budget and accordingly is not at this time levying a special assessment to fund its Fiscal Year 2025/2026 operations and maintenance budget; and

**WHEREAS**, the provision of such services, facilities, and operations is a benefit to lands within the District; and

**WHEREAS**, Chapter 190, *Florida Statutes*, provides that the District may impose special assessments on benefitted lands within the District; and

**WHEREAS**, the District has previously levied an assessment for debt service, which the District desires to collect for Fiscal Year 2025/2026; and

**WHEREAS**, it is in the best interests of the District to adopt the assessment roll ("**Assessment Roll**") attached to this Resolution as **Exhibit "B,"** and to directly collect the debt special assessments as identified in the Assessment Roll; and

**WHEREAS**, it is in the best interests of the District to permit the District Manager to amend the Assessment Roll adopted herein, as the Property Appraiser updates the property roll for the County, for such time as authorized by Florida law.

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

**SECTION 1. BENEFIT & ALLOCATION FINDINGS.** The Board hereby finds and determines that the provision of the services, facilities, and operations as described in **Exhibit "A"** confers a special and peculiar benefit to the lands within the District, which benefit exceeds or equals the cost of the assessments. The allocation of the assessments to the specially benefitted lands, as shown in **Exhibits "A" and "B,"** is hereby found to be fair and reasonable.

**SECTION 2. COLLECTION AND ENFORCEMENT; PENALTIES; INTEREST.**

- A. **Direct Bill Assessments.** The previously levied debt service special assessments, will be collected directly by the District in accordance with Florida law, as set forth in **Exhibits "A" and "B"**. Assessments directly collected by the District are due in full on December 1, 2025; provided, however, that, to the extent permitted by law, the assessments due may be paid in several partial, deferred payments and according to the following schedule: 50% due no later than October 1, 2025, 25% due no later than February 1, 2026, and 25% due no later than April 1, 2026. In the event that an assessment payment is not made in accordance with the schedule stated above, the whole assessment – including any remaining partial, deferred payments for Fiscal Year 2025/2026, shall immediately become due and payable; shall accrue interest, penalties in the amount of one percent (1%) per month, and all costs of collection and enforcement; and shall either be enforced pursuant to a foreclosure action, or, at the District's sole discretion, collected pursuant to the Uniform Method on a future tax bill, which amount may include penalties, interest, and costs of collection and enforcement. Any prejudgment interest on delinquent assessments shall accrue at the rate of any bonds secured by the assessments, or at the statutory prejudgment interest rate, as applicable. In the event an assessment subject to direct collection by the District shall be delinquent, the District Manager and District Counsel, without further authorization by the Board, may initiate foreclosure proceedings pursuant to Chapter 170, *Florida Statutes*, or other applicable law to collect and enforce the whole assessment, as set forth herein.
- B. **Future Collection Methods.** The decision to collect special assessments by any particular method – e.g., on the tax roll or by direct bill – does not mean that such method will be used to collect special assessments in future years, and the District



reserves the right in its sole discretion to select collection methods in any given year, regardless of past practices.

**SECTION 3. ASSESSMENT ROLL.** The Assessment Roll, attached to this Resolution as **Exhibit “B”**, is hereby certified for collection. The proceeds therefrom shall be paid to the District.

**SECTION 4. ASSESSMENT ROLL AMENDMENT.** The District Manager shall keep apprised of all updates made to the County property roll by the Property Appraiser after the date of this Resolution and shall amend the Assessment Roll in accordance with any such updates, for such time as authorized by Florida law, to the County property roll. After any amendment of the Assessment Roll, the District Manager shall file the updates in the District records.

**SECTION 5. SEVERABILITY.** The invalidity or unenforceability of any one or more provisions of this Resolution shall not affect the validity or enforceability of the remaining portions of this Resolution, or any part thereof.

**SECTION 6. EFFECTIVE DATE.** This Resolution shall take effect upon the passage and adoption of this Resolution by the Board.

**PASSED AND ADOPTED** this 21st day of August, 2025.

ATTEST:

**TUCKERS POINTE COMMUNITY  
DEVELOPMENT DISTRICT**

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

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

Its: \_\_\_\_\_

**Exhibit A:** Adopted Budget

**Exhibit B:** Assessment Roll

# **TUCKERS POINTE**

## **COMMUNITY DEVELOPMENT DISTRICT**

**9**

**TUCKERS POINTE COMMUNITY DEVELOPMENT DISTRICT**  
**Performance Measures/Standards & Annual Reporting Form**  
**October 1, 2025 – September 30, 2026**

**1. COMMUNITY COMMUNICATION AND ENGAGEMENT**

**Goal 1.1      Public Meetings Compliance**

**Objective:** Hold at least two (2) regular Board of Supervisor meetings per year to conduct CDD related business and discuss community needs.

**Measurement:** Number of public board meetings held annually as evidenced by meeting minutes and legal advertisements.

**Standard:** A minimum of two (2) regular board meetings was held during the fiscal year.

**Achieved:** Yes ☐ No ☐

**Goal 1.2      Notice of Meetings Compliance**

**Objective:** Provide public notice of each meeting at least seven days in advance, as specified in Section 190.007(1), using at least two communication methods.

**Measurement:** Timeliness and method of meeting notices as evidenced by posting to CDD website, publishing in local newspaper and via electronic communication.

**Standard:** 100% of meetings were advertised with 7 days' notice per statute on at least two mediums (i.e., newspaper, CDD website, electronic communications).

**Achieved:** Yes ☐ No ☐

**Goal 1.3      Access to Records Compliance**

**Objective:** Ensure that meeting minutes and other public records are readily available and easily accessible to the public by completing monthly CDD website checks.

**Measurement:** Monthly website reviews will be completed to ensure meeting minutes and other public records are up to date as evidenced by District Management's records.

**Standard:** 100% of monthly website checks were completed by District Management.

**Achieved:** Yes ☐ No ☐

## 2. **INFRASTRUCTURE AND FACILITIES MAINTENANCE**

### **Goal 2.1 District Infrastructure and Facilities Inspections**

**Objective:** District Engineer will conduct an annual inspection of the District's infrastructure and related systems.

**Measurement:** A minimum of one (1) inspection completed per year as evidenced by district engineer's report related to district's infrastructure and related systems.

**Standard:** Minimum of one (1) inspection was completed in the Fiscal Year by the district's engineer.

**Achieved:** Yes ☐ No ☐

## 3. **FINANCIAL TRANSPARENCY AND ACCOUNTABILITY**

### **Goal 3.1 Annual Budget Preparation**

**Objective:** Prepare and approve the annual proposed budget by June 15 and final budget was adopted by September 30 each year.

**Measurement:** Proposed budget was approved by the Board before June 15 and final budget was adopted by September 30 as evidenced by meeting minutes and budget documents listed on CDD website and/or within district records.

**Standard:** 100% of budget approval and adoption were completed by the statutory deadlines and posted to the CDD website.

**Achieved:** Yes ☐ No ☐

### **Goal 3.2      Financial Reports**

**Objective:** Publish to the CDD website the most recent versions of the following documents: annual audit, current fiscal year budget with any amendments, and most recent financials within the latest agenda package.

**Measurement:** Annual audit, previous years' budgets, and financials are accessible to the public as evidenced by corresponding documents on the CDD website.

**Standard:** CDD website contains 100% of the following information: most recent annual audit, most recently adopted/amended fiscal year budget, and most recent agenda package with updated financials.

**Achieved:** Yes ☐ No ☐

### **Goal 3.3      Annual Financial Audit**

**Objective:** Conduct an annual independent financial audit per statutory requirements and publish the results to the CDD website for public inspection and transmit said results to the State of Florida.

**Measurement:** Timeliness of audit completion and publication as evidenced by meeting minutes showing board approval and annual audit is available on the CDD website and transmitted to the State of Florida.

**Standard:** Audit was completed by an independent auditing firm per statutory requirements and results were posted to the CDD website and transmitted to the State of Florida.

**Achieved:** Yes ☐ No ☐

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District Manager

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Chair/Vice Chair, Board of Supervisors

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Print Name

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Print Name

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Date

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Date

**TUCKERS POINTE**  
**COMMUNITY DEVELOPMENT DISTRICT**

**UNAUDITED**  
**FINANCIAL**  
**STATEMENTS**

**TUCKERS POINTE  
COMMUNITY DEVELOPMENT DISTRICT  
FINANCIAL STATEMENTS  
UNAUDITED  
JUNE 30, 2025**



**TUCKERS POINTE  
COMMUNITY DEVELOPMENT DISTRICT  
BALANCE SHEET  
GOVERNMENTAL FUNDS  
JUNE 30, 2025**

	General Fund	Debt Service Fund Series 2022 Notes	Debt Service Fund Series 2022 Bonds	Capital Projects Fund Series 2022 Notes	Capital Projects Fund Series 2022 Bonds	Total Governmental Funds
<b>ASSETS</b>						
Cash	\$ 157,741	\$ -	\$ -	\$ -	\$ -	\$ 157,741
Investments						
Revenue	-	160,275	211,726	-	-	372,001
Reserve	-	489,375	547,737	-	-	1,037,112
Prepayment	-	-	16,372	-	-	16,372
Construction	-	-	-	157,606	25,440	183,046
Due from Landowner	52,715	122,344	-	-	-	175,059
Total assets	<u>\$ 210,456</u>	<u>\$ 771,994</u>	<u>\$ 775,835</u>	<u>\$ 157,606</u>	<u>\$ 25,440</u>	<u>\$ 1,941,331</u>
<b>LIABILITIES AND FUND BALANCES</b>						
Liabilities:						
Accounts payable	\$ 12,847	\$ -	\$ -	\$ -	\$ -	\$ 12,847
Contracts payable	-	-	-	-	1,818	1,818
Due to Landowner	-	4,334	6,961	-	-	11,295
Landowner advance	6,000	-	-	-	-	6,000
Total liabilities	<u>18,847</u>	<u>4,334</u>	<u>6,961</u>	<u>-</u>	<u>1,818</u>	<u>31,960</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>						
Deferred receipts	52,715	122,344	-	-	-	175,059
Total deferred inflows of resources	<u>52,715</u>	<u>122,344</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>175,059</u>
Fund balances:						
Restricted for:						
Debt service	-	645,316	768,874	-	-	1,414,190
Capital projects	-	-	-	157,606	23,622	181,228
Unassigned	138,894	-	-	-	-	138,894
Total fund balances	<u>138,894</u>	<u>645,316</u>	<u>768,874</u>	<u>157,606</u>	<u>23,622</u>	<u>1,734,312</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 210,456</u>	<u>\$ 771,994</u>	<u>\$ 775,835</u>	<u>\$ 157,606</u>	<u>\$ 25,440</u>	<u>\$ 1,941,331</u>

**TUCKERS POINTE  
COMMUNITY DEVELOPMENT DISTRICT  
GENERAL FUND  
STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
FOR THE PERIOD ENDED JUNE 30, 2025**

	Current Month	Year to Date	Budget	% of Budget
<b>REVENUES</b>				
Assessment levy: on-roll - net	\$ -	\$ 77,911	\$ -	N/A
Assessment levy: off-roll	-	158,091	287,089	55%
Landowner contribution	-	16,862	-	N/A
Total revenues	-	252,864	287,089	88%
<b>EXPENDITURES</b>				
<b>Professional &amp; administrative</b>				
Management/accounting/recording	4,000	36,000	48,000	75%
Legal	(561)	907	15,000	6%
Engineering	-	-	10,000	0%
Audit	4,360	8,510	5,000	170%
Arbitrage rebate calculation	-	-	750	0%
Dissemination agent	83	750	1,000	75%
Trustee	-	8,062	4,000	202%
Telephone	33	300	400	75%
Postage	45	139	750	19%
Printing & binding	62	562	750	75%
Legal advertising	-	441	2,000	22%
Annual special district fee	-	175	175	100%
Insurance	-	5,814	6,149	95%
Contingencies/bank charges	135	808	650	124%
EMMA software services	-	3,000	-	N/A
Website				
Hosting & maintenance	-	705	705	100%
ADA compliance	-	-	210	0%
Total professional & administrative	8,157	66,173	95,539	69%
<b>Field operations</b>				
Aquatic maintenance	-	1,658	137,550	1%
Electric	3,734	22,365	-	N/A
Streetlight lease	-	14,378	24,000	60%
Irrigation supply	-	-	30,000	0%
Total field operations	3,734	38,401	191,550	20%
<b>Other fees &amp; charges</b>				
Tax collector	-	1,554	-	N/A
Total other fees & charges	-	1,554	-	N/A
Total expenditures	11,891	106,128	287,089	37%
Excess/(deficiency) of revenues over/(under) expenditures	(11,891)	146,736	-	
Fund balances - beginning	150,785	(7,842)	-	
Fund balances - ending	\$ 138,894	\$ 138,894	\$ -	

**TUCKERS POINTE  
COMMUNITY DEVELOPMENT DISTRICT  
STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
DEBT SERVICE FUND SERIES 2022 NOTE  
FOR THE PERIOD ENDED JUNE 30, 2025**

	Current Month	Year To Date	Budget	% of Budget
<b>REVENUES</b>				
Assessment levy: off-roll	\$ -	\$ 367,031	\$ 489,375	75%
Interest	2,161	24,450	-	N/A
Total revenues	2,161	391,481	489,375	80%
<b>EXPENDITURES</b>				
<b>Debt service</b>				
Interest	-	489,375	489,375	100%
Total debt service	-	489,375	489,375	100%
Excess/(deficiency) of revenues over/(under) expenditures	2,161	(97,894)	-	
<b>OTHER FINANCING SOURCES/(USES)</b>				
Transfer out	(1,628)	(15,264)	-	N/A
Total other financing sources	(1,628)	(15,264)	-	N/A
Net change in fund balances	533	(113,158)	-	
Fund balances - beginning	644,783	758,474	753,627	
Fund balances - ending	<u>\$ 645,316</u>	<u>\$ 645,316</u>	<u>\$ 753,627</u>	

**TUCKERS POINTE  
COMMUNITY DEVELOPMENT DISTRICT  
STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
DEBT SERVICE FUND SERIES 2022 BONDS  
FOR THE PERIOD ENDED JUNE 30, 2025**

	Current Month	Year To Date	Budget	% of Budget
<b>REVENUES</b>				
Assessment levy: on-roll	\$ -	\$ 559,637	\$ -	N/A
Assessment levy: off-roll	-	-	547,737	0%
Assessment prepayments	-	11,255	-	N/A
Interest	2,573	22,292	-	N/A
Total revenues	<u>2,573</u>	<u>593,184</u>	<u>547,737</u>	108%
<b>EXPENDITURES</b>				
<b>Debt service</b>				
Principal	-	200,000	190,000	105%
Interest	-	356,388	356,388	100%
Tax collector	-	11,162	-	N/A
Total debt service	<u>-</u>	<u>567,550</u>	<u>546,388</u>	104%
Excess/(deficiency) of revenues over/(under) expenditures	2,573	25,634	1,349	
<b>OTHER FINANCING SOURCES/(USES)</b>				
Transfer out	<u>(1,822)</u>	<u>(17,084)</u>	-	N/A
Total other financing sources	<u>(1,822)</u>	<u>(17,084)</u>	-	N/A
Net change in fund balances	751	8,550	1,349	
Fund balances - beginning	768,123	760,324	747,820	
Fund balances - ending	<u>\$ 768,874</u>	<u>\$ 768,874</u>	<u>\$ 749,169</u>	

**TUCKERS POINTE  
COMMUNITY DEVELOPMENT DISTRICT  
STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
CAPITAL PROJECTS FUND SERIES 2022 NOTE  
FOR THE PERIOD ENDED JUNE 30, 2025**

	Current Month	Year To Date
<b>REVENUES</b>		
Interest	\$ 518	\$ 4,565
Total revenues	<u>518</u>	<u>4,565</u>
<b>EXPENDITURES</b>	<u>-</u>	<u>-</u>
Total expenditures	<u>-</u>	<u>-</u>
Excess/(deficiency) of revenues over/(under) expenditures	518	4,565
<b>OTHER FINANCING SOURCES/(USES)</b>		
Transfer in	1,628	15,264
Total other financing sources/(uses)	<u>1,628</u>	<u>15,264</u>
Net change in fund balances	2,146	19,829
Fund balances - beginning	155,460	137,777
Fund balances - ending	<u>\$ 157,606</u>	<u>\$ 157,606</u>

**TUCKERS POINTE  
COMMUNITY DEVELOPMENT DISTRICT  
STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
CAPITAL PROJECTS FUND SERIES 2022 BONDS  
FOR THE PERIOD ENDED JUNE 30, 2025**

	Current Month	Year To Date
<b>REVENUES</b>		
Developer contribution	\$ -	\$ 523,216
Interest	78	2,300
Total revenues	<u>78</u>	<u>525,516</u>
<b>EXPENDITURES</b>		
Capital outlay	<u>1,167</u>	<u>1,167</u>
Total expenditures	<u>1,167</u>	<u>1,167</u>
Excess/(deficiency) of revenues over/(under) expenditures	(1,089)	524,349
<b>OTHER FINANCING SOURCES/(USES)</b>		
Transfer in	<u>1,822</u>	<u>17,084</u>
Total other financing sources/(uses)	<u>1,822</u>	<u>17,084</u>
Net change in fund balances	733	541,433
Fund balances - beginning	22,889	(517,811)
Fund balances - ending	<u><u>\$ 23,622</u></u>	<u><u>\$ 23,622</u></u>

**TUCKERS POINTE**  
**COMMUNITY DEVELOPMENT DISTRICT**

**MINUTES**

**DRAFT**

**MINUTES OF MEETING  
TUCKERS POINTE  
COMMUNITY DEVELOPMENT DISTRICT**

The Board of Supervisors of the Tuckers Pointe Community Development District held a Regular Meeting on May 29, 2025 at 1:00 p.m., at the Country Inn and Suites, 24244 Corporate Court, Port Charlotte, Florida 33954.

**Present:**

Michelle Tucker	Chair
Denise Fay	Vice Chair
Craig Doeher	Assistant Secretary
Zane Zeidan	Assistant Secretary

**Also present:**

Chuck Adams	District Manager
Greg Urbancic	District Counsel
Frank Savage	District Engineer
Melissa Marlin	Berger, Toombs, Elam, Gaines & Frank
Carlos Cardenas	

**FIRST ORDER OF BUSINESS**

**Call to Order/Roll Call**

Mr. Adams called the meeting to order at 1:00 p.m.

Supervisors Tucker, Fay, Doeher and Zeidan were present. One seat was vacant.

**SECOND ORDER OF BUSINESS**

**Public Comments**

No members of the public spoke.

**THIRD ORDER OF BUSINESS**

**Administration of Oath of Office to Elected Supervisors [Zane Zeidan - Seat 3, Craig Doeher - Seat 4, Michelle Tucker - Seat 5] (the following to be provided under separate cover)**



Mr. Adams, a Notary of the State of Florida and duly authorized, administered the Oath of Office to Michelle Tucker, Craig Doeher and Zane Zeidan. All are familiar with the following:

**A. Required Ethics Training and Disclosure Filing**

- **Sample Form 1 2023/Instructions**

**B. Membership, Obligations and Responsibilities**

**C. Guide to Sunshine Amendment and Code of Ethics for Public Officers and Employees**

**D. Form 8B: Memorandum of Voting Conflict for County, Municipal and other Local Public Officers**

**FOURTH ORDER OF BUSINESS**

**Consideration of Resolution 2025-01, Canvassing and Certifying the Results of the Landowners' Election of Supervisors Held Pursuant to Section 190.006(2), Florida Statutes, and Providing for an Effective Date**

Mr. Adams presented Resolution 2025-01. The Landowners' Election was not held, as no Landowners, Landowner Representatives or Proxy Holders attended.

**On MOTION by Ms. Tucker and seconded by Ms. Fay, with all in favor, Resolution 2025-01, Canvassing and Certifying the Results of the Landowners' Election of Supervisors Held Pursuant to Section 190.006(2), Florida Statutes, and Providing for an Effective Date, was adopted.**

**FIFTH ORDER OF BUSINESS**

**Consider Appointment to Fill Unexpired Term of Seat 2; Term Expires November 2026**

Ms. Tucker nominated Carlos Cardenas to fill Seat 2. No other nominations were made.

**On MOTION by Ms. Tucker and seconded by Ms. Fay, with all in favor, the appointment of Carlos Cardenas to fill Seat 2, was approved.**

- **Administration of Oath of Office**

Mr. Adams, a Notary of the State of Florida and duly authorized, administered the Oath of Office to Carlos Cardenas. He provided the items listed in the Third Order of Business.

**SIXTH ORDER OF BUSINESS****Consideration of Resolution 2025-02,  
Electing and Removing Officers of the  
District, and Providing for an Effective Date**

Mr. Adams presented Resolution 2025-02.

Ms. Tucker nominated the following:

Michelle Tucker	Chair
Denise Fay	Vice Chair
Craig Doebr	Assistant Secretary
Zane Zeidan	Assistant Secretary
Carlos Cardenas	Assistant Secretary

No other nominations were made.

The following prior appointments by the Board remain unchanged by this Resolution:

Chesley Adams	Secretary
Craig Wrathell	Assistant Secretary
Craig Wrathell	Treasurer
Jeff Pinder	Assistant Treasurer

**On MOTION by Ms. Tucker and seconded by Mr. Doebr, with all in favor,  
Resolution 2025-02, Electing, as nominated, and Removing Officers of the  
District, and Providing for an Effective Date, was adopted.**

**SEVENTH ORDER OF BUSINESS****Presentation of Audited Financial Report  
for Fiscal Year Ended September 30, 2023,  
Prepared by Berger, Toombs, Elam, Gaines  
& Frank**

Ms. Marlin presented the Audited Financial Report for the Fiscal Year Ended September 30, 2023 and noted the pertinent information. There were no findings, recommendations, deficiencies on internal control or instances of non-compliance; it was a clean audit.

**A. Consideration of Resolution 2025-03, Hereby Accepting the Audited Financial Report for Fiscal Year Ended September 30, 2023**

On MOTION by Ms. Tucker and seconded by Ms. Fay, with all in favor, Resolution 2025-03, Hereby Accepting the Audited Financial Report for Fiscal Year Ended September 30, 2023, was adopted.

**EIGHTH ORDER OF BUSINESS**

Consideration of Resolution 2025-04, Approving Proposed Budget(s) For Fiscal Year 2026 and Setting a Public Hearing Thereon Pursuant to Florida Law; Addressing Transmittal, Posting and Publication Requirements; Addressing Severability; and Providing an Effective Date

Mr. Adams presented Resolution 2025-04. He reviewed the proposed Fiscal Year 2026 budget, highlighting line item increases, decreases and adjustments, compared to the Fiscal Year 2025 budget, and explained the reasons for any changes.

On MOTION by Ms. Tucker and seconded by Mr. Doehr, with all in favor, Resolution 2025-04, Approving Proposed Budget(s) For Fiscal Year 2026 and Setting a Public Hearing Thereon Pursuant to Florida Law for August 21, 2025 at 1:00 p.m., at the Country Inn and Suites by Radisson, 24244 Corporate Court, Port Charlotte, Florida 33954; Addressing Transmittal, Posting and Publication Requirements; Addressing Severability; and Providing an Effective Date, was adopted.

**NINTH ORDER OF BUSINESS**

Consideration of Resolution 2025-05, Designating Dates, Times and Locations for Regular Meetings of the Board of Supervisors of the District for Fiscal Year 2025/2026 and Providing for an Effective Date

Mr. Adams presented Resolution 2025-05.

**On MOTION by Ms. Tucker and seconded by Ms. Fay, with all in favor, Resolution 2025-05, Designating Dates, Times and Locations for Regular Meetings of the Board of Supervisors of the District for Fiscal Year 2025/2026 and Providing for an Effective Date, was adopted.**

#### **TENTH ORDER OF BUSINESS**

**Consideration of Resolution 2025-06, Approving the Florida Statewide Mutual Aid Agreement; Providing for Severability; and Providing for an effective Date**

Mr. Adams presented Resolution 2025-06. He discussed the benefits of the Agreement and noted that the CDD would more likely be the recipient of aid from other governmental entities than a provider of aid. This Agreement was previously approved and is being presented due to some updates to the Agreement.

**On MOTION by Ms. Tucker and seconded by Mr. Doeher, with all in favor, Resolution 2025-06, Approving the Florida Statewide Mutual Aid Agreement; Providing for Severability; and Providing for an effective Date, was adopted.**

#### **ELEVENTH ORDER OF BUSINESS**

**Consideration of Resolution 2025-07, 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**

Mr. Adams presented Resolution 2025-07. This is necessary because expenditures exceeded budget; amending the budget will help avoid a finding in the annual audit.

**On MOTION by Ms. Tucker and seconded by Mr. Doeher, with all in favor, Resolution 2025-07, 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, was adopted.**

**TWELFTH ORDER OF BUSINESS****Acceptance of Unaudited Financial  
Statements as of April 30, 2025**

Mr. Adams presented the Unaudited Financial Statements as of April 30, 2025.

The financials were accepted.

**THIRTEENTH ORDER OF BUSINESS****Approval of Meeting Minutes****A. August 15, 2024 Public Hearing and Regular Meeting Minutes**

On MOTION by Ms. Tucker and seconded by Ms. Fay, with all in favor, the August 15, 2024 Public Hearing and Regular Meeting Minutes, as presented, were approved.

**B. November 5, 2024 Landowners' Meeting**

On MOTION by Ms. Tucker and seconded by Mr. Doehr, with all in favor, the November 5, 2024 Landowners' Meeting Minutes, as presented, were approved.

**FOURTEENTH ORDER OF BUSINESS****Staff Reports****A. District Counsel: Coleman, Yovanovich & Koester, P.A.**

Mr. Urbancic reminded the Board Members to File Form 1 by July 1, 2025 and to contact him with any questions. Board Members are still required to complete four hours of ethics training by December 31.

**B. District Engineer: Barraco & Associates, Inc.**

Mr. Savage recalled that a requirement of the Goals & Objectives approved at the last meeting is for the District Engineer to conduct an annual inspection. The inspection will occur soon.

**C. District Manager: Wrathell, Hunt and Associates, LLC**

- **NEXT MEETING DATE: July 17, 2025 at 1:00 PM**

- **QUORUM CHECK**

The next meeting will be held on July 17, 2025, unless canceled.

218 **FIFTEENTH ORDER OF BUSINESS** **Board Members' Comments/Requests**

219

220 There were no Board Member' comments or requests.

221

222 **SIXTEENTH ORDER OF BUSINESS** **Public Comments**

223

224 No members of the public spoke.

225

226 **SEVENTEENTH ORDER OF BUSINESS** **Adjournment**

227

228

229 **On MOTION by Ms. Tucker and seconded by Ms. Fay, with all in favor, the**  
230 **meeting adjourned at 1:26 p.m.**

231

232

233

[SIGNATURES APPEAR ON THE FOLLOWING PAGE]

234  
235  
236  
237

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Secretary/Assistant Secretary

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Chair/Vice Chair

**TUCKERS POINTE**  
**COMMUNITY DEVELOPMENT DISTRICT**

**STAFF**  
**REPORTS**





June 12, 2025

Daphne Gillyard  
Director of Administrative Services  
Wrathell, Hunt and Associates, LLC  
2300 Glades Road, Suite 410W  
Boca Raton, Florida 33431

Dear Ms. Gillyard,

Per your request for the number of registered voters as of April 15, 2025, for the following districts:

**Babcock Ranch Community Independent Special District – 5,584**  
**Coral Creek Community Development District - 0 (Zero)**  
**Firelight Community Development District (formerly Eagle Creek Community Development District – NAM CHANGE eff 02/26/2025) - 0 (Zero)**  
**Firelight East Community Development District - 0 (Zero)**  
**Harbor Village Community Development District - 0 (Zero)**  
**Starling Community Development District - 0 (Zero)**  
**The Cove at Rotonda Community Development District - 0 (Zero)**  
**Tuckers Pointe Community Development District - 2**  
**West Port Community Development District – 1,315**  
**West Port East Community Development District (estab 12/10/2024) - 0 (Zero)**

Sincerely,

Public Records Department  
Charlotte County Supervisor of Elections  
941-833-5400

TUCKERS POINTE COMMUNITY DEVELOPMENT DISTRICT		
BOARD OF SUPERVISORS FISCAL YEAR 2024/2025 MEETING SCHEDULE		
LOCATION		
Country Inn and Suites by Radisson, 24244 Corporate Court, Port Charlotte, Florida 33954		
<sup>1</sup> Englewood Charlotte Public Library, 3450 North Access Road, Englewood, Florida 34224		
DATE	POTENTIAL DISCUSSION/FOCUS	TIME
October 17, 2024 <b>CANCELED</b>	Regular Meeting	1:00 PM
November 5, 2024 <sup>1</sup>	Landowners' Meeting	10:00 AM
November 21, 2024 <b>CANCELED</b>	Regular Meeting	1:00 PM
December 19, 2024 <b>CANCELED</b>	Regular Meeting	1:00 PM
January 16, 2025 <b>CANCELED</b>	Regular Meeting	1:00 PM
February 20, 2025 <b>CANCELED</b>	Regular Meeting	1:00 PM
March 20, 2025 <b>CANCELED</b>	Regular Meeting	1:00 PM
April 17, 2025 <b>CANCELED</b>	Regular Meeting	1:00 PM
May 15, 2025 <i>rescheduled to May 29, 2025</i> <b>NO QUORUM</b>	Regular Meeting <i>Presentation of FY2026 Proposed Budget</i>	1:00 PM
May 29, 2025	Regular Meeting <i>Presentation of FY2026 Proposed Budget</i>	1:00 PM
July 17, 2025 <b>CANCELED</b>	Regular Meeting	1:00 PM
August 21, 2025	Public Hearing & Regular Meeting <i>Adoption of FY2026 Budget</i>	1:00 PM
September 18, 2025	Regular Meeting	1:00 PM
CALL-IN NUMBER: 1-888-354-0094; PARTICIPANT PASSCODE: 229 774 8903		