

*Lake Deer*  
*Community Development District*

*Meeting Agenda*

*February 15, 2023*

# AGENDA

# *Lake Deer*

## *Community Development District*

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219 E. Livingston St., Orlando, Florida 32801

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

February 8, 2023

**Board of Supervisors  
Lake Deer  
Community Development District**

Dear Board Members:

A regular meeting of the Board of Supervisors of the **Lake Deer Community Development District** will be held **Wednesday, February 15, 2023, at 2:15 PM at 346 East Central Ave., Winter Haven, FL 33880.**

**Zoom Video Link:** <https://us06web.zoom.us/j/85340831802>

**Zoom Call-In Number:** 1-646-876-9923

**Meeting ID:** 853 4083 1802

Following is the advance agenda for the meeting:

### **Board of Supervisors Meeting**

1. Roll Call
2. Public Comment Period (<sup>1</sup>Speakers will fill out a card and submit it to the District Manager prior to the beginning of the meeting)
3. Approval of Minutes of the September 6, 2022 Board of Supervisors Meeting
4. Consideration of Approval of Change Orders and Bid Comparison
  - A. Offsite Potable Water
  - B. Offsite Reclaimed Water & Force Main
  - C. Bid Comparison from Wood & Associates Engineering
5. Ratification of Revised Engagement Letter for Fiscal Year 2022 Audit Services with Grau & Associates
6. Ratification of Contract Agreement with Polk County Property Appraiser
7. Ratification of 2023 Data Sharing and Usage Agreement with Polk County Property Appraiser
8. Staff Reports
  - A. Attorney
  - B. Engineer
  - C. District Manager's Report
    - i. Approval of Check Register
    - ii. Balance Sheet & Income Statement
    - iii. Ratification of Summary of Series 2022 Requisitions #8 to #34

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<sup>1</sup> Comments will be limited to three (3) minutes

iv. Ratification of Fiscal Year 2023 Funding Request #6

9. Other Business

10. Supervisors Requests and Audience Comments

11. Adjournment

# MINUTES

**MINUTES OF MEETING  
LAKE DEER  
COMMUNITY DEVELOPMENT DISTRICT**

The regular meeting of the Board of Supervisors of the Lake Deer Community Development District was held Tuesday, **September 6, 2022** at 2:02 p.m. at 346 E. Central Avenue, Winter Haven, Florida.

Present and constituting a quorum:

Lauren Schwenk *joined late*  
Andrew Rhinehart  
Daniel Arnette  
Chuck Cavaretta

Vice Chairperson  
Assistant Secretary  
Assistant Secretary  
Assistant Secretary

Also present were:

Jill Burns  
Grace Kobitter  
Rey Malave *by Zoom*

District Manager, GMS  
District Counsel, KE Law Group  
District Engineer, Dewberry

**FIRST ORDER OF BUSINESS**

**Roll Call**

Ms. Burns called the meeting to order and called the roll. Three Board members were present at roll call constituting a quorum. Ms. Schwenk joined the meeting late.

**SECOND ORDER OF BUSINESS**

**Public Comment Period**

Ms. Burns stated that no members of the public were in attendance or on Zoom. Ms. Burns closed the public comment period.

**THIRD ORDER OF BUSINESS**

**Approval of Minutes of the August 2, 2022  
Board of Supervisors Meeting and August 22,  
2022 Continued Meeting**

Ms. Burns presented the minutes of the August 2, 2022 Board of Supervisors meeting and August 22, 2022 continued meeting and asked for any comments or corrections from the Board. There being no changes, there was a motion of approval.

On MOTION by Mr. Cavaretta, seconded by Mr. Arnette, with all in favor, the Minutes of the August 2, 2022 Board of Supervisors Meeting and August 22, 2022 Continued Meeting, were approved.
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**FOURTH ORDER OF BUSINESS**

**Consideration of Resolution 2022-09 Ratifying  
Series 2022 Bonds**

Ms. Burns stated that they closed on the Series 2022 bonds on August 24, 2022. This resolution ratifies, confirms, and approves all the actions taken by the District Chairperson, officers, and staff in issuance of the Series 2022 bonds.

On MOTION by Mr. Rhinehart, seconded by Mr. Arnette, with all in favor, Resolution 2022-09 Ratifying Series 2022 Bonds, was approved.

*\*Ms. Schwenk joined the meeting at this time.*

**FIFTH ORDER OF BUSINESS**

**Consideration of Disclosure of Public Financing**

Ms. Burns asked for a motion to authorize the Disclosure of Public Financing to be recorded.

On MOTION by Mr. Rhinehart, seconded by Mr. Arnette, with all in favor, the Disclosure of Public Financing, was approved.

**SIXTH ORDER OF BUSINESS**

**Staff Reports**

**A. Attorney**

Ms. Kobitter had nothing further to report.

**B. Engineer**

Mr. Malave had no updates for the Board.

**C. District Manager's Report**

**i. Ratification of Fiscal Year 2022 Funding Request #5**

Ms. Burns asked for a motion to ratify the Fiscal Year 2022 Funding Request #5.

On MOTION by Mr. Cavaretta, seconded by Ms. Schwenk, with all in favor, the Fiscal Year 2022 Funding Request #5, was ratified.

**ii. Approval of Check Register**

Ms. Burns reviewed the check register for the Board. She noted that the total amount was \$1,147,784.52.

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

**iii. Balance Sheet & Income Statement**

Ms. Burns stated that the financial statements were included in the agenda package for review.

**iv. Ratification of Summary of Series 2022 Requisitions #1 to #7**

Ms. Burns noted that these requisitions had already been signed and approved, and they were just looking for ratification from the Board.

On MOTION by Ms. Schwenk, seconded by Mr. Arnette, with all in favor, the Series 2022 Requisitions #1 to #7, were ratified.

**SEVENTH ORDER OF BUSINESS**

**Other Business**

There being none, the next item followed.

**EIGHTH ORDER OF BUSINESS**

**Supervisors Requests and Audience Comments**

There being none, the next item followed.

**NINTH ORDER OF BUSINESS**

**Adjournment**

Ms. Burns adjourned the meeting.

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

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Secretary/Assistant Secretary

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Chairman/Vice Chairman



## SECTION IV

# SECTION A



5658 Lucerne Park Road  
Winter Haven, FL 33881  
Phone: 863-299-2262  
Fax: 863-294-1007  
www.tuckerpaving.com

<b>To:</b>	Wood Civil Engineering	<b>Contact:</b>	John Bannon
<b>Address:</b>	1925 Bartow Rd. Lakeland, FL 33801	<b>Phone:</b>	863-940-2040
		<b>Fax:</b>	863-940-2044
<b>Project Name:</b>	Poinciana Offsite Utilities COR#011A - Upsized - Water	<b>Bid Number:</b>	23-61
<b>Project Location:</b>	Poinciana, FL	<b>Bid Date:</b>	1/30/2023

Item Description	Estimated Quantity	Unit	Unit Price	Total Price
<b>GENERAL CONDITIONS</b>				
Mobilization	1.00	LS	\$3,008.10	\$3,008.10
Construction Layout	1.00	LS	\$14,504.30	\$14,504.30
Geotect (CMT)	1.00	LS	\$3,682.64	\$3,682.64
Payment & Performance Bond	1.00	LS	\$16,051.91	\$16,051.91
Bahia Sod - ROW	5,069.00	SY	\$3.39	\$17,183.91
Dewatering Pipe Installation	1.00	LS	\$17,190.38	\$17,190.38
<b>Total Price for above GENERAL CONDITIONS Items:</b>				<b>\$71,621.24</b>

#### OFFSITE WATER MAIN SYSTEM

10" Wet Tap W/Valve/Box/Tag	1.00	EACH	\$13,461.68	\$13,461.68
Lateral Connection	2.00	EACH	\$454.74	\$909.48
Temporary Backflow Assembly - Jumper	3.00	EACH	\$4,812.62	\$14,437.86
16" DR18 Pipe - Water Main	6,102.00	LF	\$144.62	\$882,471.24
18" Directional Bore - Water	205.00	LF	\$578.17	\$118,524.85
10" DR18 Water Pipe	5.00	LF	\$155.20	\$776.00
16" X 10" MJ Tee	2.00	EACH	\$3,513.47	\$7,026.94
16" X 8" MJ Tee	3.00	EACH	\$2,947.31	\$8,841.93
16" MJ Bend	18.00	EACH	\$2,563.64	\$46,145.52
16" X 10" MJ Reducer	1.00	EACH	\$1,828.87	\$1,828.87
10" MJ Bend	2.00	EACH	\$1,228.70	\$2,457.40
16" MJ Gate Valve W/Box/Tag	14.00	EACH	\$10,923.45	\$152,928.30
8" MJ Gate Valve W/Box/Tag	3.00	EACH	\$2,763.73	\$8,291.19
Automatic Blowoff Assembly	1.00	EACH	\$7,109.33	\$7,109.33
Sample Point	3.00	EACH	\$793.27	\$2,379.81
Poly Pig Water Main	1.00	LS	\$6,063.25	\$6,063.25
Testing And Bactees	1.00	LS	\$10,785.23	\$10,785.23
<b>Total Price for above OFFSITE WATER MAIN SYSTEM Items:</b>				<b>\$1,284,438.88</b>

#### OFFSITE WATER CREDIT

10" Lateral Connection	-2.00	EACH	\$769.94	(\$1,539.88)
Temporary Jumper Connection	-5.00	EACH	\$2,142.16	(\$10,710.80)



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<b>To:</b>	Wood Civil Engineering	<b>Contact:</b>	John Bannon
<b>Address:</b>	1925 Bartow Rd. Lakeland, FL 33801	<b>Phone:</b>	863-940-2040
		<b>Fax:</b>	863-940-2044
<b>Project Name:</b>	Poinciana Offsite Utilities COR#011A - Upsized - Water	<b>Bid Number:</b>	23-61
<b>Project Location:</b>	Poinciana, FL	<b>Bid Date:</b>	1/30/2023

Item Description	Estimated Quantity	Unit	Unit Price	Total Price
10" DR18 Water Pipe	-3,527.00	LF	\$75.63	(\$266,747.01)
10" MJ Gate Valve W/Box/Tag	-3.00	EACH	\$3,322.00	(\$9,966.00)
10" MJ BEND	-5.00	EACH	\$1,008.17	(\$5,040.85)
10" X 8" MJ Reducer	-2.00	EACH	\$793.00	(\$1,586.00)
10" X 8" MJ Tee	-1.00	EACH	\$1,310.37	(\$1,310.37)
Poly Pig Water Main	-1.00	LS	\$1,278.74	(\$1,278.74)
Testing And Bactees	-1.00	LS	\$3,069.04	(\$3,069.04)

**Total Price for above OFFSITE WATER CREDIT Items: (\$301,248.69)**

**Total Bid Price: \$1,054,811.43**

**Notes:**

- **\*\*\* AT CURRENT BID TIME, WE ARE EXPERIENCING INDUSTRY WIDE PRICE VOLATILITY IN THE MATERIAL MARKET. TUCKER PAVING RESERVES THE RIGHT TO REVIEW ALL FINAL PROPOSAL PRICING AT TIME OF CONTRACT AWARD.**
- **\*\*\*CONTRACTOR SHALL RECEIVE EQUITABLE ADJUSTMENTS TO BOTH TIME AND PRICE IN THE EVENT SUPPLY CHAIN DELAYS AND/OR FUEL AND MATERIAL COST INCREASES, THAT OCCUR WHICH ARE OUT OF IT'S CONTROL.**

**Not Included in Proposal:**

- Permit/Permit Fees
- Littoral Plantings
- Landscaping & Irrigation
- Tree Protection/Pruning/Relocation
- Retaining Walls, Footers, And Excavation/Backfill Of Footers
- Fence Relocation/Installation
- Asbestos Removal
- Installation/Relocation/Repair Of Fence/Gates
- Relocation/Removal/Repair Of Existing Or Unknown Utilities
- Relocation/Removal/Repair Of Power Poles Or Guy Wires
- Excavation/Backfill Of Building Foundation And/Or Footers
- Removal Of Muck/Contaminated/Unsuitable Soils Or Materials
- Over Excavation
- Project Identification Sign
- Materials/Work/Services not indicated or listed.



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<b>Address:</b>	1925 Bartow Rd. Lakeland, FL 33801	<b>Phone:</b>	863-940-2040
		<b>Fax:</b>	863-940-2044
<b>Project Name:</b>	Poinciana Offsite Utilities COR#011A - Upsized - Water	<b>Bid Number:</b>	23-61
<b>Project Location:</b>	Poinciana, FL	<b>Bid Date:</b>	1/30/2023

**ACCEPTED:**

The above prices, specifications and conditions are satisfactory and are hereby accepted.

**Buyer:** \_\_\_\_\_

**Signature:** \_\_\_\_\_

**Date of Acceptance:** \_\_\_\_\_

**CONFIRMED:**

**Tucker Paving, Inc.**

**Authorized Signature:** \_\_\_\_\_

**Estimator:** Kyle Allen  
 863-299-2262 kallen@tuckerpaving.com

## SECTION B



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<b>To:</b>	Wood Civil Engineering	<b>Contact:</b>	John Bannon
<b>Address:</b>	1925 Bartow Rd. Lakeland, FL 33801	<b>Phone:</b>	863-940-2040
		<b>Fax:</b>	863-940-2044
<b>Project Name:</b>	Poinciana Offsite Utilities COR#011B - Upsized - Reclaim And FM	<b>Bid Number:</b>	23-62
<b>Project Location:</b>	Poinciana, FL	<b>Bid Date:</b>	1/30/2023

Item Description	Estimated Quantity	Unit	Unit Price	Total Price
<b>GENERAL CONDITIONS</b>				
Mobilization	1.00	LS	\$6,921.26	\$6,921.26
Construction Layout	1.00	LS	\$33,063.38	\$33,063.38
Geotect (CMT)	1.00	LS	\$8,394.79	\$8,394.79
Payment & Performance Bond	1.00	LS	\$44,763.49	\$44,763.49
Clear Trees As Necessary For Reclaim And Force Main Installation Offsite	1.00	LS	\$44,752.61	\$44,752.61
Bahia Sod - ROW	11,551.00	SY	\$3.39	\$39,157.89
Dewatering Pipe Installation	1.00	LS	\$54,991.23	\$54,991.23

**Total Price for above GENERAL CONDITIONS Items: \$232,044.65**

#### OFFSITE FORCE MAIN SYSTEM

16" Wet Tap W/Valve/Box/Tag	1.00	EACH	\$18,379.05	\$18,379.05
18" Directional Bore - Force Main	285.00	LF	\$649.35	\$185,064.75
16" DR25 Pipe - Green Forcemain	3,972.00	LF	\$125.46	\$498,327.12
8" DR18 Force Main Green Pipe	5.00	LF	\$49.33	\$246.65
16" MJ Wye - P401 Lined	1.00	EACH	\$6,892.89	\$6,892.89
16" MJ Bend - P401 Lined	23.00	EACH	\$3,479.88	\$80,037.24
16" MJ Plug - P401 Lined	1.00	EACH	\$1,475.61	\$1,475.61
16" X 8" MJ Reducer P-401 Lined	1.00	EACH	\$3,388.87	\$3,388.87
16" MJ Gate Valve W/Box/Tag	7.00	EACH	\$10,923.45	\$76,464.15
8" MJ Gate Valve W/Box/Tag	1.00	EACH	\$2,763.73	\$2,763.73
ARV Valve/Box/Tag W/Vault	1.00	EACH	\$5,614.37	\$5,614.37
Pig Port Assembly W/ Pad	2.00	EACH	\$7,329.39	\$14,658.78
Poly Pig Force Main	1.00	LS	\$3,031.63	\$3,031.63
Pressure Testing	1.00	LS	\$3,031.63	\$3,031.63

**Total Price for above OFFSITE FORCE MAIN SYSTEM Items: \$899,376.47**

#### OFFSITE RECLAIM WATER SYSTEM

Lateral Connection	1.00	EACH	\$454.74	\$454.74
Temporary Backflow Assembly - Jumper	3.00	EACH	\$4,812.62	\$14,437.86
16" DR18 Pipe - Reclaim	9,972.00	LF	\$150.98	\$1,505,572.56
18" Directional Bore - Reclaim	245.00	LF	\$595.58	\$145,917.10



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<b>Address:</b>	1925 Bartow Rd. Lakeland, FL 33801	<b>Phone:</b>	863-940-2040
		<b>Fax:</b>	863-940-2044
<b>Project Name:</b>	Poinciana Offsite Utilities COR#011B - Upsized - Reclaim And FM	<b>Bid Number:</b>	23-62
<b>Project Location:</b>	Poinciana, FL	<b>Bid Date:</b>	1/30/2023

Item Description	Estimated Quantity	Unit	Unit Price	Total Price
8" DR18 Pipe - Reclaim	20.00	LF	\$84.05	\$1,681.00
16" X 8" MJ Tee	2.00	EACH	\$2,947.32	\$5,894.64
16" MJ Bend	28.00	EACH	\$2,564.56	\$71,807.68
16" MJ Gate Valve W/Box/Tag	18.00	EACH	\$10,923.45	\$196,622.10
8" MJ Gate Valve W/Box/Tag	2.00	EACH	\$2,763.73	\$5,527.46
Automatic Blowoff Assembly	1.00	EACH	\$7,109.33	\$7,109.33
Pressure Testing - Reclaim	1.00	LS	\$8,488.56	\$8,488.56

**Total Price for above OFFSITE RECLAIM WATER SYSTEM Items: \$1,963,513.03**

**Total Bid Price: \$3,094,934.15**

**Notes:**

- **\*\*\* AT CURRENT BID TIME, WE ARE EXPERIENCING INDUSTRY WIDE PRICE VOLATILITY IN THE MATERIAL MARKET. TUCKER PAVING RESERVES THE RIGHT TO REVIEW ALL FINAL PROPOSAL PRICING AT TIME OF CONTRACT AWARD.**
- **\*\*\*CONTRACTOR SHALL RECEIVE EQUITABLE ADJUSTMENTS TO BOTH TIME AND PRICE IN THE EVENT SUPPLY CHAIN DELAYS AND/OR FUEL AND MATERIAL COST INCREASES, THAT OCCUR WHICH ARE OUT OF IT'S CONTROL.**

**Not Included in Proposal:**

- Permit/Permit Fees
- Littoral Plantings
- Landscaping & Irrigation
- Tree Protection/Pruning/Relocation
- Retaining Walls, Footers, And Excavation/Backfill Of Footers
- Fence Relocation/Installation
- Asbestos Removal
- Installation/Relocation/Repair Of Fence/Gates
- Relocation/Removal/Repair Of Existing Or Unknown Utilities
- Relocation/Removal/Repair Of Power Poles Or Guy Wires
- Excavation/Backfill Of Building Foundation And/Or Footers
- Removal Of Muck/Contaminated/Unsuitable Soils Or Materials
- Over Excavation
- Project Identification Sign
- Materials/Work/Services not indicated or listed.





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		<b>Fax:</b>	863-940-2044
<b>Project Name:</b>	Poinciana Offsite Utilities COR#011B - Upsized - Reclaim And FM	<b>Bid Number:</b>	23-62
<b>Project Location:</b>	Poinciana, FL	<b>Bid Date:</b>	1/30/2023

**ACCEPTED:**

The above prices, specifications and conditions are satisfactory and are hereby accepted.

**Buyer:** \_\_\_\_\_

**Signature:** \_\_\_\_\_

**Date of Acceptance:** \_\_\_\_\_

**CONFIRMED:**

**Tucker Paving, Inc.**

**Authorized Signature:** \_\_\_\_\_

**Estimator:** Kyle Allen  
 863-299-2262 kallen@tuckerpaving.com

# SECTION C

## Lake Deer - Poinciana Subdivision

### BID COMPARISON - Offsite Utilities Upsized



Owner: Lake Deer CDD  
Engineer: Wood & Associates Engineering, LLC

Item	Tucker	Kearney	JMHC
Total Bid	\$4,450,994.27	\$4,555,555.55	\$4,488,006.80
Schedule (Days to Complete)	76 Calendar Days	210 Calendar Days	246 Calendar Days
Survey / Construction Layout	Included	Included	Included
P&P Bond	Included	Not Included	Not Included
Dewatering	Included	Not Included. The proposal Includes a contingency for dewatering at \$15/LF. Other proposals included costs of \$74k and \$111K	Included
Construction Materials Testing (CMT)	Included	Not Included	Not Included
As-Builts	Included	Included	Included
Bid Notes:	Tucker indicates that 16" PVC DR-25 force main pipe is unlikely to be available, DR-18 pipe will require an \$110,103.84 additional charge.	Water and Reclaim Pipe incorrectly spec'd as DR-25, required to be DR-18 per TOHO specs. Estimated additional pipe costs of 15%, an additional \$250,000 charge (est.)	

## SECTION V



# Grau & Associates

CERTIFIED PUBLIC ACCOUNTANTS

951 Yamato Road • Suite 280  
Boca Raton, Florida 33431  
(561) 994-9299 • (800) 299-4728  
Fax (561) 994-5823  
www.graucpa.com

January 20, 2023

Board of Supervisors  
Lake Deer Community Development District  
219 East Livingston Street  
Orlando, FL 32801

We are pleased to confirm our understanding of the services we are to provide Lake Deer Community Development District, Polk County, Florida ("the District") for the fiscal year ended September 30, 2022, with an option for three (3) additional annual renewals. 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 Lake Deer Community Development District as of and for the fiscal year ended September 30, 2022, with an option for three (3) additional annual renewals. In addition, we will examine the District's compliance with the requirements of Section 218.415 Florida Statutes.

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

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

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

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

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

## Audit Objectives

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

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

**Examination Objective**

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

**Other Services**

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

**Management Responsibilities**

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

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

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

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

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

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

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

**Audit Procedures—General**

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.**

This agreement provides for a contract period of one (1) year with the option of three (3) additional, one-year renewals upon the written consent of both parties. Our fee for these services will not exceed \$5,400 for the September 30, 2022 audit. The fees for the fiscal years 2023, 2024 and 2025 will not exceed \$5,600, \$5,800 and \$6,000, respectively, unless there is a change in activity by the District which results in additional audit work or if Bonds are issued.

We will complete the audit within prescribed statutory deadlines, which requires the District to submit its annual audit to the Auditor General no later than nine (9) months after the end of the audited fiscal year, with the understanding that your employees will provide information needed to perform the audit on a timely basis.

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.

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 2019 peer review report accompanies this letter.

We appreciate the opportunity to be of service to Lake Deer 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 Lake Deer Community Development District.

By: Rennie Heath

Title: Chairman

Date: 1/23/2023





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



Peer Review  
Program

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

February 20, 2020

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

Dear Antonio Grau:

It is my pleasure to notify you that on February 20, 2020, 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, 2022. 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  
800-342-3197 ext. 251

Florida Institute of CPAs

cc: Daniel Hevia, Racquel McIntosh

Firm Number: 900004390114

Review Number: 571202

## SECTION VI

# CONTRACT AGREEMENT

This Agreement made and entered into on Tuesday, December 6, 2022 by and between the Lake Deer Community Development District, a local unit of special purpose government of the State of Florida hereinafter referred to as the 'Special District', and Marsha M. Faux, Polk County Property Appraiser, a Constitutional Officer of the State of Florida, whose address is 255 North Wilson Ave., Bartow, FL 33830, hereinafter referred to as the 'Property Appraiser'.

1. Section [197.3632](#) Florida Statutes, provides that special assessments of non-ad valorem taxes levied by the Special District may be included in the assessment rolls of the County and collected in conjunction with ad valorem taxes as assessed by the Property Appraiser. Pursuant to that option, the Property Appraiser and the Special District shall enter into an agreement providing for reimbursement to the Property Appraiser of administrative costs, including costs of inception and maintenance, incurred as a result of such inclusion.
2. The parties herein agree that, for the 2023 tax year assessment roll, the Property Appraiser will include on the assessment rolls such special assessments as are certified to her by the Lake Deer Community Development District.
3. The term of this Agreement shall commence on January 1, 2023 or the date signed below, whichever is later, and shall run until December 31, 2023, the date of signature by the parties notwithstanding. This Agreement shall not automatically renew.
4. The Special District shall meet all relevant requirements of Section [197.3632](#) & [190.021](#) Florida Statutes.
5. The Special District shall furnish the Property Appraiser with up-to-date data concerning its boundaries and proposed assessments, and other information as requested by the Property Appraiser to facilitate in administering the non-ad valorem assessment in question. Specifically, if assessments will be included on the 2023 TRIM Notice, the Special District shall provide **proposed assessments no later than Friday, July 14, 2023**. The Special District's assessments shall, as far as practicable, be uniform (e.g. one uniform assessment for maintenance, etc.) to facilitate the making of the assessments by the mass data techniques utilized by the Property Appraiser.
6. The Special District shall certify to the Property Appraiser the Special District's annual installment and levy **no later than Friday, September 15, 2023**. The Property Appraiser shall, using the information provided by the Special District, place the Special District's non ad-valorem special assessments on properties within the district for inclusion on the 2023 tax roll.
7. The Property Appraiser shall be compensated by the Special District for the administrative costs incurred in carrying out this Agreement at the rate of 1% of the amount levied on the TRIM Notice or if the TRIM Notice is not used, the rate shall be 1% of the amount levied on the 2023 tax roll. For the TRIM Notice, the Property Appraiser will require **payment on or before Friday, September 15, 2023** for processing within the Property Appraiser budget year (October 1st – September 30th).
8. If the actual costs of performing the services under this agreement exceed the compensation provided for in Paragraph 7, the amount of compensation shall be the actual costs of performing the services under this agreement.
9. If tax roll corrections are requested by the Special District, the Property Appraiser shall be compensated by the Special District for the administrative costs incurred at the rate of \$5.00 for each tax roll correction exceeding ten (10) corrections per tax year.

The Special District shall indemnify and hold harmless, to the extent permitted by Florida law and without waiving its right of any applicable sovereign immunity, the Property Appraiser and all respective officers, employees, agents and instrumentalities from any and all liability, losses or damages, including attorneys' fees and costs of defense, which the Property Appraiser and all respective officers, employees, agents or instrumentalities may incur as a result of claims, demands, suits, causes of actions or proceedings of any kind or nature arising out of, relating to or resulting from the negligent or intentional acts or omissions of the Special District or its employees, agents, servants, partners, principals, or subcontractors arising out of, relating to, or resulting from the performance of the Agreement. The Special District shall pay all claims and losses in connection therewith and shall investigate and defend all claims, suits or actions of any kind or nature in the name of the Property Appraiser where applicable, including appellate proceedings, and shall pay all costs, judgments, and attorneys' fees which may issue thereon.

EXECUTED By:



Special District Representative

Jill Burns

Print name

District Manager

1/9/2023

Title

Date

Marsha M. Faux, CFA, ASA

Polk County Property Appraiser

By:



Marsha M. Faux, Property Appraiser

## SECTION VII



**Marsha M. Faux, CFA, ASA**  
**POLK COUNTY PROPERTY APPRAISER**  
**2023 Data Sharing and Usage Agreement**

## LAKE DEER CDD

This Data Sharing and Usage Agreement, hereinafter referred to as “**Agreement**,” establishes the terms and conditions under which the **LAKE DEER CDD**, hereinafter referred to as “**agency**,” can acquire and use Polk County Property Appraiser data that is exempt from Public Records disclosure as defined in [FS 119.071](#).

*As of July 1, 2021, the Florida Public Records Exemptions Statute was amended as it relates to the publicly available records maintained by the county property appraiser and tax collector. As a result, exempt (aka confidential) parcels and accounts have been added back to our website and FTP data files. No owner names, mailing addresses, or official records (OR) books and pages of recorded documents related to these parcels/accounts, appear on the Property Appraiser’s website or in FTP data files. In addition, the Polk County Property Appraiser’s mapping site has been modified to accommodate the statutory change. See Senate Bill 781 for additional information.*

***For the purposes of this Agreement, all data is provided. It is the responsibility of the agency to apply all statutory guidelines relative to confidentiality.***

The confidentiality of personal identifying information including: names, mailing address and OR Book and Pages owned by individuals that have received exempt / confidential status, hereinafter referred to as “**confidential data**,” **will be protected as follows:**

1. The **agency** will not release **confidential data** that may reveal identifying information of individuals exempted from Public Records disclosure.
2. The **agency** will not present the **confidential data** in the results of data analysis (including maps) in any manner that would reveal personal identifying information of individuals exempted from Public Records disclosure.
3. The **agency** shall comply with all state laws and regulations governing the confidentiality and exempt status of personal identifying and location information that is the subject of this Agreement.
4. The **agency** shall ensure any employee granted access to **confidential data** is subject to the terms and conditions of this Agreement.
5. The **agency** shall ensure any third party granted access to **confidential data** is subject to the terms and conditions of this Agreement. Acceptance of these terms must be provided in writing to the **agency** by the third party before personal identifying information is released.

The term of this Agreement shall commence on **January 1, 2023** and shall run until **December 31, 2023**, the date of signature by the parties notwithstanding. **This Agreement shall not automatically renew.** A new agreement will be provided annually to ensure all responsible parties are aware of and maintain the terms and conditions of this Data Sharing and Usage Agreement.

In witness of their agreement to the terms above, the parties or their authorized agents hereby affix their signatures.

**POLK COUNTY PROPERTY APPRAISER**

**LAKE DEER CDD**

Signature: 

Signature: 

Print: Marsha M. Faux CFA, ASA

Print: Jill Burns

Title: Polk County Property Appraiser

Title: District Manager

Date: December 1, 2022

Date: 1/9/2023

Please email the signed agreement to [pataxroll@polk-county.net](mailto:pataxroll@polk-county.net).

## SECTION VIII

# SECTION C

# SECTION 1



# Lake Deer

## Community Development District

### Summary of Checks

August 1, 2022 to December 31, 2022

Bank	Date	Check No.'s	Amount
General Fund	8/2/22	85	\$ 567,206.85
	8/10/22	86 - 89	\$ 3,766.67
	8/12/22	90	\$ 686,150.54
	8/23/22	91 - 94	\$ 1,270.60
	8/30/22	95	\$ 742.50
	9/6/22	96	\$ 672.50
	9/13/22	97 - 100	\$ 800.00
	9/14/21	101	\$ 2,079.59
	9/21/22	102	\$ 2,358.48
	9/26/22	103	\$ 200.00
	9/30/22	104	\$ 3,583.48
	10/12/22	105	\$ 1,070.25
	10/19/22	106 - 108	\$ 4,231.69
	10/21/22	109	\$ 5,375.00
	11/1/22	110	\$ 400.00
	11/9/22	111	\$ 3,729.17
	11/16/22	112	\$ 281.69
	12/21/22	113 - 115	\$ 4,315.17
			<b>\$ 1,288,234.18</b>

AP300R  
\*\*\* CHECK NOS. 000085-000115

YEAR-TO-DATE ACCOUNTS PAYABLE PREPAID/COMPUTER CHECK REGISTER  
LAKE DEER CDD GENERAL FUND  
BANK A GENERAL FUND

RUN 2/07/23

PAGE 1

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
8/02/22	00022	5/27/22 ODP05272	202208 300-20700-10200		*	567,206.85	
		FY22 SER22 FR#4		FERGUSON WATERWORKS			567,206.85 000085
8/10/22	00011	8/02/22 AR080220	202208 310-51300-11000		*	200.00	
		SUPERVISOR FEE 08/02/22		ANDREW RHINEHART			200.00 000086
8/10/22	00020	8/02/22 CC080220	202208 310-51300-11000		*	200.00	
		SUPERVISOR FEE 08/02/22		CHARLES F. CAVARETTA			200.00 000087
8/10/22	00021	8/02/22 DA080220	202208 310-51300-11000		*	200.00	
		SUPERVISOR FEE 08/02/22		DANIEL ARNETTE			200.00 000088
8/10/22	00001	8/01/22 13	202208 310-51300-34000		*	2,916.67	
		MANAGEMENT FEES - AUG 22			*	100.00	
		8/01/22 13	202208 310-51300-35200		*	150.00	
		WEBSITE MANAGEMENT-AUG 22					
		8/01/22 13	202208 310-51300-35100		*		
		INFORMATION TECH - AUG 22		GOVERNMENTAL MANAGEMENT SERVICES			3,166.67 000089
8/12/22	00016	7/08/22 75487	202208 300-20700-10200		*	686,150.54	
		FY22 SER22 FR#4		TUCKER PAVING INC			686,150.54 000090
8/23/22	00011	8/22/22 AR082220	202208 310-51300-11000		*	200.00	
		SUPERVISOR FEE 08/22/22		ANDREW RHINEHART			200.00 000091
8/23/22	00020	8/22/22 CC082220	202208 310-51300-11000		*	200.00	
		SUPERVISOR FEE 08/22/22		CHARLES F. CAVARETTA			200.00 000092
8/23/22	00008	8/22/22 LS082220	202208 310-51300-11000		*	200.00	
		SUPERVISOR FEE 08/22/22		LAUREN SCHWENK			200.00 000093
8/23/22	00005	7/31/22 00047704	202207 310-51300-48000		*	670.60	
		8/2 PUBLIC HEARING		CA FLORIDA HOLDINGS LLC			670.60 000094
8/30/22	00013	8/26/22 2161614	202207 310-51300-31100		*	742.50	
		ENGINEER SERVICES-JUL 22		DEWBERRY ENGINEERS INC.			742.50 000095

LKDR LAKE DEER

MBYINGTON

AP300R  
\*\*\* CHECK NOS. 000085-000115

YEAR-TO-DATE ACCOUNTS PAYABLE PREPAID/COMPUTER CHECK REGISTER  
LAKE DEER CDD GENERAL FUND  
BANK A GENERAL FUND

RUN 2/07/23

PAGE 2

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	.....CHECK..... AMOUNT #
9/06/22	00006	8/16/22 3867	202207 310-51300-31500	GEN.COUNSEL/MTHLY MEETING	*	672.50	
				KE LAW GROUP PLLC			672.50 000096
9/13/22	00011	9/06/22 AR090620	202209 310-51300-11000	SUPERVISOR FEES -9/6/22	*	200.00	
				ANDREW RHINEHART			200.00 000097
9/13/22	00020	9/06/22 CC090620	202209 310-51300-11000	SUPERVISOR FEES -9/6/22	*	200.00	
				CHARLES F. CAVARETTA			200.00 000098
9/13/22	00021	9/06/22 DA090620	202209 310-51300-11000	SUPERVISOR FEES -9/6/22	*	200.00	
				DANIEL ARNETTE			200.00 000099
9/13/22	00008	9/06/22 LS090620	202209 310-51300-11000	SUPERVISOR FEES -9/6/22	*	200.00	
				LAUREN SCHWENK			200.00 000100
9/14/22	00006	9/09/22 4181	202208 310-51300-31500	GENERAL COUNSEL - AUG 22	*	2,079.59	
				KE LAW GROUP PLLC			2,079.59 000101
9/21/22	00013	9/19/22 2175167-	202208 310-51300-31100	GEN ENGINEER SVC - AUG 22	*	2,358.48	
				DEWBERRY ENGINEERS INC.			2,358.48 000102
9/26/22	00010	2/01/22 PM020120	202202 310-51300-11000	SUPERVISOR FEES-02/01/22	*	200.00	
				PATRICK MARONE			200.00 000103
9/30/22	00001	9/01/22 15	202209 310-51300-34000	MANAGEMENT FEES - SEP 22	*	2,916.67	
		9/01/22 15	202209 310-51300-35200	WEBSITE MANAGEMENT-SEP 22	*	100.00	
		9/01/22 15	202209 310-51300-35100	INFORMATION TECH - SEP 22	*	150.00	
		9/01/22 15	202209 310-51300-31300	DISSEMINATION SVCS-SEP 22	*	416.67	
		9/01/22 15	202209 310-51300-42000	POSTAGE	*	.14	
				GOVERNMENTAL MANAGEMENT SERVICES			3,583.48 000104
10/12/22	00006	10/04/22 4247	202209 310-51300-31500	GEN.COUNSEL/MTHLY MEETING	*	1,070.25	
				KE LAW GROUP PLLC			1,070.25 000105

LKDR LAKE DEER

MBYINGTON

AP300R  
\*\*\* CHECK NOS. 000085-000115

YEAR-TO-DATE ACCOUNTS PAYABLE PREPAID/COMPUTER CHECK REGISTER  
LAKE DEER CDD GENERAL FUND  
BANK A GENERAL FUND

RUN 2/07/23

PAGE 3

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	.....CHECK..... AMOUNT #
10/19/22	00002	10/03/22 87466	202210 310-51300-54000	SPECIAL DISTRICT FEE FY23	*	175.00	
							175.00 000106
10/19/22	00001	10/01/22 16	202210 310-51300-34000	MANAGEMENT FEES - OCT 22	*	3,062.50	
		10/01/22 16	202210 310-51300-35200	WEBSITE MANAGEMENT-OCT 22	*	100.00	
		10/01/22 16	202210 310-51300-35100	INFORMATION TECH - OCT 22	*	150.00	
		10/01/22 16	202210 310-51300-31300	DISSEMINATION SVCS-OCT 22	*	416.67	
		10/01/22 16	202210 310-51300-42500	COPIES	*	1.80	
							3,730.97 000107
10/19/22	00005	9/30/22 00049245	202209 310-51300-48000	9/28 PUBLIC HEARING	*	325.72	
							325.72 000108
10/21/22	00003	8/26/22 16458	202210 310-51300-45000	FY23 INSURANCE POLICY	*	5,375.00	
							5,375.00 000109
11/01/22	00013	10/19/22 2188740-	202209 310-51300-31100	GEN ENGINEER SVC -SEPT 22	*	400.00	
							400.00 000110
11/09/22	00001	11/01/22 17	202211 310-51300-34000	MANAGEMENT FEES - NOV 22	*	3,062.50	
		11/01/22 17	202211 310-51300-35200	WEBSITE MANAGEMENT-NOV 22	*	100.00	
		11/01/22 17	202211 310-51300-35100	INFORMATION TECH - NOV 22	*	150.00	
		11/01/22 17	202211 310-51300-31300	DISSEMINATION SVCS-NOV 22	*	416.67	
							3,729.17 000111
11/16/22	00006	11/10/22 4752	202210 310-51300-31500	GEN.COUNSEL/MTHLY MEETING	*	281.69	
							281.69 000112
12/21/22	00013	12/12/22 2224548	202211 310-51300-31100	GEN ENGINEER SVC - NOV 22	*	510.00	
							510.00 000113

LKDR LAKE DEER MBYINGTON

YEAR-TO-DATE ACCOUNTS PAYABLE PREPAID/COMPUTER CHECK REGISTER  
LAKE DEER CDD GENERAL FUND  
BANK A GENERAL FUND

PAGE 4

LKDR LAKE DEER MBYINGTON

## SECTION 2

***Lake Deer***  
***Community Development District***

***Unaudited Financial Reporting***  
***December 31, 2022***



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1	<u>Balance Sheet</u>
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5	<u>Month to Month</u>
6	<u>Long Term Debt Report</u>



**Lake Deer**  
**Community Development District**  
**Combined Balance Sheet**  
**December 31, 2022**

	General Fund	Debt Service Fund	Capital Project Fund	Total Governmental Funds
<b>Assets:</b>				
<b>Cash:</b>				
Operating Account	\$ 19,087	\$ -	\$ -	\$ 19,087
<b>Investments:</b>				
Series 2022				
Reserve	\$ -	\$ 1,222,695	\$ -	\$ 1,222,695
Revenue	\$ -	\$ 3,229	\$ -	\$ 3,229
Interest	\$ -	\$ 484,803	\$ -	\$ 484,803
Construction	\$ -	\$ -	\$ 5,838,672	\$ 5,838,672
Cost of Issuance	\$ -	\$ -	\$ 1,611	\$ 1,611
Due from Developer	\$ -	\$ -	\$ 903,312	\$ 903,312
<b>Total Assets</b>	<b>\$ 19,087</b>	<b>\$ 1,710,726</b>	<b>\$ 6,743,595</b>	<b>\$ 8,473,409</b>
<b>Liabilities:</b>				
Accounts Payable	\$ 443	\$ -	\$ -	\$ 443
Retainage Payable	\$ -	\$ -	\$ 288,828	\$ 288,828
<b>Total Liabilities</b>	<b>\$ 443</b>	<b>\$ -</b>	<b>\$ 288,828</b>	<b>\$ 289,271</b>
<b>Fund Balance:</b>				
Restricted for:				
Debt Service - Series 2022	\$ -	\$ 1,710,726	\$ -	\$ 1,710,726
Capital Projects - Series 2022	\$ -	\$ -	\$ 6,454,767	\$ 6,454,767
Unassigned	\$ 18,645	\$ -	\$ -	\$ 18,645
<b>Total Fund Balances</b>	<b>\$ 18,645</b>	<b>\$ 1,710,726</b>	<b>\$ 6,454,767</b>	<b>\$ 8,184,138</b>
<b>Total Liabilities &amp; Fund Balance</b>	<b>\$ 19,087</b>	<b>\$ 1,710,726</b>	<b>\$ 6,743,595</b>	<b>\$ 8,473,409</b>

**Lake Deer**  
**Community Development District**  
**General Fund**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**For The Period Ending December 31, 2022**

	Adopted Budget	Prorated Budget Thru 12/31/22	Actual Thru 12/31/22	Variance
<b><u>Revenues:</u></b>				
Developer Contributions	\$ 238,625	\$ 20,000	\$ 20,000	\$ -
<b>Total Revenues</b>	<b>\$ 238,625</b>	<b>\$ 20,000</b>	<b>\$ 20,000</b>	<b>\$ -</b>
<b><u>Expenditures:</u></b>				
<b><u>General &amp; Administrative:</u></b>				
Supervisor Fees	\$ 12,000	\$ 3,000	\$ -	\$ 3,000
Engineering	\$ 15,000	\$ 3,750	\$ 510	\$ 3,240
Attorney	\$ 25,000	\$ 6,250	\$ 800	\$ 5,450
Annual Audit	\$ 4,000	\$ -	\$ -	\$ -
Assessment Administration	\$ 5,000	\$ -	\$ -	\$ -
Arbitrage	\$ 450	\$ -	\$ -	\$ -
Dissemination	\$ 5,000	\$ 1,250	\$ 1,250	\$ (0)
Trustee Fees	\$ 4,000	\$ -	\$ -	\$ -
Management Fees	\$ 36,750	\$ 9,188	\$ 9,188	\$ -
Information Technology	\$ 1,800	\$ 450	\$ 450	\$ -
Website Maintenance	\$ 1,200	\$ 300	\$ 300	\$ -
Postage & Delivery	\$ 1,000	\$ 250	\$ -	\$ 250
Insurance	\$ 5,625	\$ 5,625	\$ 5,375	\$ 250
Printing & Binding	\$ 1,000	\$ 250	\$ 2	\$ 248
Legal Advertising	\$ 15,000	\$ 3,750	\$ -	\$ 3,750
Other Current Charges	\$ 5,000	\$ 1,250	\$ -	\$ 1,250
Office Supplies	\$ 625	\$ 156	\$ -	\$ 156
Dues, Licenses & Subscriptions	\$ 175	\$ 175	\$ 175	\$ -
<b>Total General &amp; Administrative</b>	<b>\$ 138,625</b>	<b>\$ 35,644</b>	<b>\$ 18,050</b>	<b>\$ 17,594</b>
<b><u>Operations &amp; Maintenance</u></b>				
Playground Lease	\$ 25,000	\$ -	\$ -	\$ -
Field Contingency	\$ 75,000	\$ -	\$ -	\$ -
<b>Total Operations &amp; Maintenance</b>	<b>\$ 100,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Expenditures</b>	<b>\$ 238,625</b>	<b>\$ 35,644</b>	<b>\$ 18,050</b>	<b>\$ 17,594</b>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,951</b>	
<b>Fund Balance - Beginning</b>	<b>\$ -</b>		<b>\$ 16,694</b>	
<b>Fund Balance - Ending</b>	<b>\$ -</b>		<b>\$ 18,645</b>	

**Lake Deer**  
**Community Development District**  
**Debt Service Fund Series 2022**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**For The Period Ending December 31, 2022**

	Adopted	Prorated Budget	Actual	
	Budget	Thru 12/31/22	Thru 12/31/22	Variance
<b>Revenues:</b>				
Interest	\$ -	\$ -	\$ 7,910	\$ 7,910
<b>Total Revenues</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 7,910</b>	<b>\$ 7,910</b>
<b>Expenditures:</b>				
Interest - 11/1	\$ -	\$ -	\$ 180,455	\$ (180,455)
Principal - 5/1	\$ -	\$ -	\$ -	\$ -
Interest - 5/1	\$ -	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 180,455</b>	<b>\$ (180,455)</b>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<b>\$ -</b>		<b>\$ (172,544)</b>	
<b>Fund Balance - Beginning</b>	<b>\$ -</b>		<b>\$ 1,883,270</b>	
<b>Fund Balance - Ending</b>	<b>\$ -</b>		<b>\$ 1,710,726</b>	

**Lake Deer**  
**Community Development District**  
**Capital Project Fund Series 2022**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**For The Period Ending December 31, 2022**

	Adopted	Prorated Budget	Actual	
	Budget	Thru 12/31/22	Thru 12/31/22	Variance
<b>Revenues:</b>				
Interest	\$ -	\$ -	\$ 37,557	\$ 37,557
<b>Total Revenues</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 37,557</b>	<b>\$ 37,557</b>
<b>Expenditures:</b>				
Capital Outlay	\$ -	\$ -	\$ 787,153	\$ (787,153)
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 787,153</b>	<b>\$ (787,153)</b>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<b>\$ -</b>		<b>\$ (749,596)</b>	
<b>Fund Balance - Beginning</b>	<b>\$ -</b>		<b>\$ 7,204,363</b>	
<b>Fund Balance - Ending</b>	<b>\$ -</b>		<b>\$ 6,454,767</b>	

**Lake Deer**  
Community Development District  
Month to Month

	Oct	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sept	Total
<b>Revenues:</b>													
Developer Contributions	\$ -	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	20,000
<b>Total Revenues</b>	<b>\$ -</b>	<b>\$ 20,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>20,000</b>
<b>Expenditures:</b>													
<b><u>General &amp; Administrative:</u></b>													
Supervisor Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Engineering	\$ -	\$ 510	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	510
Attorney	\$ 282	\$ 76	\$ 443	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	800
Annual Audit	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Assessment Administration	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Arbitrage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Dissemination	\$ 417	\$ 417	\$ 417	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	1,250
Trustee Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Management Fees	\$ 3,063	\$ 3,063	\$ 3,063	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	9,188
Information Technology	\$ 150	\$ 150	\$ 150	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	450
Website Maintenance	\$ 100	\$ 100	\$ 100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	300
Postage & Delivery	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Insurance	\$ 5,375	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	5,375
Printing & Binding	\$ 2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	2
Legal Advertising	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Other Current Charges	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Office Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Dues, Licenses & Subscriptions	\$ 175	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	175
<b>Total General &amp; Administrative</b>	<b>\$ 9,563</b>	<b>\$ 4,315</b>	<b>\$ 4,172</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>18,050</b>
<b><u>Operations &amp; Maintenance:</u></b>													
Playground Lease	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Field Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
<b>Total Operations &amp; Maintenance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
<b>Total Expenditures</b>	<b>\$ 9,563</b>	<b>\$ 4,315</b>	<b>\$ 4,172</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>18,050</b>
<b>Excess Revenues (Expenditures)</b>	<b>\$ (9,563)</b>	<b>\$ 15,685</b>	<b>\$ (4,172)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>1,951</b>
<b>Net Change in Fund Balance</b>	<b>\$ (9,563)</b>	<b>\$ 15,685</b>	<b>\$ (4,172)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>1,951</b>

**Lake Deer**  
**Community Development District**  
**Long Term Debt Report**

Series 2022, Special Assessment Revenue Bonds		
Maturity Date:	5/1/53	
Optional Redemption Date:	5/1/37	
Reserve Fund Definition	Max Annual Debt Service	
Reserve Fund Requirement	\$1,217,394	
Reserve Fund Balance	\$1,222,695	
Bonds Outstanding - 08/24/2022		\$17,750,000
<b>Current Bonds Outstanding</b>		<b>\$17,750,000</b>

## SECTION 3

Requisition	Payee/Vendor	Amount
8	Furr, Wegman & Banks	\$ 3,850.00
9	Lake Deer Dev, LLC	\$ 3,750.00
10	Ferguson Waterworks	\$ 189,679.40
11	Tucker Paving, Inc.	\$ 853,438.35
12	Lake Deer Development, LLC	\$ 3,750.00
13	Lake Deer Development, LLC	\$ 3,750.00
14	Dewberry Engineering	\$ 2,470.00
15	Tucker Paving, Inc.	\$ 1,664,827.09
16	KE Law Group	\$ 435.00
17	Lake Deer Development, LLC	\$ 3,750.00
18	Wood & Associates Engineering, LLC	\$ 29,217.25
19	Dewberry Engineers, Inc.	\$ 1,275.00
20	Ferguson Waterworks	\$ 201,157.91
21	Tucker Paving, Inc.	\$ 195,518.24
22	Ferguson Waterworks	\$ 44,147.85
23	Lake Deer Dev, LLC	\$ 3,750.00
24	Dewberry Engineers, Inc.	\$ 1,704.21
25	Lake Deer Development, LLC	\$ 7,500.00
26	Tucker Paving, Inc.	\$ 1,012,857.16
27	Lake Deer Development, LLC	\$ 3,750.00
28	Furr, Wegman & Banks	\$ 6,225.00
29	Lake Deer Development, LLC	\$ 3,750.00
30	Ferguson Waterworks	\$ 120,274.40
31	Empire Pipe & Supply	\$ 290,988.21
32	Lake Deer Development, LLC	\$ 3,750.00
33	KE Law Group	\$ 152.00
34	Lake Deer Dev, LLC	\$ 3,750.00
	<b>TOTAL</b>	<b>\$ 4,659,467.07</b>



## SECTION 4

**Lake Deer**  
**Community Development District**

**Funding Request #6**  
**November 1, 2022**

Bill to: RhiCas II, LLC

**General Fund**  
**FY2023**

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<b>1</b>	<b>Operations &amp; Maintenance Funding</b>	<b>\$</b>	<b>20,000.00</b>
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<b>Total:</b>	<b>\$</b>	<b>20,000.00</b>
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Please make check payable to:

**Lake Deer Community Development District**  
6200 Lee Vista Blvd, Suite 300  
Orlando, FL 32822