

*Lucerne Park
Community Development District*

Meeting Agenda

August 21, 2025

AGENDA

Lucerne Park

Community Development District

219 East Livingston Street, Orlando, Florida 32801

Phone: 407-841-5524 – Fax: 407-839-1526

August 14, 2025

**Board of Supervisors
Lucerne Park
Community Development District**

Dear Board Members:

The regular meeting of the Board of Supervisors of **Lucerne Park Community Development District** will be held **Thursday, August 21, 2025 at 9:30 AM** at the **Holiday Inn Winter Haven, 200 Cypress Gardens Blvd., Winter Haven, FL 33880.**

Those members of the public wishing to attend the meeting can do so using the information below:

Zoom Video Link: <https://us06web.zoom.us/j/81383325585>

Call-In Information: 305-224-1968

Meeting ID: 813-8332-5585

Board of Supervisors Meeting

1. Roll Call
2. Public Comment Period
3. Approval of Minutes of the July 17, 2025 Board of Supervisors Meeting
4. Consideration of Fiscal Year 2025 Audit Engagement Letter
5. Discussion Regarding Property Encroachments
6. Staff Reports
 - A. Attorney
 - B. Engineer
 - C. Field Manager's Report
 - i. Consideration of Proposal from Pro Playgrounds for Pool Shade Structure
 - ii. Consideration of Proposal for Paint Removal
 - D. District Manager's Report
 - i. Approval of Check Register
 - ii. Balance Sheet & Income Statement
 - iii. Approval of Amenity Policy Clarification Regarding Access Card Issuance
7. Other Business
8. Supervisors Requests
9. Adjournment

MINUTES

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

The regular meeting of the Board of Supervisors of the Lucerne Park Community Development District was held on Thursday, **July 17, 2025**, at 9:31 a.m. at the Holiday Inn, Winter Haven, 200 Cypress Gardens Blvd., Winter Haven, Florida and via Zoom.

Present and constituting a quorum:

Bobbie Henley
Diana Macecsko *by Zoom*
Joan Griffin
Catherine Gomez

Chairperson
Assistant Secretary
Assistant Secretary
Assistant Secretary

Also present were:

Tricia Adams
Katie O'Rourke
Savannah Hancock
Joey Duncan *by Zoom*
Chace Arrington *by Zoom*

District Manager, GMS
District Manager, GMS
District Counsel, Kilinski Van Wyk
District Engineer, Dewberry
District Engineer, Dewberry

FIRST ORDER OF BUSINESS

Roll Call

Ms. O'Rourke called the meeting to order. Three Board members were in attendance, constituting a quorum. Ms. Macecsko was present by Zoom.

SECOND ORDER OF BUSINESS

Public Comment Period

Ms. O'Rourke stated there are no members of the public present. She asked for comments via Zoom. There being no comments, the next item followed.

THIRD ORDER OF BUSINESS**Approval of Minutes of the June 19, 2025
Board of Supervisors Meeting**

Ms. O'Rourke presented the minutes from the June 19, 2025, Board of Supervisors meeting. She added that staff had reviewed the minutes, but she was happy to take any comments or corrections.

On MOTION by Ms. Henley, seconded by Ms. Griffin, with all in favor, the Minutes of the June 19, 2025, Board of Supervisors Meetings, were approved.

FOURTH ORDER OF BUSINESS**Consideration of Resolution 2025-08
Appointing and Removing an Assistant
Secretary**

Ms. O'Rourke stated that this would appoint herself, Katie O'Rourke, as an Assistant Secretary for the District, so that she may attest to signatures from the Chair and this would remove Monica Virgen as an Assistant Secretary. She noted that Ms. Virgen is still in their office, she is just operating in a different capacity and will no longer be traveling to meetings.

On MOTION by Ms. Griffin, seconded by Ms. Gomez, with all in favor, Resolution 2025-08 Appointing and Removing an Assistant Secretary, was approved.

FIFTH ORDER OF BUSINESS**Consideration of Resolution 2025-09
Authorizing Spending Limits**

Ms. O'Rourke stated this is an administrative resolution that sets the spending limits for the Chair or the District Manager to be able to sign invoices or agreements outside of the meeting up to a certain amount. She noted that the District Manager may individually authorize invoices or agreements up to \$2,500. She added that the Chair or Vice Chair, if the Chair is unavailable, may authorize expenses up to \$10,000 and the District Manager and the Chair or Vice Chair can jointly authorize expenses up to \$25,000 per event or proposal. Ms. O'Rourke also noted that these agreements will still come back to the Board for ratification after the meeting, this is just in case there is something that needs to be done urgently outside of the meeting.

On MOTION by Ms. Griffin, seconded by Ms. Henley, all in favor, the Resolution 2025-09 Authorizing Spending Limits, was approved.

SIXTH ORDER OF BUSINESS**Presentation of Arbitrage Rebate Calculation Report – Series 2019**

Ms. Adams stated that the District has issued tax exempt bonds and the bonds are subject to regulations by the IRS. She noted they basically rule that the CDD with the tax-exempt bonds cannot earn more interest than what is being paid on the bonds. She added that they require reporting at five-year intervals, and they are running the Arbitrage Calculation Reports annually to determine if there is an arbitrage issue.

Ms. Adams stated if there is an arbitrage issue in the sum of the five years, there could be a penalty to the IRS. Therefore, they like to know sooner rather than later if there is an arbitrage issue. She added that they could wait and run the reports once every five years, but the cost is the same to run it every year versus once every five years. Ms. Adams pointed out on page 21 the report shows that no rebate liability exists and there are no arbitrage issues. Ms. Adams asked for a motion to accept the Arbitrage Rebate Calculation Report for the Series 2019 bonds.

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

SEVENTH ORDER OF BUSINESS**Staff Reports****A. Attorney**

Ms. Hancock reminded the Board to comply with the Sunshine Laws when it comes to social media or any discussions regarding any information that would come before the Board outside of a publicly noticed meeting. She noted that violations of this matter can result in a \$500 fine and up to 60 days in jail and she gave the Board instructions on the best practices to take if anyone contacts them directly about District business.

B. Engineer

Mr. Arrington had nothing to report to the Board at this time.

Field Manager's Report

Ms. Adams reviewed the Field Manager's report for the Board and asked for any questions. She noted that she will convey any questions, comments or concerns to Mr. Allen Bailey and Marshall Tindall. She added that Mr. Tindall is still with their firm, but they are making some transitions with their field management team, and the Board will be meeting Mr. Allen Bailey soon and some might have already seen him around the property.

Ms. Gomez asked about checking on the pool cleaning schedule. Ms. Adams stated that she will check on the pool cleaning schedule and prepare a notice for the HOA manager indicating what the cleaning schedule is and include District maintenance staff contact information. She also noted she will follow up with pool shade structure proposals.

C. District Manager's Report**i. Approval of Check Register**

Ms. O'Rourke presented the check register from June 6, 2025, through July 3, 2025, totaling \$20,395.73. A detailed check run summary follows the check register.

On MOTION by Ms. Henley seconded by Ms. Griffin, with all in favor, the Check Register, was approved.

ii. Balance Sheet and Income Statement

Ms. O'Rourke presented the unaudited financials through May 31, 2025. She added that it was for informational purposes only, but she could answer any questions. There was a question about where the money is located, and Ms. Adams briefly discussed that the operating account is with a bank called Truist Bank and they are required to use accounts that are with banks that have public depositories in the state of Florida. She added that the money market account is with Bank United and there was a brief discussion about the details of that account.

EIGHTH ORDER OF BUSINESS**Other Business**

There being no comments, the next item followed.

NINTH ORDER OF BUSINESS**Supervisors Requests**

There being no comments, the next item followed.

TENTH ORDER OF BUSINESS

Adjournment

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

Secretary / Assistant Secretary

Chairman / Vice Chairman

SECTION 4



Grau & Associates

CERTIFIED PUBLIC ACCOUNTANTS

1001 Yamato Road • Suite 301
Boca Raton, Florida 33431
(561) 994-9299 • (800) 299-4728
Fax (561) 994-5823
www.graucpa.com

August 11, 2025

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

We are pleased to confirm our understanding of the services we are to provide Lucerne Park Community Development District, City of Winter Haven, Florida ("the District") for the fiscal year ended September 30, 2025. We will audit the financial statements of the governmental activities and each major fund, including the related notes to the financial statements, which collectively comprise the basic financial statements of Lucerne Park Community Development District as of and for the fiscal year ended September 30, 2025. In addition, we will examine the District's compliance with the requirements of Section 218.415 Florida Statutes. This letter serves to renew our agreement and establish the terms and fee for the 2025 audit.

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

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

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

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

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

Audit Objectives

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

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

Examination Objective

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

Other Services

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

Management Responsibilities

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

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

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

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

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

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

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

Audit Procedures—General

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

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

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

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

Audit Procedures—Internal Control

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

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

Audit Procedures—Compliance

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

Engagement Administration, Fees, and Other

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

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

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

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

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

Our fee for these services will not exceed \$4,000 for the September 30, 2025 audit, unless there is a change in activity by the District which results in additional audit work or if additional Bonds are issued. This agreement is automatically renewed each year thereafter subject to the mutual agreement by both parties to all terms and fees. The fee for each annual renewal will be agreed upon separately.

We will complete the audit within prescribed statutory deadlines, with the understanding that your employees will provide information needed to perform the audit on a timely basis. We acknowledge that the District must submit its annual Audit to the Auditor General no later than nine (9) months after the end of the audited fiscal year. Accordingly, for fiscal year ended September 30, 2025, we will deliver a draft audit to the District no later than May 15, 2026 and a final audit report no later than June 15, 2026. All accounting records (including, but not limited to, trial balances, general ledger detail, vendor files, bank and trust statements, minutes, and confirmations) for the fiscal year ended September 30, 2025 must be provided to us no later than January 15, 2026 in order for us to deliver a draft audit to the District no later than May 15, 2026 and a final audit report no later than June 15, 2026.

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

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

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

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

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

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

Very truly yours,

Grau & Associates



Antonio J. Grau

RESPONSE:

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

By: _____

Title: _____

Date: _____



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



Peer Review
Program

AICPA Peer Review Program
Administered in Florida
by the Florida Institute of CPAs

March 17, 2023

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

Dear Antonio Grau:

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

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

Thank you for your cooperation.

Sincerely,

FICPA Peer Review Committee

Peer Review Team
FICPA Peer Review Committee

850.224.2727, x5957

cc: Daniel Hevia, Racquel McIntosh

Firm Number: 900004390114

Review Number: 594791

SECTION 5

Lucerne Park

Community Development District

219 E. Livingston St., Orlando, Florida
32801 Phone: 407-841-5524 – Fax: 407-
839-1526

August 5th, 2025

Re: Notice of Encroachment into Lucerne Boulevard Community Development District Property

Dear Residents,

It has come to the attention of the **Lucerne Park Community Development District** (the “District”) that fencing improvements or landscaping improvements have been installed within an easement area in favor of the District on or adjacent to your property. The installation of any natural or man-made materials on maintenance/drainage easements in favor of the Lucerne Park Community Development District is strictly prohibited. The purpose of these maintenance easements is to provide perpetual access to District open space, drainage areas and stormwater tracts in order to properly maintain District property.

The purpose of this letter is to serve as formal notification of a potential encroachment. The District holds easements for the purpose of accessing and maintaining stormwater, drainage, and other District-owned improvements critical to the operation of public infrastructure within the community. Unauthorized use or obstruction of these easements may impair the District’s ability to perform necessary maintenance or improvements in the future.

At this time, the District is not requesting any specific action on your part. We are in the process of reviewing this situation with District Staff and will bring to the board of supervisors for potential resolution. This communication is being provided as an initial courtesy notice, and the District expressly reserves all legal rights and remedies with respect to this matter.

If you have any questions or would like to discuss this issue further, please do not hesitate to contact me at (407) 841-5524 or via email at Korourke@gmscfl.com. Thank you for your attention and understanding.

Regards,

Katie O’Rourke
District Manager
Governmental Management Services - Central Florida, LLC
Office Telephone: (407) 841-5524
Email: Korourke@gmscfl.com

CC: District Counsel, Savannah Hancock, Kilinski
Van Wyk
CC: District Engineer, Rey Malave, Dewberry

Fence Encroachments

812 Cambridge Dr.

820 Cambridge Dr.

828 Cambridge Dr.

832 Cambridge Dr.

868 Cambridge Dr.

876 Cambridge Dr.

880 Cambridge Dr.

884 Cambridge Dr.

888 Cambridge Dr.

892 Cambridge Dr.

900 Cambridge Dr.

904 Cambridge Dr.

908 Cambridge Dr.

928 Cambridge Dr.

**Landscaping
Encroachments**

840 Cambridge Dr.

860 Cambridge Dr.

912 Cambridge Dr.

916 Cambridge Dr.

920 Cambridge Dr.

RESOLUTION 2024-05

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE LUCERNE PARK COMMUNITY DEVELOPMENT DISTRICT ADOPTING A POLICY AND RATES, CHARGES AND FEES RELATED TO IMPROVEMENTS WITHIN DISTRICT EASEMENTS; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE.

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

WHEREAS, Chapters 120 and 190, Florida Statutes, authorize the District to adopt rules, rates, charges and fees to govern the administration of the District and defray costs of operation and to adopt resolutions as may be necessary for the conduct of District business; and

WHEREAS, the Board of Supervisors (“**Board**”) finds that it is in the best interests of the District to adopt by resolution the *Easement Variance Policy*, including rates, charges and fees (“**Easement Variance Policy**”) related thereto, as set forth at **Exhibit A**, for immediate use and application; and

WHEREAS, the Board further finds that the adoption of the Easement Variance Policy and imposition of the rates, charges and fees is necessary in order to provide for the expenses associated with reviewing and processing applications for easement variances and is in the best interests of the District; and

WHEREAS, the Board finds that the fee structure outlined in **Exhibit A** is just and equitable having been based upon (i) the amount of service furnished; and (ii) other factors affecting the use of the facilities furnished; and

WHEREAS, the Board has complied with applicable Florida law concerning rule development and adoption, including holding the requisite public hearing.

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

SECTION 1. The attached Easement Variance Policy is hereby adopted pursuant to this resolution as necessary for the conduct of District business. The Easement Variance Policy shall stay in full force and effect until such time as they are otherwise amended by the Board.

SECTION 2. The fees in **Exhibit A** are just and equitable and have been based upon (i) the amount of service furnished; and (ii) other factors affecting the use of the facilities furnished.

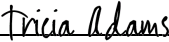
SECTION 3. If any provision of this resolution is held to be illegal or invalid, the other provisions shall remain in full force and effect.

SECTION 4. This resolution shall become effective upon its passage and shall remain in effect unless rescinded or repealed.

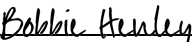
PASSED AND ADOPTED THIS 18TH DAY OF APRIL 2024.

ATTEST:

LUCERNE PARK COMMUNITY
DEVELOPMENT DISTRICT

DocuSigned by:


Secretary/Assistant Secretary

DocuSigned by:


Chairperson, Board of Supervisors

Exhibit A: *Easement Variance Policy*

EXHIBIT A

LUCERNE PARK COMMUNITY DEVELOPMENT DISTRICT

Easement Variance Policy

Effective: April 18, 2024

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

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

Name of Owner: _____

Address: _____

Telephone: _____ Email: _____

Description of proposed improvement (please attach a detailed survey sketch showing the proposed location of the improvement): _____

Proposed installation commencement date: _____

Acknowledgements (please initial by each):

_____ I acknowledge that any approval is only for the improvement(s) as specified in this request, and that if my plans change, I must file a new variance request.

_____ I acknowledge that approval of this variance request is approval from the Lucerne Park Community Development District only, and that I am responsible for obtaining any other necessary approvals, including but not limited to approvals from any HOA, County, or any other entity having an interest in the property, as applicable.

_____ I acknowledge that if this variance request is approved, I will be required to execute a Variance Agreement, which will be recorded in the official records of Polk County, Florida. No improvements may be installed until the Variance Agreement is executed and recorded.

_____ I acknowledge that this variance request must be made by the legal owner of the property. I certify that I am the legal owner of the property.

Owner's Signature

Print Name

Date

Please submit this completed form to the District Manager by email at tadams@gmscfl.com, or by mail at c/o Governmental Management Services, 219 E. Livingston St., Orlando, FL 32801.

PRIVACY NOTICE: Under Florida's Public Records Law, Chapter 119, Florida Statutes, the information you submit on this form may become part of a public record. This means that, if a citizen makes a public records request, we may be required to disclose the information you submit to us. Under certain circumstances, we may only be required to disclose part of the information submitted to us. If you believe that your records may qualify for an exemption under Chapter 119, *Florida Statutes*, please notify the District Manager.

Book 176/Page 45 CFN#2020034880

- PCP - PERMANENT CONTROL POINT - SET PK 441.8 & GSD
PCP LB=81.35 - UNLESS OTHERWISE NOTED
- PRM - PERMANENT REFERENCE MONUMENT - SET 4" X 4"
CONCRETE MONUMENT AND CAP "PRM LB=81.35"
- FCM - FOUND CONCRETE MONUMENT AS NOTED
- FIR - FOUND IRON ROD AS NOTED
- FIP - FOUND IRON PIPE AS NOTED
- ▲ RRS - FOUND RAILROAD SPRIG AS NOTED

A REPLAT OF PORTIONS OF LOTS 88, 89, 94, 95, 97, 98, 99, 100, 101, 185, 186, 189, 200, 211 AND ALL OF LOTS 90, 91, 92, 93, 187, 188, 197, 198, 199, 208, 209, 210 AND 328 OF LUCERNE PARK FRUIT ASSOCIATION AS RECORDED IN PLAT BOOK 3, PAGE 67 OF THE PUBLIC RECORDS OF POLK COUNTY, FLORIDA IN SECTION 01 AND SECTION 02, TOWNSHIP 28 SOUTH, RANGE 26 EAST, CITY OF WINTER HAVEN, POLK COUNTY, STATE OF FLORIDA

GRAPHIC SCALE 1" = 60'

& = AND
 C = CONTINUE
 (RAD) = RADIAL
 (RADIAL) = RADIAL
 R = NUMBER
 R = IDENTIFICATION
 O.R. = OFFICIAL RECORDS
 P. = PLANT BOOK
 P. = PLANT
 P.C. = PACES
 P. = PLANTER KALON HILL
 P.M. = FEDERAL ENERGY MANAGEMENT AGENCY
 (T) = INFORMATION AS MEASURED BETWEEN FIELD MONUMENTATION
 (L) = INFORMATION FOR LOCAL DISCUSSION
 (CALC) = INFORMATION CALCULATED FROM FIELD MEASUREMENTS
 R/W = RIGHT-OF-WAY
 C = CONCRETE
 C/A = CENTRAL ANGLE (DELTA)
 T = TRIMBLE
 L.A. = LINE LENGTH
 T = TANGENT LENGTH
 C.M. = CHORD DISTANCE
 C.B. = CHORD BEARING
 + = MORE OR LESS + PLUS OR APPROX
 NED = NINE AND DASH

LINE #	BEAMING	OUTSTANDING
W-1	52W-23.54"	30.37"
W-2	40W-26.27"	38.67"
W-3	42W-23.08"	26.53"
W-4	44W-30.23"	41.38"
W-5	47W-35.54"	37.48"
W-6	49W-43.50"	42.15"
W-7	43W-34.47"	33.66"
W-8	41W-44.33"	33.07"
W-9	43W-36.10"	30.92"
W-10	45W-32.14"	33.05"
W-11	42W-28.41"	45.64"
W-12	41W-28.49"	40.22"
W-13	40W-29.07"	45.64"
W-14	41W-23.15"	39.87"
W-15	41W-43.70"	26.96"
W-16	42W-23.90"	33.50"
W-17	40W-29.47"	50.53"
W-18	40W-31.41"	43.88"
W-19	41W-23.44"	39.17"
W-20	41W-34.54"	42.61"
W-21	40W-26.71"	33.27"

THIS PLAT, AS RECORDED IN ITS GRAPHIC FORM, IS THE OFFICIAL DISPOSITION OF THE SUBDIVIDED LANDS DESCRIBED HEREIN AND WILL IN NO CIRCUMSTANCES BE SUPPLANTED IN AUTHORITY BY ANY OTHER GRAPHIC OR DIGITAL FORM OF THE PLAT.

THERE MAY BE ADDITIONAL RESTRICTIONS THAT ARE NOT RECORDED ON THIS PLAT THAT MAY BE FOUND IN THE PUBLIC RECORDS OF THIS COUNTY.

LAKE LUCERNE COMMUNITY DEVELOPMENT DISTRICT SHALL BE RESPONSIBLE FOR ALL MAINTENANCE AND UPKEEP OF TRACTS A, B, C, D, E, F, G, H, AND I. IN THE EVENT OF TERMINATION OF THE LUCERNE PARK COMMUNITY DEVELOPMENT DISTRICT, THE DISTRICT SHALL BE RESPONSIBLE FOR ENSURING THE TRANSFER OF ALL MAINTENANCE AND UPKEEP RESPONSIBILITIES TO AN APPROPRIATE ENTITY OTHER THAN THE CITY OF WINTER HAVEN, FLORIDA AS AUTHORIZED BY LAW.

COURSE #	COURSE DATA					COURSE #	COURSE DATA				
	DESL	ANGL	LENGTH	CHORD	CHORD BEARING		DESL	ANGL	LENGTH	CHORD	
25	02°28'17" N	30.00	126.24	12.17	S 52°14'3" E	76	01°21'34" N	186.00	181.00		
26	01°12'17" N	27.00	124.24	15.00	S 61°14'3" E	77	01°21'34" N	186.00	181.00		
27	00°50'17" N	27.00	124.24	15.00	S 61°14'3" E	78	01°21'34" N	186.00	181.00		
28	00°50'17" N	27.00	124.24	15.00	S 61°14'3" E	79	01°21'34" N	186.00	181.00		
29	01°12'17" N	27.00	124.24	15.00	S 61°14'3" E	80	01°21'34" N	186.00	181.00		
30	02°28'17" N	27.00	124.24	15.00	S 52°14'3" E	81	01°21'34" N	186.00	181.00		
31	01°12'17" N	27.00	124.24	15.00	S 61°14'3" E	82	01°21'34" N	186.00	181.00		
32	00°50'17" N	27.00	124.24	15.00	S 61°14'3" E	83	01°21'34" N	186.00	181.00		
33	00°50'17" N	27.00	124.24	15.00	S 61°14'3" E	84	01°21'34" N	186.00	181.00		
34	01°12'17" N	27.00	124.24	15.00	S 61°14'3" E	85	01°21'34" N	186.00	181.00		
35	02°28'17" N	27.00	124.24	15.00	S 52°14'3" E	86	01°21'34" N	186.00	181.00		
36	01°12'17" N	27.00	124.24	15.00	S 61°14'3" E	87	01°21'34" N	186.00	181.00		
37	00°50'17" N	27.00	124.24	15.00	S 61°14'3" E	88	01°21'34" N	186.00	181.00		
38	00°50'17" N	27.00	124.24	15.00	S 61°14'3" E	89	01°21'34" N	186.00	181.00		
39	01°12'17" N	27.00	124.24	15.00	S 61°14'3" E	90	01°21'34" N	186.00	181.00		
40	02°28'17" N	27.00	124.24	15.00	S 52°14'3" E	91	01°21'34" N	186.00	181.00		
41	01°12'17" N	27.00	124.24	15.00	S 61°14'3" E	92	01°21'34" N	186.00	181.00		
42	00°50'17" N	27.00	124.24	15.00	S 61°14'3" E	93	01°21'34" N	186.00	181.00		
43	00°50'17" N	27.00	124.24	15.00	S 61°14'3" E	94	01°21'34" N	186.00	181.00		
44	01°12'17" N	27.00	124.24	15.00	S 61°14'3" E	95	01°21'34" N	186.00	181.00		
45	02°28'17" N	27.00	124.24	15.00	S 52°14'3" E	96	01°21'34" N	186.00	181.00		

LENGTH	CHORD	CHORD BEARING	CURVE #	2 DELT	CHORD LENGTH	CHORD	CHORD BEAR
46.60	46.60	107.00374° E	86	107.00374°	1810.00	56.847	107.00374° E
46.60	46.60	107.00374° E	87	107.00374°	1810.00	52.842	107.00374° E
46.60	46.60	107.00374° E	88	107.00374°	1810.00	52.842	107.00374° E
46.60	46.60	107.00374° E	89	107.00374°	1810.00	52.842	107.00374° E
46.60	46.60	107.00374° E	90	107.00374°	1810.00	18.000	107.00374° E
46.60	46.60	107.00374° E	91	107.00374°	1760.00	46.751	107.00374° E
46.60	46.60	107.00374° E	102	107.00374°	1700.00	46.751	107.00374° E
46.60	46.60	107.00374° E	103	107.00374°	1700.00	46.751	107.00374° E
46.60	46.60	107.00374° E	104	107.00374°	1700.00	46.751	107.00374° E
21.07	21.07	107.00374° E	105	107.00374°	1700.00	46.751	107.00374° E
52.85	52.85	107.00374° E	106	107.00374°	1700.00	46.751	107.00374° E
52.85	52.85	107.18374° E	107	107.18374°	1700.00	46.751	107.18374° E
52.85	52.85	107.36374° E	108	107.36374°	1700.00	46.751	107.36374° E
52.85	52.85	107.54374° E	109	107.54374°	1700.00	46.751	107.54374° E
52.85	52.85	107.72374° E	110	107.72374°	1700.00	46.751	107.72374° E
52.85	52.85	107.90374° E	111	107.90374°	1700.00	46.751	107.90374° E
52.85	52.85	108.08374° E	112	108.08374°	1700.00	46.751	108.08374° E
52.85	52.85	108.26374° E	113	108.26374°	1700.00	46.751	108.26374° E
52.85	52.85	108.44374° E	114	108.44374°	1700.00	46.751	108.44374° E
52.85	52.85	108.62374° E	115	108.62374°	1700.00	46.751	108.62374° E

DATE	#	SEILS	CHUCKS	LENGTH	CHORDS	CHORD HARMONY	COMPS	#	SEILS
116	00/21/14	170/20	52.53	55.53	10/10/10	13	00/21/14	136	00/21/14
118	00/21/14	170/20	52.53	55.53	10/10/10	13	00/21/14	138	00/21/14
120	00/21/14	170/20	52.53	55.53	10/10/10	13	00/21/14	140	00/21/14
122	00/21/14	170/20	52.53	55.53	10/10/10	13	00/21/14	142	00/21/14
124	00/21/14	170/20	52.53	55.53	10/10/10	13	00/21/14	144	00/21/14
126	00/21/14	170/20	52.53	55.53	10/10/10	13	00/21/14	146	00/21/14
128	00/21/14	170/20	52.53	55.53	10/10/10	13	00/21/14	148	00/21/14
130	00/21/14	170/20	52.53	55.53	10/10/10	13	00/21/14	150	00/21/14
132	00/21/14	170/20	52.53	55.53	10/10/10	13	00/21/14	152	00/21/14
134	00/21/14	170/20	52.53	55.53	10/10/10	13	00/21/14	154	00/21/14
136	00/21/14	170/20	52.53	55.53	10/10/10	13	00/21/14	156	00/21/14
138	00/21/14	170/20	52.53	55.53	10/10/10	13	00/21/14	158	00/21/14
140	00/21/14	170/20	52.53	55.53	10/10/10	13	00/21/14	160	00/21/14
142	00/21/14	170/20	52.53	55.53	10/10/10	13	00/21/14	162	00/21/14
144	00/21/14	170/20	52.53	55.53	10/10/10	13	00/21/14	164	00/21/14
146	00/21/14	170/20	52.53	55.53	10/10/10	13	00/21/14	166	00/21/14
148	00/21/14	170/20	52.53	55.53	10/10/10	13	00/21/14	168	00/21/14
150	00/21/14	170/20	52.53	55.53	10/10/10	13	00/21/14	170	00/21/14
152	00/21/14	170/20	52.53	55.53	10/10/10	13	00/21/14	172	00/21/14
154	00/21/14	170/20	52.53	55.53	10/10/10	13	00/21/14	174	00/21/14
156	00/21/14	170/20	52.53	55.53	10/10/10	13	00/21/14	176	00/21/14
158	00/21/14	170/20	52.53	55.53	10/10/10	13	00/21/14	178	00/21/14
160	00/21/14	170/20	52.53	55.53	10/10/10	13	00/21/14	180	00/21/14
162	00/21/14	170/20	52.53	55.53	10/10/10	13	00/21/14	182	00/21/14
164	00/21/14	170/20	52.53	55.53	10/10/10	13	00/21/14	184	00/21/14
166	00/21/14	170/20	52.53	55.53	10/10/10	13	00/21/14	186	00/21/14
168	00/21/14	170/20	52.53	55.53	10/10/10	13	00/21/14	188	00/21/14
170	00/21/14	170/20	52.53	55.53	10/10/10	13	00/21/14	190	00/21/14
172	00/21/14	170/20	52.53	55.53	10/10/10	13	00/21/14	192	00/21/14
174	00/21/14	170/20	52.53	55.53	10/10/10	13	00/21/14	194	00/21/14
176	00/21/14	170/20	52.53	55.53	10/10/10	13	00/21/14	196	00/21/14
178	00/21/14	170/20	52.53	55.53	10/10/10	13	00/21/14	198	00/21/14
180	00/21/14	170/20	52.53	55.53	10/10/10	13	00/21/14	200	00/21/14

CURVE TABLE			CURVE TABLE				
CURVE LENGTH	CHORD	CHORD BEARING	CURVE #	ANGLE	CHORD BEARING		
135.00	50.00	50° 00' 00" N	177	00° 27' 15"	1080.00	62.75	76° 00' 00" N
135.00	50.00	50° 00' 00" N	178	00° 27' 15"	1080.00	62.75	76° 00' 00" N
135.00	50.00	50° 00' 00" N	179	00° 27' 15"	1080.00	62.75	76° 00' 00" N
135.00	50.00	50° 00' 00" N	180	00° 27' 15"	1080.00	62.75	76° 00' 00" N
135.00	50.00	50° 00' 00" N	181	00° 27' 15"	1080.00	62.75	76° 00' 00" N
135.00	50.00	50° 00' 00" N	182	00° 27' 15"	1080.00	62.75	76° 00' 00" N
135.00	50.00	50° 00' 00" N	183	00° 27' 15"	1080.00	62.75	76° 00' 00" N
135.00	50.00	50° 00' 00" N	184	00° 27' 15"	1080.00	62.75	76° 00' 00" N
135.00	50.00	50° 00' 00" N	185	00° 27' 15"	1080.00	62.75	76° 00' 00" N
135.00	50.00	50° 00' 00" N	186	00° 27' 15"	1080.00	62.75	76° 00' 00" N
135.00	50.00	50° 00' 00" N	187	00° 27' 15"	1080.00	62.75	76° 00' 00" N
135.00	50.00	50° 00' 00" N	188	00° 27' 15"	1080.00	62.75	76° 00' 00" N
135.00	50.00	50° 00' 00" N	189	00° 27' 15"	1080.00	62.75	76° 00' 00" N
135.00	50.00	50° 00' 00" N	190	00° 27' 15"	1080.00	62.75	76° 00' 00" N
135.00	50.00	50° 00' 00" N	191	00° 27' 15"	1080.00	62.75	76° 00' 00" N
135.00	50.00	50° 00' 00" N	192	00° 27' 15"	1080.00	62.75	76° 00' 00" N
135.00	50.00	50° 00' 00" N	193	00° 27' 15"	1080.00	62.75	76° 00' 00" N
135.00	50.00	50° 00' 00" N	194	00° 27' 15"	1080.00	62.75	76° 00' 00" N
135.00	50.00	50° 00' 00" N	195	00° 27' 15"	1080.00	62.75	76° 00' 00" N
135.00	50.00	50° 00' 00" N	196	00° 27' 15"	1080.00	62.75	76° 00' 00" N
135.00	50.00	50° 00' 00" N	197	00° 27' 15"	1080.00	62.75	76° 00' 00" N
135.00	50.00	50° 00' 00" N	198	00° 27' 15"	1080.00	62.75	76° 00' 00" N
135.00	50.00	50° 00' 00" N	199	00° 27' 15"	1080.00	62.75	76° 00' 00" N
135.00	50.00	50° 00' 00" N	200	00° 27' 15"	1080.00	62.75	76° 00' 00" N

[illegible]

CURVE TABLE					
CHORD	RADIUS	LENGTH	CHORD	CHORD BEH.	
100.00	570.90	239.04	256.82	512.645	
102.00	540.00	247.68	243.75	519.843	
104.00	510.00	256.32	230.70	527.041	
106.00	480.00	264.96	217.65	534.239	
108.00	450.00	273.60	204.60	541.437	
110.00	420.00	282.24	191.55	548.635	
112.00	390.00	290.88	178.50	555.833	
114.00	360.00	299.52	165.45	563.031	
116.00	330.00	308.16	152.40	570.229	
118.00	300.00	316.80	139.35	577.427	
120.00	270.00	325.44	126.30	584.625	
122.00	240.00	334.08	113.25	591.823	
124.00	210.00	342.72	100.20	599.021	
126.00	180.00	351.36	87.15	606.219	
128.00	150.00	360.00	74.10	613.417	
130.00	120.00	368.64	61.05	620.615	
132.00	90.00	377.28	48.00	627.813	
134.00	60.00	385.92	34.95	635.011	
136.00	30.00	394.56	21.90	642.209	

WETLANDS
JURISDICTION
FLAGGED BY
ENVIRONMENTAL
PROFESSIONALS
ON 11/03

NOTES AND LEGEND

- PCP - PERMANENT CONTROL POINT - SET PER RULE & DECK
TOP LB-8135 - UNLESS OTHERWISE NOTED
- PRM - PERMANENT REFERENCE MONUMENT - SET 4" X 4" CONCRETE MONUMENT AND CAP FROM LB-8135
- FCM - FOUND CONCRETE MONUMENT AS NOTED
- FR - FOUND IRON ROD AS NOTED
- FP - FOUND IRON PIPE AS NOTED
- RRS - FOUND RAILROAD SPRING AS NOTED
- CL - CURVE - SEE CURVE DATA

- AND - CENTERLINE
- TRAD - ROAD
- RD - ROAD-BOUNDARY
- ND - NUMBER
- LD - LENGTH
- OD - OFFICIAL RECORDS
- PD - PLAT BOOK
- PS - PLAT
- PR - PROPERTY OWNER NAME
- FEA - FEDERAL EMERGENCY MANAGEMENT AGENCY
- FI - INFORMATION AS MEASURED FROM FIELD MEASUREMENTS
- LI - INFORMATION PER LEGAL DESCRIPTION
- CLC - INFORMATION CALCULATED FROM FIELD MEASUREMENTS

- R/W - ROAD-OF-WAY
- CONC - CONCRETE
- S/S - CENTRAL ANGLE (DEGREES)
- IN - INCHES
- FT - FEET
- CL - CENTERLINE
- OD - OFFICIAL RECORDS
- PD - PLAT BOOK
- PS - PLAT
- PR - PROPERTY OWNER NAME
- FEA - FEDERAL EMERGENCY MANAGEMENT AGENCY
- FI - INFORMATION AS MEASURED FROM FIELD MEASUREMENTS
- LI - INFORMATION PER LEGAL DESCRIPTION
- CLC - INFORMATION CALCULATED FROM FIELD MEASUREMENTS

LUCERNE PARK RESERVE

A REPLAT OF PORTIONS OF LOTS 88, 89, 94, 95, 97, 98, 99, 100, 101, 185, 186, 189, 200, 211 AND ALL OF LOTS 90, 91, 92, 93, 187, 188, 197, 198, 199, 208, 209, 210 AND 328 OF LUCERNE PARK FRUIT ASSOCIATION AS RECORDED IN PLAT BOOK 3, PAGE 67 OF THE PUBLIC RECORDS OF POLK COUNTY, FLORIDA IN SECTION 01 AND SECTION 02, TOWNSHIP 28 SOUTH, RANGE 26 EAST, CITY OF WINTER HAVEN, POLK COUNTY, STATE OF FLORIDA

PLAT BOOK 176 PAGE 47
SHEET 5 OF 7



NOTICE:

THIS PLAT AS RECORDED IN ITS DRAWN FORM, IS THE OFFICIAL REPRODUCTION OF THE SURVEYED LANDS DESCRIBED HEREIN AND WILL BE NO DISCREPANCIES BE COMPLAINED IN AUTHORITY BY ANY OTHER GRAPHIC OR DIGITAL FORM OF THE PLAT.

LOT 227

LUCERNE PARK FRUIT ASSOCIATION
PLAT BOOK 3, PAGE 67

LOT 228

LOT 22

MAINTENANCE RESPONSIBILITY NOTE:

LUCERNE PARK FRUIT ASSOCIATION SHALL BE RESPONSIBLE FOR ALL MAINTENANCE AND REPAIRS OF THE LUCERNE PARK FRUIT ASSOCIATION DEVELOPMENT. THE CITY OF WINTER HAVEN, FLORIDA IS AUTHORIZED BY LAW TO MAINTAIN AND REPAIR THE LUCERNE PARK FRUIT ASSOCIATION DEVELOPMENT.

CURVE TABLE						CURVE TABLE						CURVE TABLE						CURVE TABLE						CURVE TABLE					
CURVE #	DELTA	ANGLE	LENGTH	CHORD	CHORD BEARING	CURVE #	DELTA	ANGLE	LENGTH	CHORD	CHORD BEARING	CURVE #	DELTA	ANGLE	LENGTH	CHORD	CHORD BEARING	CURVE #	DELTA	ANGLE	LENGTH	CHORD	CHORD BEARING	CURVE #	DELTA	ANGLE	LENGTH	CHORD	CHORD BEARING
33	000°00'00"	25.00'	25.00'	25.00'	N00°00'00"E	34	000°00'00"	25.00'	25.00'	25.00'	N00°00'00"E	35	000°00'00"	25.00'	25.00'	25.00'	N00°00'00"E	36	000°00'00"	25.00'	25.00'	25.00'	N00°00'00"E	37	000°00'00"	25.00'	25.00'	25.00'	N00°00'00"E
38	000°00'00"	25.00'	25.00'	25.00'	N00°00'00"E	39	000°00'00"	25.00'	25.00'	25.00'	N00°00'00"E	40	000°00'00"	25.00'	25.00'	25.00'	N00°00'00"E	41	000°00'00"	25.00'	25.00'	25.00'	N00°00'00"E	42	000°00'00"	25.00'	25.00'	25.00'	N00°00'00"E
43	000°00'00"	25.00'	25.00'	25.00'	N00°00'00"E	44	000°00'00"	25.00'	25.00'	25.00'	N00°00'00"E	45	000°00'00"	25.00'	25.00'	25.00'	N00°00'00"E	46	000°00'00"	25.00'	25.00'	25.00'	N00°00'00"E	47	000°00'00"	25.00'	25.00'	25.00'	N00°00'00"E
48	000°00'00"	25.00'	25.00'	25.00'	N00°00'00"E	49	000°00'00"	25.00'	25.00'	25.00'	N00°00'00"E	50	000°00'00"	25.00'	25.00'	25.00'	N00°00'00"E	51	000°00'00"	25.00'	25.00'	25.00'	N00°00'00"E	52	000°00'00"	25.00'	25.00'	25.00'	N00°00'00"E
53	000°00'00"	25.00'	25.00'	25.00'	N00°00'00"E	54	000°00'00"	25.00'	25.00'	25.00'	N00°00'00"E	55	000°00'00"	25.00'	25.00'	25.00'	N00°00'00"E	56	000°00'00"	25.00'	25.00'	25.00'	N00°00'00"E	57	000°00'00"	25.00'	25.00'	25.00'	N00°00'00"E
58	000°00'00"	25.00'	25.00'	25.00'	N00°00'00"E	59	000°00'00"	25.00'	25.00'	25.00'	N00°00'00"E	60	000°00'00"	25.00'	25.00'	25.00'	N00°00'00"E	61	000°00'00"	25.00'	25.00'	25.00'	N00°00'00"E	62	000°00'00"	25.00'	25.00'	25.00'	N00°00'00"E
63	000°00'00"	25.00'	25.00'	25.00'	N00°00'00"E	64	000°00'00"	25.00'	25.00'	25.00'	N00°00'00"E	65	000°00'00"	25.00'	25.00'	25.00'	N00°00'00"E	66	000°00'00"	25.00'	25.00'	25.00'	N00°00'00"E	67	000°00'00"	25.00'	25.00'	25.00'	N00°00'00"E
68	000°00'00"	25.00'	25.00'	25.00'	N00°00'00"E	69	000°00'00"	25.00'	25.00'	25.00'	N00°00'00"E	70	000°00'00"	25.00'	25.00'	25.00'	N00°00'00"E	71	000°00'00"	25.00'	25.00'	25.00'	N00°00'00"E	72	000°00'00"	25.00'	25.00'	25.00'	N00°00'00"E
73	000°00'00"	25.00'	25.00'	25.00'	N00°00'00"E	74	000°00'00"	25.00'	25.00'	25.00'	N00°00'00"E	75	000°00'00"	25.00'	25.00'	25.00'	N00°00'00"E	76	000°00'00"	25.00'	25.00'	25.00'	N00°00'00"E	77	000°00'00"	25.00'	25.00'	25.00'	N00°00'00"E
78	000°00'00"	25.00'	25.00'	25.00'	N00°00'00"E	79	000°00'00"	25.00'	25.00'	25.00'	N00°00'00"E	80	000°00'00"	25.00'	25.00'	25.00'	N00°00'00"E	81	000°00'00"	25.00'	25.00'	25.00'	N00°00'00"E	82	000°00'00"	25.00'	25.00'	25.00'	N00°00'00"E
83	000°00'00"	25.00'	25.00'	25.00'	N00°00'00"E	84	000°00'00"	25.00'	25.00'	25.00'	N00°00'00"E	85	000°00'00"	25.00'	25.00'	25.00'	N00°00'00"E	86	000°00'00"	25.00'	25.00'	25.00'	N00°00'00"E	87	000°00'00"	25.00'	25.00'	25.00'	N00°00'00"E
88	000°00'00"	25.00'	25.00'	25.00'	N00°00'00"E	89	000°00'00"	25.00'	25.00'	25.00'	N00°00'00"E	90	000°00'00"	25.00'	25.00'	25.00'	N00°00'00"E	91	000°00'00"	25.00'	25.00'	25.00'	N00°00'00"E	92	000°00'00"	25.00'	25.00'	25.00'	N00°00'00"E
93	000°00'00"	25.00'	25.00'	25.00'	N00°00'00"E	94	000°00'00"	25.00'	25.00'	25.00'	N00°00'00"E	95	000°00'00"	25.00'	25.00'	25.00'	N00°00'00"E	96	000°00'00"	25.00'	25.00'	25.00'	N00°00'00"E	97	000°00'00"	25.00'	25.00'	25.00'	N00°00'00"E
98	000°00'00"	25.00'	25.00'	25.00'	N00°00'00"E	99	000°00'00"	25.00'	25.00'	25.00'	N00°00'00"E	100	000°00'00"	25.00'	25.00'	25.00'	N00°00'00"E	101	000°00'00"	25.00'	25.00'	25.00'	N00°00'00"E	102	000°00'00"	25.00'	25.00'	25.00'	N00°00'00"E
103	000°00'00"	25.00'	25.00'	25.00'	N00°00'00"E	104	000°00'00"	25.00'	25.00'	25.00'	N00°00'00"E	105	000°00'00"	25.00'	25.00'	25.00'	N00°00'00"E	106	000°00'00"	25.00'	25.00'	25.00'	N00°00'00"E	107	000°00'00"	25.00'	25.00'	25.00'	N00°00'00"E
108	000°00'00"	25.00'	25.00'	25.00'	N00°00'00"E	109	000°00'00"	25.00'	25.00'	25.00'	N00°00'00"E	110	000°00'00"	25.00'	25.00'	25.00'	N00°00'00"E	111	000°00'00"	25.00'	25.00'	25.00'	N00°00'00"E	112	000°00'00"	25.00'	25.00'	25.00'	N00°00'00"E
113	000°00'00"	25.00'	25.00'	25.00'	N00°00'00"E	114	000°00'00"	25.00'	25.00'	25.00'	N00°00'00"E	115	000°00'00"	25.00'	25.00'	25.00'	N00°00'00"E	116	000°00'00"	25.00'	25.00'	25.00'	N00°00'00"E	117	000°00'00"	25.00'	25.00'	25.00'	N00°00'00"E
118	000°00'00"	25.00'	25.00'	25.00'	N00°00'00"E	119	000°00'00"	25.00'	25.00'	25.00'	N00°00'00"E	120	000°00'00"	25.00'	25.00'	25.00'	N00°00'00"E	121	000°00'00"	25.00'	25.00'	25.00'	N00°00'00"E	122	000°00'00"	25.00'	25.00'	25.00'	N00°00'00"E
123	000°00'00"	25.00'	25.00'	25.00'	N00°00'00"E	124	000°00'00"	25.00'	25.00'	25.00'	N00°00'00"E	125	000°00'00"	25.00'	25.00'	25.00'	N00°00'00"E	126	000°00'00"	25.00'	25.00'	25.00'	N00°00'00"E	127	000°00'00"	25.00'	25.00'	25.00'	N00°00'00"E
128	000°00'00"	25.00'	25.00'	25.00'	N00°00'00"E	129	000°00'00"	25.00'	25.00'	25.00'	N00°00'00"E	130	000°00'00"	25.00'	25.00'	25.00'	N00°00'00"E	131	000°00'00"	25.00'	25.00'	25.00'	N00°00'00"E	132	000°00'00"	25.00'	25.00'	25.00'	N00°00'00"E
133	000°00'00"	25.00'	25.00'	25.00'	N00°00'00"E	134	000°00'00"	25.00'	25.00'	25.00'	N00°00'00"E	135	000°00'00"	25.00'	25.00'	25.00'	N00°00'00"E	136	000°00'00"	25.00'	25.00'	25.00'	N00°00'00"E	137	000°00'00"	25.00'	25.00'	25.00'	N00°00'00"E
138	000°00'00"	25.00'	25.00'	25.00'	N00°00'00"E	139	000°00'00"	25.00'	25.00'	25.00'	N00°00'00"E	140	000°00'00"	25.00'	25.00'	25.00'	N00°00'00"E	141	000°00'00"	25.00'	25.00'	25.00'	N00°00'00"E	142	000°00'00"	25.00'	25.00'	25.00'	N00°00'00"E
143	000°00'00"	25.00'	25.00'	25.00'	N00°00'00"E	144	000°00'00"	25.00'	25.00'	25.00'	N00°00'00"E	145	000°00'00"	25.00'	25.00'	25.00'	N00°00'00"E	146	000°00'00"	25.00'	25.00'	25.00'	N00°00'00"E	147	000°00'00"	25.00'	25.00'	25.00'	N00°00'00"E
148	000°00'00"	25.00'	25.00'	25.00'	N00°00'00"E	149	000°00'00"	25.00'	25.00'	25.00'	N00°00'00"E	150	000°00'00"	25.00'	25.00'	25.00'	N00°00'00"E	151	000°00'00"	25.00'	25.00'	25.00'	N00°00'00"E	152	000°00'00"	25.00'	25.00'	25.00'	N00°00'00"E
153	000°00'00"	25.00'	25.00'	25.00'	N00°00'00"E	154	000°00'00"	25.00'	25.00'	25.00'	N00°00'00"E	155	000°00'00"	25.00'	25.00'	25.00'	N00°00'00"E	156	000°00'00"	25.00'	25.00'	25.00'	N00°00'00"E	157	000°00'00"	25.00'	25.00'	25.00'	N00°00'00"E
158	000°00'00"	25.00'	25.00'	25.00'	N00°00'00"E	159	000°00'00"	25.00'	25.00'	25.00'	N00°00'00"E	160	000°00'00"	25.00'	25.00'	25.00'	N00°00'00"E	161	000°00'00"	25.00'	25.00'	25.00'	N00°00'00"E	162	000°00'00"	25.00'	25.00'	25.00'	N00°00'00"E
163	000°00'00"	25.00'	25.00'	25.00'	N00°00'00"E	164	000°00'00"	25.00'	25.00'	25.00'	N00°00'00"E	165	000°00'00"	25.00'	25.00'	25.00'	N00°00'00"E	166	000°00'00"	25.00'	25.00'	25.00'	N00°00'00"E	167	000°00'00"	25.00'	25.00'	25.00'	N00°00'00"E
168	000°00'00"	25.00'	25.00'	25.00'	N00°00'00"E	169	000°00'00"	25.00'	25.00'	25.00'	N00°00'00"E	170	000°00'00"	25.00'	25.00'	25.00'	N00°00'00"E	171	000°00'00"	25.00'	25.00'	25.00'	N00°00'00"E	172	000°00'00"	25.00'	25.00'	25.00'	N00°00'00"E
173	000°00'00"	25.00'	25.00'	25.00'	N00°00'00"E	174	000°00'00"	25.00'	25.00'	25.00'	N00°00'00"E	175	000°00'00"	25.00'	25.00'	25.00'	N00°00'00"E	176	000°00'00"	25.00'	25.00'	25.00'	N00°00'00"E	177	000°00'00"	25.00'	25.00'	25.00'	N00°00'00"E
178	000°00'00"	25.00'	25.00'	25.00'	N00°00'00"E	179	000°00'00"	25.00'	25.00'	25.00'	N00°00'00"E	180	000°00'00"	25.00'	25.00'	25.00'	N00°00'00"E	181	000°00'00"	25.00'	25.00'	25.00'	N00°00'00"E	182	000°00'00"	25.00'	25.00'	25.00'	N00°00'00"E

Key:

- Fence in Swale
- Plants in Swale



SECTION 6

SECTION C

Lucerne Park CDD

Field Management Report



August 21st, 2025

Allen Bailey

Field Services Manager

GMS

Complete

Gate Hinge



- ✚ The gate hinge at the amenity center has been replaced.

Solar Light Paint Touch Up



- ✚ Various Solar Lights have had a paint touch-up.
- ✚ This improved the overall appearance.

Complete

Landscaping Review



✚ The landscape at the district monuments is healthy and showing growth.

✚ The amenity and median landscape is doing well overall.



Complete

Landscaping Review Continued



Complete

Pond Review



- ✚ The district ponds are not holding water as designed
- ✚ The landscaper vendor is keeping all ponds mowed.

Conclusion

For any questions or comments regarding the above information, please contact me by phone at (407) 460-4424, or by email at abailey@gmscfl.com. Thank you.

Respectfully,
Allen Bailey

SECTION 1



TRUST — *the* — EXPERTS

For over a decade, our customers have entrusted us to provide safe and affordable playground and recreational equipment. Our team of Certified General Contractors and Playground Safety Inspectors will insure that your project is completed to perfection, providing truly turnkey service, with every step of the process from planning and budgeting, through the installation being handled under one roof.



1-800-573-7529 | www.proplaygrounds.com



Pro Playgrounds
8490 Cabin Hill Road
Tallahassee, FL 32311

Quote

Project Name
Jeff Shade Job



Date	Estimate #
8/5/2025	47568

Customer / Bill To
Lucerne CDC Amenity Pool Area

Ship To
238 Meadowbrook Blvd. Winter Haven, FL 33881



WE WILL BEAT ANY PRICE BY 5%!

Item	Description	Qty	Cost	Total:
	Furnish labor and materials to: 1. Install a HC 144808 at Pool 2. provide eng dwgs, permit 3. paver removal and replacement by others			
CSSD	**SHADE STRUCTURE** Custom Shade Design-HC144808 SG, 3 columns, 2 canopies side by side (config 106962)	1	16,601.16	16,601.16
CLR	Colors: TBD			0.00
ENGDRAW	Engineered Drawings for Permitting	1	840.00	840.00
Shipping	Combined Shipping and Freight Charges	1	1,920.00	1,920.00
	MATERIALS AND LABOR			
RBAR5	No. 5 Rebar	384	1.75	672.00
RMC	Ready Mix Concrete 2500 PSI MIN	10	195.00	1,950.00
LBR	Labor and Installation	1	12,670.00	12,670.00
ISPERMIT	PERMIT - STATE OF FLORIDA -	1	2,000.00	2,000.00

AGREED AND ACCEPTED:

If the above total price, scope of work, specifications, terms and conditions are acceptable, sign below indicating your acceptance and authorization for Pro Playgrounds to proceed with the work and/or sales transaction described in this quotation. Upon signature and payment in accordance with this quote, Pro Playgrounds will proceed with the work and/or sales transaction.

Signature

Name / Title

Date

Subtotal: \$36,653.16

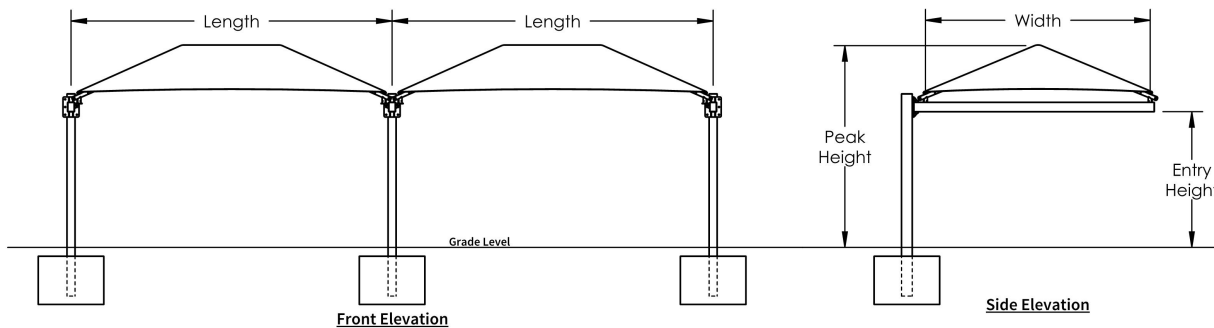
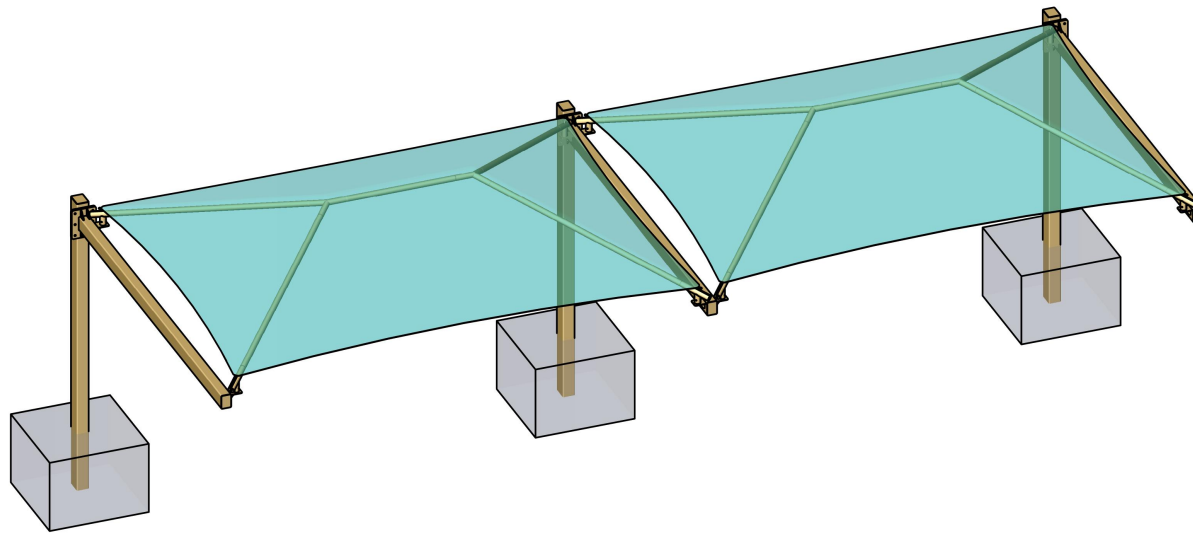
Sales Tax: (7.5%) \$0.00

Total: \$36,653.16

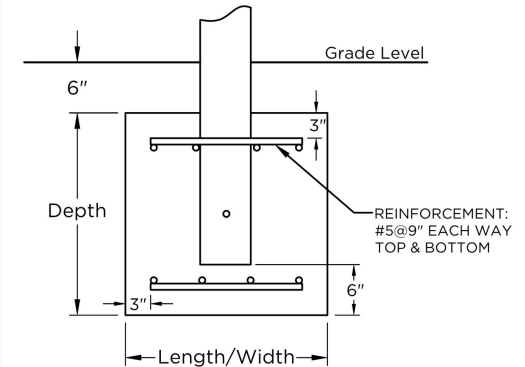
Terms and Conditions - Price valid for 30 days and subject to change. 1. If installation is not included with your purchase, client will be responsible for coordinating, receiving and unloading of all goods, delivery drivers will not help unload goods. 2. Client will be responsible to inspect goods for defect, damage or missing parts, any deficiency or missing parts must be noted on delivery slip. 3. Client will be responsible for costs due to cancelled or missed delivery appointments. 4. Client has reviewed all items, colors and descriptions on this quote for accuracy and correctness. 5. If quote includes installation of goods, the installation is subject to the terms and conditions of Pro Playgrounds "Standard Installation Agreement" a copy of which may be obtained from your Sales Representative.

Multi-Dome Hanging Cantilever Hip Shade

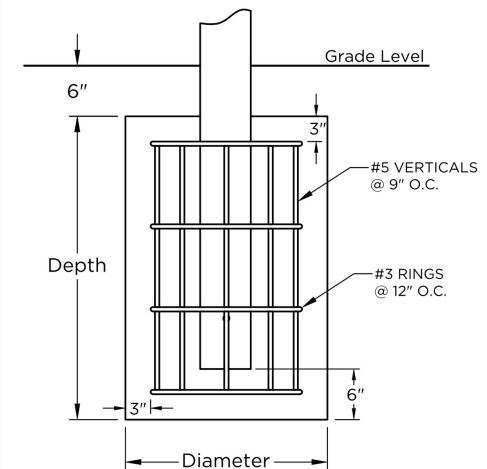
Length	24'	Width	14'	Entry Height	8'
Peak Height	10.83'	Elbow	Glide	Column Mount	Embedded
Column Size	10"x6"x1/4"	Rafter Size	Ø2.875" 12-Ga	Ridge Size	Ø2.875" 12-Ga
Column Length	12'	Rafter Length	9.95'	Ridge Length	11.03'
Dome Qty.	2	Column Qty.	3	Beam Size	8"x6"x3/16"



Square Footing		
Column	Length & Width	Depth
Single Cap	3.74	3
Double Cap	4.114	3



Auger Footing		
Diameter	Single Cap Depth	Double Cap Depth
1'-6"		
2'-0"	Out of range	Out of range
2'-6"	Out of range	Out of range
3'-0"	4.75	5.75



SuperiorShade

QUOTE

106962

SHADE SIZE

24 X 14

SHADE STYLE

**Multi-Dome Hanging
Cantilever Hip Shade**

These drawings are for reference only and should not be used as construction details. They show the general character and rough dimensions of the structural features. Exact spans, fasteners, materials, and foundations can be determined by a licensed professional engineer upon request. Estimated footing size above is based on 1,500 PSF soil bearing pressure.

Color Options

Frame

Gloss



Matte, Textured, or Metallic



Fabric

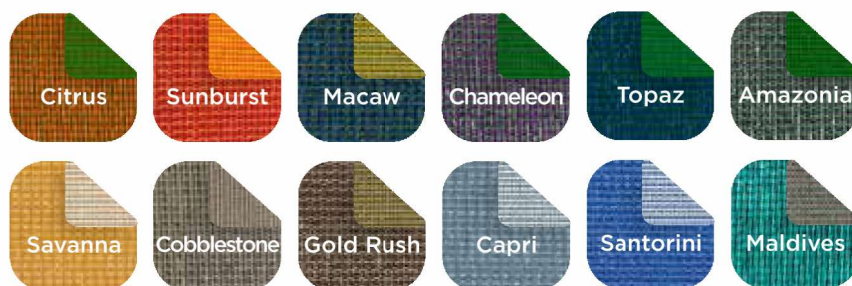
Traditional Fabric

This option includes colors that are California Fire Marshal certified and pass the NFPA 701 or ASTM E84 tests. Select color options are flame retardant FR.



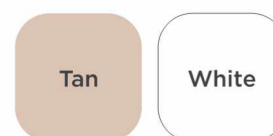
Dual Color Fabric

This option is available for an upcharge exclusively for our Hypar Umbrella, Triangle Sail, and Hyperbolic Sail.



Waterproof Fabric

This option is available exclusively for our Arched Cantilever, Flower, and Single Post and Cantilever Waterproof Umbrellas.



SECTION 2

OPG PLUS LLC
290 Gus Hipp Blvd
Rockledge, FL 32955
+18444448899
aduncan@opgplus.com
www.opgplus.com



Estimate

ADDRESS

Government Management
Services

SHIP TO

913 Cambridge Dr Winter
Haven, FL 33881 US

ESTIMATE # 1259

DATE 08/13/2025

ACTIVITY	QTY	RATE	AMOUNT
Product & Service:Call Out Fee Service - Call Out Fee	1	149.00	149.00
Product & Service:Labor - hour Labor	3	190.00	570.00
Product & Service:OPG+1 Bioremediation solution	2	124.00	248.00
Sales Tax Sales Tax calculated by AvaTax for 25253-V2 at Wed Aug 13 02:48:00 UTC 2025	1	67.69	67.69

SUBTOTAL	1,034.69
TOTAL	\$1,034.69

Accepted By

Accepted Date

SECTION D

SECTION 1

Lucerne Park Community Development District

Summary of Check Register

July 4, 2025 through August 7, 2025

Fund	Date	Check No.'s	Amount
General Fund			
	7/8/25	774	\$ 80.00
	7/16/25	775-776	\$ 9,968.43
	7/24/25	777-784	\$ 12,922.42
	8/5/25	785-786	\$ 4,436.84
			<hr/> \$ 27,407.69
Payroll	July 4, 2025 through August 7, 2025		
	BOBBIE HENLEY	50015	\$ 184.70
	CATHERINE GONZALEZ	50016	\$ 184.70
	DIANA MACECSKO	50017	\$ 184.70
	JOAN GRIFFIN	50018	\$ 184.70
			<hr/> \$ 738.80
Total Amount			<hr/> \$ 28,146.49

CHECK DATE	VEND#INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNTCHECK..... AMOUNT #
7/24/25	00034	7/17/25 12720	202506 310-51300-31500	ATTORNEY SVCS-JUN25	*	1,098.65	
				KILINSKI VAN WYK PLLC			1,098.65 000779
7/24/25	00040	7/10/25 66145582	202507 330-57200-48100	PLAYGRND PEST CNTR-JUL25	*	30.00	
		7/10/25 66146727	202507 330-57200-48100	POOL PEST CONTROL-JUL25	*	50.00	
				MASSEY SERVICES INC.			80.00 000780
7/24/25	00027	7/01/25 27990	202507 330-57200-46300	POOL MAINTENANCE-JUL25	*	1,975.00	
				MCDONNELL CORPORATION DBA RESORT			1,975.00 000781
7/24/25	00019	7/01/25 18790	202507 320-53800-46200	LANDSCAPE MAINT-JUL25	*	3,400.42	
				PRINCE & SONS INC.			3,400.42 000782
7/24/25	00044	7/14/25 24210	202507 330-57200-34500	50 SIFER ISO CARD	*	318.00	
				CURRENT DEMANDS ELECTRICAL &			318.00 000783
7/24/25	00042	7/21/25 22455986	202506 310-51300-31100	ENGINEERING SVCS-JUN25	*	655.00	
				DEWBERRY ENGINEERS INC.			655.00 000784
8/05/25	00046	7/31/25 12245992	202507 330-57200-34500	SECURITY SVCS JUL25	*	2,810.83	
				SECURITAS SECURITY			2,810.83 000785
8/05/25	00032	8/05/25 08052025	202508 300-15500-10000	EQUIPMENT LEASE-SEP25	*	1,626.01	
				WHFS LLC			1,626.01 000786
TOTAL FOR BANK A						27,407.69	
TOTAL FOR REGISTER						27,407.69	

SECTION 2

Lucerne Park
Community Development District

Unaudited Financial Reporting
June 30, 2025



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Lucerne Park
Community Development District
Combined Balance Sheet
June 30, 2025

	<i>General Fund</i>	<i>Debt Service Fund</i>	<i>Capital Reserve Fund</i>	<i>Totals Governmental Funds</i>
Assets:				
Cash:				
Operating Account	\$ 30,363	\$ -	\$ -	\$ 30,363
Money Market Account	\$ -	\$ -	\$ 85,738	\$ 85,738
State Board of Administration	\$ 470,443	\$ -	\$ -	\$ 470,443
Investments:				
Series 2019				
Reserve	\$ -	\$ 210,022	\$ -	\$ 210,022
Revenue	\$ -	\$ 232,604	\$ -	\$ 232,604
Prepayment	\$ -	\$ 2,158	\$ -	\$ 2,158
Due from General Fund	\$ -	\$ 5,302	\$ -	\$ 5,302
Prepaid Expenses	\$ 4,104	\$ -	\$ -	\$ 4,104
Total Assets	\$ 504,910	\$ 450,087	\$ 85,738	\$ 1,040,735
Liabilities:				
Accounts Payable	\$ 12,801	\$ -	\$ -	\$ 12,801
Due to Debt Service	\$ 5,302	\$ -	\$ -	\$ 5,302
Total Liabilities	\$ 18,104	\$ -	\$ -	\$ 18,104
Fund Balance:				
Deposits and Prepaid Items	\$ 4,104	\$ -	\$ -	\$ 4,104
Restricted for:				
Debt Service 2019	\$ -	\$ 450,087	\$ -	\$ 450,087
Unassigned	\$ 482,702	\$ -	\$ 85,738	\$ 568,440
Total Fund Balances	\$ 486,806	\$ 450,087	\$ 85,738	\$ 1,022,631
Total Liabilities & Fund Balance	\$ 504,910	\$ 450,087	\$ 85,738	\$ 1,040,735

Lucerne Park
Community Development District
General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending June 30, 2025

	Adopted	Prorated Budget	Actual	
	Budget	Thru 06/30/25	Thru 06/30/25	Variance
<u>Revenues:</u>				
Assessments	\$ 446,207	\$ 446,207	\$ 448,180	\$ 1,973
Interest	\$ -	\$ -	\$ 5,443	\$ 5,443
Other Income	\$ -	\$ -	\$ 255	\$ 255
Total Revenues	\$ 446,207	\$ 446,207	\$ 453,878	\$ 7,671
<u>Expenditures:</u>				
<u>General & Administrative:</u>				
Supervisor Fees	\$ 12,000	\$ 9,000	\$ 4,000	\$ 5,000
Employer FICA	\$ -	\$ -	\$ 230	\$ (230)
Engineering	\$ 20,000	\$ 15,000	\$ 2,238	\$ 12,763
Attorney	\$ 25,000	\$ 18,750	\$ 10,687	\$ 8,063
Annual Audit	\$ 4,800	\$ 4,800	\$ 3,900	\$ 900
Assessment Administration	\$ 5,250	\$ 5,250	\$ 5,250	\$ -
Arbitrage	\$ 450	\$ 450	\$ 450	\$ -
Dissemination	\$ 5,250	\$ 3,938	\$ 3,938	\$ -
Trustee Fees	\$ 4,337	\$ 3,717	\$ 3,717	\$ -
Management Fees	\$ 45,000	\$ 33,750	\$ 33,750	\$ -
Information Technology	\$ 1,890	\$ 1,418	\$ 1,418	\$ -
Website Administration	\$ 1,260	\$ 945	\$ 945	\$ -
Postage & Delivery	\$ 900	\$ 675	\$ 300	\$ 375
Insurance	\$ 6,817	\$ 6,817	\$ 6,817	\$ -
Copies	\$ 500	\$ 375	\$ 112	\$ 263
Legal Advertising	\$ 3,000	\$ 2,250	\$ 2,167	\$ 83
Other Current Charges	\$ 1,000	\$ 750	\$ 385	\$ 365
Office Supplies	\$ 350	\$ 263	\$ 3	\$ 260
Dues, Licenses & Subscriptions	\$ 175	\$ 175	\$ 175	\$ -
Subtotal General & Administrative	\$ 137,979	\$ 108,322	\$ 80,480	\$ 27,842

Lucerne Park
Community Development District
General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending June 30, 2025

	Adopted Budget	Prorated Budget Thru 06/30/25	Actual Thru 06/30/25	Variance
<u>Operations & Maintenance</u>				
Field Services				
Property Insurance	\$ 16,118	\$ 16,118	\$ 12,058	\$ 4,060
Field Management	\$ 15,900	\$ 11,925	\$ 11,925	\$ -
Landscape Maintenance	\$ 45,800	\$ 34,350	\$ 30,604	\$ 3,746
Landscape Replacement	\$ 10,000	\$ 7,500	\$ -	\$ 7,500
Streetlights	\$ 38,473	\$ 28,855	\$ 26,602	\$ 2,253
Electric	\$ 2,000	\$ 1,500	\$ 588	\$ 912
Water & Sewer	\$ 3,500	\$ 2,625	\$ 1,717	\$ 908
Irrigation Repairs	\$ 7,500	\$ 5,625	\$ 1,484	\$ 4,141
General Repairs & Maintenance	\$ 12,000	\$ 9,000	\$ 4,324	\$ 4,676
Contingency	\$ 7,500	\$ 5,625	\$ 15,869	\$ (10,244)
Subtotal Field Expenditures	\$ 158,791	\$ 123,123	\$ 105,170	\$ 17,953
Amenity Expenditures				
Amenity - Electric	\$ 10,100	\$ 7,575	\$ 3,486	\$ 4,089
Amenity - Water	\$ 6,000	\$ 4,500	\$ 7,775	\$ (3,275)
Playground Lease	\$ 19,512	\$ 14,634	\$ 14,634	\$ -
Internet	\$ 2,000	\$ 1,500	\$ 4,671	\$ (3,171)
Pest Control	\$ 600	\$ 450	\$ 320	\$ 130
Janitorial Service	\$ 16,160	\$ 12,120	\$ 11,970	\$ 150
Security Services	\$ 35,000	\$ 26,250	\$ 21,974	\$ 4,276
Pool Maintenance	\$ 23,700	\$ 17,775	\$ 18,150	\$ (375)
Amenity Repairs & Maintenance	\$ 10,000	\$ 7,500	\$ 9,893	\$ (2,393)
Amenity Access Management	\$ 5,250	\$ 3,938	\$ 3,938	\$ -
Contingency	\$ 14,469	\$ 10,852	\$ 280	\$ 10,571
Subtotal Amenity Expenditures	\$ 142,791	\$ 107,093	\$ 97,092	\$ 10,002
Total Expenditures	\$ 439,562	\$ 338,538	\$ 282,741	\$ 55,797
Excess (Deficiency) of Revenues over Expenditures	\$ 6,646		\$ 171,137	
<u>Other Financing Sources/(Uses):</u>				
Transfer In/(Out) - Capital Reserves	\$ (6,646)	\$ (6,646)	\$ (6,646)	\$ -
Total Other Financing Sources/(Uses)	\$ (6,646)	\$ (6,646)	\$ (6,646)	\$ -
Net Change in Fund Balance	\$ -		\$ 164,491	
Fund Balance - Beginning	\$ -		\$ 322,315	
Fund Balance - Ending	\$ -		\$ 486,806	

Lucerne Park
Community Development District
Debt Service Fund Series 2019
Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending June 30, 2025

	Adopted	Prorated Budget	Actual	
	Budget	Thru 06/30/25	Thru 06/30/25	Variance
Revenues:				
Assessments	\$ 419,524	\$ 419,524	\$ 421,377	\$ 1,853
Interest	\$ 10,432	\$ 10,432	\$ 15,666	\$ 5,234
Total Revenues	\$ 429,956	\$ 429,956	\$ 437,043	\$ 7,087
Expenditures:				
Interest - 11/1	\$ 144,797	\$ 144,797	\$ 144,797	\$ -
Principal - 5/1	\$ 130,000	\$ 130,000	\$ 130,000	\$ -
Interest - 5/1	\$ 144,797	\$ 144,797	\$ 144,797	\$ -
Total Expenditures	\$ 419,594	\$ 419,594	\$ 419,594	\$ -
Excess (Deficiency) of Revenues over Expenditures	\$ 10,362		\$ 17,449	
Fund Balance - Beginning	\$ 218,764		\$ 432,638	
Fund Balance - Ending	\$ 229,126		\$ 450,087	

Lucerne Park
Community Development District
Capital Reserve Fund
Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending June 30, 2025

	Adopted	Prorated Budget	Actual	
	Budget	Thru 06/30/25	Thru 06/30/25	Variance
Revenues				
Interest	\$ 1,230	\$ 1,230	\$ 2,321	\$ 1,092
Total Revenues	\$ 1,230	\$ 1,230	\$ 2,321	\$ 1,092
Expenditures:				
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ -	\$ -	\$ -
Excess (Deficiency) of Revenues over Expenditures	\$ 1,230		\$ 2,321	
Other Financing Sources/(Uses)				
Transfer In/(Out)	\$ 6,646	\$ 6,646	\$ 6,646	\$ -
Total Other Financing Sources (Uses)	\$ 6,646	\$ 6,646	\$ 6,646	\$ -
Net Change in Fund Balance	\$ 7,875		\$ 8,967	
Fund Balance - Beginning	\$ 87,444		\$ 76,771	
Fund Balance - Ending	\$ 95,319		\$ 85,738	

Lucerne Park
Community Development District
Month to Month

	Oct	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sept	Total
Revenues:													
Assessments	\$ -	\$ 4,511	\$ 433,452	\$ -	\$ 2,009	\$ 1,157	\$ 12	\$ 1,400	\$ 5,640	\$ -	\$ -	\$ -	\$ 448,180
Other Income	\$ -	\$ 75	\$ -	\$ -	\$ -	\$ -	\$ 60	\$ 30	\$ 90	\$ -	\$ -	\$ -	\$ 255
Interest	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 230	\$ 1,715	\$ 1,777	\$ 1,721	\$ -	\$ -	\$ -	\$ 5,443
Total Revenues	\$ -	\$ 4,586	\$ 433,452	\$ -	\$ 2,009	\$ 1,387	\$ 1,787	\$ 3,207	\$ 7,451	\$ -	\$ -	\$ -	\$ 453,878
Expenditures:													
General & Administrative:													
Supervisor Fees	\$ -	\$ 1,000	\$ -	\$ -	\$ 1,000	\$ -	\$ 1,000	\$ -	\$ 1,000	\$ -	\$ -	\$ -	\$ 4,000
Employer FICA	\$ -	\$ -	\$ -	\$ -	\$ 77	\$ -	\$ 77	\$ -	\$ 77	\$ -	\$ -	\$ -	\$ 230
Engineering	\$ -	\$ 640	\$ -	\$ 305	\$ -	\$ 638	\$ -	\$ -	\$ 655	\$ -	\$ -	\$ -	\$ 2,238
Attorney	\$ 1,213	\$ 2,117	\$ 1,180	\$ 1,926	\$ 1,008	\$ 1,695	\$ 189	\$ 262	\$ 1,099	\$ -	\$ -	\$ -	\$ 10,687
Annual Audit	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,900	\$ -	\$ -	\$ -	\$ -	\$ 3,900
Assessment Administration	\$ 5,250	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,250
Arbitrage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 450	\$ -	\$ -	\$ -	\$ 450
Dissemination	\$ 438	\$ 438	\$ 438	\$ 438	\$ 438	\$ 438	\$ 438	\$ 438	\$ 438	\$ -	\$ -	\$ -	\$ 3,938
Trustee Fees	\$ 2,478	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,239	\$ -	\$ -	\$ -	\$ 3,717
Management Fees	\$ 3,750	\$ 3,750	\$ 3,750	\$ 3,750	\$ 3,750	\$ 3,750	\$ 3,750	\$ 3,750	\$ 3,750	\$ -	\$ -	\$ -	\$ 33,750
Information Technology	\$ 158	\$ 158	\$ 158	\$ 158	\$ 158	\$ 158	\$ 158	\$ 158	\$ 158	\$ -	\$ -	\$ -	\$ 1,418
Website Administration	\$ 105	\$ 105	\$ 105	\$ 105	\$ 105	\$ 105	\$ 105	\$ 105	\$ 105	\$ -	\$ -	\$ -	\$ 945
Postage & Delivery	\$ 13	\$ 18	\$ 3	\$ 147	\$ 27	\$ 44	\$ 26	\$ 14	\$ 6	\$ -	\$ -	\$ -	\$ 300
Insurance	\$ 6,817	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,817
Copies	\$ 4	\$ -	\$ 7	\$ 34	\$ 7	\$ 4	\$ 24	\$ 33	\$ -	\$ -	\$ -	\$ -	\$ 112
Legal Advertising	\$ -	\$ 977	\$ -	\$ -	\$ 275	\$ 275	\$ -	\$ 640	\$ -	\$ -	\$ -	\$ -	\$ 2,167
Other Current Charges	\$ 41	\$ 41	\$ 41	\$ 41	\$ 44	\$ 44	\$ 44	\$ 44	\$ 44	\$ -	\$ -	\$ -	\$ 385
Office Supplies	\$ 0	\$ 0	\$ 0	\$ 1	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ -	\$ -	\$ -	\$ 3
Dues, Licenses & Subscriptions	\$ 175	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 175
Subtotal General & Administrative	\$ 20,440	\$ 9,243	\$ 5,681	\$ 6,904	\$ 6,888	\$ 7,150	\$ 5,810	\$ 9,344	\$ 9,020	\$ -	\$ -	\$ -	\$ 80,480

Lucerne Park
Community Development District
Month to Month

	Oct	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sept	Total
<u>Operations & Maintenance</u>													
Field Services													
Property Insurance	\$ 12,058	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	12,058
Field Management	\$ 1,325	\$ 1,325	\$ 1,325	\$ 1,325	\$ 1,325	\$ 1,325	\$ 1,325	\$ 1,325	\$ 1,325	\$ -	\$ -	\$ -	11,925
Landscape Maintenance	\$ 3,400	\$ 3,400	\$ 3,400	\$ 3,400	\$ 3,400	\$ 3,400	\$ 3,400	\$ 3,400	\$ 3,400	\$ -	\$ -	\$ -	30,604
Landscape Replacement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Streetlights	\$ 2,980	\$ 2,980	\$ 2,980	\$ 2,980	\$ 2,925	\$ 2,925	\$ 2,944	\$ 2,944	\$ 2,944	\$ -	\$ -	\$ -	26,602
Electric	\$ 75	\$ 64	\$ 66	\$ 72	\$ 65	\$ 65	\$ 59	\$ 59	\$ 63	\$ -	\$ -	\$ -	588
Water & Sewer	\$ 189	\$ 105	\$ 127	\$ 105	\$ 118	\$ 326	\$ 292	\$ 229	\$ 226	\$ -	\$ -	\$ -	1,717
Irrigation Repairs	\$ 142	\$ -	\$ 174	\$ 94	\$ 82	\$ 867	\$ 124	\$ -	\$ -	\$ -	\$ -	\$ -	1,484
General Repairs & Maintenance	\$ 831	\$ -	\$ 1,365	\$ -	\$ -	\$ -	\$ -	\$ 754	\$ 1,373	\$ -	\$ -	\$ -	4,324
Contingency	\$ -	\$ -	\$ -	\$ 7,920	\$ 1,500	\$ 6,449	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	15,869
Subtotal Field Expenditures	\$ 21,000	\$ 7,874	\$ 9,437	\$ 15,896	\$ 9,416	\$ 15,358	\$ 8,146	\$ 8,712	\$ 9,332	\$ -	\$ -	\$ -	105,170
Amenity Expenditures													
Amenity - Electric	\$ 768	\$ 688	\$ 313	\$ 271	\$ 269	\$ 280	\$ 289	\$ 290	\$ 317	\$ -	\$ -	\$ -	3,486
Amenity - Water	\$ 1,268	\$ 276	\$ 901	\$ 760	\$ 998	\$ 835	\$ 820	\$ 822	\$ 1,097	\$ -	\$ -	\$ -	7,775
Playground Lease	\$ 1,626	\$ 1,626	\$ 1,626	\$ 1,626	\$ 1,626	\$ 1,626	\$ 1,626	\$ 1,626	\$ 1,626	\$ -	\$ -	\$ -	14,634
Internet	\$ 169	\$ 169	\$ 169	\$ 169	\$ 169	\$ 169	\$ 191	\$ 925	\$ 2,539	\$ -	\$ -	\$ -	4,671
Pest Control	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 80	\$ 80	\$ 80	\$ 80	\$ -	\$ -	\$ -	320
Janitorial Service	\$ 1,285	\$ 1,285	\$ 1,335	\$ 1,265	\$ 1,295	\$ 1,285	\$ 1,290	\$ 1,340	\$ 1,590	\$ -	\$ -	\$ -	11,970
Security Services	\$ 2,014	\$ 2,697	\$ 2,697	\$ 2,469	\$ 2,469	\$ 3,893	\$ 2,469	\$ 3,266	\$ -	\$ -	\$ -	\$ -	21,974
Pool Maintenance	\$ 2,080	\$ 1,880	\$ 1,880	\$ 2,260	\$ 2,150	\$ 1,975	\$ 1,975	\$ 1,975	\$ 1,975	\$ -	\$ -	\$ -	18,150
Amenity Repairs & Maintenance	\$ 900	\$ 2,250	\$ 5,149	\$ -	\$ 1,395	\$ 200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	9,893
Amenity Access Management	\$ 438	\$ 438	\$ 438	\$ 438	\$ 438	\$ 438	\$ 438	\$ 438	\$ 438	\$ -	\$ -	\$ -	3,938
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 280	\$ -	\$ -	\$ -	280
Subtotal Amenity Expenditures	\$ 10,547	\$ 11,309	\$ 14,508	\$ 9,258	\$ 10,809	\$ 10,780	\$ 9,178	\$ 10,762	\$ 9,942	\$ -	\$ -	\$ -	97,092
Total Expenditures	\$ 51,987	\$ 28,426	\$ 29,625	\$ 32,057	\$ 27,113	\$ 33,288	\$ 23,134	\$ 28,818	\$ 28,294	\$ -	\$ -	\$ -	282,741
Excess Revenues (Expenditures)	\$ (51,987)	\$ (23,840)	\$ 403,827	\$ (32,057)	\$ (25,105)	\$ (31,901)	\$ (21,346)	\$ (25,610)	\$ (20,843)	\$ -	\$ -	\$ -	171,137
Other Financing Sources/Uses:													
Transfer In/(Out) - Capital Reserves	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (6,646)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	(6,646)
Total Other Financing Sources/Uses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (6,646)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	(6,646)
Net Change in Fund Balance	\$ (51,987)	\$ (23,840)	\$ 403,827	\$ (32,057)	\$ (25,105)	\$ (38,547)	\$ (21,346)	\$ (25,610)	\$ (20,843)	\$ -	\$ -	\$ -	164,491

Lucerne Park

Community Development District

Long Term Debt Summary

SERIES 2019, SPECIAL ASSESSMENT REVENUE BONDS		
INTEREST RATES:	3.80%, 4.00%, 4.625%, 4.75%	
MATURITY DATE:	5/1/2050	
RESERVE FUND DEFINITION	50% of MAXIMUM ANNUAL DEBT SERVICE	
RESERVE FUND REQUIREMENT	\$210,022	
RESERVE FUND BALANCE	\$210,022	
BONDS OUTSTANDING - 05/16/2019		\$7,025,000
LESS: SPECIAL CALL - 8/01/20		(\$250,000)
LESS: SPECIAL CALL - 11/01/20		(\$35,000)
LESS: SPECIAL CALL - 02/01/21		(\$10,000)
LESS: PRINCIPAL PAYMENT - 05/01/21		(\$110,000)
LESS: PRINCIPAL PAYMENT - 05/01/22		(\$115,000)
LESS: PRINCIPAL PAYMENT - 05/01/23		(\$120,000)
LESS: PRINCIPAL PAYMENT - 05/01/24		(\$125,000)
LESS: PRINCIPAL PAYMENT - 05/01/25		(\$130,000)
CURRENT BONDS OUTSTANDING		\$6,130,000

Lucerne Park
COMMUNITY DEVELOPMENT DISTRICT
Special Assessment Receipts
Fiscal Year 2025

ON ROLL ASSESSMENTS

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

							52%	48%	100%
<i>Date</i>	<i>Distribution</i>	<i>Gross Amount</i>	<i>Discount/Penalty</i>	<i>Commission</i>	<i>Interest</i>	<i>Net Receipts</i>	<i>General Fund</i>	<i>2019 Debt Service</i>	<i>Total</i>
11/12/24	10/21/24	\$ 1,361.21	\$ (714.7)	\$ (25.79)	\$ -	\$ 1,263.95	\$ 651.45	\$ 612.50	\$ 1,263.95
11/19/24	11/1 - 11/7/24	\$ 8,071.35	\$ (322.87)	\$ (260.44)	\$ -	\$ 7,488.04	\$ 3,859.43	\$ 3,628.61	\$ 7,488.04
12/6/24	11/16 - 11/26/24	\$ 65,235.42	\$ (2,602.76)	\$ (1,252.65)	\$ -	\$ 61,380.01	\$ 31,635.99	\$ 29,744.02	\$ 61,380.01
12/20/24	11/27 - 11/30/24	\$ 815,206.35	\$ (32,608.49)	\$ (15,651.96)	\$ -	\$ 766,945.90	\$ 395,293.06	\$ 371,652.84	\$ 766,945.90
12/27/24	12/1 - 12/15/24	\$ 13,452.25	\$ (538.05)	\$ (258.28)	\$ -	\$ 12,655.92	\$ 6,523.01	\$ 6,132.91	\$ 12,655.92
12/30/24	1% Fee Adj	\$ (9,308.96)	\$ -	\$ -	\$ -	\$ (9,308.96)	\$ (4,797.95)	\$ (4,511.01)	\$ (9,308.96)
2/3/25	10/1-12/31/24	\$ -	\$ -	\$ -	\$ 1,313.07	\$ 1,313.07	\$ 676.77	\$ 636.30	\$ 1,313.07
2/10/25	1/1-1/31/25	\$ 2,690.45	\$ (53.82)	\$ (52.73)	\$ -	\$ 2,583.90	\$ 1,331.77	\$ 1,252.13	\$ 2,583.90
3/7/25	2/1-2/28/25	\$ 11,870.34	\$ (80.73)	\$ (235.79)	\$ -	\$ 11,553.82	\$ 5,954.98	\$ 5,598.84	\$ 11,553.82
4/30/25	1/1-3/31/25	\$ -	\$ -	\$ -	\$ 23.75	\$ 23.75	\$ 12.24	\$ 11.51	\$ 23.75
5/9/25	4/1-4/30/25	\$ 2,771.15	\$ -	\$ (55.42)	\$ -	\$ 2,715.73	\$ 1,399.72	\$ 1,316.01	\$ 2,715.73
6/13/25	5/1-5/31/25	\$ 5,542.32	\$ -	\$ (110.85)	\$ -	\$ 5,431.47	\$ 2,799.44	\$ 2,632.03	\$ 5,431.47
6/23/25	6/2/25	\$ 5,623.04	\$ -	\$ (112.46)	\$ -	\$ 5,510.58	\$ 2,840.22	\$ 2,670.36	\$ 5,510.58
Total		\$ 922,514.92	\$ (36,278.19)	\$ (18,016.37)	\$ 1,336.82	\$ 869,557.18	\$ 448,180.13	\$ 421,377.05	\$ 869,557.18

100%	Net Percent Collected
0	Balance Remaining to Collect

SECTION 3

to all Amenity Policies. During the period when a Renter is designated as the beneficial user, the Resident shall not be entitled to use the Amenities. In other words, Renter's and Resident's cannot simultaneously hold Amenity privileges associated with that residential unit. Residents may retain their Amenities rights in lieu of granting them to their Renters.

Residents shall be responsible for all charges incurred by their Renters which remain unpaid after the customary billing and collection procedures established by the District. Residents are responsible for the department of their respective Renter, including the Renter's adherence to the Amenity Policies.

- (7) **Access Cards.** Access Cards will be issued to each Household at the time they are closing upon property within the District, or upon approval of Non-Resident Patron application and payment of applicable Annual User Fee, or upon verification and approval of Renter designation. Proof of property ownership may be required annually. All Patrons must use their Access Card for entrance to the Amenities. Access Card shall not be issued to Non-Residents. A maximum of two (2) Access Cards will be issued per Household.

All Patrons must use their Access Cards for entrance to the Amenity Facilities. Each Household will be authorized initial Access Cards free of charge after which a fee shall be charged for each additional Access Card in accordance with the Amenity Rates then in effect.

Patrons must scan their Access Cards in the card reader to gain access to the Amenities. This Access Card system provides a security and safety measure for Patrons and protects the Amenities from non-Patron entry. Under no circumstances, shall a Patron provide their Access Card to another person, whether Patron or non-Patron, to allow access to the Amenities.

Access Cards are the property of the District and are non-transferable except in accordance with the District's Amenity Policies. All lost or stolen cards must be reported immediately to District Staff. Fees shall apply to replace any lost or stolen cards.