Lucerne Park
Community Development District

Meeting Agenda

August 20, 2026

AGENDA

Lucerne Park
Community Development District

219 East Livingston Street, Orlando, Florida 32801
Phone: 407-841-5524 – Fax: 407-839-1526

August 13, 2026

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 20, 2026** at **9:30 AM** at the **Offices of Prime HOA – 375 Avenue A SE, Winter Haven, FL.**

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/81512185281
Call-In Information: 305-224-1968 **Meeting ID: 815 1218 5281**

1. Roll Call
2. Public Comment Period
3. Approval of Minutes of the June 18, 2026 Board of Supervisors Meeting
4. Consideration of Arbitrage Report – Series 2019
5. Consideration of Resolution 2026-09 Declaring Seats 1&4 Vacant
6. Consideration of Fiscal Year 2026 Audit Engagement Letter with Grau
7. Staff Reports
    A. Attorney
    B. Engineer
        i. Presentation of Engineering Map for Potential Speed Bump Locations
    C. Field Manager's Report
        i. Consideration of Proposal for Pool Cleaning & Outflow Replacement
    D. District Manager's Report
        i. Approval of Check Register
        ii. Balance Sheet & Income Statement
8. Other Business
9. Supervisors Requests
10. Adjournment

MINUTES

MINUTES OF MEETING
LUCERNE PARK
COMMUNITY DEVELOPMENT DISTRICT

The regular meeting of the Board of Supervisors of the Lucerne Park Community Development District was held on Thursday, **June 18, 2026,** at 9:30 a.m. at the Office of Prime HOA, 375 Avenue A SE, Winter Haven, Florida.

Present and constituting a quorum:

Bobbie Shockley	Chairperson
Joan Griffin	Vice Chairperson
Lindsey Roden	Assistant Secretary
Catherine Gonzalez *by Zoom*	Assistant Secretary
Rolando Lopez	Assistant Secretary

Also present were:

Katie O'Rourke	District Manager, GMS
Savannah Hancock	District Counsel, Kilinski Van Wyk
Chace Arrington *by Zoom*	District Engineer, Dewberry
Rey Malave *by Zoom*	District Engineer, Dewberry
Allen Bailey	Field Manager, GMS

FIRST ORDER OF BUSINESS **Roll Call**

Ms. O'Rourke called the meeting to order. Four Board members were present in person constituting a quorum.

SECOND ORDER OF BUSINESS **Public Comment Period**

Ms. O'Rourke opened the meeting for public comments. There were no public comments at this time, and the next item followed.

THIRD ORDER OF BUSINESS **Approval of Minutes of the April 16, 2026 Board of Supervisors Meeting**

Ms. O'Rourke presented the minutes from the April 16, 2026 Board of Supervisors meeting. The Board had no changes to the minutes.

On MOTION by Mr. Shockley, seconded by Ms. Griffin, with all in favor, the Minutes of the April 16, 2026 Board of Supervisors Meeting were approved.

FOURTH ORDER OF BUSINESS **Public Hearing on Fiscal Year 2027 Budget Adoption**

Ms. O'Rourke asked for a motion to open the public hearing. She stated that the public hearing is open, reminded the Board that public comment is required during the hearing, and confirmed there are no members of the public were present or on the Zoom line.

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

A. Consideration of Resolution 2026-06 Adopting the Fiscal Year 2027 Budget and Relating to the Annual Appropriations

Ms. O'Rourke reviewed Resolution 2026-06 and the FY 2027 budget adoption. The proposed final budget is the same as the version previously reviewed and approved by the Board, with no assessment increase for residents. The only update is that the financials now run through April 30, 2026 instead of January. She stated that Resolution 2026-07 will establish the funding mechanism by imposing FY 2027 operations and maintenance special assessments and certifying the assessment roll for collection on the Polk County tax bill.

On MOTION by Ms. Griffin, seconded by Ms. Shockley, with all in favor, Resolution 2026-06 Adopting the Fiscal Year 2027 Budget and Relating to the Annual Appropriations, was approved.

B. Consideration of Resolution 2026-07 Imposing Special Assessments and Certifying an Assessment Roll

Ms. O'Rourke reviewed Resolution 2026-07, which imposes the FY 2027 special assessments and certifies the tax roll.

> On MOTION by Ms. Roden, seconded by Ms. Shockley, with all in favor, Resolution 2026-07 Imposing Special Assessments and Certifying an Assessment Roll, was approved.

Ms. O'Rourke asked for a motion to close the public hearing.

> On MOTION by Ms. Shockley, seconded by Mr. Lopez, with all in favor, Closing the Public Hearing, was approved.

FIFTH ORDER OF BUSINESS **Consideration of Resolution 2026-08 Adopting the Fiscal Year 2027 Meeting Schedule**

Ms. O'Rourke presented Resolution 2026-08, which adopts the FY 2027 meeting schedule. The proposed schedule keeps meetings on the third Thursday of each month at 9:30 a.m. The Board discussed changing the meeting location from the Holiday Inn to Prime. The Board agreed to amend the schedule to the Prime location.

> On MOTION by Ms. Shockley, seconded by Mr. Lopez, with all in favor, Resolution 2026-08 Adopting the Fiscal Year 2027 Meeting Schedule, was approved as amended.

SIXTH ORDER OF BUSINESS **Ratification of Towing Services Agreement with Bolton's**

Ms. O'Rourke reviewed the towing services agreement with Bolton's Towing, explained that it had already been executed after Downtown Tow and Hold dissolved, and asked for ratification.

> On MOTION by Ms. Roden, seconded by Mr. Lopez, with all in favor, the Towing Services Agreement with Bolton's, was ratified.

SEVENTH ORDER OF BUSINESS **Discussion Regarding Request from Pool Contractor Regarding Fuel Surcharge and Consideration of Amended Pool Service Agreement**

Ms. O'Rourke discussed fuel surcharge requests from both the pool contractor and Prince, the landscaping contractor. For the pool contractor, she explained that the requested surcharge would only take effect after Board approval and would be a flat $50 per month until gas prices went down. Ms. Hancock clarified that the surcharge would run only through the end of the fiscal year, expire on September 30, 2026 and require the contractor to submit proof each month that gas prices remained above the required threshold. If gas prices dropped below the threshold, the surcharge could not be charged.

Board members discussed whether the surcharge was appropriate, especially since the pool contractor's request appeared to relate mainly to travel fuel costs.

Mr. Lopez questioned whether vendors should be able to charge for commuting or travel expenses and suggested future contracts could include clearer language about fuel-cost increases. Ms. Hancock explained that any price increase must be approved in writing by both parties and that the Board had the right to deny the request but also noted that vendors could potentially stop performing or terminate with required notice. A Board member supported approving the request in good faith, noting that fuel prices appeared to be dropping and the surcharge might soon become a nonissue. The Board approved the pool contractor's surcharge.

The Board then considered a similar request from Prince. Ms. O'Rourke noted that Prince's request was structured differently and would require an addendum if approved. Ms. Hancock explained that Prince's surcharge was percentage-based because its trucks and equipment, including lawnmowers and blowers, use gas or diesel. If fuel exceeded $4 per gallon, Prince would charge a 3% surcharge on the monthly payment, which would be more than $50. Prince would also be required to submit proof of fuel costs, such as fuel bills or price-per-gallon documentation. A Board member stated that the proof process seemed fair. The Board approved the Prince fuel surcharge as well.

> On MOTION by Ms. Roden, seconded by Ms. Griffin, with all in favor, the Request from Pool Contractor Regarding Fuel Surcharge and Amended Pool Service Agreement, was approved.

EIGHTH ORDER OF BUSINESS **Consideration of Temporary Fuel Surcharge from Prince & Sons – ADDED**

Ms. O'Rourke asked for Board consideration of the Prince fuel surcharge.

On MOTION by Ms. Shockley, seconded by Ms. Griffin, with all in favor, the Temporary Fuel Surcharge from Prince & Sons, was approved.

NINTH ORDER OF BUSINESS **Consideration of Easement Variance Applications**

A. 880 Cambridge Dr

B. 908 Cambridge Dr

Ms. O'Rourke discussed two new easement variance applications for 880 and 908, noting that both properties had been inspected and both fences had been lifted. The Board approved both applications. She reported that four fence encroachment properties remained: 828, 876, 884, and 928. Properties 828 and 876 appeared to be in compliance because their fences had been lifted, but the owners still needed to submit applications, so additional requests would be mailed. Properties 884 and 928 had not responded and had not corrected their fences.

Ms. Hancock explained the enforcement options for 884 and 928, including sending another legal letter or pursuing an injunction. She recommended beginning the injunction process because the issue had been ongoing for a long time and similar problems had caused costly issues in other districts. She explained that an injunction would give the District court authority to enter the property, remove or correct the fence encroachment, and potentially seek reimbursement. The Board discussed whether to send another certified letter first, whether 884 might be involved in a short sale or off-market listing, and whether HOA approval documents might already contain language allowing corrective action.

Ms. O'Rourke confirmed the direction to begin the injunction process for 884 and 928, while mailing applications again to 828 and 876.

On MOTION by Ms. Roden, seconded by Ms. Shockley, with all in favor, the Easement Variance Applications for 880 Cambridge Dr and 908 Cambridge Dr, were approved.

TENTH ORDER OF BUSINESS **Discussion Regarding Speeding concerns and Potential Traffic Calming Measures – *Requested by Supervisor Lopez***

Mr. Lopez discussed speeding concerns and possible traffic-calming measures in the community. The main concern is that speeding is especially noticeable on Cambridge and Meadowbrook, where residents reported safety issues involving children and school bus traffic. The HOA has also been looking into the issue and may have prior study materials or funds that could potentially support the effort.

Mr. Malave explained that any traffic-calming installation would need city/county approval. Speed tables are typically preferred over speed bumps but are more expensive; asphalt speed bumps may cost roughly $1,200–$1,500 each, while engineering/preliminary planning could cost around $1,500, with additional permitting/engineering work potentially costing several thousand dollars. A formal traffic study may not be required; a preliminary map showing proposed locations and device type may be enough for city review.

The Board discussed cost concerns because the project is not currently budgeted, and there was interest in exploring whether the HOA could share costs. Some concerns were raised that speed bumps may inconvenience all residents while only a few drivers are speeding, and that cameras or radar signs would not provide enforcement because the CDD has no police authority. The direction was for the engineer to prepare a preliminary recommendation focused mainly on Cambridge and Meadowbrook, identify likely locations, and check with the city on what type of traffic-calming measures would be acceptable. Ms. Hancock agreed to do some research into whether or not the HOA could supplement payment for the traffic calming measures and let the board know.

ELEVENTH ORDER OF BUSINESS **Staff Reports**

A. Attorney

i. Reminder of Form 1 Filing Requirement Deadline

Ms. Hancock reminded the Board members to complete Form 1 by July 1, noting that the email comes from the state. She advises anyone with specific questions about the form to contact GMS, because her office is not involved with those filings.

B. Engineer

Mr. Arrington had nothing to report.

C. Field Manager's Report

i. Consideration of Chair Lift Replacement Proposals

1. Resort Pools

2. Arinton

Mr. Bailey reported that landscaping, mulch, amenity-center camera repairs, pool maintenance, and janitorial services were being handled. The Board approved replacement of three front entrance lights for $759.25 and approved replacing the pool's electric ADA chairlift with a hydro-powered chair from Resort Pools for $14,750.

On MOTION by Ms. Griffin, seconded by Mr. Lopez, with all in favor, the Current Demands Proposal for Front Entrance Lights, was approved.

Mr. Bailey asked for a motion to approve Resort Pools.

On MOTION by Ms. Roden, seconded by Ms. Shockley, with all in favor, the Chair Lift Replacement Proposal from Resort Pools, was approved.

D. District Manager's Report

i. Approval of Check Register

Ms. O'Rourke reviewed the check register on page 78 for April 3rd through June 3rd totaling $64,906.60.

On MOTION by Ms. Roden, seconded by Mr. Lopez, with all in favor, the Check Register, was approved.

ii. Balance Sheet and Income Statement

Ms. O'Rourke reviewed the unaudited financials. There were no questions, the next item followed.

iii. Presentation of Number of Registered Voters: 441

Ms. O'Rourke stated there were 441 registered voters in the community as of April 15.

iv. Goals and Objectives

1. Presentation of Fiscal Year 2026 Goals & Objectives and Authorizing Chair to Execute

Ms. O'Rourke stated that the Board had previously adopted goals and objectives, which all CDDs are required to adopt annually and report on at the end of each fiscal year. She explained that the three goal areas are required by Florida statutes and were structured around activities the district already performs during normal business to stay compliant. She stated the district was on track to meet all goals for the current fiscal year and requested authorization for the Chair to sign off so the goals could be reported by the December 1 deadline.

On MOTION by Mr. Lopez, seconded by Ms. Griffin, with all in favor, the Fiscal Year 2026 Goals & Objectives and Authorizing Chair to Execute, was approved.

2. Adoption of Fiscal Year 2027 Goals & Objectives

Ms. O'Rourke stated it made sense to adopt the next year's goals and objectives at the same meeting as the fiscal year budget, noted that the goals had been kept the same for the following year, and sought a motion to approve them.

On MOTION by Mr. Lopez, seconded by Ms. Shockley, with all in favor, Adoption of Fiscal Year 2027 Goals & Objectives, was approved.

TWELFTH ORDER OF BUSINESS Other Business

Ms. O'Rourke asked if there was any other business. There being no comments, the next item followed.

THIRTEENTH ORDER OF BUSINESS Supervisors Requests

Ms. O'Rourke asked for any Supervisors' requests. There being no comments, the next item followed.

FOURTEENTH ORDER OF BUSINESS Adjournment

On MOTION by Ms. Shockley, seconded by Mr. Lopez, with all in favor, the meeting was adjourned.

____
Secretary / Assistant Secretary

____
Chairman / Vice Chairman

SECTION 4

REBATE REPORT

$7,025,000

Lucerne Park Community Development District

(City of Winter Haven, Florida)

Special Assessment Bonds, Series 2019

Dated: May 24, 2019
Delivered: May 24, 2019

Rebate Report to the Computation Date
May 24, 2029
Reflecting Activity To
May 31, 2026

AMTEC

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AMTEC
American Municipal Tax-Exempt Compliance

90 Avon Meadow Lane
Avon, CT 06001
(T) 860-321-7521
(F) 860-321-7581
www.amteccorp.com

June 17, 2026

Lucerne Park Community Development District
c/o Ms. Katie Costa
Director of Operations – Accounting Division
Government Management Services – CF, LLC
6200 Lee Vista Boulevard, Suite 300
Orlando, FL 32822

Re: $7,025,000 Lucerne Park Community Development District (City of Winter Haven, Florida), Special Assessment Bonds, Series 2019

Dear Ms. Costa:

AMTEC has prepared certain computations relating to the above referenced bond issue (the "Bonds") at the request of the Lucerne Park Community Development District (the "District").

The scope of our engagement consisted of preparing the computations shown in the attached schedules to determine the Rebatable Arbitrage as described in Section 103 of the Internal Revenue Code of 1954, Section 148(f) of the Internal Revenue Code of 1986, as amended (the "Code"), and all applicable Regulations issued thereunder. The methodology used is consistent with current tax law and regulations and may be relied upon in determining the rebate liability. Certain computational methods used in the preparation of the schedules are described in the Summary of Computational Information and Definitions.

Our engagement was limited to the computation of Rebatable Arbitrage based upon the information furnished to us by the District. In accordance with the terms of our engagement, we did not audit the information provided to us, and we express no opinion as to the completeness, accuracy or suitability of such information for purposes of calculating the Rebatable Arbitrage.

We have scheduled our next Report as of May 31, 2027. Thank you and should you have any questions, please do not hesitate to contact us.

Very truly yours,

Michael J. Scarfo
Senior Vice President

Trong M. Tran
Assistant Vice President

SUMMARY OF REBATE COMPUTATIONS

Our computations, contained in the attached schedules, are summarized as follows:

For the May 24, 2029 Computation Date
Reflecting Activity from May 24, 2019 through May 31, 2026

Fund Description	Taxable Inv Yield	Net Income	Rebatable Arbitrage
Acquisition & Construction Account	1.715063%	34,090.36	(92,049.21)
Reserve Account	1.963751%	38,816.52	(74,387.86)
Interest Account	1.454984%	3,063.39	(10,532.91)
Cost of Issuance Account	1.836318%	5.07	(12.32)
Totals	**1.816485%**	**$75,975.34**	**$(176,982.30)**
Bond Yield	**4.695610%**		
Rebate Computation Credits			(18,032.17)
Net Rebatable Arbitrage			**$(195,014.47)**

Based upon our computations, no rebate liability exists.

SUMMARY OF COMPUTATIONAL INFORMATION AND DEFINITIONS

COMPUTATIONAL INFORMATION

1. For purposes of computing Rebatable Arbitrage, investment activity is reflected from May 24, 2019, the date of the closing, to May 31, 2026, the Computation Period. All nonpurpose payments and receipts are future valued to the Computation Date of May 24, 2029.

2. Computations of yield are based on a 360-day year and semiannual compounding on the last day of each compounding interval. Compounding intervals end on a day in the calendar year corresponding to Bond maturity dates or six months prior.

3. For investment cash flow, debt service and yield computation purposes, all payments and receipts are assumed to be paid or received respectively, as shown on the attached schedules.

4. Purchase prices on investments are assumed to be at fair market value, representing an arm's length transaction.

5. During the period between May 24, 2019 and May 31, 2026, the District made periodic payments into the Debt Servie Fund that were used, along with the interest earned, to provide the required debt service payments.

   Under Section 148(f)(4)(A), the rebate requirement does not apply to amounts in certain bona fide debt service funds. The Regulations define a bona fide debt service fund as one that is used primarily to achieve a proper matching of revenues with principal and interest payments within each bond year. The fund must be depleted at least once each bond year, except for a reasonable carryover amount not to exceed the greater of the earnings on the fund for the immediately preceding bond year or $1/12^{th}$ of the principal and interest payments on the issue for the immediately preceding bond year.

   We have reviewed the Debt Service Fund and have determined that the funds deposited have functioned as a bona fide debt service fund and are not subject to the rebate requirement.

DEFINITIONS

6. Computation Date

May 24, 2029.

7. Computation Period

The period beginning on May 24, 2019, the date of the closing, and ending on May 31, 2026.

8. Bond Year

Each one-year period (or shorter period from the date of issue) that ends at the close of business on the day in the calendar year that is selected by the Issuer. If no day is selected by the Issuer before the earlier of the final maturity date of the issue or the date that is five years after the date of issue, each bond year ends at the close of business on the anniversary date of the issuance.

9. Bond Yield

The discount rate that, when used in computing the present value of all the unconditionally payable payments of principal and interest with respect to the Bonds, produces an amount equal to the present value of the issue price of the Bonds. Present value is computed as of the date of issue of the Bonds.

10. Taxable Investment Yield

The discount rate that, when used in computing the present value of all receipts of principal and interest to be received on an investment during the Computation Period, produces an amount equal to the fair market value of the investment at the time it became a nonpurpose investment.

11. Issue Price

The price determined on the basis of the initial offering price at which price a substantial amount of the Bonds was sold.

12. Rebatable Arbitrage

The Code defines the required rebate as the excess of the amount earned on all nonpurpose investments over the amount that would have been earned if such nonpurpose investments were invested at the Bond Yield, plus any income attributable to the excess. Accordingly, the Regulations require that this amount be computed as the excess of the future value of all the nonpurpose receipts over the future value of all the nonpurpose payments. The future value is computed as of the Computation Date using the Bond Yield.

13. Funds and Accounts

The Funds and Accounts activity used in the compilation of this Report was received from the District and US Bank, Trustee, as follows:

Accounts	Account Number
Revenue	217591000
Interest	217591001
Sinking	217591002
Reserve	217591003
Prepayment	217591004
Acquisition & Construction	217591005
Cost of Issuance	217591006

METHODOLOGY

Bond Yield

The methodology used to calculate the bond yield was to determine the discount rate that produces the present value of all payments of principal and interest through the maturity date of the Bonds.

Investment Yield and Rebate Amount

The methodology used to calculate the Rebatable Arbitrage, as of May 31, 2026, was to calculate the future value of the disbursements from all funds, subject to rebate, and the value of the remaining bond proceeds, at the yield on the Bonds, to May 24, 2029. This figure was then compared to the future value of the deposit of bond proceeds into the various investment accounts at the same yield. The difference between the future values of the two cash flows, on May 24, 2029, is the Rebatable Arbitrage.

$7,025,000
Lucerne Park Community Development District
(City of Winter Haven, Florida)
Special Assessment Bonds, Series 2019
Delivered: May 24, 2019

Sources of Funds	
Par Amount	**$7,025,000.00**
Original Issue Discount	**-33,025.30**
Total	**$6,991,974.70**

Uses of Funds	
Acquisition & Construction Account	**$5,914,177.69**
Debt Service Reserve Account	**438,071.88**
Interest Account	**300,428.48**
Cost of Issuance Account	**198,796.65**
Underwriter's Discount	**140,500.00**
Total	**$6,991,974.70**

PROOF OF ARBITRAGE YIELD

$7,025,000
Lucerne Park Community Development District
(City of Winter Haven, Florida)
Special Assessment Bonds, Series 2019

Date	Debt Service	Present Value to 05/24/2019 @ 4.6956097544%
11/01/2019	139,962.23	137,157.68
05/01/2020	160,466.25	153,643.59
11/01/2020	160,466.25	150,119.09
05/01/2021	275,466.25	251,792.09
11/01/2021	158,281.25	141,359.38
05/01/2022	278,281.25	242,829.01
11/01/2022	156,001.25	133,004.45
05/01/2023	281,001.25	234,081.88
11/01/2023	153,626.25	125,039.28
05/01/2024	283,626.25	225,553.16
11/01/2024	151,156.25	117,449.20
05/01/2025	286,156.25	217,244.43
11/01/2025	148,456.25	110,119.79
05/01/2026	288,456.25	209,058.73
11/01/2026	145,656.25	103,142.81
05/01/2027	290,656.25	201,099.49
11/01/2027	142,756.25	96,504.57
05/01/2028	297,756.25	196,668.64
11/01/2028	139,656.25	90,127.24
05/01/2029	299,656.25	188,947.22
11/01/2029	136,456.25	84,068.26
05/01/2030	301,456.25	181,461.46
11/01/2030	132,640.63	78,011.41
05/01/2031	307,640.63	176,785.53
11/01/2031	128,593.75	72,201.19
05/01/2032	313,593.75	172,033.64
11/01/2032	124,315.63	66,633.58
05/01/2033	314,315.63	164,609.49
11/01/2033	119,921.88	61,363.31
05/01/2034	319,921.88	159,946.88
11/01/2034	115,296.88	56,321.07
05/01/2035	325,296.88	155,258.24
11/01/2035	110,440.63	51,502.12
05/01/2036	330,440.63	150,560.54
11/01/2036	105,353.13	46,901.49
05/01/2037	335,353.13	145,869.00
11/01/2037	100,034.38	42,513.94
05/01/2038	340,034.38	141,197.31
11/01/2038	94,484.38	38,334.08
05/01/2039	349,484.38	138,539.71
11/01/2039	88,587.50	34,311.56
05/01/2040	353,587.50	133,809.32
11/01/2040	82,293.75	30,428.31
05/01/2041	362,293.75	130,886.01
11/01/2041	75,643.75	26,700.96
05/01/2042	365,643.75	126,105.34
11/01/2042	68,756.25	23,169.09
05/01/2043	373,756.25	123,057.11
11/01/2043	61,512.50	19,788.05
05/01/2044	381,512.50	119,914.02
11/01/2044	53,912.50	16,556.64
05/01/2045	388,912.50	116,696.01
11/01/2045	45,956.25	13,473.18
05/01/2046	395,956.25	113,421.21
11/01/2046	37,643.75	10,535.65
05/01/2047	407,643.75	111,473.28
11/01/2047	28,856.25	7,709.95
05/01/2048	413,856.25	108,039.47

PROOF OF ARBITRAGE YIELD

$7,025,000
Lucerne Park Community Development District
(City of Winter Haven, Florida)
Special Assessment Bonds, Series 2019

Date	Debt Service	Present Value to 05/24/2019 @ 4.6956097544%
11/01/2048	19,712.50	5,028.01
05/01/2049	424,712.50	105,845.14
11/01/2049	10,093.75	2,457.82
05/01/2050	435,093.75	103,514.61
	13,518,553.56	6,991,974.70

Proceeds Summary

Delivery date	05/24/2019
Par Value	7,025,000.00
Premium (Discount)	-33,025.30
Target for yield calculation	6,991,974.70

BOND DEBT SERVICE

$7,025,000
Lucerne Park Community Development District
(City of Winter Haven, Florida)
Special Assessment Bonds, Series 2019

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
05/24/2019					
11/01/2019			139,962.23	139,962.23	
05/01/2020			160,466.25	160,466.25	300,428.48
11/01/2020			160,466.25	160,466.25	
05/01/2021	115,000	3.800%	160,466.25	275,466.25	435,932.50
11/01/2021			158,281.25	158,281.25	
05/01/2022	120,000	3.800%	158,281.25	278,281.25	436,562.50
11/01/2022			156,001.25	156,001.25	
05/01/2023	125,000	3.800%	156,001.25	281,001.25	437,002.50
11/01/2023			153,626.25	153,626.25	
05/01/2024	130,000	3.800%	153,626.25	283,626.25	437,252.50
11/01/2024			151,156.25	151,156.25	
05/01/2025	135,000	4.000%	151,156.25	286,156.25	437,312.50
11/01/2025			148,456.25	148,456.25	
05/01/2026	140,000	4.000%	148,456.25	288,456.25	436,912.50
11/01/2026			145,656.25	145,656.25	
05/01/2027	145,000	4.000%	145,656.25	290,656.25	436,312.50
11/01/2027			142,756.25	142,756.25	
05/01/2028	155,000	4.000%	142,756.25	297,756.25	440,512.50
11/01/2028			139,656.25	139,656.25	
05/01/2029	160,000	4.000%	139,656.25	299,656.25	439,312.50
11/01/2029			136,456.25	136,456.25	
05/01/2030	165,000	4.625%	136,456.25	301,456.25	437,912.50
11/01/2030			132,640.63	132,640.63	
05/01/2031	175,000	4.625%	132,640.63	307,640.63	440,281.26
11/01/2031			128,593.75	128,593.75	
05/01/2032	185,000	4.625%	128,593.75	313,593.75	442,187.50
11/01/2032			124,315.63	124,315.63	
05/01/2033	190,000	4.625%	124,315.63	314,315.63	438,631.26
11/01/2033			119,921.88	119,921.88	
05/01/2034	200,000	4.625%	119,921.88	319,921.88	439,843.76
11/01/2034			115,296.88	115,296.88	
05/01/2035	210,000	4.625%	115,296.88	325,296.88	440,593.76
11/01/2035			110,440.63	110,440.63	
05/01/2036	220,000	4.625%	110,440.63	330,440.63	440,881.26
11/01/2036			105,353.13	105,353.13	
05/01/2037	230,000	4.625%	105,353.13	335,353.13	440,706.26
11/01/2037			100,034.38	100,034.38	
05/01/2038	240,000	4.625%	100,034.38	340,034.38	440,068.76
11/01/2038			94,484.38	94,484.38	
05/01/2039	255,000	4.625%	94,484.38	349,484.38	443,968.76
11/01/2039			88,587.50	88,587.50	
05/01/2040	265,000	4.750%	88,587.50	353,587.50	442,175.00
11/01/2040			82,293.75	82,293.75	
05/01/2041	280,000	4.750%	82,293.75	362,293.75	444,587.50
11/01/2041			75,643.75	75,643.75	
05/01/2042	290,000	4.750%	75,643.75	365,643.75	441,287.50
11/01/2042			68,756.25	68,756.25	
05/01/2043	305,000	4.750%	68,756.25	373,756.25	442,512.50
11/01/2043			61,512.50	61,512.50	
05/01/2044	320,000	4.750%	61,512.50	381,512.50	443,025.00
11/01/2044			53,912.50	53,912.50	
05/01/2045	335,000	4.750%	53,912.50	388,912.50	442,825.00
11/01/2045			45,956.25	45,956.25	
05/01/2046	350,000	4.750%	45,956.25	395,956.25	441,912.50
11/01/2046			37,643.75	37,643.75	
05/01/2047	370,000	4.750%	37,643.75	407,643.75	445,287.50
11/01/2047			28,856.25	28,856.25	
05/01/2048	385,000	4.750%	28,856.25	413,856.25	442,712.50

BOND DEBT SERVICE

$7,025,000
Lucerne Park Community Development District
(City of Winter Haven, Florida)
Special Assessment Bonds, Series 2019

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
11/01/2048			19,712.50	19,712.50	
05/01/2049	405,000	4.750%	19,712.50	424,712.50	444,425.00
11/01/2049			10,093.75	10,093.75	
05/01/2050	425,000	4.750%	10,093.75	435,093.75	445,187.50
	7,025,000		6,493,553.56	13,518,553.56	13,518,553.56

$7,025,000
Lucerne Park Community Development District
(City of Winter Haven, Florida)
Special Assessment Bonds, Series 2019
Acquisition & Construction Account

ARBITRAGE REBATE CALCULATION
DETAIL REPORT

DATE	DESCRIPTION	RECEIPTS (PAYMENTS)	FUTURE VALUE @ BOND YIELD OF (4.695610%)
05/24/19	Beg Bal	-5,914,177.69	-9,407,300.53
05/24/19		204,585.00	325,420.15
05/24/19		141,744.55	225,463.90
06/28/19		737,286.04	1,167,623.80
06/28/19		673.00	1,065.82
06/28/19		3,040.00	4,814.38
06/28/19		118,743.08	188,050.82
06/28/19		30,000.00	47,510.34
06/28/19		20,341.00	32,213.60
06/28/19		3,800.00	6,017.98
06/28/19		4,956.25	7,849.10
06/28/19		57,860.00	91,631.62
07/10/19		2,655.00	4,198.17
07/10/19		367,771.76	581,531.71
07/10/19		105,444.50	166,732.00
07/16/19		-105,444.50	-166,603.07
07/23/19		102,281.17	161,459.21
07/23/19		6,000.00	9,471.49
07/23/19		3,247.50	5,126.44
07/23/19		2,321.69	3,664.98
07/23/19		47,890.84	75,599.62
07/25/19		373,117.67	588,844.96
07/26/19		-360,552.40	-568,941.41
08/20/19		150.00	235.96
09/06/19		6,000.00	9,419.13
09/12/19		3,000.00	4,705.92
09/12/19		36,580.27	57,381.31
09/12/19		560,857.72	879,784.35
09/12/19		634,977.84	996,052.20
09/12/19		20,957.60	32,874.95
09/12/19		897.50	1,407.86
10/01/19		810,343.44	1,268,027.89
10/01/19		5,000.00	7,824.02
10/01/19		1,200.00	1,877.76
10/01/19		3,000.00	4,694.41
10/01/19		58,440.10	91,447.25
10/16/19		13,566.04	21,187.17
10/21/19		65,737.82	102,601.84
10/21/19		855.00	1,334.46
10/21/19		3,000.00	4,682.32
10/28/19		12,690.00	19,788.35
10/28/19		3,000.00	4,678.10
11/07/19		3,000.00	4,672.67
11/07/19		6,300.00	9,812.61
11/07/19		28,150.00	43,845.23
11/08/19		664,730.79	1,035,222.69
11/19/19		150,754.81	234,446.23
11/21/19		3,000.00	4,664.24

$7,025,000
Lucerne Park Community Development District
(City of Winter Haven, Florida)
Special Assessment Bonds, Series 2019
Acquisition & Construction Account

ARBITRAGE REBATE CALCULATION
DETAIL REPORT

DATE	DESCRIPTION	RECEIPTS (PAYMENTS)	FUTURE VALUE @ BOND YIELD OF (4.695610%)
12/05/19		447,248.56	694,104.98
12/09/19		3,000.00	4,653.43
12/19/19		3,000.00	4,647.44
12/19/19		1,312.90	2,033.87
12/30/19		252.00	389.83
01/02/20		86.00	133.00
01/02/20		13,445.00	20,793.39
01/03/20		3,000.00	4,639.06
01/23/20		3,000.00	4,627.11
01/23/20		5,000.00	7,711.85
02/04/20		88,155.49	135,775.70
02/26/20		7,255.00	11,142.39
02/26/20		12,434.80	19,097.64
02/26/20		3,000.00	4,607.47
02/26/20		3,000.00	4,607.47
02/27/20		1,485.00	2,280.40
02/27/20		1,091.25	1,675.75
03/04/20		884.23	1,356.62
03/04/20		1,305.66	2,003.19
03/04/20		884.23	1,356.62
03/04/20		884.23	1,356.62
03/04/20		1,056.48	1,620.89
03/06/20		3,000.00	4,601.53
03/06/20		578.31	887.04
03/16/20		1,789.86	2,741.83
03/18/20		75.00	114.86
03/23/20		3,000.00	4,591.46
03/26/20		1,228.50	1,879.47
04/06/20		71,767.00	109,654.38
04/13/20		96,510.54	147,327.56
04/13/20		29,074.36	44,383.28
04/13/20		3,000.00	4,579.63
04/13/20		53,705.89	81,984.39
04/13/20		5,030.98	7,680.01
04/13/20		825.00	1,259.40
04/13/20		45,278.82	69,120.10
05/18/20		3,000.00	4,559.01
05/18/20		2,320.50	3,526.40
05/18/20		10,779.25	16,380.91
05/18/20		23,499.20	35,711.05
05/18/20		1,600.00	2,431.47
06/08/20		5,798.00	8,788.36
06/08/20		2,034.00	3,083.05
06/08/20		1,000.00	1,515.76
06/08/20		441.00	668.45
06/08/20		347.50	526.73
06/08/20		450.00	682.09
06/09/20		-5,030.98	-7,624.76

$7,025,000
Lucerne Park Community Development District
(City of Winter Haven, Florida)
Special Assessment Bonds, Series 2019
Acquisition & Construction Account

ARBITRAGE REBATE CALCULATION
DETAIL REPORT

DATE	DESCRIPTION	RECEIPTS (PAYMENTS)	FUTURE VALUE @ BOND YIELD OF (4.695610%)
06/09/20		-45,278.82	-68,622.86
07/07/20		1,067.00	1,611.28
07/07/20		20,705.00	31,266.64
07/22/20		-26,852.95	-40,472.32
08/03/20		156.25	235.16
08/04/20		50,309.80	75,708.87
08/21/20		272.00	408.42
09/28/20		5,708.52	8,530.89
01/07/21		531.25	783.84
04/21/21		12,511.56	18,214.44
05/17/21		3,303.48	4,793.14
05/27/21		-3,303.48	-4,786.96
06/15/21		-210,021.87	-303,630.37
06/22/21		213,325.42	308,128.14
05/31/22	de minimis	0.25	0.35
05/24/29	TOTALS:	34,090.36	-92,049.21

ISSUE DATE:	05/24/19	REBATABLE ARBITRAGE:	-92,049.21
COMP DATE:	05/24/29	NET INCOME:	34,090.36
BOND YIELD:	4.695610%	TAX INV YIELD:	1.715063%

$7,025,000
Lucerne Park Community Development District
(City of Winter Haven, Florida)
Special Assessment Bonds, Series 2019
Reserve Account

ARBITRAGE REBATE CALCULATION
DETAIL REPORT

DATE	DESCRIPTION	RECEIPTS (PAYMENTS)	FUTURE VALUE @ BOND YIELD OF (4.695610%)
05/24/19	Beg Bal	-438,071.88	-696,812.65
06/04/19		191.14	303.64
07/02/19		705.06	1,116.01
08/02/19		722.01	1,138.43
09/04/19		641.26	1,006.94
10/02/19		608.94	952.75
11/04/19		546.30	851.22
12/03/19		466.56	724.26
01/03/20		457.92	708.11
02/04/20		444.87	685.18
03/03/20		414.96	636.73
04/02/20		180.67	276.19
05/04/20		2.19	3.33
06/02/20		2.24	3.40
06/04/20		9,272.80	14,062.57
07/02/20		2.11	3.19
08/04/20		2.19	3.30
09/02/20		2.19	3.28
09/17/20		8,522.40	12,754.06
10/02/20		2.09	3.12
11/03/20		2.14	3.18
12/02/20		2.08	3.08
01/05/21		2.14	3.16
02/02/21		2.14	3.15
03/02/21		1.94	2.84
04/02/21		2.14	3.12
05/04/21		232.93	338.53
05/04/21		2.08	3.02
06/02/21		2.14	3.10
06/15/21		210,021.87	303,630.37
07/02/21		1.52	2.19
08/03/21		1.07	1.54
09/02/21		1.07	1.53
10/04/21		1.03	1.47
11/02/21		1.07	1.52
12/02/21		1.04	1.47
12/30/21		0.02	0.03
01/04/22		1.07	1.51
02/02/22		1.07	1.50
03/02/22		0.96	1.34
04/04/22		1.08	1.50
05/03/22		1.03	1.43
06/02/22		52.94	73.19
07/05/22		120.90	166.43
08/02/22		211.07	289.55
09/02/22		317.95	434.48
10/04/22		363.21	494.29
11/02/22		475.73	645.08

$7,025,000
Lucerne Park Community Development District
(City of Winter Haven, Florida)
Special Assessment Bonds, Series 2019
Reserve Account

ARBITRAGE REBATE CALCULATION
DETAIL REPORT

DATE	DESCRIPTION	RECEIPTS (PAYMENTS)	FUTURE VALUE @ BOND YIELD OF (4.695610%)
12/02/22		579.75	783.09
01/04/23		655.00	881.09
02/02/23		697.41	934.76
03/02/23		668.46	892.50
04/04/23		755.62	1,004.72
05/02/23		763.04	1,010.93
06/02/23		830.10	1,095.53
07/05/23		812.49	1,067.74
08/02/23		848.90	1,111.71
09/05/23		881.41	1,149.38
10/03/23		853.53	1,109.02
11/02/23		883.72	1,143.96
12/04/23		857.21	1,105.07
12/22/23		0.21	0.27
01/03/24		885.51	1,137.30
02/02/24		881.24	1,127.59
03/04/24		820.95	1,046.12
04/02/24		875.73	1,111.90
05/02/24		845.65	1,069.57
06/04/24		874.26	1,101.20
07/02/24		845.80	1,061.51
08/02/24		872.78	1,091.15
09/04/24		869.21	1,082.21
10/02/24		812.69	1,008.19
11/04/24		792.80	979.47
12/03/24		740.29	911.18
01/03/25		741.20	908.78
02/04/25		714.08	872.04
03/04/25		641.59	780.49
04/02/25		704.27	853.65
05/02/25		679.78	820.78
06/03/25		699.14	840.79
07/02/25		674.71	808.38
08/04/25		697.26	831.96
09/03/25		695.41	826.66
10/02/25		656.98	778.06
11/04/25		660.26	778.73
12/02/25		618.02	726.28
01/05/26		608.74	712.34
02/03/26		591.51	689.68
03/03/26		531.47	617.28
04/02/26		585.85	677.91
05/04/26		565.16	651.27

$7,025,000
Lucerne Park Community Development District
(City of Winter Haven, Florida)
Special Assessment Bonds, Series 2019
Reserve Account

ARBITRAGE REBATE CALCULATION
DETAIL REPORT

DATE	DESCRIPTION	RECEIPTS (PAYMENTS)	FUTURE VALUE @ BOND YIELD OF (4.695610%)
05/31/26	Bal	210,021.88	241,212.49
05/31/26	Acc	584.00	670.73
05/24/29	TOTALS:	38,816.52	-74,387.86

ISSUE DATE:	05/24/19	REBATABLE ARBITRAGE:	-74,387.86
COMP DATE:	05/24/29	NET INCOME:	38,816.52
BOND YIELD:	4.695610%	TAX INV YIELD:	1.963751%

$7,025,000
Lucerne Park Community Development District
(City of Winter Haven, Florida)
Special Assessment Bonds, Series 2019
Interest Account

ARBITRAGE REBATE CALCULATION
DETAIL REPORT

DATE	DESCRIPTION	RECEIPTS (PAYMENTS)	FUTURE VALUE @ BOND YIELD OF (4.695610%)
05/24/19	Beg Bal	-300,428.48	-477,872.18
06/04/19		131.08	208.23
07/02/19		483.53	765.36
08/02/19		495.15	780.73
09/04/19		439.77	690.55
10/02/19		417.61	653.39
11/01/19		139,962.24	218,167.88
11/04/19		374.65	583.76
12/03/19	from COI	-305.07	-473.57
12/03/19		170.90	265.30
01/03/20		168.03	259.83
02/04/20		163.27	251.47
03/03/20		152.29	233.68
04/02/20		66.31	101.37
05/01/20		160,466.25	244,390.94
05/04/20		0.80	1.22
08/03/20		2,861.25	4,306.32
08/03/20		-2,556.19	-3,847.19
11/02/20		-154,743.75	-230,239.58
11/02/20		154,743.75	230,239.58
02/01/21		-115.63	-170.08
02/01/21		115.63	170.08
05/03/21		-153,726.88	-223,450.93
05/03/21		153,726.88	223,450.93
05/24/29	TOTALS:	3,063.39	-10,532.91

ISSUE DATE:	05/24/19	REBATABLE ARBITRAGE:	-10,532.91
COMP DATE:	05/24/29	NET INCOME:	3,063.39
BOND YIELD:	4.695610%	TAX INV YIELD:	1.454984%

$7,025,000
Lucerne Park Community Development District
(City of Winter Haven, Florida)
Special Assessment Bonds, Series 2019
Cost of Issuance Account

ARBITRAGE REBATE CALCULATION
DETAIL REPORT

DATE	DESCRIPTION	RECEIPTS (PAYMENTS)	FUTURE VALUE @ BOND YIELD OF (4.695610%)
05/24/19	Beg Bal	-198,796.65	-316,212.99
05/24/19		48,000.00	76,350.50
05/24/19		45,000.00	71,578.59
05/24/19		25,000.00	39,765.89
05/24/19		43,500.00	69,192.64
05/24/19		24,521.65	39,005.01
05/24/19		5,500.00	8,748.49
05/29/19		5,375.00	8,544.16
05/30/19		5,475.00	8,701.99
05/30/19		-5,375.00	-8,543.05
06/04/19		1,500.00	2,382.88
12/03/19	to Int	305.07	473.57
05/24/29	TOTALS:	5.07	-12.32

ISSUE DATE:	05/24/19	REBATABLE ARBITRAGE:	-12.32
COMP DATE:	05/24/29	NET INCOME:	5.07
BOND YIELD:	4.695610%	TAX INV YIELD:	1.836318%

$7,025,000
Lucerne Park Community Development District
(City of Winter Haven, Florida)
Special Assessment Bonds, Series 2019
Rebate Computation Credits

ARBITRAGE REBATE CALCULATION
DETAIL REPORT

DATE	DESCRIPTION	RECEIPTS (PAYMENTS)	FUTURE VALUE @ BOND YIELD OF (4.695610%)
05/24/20		-1,760.00	-2,672.55
05/24/21		-1,780.00	-2,580.34
05/24/22		-1,830.00	-2,532.51
05/24/23		-1,960.00	-2,589.40
05/24/24		-2,070.00	-2,610.69
05/24/25		-2,120.00	-2,552.49
05/24/26		-2,170.00	-2,494.20
05/24/29	TOTALS:	-13,690.00	-18,032.17

ISSUE DATE: 05/24/19 REBATABLE ARBITRAGE: -18,032.17
COMP DATE: 05/24/29
BOND YIELD: 4.695610%

SECTION 5

RESOLUTION 2026-09

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE LUCERNE PARK COMMUNITY DEVELOPMENT DISTRICT DECLARING VACANCIES PURSUANT TO SECTION 190.006(3)(b), FLORIDA STATUTES; AND PROVIDING AN EFFECTIVE DATE.

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

WHEREAS, on November 3, 2026, two (2) members of the Board of Supervisors (the "Board") are to be elected by the "Qualified Electors" of the District, as that term is defined in Section 190.003, *Florida Statutes*; and

WHEREAS, the District published a notice of qualifying period set by the Polk County Supervisor of Elections at least two (2) weeks prior to the start of said qualifying period; and

WHEREAS, at the close of the qualifying period, no one qualified to run for the available seats designated as "Seat 1" and "Seat 4"; and

WHEREAS, pursuant to Section 190.006(3)(b), *Florida Statutes*, the Board shall declare Seat 1 and Seat 4 vacant, effective the second Tuesday following the general election, and Qualified Electors are to be appointed to such seats within ninety (90) days thereafter; and

WHEREAS, the Board finds that it is in the best interests of the District to adopt this Resolution declaring Seat 1 and Seat 4 as vacant.

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

SECTION 1. The following seats are hereby declared vacant effective as of November 17, 2026: Seat 1 (currently held by Bobbie Shockley) and Seat 4 (currently held by Lindsey Roden).

SECTION 2. Until such time as the Board nominates Qualified Electors to fill the vacancies declared in Section 1 above, the incumbent Supervisors for Seat 1 and Seat 4 shall remain in office.

SECTION 3. This Resolution shall become effective upon its passage.

PASSED AND ADOPTED this 20th day of August 2026.

ATTEST:

LUCERNE PARK COMMUNITY DEVELOPMENT DISTRICT

____
Print Name:____________________

____
□Chairperson/ □Vice Chairperson

SECTION 6

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

July 29, 2026

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, 2026. 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, 2026. 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 2026 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.

We will also issue a management letter as required by Chapter 10.550, Rules of the Auditor General of the State of Florida. As part of our audit, we will apply financial condition assessment procedures pursuant to Section 218.39(5), Florida Statutes, and Rule 10.556(8), Rules of the Auditor General, and will report, as applicable, whether the District met any of the conditions described in Section 218.503(1), Florida Statutes.

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@GMSCFL.COM, PH: (407) 841-5524.

Our fee for these services will not exceed $4,100 for the September 30, 2026 audit, unless there is a change in activity by the District which results in additional audit work or if additional Bonds are issued.

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, 2026, we will deliver a draft audit to the District no later than May 15, 2027 and a final audit report no later than June 15, 2027. 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, 2026 must be provided to us no later than January 15, 2027 in order for us to deliver a draft audit to the District no later than May 15, 2027 and a final audit report no later than June 15, 2027.

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 2025 peer review report accompanies this letter.

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

Very truly yours,

Grau & Associates

____
Antonio J. Grau

RESPONSE:

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

By: ______________________________________

Title: ____________________________________

Date: ____________________________________

Florida Institute of Certified Public Accountants

Peer Review Program

Administered in Florida
by the Florida Institute of CPAs

November 18, 2025

Antonio Grau
Grau & Associates
1001 W. Yamato Road, Suite 301
Boca Raton, FL 33431-4403

Dear Antonio Grau:

It is my pleasure to notify you that on November 18, 2025, 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, 2028. 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
paul@ficpa.org
850.224.2727, x5957

cc: Daniel Hevia, David Caplivski

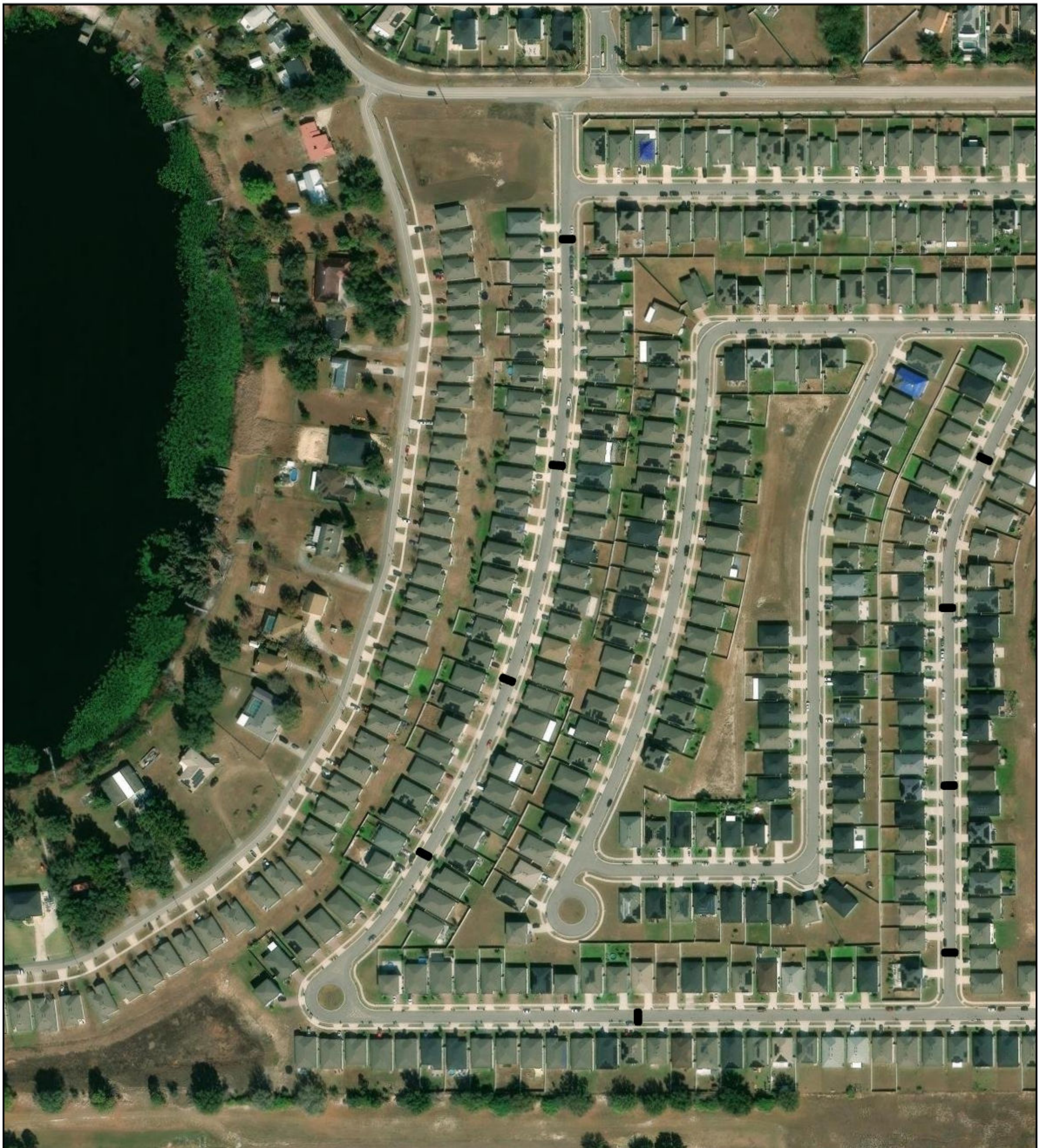
Firm Number: 900004390114 Review Number: 616829

SECTION 7

SECTION B

SECTION 1

Dewberry



Legend

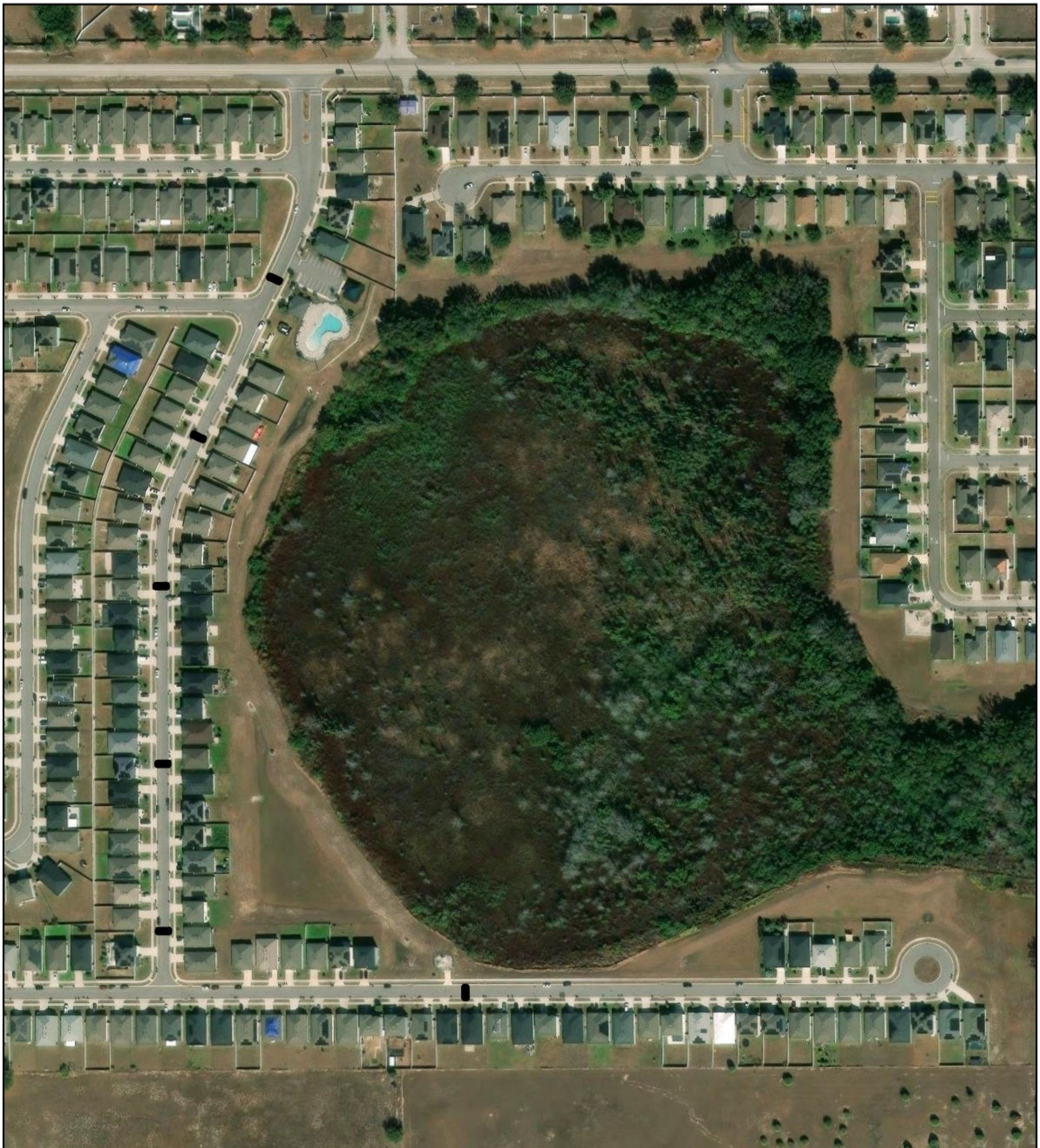
5' Speed Bump

Speed Control Devices Map
Lucerne Park CDD
Winter Haven
Polk, FL

Author: <Initials>
Date Saved:

Document Path: Q:\Lucerne Park CDD - 50143604\GIS\Project\Project.aprx

Dewberry



Legend

5' Speed Bump

Speed Control Devices Map
Lucerne Park CDD
Winter Haven
Polk, FL

Author: <Initials>
Date Saved:

Document Path: Q:\Lucerne Park CDD - 50143604\GIS\Project\Project.aprx

SECTION C

Lucerne Park CDD

Field Management Report

Completed Items

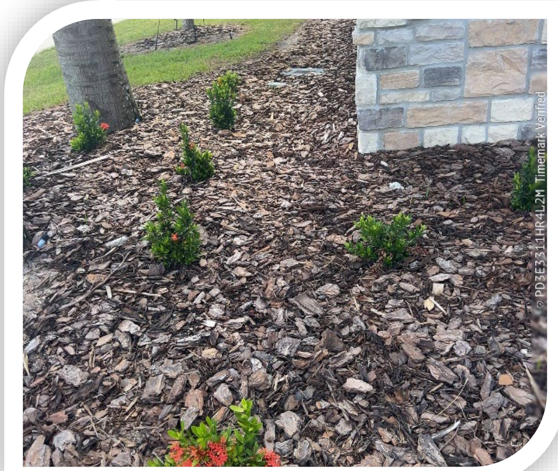
- The cleanout pipe was found to be missing its protective cover, creating a potential trip and safety hazard in the area. A replacement cover has been installed to properly secure the cleanout and eliminate the hazard. The area will continue to be monitored as part of routine inspections to ensure the cover remains securely in place and the surrounding area remains safe.
- The batteries for the automatic flush systems in two stalls of the women's restroom were replaced after being found depleted. Both systems are now operating properly and will continue to be monitored as part of routine maintenance.

In Progress

- The Hydro Chair lift is scheduled for installation this week. The amenity is expected to be open for the weekend, with the new Hydro Power Chair available for residents to use.

Contracted Services

- The landscaping team continues to maintain the community grounds while operating under current water restrictions. Efforts remain focused on preserving the overall appearance and health of the landscape within the permitted watering guidelines.
- The pool is being routinely serviced and monitored to ensure it remains clean and operational.
- The amenity restrooms and dog stations are being consistently serviced and maintained by the janitorial vendor. Regular cleaning and replenishment efforts are focused on maintaining a high standard of cleanliness.



SECTION 1

Resort Pool Services

EST-1041

Estimate

Prepared for: Lucerne Park CDD

Valid until: **9/12/2026**

Services & Items

Description	Qty	Price	Total
Drain and Acid wash pool and replace floor returns refill pool and balance.	1	$4000.00	**$4000.00**

Subtotal	$4000.00
Total	**$4000.00**

Ready to proceed?

Decline

Request Changes

Approve

Send Us a Photo or Video

Forward for approval

Questions? Contact Resort Pool Services at (321) 204-0154.

SECTION D

SECTION i

Lucerne Park
Community Development District

Summary of Check Register

July 4, 2026 to August 7, 2026

Fund	Date	Check No.'s	Amount
General Fund			
	7/7/26	915-917	$ 7,055.62
	7/14/26	918-923	$ 16,727.63
	7/21/26	924-928	$ 13,555.05
	7/29/26	929-932	$ 7,794.95
	8/5/26	933-934	$ 9,885.22
			$ 55,018.47
General Fund - Autopay			
	7/6/26 - 8/3/26	80107 - 80118	$ 4,337.26
			$ 4,337.26
		Total Amount	**$ 59,355.73**

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO YRMO	DPT ACCT# SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
7/07/26	00027	7/01/26	AV32510	202607	330-57200-46300	POOL MAINTENANCE-JUL26		*	2,034.00		
							MCDONNELL CORPORATION DBA RESORT			2,034.00	000915
7/07/26	00068	6/29/26	102756	202606	330-57200-34500	SECURITY SVC-06/22-06/28		*	1,621.20		
							NATION SECURITY SERVICES LLC			1,621.20	000916
7/07/26	00019	7/01/26	24853	202607	320-53800-46200	LANDSCAPE MAINT-JUL26		*	3,400.42		
							PRINCE & SONS INC			3,400.42	000917
7/14/26	00007	7/01/26	292	202607	320-53800-12000	FIELD MANAGEMENT-JUL26		*	1,364.75		
		7/01/26	292	202607	330-57200-12000	SIFER P FOB PRE-PROG		*	13.39		
		7/01/26	293	202607	310-51300-34000	MANAGEMENT FEES-JUL26		*	3,862.50		
		7/01/26	293	202607	310-51300-35200	WEBSITE MANAGEMENT-JUL26		*	108.17		
		7/01/26	293	202607	310-51300-35100	INFORMATION TECH-JUL26		*	162.25		
		7/01/26	293	202607	310-51300-31300	DISSEMINATION SVCS-JUL26		*	450.67		
		7/01/26	293	202607	330-57200-12000	AMENITY ACCESS-JUL26		*	450.67		
		7/01/26	293	202607	310-51300-51000	OFFICE SUPPLIES		*	.42		
		7/01/26	293	202607	310-51300-42000	POSTAGE		*	28.79		
		7/01/26	293	202607	310-51300-42500	COPIES		*	31.05		
							GOVERNMENTAL MANAGEMENT SERVICES-CF			6,472.66	000918
7/14/26	00023	7/13/26	07132026	202607	300-20700-10000	TRANSFER OF TAX RCPT S19		*	5,321.55		
							LUCERNE PARK CDD CO US BANK			5,321.55	000919
7/14/26	00027	6/01/26	32076	202606	330-57200-46300	POOL MAINTENANCE-JUN26		*	2,034.00		
							MCDONNELL CORPORATION DBA RESORT			2,034.00	000920
7/14/26	00068	7/06/26	102861	202607	330-57200-34500	SECURITY SVC-06/29-07/05		*	1,736.96		
							NATION SECURITY SERVICES LLC			1,736.96	000921

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO YRMO	DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
7/14/26	00059	7/13/26	07132026	202607	300-21700-10000		*	306.00		
			Q2 2026 IRS TAX PAYMENT							
		7/13/26	07132026	202607	300-21800-10000		*	138.80		
			Q2 2026 IRS TAX PAYMENT							
						UNITED STATES TREASURY			444.80	000922
7/14/26	00067	6/30/26	00077783	202606	310-51300-48000		*	717.66		
			NOT OF PUBLIC HEARING							
						USA TODAY MEDIA CORP			717.66	000923
7/21/26	00042	7/13/26	22495978	202606	310-51300-31100		*	372.50		
			ENGINEERING SVCS-JUN26							
		7/13/26	22495979	202606	310-51300-31100		*	3,800.00		
			ACCESS/MAINT EASEMENT							
						DEWBERRY ENGINEERS INC.			4,172.50	000924
7/21/26	00034	7/16/26	15421	202606	310-51300-31500		*	3,586.85		
			ATTORNEY SVCS-JUN26							
						KILINSKI VAN WYK PLLC			3,586.85	000925
7/21/26	00040	7/06/26	71638828	202607	330-57200-48100		*	30.00		
			PLAYGRND PEST CNTR-JUL26							
		7/06/26	71648991	202607	330-57200-48100		*	50.00		
			POOL PEST CONTROL-JUL26							
						MASSEY SERVICES INC.			80.00	000926
7/21/26	00068	7/13/26	103024	202607	330-57200-34500		*	1,621.20		
			SECURITY SVC-07/06-07/12							
						NATION SECURITY SERVICES LLC			1,621.20	000927
7/21/26	00022	6/25/26	8226703	202606	310-51300-32300		*	1,364.83		
			TRUSTEE FEES FY26 S2019							
		6/25/26	8226703	202606	300-15500-10000		*	2,729.67		
			TRUSTEE FEES FY27 S2019							
						U.S. BANK			4,094.50	000928
7/29/26	00065	7/08/26	QO18129	202607	330-57200-46000		*	978.82		
			REPAIR TWO TOILETS							
						CENTFLO PLUMBING INC.			978.82	000929
7/29/26	00030	6/30/26	18315	202606	330-57200-46700		*	1,450.00		
			CLEANING SVCS-JUN26							
						CLEAN STAR SERVICES OF CENTRAL FL			1,450.00	000930
7/29/26	00044	7/16/26	1181	202607	330-57200-34500		*	160.00		
			REMOTE MONITORING/VIDEO							
						CURRENT DEMANDS ELECTRICAL &			160.00	000931

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO YRMO	DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
7/29/26	00019	5/27/26	24220	202605	320-53800-46100		*	162.08		
			RPR LEAK/REPLACE NOZZLES							
		6/10/26	24596	202606	320-53800-46201		*	2,840.00		
			LANDSCAPING MATERIALS							
		6/10/26	24618	202606	320-53800-46200		*	2,025.00		
			PINE BARK MULCH-CY							
		6/18/26	24705	202606	320-53800-46100		*	111.05		
			REPLACE NOZZLES/SPRAY							
		7/01/26	25048	202607	320-53800-47000		*	68.00		
			MONTHLY FUEL CHARGE 2%							
						PRINCE & SONS INC			5,206.13	000932
8/05/26	00068	6/15/26	102618	202606	330-57200-34500		*	1,621.20		
			SECURITY SVC-06/08-06/14							
		6/22/26	102619	202606	330-57200-34500		*	1,621.20		
			SECURITY SVC-06/15-06/21							
		7/21/26	103124	202607	330-57200-34500		*	1,621.20		
			SECURITY SVC-07/13-07/19							
		7/27/26	103239	202607	330-57200-34500		*	1,621.20		
			SECURITY SVC-07/20-07/26							
						NATION SECURITY SERVICES LLC			6,484.80	000933
8/05/26	00019	8/01/26	25498	202608	320-53800-46200		*	3,400.42		
			LANDSCAPE MAINT-AUG26							
						PRINCE & SONS INC			3,400.42	000934
						TOTAL FOR BANK A		55,018.47		

*** CHECK DATES 07/04/2026 - 08/07/2026 *** LUCERNE PARK - GENERAL
BANK Z GENERAL FUND AUTOPAY

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO YRMO	DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
7/06/26	00061	6/18/26	3157-07.	202607	330-57200-43300		*	193.56		
			232 MEADOWBROOK-JUL.26							
						SPECTRUM BUSINESS			193.56	080107
7/06/26	00062	7/03/26	0000-06.	202606	320-53800-43200		*	26.99		
			MEADOW BLVD-JUN.26							
						WINTER HAVEN WATER DEPARTMENT			26.99	080108
7/06/26	00062	7/03/26	7500-06.	202606	330-57200-43200		*	363.98		
			232 MEADOWBROOK-JUN.26							
						WINTER HAVEN WATER DEPARTMENT			363.98	080109
7/06/26	00062	7/03/26	9500-06.	202606	320-53800-43200		*	87.32		
			ENT MEADOWBROOK-JUN.26							
						WINTER HAVEN WATER DEPARTMENT			87.32	080110
7/06/26	00062	7/03/26	9600-06.	202606	320-53800-43200		*	12.91		
			PEYTON BROOK WAY-JUN.26							
						WINTER HAVEN WATER DEPARTMENT			12.91	080111
7/06/26	00062	7/03/26	9800-06.	202606	320-53800-43200		*	19.95		
			CAMBRIDGE DR W LOT-JUN.26							
						WINTER HAVEN WATER DEPARTMENT			19.95	080112
7/06/26	00062	7/03/26	9900-06.	202606	320-53800-43200		*	12.91		
			CAMBRIDGE DR E LOT-JUN.26							
						WINTER HAVEN WATER DEPARTMENT			12.91	080113
7/27/26	00017	7/24/26	0785-07.	202607	320-53800-43000		*	32.04		
			202 MEADOWBROOK-JUL.26							
						TECO			32.04	080114
7/27/26	00017	7/24/26	1879-07.	202607	320-53800-43000		*	31.45		
			800 CAMBRIDGE DR-JUL.26							
						TECO			31.45	080115
7/27/26	00017	7/24/26	1893-07.	202607	320-53800-43000		*	412.01		
			232 MEADOWBROOK-JUL.26							
						TECO			412.01	080116
7/27/26	00017	7/24/26	2576-07.	202607	320-53800-43100		*	2,950.45		
			5500 OLD LUCERNE-JUL.26							
						TECO			2,950.45	080117
8/03/26	00061	7/18/26	3157-08.	202608	330-57200-43300		*	193.69		
			232 MEADOWBROOK-AUG.26							
						SPECTRUM BUSINESS			193.69	080118
						TOTAL FOR BANK Z		4,337.26		

LUCP LUC PARK CDD CWRIGHT

CHECK DATE	VEND#	.....INVOICE..... DATE	INVOICE	...EXPENSED TO... YRMO	DPT ACCT# SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT	#
							TOTAL FOR REGISTER		59,355.73		

SECTION ii

Lucerne Park

Community Development District

Unaudited Financial Reporting

June 30, 2026

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4	Debt Service Fund Series 2019
5	Capital Reserve Fund
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Lucerne Park

Community Development District

Combined Balance Sheet

June 30, 2026

	General Fund	*Debt Service Fund*	*Capital Reserve Fund*	*Totals Governmental Funds*
Assets:				
Cash:				
Operating Account	$ 258,887	$ -	$ -	$ 258,887
Money Market Account	$ -	$ -	$ 96,113	$ 96,113
State Board of Administration	$ 324,744	$ -	$ -	$ 324,744
Investments:				
Series 2019				
Reserve	$ -	$ 210,022	$ -	$ 210,022
Revenue	$ -	$ 253,144	$ -	$ 253,144
Prepayment	$ -	$ 2,236	$ -	$ 2,236
Due from General Fund	$ -	$ 5,322	$ -	$ 5,322
Prepaid Expenses	$ 2,730	$ -	$ -	$ 2,730
Total Assets	**$ 586,361**	**$ 470,723**	**$ 96,113**	**$ 1,153,197**
Liabilities:				
Accounts Payable	$ 26,683	$ -	$ -	$ 26,683
Due to Debt Service	$ 5,322	$ -	$ -	$ 5,322
Employee FICA	$ 445	$ -	$ -	$ 445
Total Liabilites	**$ 32,450**	**$ -**	**$ -**	**$ 32,450**
Fund Balance:				
Restricted for:				
Debt Service 2019	$ -	$ 470,723	$ -	$ 470,723
Unassigned	$ 551,182	$ -	$ 96,113	$ 647,295
Total Fund Balances	**$ 553,911**	**$ 470,723**	**$ 96,113**	**$ 1,120,748**
Total Liabilities & Fund Balance	$ 586,361	$ 470,723	$ 96,113	$ 1,153,197

Lucerne Park

Community Development District

General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending June 30, 2026

	Adopted Budget	Prorated Budget Thru 06/30/26	Actual Thru 06/30/26	Variance
Revenues:				
Assessments	$ 446,207	$ 446,207	$ 448,208	$ 2,001
Interest	$ 1,667	$ 1,667	$ 12,968	$ 11,301
Other Income	$ 116	$ 116	$ 165	$ 49
Total Revenues	**$ 447,990**	**$ 447,990**	**$ 461,341**	**$ 13,351**
Expenditures:				
General & Administrative:				
Supervisor Fees	$ 12,000	$ 9,000	$ 6,800	$ 2,200
Employer FICA	$ 918	$ 689	$ 520	$ 168
Engineering	$ 10,000	$ 10,000	$ 22,486	$ (12,486)
Attorney	$ 25,000	$ 18,750	$ 18,536	$ 214
Annual Audit	$ 4,000	$ 4,000	$ 4,000	$ -
Assessment Administration	$ 5,408	$ 5,408	$ 5,408	$ -
Arbitrage	$ 450	$ 450	$ 450	$ -
Dissemination	$ 5,408	$ 4,056	$ 4,056	$ -
Trustee Fees	$ 4,771	$ 3,843	$ 3,843	$ -
Management Fees	$ 46,350	$ 34,763	$ 34,763	$ -
Information Technology	$ 1,947	$ 1,460	$ 1,460	$ (0)
Website Administration	$ 1,298	$ 973	$ 974	$ (0)
Postage & Delivery	$ 900	$ 675	$ 338	$ 337
Insurance	$ 8,810	$ 8,810	$ 7,029	$ 1,781
Copies	$ 500	$ 375	$ 74	$ 302
Legal Advertising	$ 3,000	$ 2,250	$ 2,738	$ (488)
Other Current Charges	$ 1,000	$ 750	$ 682	$ 68
Office Supplies	$ 350	$ 263	$ 5	$ 258
Dues, Licenses & Subscriptions	$ 175	$ 175	$ 175	$ -
Subtotal General & Administrative	**$ 132,283**	**$ 106,689**	**$ 114,336**	**$ (7,647)**

Lucerne Park

Community Development District

General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending June 30, 2026

	Adopted Budget	Prorated Budget Thru 06/30/26	Actual Thru 06/30/26	Variance
Operations & Maintenance				
Field Services				
Property Insurance	$ 13,224	$ 13,224	$ 11,034	$ 2,190
Field Management	$ 16,377	$ 12,283	$ 12,283	$ -
Landscape Maintenance	$ 47,655	$ 35,741	$ 32,629	$ 3,112
Landscape Replacement	$ 6,500	$ 4,875	$ 3,000	$ 1,875
Streetlights	$ 39,172	$ 29,379	$ 26,549	$ 2,830
Electric	$ 2,000	$ 1,500	$ 866	$ 634
Water & Sewer	$ 3,500	$ 2,625	$ 1,430	$ 1,195
Irrigation Repairs	$ 6,000	$ 4,500	$ 1,474	$ 3,026
General Repairs & Maintenance	$ 12,000	$ 9,000	$ 2,082	$ 6,918
Contingency	$ 10,000	$ 7,500	$ 5	$ 7,495
Subtotal Field Expenditures	**$ 156,428**	**$ 120,627**	**$ 91,352**	**$ 29,276**
Amenity Expenditures				
Amenity - Electric	$ 10,100	$ 7,575	$ 2,903	$ 4,672
Amenity - Water	$ 10,000	$ 7,500	$ 6,141	$ 1,359
Playground Lease	$ 13,008	$ 13,008	$ 13,008	$ -
Internet	$ 2,053	$ 1,540	$ 1,740	$ (201)
Pest Control	$ 1,136	$ 852	$ 720	$ 132
Janitorial Service	$ 16,780	$ 12,585	$ 12,140	$ 445
Security Services	$ 35,000	$ 26,250	$ 27,060	$ (810)
Pool Maintenance	$ 24,408	$ 18,306	$ 18,247	$ 59
Amenity Repairs & Maintenance	$ 10,000	$ 7,500	$ 2,905	$ 4,595
Amenity Access Management	$ 5,408	$ 4,056	$ 4,056	$ (0)
Chair Lift Replacement	$ 12,000	$ 9,000	$ -	$ 9,000
Contingency	$ 12,000	$ 9,000	$ 1,280	$ 7,720
Subtotal Amenity Expenditures	**$ 151,893**	**$ 117,171**	**$ 90,201**	**$ 26,971**
Total Expenditures	**$ 440,604**	**$ 344,487**	**$ 295,889**	**$ 48,599**
Excess (Deficiency) of Revenues over Expenditures	$ 7,386		$ 165,452	
Other Financing Sources/(Uses):				
Transfer In/(Out) - Capital Reserves	$ (7,386)	$ (7,386)	$ (7,386)	$ -
Total Other Financing Sources/(Uses)	**$ (7,386)**	**$ (7,386)**	**$ (7,386)**	**$ -**
Net Change in Fund Balance	**$ -**		**$ 158,066**	
Fund Balance - Beginning	$ -		$ 395,845	
Fund Balance - Ending	$ -		$ 553,911	

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, 2026

	Adopted Budget	Prorated Budget Thru 06/30/26	Actual Thru 06/30/26	Variance
Revenues:				
Assessments	$ 419,524	$ 419,524	$ 421,403	$ 1,879
Interest	$ 10,185	$ 10,185	$ 13,081	$ 2,896
Total Revenues	**$ 429,709**	**$ 429,709**	**$ 434,484**	**$ 4,775**
Expenditures:				
Interest - 11/1	$ 142,197	$ 142,197	$ 142,197	$ -
Principal - 5/1	$ 135,000	$ 135,000	$ 135,000	$ -
Interest - 5/1	$ 142,197	$ 142,197	$ 142,197	$ -
Total Expenditures	**$ 419,394**	**$ 419,394**	**$ 419,394**	**$ -**
Excess (Deficiency) of Revenues over Expenditures	$ 10,315		$ 15,090	
Fund Balance - Beginning	$ 242,915		$ 455,633	
Fund Balance - Ending	$ 253,230		$ 470,723	

Lucerne Park

Community Development District

Capital Reserve Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending June 30, 2026

	Adopted Budget	Prorated Budget Thru 06/30/26	Actual Thru 06/30/26	Variance
Revenues				
Interest	$ 1,531	$ 1,531	$ 2,184	$ 653
Total Revenues	**$ 1,531**	**$ 1,531**	**$ 2,184**	**$ 653**
Expenditures:				
Capital Outlay	$ -	$ -	$ -	$ -
Total Expenditures	**$ -**	**$ -**	**$ -**	**$ -**
Excess (Deficiency) of Revenues over Expenditures	**$ 1,531**		**$ 2,184**	
Other Financing Sources/(Uses)				
Transfer In/(Out)	$ 7,386	$ 7,386	$ 7,386	$ -
Total Other Financing Sources (Uses)	**$ 7,386**	**$ 7,386**	**$ 7,386**	**$ -**
Net Change in Fund Balance	**$ 8,917**		**$ 9,570**	
Fund Balance - Beginning	**$ 86,479**		**$ 86,543**	
Fund Balance - Ending	**$ 95,396**		**$ 96,113**	

Lucerne Park

Community Development District

Month to Month

	Oct	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sept	Total
Revenues:													
Assessments	$ -	$ 6,643	$ 424,985	$ 3,434	$ -	$ 1,678	$ 4,406	$ 1,400	$ 5,660	$ -	$ -	$ -	$ 448,208
Other Income	$ 75	$ 30	$ -	$ -	$ -	$ -	$ 60	$ -	$ -	$ -	$ -	$ -	$ 165
Interest	$ 1,300	$ 1,119	$ 1,077	$ 1,702	$ 1,531	$ 1,649	$ 1,561	$ 1,556	$ 1,473	$ -	$ -	$ -	$ 12,968
Total Revenues	**$ 1,375**	**$ 7,793**	**$ 426,062**	**$ 5,137**	**$ 1,531**	**$ 3,327**	**$ 6,027**	**$ 2,956**	**$ 7,133**	**$ -**	**$ -**	**$ -**	**$ 461,341**
Expenditures:													
General & Administrative:													
Supervisor Fees	$ -	$ 800	$ 800	$ 1,200	$ -	$ 2,000	$ 1,000	$ -	$ 1,000	$ -	$ -	$ -	$ 6,800
Employer FICA	$ -	$ 61	$ 61	$ 92	$ -	$ 153	$ 77	$ -	$ 77	$ -	$ -	$ -	$ 520
Engineering	$ 2,610	$ 1,348	$ 2,991	$ 3,480	$ 2,600	$ 1,728	$ 2,590	$ 968	$ 4,173	$ -	$ -	$ -	$ 22,486
Attorney	$ 1,702	$ 2,389	$ 348	$ 1,193	$ 2,409	$ 4,005	$ 2,349	$ 556	$ 3,587	$ -	$ -	$ -	$ 18,536
Annual Audit	$ -	$ -	$ -	$ -	$ 4,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 4,000
Assessment Administration	$ 5,408	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 5,408
Arbitrage	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 450	$ -	$ -	$ -	$ 450
Dissemination	$ 451	$ 451	$ 451	$ 451	$ 451	$ 451	$ 451	$ 451	$ 451	$ -	$ -	$ -	$ 4,056
Trustee Fees	$ 2,478	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,365	$ -	$ -	$ -	$ 3,843
Management Fees	$ 3,863	$ 3,863	$ 3,863	$ 3,863	$ 3,863	$ 3,863	$ 3,863	$ 3,863	$ 3,863	$ -	$ -	$ -	$ 34,763
Information Technology	$ 162	$ 162	$ 162	$ 162	$ 162	$ 162	$ 162	$ 162	$ 162	$ -	$ -	$ -	$ 1,460
Website Administration	$ 108	$ 108	$ 108	$ 108	$ 108	$ 108	$ 108	$ 108	$ 108	$ -	$ -	$ -	$ 974
Postage & Delivery	$ 11	$ 22	$ 7	$ 163	$ 16	$ 40	$ 16	$ 28	$ 33	$ -	$ -	$ -	$ 338
Insurance	$ 7,029	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 7,029
Copies	$ -	$ 44	$ -	$ -	$ 2	$ -	$ 5	$ 23	$ -	$ -	$ -	$ -	$ 74
Legal Advertising	$ -	$ -	$ 976	$ -	$ -	$ 383	$ 417	$ 244	$ 718	$ -	$ -	$ -	$ 2,738
Other Current Charges	$ 65	$ 86	$ 70	$ 48	$ 43	$ 242	$ 43	$ 43	$ 42	$ -	$ -	$ -	$ 682
Office Supplies	$ 0	$ 1	$ 0	$ 1	$ 1	$ 0	$ 1	$ 1	$ 0	$ -	$ -	$ -	$ 5
Dues, Licenses & Subscriptions	$ 175	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 175
Subtotal General & Administrative	**$ 24,062**	**$ 9,335**	**$ 9,838**	**$ 10,760**	**$ 13,653**	**$ 13,135**	**$ 11,081**	**$ 6,445**	**$ 16,028**	**$ -**	**$ -**	**$ -**	**$ 114,336**

Lucerne Park

Community Development District

Month to Month

	Oct	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sept	Total
Operations & Maintenance													
Field Services													
Property Insurance	$ 11,034	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 11,034
Field Management	$ 1,365	$ 1,365	$ 1,365	$ 1,365	$ 1,365	$ 1,365	$ 1,365	$ 1,365	$ 1,365	$ -	$ -	$ -	$ 12,283
Landscape Maintenance	$ 3,400	$ 3,400	$ 3,400	$ 3,400	$ 3,400	$ 3,400	$ 3,400	$ 3,400	$ 5,425	$ -	$ -	$ -	$ 32,629
Landscape Replacement	$ -	$ -	$ -	$ -	$ -	$ -	$ 160	$ -	$ 2,840	$ -	$ -	$ -	$ 3,000
Streetlights	$ 2,949	$ 2,949	$ 2,949	$ 2,950	$ 2,950	$ 2,950	$ 2,950	$ 2,950	$ 2,950	$ -	$ -	$ -	$ 26,549
Electric	$ 359	$ 66	$ 60	$ 74	$ 62	$ 61	$ 67	$ 59	$ 60	$ -	$ -	$ -	$ 866
Water & Sewer	$ 282	$ 207	$ 214	$ 103	$ 100	$ 105	$ 122	$ 136	$ 160	$ -	$ -	$ -	$ 1,430
Irrigation Repairs	$ 85	$ 77	$ -	$ 427	$ 262	$ 96	$ 254	$ 162	$ 111	$ -	$ -	$ -	$ 1,474
General Repairs & Maintenance	$ 669	$ -	$ 430	$ -	$ -	$ -	$ 880	$ 102	$ -	$ -	$ -	$ -	$ 2,082
Contingency	$ -	$ 5	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 5
Subtotal Field Expenditures	**$ 20,143**	**$ 8,069**	**$ 8,418**	**$ 8,320**	**$ 8,140**	**$ 7,978**	**$ 9,198**	**$ 8,175**	**$ 12,911**	**$ -**	**$ -**	**$ -**	**$ 91,352**
Amenity Expenditures													
Amenity - Electric	$ -	$ 338	$ 306	$ 380	$ 334	$ 376	$ 415	$ 371	$ 383	$ -	$ -	$ -	$ 2,903
Amenity - Water	$ 682	$ 3,232	$ 481	$ 229	$ 250	$ 381	$ 223	$ 299	$ 364	$ -	$ -	$ -	$ 6,141
Playground Lease	$ 1,626	$ 1,626	$ 1,626	$ 1,626	$ 1,626	$ 1,626	$ 1,626	$ 1,626	$ -	$ -	$ -	$ -	$ 13,008
Internet	$ 191	$ 191	$ 191	$ 191	$ 191	$ 206	$ 194	$ 194	$ 194	$ -	$ -	$ -	$ 1,740
Pest Control	$ 80	$ 80	$ 80	$ 80	$ 80	$ 80	$ 80	$ 80	$ 80	$ -	$ -	$ -	$ 720
Janitorial Service	$ 1,330	$ 1,290	$ 1,290	$ 1,390	$ 1,300	$ 1,290	$ 1,350	$ 1,450	$ 1,450	$ -	$ -	$ -	$ 12,140
Security Services	$ 2,185	$ 2,925	$ 2,469	$ 2,697	$ 2,469	$ 2,841	$ 2,469	$ 2,360	$ 6,645	$ -	$ -	$ -	$ 27,060
Pool Maintenance	$ 1,975	$ 2,034	$ 2,034	$ 2,034	$ 2,034	$ 2,034	$ 2,034	$ 2,034	$ 2,034	$ -	$ -	$ -	$ 18,247
Amenity Repairs & Maintenance	$ 220	$ 330	$ 670	$ -	$ 1,175	$ -	$ 375	$ 135	$ -	$ -	$ -	$ -	$ 2,905
Amenity Access Management	$ 451	$ 451	$ 451	$ 451	$ 451	$ 451	$ 451	$ 451	$ 451	$ -	$ -	$ -	$ 4,056
Contingency	$ -	$ -	$ -	$ -	$ 1,000	$ -	$ -	$ 280	$ -	$ -	$ -	$ -	$ 1,280
Subtotal Amenity Expenditures	**$ 8,739**	**$ 12,496**	**$ 9,598**	**$ 9,077**	**$ 10,910**	**$ 9,285**	**$ 9,217**	**$ 9,279**	**$ 11,600**	**$ -**	**$ -**	**$ -**	**$ 90,201**
Total Expenditures	**$ 52,944**	**$ 29,900**	**$ 27,854**	**$ 28,157**	**$ 32,703**	**$ 30,397**	**$ 29,495**	**$ 23,899**	**$ 40,540**	**$ -**	**$ -**	**$ -**	**$ 295,889**
Excess Revenues (Expenditures)	$ (51,569)	$ (22,107)	$ 398,208	$ (23,020)	$ (31,172)	$ (27,070)	$ (23,468)	$ (20,943)	$ (33,407)	$ -	$ -	$ -	$ 165,452
Other Financing Sources/Uses:													
Transfer In/(Out) - Capital Reserves	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ (7,386)	$ -	$ -	$ -	$ -	$ (7,386)
Total Other Financing Sources/Uses	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ (7,386)**	**$ -**	**$ -**	**$ -**	**$ -**	**$ (7,386)**
Net Change in Fund Balance	**$ (51,569)**	**$ (22,107)**	**$ 398,208**	**$ (23,020)**	**$ (31,172)**	**$ (27,070)**	**$ (23,468)**	**$ (28,329)**	**$ (33,407)**	**$ -**	**$ -**	**$ -**	**$ 158,066**

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)
LESS: PRINCIPAL PAYMENT - 05/01/26		($135,000)
CURRENT BONDS OUTSTANDING		**$5,995,000**

Lucerne Park

COMMUNITY DEVELOPMENT DISTRICT

Special Assessment Receipts

Fiscal Year 2026

ON ROLL ASSESSMENTS

Gross Assessments	$ 479,794.74	$ 451,100.96	$ 930,895.70
Net Assessments	$ 446,209.11	$ 419,523.89	$ 865,733.00
	52%	48%	100%

Date	Distribution	Gross Amount	Discount/Penalty	Commission	Interest	Net Receipts	General Fund	2019 Debt Service	Total
11/10/25	ACH	$ 2,104.48	$ (115.73)	$ (39.78)	$ -	$ 1,948.97	$ 1,004.52	$ 944.45	$ 1,948.97
11/14/25	ACH	$ 2,690.45	$ (107.62)	$ (51.66)	$ -	$ 2,531.17	$ 1,304.60	$ 1,226.57	$ 2,531.17
11/21/25	ACH	$ 8,071.35	$ (322.85)	$ (154.97)	$ -	$ 7,593.53	$ 3,913.80	$ 3,679.73	$ 7,593.53
11/26/25	ACH	$ 10,761.80	$ (430.48)	$ (206.63)	$ -	$ 10,124.69	$ 5,218.39	$ 4,906.30	$ 10,124.69
11/26/25	1% Fee Adj	$ (9,308.96)	$ -	$ -	$ -	$ (9,308.96)	$ (4,797.95)	$ (4,511.01)	$ (9,308.96)
12/8/25	ACH	$ 10,761.80	$ (430.49)	$ (2,737.79)	$ -	$ 7,593.52	$ 3,913.79	$ 3,679.73	$ 7,593.52
12/19/25	ACH	$ 859,585.31	$ (34,350.17)	$ (16,504.70)	$ -	$ 808,730.44	$ 416,829.31	$ 391,901.13	$ 808,730.44
12/31/25	ACH	$ 8,714.11	$ (315.24)	$ (167.98)	$ -	$ 8,230.89	$ 4,242.30	$ 3,988.59	$ 8,230.89
1/9/26	ACH	$ 5,380.90	$ (161.42)	$ (104.39)	$ -	$ 5,115.09	$ 2,636.38	$ 2,478.71	$ 5,115.09
1/29/26	ACH	$ -	$ -	$ -	$ 1,548.49	$ 1,548.49	$ 798.11	$ 750.38	$ 1,548.49
3/13/26	ACH	$ 3,322.70	$ -	$ (66.45)	$ -	$ 3,256.25	$ 1,678.31	$ 1,577.94	$ 3,256.25
4/17/26	ACH	$ 8,714.10	$ -	$ (174.29)	$ -	$ 8,539.81	$ 4,401.52	$ 4,138.29	$ 8,539.81
4/30/26	ACH	$ -	$ -	$ -	$ 9.58	$ 9.58	$ 4.94	$ 4.64	$ 9.58
5/13/26	ACH	$ 2,771.16	$ -	$ (55.43)	$ -	$ 2,715.73	$ 1,399.72	$ 1,316.01	$ 2,715.73
6/15/26	ACH	$ 2,771.16	$ -	$ (55.43)	$ -	$ 2,715.73	$ 1,399.72	$ 1,316.01	$ 2,715.73
6/24/26	ACH	$ 8,434.56	$ -	$ (168.70)	$ -	$ 8,265.86	$ 4,260.32	$ 4,005.54	$ 8,265.86
	Total	$ 924,774.92	$ (36,234.00)	$ (20,488.20)	$ 1,558.07	$ 869,610.79	$ 448,207.78	$ 421,403.01	$ 869,610.79

100%	Net Percent Collected
0	Balance Remaining to Collect