

**MINUTES OF MEETING
LOWERY HILLS COMMUNITY DEVELOPMENT DISTRICT**

The Board of Supervisors of the Lowery Hills Community Development District held Public Hearings, a Regular Meeting and Audit Committee Meeting on August 13, 2025 at 1:30 p.m., at the Lake Alfred Public Library, 245 N Seminole Avenue, Lake Alfred, Florida 33850.

Present:

Bill Fife	Chair
Owen Budorick	Vice Chair
Candice Bain (via telephone)	Assistant Secretary
Eric Morrisette	Assistant Secretary

Also present:

Ernesto Torres	District Manager
Felix Rodriguez (via telephone)	Wrathell, Hunt and Associates, LLC
Ashley Ligas (via telephone)	District Counsel

FIRST ORDER OF BUSINESS

Call to Order/Roll Call

Mr. Torres called the meeting to order at 1:32 p.m. Supervisors Fife, Morrisett and Budorick were present. Supervisor Bain attended via telephone. Supervisor Woodard was absent.

SECOND ORDER OF BUSINESS

Public Comments

No members of the public spoke.

THIRD ORDER OF BUSINESS

**Public Hearing on Adoption of Fiscal Year
2025/2026 Budget**

- A. Affidavit of Publication**
- B. Consideration of Resolution 2025-09, 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**

Mr. Torres presented Resolution 2025-09. He reviewed the proposed Fiscal Year 2026 budget, which includes field operations and amenities expenditures. This is a Landowner-contribution budget with expenses being funded as they are incurred.

On MOTION by Mr. Fife and seconded by Mr. Morrisette, with all in favor, the Public Hearing was opened.

No affected property owners or members of the public spoke.

On MOTION by Mr. Fife and seconded by Mr. Budorick, with all in favor, the Public Hearing was closed.

Mr. Fife proposed removing the Amenity Center budget, as the improvements are not expected to come online until Fiscal Year 2027, and instead assigning \$25,000 to a new "Contingency" line item, under Field Operations.

The following changes will be made to the Fiscal Year 2026 Budget:

Page 1: Add Field Operations "Contingency" line item for \$25,000

Page 2: Delete Amenity Center amounts in the individual budget line items

On MOTION by Mr. Morrisette and seconded by Mr. Fife, with all in favor, Resolution 2025-09, Relating to the Annual Appropriations and Adopting the Budget(s) for the Fiscal Year Beginning October 1, 2025, and Ending September 30, 2026, as amended; Authorizing Budget Amendments; and Providing an Effective Date, was adopted.

FOURTH ORDER OF BUSINESS

Public Hearing to Hear Comments and Objections on the Imposition of Maintenance and Operation Assessments to Fund the Budget for Fiscal Year 2025/2026, Pursuant to Florida Law

- A. Proof/Affidavit of Publication**
- B. Mailed Notice(s) to Property Owners**
- C. Consideration of Resolution 2025-10, Providing for Funding for the Fiscal Year 2026 Adopted Budget(s); Providing for the Collection and Enforcement of Special Assessments, Including but Not Limited to Penalties and Interest Theron; Certifying an**

Assessment Roll; Providing for Amendments to the Assessment Roll; Providing a Severability Clause; and Providing an Effective Date

On MOTION by Mr. Fife and seconded by Mr. Budorick, with all in favor, the Public Hearing was opened.

No affected property owners or members of the public spoke.

On MOTION by Mr. Fife and seconded by Mr. Budorick, with all in favor, the Public Hearing was closed.

On MOTION for by Mr. Fife and seconded by Mr. Budorick, with all in favor, Resolution 2025-10, Providing for Funding for the Fiscal Year 2026 Adopted Budget(s); Providing for the Collection and Enforcement of Special Assessments, Including but Not Limited to Penalties and Interest Theron; Certifying an Assessment Roll; Providing for Amendments to the Assessment Roll; Providing a Severability Clause; and Providing an Effective Date, was adopted.

FIFTH ORDER OF BUSINESS

Consideration of Fiscal Year 2026 Deficit Funding Agreement

On MOTION by Mr. Fife and seconded by Mr. Budorick, with all in favor, the Fiscal Year 2026 Deficit Funding Agreement, was approved.

SIXTH ORDER OF BUSINESS

Consideration of Resolution 2025-04, Designating the Location of the Local District Records Office and Providing an Effective Date

This item was deferred.

SEVENTH ORDER OF BUSINESS

Consideration of Resolution 2025-06, 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

The following changes will be made to the Fiscal Year 2026 Meeting Schedule:

TIMES: Change December 10, 2025 and March 11, 2026 from "11:00 AM" to "5:00 PM"

On MOTION by Mr. Fife and seconded by Mr. Budorick, with all in favor, Resolution 2025-06, Designating Dates, Times and Locations for Regular Meetings of the Board of Supervisors of the District for Fiscal Year 2025/2026, as amended, and Providing for an Effective Date, was adopted.

EIGHTH ORDER OF BUSINESS

Consideration of Resolution 2025-08, Approving the Florida Statewide Mutual Aid Agreement; Providing for Severability; and Providing for an Effective Date

Mr. Torres presented Resolution 2025-08. 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 Mr. Fife and seconded by Mr. Budorick, with all in favor, Resolution 2025-08, Approving the Florida Statewide Mutual Aid Agreement; Providing for Severability; and Providing for an Effective Date, was adopted.

NINTH ORDER OF BUSINESS

Recess Regular Meeting/Commencement of Audit Selection Committee Meeting

The Regular Meeting recessed and the Audit Selection Committee Meeting commenced.

TENTH ORDER OF BUSINESS

Review of Responses to Request for Proposals (RFP) for Annual Audit Services

- A. Affidavit of Publication**
- B. RFP Package**
- C. Respondent(s)**

Mr. Torres discussed his experience with the respondents in terms of the categories on the Auditor Evaluation Matrix. All respondents are qualified, Di Bartolomeo, McBee, Hartley & Barnes, P.A. (DMHB) has less experience with Special Districts, all understand the scope of work,

Berger, Toombs, Elam, Gaines & Frank (BTEGF) was not always timely, and Grau & Associates (Grau) was the lowest bidder.

I. Berger, Toombs, Elam, Gaines & Frank

Bid: \$3,800 without bond issuance, \$5,200 with bond issuance.

II. DiBartolomeo, McBee, Hartley & Barnes, P.A.

Bid: \$3,150 for Fiscal Year 2024, \$3,300 for Fiscal Year 2025, \$3,450 for Fiscal Year 2026, \$3,600 for Fiscal Year 2027 and \$3,750 for Fiscal Year 2028. In years of new debt issuance fees may be adjusted as mutually agreed upon.

III. Grau & Associates

Bid: \$3,000 for Fiscal Year 2024, \$3,100 for Fiscal Year 2025, \$3,200 for Fiscal Year 2026, \$3,300 for Fiscal Year 2027 and \$3,400 for Fiscal Year 2028; plus an additional \$1,500 with bond issuance.

D. Auditor Evaluation Matrix/Ranking

Mr. Fife presented his scores and ranking, as follows:

#1	Grau & Associates	100 points
#2	Di Bartolomeo, McBee, Hartley & Barnes, P.A.	98 points
#3	Berger, Toombs, Elam, Gaines & Frank	97 points

The Audit Selection Committee accepted Mr. Fife’s scores and ranking as its own.

ELEVENTH ORDER OF BUSINESS

Termination of Audit Selection Committee Meeting/Reconvene Regular Meeting

The Audit Selection Committee Meeting terminated and the Regular Meeting reconvened.

TWELFTH ORDER OF BUSINESS

Consider Recommendation of Audit Selection Committee

• **Award of Contract**

On MOTION by Mr. Fife and seconded by Mr. Morrisette, with all in favor, accepting the Audit Selection Committee’s scores, ranking and recommendation ranking Grau & Associates as the #1 ranked respondent to the RFP for Annual Audit Services as the Board’s own, and awarding the Annual Audit Services

contract to Grau & Associates, the #1 ranked respondent, and authorizing Staff to engage Grau & Associates and prepare necessary documents, was approved.

THIRTEENTH ORDER OF BUSINESS

Consideration of Resolution 2025-11, Electing Officer(s) of the District and Providing for an Effective Date [Felix Rodriguez]

Mr. Torres presented Resolution 2025-21. The purpose of this Resolution is to add Felix Rodriquez as an Assistant Secretary. All prior appointments by the Board are unaffected by this Resolution.

On MOTION by Mr. Fife and seconded by Mr. Budorick, with all in favor, Resolution 2025-11, Electing Officer(s) of the District and Providing for an Effective Date, was adopted.

FOURTEENTH ORDER OF BUSINESS

Consideration of Goals and Objectives Reporting FY2026 [HB7013 - Special Districts Performance Measures and Standards Reporting]

Mr. Torres presented the Goals and Objectives Reporting Fiscal Year 2026 Performance Measures and Standards. He noted that it will be necessary to authorize the Chair to approve the findings related to the 2025 Goals and Objectives.

- **Authorization of Chair to Approve Findings Related to 2025 Goals and Objectives Reporting**

On MOTION by Mr. Fife and seconded by Mr. Budorick, with all in favor, the Goals and Objectives Reporting Fiscal Year 2026 Performance Measures and Standards and authorizing the Chair to approve the findings related to the 2025 Goals and Objectives Reporting, were approved.

FIFTEENTH ORDER OF BUSINESS

Acceptance of Unaudited Financial Statements as of June 30, 2025

On MOTION by Mr. Fife and seconded by Mr. Budorick, with all in favor, the Unaudited Financial Statements as of June 30, 2025, were accepted.

SIXTEENTH ORDER OF BUSINESS

Approval of May 14, 2025 Regular Meeting Minutes

On MOTION by Mr. Morrisette and seconded by Mr. Fife, with all in favor, the May 14, 2025 Regular Meeting Minutes, as presented, were approved.

SEVENTEENTH ORDER OF BUSINESS

Staff Reports

- A. District Counsel: Kutak Rock LLP**
- B. District Engineer (Interim): Stephens Barrios Engineering**
There were no District Counsel or District Engineer reports.
- C. District Manager: Wrathell, Hunt and Associates, LLC**

- **NEXT MEETING DATE: September 10, 2025 at 1:30 PM**
 - **QUORUM CHECK**

The next meeting will be held on September 10, 2025, unless canceled.

EIGHTEENTH ORDER OF BUSINESS

Board Members' Comments/Requests

There were no Board Members' comments or requests.

NINETEENTH ORDER OF BUSINESS

Public Comments

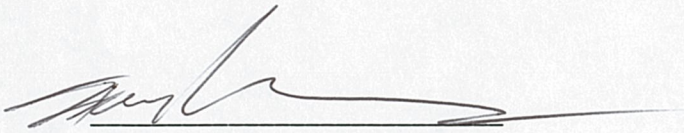
No members of the public spoke.

TWENTIETH ORDER OF BUSINESS

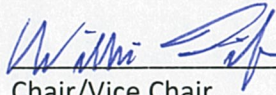
Adjournment

On MOTION by Mr. Budorick and seconded by Mr. Fife, with all in favor, the meeting adjourned at 1:53 p.m.

[SIGNATURES APPEAR ON THE FOLLOWING PAGE]



Secretary/Assistant Secretary



Chair/Vice Chair