

Lake Deer
Community Development District

Meeting Agenda

July 19, 2023

AGENDA

Lake Deer

Community Development District

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

July 12, 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, July 19, 2023 at 2:15 PM** at **346 East Central Ave., Winter Haven, FL 33880.**

Zoom Video Link: <https://us06web.zoom.us/j/89472110528>

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

Meeting ID: 894 7211 0528

Following is the advance agenda for the meeting:

Board of Supervisors Meeting

1. Roll Call
2. Public Comment Period (¹Speakers 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 April 19, 2023 Board of Supervisors Meeting
4. Public Hearings
 - A. Public Hearing on the Adoption of the Fiscal Year 2024 Budget
 - i. Consideration of Resolution 2023-03 Adopting the District's Fiscal Year 2024 Budget and Appropriating Funds
 - B. Public Hearing on the Imposition of Operations and Maintenance Special Assessments
 - i. Consideration of Resolution 2023-04 Imposing Special Assessments and Certifying an Assessment Roll
5. Consideration of Resolution 2023-05 Appointing an Assistant Treasurer
6. Consideration of Resolution 2023-06 Designation of a Regular Monthly Meeting Date, Time, and Location for Fiscal Year 2024
7. Consideration of Resolution 2023-07 Designating a Date, Time, and Location for a Landowners' Meeting and Election
8. Acceptance of Fiscal Year 2022 Audit Report

¹ Comments will be limited to three (3) minutes

9. Consideration of Proposal for Arbitrage Rebate Services for Series 2022 Bonds from AMTEC
10. Staff Reports
 - A. Attorney
 - i. Memo Regarding Ethics Training for Elected Officials
 - B. Engineer
 - i. Ratification of Dewberry Work Authorization to Prepare Annual Engineering Report
 - ii. Acceptance of Annual District Engineering Report
 - C. District Manager's Report
 - i. Approval of Check Register
 - ii. Balance Sheet & Income Statement
 - iii. Ratification of Summary of Series 2022 Requisitions #51 to #56
 - iv. Presentation of Number of Registered Voters—0
11. Other Business
12. Supervisors Requests and Audience Comments
13. 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 Wednesday, **April 19, 2023** at 2:15 p.m. at 346 E. Central Avenue, Winter Haven, Florida.

Present and constituting a quorum:

Rennie Heath	Chairman
Lauren Schwenk	Vice Chairperson
Daniel Arnette	Assistant Secretary
Chuck Cavaretta	Assistant Secretary

Also present were:

Jill Burns	District Manager, GMS
Roy Van Wyk	District Counsel, KVV Law
Rey Malave <i>by Zoom</i>	District Engineer, Dewberry

FIRST ORDER OF BUSINESS

Roll Call

Ms. Burns called the meeting to order and called the roll. Four Supervisors were present at roll call constituting a quorum.

SECOND ORDER OF BUSINESS

Public Comment Period

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

THIRD ORDER OF BUSINESS

**Approval of Minutes of the February 15, 2023
Board of Supervisors Meeting**

Ms. Burns presented the minutes of the February 15, 2023 Board of Supervisors meeting and asked for a motion to approve.

On MOTION by Mr. Cavaretta, seconded by Mr. Heath, with all in favor, the Minutes of the February 15, 2023 Board of Supervisors Meeting, were approved.

FOURTH ORDER OF BUSINESS

**Consideration of Resolution 2023-01
Approving the Proposed Fiscal Year
2023/2024 Budget (Suggested Date: July 19,
2023), Declaring Special Assessments, and
Setting the Public Hearings on the Adoption
of the Fiscal Year 2023/2024 Budget and the
Imposition of Operations and Maintenance
Assessments**

Ms. Burns noted based on the estimates received, the admin portion was lowered as well the landscaping. A full year of landscaping was being contemplated and the amenity coming on July of 2024. She noted there are 577 units so based on this budget the per unit assessment would be \$563.16. Ms. Burns stated they would get back into a target number probably \$850 based on a full year of operation and maybe a little bit of cushion there. Ms. Burns stated that wouldn't be needed right away but would be needed by the time the budget is done and will just show the contribution amounts and deficit funding amounts and kind of back into those and have the funding agreements on the budget option. She stated this would just be the new ones. Ms. Schwenk stated it is only for the first year. Ms. Burns noted to back into the number to add a field contingency that will bring it up to the \$850 per lot for notice purposes. Unless any changes, Ms. Burns asks for a motion to approve as amended.

On MOTION by Mr. Heath, seconded by Mr. Cavaretta, with all in favor, Resolution 2023-01 Approving Proposed Fiscal Year 2023/2024 Budget, Declaring Special Assessments, and Setting Public Hearing on the Adoption of the Fiscal Year 2023/2024 Budget and Imposition of Operations and Maintenance Assessments, was approved as amended.

FIFTH ORDER OF BUSINESS

**Consideration of Resolution 2023-02
Authorizing Bank Account Signatories**

Ms. Burns asked for a motion to approve this resolution.

On MOTION by Mr. Heath, seconded by Mr. Cavaretta, with all in favor, Resolution 2023-02 Authorizing Bank Account Signatories, was approved.

SIXTH ORDER OF BUSINESS

Staff Reports

A. Attorney

Mr. Van Wyk had nothing further to report.

B. Engineer

Mr. Malave had nothing to report.

C. District Manager’s Report

i. Approval of Check Register

Ms. Burns noted the check register was included in the package. She asked for any questions, otherwise looking for a motion to approve.

On MOTION by Mr. Heath, seconded by Mr. Arnette, with all in favor, the Check Register, was approved.

ii. Balance Sheet & Income Statement

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

iii. Ratification of Summary of Series 2022 Requisitions #35 to #50

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 Mr. Heath, seconded by Mr. Arnette, with all in favor, the Series 2022 Requisitions #35 to #50, were ratified.

iv. Ratification of Fiscal Year 2023 Funding Request #7

Ms. Burns noted that this has already been funded, and she was just seeking ratification from the Board.

On MOTION by Mr. Heath, seconded by Mr. Arnette, with all in favor, the Fiscal Year 2023 Funding Request #7, was ratified.

SEVENTH ORDER OF BUSINESS

Other Business

There being no comments, the next item followed.

EIGHTH ORDER OF BUSINESS

**Supervisors Requests and Audience
Comments**

There being no comments, the next item followed.

NINTH ORDER OF BUSINESS

Adjournment

Ms. Burns adjourned the meeting.

On MOTION by Mr. Heath, seconded by Mr. Arnette, with all in favor, the meeting was adjourned.

Secretary/Assistant Secretary

Chairman/Vice Chairman

SECTION IV

SECTION A

SECTION 1

RESOLUTION 2023-03

THE ANNUAL APPROPRIATION RESOLUTION OF THE LAKE DEER COMMUNITY DEVELOPMENT DISTRICT (“DISTRICT”) RELATING TO THE ANNUAL APPROPRIATIONS AND ADOPTING THE BUDGETS FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2023, AND ENDING SEPTEMBER 30, 2024; AUTHORIZING BUDGET AMENDMENTS; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the District Manager has, prior to the fifteenth (15th) day in June, 2023, submitted to the Board of Supervisors (“**Board**”) of the Lake Deer Community Development District (“**District**”) proposed budgets (“**Proposed Budget**”) for the fiscal year beginning October 1, 2023 and ending September 30, 2024 (“**Fiscal Year 2023/2024**”) along with an explanatory and complete financial plan for each fund of the District, pursuant to the provisions of Section 190.008(2)(a), *Florida Statutes*; and

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

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

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

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

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

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE LAKE DEER COMMUNITY DEVELOPMENT DISTRICT:

SECTION 1. BUDGET

- a. The Board has reviewed the Proposed Budget, a copy of which is on file with the office of the District Manager and at the District’s Local Records Office, and hereby approves certain amendments thereto, as shown in Section 2 below.
- b. The Proposed Budget, attached hereto as **Exhibit “A,”** as amended by the Board, is hereby adopted in accordance with the provisions of Section 190.008(2)(a), *Florida Statutes* (“**Adopted Budget**”), and incorporated herein by reference; provided, however, that the comparative figures contained in the Adopted Budget may be subsequently revised as deemed necessary by the District Manager to reflect actual revenues and expenditures.

- c. The Adopted Budget, as amended, shall be maintained in the office of the District Manager and at the District’s Local Records Office and identified as “The Budget for the Lake Deer Community Development District for the Fiscal Year Ending September 30, 2024.”
- d. The Adopted Budget shall be posted by the District Manager on the District’s official website within thirty (30) days after adoption, and shall remain on the website for at least 2 years.

SECTION 2. APPROPRIATIONS

There is hereby appropriated out of the revenues of the District, for Fiscal Year 2023/2024, the sum of \$ _____ to be raised by the levy of assessments and/or otherwise, which sum is deemed by the Board to be necessary to defray all expenditures of the District during said budget year, to be divided and appropriated in the following fashion:

TOTAL GENERAL FUND	\$ _____
DEBT SERVICE FUND (SERIES 2022)	\$ _____
TOTAL ALL FUNDS	\$ _____

SECTION 3. BUDGET AMENDMENTS

Pursuant to Section 189.016, *Florida Statutes*, the District at any time within Fiscal Year 2023/2024 or within 60 days following the end of the Fiscal Year 2023/2024 may amend its Adopted Budget for that fiscal year as follows:

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

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

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

PASSED AND ADOPTED THIS 19TH DAY OF JULY 2023.

ATTEST:

**LAKE DEER COMMUNITY
DEVELOPMENT DISTRICT**

Secretary/Assistant Secretary

By: _____

Its: _____

Exhibit A: Fiscal Year 2023/2024 Budget

Option A

Lake Deer
Community Development District

Proposed Budget
FY2024



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Lake Deer
Community Development District
Proposed Budget
General Fund

Description	Adopted Budget FY2023	Actuals Thru 5/31/23	Projected Next 4 Months	Projected Thru 9/30/23	Proposed Budget FY2024
Revenues					
Assessments	\$ -	\$ -	\$ -	\$ -	\$ 490,451
Developer Contributions	\$ 238,625	\$ 40,000	\$ 50,000	\$ 90,000	\$ -
Total Revenues	\$ 238,625	\$ 40,000	\$ 50,000	\$ 90,000	\$ 490,451
Expenditures					
<i>General & Administrative</i>					
Supervisor Fees	\$ 12,000	\$ 1,600	\$ 4,000	\$ 5,600	\$ 12,000
Engineering	\$ 15,000	\$ 1,583	\$ 2,400	\$ 3,983	\$ 15,000
Attorney	\$ 25,000	\$ 5,312	\$ 4,000	\$ 9,312	\$ 25,000
Annual Audit	\$ 4,000	\$ 5,400	\$ -	\$ 5,400	\$ 6,000
Assessment Administration	\$ 5,000	\$ -	\$ -	\$ -	\$ 5,000
Arbitrage	\$ 450	\$ -	\$ 450	\$ 450	\$ 450
Dissemination	\$ 5,000	\$ 3,333	\$ 1,667	\$ 5,000	\$ 5,300
Trustee Fees	\$ 4,000	\$ -	\$ 4,040	\$ 4,040	\$ 4,500
Management Fees	\$ 36,750	\$ 24,500	\$ 12,250	\$ 36,750	\$ 38,955
Information Technology	\$ 1,800	\$ 1,200	\$ 600	\$ 1,800	\$ 1,800
Website Maintenance	\$ 1,200	\$ 800	\$ 400	\$ 1,200	\$ 1,200
Postage & Delivery	\$ 1,000	\$ 20	\$ 200	\$ 220	\$ 1,000
Insurance	\$ 5,625	\$ 5,375	\$ -	\$ 5,375	\$ 5,913
Copies	\$ 1,000	\$ 2	\$ 20	\$ 22	\$ 1,000
Legal Advertising	\$ 15,000	\$ -	\$ 7,500	\$ 7,500	\$ 5,000
Administrative Contingency	\$ 5,000	\$ 35	\$ 152	\$ 187	\$ 2,768
Office Supplies	\$ 625	\$ 3	\$ 120	\$ 123	\$ 625
Dues, Licenses & Subscriptions	\$ 175	\$ 175	\$ -	\$ 175	\$ 175
Total General & Administrative	\$ 138,625	\$ 49,338	\$ 37,799	\$ 87,136	\$ 131,686

Lake Deer
Community Development District
Proposed Budget
General Fund

Description	Adopted Budget FY2023	Actuals Thru 5/31/23	Projected Next 4 Months	Projected Thru 9/30/23	Proposed Budget FY2024
Operations & Maintenance					
<i>Field Expenditures</i>					
Property Insurance	\$ -	\$ -	\$ -	\$ -	\$ 5,000
Field Management	\$ -	\$ -	\$ -	\$ -	\$ 15,000
Landscape Maintenance	\$ -	\$ -	\$ -	\$ -	\$ 42,380
Landscape Replacement	\$ -	\$ -	\$ -	\$ -	\$ 5,000
Lake Maintenance	\$ -	\$ -	\$ -	\$ -	\$ 5,500
Streetlights	\$ -	\$ -	\$ -	\$ -	\$ 7,000
Electric	\$ -	\$ -	\$ -	\$ -	\$ 5,000
Water & Sewer	\$ -	\$ -	\$ -	\$ -	\$ 5,000
Sidewalk & Asphalt Maintenance	\$ -	\$ -	\$ -	\$ -	\$ 2,500
Irrigation Repairs	\$ -	\$ -	\$ -	\$ -	\$ 5,000
General Repairs & Maintenance	\$ -	\$ -	\$ -	\$ -	\$ 5,000
Field Contingency	\$ 75,000	\$ -	\$ -	\$ -	\$ 193,755
Subtotal Field Expenditures	\$ 75,000	\$ -	\$ -	\$ -	\$ 296,135
<i>Amenity Expenditures</i>					
Amenity - Electric	\$ -	\$ -	\$ -	\$ -	\$ 3,600
Amenity - Water	\$ -	\$ -	\$ -	\$ -	\$ 1,250
Playground Lease	\$ 25,000	\$ -	\$ -	\$ -	\$ 35,000
Internet	\$ -	\$ -	\$ -	\$ -	\$ 750
Pest Control	\$ -	\$ -	\$ -	\$ -	\$ 180
Janitorial Services	\$ -	\$ -	\$ -	\$ -	\$ 2,550
Security Services	\$ -	\$ -	\$ -	\$ -	\$ 10,000
Pool Maintenance	\$ -	\$ -	\$ -	\$ -	\$ 5,550
Amenity Access Management	\$ -	\$ -	\$ -	\$ -	\$ 1,250
Amenity Repairs & Maintenance	\$ -	\$ -	\$ -	\$ -	\$ 1,250
Amenity Contingency	\$ -	\$ -	\$ -	\$ -	\$ 1,250
Subtotal Amenity Expenditures	\$ 25,000	\$ -	\$ -	\$ -	\$ 62,630
Total Operations & Maintenance	\$ 100,000	\$ -	\$ -	\$ -	\$ 358,765
Total Expenditures	\$ 238,625	\$ 49,338	\$ 37,799	\$ 87,136	\$ 490,451
Excess Revenues/(Expenditures)	\$ -	\$ (9,338)	\$ 12,201	\$ 2,864	\$ -

Gross Assessments	\$ 527,367
(Less: Discount & Collections 7%)	\$ (36,916)
Net Assessments	\$ 490,451

Product	Assessable Units	Net Assessments	Net Per Unit	Gross Per Unit
Single Family	577	\$490,451	\$850.00	\$913.98
	577	\$490,451		

Lake Deer

Community Development District

General Fund Narrative

Revenues:

Assessments

The District will levy a non-ad valorem assessment on all the assessable property within the District in order to pay for operating expenditures during the fiscal year.

Expenditures:

General & Administrative:

Supervisor Fees

Chapter 190, Florida Statutes, allows for each Board member to receive \$200 per meeting, not to exceed \$4,800 per year paid to each Supervisor for the time devoted to District business and meetings.

Engineering

The District's engineer, Dewberry Engineering, provides general engineering services to the District, e.g. attendance and preparation for monthly board meetings, review invoices and various projects as directed by the Board of Supervisors and the District Manager.

Attorney

The District's legal counsel, Kilinski | Van Wyk, provides general legal services to the District, e.g. attendance and preparation for meetings, preparation and review of agreements, resolutions, etc. as directed by the Board of Supervisors and the District Manager.

Annual Audit

The District is required by Florida Statutes to arrange for an independent audit of its financial records on an annual basis. The District has an agreement with Grau & Associates.

Assessment Administration

The District has contracted Governmental Management Services – Central Florida, LLC, to levy and administer the collection of non-ad valorem assessment on all assessable property within the District.

Arbitrage

The District has contracted AMTEC to annually calculate the District's Arbitrage Rebate Liability on its Series 2022 bond issuance.

Dissemination

The District is required by the Security and Exchange Commission to comply with Rule 15c2-12(b)(5) which relates to additional reporting requirements for unrated bond issues. This cost is contracted with Governmental Management Services – Central Florida, LLC for its Series 2022 bond issuance.

Trustee Fees

The District will incur trustee related costs with the issuance of its Series 2022 bond.

Lake Deer

Community Development District

General Fund Narrative

Management Fees

The District receives Management, Accounting and Administrative services as part of a Management Agreement with Governmental Management Services-Central Florida, LLC. The services include but are not limited to, recording and transcription of board meetings, administrative services, budget preparation, all financial reports, annual audits, etc.

Information Technology

Represents various cost with Governmental Management Services – Central Florida LLC of information technology for the District with such as video conferencing, cloud storage and servers, positive pay implementation and programming for fraud protection, accounting software, tablets for meetings, Adobe, Microsoft Office, etc.

Website Maintenance

Represents the costs with Governmental Management Services – Central Florida, LLC associated with monitoring and maintaining the District's website created in accordance with Chapter 189, Florida Statutes. These services include site performance assessments, security and firewall maintenance, updates, document uploads, hosting and domain renewals, website backups, etc.

Postage & Delivery

The District incurs charges for mailing of Board meeting agenda packages, overnight deliveries, correspondence, etc.

Insurance

The District's general liability and public official's liability insurance coverages with Florida Insurance Alliance.

Copies

Printing and Binding agenda packages for board meetings, printing of computerized checks, stationary, envelopes, etc.

Legal Advertising

The District is required to advertise various notices for monthly Board meetings, public hearings, etc. in a newspaper of general circulation.

Administrative Contingency

Bank charges and any other miscellaneous expenses incurred during the year that do not fit into any administrative category.

Office Supplies

Any supplies that may need to be purchased during the fiscal year, e.g., paper, minute books, file folders, labels, paper clips, etc.

Lake Deer

Community Development District

General Fund Narrative

Dues, Licenses & Subscriptions

The District is required to pay an annual fee to the Florida Department of Economic Opportunity for \$175. This is the only expense under this category for the District.

Operations & Maintenance:

Field Expenditures

Property Insurance

The District's estimated property insurance coverages with Florida Insurance Alliance.

Field Management

Represents the estimated costs of onsite field management of contracts for the District such as landscape and lake maintenance. Services to include onsite inspections, meetings with contractors, monitoring of utility accounts, attend Board meetings and receive and respond to property owner phone calls and emails.

Landscape Maintenance

Represents the estimated maintenance of the landscaping within the common areas of the District after the installation of landscape material has been completed.

Landscape Replacement

Represents the estimated cost of replacing landscaping within the common areas of the District.

Lake Maintenance

Represents the estimated costs to maintain the lakes within the District's boundaries.

Streetlights

Represents the estimated cost to maintain street lights within the District Boundaries that are expected to be in place throughout the fiscal year.

Electric

Represents estimated electric charges of common areas throughout the District.

Water & Sewer

Represents estimated costs for water and refuse services provided for common areas throughout the District.

Sidewalk & Asphalt Maintenance

Represents the estimated costs of maintaining the sidewalks and asphalt throughout the District's Boundary.

Lake Deer

Community Development District

General Fund Narrative

Irrigation Repairs

Represents the cost of maintaining and repairing the irrigation system. This includes the sprinklers, and irrigation wells.

General Repairs & Maintenance

Represents estimated costs for general repairs and maintenance of the District's common areas.

Field Contingency

Represents funds allocated to expenditures that the District could incur throughout the fiscal year that do not fit into any field category.

Amenity Expenditures

Amenity - Electric

Represents estimated electric charges for the District's amenity facilities.

Amenity - Water

Represents estimated water charges for the District's amenity facilities.

Playground Lease

The District will enter into a leasing agreement for playgrounds installed in the community.

Internet

Internet service will be added for use at the Amenity Center.

Pest Control

The District will incur costs for pest control treatments to its amenity facilities.

Janitorial Services

Represents estimated costs to provide janitorial services and supplies for the District's amenity facilities.

Security Services

Represents the estimated cost of contracting a monthly security service for the District's amenity facilities.

Pool Maintenance

Represents the estimated costs of regular cleaning and treatments of the District's pool.

Amenity Access Management

Represents the cost with Governmental Management Services – Central Florida LLC of managing and monitoring access to the District's amenity facilities

Lake Deer
Community Development District
General Fund Narrative

Amenity Repairs & Maintenance

Represents estimated costs for repairs and maintenance of the District's amenity facilities.

Amenity Contingency

Represents funds allocated to expenditures that the District could incur throughout the fiscal year that do not fit into any amenity category.

Lake Deer
Community Development District
Proposed Budget
Debt Service Fund Series 2022

Description	Proposed Budget FY2023	Actuals Thru 5/31/23	Projected Next 4 Months	Projected Thru 9/30/23	Proposed Budget FY2024
Revenues					
Assessments	\$ 484,803	\$ -	\$ 484,803	\$ 484,803	\$ 1,084,417
Interest	\$ 35,731	\$ 27,028	\$ 8,703	\$ 35,731	\$ -
Carryforward Surplus	\$ 659,201	\$ 659,201	\$ -	\$ 659,201	\$ 514,477
Total Revenues	\$ 1,179,735	\$ 686,229	\$ 493,506	\$ 1,179,735	\$ 1,598,894
Expenditures					
Interest Payment - 11/01	\$ 180,455	\$ 180,455	\$ -	\$ 180,455	\$ 484,803
Principal Payment - 05/01	\$ -	\$ -	\$ -	\$ -	\$ 250,000
Interest Payment - 05/01	\$ 484,803	\$ 484,803	\$ -	\$ 484,803	\$ 484,803
Total Expenditures	\$ 665,258	\$ 665,258	\$ -	\$ 665,258	\$ 1,219,606
Net Change in Fund Balance	\$ 514,477	\$ 20,971	\$ 493,506	\$ 514,477	\$ 379,288

Product	Assessable Units	Maximum Annual Debt Service	Net Per Unit	Gross Per Unit
Single Family	402	\$848,167	\$2,109.87	\$2,268.68
Single Family - Paid Down	175	\$236,250	\$1,350.00	\$1,451.61
	577	\$1,084,417		

Lake Deer
Community Development District
Special Assessment Bonds Series 2022
Amortization Schedule

DATE	BALANCE	PRINCIPAL	INTEREST	TOTAL
11/01/23	\$ 17,750,000.00	\$ -	\$ 484,803.13	\$ 484,803.13
05/01/24	\$ 17,750,000.00	\$ 250,000.00	\$ 484,803.13	\$ -
11/01/24	\$ 17,500,000.00	\$ -	\$ 479,178.13	\$ 1,213,981.25
05/01/25	\$ 17,500,000.00	\$ 265,000.00	\$ 479,178.13	\$ -
11/01/25	\$ 16,675,000.00	\$ -	\$ 473,215.63	\$ 1,217,393.75
05/01/26	\$ 16,675,000.00	\$ 275,000.00	\$ 473,215.63	\$ -
11/01/26	\$ 16,675,000.00	\$ -	\$ 467,028.13	\$ 1,215,243.75
05/01/27	\$ 16,675,000.00	\$ 285,000.00	\$ 467,028.13	\$ -
11/01/27	\$ 16,675,000.00	\$ -	\$ 460,615.63	\$ 1,212,643.75
05/01/28	\$ 16,675,000.00	\$ 300,000.00	\$ 460,615.63	\$ -
11/01/28	\$ 16,375,000.00	\$ -	\$ 453,115.63	\$ 1,213,731.25
05/01/29	\$ 16,375,000.00	\$ 315,000.00	\$ 453,115.63	\$ -
11/01/29	\$ 16,060,000.00	\$ -	\$ 445,240.63	\$ 1,213,356.25
05/01/30	\$ 16,060,000.00	\$ 335,000.00	\$ 445,240.63	\$ -
11/01/30	\$ 15,005,000.00	\$ -	\$ 436,865.63	\$ 1,217,106.25
05/01/31	\$ 15,005,000.00	\$ 350,000.00	\$ 436,865.63	\$ -
11/01/31	\$ 15,005,000.00	\$ -	\$ 428,115.63	\$ 1,214,981.25
05/01/32	\$ 15,005,000.00	\$ 370,000.00	\$ 428,115.63	\$ -
11/01/32	\$ 15,005,000.00	\$ -	\$ 418,865.63	\$ 1,216,981.25
05/01/33	\$ 15,005,000.00	\$ 390,000.00	\$ 418,865.63	\$ -
11/01/33	\$ 14,615,000.00	\$ -	\$ 408,140.63	\$ 1,217,006.25
05/01/34	\$ 14,615,000.00	\$ 410,000.00	\$ 408,140.63	\$ -
11/01/34	\$ 14,205,000.00	\$ -	\$ 396,865.63	\$ 1,215,006.25
05/01/35	\$ 14,205,000.00	\$ 435,000.00	\$ 396,865.63	\$ -
11/01/35	\$ 13,770,000.00	\$ -	\$ 384,903.13	\$ 1,216,768.75
05/01/36	\$ 13,770,000.00	\$ 460,000.00	\$ 384,903.13	\$ -
11/01/36	\$ 13,310,000.00	\$ -	\$ 372,253.13	\$ 1,217,156.25
05/01/37	\$ 13,310,000.00	\$ 485,000.00	\$ 372,253.13	\$ -
11/01/37	\$ 12,825,000.00	\$ -	\$ 358,915.63	\$ 1,216,168.75
05/01/38	\$ 12,825,000.00	\$ 510,000.00	\$ 358,915.63	\$ -
11/01/38	\$ 12,315,000.00	\$ -	\$ 344,890.63	\$ 1,213,806.25
05/01/39	\$ 12,315,000.00	\$ 540,000.00	\$ 344,890.63	\$ -
11/01/39	\$ 11,775,000.00	\$ -	\$ 330,040.63	\$ 1,214,931.25
05/01/40	\$ 11,775,000.00	\$ 570,000.00	\$ 330,040.63	\$ -
11/01/40	\$ 9,965,000.00	\$ -	\$ 314,365.63	\$ 1,214,406.25
05/01/41	\$ 9,965,000.00	\$ 605,000.00	\$ 314,365.63	\$ -
11/01/41	\$ 9,965,000.00	\$ -	\$ 297,728.13	\$ 1,217,093.75
05/01/42	\$ 9,965,000.00	\$ 635,000.00	\$ 297,728.13	\$ -
11/01/42	\$ 9,965,000.00	\$ -	\$ 280,265.63	\$ 1,212,993.75
05/01/43	\$ 9,965,000.00	\$ 675,000.00	\$ 280,265.63	\$ -
11/01/43	\$ 9,290,000.00	\$ -	\$ 261,281.25	\$ 1,216,546.88
05/01/44	\$ 9,290,000.00	\$ 710,000.00	\$ 261,281.25	\$ -
11/01/44	\$ 8,580,000.00	\$ -	\$ 241,312.50	\$ 1,212,593.75
05/01/45	\$ 8,580,000.00	\$ 755,000.00	\$ 241,312.50	\$ -
11/01/45	\$ 7,825,000.00	\$ -	\$ 220,078.13	\$ 1,216,390.63
05/01/46	\$ 7,825,000.00	\$ 795,000.00	\$ 220,078.13	\$ -
11/01/46	\$ 7,030,000.00	\$ -	\$ 197,718.75	\$ 1,212,796.88
05/01/47	\$ 7,030,000.00	\$ 845,000.00	\$ 197,718.75	\$ -
11/01/47	\$ 6,185,000.00	\$ -	\$ 173,953.13	\$ 1,216,671.88
05/01/48	\$ 6,185,000.00	\$ 890,000.00	\$ 173,953.13	\$ -
11/01/48	\$ 5,295,000.00	\$ -	\$ 148,921.88	\$ 1,212,875.00
05/01/49	\$ 5,295,000.00	\$ 945,000.00	\$ 148,921.88	\$ -
11/01/49	\$ 4,350,000.00	\$ -	\$ 122,343.75	\$ 1,216,265.63
05/01/50	\$ 4,350,000.00	\$ 1,000,000.00	\$ 122,343.75	\$ -
11/01/50	\$ 3,350,000.00	\$ -	\$ 94,218.75	\$ 1,216,562.50
05/01/51	\$ 3,350,000.00	\$ 1,055,000.00	\$ 94,218.75	\$ -
11/01/51	\$ 2,295,000.00	\$ -	\$ 64,546.88	\$ 1,213,765.63
05/01/52	\$ 2,295,000.00	\$ 1,115,000.00	\$ 64,546.88	\$ -
05/02/52	\$ 1,180,000.00	\$ -	\$ 33,187.50	\$ 1,212,734.38
05/03/52	\$ 1,180,000.00	\$ 1,180,000.00	\$ 33,187.50	\$ 1,213,187.50
		\$ 17,750,000.00	\$ 19,185,950.00	\$ 36,935,950.00

Option B

Lake Deer
Community Development District

Proposed Budget
FY2024



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8 Debt Service Fund Series 2022

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Lake Deer
Community Development District
Proposed Budget
General Fund

Description	Adopted Budget FY2023	Actuals Thru 5/31/23	Projected Next 4 Months	Projected Thru 9/30/23	Proposed Budget FY2024
Revenues					
Assessments	\$ -	\$ -	\$ -	\$ -	\$ 302,196
Developer Contributions	\$ 238,625	\$ 40,000	\$ 50,000	\$ 90,000	\$ -
Total Revenues	\$ 238,625	\$ 40,000	\$ 50,000	\$ 90,000	\$ 302,196
Expenditures					
<i>General & Administrative</i>					
Supervisor Fees	\$ 12,000	\$ 1,600	\$ 4,000	\$ 5,600	\$ 12,000
Engineering	\$ 15,000	\$ 1,583	\$ 2,400	\$ 3,983	\$ 15,000
Attorney	\$ 25,000	\$ 5,312	\$ 4,000	\$ 9,312	\$ 25,000
Annual Audit	\$ 4,000	\$ 5,400	\$ -	\$ 5,400	\$ 6,000
Assessment Administration	\$ 5,000	\$ -	\$ -	\$ -	\$ 5,000
Arbitrage	\$ 450	\$ -	\$ 450	\$ 450	\$ 450
Dissemination	\$ 5,000	\$ 3,333	\$ 1,667	\$ 5,000	\$ 5,300
Trustee Fees	\$ 4,000	\$ -	\$ 4,040	\$ 4,040	\$ 4,500
Management Fees	\$ 36,750	\$ 24,500	\$ 12,250	\$ 36,750	\$ 38,955
Information Technology	\$ 1,800	\$ 1,200	\$ 600	\$ 1,800	\$ 1,800
Website Maintenance	\$ 1,200	\$ 800	\$ 400	\$ 1,200	\$ 1,200
Postage & Delivery	\$ 1,000	\$ 20	\$ 200	\$ 220	\$ 1,000
Insurance	\$ 5,625	\$ 5,375	\$ -	\$ 5,375	\$ 5,913
Copies	\$ 1,000	\$ 2	\$ 20	\$ 22	\$ 1,000
Legal Advertising	\$ 15,000	\$ -	\$ 7,500	\$ 7,500	\$ 5,000
Administrative Contingency	\$ 5,000	\$ 35	\$ 152	\$ 187	\$ 2,768
Office Supplies	\$ 625	\$ 3	\$ 120	\$ 123	\$ 625
Dues, Licenses & Subscriptions	\$ 175	\$ 175	\$ -	\$ 175	\$ 175
Total General & Administrative	\$ 138,625	\$ 49,338	\$ 37,799	\$ 87,136	\$ 131,686

Lake Deer
Community Development District
Proposed Budget
General Fund

Description	Adopted Budget FY2023	Actuals Thru 5/31/23	Projected Next 4 Months	Projected Thru 9/30/23	Proposed Budget FY2024
Operations & Maintenance					
<i>Field Expenditures</i>					
Property Insurance	\$ -	\$ -	\$ -	\$ -	\$ 5,000
Field Management	\$ -	\$ -	\$ -	\$ -	\$ 15,000
Landscape Maintenance	\$ -	\$ -	\$ -	\$ -	\$ 42,380
Landscape Replacement	\$ -	\$ -	\$ -	\$ -	\$ 5,000
Lake Maintenance	\$ -	\$ -	\$ -	\$ -	\$ 5,500
Streetlights	\$ -	\$ -	\$ -	\$ -	\$ 7,000
Electric	\$ -	\$ -	\$ -	\$ -	\$ 5,000
Water & Sewer	\$ -	\$ -	\$ -	\$ -	\$ 5,000
Sidewalk & Asphalt Maintenance	\$ -	\$ -	\$ -	\$ -	\$ 2,500
Irrigation Repairs	\$ -	\$ -	\$ -	\$ -	\$ 5,000
General Repairs & Maintenance	\$ -	\$ -	\$ -	\$ -	\$ 5,000
Field Contingency	\$ 75,000	\$ -	\$ -	\$ -	\$ 5,500
Subtotal Field Expenditures	\$ 75,000	\$ -	\$ -	\$ -	\$ 107,880
<i>Amenity Expenditures</i>					
Amenity - Electric	\$ -	\$ -	\$ -	\$ -	\$ 3,600
Amenity - Water	\$ -	\$ -	\$ -	\$ -	\$ 1,250
Playground Lease	\$ 25,000	\$ -	\$ -	\$ -	\$ 35,000
Internet	\$ -	\$ -	\$ -	\$ -	\$ 750
Pest Control	\$ -	\$ -	\$ -	\$ -	\$ 180
Janitorial Services	\$ -	\$ -	\$ -	\$ -	\$ 2,550
Security Services	\$ -	\$ -	\$ -	\$ -	\$ 10,000
Pool Maintenance	\$ -	\$ -	\$ -	\$ -	\$ 5,550
Amenity Access Management	\$ -	\$ -	\$ -	\$ -	\$ 1,250
Amenity Repairs & Maintenance	\$ -	\$ -	\$ -	\$ -	\$ 1,250
Amenity Contingency	\$ -	\$ -	\$ -	\$ -	\$ 1,250
Subtotal Amenity Expenditures	\$ 25,000	\$ -	\$ -	\$ -	\$ 62,630
Total Operations & Maintenance	\$ 100,000	\$ -	\$ -	\$ -	\$ 170,510
Total Expenditures	\$ 238,625	\$ 49,338	\$ 37,799	\$ 87,136	\$ 302,196
Excess Revenues/(Expenditures)	\$ -	\$ (9,338)	\$ 12,201	\$ 2,864	\$ -

Gross Assessments	\$ 324,942
(Less: Discount & Collections 7%)	\$ (22,746)
Net Assessments	\$ 302,196

Product	Assessable Units	Net Assessments	Net Per Unit	Gross Per Unit
Single Family	577	\$302,196	\$523.74	\$563.16
	577	\$302,196		

Lake Deer

Community Development District

General Fund Narrative

Revenues:

Assessments

The District will levy a non-ad valorem assessment on all the assessable property within the District in order to pay for operating expenditures during the fiscal year.

Expenditures:

General & Administrative:

Supervisor Fees

Chapter 190, Florida Statutes, allows for each Board member to receive \$200 per meeting, not to exceed \$4,800 per year paid to each Supervisor for the time devoted to District business and meetings.

Engineering

The District's engineer, Dewberry Engineering, provides general engineering services to the District, e.g. attendance and preparation for monthly board meetings, review invoices and various projects as directed by the Board of Supervisors and the District Manager.

Attorney

The District's legal counsel, Kilinski | Van Wyk, provides general legal services to the District, e.g. attendance and preparation for meetings, preparation and review of agreements, resolutions, etc. as directed by the Board of Supervisors and the District Manager.

Annual Audit

The District is required by Florida Statutes to arrange for an independent audit of its financial records on an annual basis. The District has an agreement with Grau & Associates.

Assessment Administration

The District has contracted Governmental Management Services – Central Florida, LLC, to levy and administer the collection of non-ad valorem assessment on all assessable property within the District.

Arbitrage

The District has contracted AMTEC to annually calculate the District's Arbitrage Rebate Liability on its Series 2022 bond issuance.

Dissemination

The District is required by the Security and Exchange Commission to comply with Rule 15c2-12(b)(5) which relates to additional reporting requirements for unrated bond issues. This cost is contracted with Governmental Management Services – Central Florida, LLC for its Series 2022 bond issuance.

Trustee Fees

The District will incur trustee related costs with the issuance of its Series 2022 bond.

Lake Deer

Community Development District

General Fund Narrative

Management Fees

The District receives Management, Accounting and Administrative services as part of a Management Agreement with Governmental Management Services-Central Florida, LLC. The services include but are not limited to, recording and transcription of board meetings, administrative services, budget preparation, all financial reports, annual audits, etc.

Information Technology

Represents various cost with Governmental Management Services – Central Florida LLC of information technology for the District with such as video conferencing, cloud storage and servers, positive pay implementation and programming for fraud protection, accounting software, tablets for meetings, Adobe, Microsoft Office, etc.

Website Maintenance

Represents the costs with Governmental Management Services – Central Florida, LLC associated with monitoring and maintaining the District's website created in accordance with Chapter 189, Florida Statutes. These services include site performance assessments, security and firewall maintenance, updates, document uploads, hosting and domain renewals, website backups, etc.

Postage & Delivery

The District incurs charges for mailing of Board meeting agenda packages, overnight deliveries, correspondence, etc.

Insurance

The District's general liability and public official's liability insurance coverages with Florida Insurance Alliance.

Copies

Printing and Binding agenda packages for board meetings, printing of computerized checks, stationary, envelopes, etc.

Legal Advertising

The District is required to advertise various notices for monthly Board meetings, public hearings, etc. in a newspaper of general circulation.

Administrative Contingency

Bank charges and any other miscellaneous expenses incurred during the year that do not fit into any administrative category.

Office Supplies

Any supplies that may need to be purchased during the fiscal year, e.g., paper, minute books, file folders, labels, paper clips, etc.

Lake Deer

Community Development District

General Fund Narrative

Dues, Licenses & Subscriptions

The District is required to pay an annual fee to the Florida Department of Economic Opportunity for \$175. This is the only expense under this category for the District.

Operations & Maintenance:

Field Expenditures

Property Insurance

The District's estimated property insurance coverages with Florida Insurance Alliance.

Field Management

Represents the estimated costs of onsite field management of contracts for the District such as landscape and lake maintenance. Services to include onsite inspections, meetings with contractors, monitoring of utility accounts, attend Board meetings and receive and respond to property owner phone calls and emails.

Landscape Maintenance

Represents the estimated maintenance of the landscaping within the common areas of the District after the installation of landscape material has been completed.

Landscape Replacement

Represents the estimated cost of replacing landscaping within the common areas of the District.

Lake Maintenance

Represents the estimated costs to maintain the lakes within the District's boundaries.

Streetlights

Represents the estimated cost to maintain street lights within the District Boundaries that are expected to be in place throughout the fiscal year.

Electric

Represents estimated electric charges of common areas throughout the District.

Water & Sewer

Represents estimated costs for water and refuse services provided for common areas throughout the District.

Sidewalk & Asphalt Maintenance

Represents the estimated costs of maintaining the sidewalks and asphalt throughout the District's Boundary.

Lake Deer

Community Development District

General Fund Narrative

Irrigation Repairs

Represents the cost of maintaining and repairing the irrigation system. This includes the sprinklers, and irrigation wells.

General Repairs & Maintenance

Represents estimated costs for general repairs and maintenance of the District's common areas.

Field Contingency

Represents funds allocated to expenditures that the District could incur throughout the fiscal year that do not fit into any field category.

Amenity Expenditures

Amenity - Electric

Represents estimated electric charges for the District's amenity facilities.

Amenity - Water

Represents estimated water charges for the District's amenity facilities.

Playground Lease

The District will enter into a leasing agreement for playgrounds installed in the community.

Internet

Internet service will be added for use at the Amenity Center.

Pest Control

The District will incur costs for pest control treatments to its amenity facilities.

Janitorial Services

Represents estimated costs to provide janitorial services and supplies for the District's amenity facilities.

Security Services

Represents the estimated cost of contracting a monthly security service for the District's amenity facilities.

Pool Maintenance

Represents the estimated costs of regular cleaning and treatments of the District's pool.

Amenity Access Management

Represents the cost with Governmental Management Services – Central Florida LLC of managing and monitoring access to the District's amenity facilities

Lake Deer
Community Development District
General Fund Narrative

Amenity Repairs & Maintenance

Represents estimated costs for repairs and maintenance of the District's amenity facilities.

Amenity Contingency

Represents funds allocated to expenditures that the District could incur throughout the fiscal year that do not fit into any amenity category.

Lake Deer
Community Development District
Proposed Budget
Debt Service Fund Series 2022

Description	Proposed Budget FY2023	Actuals Thru 5/31/23	Projected Next 4 Months	Projected Thru 9/30/23	Proposed Budget FY2024
Revenues					
Assessments	\$ 484,803	\$ -	\$ 484,803	\$ 484,803	\$ 1,084,417
Interest	\$ 35,731	\$ 27,028	\$ 8,703	\$ 35,731	\$ -
Carryforward Surplus	\$ 659,201	\$ 659,201	\$ -	\$ 659,201	\$ 514,477
Total Revenues	\$ 1,179,735	\$ 686,229	\$ 493,506	\$ 1,179,735	\$ 1,598,894
Expenditures					
Interest Payment - 11/01	\$ 180,455	\$ 180,455	\$ -	\$ 180,455	\$ 484,803
Principal Payment - 05/01	\$ -	\$ -	\$ -	\$ -	\$ 250,000
Interest Payment - 05/01	\$ 484,803	\$ 484,803	\$ -	\$ 484,803	\$ 484,803
Total Expenditures	\$ 665,258	\$ 665,258	\$ -	\$ 665,258	\$ 1,219,606
Net Change in Fund Balance	\$ 514,477	\$ 20,971	\$ 493,506	\$ 514,477	\$ 379,288

Product	Assessable Units	Maximum Annual Debt Service	Net Per Unit	Gross Per Unit
Single Family	402	\$848,167	\$2,109.87	\$2,268.68
Single Family - Paid Down	175	\$236,250	\$1,350.00	\$1,451.61
	577	\$1,084,417		

Lake Deer
Community Development District
Special Assessment Bonds Series 2022
Amortization Schedule

DATE	BALANCE	PRINCIPAL	INTEREST	TOTAL
11/01/23	\$ 17,750,000.00	\$ -	\$ 484,803.13	\$ 484,803.13
05/01/24	\$ 17,750,000.00	\$ 250,000.00	\$ 484,803.13	\$ -
11/01/24	\$ 17,500,000.00	\$ -	\$ 479,178.13	\$ 1,213,981.25
05/01/25	\$ 17,500,000.00	\$ 265,000.00	\$ 479,178.13	\$ -
11/01/25	\$ 16,675,000.00	\$ -	\$ 473,215.63	\$ 1,217,393.75
05/01/26	\$ 16,675,000.00	\$ 275,000.00	\$ 473,215.63	\$ -
11/01/26	\$ 16,675,000.00	\$ -	\$ 467,028.13	\$ 1,215,243.75
05/01/27	\$ 16,675,000.00	\$ 285,000.00	\$ 467,028.13	\$ -
11/01/27	\$ 16,675,000.00	\$ -	\$ 460,615.63	\$ 1,212,643.75
05/01/28	\$ 16,675,000.00	\$ 300,000.00	\$ 460,615.63	\$ -
11/01/28	\$ 16,375,000.00	\$ -	\$ 453,115.63	\$ 1,213,731.25
05/01/29	\$ 16,375,000.00	\$ 315,000.00	\$ 453,115.63	\$ -
11/01/29	\$ 16,060,000.00	\$ -	\$ 445,240.63	\$ 1,213,356.25
05/01/30	\$ 16,060,000.00	\$ 335,000.00	\$ 445,240.63	\$ -
11/01/30	\$ 15,005,000.00	\$ -	\$ 436,865.63	\$ 1,217,106.25
05/01/31	\$ 15,005,000.00	\$ 350,000.00	\$ 436,865.63	\$ -
11/01/31	\$ 15,005,000.00	\$ -	\$ 428,115.63	\$ 1,214,981.25
05/01/32	\$ 15,005,000.00	\$ 370,000.00	\$ 428,115.63	\$ -
11/01/32	\$ 15,005,000.00	\$ -	\$ 418,865.63	\$ 1,216,981.25
05/01/33	\$ 15,005,000.00	\$ 390,000.00	\$ 418,865.63	\$ -
11/01/33	\$ 14,615,000.00	\$ -	\$ 408,140.63	\$ 1,217,006.25
05/01/34	\$ 14,615,000.00	\$ 410,000.00	\$ 408,140.63	\$ -
11/01/34	\$ 14,205,000.00	\$ -	\$ 396,865.63	\$ 1,215,006.25
05/01/35	\$ 14,205,000.00	\$ 435,000.00	\$ 396,865.63	\$ -
11/01/35	\$ 13,770,000.00	\$ -	\$ 384,903.13	\$ 1,216,768.75
05/01/36	\$ 13,770,000.00	\$ 460,000.00	\$ 384,903.13	\$ -
11/01/36	\$ 13,310,000.00	\$ -	\$ 372,253.13	\$ 1,217,156.25
05/01/37	\$ 13,310,000.00	\$ 485,000.00	\$ 372,253.13	\$ -
11/01/37	\$ 12,825,000.00	\$ -	\$ 358,915.63	\$ 1,216,168.75
05/01/38	\$ 12,825,000.00	\$ 510,000.00	\$ 358,915.63	\$ -
11/01/38	\$ 12,315,000.00	\$ -	\$ 344,890.63	\$ 1,213,806.25
05/01/39	\$ 12,315,000.00	\$ 540,000.00	\$ 344,890.63	\$ -
11/01/39	\$ 11,775,000.00	\$ -	\$ 330,040.63	\$ 1,214,931.25
05/01/40	\$ 11,775,000.00	\$ 570,000.00	\$ 330,040.63	\$ -
11/01/40	\$ 9,965,000.00	\$ -	\$ 314,365.63	\$ 1,214,406.25
05/01/41	\$ 9,965,000.00	\$ 605,000.00	\$ 314,365.63	\$ -
11/01/41	\$ 9,965,000.00	\$ -	\$ 297,728.13	\$ 1,217,093.75
05/01/42	\$ 9,965,000.00	\$ 635,000.00	\$ 297,728.13	\$ -
11/01/42	\$ 9,965,000.00	\$ -	\$ 280,265.63	\$ 1,212,993.75
05/01/43	\$ 9,965,000.00	\$ 675,000.00	\$ 280,265.63	\$ -
11/01/43	\$ 9,290,000.00	\$ -	\$ 261,281.25	\$ 1,216,546.88
05/01/44	\$ 9,290,000.00	\$ 710,000.00	\$ 261,281.25	\$ -
11/01/44	\$ 8,580,000.00	\$ -	\$ 241,312.50	\$ 1,212,593.75
05/01/45	\$ 8,580,000.00	\$ 755,000.00	\$ 241,312.50	\$ -
11/01/45	\$ 7,825,000.00	\$ -	\$ 220,078.13	\$ 1,216,390.63
05/01/46	\$ 7,825,000.00	\$ 795,000.00	\$ 220,078.13	\$ -
11/01/46	\$ 7,030,000.00	\$ -	\$ 197,718.75	\$ 1,212,796.88
05/01/47	\$ 7,030,000.00	\$ 845,000.00	\$ 197,718.75	\$ -
11/01/47	\$ 6,185,000.00	\$ -	\$ 173,953.13	\$ 1,216,671.88
05/01/48	\$ 6,185,000.00	\$ 890,000.00	\$ 173,953.13	\$ -
11/01/48	\$ 5,295,000.00	\$ -	\$ 148,921.88	\$ 1,212,875.00
05/01/49	\$ 5,295,000.00	\$ 945,000.00	\$ 148,921.88	\$ -
11/01/49	\$ 4,350,000.00	\$ -	\$ 122,343.75	\$ 1,216,265.63
05/01/50	\$ 4,350,000.00	\$ 1,000,000.00	\$ 122,343.75	\$ -
11/01/50	\$ 3,350,000.00	\$ -	\$ 94,218.75	\$ 1,216,562.50
05/01/51	\$ 3,350,000.00	\$ 1,055,000.00	\$ 94,218.75	\$ -
11/01/51	\$ 2,295,000.00	\$ -	\$ 64,546.88	\$ 1,213,765.63
05/01/52	\$ 2,295,000.00	\$ 1,115,000.00	\$ 64,546.88	\$ -
05/02/52	\$ 1,180,000.00	\$ -	\$ 33,187.50	\$ 1,212,734.38
05/03/52	\$ 1,180,000.00	\$ 1,180,000.00	\$ 33,187.50	\$ 1,213,187.50
		\$ 17,750,000.00	\$ 19,185,950.00	\$ 36,935,950.00

SECTION B

SECTION 1

RESOLUTION 2023-04

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE LAKE DEER COMMUNITY DEVELOPMENT DISTRICT MAKING A DETERMINATION OF BENEFIT AND IMPOSING SPECIAL ASSESSMENTS FOR FISCAL YEAR 2023/2024; PROVIDING FOR THE COLLECTION AND ENFORCEMENT OF SPECIAL ASSESSMENTS; CERTIFYING AN ASSESSMENT ROLL; PROVIDING FOR AMENDMENTS TO THE ASSESSMENT ROLL; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE.

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

WHEREAS, the District is located in Polk County, Florida (“**County**”); and

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

WHEREAS, the Board of Supervisors (“**Board**”) of the District hereby determines to undertake various operations and maintenance and other activities described in the District’s budget (“**Adopted Budget**”) for the fiscal year beginning October 1, 2023 and ending September 30, 2024 (“**Fiscal Year 2023/2024**”), attached hereto as **Exhibit “A”** and incorporated by reference herein; and

WHEREAS, the District must obtain sufficient funds to provide for the operation and maintenance of the services and facilities provided by the District as described in the Adopted Budget; and

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

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

WHEREAS, it is in the best interests of the District to proceed with the imposition of the special assessments for operations and maintenance in the amount set forth in the Adopted Budget; and

WHEREAS, the District has previously levied an assessment for debt service, which the District desires to collect for Fiscal Year 2023/2024; and

WHEREAS, Chapter 197, *Florida Statutes*, provides a mechanism pursuant to which such special assessments may be placed on the tax roll and collected by the local tax collector (“**Uniform Method**”), and the District has previously authorized the use of the Uniform Method by, among other things, entering into agreements with the Property Appraiser and Tax Collector of the County for that purpose; and

WHEREAS, it is in the best interests of the District to adopt the Assessment Roll of the Lake Deer Community Development District (“**Assessment Roll**”) attached to this Resolution as **Exhibit “B”** and

incorporated as a material part of this Resolution by this reference, and to certify the Assessment Roll to the County Tax Collector pursuant to the Uniform Method; and

WHEREAS, it is in the best interests of the District to permit the District Manager to amend the Assessment Roll, certified to the County Tax Collector by this Resolution, as the Property Appraiser updates the property roll for the County, for such time as authorized by Florida law.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE LAKE DEER COMMUNITY DEVELOPMENT DISTRICT:

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

SECTION 2. ASSESSMENT IMPOSITION. Pursuant to Chapters 190 and 197, *Florida Statutes*, and using the procedures authorized by Florida law for the levy and collection of special assessments, a special assessment for operation and maintenance is hereby imposed and levied on benefitted lands within the District, and in accordance with **Exhibits “A” and “B.”** The lien of the special assessments for operations and maintenance imposed and levied by this Resolution shall be effective upon passage of this Resolution. Moreover, pursuant to Section 197.3632(4), *Florida Statutes*, the lien amount shall serve as the “maximum rate” authorized by law for operation and maintenance assessments.

SECTION 3. COLLECTION. The collection of the operation and maintenance special assessments and previously levied debt service assessments shall be at the same time and in the same manner as County taxes in accordance with the Uniform Method, as indicated on **Exhibits “A” and “B.”** The decision to collect special assessments by any particular method – e.g., on the tax roll or by direct bill – does not mean that such method will be used to collect special assessments in future years, and the District reserves the right in its sole discretion to select collection methods in any given year, regardless of past practices.

SECTION 4. ASSESSMENT ROLL. The Assessment Roll, attached to this Resolution as **Exhibit “B,”** is hereby certified to the County Tax Collector and shall be collected by the County Tax Collector in the same manner and time as County taxes. The proceeds therefrom shall be paid to the District.

SECTION 5. ASSESSMENT ROLL AMENDMENT. The District Manager shall keep apprised of all updates made to the County property roll by the Property Appraiser after the date of this Resolution, and shall amend the Assessment Roll in accordance with any such updates, for such time as authorized by Florida law, to the County property roll. After any amendment of the Assessment Roll, the District Manager shall file the updates in the District records.

SECTION 6. SEVERABILITY. The invalidity or unenforceability of any one or more provisions of this Resolution shall not affect the validity or enforceability of the remaining portions of this Resolution, or any part thereof.

SECTION 7. EFFECTIVE DATE. This Resolution shall take effect upon the passage and adoption of this Resolution by the Board.

PASSED AND ADOPTED this 19TH day of July 2023.

ATTEST:

**LAKE DEER COMMUNITY
DEVELOPMENT DISTRICT**

Secretary / Assistant Secretary

By: _____

Its: _____

Exhibit A: Budget
Exhibit B: Assessment Roll

Option A

Lake Deer
Community Development District

Proposed Budget
FY2024



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8 Debt Service Fund Series 2022

9 Amortization Schedule Series 2022

Lake Deer
Community Development District
Proposed Budget
General Fund

Description	Adopted Budget FY2023	Actuals Thru 5/31/23	Projected Next 4 Months	Projected Thru 9/30/23	Proposed Budget FY2024
Revenues					
Assessments	\$ -	\$ -	\$ -	\$ -	\$ 490,451
Developer Contributions	\$ 238,625	\$ 40,000	\$ 50,000	\$ 90,000	\$ -
Total Revenues	\$ 238,625	\$ 40,000	\$ 50,000	\$ 90,000	\$ 490,451
Expenditures					
<i>General & Administrative</i>					
Supervisor Fees	\$ 12,000	\$ 1,600	\$ 4,000	\$ 5,600	\$ 12,000
Engineering	\$ 15,000	\$ 1,583	\$ 2,400	\$ 3,983	\$ 15,000
Attorney	\$ 25,000	\$ 5,312	\$ 4,000	\$ 9,312	\$ 25,000
Annual Audit	\$ 4,000	\$ 5,400	\$ -	\$ 5,400	\$ 6,000
Assessment Administration	\$ 5,000	\$ -	\$ -	\$ -	\$ 5,000
Arbitrage	\$ 450	\$ -	\$ 450	\$ 450	\$ 450
Dissemination	\$ 5,000	\$ 3,333	\$ 1,667	\$ 5,000	\$ 5,300
Trustee Fees	\$ 4,000	\$ -	\$ 4,040	\$ 4,040	\$ 4,500
Management Fees	\$ 36,750	\$ 24,500	\$ 12,250	\$ 36,750	\$ 38,955
Information Technology	\$ 1,800	\$ 1,200	\$ 600	\$ 1,800	\$ 1,800
Website Maintenance	\$ 1,200	\$ 800	\$ 400	\$ 1,200	\$ 1,200
Postage & Delivery	\$ 1,000	\$ 20	\$ 200	\$ 220	\$ 1,000
Insurance	\$ 5,625	\$ 5,375	\$ -	\$ 5,375	\$ 5,913
Copies	\$ 1,000	\$ 2	\$ 20	\$ 22	\$ 1,000
Legal Advertising	\$ 15,000	\$ -	\$ 7,500	\$ 7,500	\$ 5,000
Administrative Contingency	\$ 5,000	\$ 35	\$ 152	\$ 187	\$ 2,768
Office Supplies	\$ 625	\$ 3	\$ 120	\$ 123	\$ 625
Dues, Licenses & Subscriptions	\$ 175	\$ 175	\$ -	\$ 175	\$ 175
Total General & Administrative	\$ 138,625	\$ 49,338	\$ 37,799	\$ 87,136	\$ 131,686

Lake Deer
Community Development District
Proposed Budget
General Fund

Description	Adopted Budget FY2023	Actuals Thru 5/31/23	Projected Next 4 Months	Projected Thru 9/30/23	Proposed Budget FY2024
Operations & Maintenance					
<i>Field Expenditures</i>					
Property Insurance	\$ -	\$ -	\$ -	\$ -	\$ 5,000
Field Management	\$ -	\$ -	\$ -	\$ -	\$ 15,000
Landscape Maintenance	\$ -	\$ -	\$ -	\$ -	\$ 42,380
Landscape Replacement	\$ -	\$ -	\$ -	\$ -	\$ 5,000
Lake Maintenance	\$ -	\$ -	\$ -	\$ -	\$ 5,500
Streetlights	\$ -	\$ -	\$ -	\$ -	\$ 7,000
Electric	\$ -	\$ -	\$ -	\$ -	\$ 5,000
Water & Sewer	\$ -	\$ -	\$ -	\$ -	\$ 5,000
Sidewalk & Asphalt Maintenance	\$ -	\$ -	\$ -	\$ -	\$ 2,500
Irrigation Repairs	\$ -	\$ -	\$ -	\$ -	\$ 5,000
General Repairs & Maintenance	\$ -	\$ -	\$ -	\$ -	\$ 5,000
Field Contingency	\$ 75,000	\$ -	\$ -	\$ -	\$ 193,755
Subtotal Field Expenditures	\$ 75,000	\$ -	\$ -	\$ -	\$ 296,135
<i>Amenity Expenditures</i>					
Amenity - Electric	\$ -	\$ -	\$ -	\$ -	\$ 3,600
Amenity - Water	\$ -	\$ -	\$ -	\$ -	\$ 1,250
Playground Lease	\$ 25,000	\$ -	\$ -	\$ -	\$ 35,000
Internet	\$ -	\$ -	\$ -	\$ -	\$ 750
Pest Control	\$ -	\$ -	\$ -	\$ -	\$ 180
Janitorial Services	\$ -	\$ -	\$ -	\$ -	\$ 2,550
Security Services	\$ -	\$ -	\$ -	\$ -	\$ 10,000
Pool Maintenance	\$ -	\$ -	\$ -	\$ -	\$ 5,550
Amenity Access Management	\$ -	\$ -	\$ -	\$ -	\$ 1,250
Amenity Repairs & Maintenance	\$ -	\$ -	\$ -	\$ -	\$ 1,250
Amenity Contingency	\$ -	\$ -	\$ -	\$ -	\$ 1,250
Subtotal Amenity Expenditures	\$ 25,000	\$ -	\$ -	\$ -	\$ 62,630
Total Operations & Maintenance	\$ 100,000	\$ -	\$ -	\$ -	\$ 358,765
Total Expenditures	\$ 238,625	\$ 49,338	\$ 37,799	\$ 87,136	\$ 490,451
Excess Revenues/(Expenditures)	\$ -	\$ (9,338)	\$ 12,201	\$ 2,864	\$ -

Gross Assessments	\$ 527,367
(Less: Discount & Collections 7%)	\$ (36,916)
Net Assessments	\$ 490,451

Product	Assessable Units	Net Assessments	Net Per Unit	Gross Per Unit
Single Family	577	\$490,451	\$850.00	\$913.98
	577	\$490,451		

Lake Deer

Community Development District

General Fund Narrative

Revenues:

Assessments

The District will levy a non-ad valorem assessment on all the assessable property within the District in order to pay for operating expenditures during the fiscal year.

Expenditures:

General & Administrative:

Supervisor Fees

Chapter 190, Florida Statutes, allows for each Board member to receive \$200 per meeting, not to exceed \$4,800 per year paid to each Supervisor for the time devoted to District business and meetings.

Engineering

The District's engineer, Dewberry Engineering, provides general engineering services to the District, e.g. attendance and preparation for monthly board meetings, review invoices and various projects as directed by the Board of Supervisors and the District Manager.

Attorney

The District's legal counsel, Kilinski | Van Wyk, provides general legal services to the District, e.g. attendance and preparation for meetings, preparation and review of agreements, resolutions, etc. as directed by the Board of Supervisors and the District Manager.

Annual Audit

The District is required by Florida Statutes to arrange for an independent audit of its financial records on an annual basis. The District has an agreement with Grau & Associates.

Assessment Administration

The District has contracted Governmental Management Services – Central Florida, LLC, to levy and administer the collection of non-ad valorem assessment on all assessable property within the District.

Arbitrage

The District has contracted AMTEC to annually calculate the District's Arbitrage Rebate Liability on its Series 2022 bond issuance.

Dissemination

The District is required by the Security and Exchange Commission to comply with Rule 15c2-12(b)(5) which relates to additional reporting requirements for unrated bond issues. This cost is contracted with Governmental Management Services – Central Florida, LLC for its Series 2022 bond issuance.

Trustee Fees

The District will incur trustee related costs with the issuance of its Series 2022 bond.

Lake Deer

Community Development District

General Fund Narrative

Management Fees

The District receives Management, Accounting and Administrative services as part of a Management Agreement with Governmental Management Services-Central Florida, LLC. The services include but are not limited to, recording and transcription of board meetings, administrative services, budget preparation, all financial reports, annual audits, etc.

Information Technology

Represents various cost with Governmental Management Services – Central Florida LLC of information technology for the District with such as video conferencing, cloud storage and servers, positive pay implementation and programming for fraud protection, accounting software, tablets for meetings, Adobe, Microsoft Office, etc.

Website Maintenance

Represents the costs with Governmental Management Services – Central Florida, LLC associated with monitoring and maintaining the District's website created in accordance with Chapter 189, Florida Statutes. These services include site performance assessments, security and firewall maintenance, updates, document uploads, hosting and domain renewals, website backups, etc.

Postage & Delivery

The District incurs charges for mailing of Board meeting agenda packages, overnight deliveries, correspondence, etc.

Insurance

The District's general liability and public official's liability insurance coverages with Florida Insurance Alliance.

Copies

Printing and Binding agenda packages for board meetings, printing of computerized checks, stationary, envelopes, etc.

Legal Advertising

The District is required to advertise various notices for monthly Board meetings, public hearings, etc. in a newspaper of general circulation.

Administrative Contingency

Bank charges and any other miscellaneous expenses incurred during the year that do not fit into any administrative category.

Office Supplies

Any supplies that may need to be purchased during the fiscal year, e.g., paper, minute books, file folders, labels, paper clips, etc.

Lake Deer

Community Development District

General Fund Narrative

Dues, Licenses & Subscriptions

The District is required to pay an annual fee to the Florida Department of Economic Opportunity for \$175. This is the only expense under this category for the District.

Operations & Maintenance:

Field Expenditures

Property Insurance

The District's estimated property insurance coverages with Florida Insurance Alliance.

Field Management

Represents the estimated costs of onsite field management of contracts for the District such as landscape and lake maintenance. Services to include onsite inspections, meetings with contractors, monitoring of utility accounts, attend Board meetings and receive and respond to property owner phone calls and emails.

Landscape Maintenance

Represents the estimated maintenance of the landscaping within the common areas of the District after the installation of landscape material has been completed.

Landscape Replacement

Represents the estimated cost of replacing landscaping within the common areas of the District.

Lake Maintenance

Represents the estimated costs to maintain the lakes within the District's boundaries.

Streetlights

Represents the estimated cost to maintain street lights within the District Boundaries that are expected to be in place throughout the fiscal year.

Electric

Represents estimated electric charges of common areas throughout the District.

Water & Sewer

Represents estimated costs for water and refuse services provided for common areas throughout the District.

Sidewalk & Asphalt Maintenance

Represents the estimated costs of maintaining the sidewalks and asphalt throughout the District's Boundary.

Lake Deer

Community Development District

General Fund Narrative

Irrigation Repairs

Represents the cost of maintaining and repairing the irrigation system. This includes the sprinklers, and irrigation wells.

General Repairs & Maintenance

Represents estimated costs for general repairs and maintenance of the District's common areas.

Field Contingency

Represents funds allocated to expenditures that the District could incur throughout the fiscal year that do not fit into any field category.

Amenity Expenditures

Amenity - Electric

Represents estimated electric charges for the District's amenity facilities.

Amenity - Water

Represents estimated water charges for the District's amenity facilities.

Playground Lease

The District will enter into a leasing agreement for playgrounds installed in the community.

Internet

Internet service will be added for use at the Amenity Center.

Pest Control

The District will incur costs for pest control treatments to its amenity facilities.

Janitorial Services

Represents estimated costs to provide janitorial services and supplies for the District's amenity facilities.

Security Services

Represents the estimated cost of contracting a monthly security service for the District's amenity facilities.

Pool Maintenance

Represents the estimated costs of regular cleaning and treatments of the District's pool.

Amenity Access Management

Represents the cost with Governmental Management Services – Central Florida LLC of managing and monitoring access to the District's amenity facilities

Lake Deer
Community Development District
General Fund Narrative

Amenity Repairs & Maintenance

Represents estimated costs for repairs and maintenance of the District's amenity facilities.

Amenity Contingency

Represents funds allocated to expenditures that the District could incur throughout the fiscal year that do not fit into any amenity category.

Lake Deer
Community Development District
Proposed Budget
Debt Service Fund Series 2022

Description	Proposed Budget FY2023	Actuals Thru 5/31/23	Projected Next 4 Months	Projected Thru 9/30/23	Proposed Budget FY2024
Revenues					
Assessments	\$ 484,803	\$ -	\$ 484,803	\$ 484,803	\$ 1,084,417
Interest	\$ 35,731	\$ 27,028	\$ 8,703	\$ 35,731	\$ -
Carryforward Surplus	\$ 659,201	\$ 659,201	\$ -	\$ 659,201	\$ 514,477
Total Revenues	\$ 1,179,735	\$ 686,229	\$ 493,506	\$ 1,179,735	\$ 1,598,894
Expenditures					
Interest Payment - 11/01	\$ 180,455	\$ 180,455	\$ -	\$ 180,455	\$ 484,803
Principal Payment - 05/01	\$ -	\$ -	\$ -	\$ -	\$ 250,000
Interest Payment - 05/01	\$ 484,803	\$ 484,803	\$ -	\$ 484,803	\$ 484,803
Total Expenditures	\$ 665,258	\$ 665,258	\$ -	\$ 665,258	\$ 1,219,606
Net Change in Fund Balance	\$ 514,477	\$ 20,971	\$ 493,506	\$ 514,477	\$ 379,288

Product	Assessable Units	Maximum Annual Debt Service	Net Per Unit	Gross Per Unit
Single Family	402	\$848,167	\$2,109.87	\$2,268.68
Single Family - Paid Down	175	\$236,250	\$1,350.00	\$1,451.61
	577	\$1,084,417		

Lake Deer
Community Development District
Special Assessment Bonds Series 2022
Amortization Schedule

DATE	BALANCE	PRINCIPAL	INTEREST	TOTAL
11/01/23	\$ 17,750,000.00	\$ -	\$ 484,803.13	\$ 484,803.13
05/01/24	\$ 17,750,000.00	\$ 250,000.00	\$ 484,803.13	\$ -
11/01/24	\$ 17,500,000.00	\$ -	\$ 479,178.13	\$ 1,213,981.25
05/01/25	\$ 17,500,000.00	\$ 265,000.00	\$ 479,178.13	\$ -
11/01/25	\$ 16,675,000.00	\$ -	\$ 473,215.63	\$ 1,217,393.75
05/01/26	\$ 16,675,000.00	\$ 275,000.00	\$ 473,215.63	\$ -
11/01/26	\$ 16,675,000.00	\$ -	\$ 467,028.13	\$ 1,215,243.75
05/01/27	\$ 16,675,000.00	\$ 285,000.00	\$ 467,028.13	\$ -
11/01/27	\$ 16,675,000.00	\$ -	\$ 460,615.63	\$ 1,212,643.75
05/01/28	\$ 16,675,000.00	\$ 300,000.00	\$ 460,615.63	\$ -
11/01/28	\$ 16,375,000.00	\$ -	\$ 453,115.63	\$ 1,213,731.25
05/01/29	\$ 16,375,000.00	\$ 315,000.00	\$ 453,115.63	\$ -
11/01/29	\$ 16,060,000.00	\$ -	\$ 445,240.63	\$ 1,213,356.25
05/01/30	\$ 16,060,000.00	\$ 335,000.00	\$ 445,240.63	\$ -
11/01/30	\$ 15,005,000.00	\$ -	\$ 436,865.63	\$ 1,217,106.25
05/01/31	\$ 15,005,000.00	\$ 350,000.00	\$ 436,865.63	\$ -
11/01/31	\$ 15,005,000.00	\$ -	\$ 428,115.63	\$ 1,214,981.25
05/01/32	\$ 15,005,000.00	\$ 370,000.00	\$ 428,115.63	\$ -
11/01/32	\$ 15,005,000.00	\$ -	\$ 418,865.63	\$ 1,216,981.25
05/01/33	\$ 15,005,000.00	\$ 390,000.00	\$ 418,865.63	\$ -
11/01/33	\$ 14,615,000.00	\$ -	\$ 408,140.63	\$ 1,217,006.25
05/01/34	\$ 14,615,000.00	\$ 410,000.00	\$ 408,140.63	\$ -
11/01/34	\$ 14,205,000.00	\$ -	\$ 396,865.63	\$ 1,215,006.25
05/01/35	\$ 14,205,000.00	\$ 435,000.00	\$ 396,865.63	\$ -
11/01/35	\$ 13,770,000.00	\$ -	\$ 384,903.13	\$ 1,216,768.75
05/01/36	\$ 13,770,000.00	\$ 460,000.00	\$ 384,903.13	\$ -
11/01/36	\$ 13,310,000.00	\$ -	\$ 372,253.13	\$ 1,217,156.25
05/01/37	\$ 13,310,000.00	\$ 485,000.00	\$ 372,253.13	\$ -
11/01/37	\$ 12,825,000.00	\$ -	\$ 358,915.63	\$ 1,216,168.75
05/01/38	\$ 12,825,000.00	\$ 510,000.00	\$ 358,915.63	\$ -
11/01/38	\$ 12,315,000.00	\$ -	\$ 344,890.63	\$ 1,213,806.25
05/01/39	\$ 12,315,000.00	\$ 540,000.00	\$ 344,890.63	\$ -
11/01/39	\$ 11,775,000.00	\$ -	\$ 330,040.63	\$ 1,214,931.25
05/01/40	\$ 11,775,000.00	\$ 570,000.00	\$ 330,040.63	\$ -
11/01/40	\$ 9,965,000.00	\$ -	\$ 314,365.63	\$ 1,214,406.25
05/01/41	\$ 9,965,000.00	\$ 605,000.00	\$ 314,365.63	\$ -
11/01/41	\$ 9,965,000.00	\$ -	\$ 297,728.13	\$ 1,217,093.75
05/01/42	\$ 9,965,000.00	\$ 635,000.00	\$ 297,728.13	\$ -
11/01/42	\$ 9,965,000.00	\$ -	\$ 280,265.63	\$ 1,212,993.75
05/01/43	\$ 9,965,000.00	\$ 675,000.00	\$ 280,265.63	\$ -
11/01/43	\$ 9,290,000.00	\$ -	\$ 261,281.25	\$ 1,216,546.88
05/01/44	\$ 9,290,000.00	\$ 710,000.00	\$ 261,281.25	\$ -
11/01/44	\$ 8,580,000.00	\$ -	\$ 241,312.50	\$ 1,212,593.75
05/01/45	\$ 8,580,000.00	\$ 755,000.00	\$ 241,312.50	\$ -
11/01/45	\$ 7,825,000.00	\$ -	\$ 220,078.13	\$ 1,216,390.63
05/01/46	\$ 7,825,000.00	\$ 795,000.00	\$ 220,078.13	\$ -
11/01/46	\$ 7,030,000.00	\$ -	\$ 197,718.75	\$ 1,212,796.88
05/01/47	\$ 7,030,000.00	\$ 845,000.00	\$ 197,718.75	\$ -
11/01/47	\$ 6,185,000.00	\$ -	\$ 173,953.13	\$ 1,216,671.88
05/01/48	\$ 6,185,000.00	\$ 890,000.00	\$ 173,953.13	\$ -
11/01/48	\$ 5,295,000.00	\$ -	\$ 148,921.88	\$ 1,212,875.00
05/01/49	\$ 5,295,000.00	\$ 945,000.00	\$ 148,921.88	\$ -
11/01/49	\$ 4,350,000.00	\$ -	\$ 122,343.75	\$ 1,216,265.63
05/01/50	\$ 4,350,000.00	\$ 1,000,000.00	\$ 122,343.75	\$ -
11/01/50	\$ 3,350,000.00	\$ -	\$ 94,218.75	\$ 1,216,562.50
05/01/51	\$ 3,350,000.00	\$ 1,055,000.00	\$ 94,218.75	\$ -
11/01/51	\$ 2,295,000.00	\$ -	\$ 64,546.88	\$ 1,213,765.63
05/01/52	\$ 2,295,000.00	\$ 1,115,000.00	\$ 64,546.88	\$ -
05/02/52	\$ 1,180,000.00	\$ -	\$ 33,187.50	\$ 1,212,734.38
05/03/52	\$ 1,180,000.00	\$ 1,180,000.00	\$ 33,187.50	\$ 1,213,187.50
		\$ 17,750,000.00	\$ 19,185,950.00	\$ 36,935,950.00

Option B

Lake Deer
Community Development District

Proposed Budget
FY2024



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8 Debt Service Fund Series 2022

9 Amortization Schedule Series 2022

Lake Deer
Community Development District
Proposed Budget
General Fund

Description	Adopted Budget FY2023	Actuals Thru 5/31/23	Projected Next 4 Months	Projected Thru 9/30/23	Proposed Budget FY2024
Revenues					
Assessments	\$ -	\$ -	\$ -	\$ -	\$ 302,196
Developer Contributions	\$ 238,625	\$ 40,000	\$ 50,000	\$ 90,000	\$ -
Total Revenues	\$ 238,625	\$ 40,000	\$ 50,000	\$ 90,000	\$ 302,196
Expenditures					
<i>General & Administrative</i>					
Supervisor Fees	\$ 12,000	\$ 1,600	\$ 4,000	\$ 5,600	\$ 12,000
Engineering	\$ 15,000	\$ 1,583	\$ 2,400	\$ 3,983	\$ 15,000
Attorney	\$ 25,000	\$ 5,312	\$ 4,000	\$ 9,312	\$ 25,000
Annual Audit	\$ 4,000	\$ 5,400	\$ -	\$ 5,400	\$ 6,000
Assessment Administration	\$ 5,000	\$ -	\$ -	\$ -	\$ 5,000
Arbitrage	\$ 450	\$ -	\$ 450	\$ 450	\$ 450
Dissemination	\$ 5,000	\$ 3,333	\$ 1,667	\$ 5,000	\$ 5,300
Trustee Fees	\$ 4,000	\$ -	\$ 4,040	\$ 4,040	\$ 4,500
Management Fees	\$ 36,750	\$ 24,500	\$ 12,250	\$ 36,750	\$ 38,955
Information Technology	\$ 1,800	\$ 1,200	\$ 600	\$ 1,800	\$ 1,800
Website Maintenance	\$ 1,200	\$ 800	\$ 400	\$ 1,200	\$ 1,200
Postage & Delivery	\$ 1,000	\$ 20	\$ 200	\$ 220	\$ 1,000
Insurance	\$ 5,625	\$ 5,375	\$ -	\$ 5,375	\$ 5,913
Copies	\$ 1,000	\$ 2	\$ 20	\$ 22	\$ 1,000
Legal Advertising	\$ 15,000	\$ -	\$ 7,500	\$ 7,500	\$ 5,000
Administrative Contingency	\$ 5,000	\$ 35	\$ 152	\$ 187	\$ 2,768
Office Supplies	\$ 625	\$ 3	\$ 120	\$ 123	\$ 625
Dues, Licenses & Subscriptions	\$ 175	\$ 175	\$ -	\$ 175	\$ 175
Total General & Administrative	\$ 138,625	\$ 49,338	\$ 37,799	\$ 87,136	\$ 131,686

Lake Deer
Community Development District
Proposed Budget
General Fund

Description	Adopted Budget FY2023	Actuals Thru 5/31/23	Projected Next 4 Months	Projected Thru 9/30/23	Proposed Budget FY2024
Operations & Maintenance					
<i>Field Expenditures</i>					
Property Insurance	\$ -	\$ -	\$ -	\$ -	\$ 5,000
Field Management	\$ -	\$ -	\$ -	\$ -	\$ 15,000
Landscape Maintenance	\$ -	\$ -	\$ -	\$ -	\$ 42,380
Landscape Replacement	\$ -	\$ -	\$ -	\$ -	\$ 5,000
Lake Maintenance	\$ -	\$ -	\$ -	\$ -	\$ 5,500
Streetlights	\$ -	\$ -	\$ -	\$ -	\$ 7,000
Electric	\$ -	\$ -	\$ -	\$ -	\$ 5,000
Water & Sewer	\$ -	\$ -	\$ -	\$ -	\$ 5,000
Sidewalk & Asphalt Maintenance	\$ -	\$ -	\$ -	\$ -	\$ 2,500
Irrigation Repairs	\$ -	\$ -	\$ -	\$ -	\$ 5,000
General Repairs & Maintenance	\$ -	\$ -	\$ -	\$ -	\$ 5,000
Field Contingency	\$ 75,000	\$ -	\$ -	\$ -	\$ 5,500
Subtotal Field Expenditures	\$ 75,000	\$ -	\$ -	\$ -	\$ 107,880
<i>Amenity Expenditures</i>					
Amenity - Electric	\$ -	\$ -	\$ -	\$ -	\$ 3,600
Amenity - Water	\$ -	\$ -	\$ -	\$ -	\$ 1,250
Playground Lease	\$ 25,000	\$ -	\$ -	\$ -	\$ 35,000
Internet	\$ -	\$ -	\$ -	\$ -	\$ 750
Pest Control	\$ -	\$ -	\$ -	\$ -	\$ 180
Janitorial Services	\$ -	\$ -	\$ -	\$ -	\$ 2,550
Security Services	\$ -	\$ -	\$ -	\$ -	\$ 10,000
Pool Maintenance	\$ -	\$ -	\$ -	\$ -	\$ 5,550
Amenity Access Management	\$ -	\$ -	\$ -	\$ -	\$ 1,250
Amenity Repairs & Maintenance	\$ -	\$ -	\$ -	\$ -	\$ 1,250
Amenity Contingency	\$ -	\$ -	\$ -	\$ -	\$ 1,250
Subtotal Amenity Expenditures	\$ 25,000	\$ -	\$ -	\$ -	\$ 62,630
Total Operations & Maintenance	\$ 100,000	\$ -	\$ -	\$ -	\$ 170,510
Total Expenditures	\$ 238,625	\$ 49,338	\$ 37,799	\$ 87,136	\$ 302,196
Excess Revenues/(Expenditures)	\$ -	\$ (9,338)	\$ 12,201	\$ 2,864	\$ -

Gross Assessments	\$ 324,942
(Less: Discount & Collections 7%)	\$ (22,746)
Net Assessments	\$ 302,196

Product	Assessable Units	Net Assessments	Net Per Unit	Gross Per Unit
Single Family	577	\$302,196	\$523.74	\$563.16
	577	\$302,196		

Lake Deer

Community Development District

General Fund Narrative

Revenues:

Assessments

The District will levy a non-ad valorem assessment on all the assessable property within the District in order to pay for operating expenditures during the fiscal year.

Expenditures:

General & Administrative:

Supervisor Fees

Chapter 190, Florida Statutes, allows for each Board member to receive \$200 per meeting, not to exceed \$4,800 per year paid to each Supervisor for the time devoted to District business and meetings.

Engineering

The District's engineer, Dewberry Engineering, provides general engineering services to the District, e.g. attendance and preparation for monthly board meetings, review invoices and various projects as directed by the Board of Supervisors and the District Manager.

Attorney

The District's legal counsel, Kilinski | Van Wyk, provides general legal services to the District, e.g. attendance and preparation for meetings, preparation and review of agreements, resolutions, etc. as directed by the Board of Supervisors and the District Manager.

Annual Audit

The District is required by Florida Statutes to arrange for an independent audit of its financial records on an annual basis. The District has an agreement with Grau & Associates.

Assessment Administration

The District has contracted Governmental Management Services – Central Florida, LLC, to levy and administer the collection of non-ad valorem assessment on all assessable property within the District.

Arbitrage

The District has contracted AMTEC to annually calculate the District's Arbitrage Rebate Liability on its Series 2022 bond issuance.

Dissemination

The District is required by the Security and Exchange Commission to comply with Rule 15c2-12(b)(5) which relates to additional reporting requirements for unrated bond issues. This cost is contracted with Governmental Management Services – Central Florida, LLC for its Series 2022 bond issuance.

Trustee Fees

The District will incur trustee related costs with the issuance of its Series 2022 bond.

Lake Deer

Community Development District

General Fund Narrative

Management Fees

The District receives Management, Accounting and Administrative services as part of a Management Agreement with Governmental Management Services-Central Florida, LLC. The services include but are not limited to, recording and transcription of board meetings, administrative services, budget preparation, all financial reports, annual audits, etc.

Information Technology

Represents various cost with Governmental Management Services – Central Florida LLC of information technology for the District with such as video conferencing, cloud storage and servers, positive pay implementation and programming for fraud protection, accounting software, tablets for meetings, Adobe, Microsoft Office, etc.

Website Maintenance

Represents the costs with Governmental Management Services – Central Florida, LLC associated with monitoring and maintaining the District's website created in accordance with Chapter 189, Florida Statutes. These services include site performance assessments, security and firewall maintenance, updates, document uploads, hosting and domain renewals, website backups, etc.

Postage & Delivery

The District incurs charges for mailing of Board meeting agenda packages, overnight deliveries, correspondence, etc.

Insurance

The District's general liability and public official's liability insurance coverages with Florida Insurance Alliance.

Copies

Printing and Binding agenda packages for board meetings, printing of computerized checks, stationary, envelopes, etc.

Legal Advertising

The District is required to advertise various notices for monthly Board meetings, public hearings, etc. in a newspaper of general circulation.

Administrative Contingency

Bank charges and any other miscellaneous expenses incurred during the year that do not fit into any administrative category.

Office Supplies

Any supplies that may need to be purchased during the fiscal year, e.g., paper, minute books, file folders, labels, paper clips, etc.

Lake Deer

Community Development District

General Fund Narrative

Dues, Licenses & Subscriptions

The District is required to pay an annual fee to the Florida Department of Economic Opportunity for \$175. This is the only expense under this category for the District.

Operations & Maintenance:

Field Expenditures

Property Insurance

The District's estimated property insurance coverages with Florida Insurance Alliance.

Field Management

Represents the estimated costs of onsite field management of contracts for the District such as landscape and lake maintenance. Services to include onsite inspections, meetings with contractors, monitoring of utility accounts, attend Board meetings and receive and respond to property owner phone calls and emails.

Landscape Maintenance

Represents the estimated maintenance of the landscaping within the common areas of the District after the installation of landscape material has been completed.

Landscape Replacement

Represents the estimated cost of replacing landscaping within the common areas of the District.

Lake Maintenance

Represents the estimated costs to maintain the lakes within the District's boundaries.

Streetlights

Represents the estimated cost to maintain street lights within the District Boundaries that are expected to be in place throughout the fiscal year.

Electric

Represents estimated electric charges of common areas throughout the District.

Water & Sewer

Represents estimated costs for water and refuse services provided for common areas throughout the District.

Sidewalk & Asphalt Maintenance

Represents the estimated costs of maintaining the sidewalks and asphalt throughout the District's Boundary.

Lake Deer

Community Development District

General Fund Narrative

Irrigation Repairs

Represents the cost of maintaining and repairing the irrigation system. This includes the sprinklers, and irrigation wells.

General Repairs & Maintenance

Represents estimated costs for general repairs and maintenance of the District's common areas.

Field Contingency

Represents funds allocated to expenditures that the District could incur throughout the fiscal year that do not fit into any field category.

Amenity Expenditures

Amenity - Electric

Represents estimated electric charges for the District's amenity facilities.

Amenity - Water

Represents estimated water charges for the District's amenity facilities.

Playground Lease

The District will enter into a leasing agreement for playgrounds installed in the community.

Internet

Internet service will be added for use at the Amenity Center.

Pest Control

The District will incur costs for pest control treatments to its amenity facilities.

Janitorial Services

Represents estimated costs to provide janitorial services and supplies for the District's amenity facilities.

Security Services

Represents the estimated cost of contracting a monthly security service for the District's amenity facilities.

Pool Maintenance

Represents the estimated costs of regular cleaning and treatments of the District's pool.

Amenity Access Management

Represents the cost with Governmental Management Services – Central Florida LLC of managing and monitoring access to the District's amenity facilities

Lake Deer
Community Development District
General Fund Narrative

Amenity Repairs & Maintenance

Represents estimated costs for repairs and maintenance of the District's amenity facilities.

Amenity Contingency

Represents funds allocated to expenditures that the District could incur throughout the fiscal year that do not fit into any amenity category.

Lake Deer
Community Development District
Proposed Budget
Debt Service Fund Series 2022

Description	Proposed Budget FY2023	Actuals Thru 5/31/23	Projected Next 4 Months	Projected Thru 9/30/23	Proposed Budget FY2024
Revenues					
Assessments	\$ 484,803	\$ -	\$ 484,803	\$ 484,803	\$ 1,084,417
Interest	\$ 35,731	\$ 27,028	\$ 8,703	\$ 35,731	\$ -
Carryforward Surplus	\$ 659,201	\$ 659,201	\$ -	\$ 659,201	\$ 514,477
Total Revenues	\$ 1,179,735	\$ 686,229	\$ 493,506	\$ 1,179,735	\$ 1,598,894
Expenditures					
Interest Payment - 11/01	\$ 180,455	\$ 180,455	\$ -	\$ 180,455	\$ 484,803
Principal Payment - 05/01	\$ -	\$ -	\$ -	\$ -	\$ 250,000
Interest Payment - 05/01	\$ 484,803	\$ 484,803	\$ -	\$ 484,803	\$ 484,803
Total Expenditures	\$ 665,258	\$ 665,258	\$ -	\$ 665,258	\$ 1,219,606
Net Change in Fund Balance	\$ 514,477	\$ 20,971	\$ 493,506	\$ 514,477	\$ 379,288

Product	Assessable Units	Maximum Annual Debt Service	Net Per Unit	Gross Per Unit
Single Family	402	\$848,167	\$2,109.87	\$2,268.68
Single Family - Paid Down	175	\$236,250	\$1,350.00	\$1,451.61
	577	\$1,084,417		

Lake Deer
Community Development District
Special Assessment Bonds Series 2022
Amortization Schedule

DATE	BALANCE	PRINCIPAL	INTEREST	TOTAL
11/01/23	\$ 17,750,000.00	\$ -	\$ 484,803.13	\$ 484,803.13
05/01/24	\$ 17,750,000.00	\$ 250,000.00	\$ 484,803.13	\$ -
11/01/24	\$ 17,500,000.00	\$ -	\$ 479,178.13	\$ 1,213,981.25
05/01/25	\$ 17,500,000.00	\$ 265,000.00	\$ 479,178.13	\$ -
11/01/25	\$ 16,675,000.00	\$ -	\$ 473,215.63	\$ 1,217,393.75
05/01/26	\$ 16,675,000.00	\$ 275,000.00	\$ 473,215.63	\$ -
11/01/26	\$ 16,675,000.00	\$ -	\$ 467,028.13	\$ 1,215,243.75
05/01/27	\$ 16,675,000.00	\$ 285,000.00	\$ 467,028.13	\$ -
11/01/27	\$ 16,675,000.00	\$ -	\$ 460,615.63	\$ 1,212,643.75
05/01/28	\$ 16,675,000.00	\$ 300,000.00	\$ 460,615.63	\$ -
11/01/28	\$ 16,375,000.00	\$ -	\$ 453,115.63	\$ 1,213,731.25
05/01/29	\$ 16,375,000.00	\$ 315,000.00	\$ 453,115.63	\$ -
11/01/29	\$ 16,060,000.00	\$ -	\$ 445,240.63	\$ 1,213,356.25
05/01/30	\$ 16,060,000.00	\$ 335,000.00	\$ 445,240.63	\$ -
11/01/30	\$ 15,005,000.00	\$ -	\$ 436,865.63	\$ 1,217,106.25
05/01/31	\$ 15,005,000.00	\$ 350,000.00	\$ 436,865.63	\$ -
11/01/31	\$ 15,005,000.00	\$ -	\$ 428,115.63	\$ 1,214,981.25
05/01/32	\$ 15,005,000.00	\$ 370,000.00	\$ 428,115.63	\$ -
11/01/32	\$ 15,005,000.00	\$ -	\$ 418,865.63	\$ 1,216,981.25
05/01/33	\$ 15,005,000.00	\$ 390,000.00	\$ 418,865.63	\$ -
11/01/33	\$ 14,615,000.00	\$ -	\$ 408,140.63	\$ 1,217,006.25
05/01/34	\$ 14,615,000.00	\$ 410,000.00	\$ 408,140.63	\$ -
11/01/34	\$ 14,205,000.00	\$ -	\$ 396,865.63	\$ 1,215,006.25
05/01/35	\$ 14,205,000.00	\$ 435,000.00	\$ 396,865.63	\$ -
11/01/35	\$ 13,770,000.00	\$ -	\$ 384,903.13	\$ 1,216,768.75
05/01/36	\$ 13,770,000.00	\$ 460,000.00	\$ 384,903.13	\$ -
11/01/36	\$ 13,310,000.00	\$ -	\$ 372,253.13	\$ 1,217,156.25
05/01/37	\$ 13,310,000.00	\$ 485,000.00	\$ 372,253.13	\$ -
11/01/37	\$ 12,825,000.00	\$ -	\$ 358,915.63	\$ 1,216,168.75
05/01/38	\$ 12,825,000.00	\$ 510,000.00	\$ 358,915.63	\$ -
11/01/38	\$ 12,315,000.00	\$ -	\$ 344,890.63	\$ 1,213,806.25
05/01/39	\$ 12,315,000.00	\$ 540,000.00	\$ 344,890.63	\$ -
11/01/39	\$ 11,775,000.00	\$ -	\$ 330,040.63	\$ 1,214,931.25
05/01/40	\$ 11,775,000.00	\$ 570,000.00	\$ 330,040.63	\$ -
11/01/40	\$ 9,965,000.00	\$ -	\$ 314,365.63	\$ 1,214,406.25
05/01/41	\$ 9,965,000.00	\$ 605,000.00	\$ 314,365.63	\$ -
11/01/41	\$ 9,965,000.00	\$ -	\$ 297,728.13	\$ 1,217,093.75
05/01/42	\$ 9,965,000.00	\$ 635,000.00	\$ 297,728.13	\$ -
11/01/42	\$ 9,965,000.00	\$ -	\$ 280,265.63	\$ 1,212,993.75
05/01/43	\$ 9,965,000.00	\$ 675,000.00	\$ 280,265.63	\$ -
11/01/43	\$ 9,290,000.00	\$ -	\$ 261,281.25	\$ 1,216,546.88
05/01/44	\$ 9,290,000.00	\$ 710,000.00	\$ 261,281.25	\$ -
11/01/44	\$ 8,580,000.00	\$ -	\$ 241,312.50	\$ 1,212,593.75
05/01/45	\$ 8,580,000.00	\$ 755,000.00	\$ 241,312.50	\$ -
11/01/45	\$ 7,825,000.00	\$ -	\$ 220,078.13	\$ 1,216,390.63
05/01/46	\$ 7,825,000.00	\$ 795,000.00	\$ 220,078.13	\$ -
11/01/46	\$ 7,030,000.00	\$ -	\$ 197,718.75	\$ 1,212,796.88
05/01/47	\$ 7,030,000.00	\$ 845,000.00	\$ 197,718.75	\$ -
11/01/47	\$ 6,185,000.00	\$ -	\$ 173,953.13	\$ 1,216,671.88
05/01/48	\$ 6,185,000.00	\$ 890,000.00	\$ 173,953.13	\$ -
11/01/48	\$ 5,295,000.00	\$ -	\$ 148,921.88	\$ 1,212,875.00
05/01/49	\$ 5,295,000.00	\$ 945,000.00	\$ 148,921.88	\$ -
11/01/49	\$ 4,350,000.00	\$ -	\$ 122,343.75	\$ 1,216,265.63
05/01/50	\$ 4,350,000.00	\$ 1,000,000.00	\$ 122,343.75	\$ -
11/01/50	\$ 3,350,000.00	\$ -	\$ 94,218.75	\$ 1,216,562.50
05/01/51	\$ 3,350,000.00	\$ 1,055,000.00	\$ 94,218.75	\$ -
11/01/51	\$ 2,295,000.00	\$ -	\$ 64,546.88	\$ 1,213,765.63
05/01/52	\$ 2,295,000.00	\$ 1,115,000.00	\$ 64,546.88	\$ -
05/02/52	\$ 1,180,000.00	\$ -	\$ 33,187.50	\$ 1,212,734.38
05/03/52	\$ 1,180,000.00	\$ 1,180,000.00	\$ 33,187.50	\$ 1,213,187.50
		\$ 17,750,000.00	\$ 19,185,950.00	\$ 36,935,950.00

Option A

Lake Deer CDD
 FY 24 Roll

PARCEL ID	PROP DSCR2	UNITS	O&M	SERIES 2022 DEBT	TOTAL
28282293572000010	LOT 1	1	\$913.98	\$1,451.62	\$2,365.60
28282293572000020	LOT 2	1	\$913.98	\$1,451.62	\$2,365.60
28282293572000030	LOT 3	1	\$913.98	\$1,451.62	\$2,365.60
28282293572000040	LOT 4	1	\$913.98	\$1,451.62	\$2,365.60
28282293572000050	LOT 5	1	\$913.98	\$1,451.62	\$2,365.60
28282293572000060	LOT 6	1	\$913.98	\$1,451.62	\$2,365.60
28282293572000070	LOT 7	1	\$913.98	\$1,451.62	\$2,365.60
28282293572000080	LOT 8	1	\$913.98	\$1,451.62	\$2,365.60
28282293572000090	LOT 9	1	\$913.98	\$1,451.62	\$2,365.60
28282293572000100	LOT 10	1	\$913.98	\$1,451.62	\$2,365.60
28282293572000110	LOT 11	1	\$913.98	\$1,451.62	\$2,365.60
28282293572000120	LOT 12	1	\$913.98	\$1,451.62	\$2,365.60
28282293572000130	LOT 13	1	\$913.98	\$1,451.62	\$2,365.60
28282293572000140	LOT 14	1	\$913.98	\$1,451.62	\$2,365.60
28282293572000150	LOT 15	1	\$913.98	\$1,451.62	\$2,365.60
28282293572000160	LOT 16	1	\$913.98	\$1,451.62	\$2,365.60
28282293572000170	LOT 17	1	\$913.98	\$1,451.62	\$2,365.60
28282293572000180	LOT 18	1	\$913.98	\$1,451.62	\$2,365.60
28282293572000190	LOT 19	1	\$913.98	\$1,451.62	\$2,365.60
28282293572000200	LOT 20	1	\$913.98	\$1,451.62	\$2,365.60
28282293572000210	LOT 21	1	\$913.98	\$1,451.62	\$2,365.60
28282293572000220	LOT 22	1	\$913.98	\$1,451.62	\$2,365.60
28282293572000230	LOT 23	1	\$913.98	\$1,451.62	\$2,365.60
28282293572000240	LOT 24	1	\$913.98	\$1,451.62	\$2,365.60
28282293572000250	LOT 25	1	\$913.98	\$1,451.62	\$2,365.60
28282293572000260	LOT 26	1	\$913.98	\$1,451.62	\$2,365.60
28282293572000270	LOT 27	1	\$913.98	\$1,451.62	\$2,365.60
28282293572000280	LOT 28	1	\$913.98	\$1,451.62	\$2,365.60
28282293572000290	LOT 29	1	\$913.98	\$1,451.62	\$2,365.60
28282293572000300	LOT 30	1	\$913.98	\$1,451.62	\$2,365.60
28282293572000310	LOT 31	1	\$913.98	\$1,451.62	\$2,365.60
28282293572000320	LOT 32	1	\$913.98	\$1,451.62	\$2,365.60
28282293572000330	LOT 33	1	\$913.98	\$1,451.62	\$2,365.60
28282293572000340	LOT 34	1	\$913.98	\$1,451.62	\$2,365.60
28282293572000350	LOT 35	1	\$913.98	\$1,451.62	\$2,365.60
28282293572000360	LOT 36	1	\$913.98	\$1,451.62	\$2,365.60
28282293572000370	LOT 37	1	\$913.98	\$1,451.62	\$2,365.60
28282293572000380	LOT 38	1	\$913.98	\$1,451.62	\$2,365.60
28282293572000390	LOT 39	1	\$913.98	\$1,451.62	\$2,365.60
28282293572000400	LOT 40	1	\$913.98	\$1,451.62	\$2,365.60
28282293572000410	LOT 41	1	\$913.98	\$1,451.62	\$2,365.60

PARCEL ID	PROP DSCR2	UNITS	O&M	SERIES 2022 DEBT	TOTAL
282822935720000420	LOT 42	1	\$913.98	\$1,451.62	\$2,365.60
282822935720000430	LOT 43	1	\$913.98	\$1,451.62	\$2,365.60
282822935720000440	LOT 44	1	\$913.98	\$1,451.62	\$2,365.60
282822935720000450	LOT 45	1	\$913.98	\$1,451.62	\$2,365.60
282822935720000460	LOT 46	1	\$913.98	\$1,451.62	\$2,365.60
282822935720000470	LOT 47	1	\$913.98	\$1,451.62	\$2,365.60
282822935720000480	LOT 48	1	\$913.98	\$1,451.62	\$2,365.60
282822935720000490	LOT 49	1	\$913.98	\$1,451.62	\$2,365.60
282822935720000500	LOT 50	1	\$913.98	\$1,451.62	\$2,365.60
282822935720000510	LOT 51	1	\$913.98	\$1,451.62	\$2,365.60
282822935720000520	LOT 52	1	\$913.98	\$1,451.62	\$2,365.60
282822935720000530	LOT 53	1	\$913.98	\$1,451.62	\$2,365.60
282822935720000540	LOT 54	1	\$913.98	\$1,451.62	\$2,365.60
282822935720000550	LOT 55	1	\$913.98	\$1,451.62	\$2,365.60
282822935720000560	LOT 56	1	\$913.98	\$1,451.62	\$2,365.60
282822935720000570	LOT 57	1	\$913.98	\$1,451.62	\$2,365.60
282822935720000580	LOT 58	1	\$913.98	\$1,451.62	\$2,365.60
282822935720000590	LOT 59	1	\$913.98	\$1,451.62	\$2,365.60
282822935720000600	LOT 60	1	\$913.98	\$1,451.62	\$2,365.60
282822935720000610	LOT 61	1	\$913.98	\$1,451.62	\$2,365.60
282822935720000620	LOT 62	1	\$913.98	\$1,451.62	\$2,365.60
282822935720000630	LOT 63	1	\$913.98	\$1,451.62	\$2,365.60
282822935720000640	LOT 64	1	\$913.98	\$1,451.62	\$2,365.60
282822935720000650	LOT 65	1	\$913.98	\$1,451.62	\$2,365.60
282822935720000660	LOT 66	1	\$913.98	\$1,451.62	\$2,365.60
282822935720000670	LOT 67	1	\$913.98	\$1,451.62	\$2,365.60
282822935720000680	LOT 68	1	\$913.98	\$1,451.62	\$2,365.60
282822935720000690	LOT 69	1	\$913.98	\$1,451.62	\$2,365.60
282822935720000700	LOT 70	1	\$913.98	\$1,451.62	\$2,365.60
282822935720000710	LOT 71	1	\$913.98	\$2,266.53	\$3,180.51
282822935720000720	LOT 72	1	\$913.98	\$2,266.53	\$3,180.51
282822935720000730	LOT 73	1	\$913.98	\$2,266.53	\$3,180.51
282822935720000740	LOT 74	1	\$913.98	\$2,266.53	\$3,180.51
282822935720000750	LOT 75	1	\$913.98	\$2,266.53	\$3,180.51
282822935720000760	LOT 76	1	\$913.98	\$2,266.53	\$3,180.51
282822935720000770	LOT 77	1	\$913.98	\$2,266.53	\$3,180.51
282822935720000780	LOT 78	1	\$913.98	\$2,266.53	\$3,180.51
282822935720000790	LOT 79	1	\$913.98	\$2,266.53	\$3,180.51
282822935720000800	LOT 80	1	\$913.98	\$2,266.53	\$3,180.51
282822935720000810	LOT 81	1	\$913.98	\$2,266.53	\$3,180.51
282822935720000820	LOT 82	1	\$913.98	\$2,266.53	\$3,180.51
282822935720000830	LOT 83	1	\$913.98	\$2,266.53	\$3,180.51
282822935720000840	LOT 84	1	\$913.98	\$2,266.53	\$3,180.51
282822935720000850	LOT 85	1	\$913.98	\$2,266.53	\$3,180.51
282822935720000860	LOT 86	1	\$913.98	\$2,266.53	\$3,180.51

PARCEL ID	PROP DSCR2	UNITS	O&M	SERIES 2022 DEBT	TOTAL
282822935720000870	LOT 87	1	\$913.98	\$2,266.53	\$3,180.51
282822935720000880	LOT 88	1	\$913.98	\$2,266.53	\$3,180.51
282822935720000890	LOT 89	1	\$913.98	\$2,266.53	\$3,180.51
282822935720000900	LOT 90	1	\$913.98	\$2,266.53	\$3,180.51
282822935720000910	LOT 91	1	\$913.98	\$2,266.53	\$3,180.51
282822935720000920	LOT 92	1	\$913.98	\$2,266.53	\$3,180.51
282822935720000930	LOT 93	1	\$913.98	\$2,266.53	\$3,180.51
282822935720000940	LOT 94	1	\$913.98	\$2,266.53	\$3,180.51
282822935720000950	LOT 95	1	\$913.98	\$2,266.53	\$3,180.51
282822935720000960	LOT 96	1	\$913.98	\$2,266.53	\$3,180.51
282822935720000970	LOT 97	1	\$913.98	\$2,266.53	\$3,180.51
282822935720000980	LOT 98	1	\$913.98	\$2,266.53	\$3,180.51
282822935720000990	LOT 99	1	\$913.98	\$2,266.53	\$3,180.51
282822935720001000	LOT 100	1	\$913.98	\$2,266.53	\$3,180.51
282822935720001010	LOT 101	1	\$913.98	\$2,266.53	\$3,180.51
282822935720001020	LOT 102	1	\$913.98	\$2,266.53	\$3,180.51
282822935720001030	LOT 103	1	\$913.98	\$2,266.53	\$3,180.51
282822935720001040	LOT 104	1	\$913.98	\$2,266.53	\$3,180.51
282822935720001050	LOT 105	1	\$913.98	\$2,266.53	\$3,180.51
282822935720001060	LOT 106	1	\$913.98	\$2,266.53	\$3,180.51
282822935720001070	LOT 107	1	\$913.98	\$2,266.53	\$3,180.51
282822935720001080	LOT 108	1	\$913.98	\$2,266.53	\$3,180.51
282822935720001090	LOT 109	1	\$913.98	\$2,266.53	\$3,180.51
282822935720001100	LOT 110	1	\$913.98	\$2,266.53	\$3,180.51
282822935720001110	LOT 111	1	\$913.98	\$2,266.53	\$3,180.51
282822935720001120	LOT 112	1	\$913.98	\$2,266.53	\$3,180.51
282822935720001130	LOT 113	1	\$913.98	\$2,266.53	\$3,180.51
282822935720001140	LOT 114	1	\$913.98	\$2,266.53	\$3,180.51
282822935720001150	LOT 115	1	\$913.98	\$2,266.53	\$3,180.51
282822935720001160	LOT 116	1	\$913.98	\$2,266.53	\$3,180.51
282822935720001170	LOT 117	1	\$913.98	\$2,266.53	\$3,180.51
282822935720001180	LOT 118	1	\$913.98	\$2,266.53	\$3,180.51
282822935720001190	LOT 119	1	\$913.98	\$2,266.53	\$3,180.51
282822935720001200	LOT 120	1	\$913.98	\$2,266.53	\$3,180.51
282822935720001210	LOT 121	1	\$913.98	\$2,266.53	\$3,180.51
282822935720001220	LOT 122	1	\$913.98	\$2,266.53	\$3,180.51
282822935720001230	LOT 123	1	\$913.98	\$2,266.53	\$3,180.51
282822935720001240	LOT 124	1	\$913.98	\$2,266.53	\$3,180.51
282822935720001250	LOT 125	1	\$913.98	\$2,266.53	\$3,180.51
282822935720001260	LOT 126	1	\$913.98	\$2,266.53	\$3,180.51
282822935720001270	LOT 127	1	\$913.98	\$2,266.53	\$3,180.51
282822935720001280	LOT 128	1	\$913.98	\$2,266.53	\$3,180.51
282822935720001290	LOT 129	1	\$913.98	\$2,266.53	\$3,180.51
282822935720001300	LOT 130	1	\$913.98	\$2,266.53	\$3,180.51
282822935720001310	LOT 131	1	\$913.98	\$2,266.53	\$3,180.51

PARCEL ID	PROP DSCR2	UNITS	O&M	SERIES 2022 DEBT	TOTAL
282822935720001320	LOT 132	1	\$913.98	\$2,266.53	\$3,180.51
282822935720001330	LOT 133	1	\$913.98	\$2,266.53	\$3,180.51
282822935720001340	LOT 134	1	\$913.98	\$2,266.53	\$3,180.51
282822935720001350	LOT 135	1	\$913.98	\$2,266.53	\$3,180.51
282822935720001360	LOT 136	1	\$913.98	\$2,266.53	\$3,180.51
282822935720001370	LOT 137	1	\$913.98	\$2,266.53	\$3,180.51
282822935720001380	LOT 138	1	\$913.98	\$2,266.53	\$3,180.51
282822935720001390	LOT 139	1	\$913.98	\$2,266.53	\$3,180.51
282822935720001400	LOT 140	1	\$913.98	\$2,266.53	\$3,180.51
282822935720001410	LOT 141	1	\$913.98	\$2,266.53	\$3,180.51
282822935720001420	LOT 142	1	\$913.98	\$2,266.53	\$3,180.51
282822935720001430	LOT 143	1	\$913.98	\$2,266.53	\$3,180.51
282822935720001440	LOT 144	1	\$913.98	\$2,266.53	\$3,180.51
282822935720001450	LOT 145	1	\$913.98	\$2,266.53	\$3,180.51
282822935720001460	LOT 146	1	\$913.98	\$2,266.53	\$3,180.51
282822935720001470	LOT 147	1	\$913.98	\$2,266.53	\$3,180.51
282822935720001480	LOT 148	1	\$913.98	\$2,266.53	\$3,180.51
282822935720001490	LOT 149	1	\$913.98	\$2,266.53	\$3,180.51
282822935720001500	LOT 150	1	\$913.98	\$2,266.53	\$3,180.51
282822935720001510	LOT 151	1	\$913.98	\$2,266.53	\$3,180.51
282822935720001520	LOT 152	1	\$913.98	\$2,266.53	\$3,180.51
282822935720001530	LOT 153	1	\$913.98	\$2,266.53	\$3,180.51
282822935720001540	LOT 154	1	\$913.98	\$2,266.53	\$3,180.51
282822935720001550	LOT 155	1	\$913.98	\$2,266.53	\$3,180.51
282822935720001560	LOT 156	1	\$913.98	\$2,266.53	\$3,180.51
282822935720001570	LOT 157	1	\$913.98	\$2,266.53	\$3,180.51
282822935720001580	LOT 158	1	\$913.98	\$2,266.53	\$3,180.51
282822935720001590	LOT 159	1	\$913.98	\$2,266.53	\$3,180.51
282822935720001600	LOT 160	1	\$913.98	\$2,266.53	\$3,180.51
282822935720001610	LOT 161	1	\$913.98	\$2,266.53	\$3,180.51
282822935720001620	LOT 162	1	\$913.98	\$2,266.53	\$3,180.51
282822935720001630	LOT 163	1	\$913.98	\$2,266.53	\$3,180.51
282822935720001640	LOT 164	1	\$913.98	\$2,266.53	\$3,180.51
282822935720001650	LOT 165	1	\$913.98	\$2,266.53	\$3,180.51
282822935720001660	LOT 166	1	\$913.98	\$2,266.53	\$3,180.51
282822935720001670	LOT 167	1	\$913.98	\$2,266.53	\$3,180.51
282822935720001680	LOT 168	1	\$913.98	\$2,266.53	\$3,180.51
282822935720001690	LOT 169	1	\$913.98	\$2,266.53	\$3,180.51
282822935720001700	LOT 170	1	\$913.98	\$2,266.53	\$3,180.51
282822935720001710	LOT 171	1	\$913.98	\$2,266.53	\$3,180.51
282822935720001720	LOT 172	1	\$913.98	\$2,266.53	\$3,180.51
282822935720001730	LOT 173	1	\$913.98	\$2,266.53	\$3,180.51
282822935720001740	LOT 174	1	\$913.98	\$2,266.53	\$3,180.51
282822935720001750	LOT 175	1	\$913.98	\$2,266.53	\$3,180.51
282822935720001760	LOT 176	1	\$913.98	\$2,266.53	\$3,180.51

PARCEL ID	PROP DSCR2	UNITS	O&M	SERIES 2022 DEBT	TOTAL
282822935720001770	LOT 177	1	\$913.98	\$2,266.53	\$3,180.51
282822935720001780	LOT 178	1	\$913.98	\$2,266.53	\$3,180.51
282822935720001790	LOT 179	1	\$913.98	\$2,266.53	\$3,180.51
282822935720001800	LOT 180	1	\$913.98	\$2,266.53	\$3,180.51
282822935720001810	LOT 181	1	\$913.98	\$2,266.53	\$3,180.51
282822935720001820	LOT 182	1	\$913.98	\$2,266.53	\$3,180.51
282822935720001830	LOT 183	1	\$913.98	\$2,266.53	\$3,180.51
282822935720001840	LOT 184	1	\$913.98	\$2,266.53	\$3,180.51
282822935720001850	LOT 185	1	\$913.98	\$2,266.53	\$3,180.51
282822935720001860	LOT 186	1	\$913.98	\$2,266.53	\$3,180.51
282822935720001870	LOT 187	1	\$913.98	\$2,266.53	\$3,180.51
282822935720001880	LOT 188	1	\$913.98	\$2,266.53	\$3,180.51
282822935720001890	LOT 189	1	\$913.98	\$2,266.53	\$3,180.51
282822935720001900	LOT 190	1	\$913.98	\$2,266.53	\$3,180.51
282822935720001910	LOT 191	1	\$913.98	\$2,266.53	\$3,180.51
282822935720001920	LOT 192	1	\$913.98	\$2,266.53	\$3,180.51
282822935720001930	LOT 193	1	\$913.98	\$2,266.53	\$3,180.51
282822935720001940	LOT 194	1	\$913.98	\$2,266.53	\$3,180.51
282822935720001950	LOT 195	1	\$913.98	\$2,266.53	\$3,180.51
282822935720001960	LOT 196	1	\$913.98	\$2,266.53	\$3,180.51
282822935720001970	LOT 197	1	\$913.98	\$2,266.53	\$3,180.51
282822935720001980	LOT 198	1	\$913.98	\$2,266.53	\$3,180.51
282822935720001990	LOT 199	1	\$913.98	\$2,266.53	\$3,180.51
282822935720002000	LOT 200	1	\$913.98	\$2,266.53	\$3,180.51
282822935720002010	LOT 201	1	\$913.98	\$2,266.53	\$3,180.51
282822935720002020	LOT 202	1	\$913.98	\$2,266.53	\$3,180.51
282822935720002030	LOT 203	1	\$913.98	\$2,266.53	\$3,180.51
282822935720002040	LOT 204	1	\$913.98	\$2,266.53	\$3,180.51
282822935720002050	LOT 205	1	\$913.98	\$2,266.53	\$3,180.51
282822935720002060	LOT 206	1	\$913.98	\$2,266.53	\$3,180.51
282822935720002070	LOT 207	1	\$913.98	\$2,266.53	\$3,180.51
282822935720002080	LOT 208	1	\$913.98	\$2,266.53	\$3,180.51
282822935720002090	LOT 209	1	\$913.98	\$2,266.53	\$3,180.51
282822935720002100	LOT 210	1	\$913.98	\$2,266.53	\$3,180.51
282822935720002110	LOT 211	1	\$913.98	\$2,266.53	\$3,180.51
282822935720002120	LOT 212	1	\$913.98	\$2,266.53	\$3,180.51
282822935720002130	LOT 213	1	\$913.98	\$2,266.53	\$3,180.51
282822935720002140	LOT 214	1	\$913.98	\$2,266.53	\$3,180.51
282822935720002150	LOT 215	1	\$913.98	\$2,266.53	\$3,180.51
282822935720002160	LOT 216	1	\$913.98	\$2,266.53	\$3,180.51
282822935720002170	LOT 217	1	\$913.98	\$2,266.53	\$3,180.51
282822935720002180	LOT 218	1	\$913.98	\$2,266.53	\$3,180.51
282822935720002190	LOT 219	1	\$913.98	\$2,266.53	\$3,180.51
282822935720002200	LOT 220	1	\$913.98	\$2,266.53	\$3,180.51
282822935720002210	LOT 221	1	\$913.98	\$2,266.53	\$3,180.51

PARCEL ID	PROP DSCR2	UNITS	O&M	SERIES 2022 DEBT	TOTAL
282822935720002220	LOT 222	1	\$913.98	\$2,266.53	\$3,180.51
282822935720002230	LOT 223	1	\$913.98	\$2,266.53	\$3,180.51
282822935720002240	LOT 224	1	\$913.98	\$2,266.53	\$3,180.51
282822935720002250	LOT 225	1	\$913.98	\$2,266.53	\$3,180.51
282822935720002260	LOT 226	1	\$913.98	\$2,266.53	\$3,180.51
282822935720002270	LOT 227	1	\$913.98	\$2,266.53	\$3,180.51
282822935720002280	LOT 228	1	\$913.98	\$2,266.53	\$3,180.51
282822935720002290	LOT 229	1	\$913.98	\$2,266.53	\$3,180.51
282822935720002300	LOT 230	1	\$913.98	\$2,266.53	\$3,180.51
282822935720002310	LOT 231	1	\$913.98	\$2,266.53	\$3,180.51
282822935720002320	LOT 232	1	\$913.98	\$2,266.53	\$3,180.51
282822935720002330	LOT 233	1	\$913.98	\$2,266.53	\$3,180.51
282822935720002340	LOT 234	1	\$913.98	\$2,266.53	\$3,180.51
282822935720002350	LOT 235	1	\$913.98	\$2,266.53	\$3,180.51
282822935720002360	LOT 236	1	\$913.98	\$2,266.53	\$3,180.51
282822935720002370	LOT 237	1	\$913.98	\$2,266.53	\$3,180.51
282822935720002380	LOT 238	1	\$913.98	\$2,266.53	\$3,180.51
282822935720002390	LOT 239	1	\$913.98	\$2,266.53	\$3,180.51
282822935720002400	LOT 240	1	\$913.98	\$2,266.53	\$3,180.51
282822935720002410	LOT 241	1	\$913.98	\$2,266.53	\$3,180.51
282822935720002420	LOT 242	1	\$913.98	\$2,266.53	\$3,180.51
282822935720002430	LOT 243	1	\$913.98	\$2,266.53	\$3,180.51
282822935720002440	LOT 244	1	\$913.98	\$2,266.53	\$3,180.51
282822935720002450	LOT 245	1	\$913.98	\$2,266.53	\$3,180.51
282822935720002460	LOT 246	1	\$913.98	\$2,266.53	\$3,180.51
282822935720002470	LOT 247	1	\$913.98	\$2,266.53	\$3,180.51
282822935720002480	LOT 248	1	\$913.98	\$2,266.53	\$3,180.51
282822935720002490	LOT 249	1	\$913.98	\$2,266.53	\$3,180.51
282822935720002500	LOT 250	1	\$913.98	\$2,266.53	\$3,180.51
282822935720002510	LOT 251	1	\$913.98	\$2,266.53	\$3,180.51
282822935720002520	LOT 252	1	\$913.98	\$2,266.53	\$3,180.51
282822935720002530	LOT 253	1	\$913.98	\$2,266.53	\$3,180.51
282822935720002540	LOT 254	1	\$913.98	\$2,266.53	\$3,180.51
282822935720002550	LOT 255	1	\$913.98	\$2,266.53	\$3,180.51
282822935720002560	LOT 256	1	\$913.98	\$2,266.53	\$3,180.51
282822935720002570	LOT 257	1	\$913.98	\$2,266.53	\$3,180.51
282822935720002580	LOT 258	1	\$913.98	\$2,266.53	\$3,180.51
282822935720002590	LOT 259	1	\$913.98	\$2,266.53	\$3,180.51
282822935720002600	LOT 260	1	\$913.98	\$2,266.53	\$3,180.51
282822935720002610	LOT 261	1	\$913.98	\$2,266.53	\$3,180.51
282822935720002620	LOT 262	1	\$913.98	\$2,266.53	\$3,180.51
282822935720002630	LOT 263	1	\$913.98	\$2,266.53	\$3,180.51
282822935720002640	LOT 264	1	\$913.98	\$2,266.53	\$3,180.51
282822935720002650	LOT 265	1	\$913.98	\$2,266.53	\$3,180.51
282822935720002660	LOT 266	1	\$913.98	\$2,266.53	\$3,180.51

PARCEL ID	PROP DSCR2	UNITS	O&M	SERIES 2022 DEBT	TOTAL
282822935720002670	LOT 267	1	\$913.98	\$2,266.53	\$3,180.51
282822935720002680	LOT 268	1	\$913.98	\$2,266.53	\$3,180.51
282822935720002690	LOT 269	1	\$913.98	\$2,266.53	\$3,180.51
282822935720002700	LOT 270	1	\$913.98	\$2,266.53	\$3,180.51
282822935720002710	LOT 271	1	\$913.98	\$2,266.53	\$3,180.51
282822935720002720	LOT 272	1	\$913.98	\$2,266.53	\$3,180.51
282822935720002730	LOT 273	1	\$913.98	\$2,266.53	\$3,180.51
282822935720002740	LOT 274	1	\$913.98	\$2,266.53	\$3,180.51
282822935720002750	LOT 275	1	\$913.98	\$2,266.53	\$3,180.51
282822935720002760	LOT 276	1	\$913.98	\$2,266.53	\$3,180.51
282822935720002770	LOT 277	1	\$913.98	\$2,266.53	\$3,180.51
282822935720002780	LOT 278	1	\$913.98	\$1,451.62	\$2,365.60
282822935720002790	LOT 279	1	\$913.98	\$1,451.62	\$2,365.60
282822935720002800	LOT 280	1	\$913.98	\$1,451.62	\$2,365.60
282822935720002810	LOT 281	1	\$913.98	\$1,451.62	\$2,365.60
282822935720002820	LOT 282	1	\$913.98	\$1,451.62	\$2,365.60
282822935720002830	LOT 283	1	\$913.98	\$1,451.62	\$2,365.60
282822935720002840	LOT 284	1	\$913.98	\$1,451.62	\$2,365.60
282822935720002850	LOT 285	1	\$913.98	\$1,451.62	\$2,365.60
282822935720002860	LOT 286	1	\$913.98	\$1,451.62	\$2,365.60
282822935720002870	LOT 287	1	\$913.98	\$1,451.62	\$2,365.60
282822935720002880	LOT 288	1	\$913.98	\$1,451.62	\$2,365.60
282822935720002890	LOT 289	1	\$913.98	\$1,451.62	\$2,365.60
282822935720002900	LOT 290	1	\$913.98	\$1,451.62	\$2,365.60
282822935720002910	LOT 291	1	\$913.98	\$1,451.62	\$2,365.60
282822935720002920	LOT 292	1	\$913.98	\$1,451.62	\$2,365.60
282822935720002930	LOT 293	1	\$913.98	\$1,451.62	\$2,365.60
282822935720002940	LOT 294	1	\$913.98	\$1,451.62	\$2,365.60
282822935720002950	LOT 295	1	\$913.98	\$1,451.62	\$2,365.60
282822935720002960	LOT 296	1	\$913.98	\$1,451.62	\$2,365.60
282822935720002970	LOT 297	1	\$913.98	\$1,451.62	\$2,365.60
282822935720002980	LOT 298	1	\$913.98	\$1,451.62	\$2,365.60
282822935720002990	LOT 299	1	\$913.98	\$1,451.62	\$2,365.60
282822935720003000	LOT 300	1	\$913.98	\$1,451.62	\$2,365.60
282822935720003010	LOT 301	1	\$913.98	\$1,451.62	\$2,365.60
282822935720003020	LOT 302	1	\$913.98	\$1,451.62	\$2,365.60
282822935720003030	LOT 303	1	\$913.98	\$1,451.62	\$2,365.60
282822935720003040	LOT 304	1	\$913.98	\$1,451.62	\$2,365.60
282822935720003050	LOT 305	1	\$913.98	\$1,451.62	\$2,365.60
282822935720003060	LOT 306	1	\$913.98	\$1,451.62	\$2,365.60
282822935720003070	LOT 307	1	\$913.98	\$1,451.62	\$2,365.60
282822935720003080	LOT 308	1	\$913.98	\$1,451.62	\$2,365.60
282822935720003090	LOT 309	1	\$913.98	\$1,451.62	\$2,365.60
282822935720003100	LOT 310	1	\$913.98	\$1,451.62	\$2,365.60
282822935720003110	LOT 311	1	\$913.98	\$1,451.62	\$2,365.60

PARCEL ID	PROP DSCR2	UNITS	O&M	SERIES 2022 DEBT	TOTAL
282822935720003120	LOT 312	1	\$913.98	\$1,451.62	\$2,365.60
282822935720003130	LOT 313	1	\$913.98	\$1,451.62	\$2,365.60
282822935720003140	LOT 314	1	\$913.98	\$1,451.62	\$2,365.60
282822935720003150	LOT 315	1	\$913.98	\$1,451.62	\$2,365.60
282822935720003160	LOT 316	1	\$913.98	\$1,451.62	\$2,365.60
282822935720003170	LOT 317	1	\$913.98	\$1,451.62	\$2,365.60
282822935720003180	LOT 318	1	\$913.98	\$1,451.62	\$2,365.60
282822935720003190	LOT 319	1	\$913.98	\$1,451.62	\$2,365.60
282822935720003200	LOT 320	1	\$913.98	\$1,451.62	\$2,365.60
282822935720003210	LOT 321	1	\$913.98	\$1,451.62	\$2,365.60
282822935720003220	LOT 322	1	\$913.98	\$1,451.62	\$2,365.60
282822935720003230	LOT 323	1	\$913.98	\$1,451.62	\$2,365.60
282822935720003240	LOT 324	1	\$913.98	\$1,451.62	\$2,365.60
282822935720003250	LOT 325	1	\$913.98	\$1,451.62	\$2,365.60
282822935720003260	LOT 326	1	\$913.98	\$1,451.62	\$2,365.60
282822935720003270	LOT 327	1	\$913.98	\$1,451.62	\$2,365.60
282822935720003280	LOT 328	1	\$913.98	\$1,451.62	\$2,365.60
282822935720003290	LOT 329	1	\$913.98	\$1,451.62	\$2,365.60
282822935720003300	LOT 330	1	\$913.98	\$1,451.62	\$2,365.60
282822935720003310	LOT 331	1	\$913.98	\$1,451.62	\$2,365.60
282822935720003320	LOT 332	1	\$913.98	\$1,451.62	\$2,365.60
282822935720003330	LOT 333	1	\$913.98	\$1,451.62	\$2,365.60
282822935720003340	LOT 334	1	\$913.98	\$1,451.62	\$2,365.60
282822935720003350	LOT 335	1	\$913.98	\$1,451.62	\$2,365.60
282822935720003360	LOT 336	1	\$913.98	\$1,451.62	\$2,365.60
282822935720003370	LOT 337	1	\$913.98	\$1,451.62	\$2,365.60
282822935720003380	LOT 338	1	\$913.98	\$1,451.62	\$2,365.60
282822935720003390	LOT 339	1	\$913.98	\$1,451.62	\$2,365.60
282822935720003400	LOT 340	1	\$913.98	\$1,451.62	\$2,365.60
282822935720003410	LOT 341	1	\$913.98	\$1,451.62	\$2,365.60
282822935720003420	LOT 342	1	\$913.98	\$1,451.62	\$2,365.60
282822935720003430	LOT 343	1	\$913.98	\$1,451.62	\$2,365.60
282822935720003440	LOT 344	1	\$913.98	\$1,451.62	\$2,365.60
282822935720003450	LOT 345	1	\$913.98	\$1,451.62	\$2,365.60
282822935720003460	LOT 346	1	\$913.98	\$1,451.62	\$2,365.60
282822935720003470	LOT 347	1	\$913.98	\$1,451.62	\$2,365.60
282822935720003480	LOT 348	1	\$913.98	\$1,451.62	\$2,365.60
282822935720003490	LOT 349	1	\$913.98	\$1,451.62	\$2,365.60
282822935720003500	LOT 350	1	\$913.98	\$1,451.62	\$2,365.60
282822935720003510	LOT 351	1	\$913.98	\$1,451.62	\$2,365.60
282822935720003520	LOT 352	1	\$913.98	\$1,451.62	\$2,365.60
282822935720003530	LOT 353	1	\$913.98	\$1,451.62	\$2,365.60
282822935720003540	LOT 354	1	\$913.98	\$1,451.62	\$2,365.60
282822935720003550	LOT 355	1	\$913.98	\$1,451.62	\$2,365.60
282822935720003560	LOT 356	1	\$913.98	\$1,451.62	\$2,365.60

PARCEL ID	PROP DSCR2	UNITS	O&M	SERIES 2022 DEBT	TOTAL
282822935720003570	LOT 357	1	\$913.98	\$1,451.62	\$2,365.60
282822935720003580	LOT 358	1	\$913.98	\$1,451.62	\$2,365.60
282822935720003590	LOT 359	1	\$913.98	\$1,451.62	\$2,365.60
282822935720003600	LOT 360	1	\$913.98	\$1,451.62	\$2,365.60
282822935720003610	LOT 361	1	\$913.98	\$1,451.62	\$2,365.60
282822935720003620	LOT 362	1	\$913.98	\$1,451.62	\$2,365.60
282822935720003630	LOT 363	1	\$913.98	\$1,451.62	\$2,365.60
282822935720003640	LOT 364	1	\$913.98	\$1,451.62	\$2,365.60
282822935720003650	LOT 365	1	\$913.98	\$1,451.62	\$2,365.60
282822935720003660	LOT 366	1	\$913.98	\$1,451.62	\$2,365.60
282822935720003670	LOT 367	1	\$913.98	\$1,451.62	\$2,365.60
282822935720003680	LOT 368	1	\$913.98	\$1,451.62	\$2,365.60
282822935720003690	LOT 369	1	\$913.98	\$2,266.53	\$3,180.51
282822935720003700	LOT 370	1	\$913.98	\$2,266.53	\$3,180.51
282822935720003710	LOT 371	1	\$913.98	\$2,266.53	\$3,180.51
282822935720003720	LOT 372	1	\$913.98	\$2,266.53	\$3,180.51
282822935720003730	LOT 373	1	\$913.98	\$2,266.53	\$3,180.51
282822935720003740	LOT 374	1	\$913.98	\$2,266.53	\$3,180.51
282822935720003750	LOT 375	1	\$913.98	\$2,266.53	\$3,180.51
282822935720003760	LOT 376	1	\$913.98	\$2,266.53	\$3,180.51
282822935720003770	LOT 377	1	\$913.98	\$2,266.53	\$3,180.51
282822935720003780	LOT 378	1	\$913.98	\$2,266.53	\$3,180.51
282822935720003790	LOT 379	1	\$913.98	\$2,266.53	\$3,180.51
282822935720003800	LOT 380	1	\$913.98	\$2,266.53	\$3,180.51
282822935720003810	LOT 381	1	\$913.98	\$2,266.53	\$3,180.51
282822935720003820	LOT 382	1	\$913.98	\$2,266.53	\$3,180.51
282822935720003830	LOT 383	1	\$913.98	\$2,266.53	\$3,180.51
282822935720003840	LOT 384	1	\$913.98	\$2,266.53	\$3,180.51
282822935720003850	LOT 385	1	\$913.98	\$2,266.53	\$3,180.51
282822935720003860	LOT 386	1	\$913.98	\$2,266.53	\$3,180.51
282822935720003870	LOT 387	1	\$913.98	\$2,266.53	\$3,180.51
282822935720003880	LOT 388	1	\$913.98	\$2,266.53	\$3,180.51
282822935720003890	LOT 389	1	\$913.98	\$2,266.53	\$3,180.51
282822935720003900	LOT 390	1	\$913.98	\$2,266.53	\$3,180.51
282822935720003910	LOT 391	1	\$913.98	\$2,266.53	\$3,180.51
282822935720003920	LOT 392	1	\$913.98	\$2,266.53	\$3,180.51
282822935720003930	LOT 393	1	\$913.98	\$2,266.53	\$3,180.51
282822935720003940	LOT 394	1	\$913.98	\$2,266.53	\$3,180.51
282822935720003950	LOT 395	1	\$913.98	\$2,266.53	\$3,180.51
282822935720003960	LOT 396	1	\$913.98	\$2,266.53	\$3,180.51
282822935720003970	LOT 397	1	\$913.98	\$2,266.53	\$3,180.51
282822935720003980	LOT 398	1	\$913.98	\$2,266.53	\$3,180.51
282822935720003990	LOT 399	1	\$913.98	\$2,266.53	\$3,180.51
282822935720004000	LOT 400	1	\$913.98	\$2,266.53	\$3,180.51
282822935720004010	LOT 401	1	\$913.98	\$2,266.53	\$3,180.51

PARCEL ID	PROP DSCR2	UNITS	O&M	SERIES 2022 DEBT	TOTAL
282822935720004020	LOT 402	1	\$913.98	\$2,266.53	\$3,180.51
282822935720004030	LOT 403	1	\$913.98	\$2,266.53	\$3,180.51
282822935720004040	LOT 404	1	\$913.98	\$2,266.53	\$3,180.51
282822935720004050	LOT 405	1	\$913.98	\$2,266.53	\$3,180.51
282822935720004060	LOT 406	1	\$913.98	\$2,266.53	\$3,180.51
282822935720004070	LOT 407	1	\$913.98	\$2,266.53	\$3,180.51
282822935720004080	LOT 408	1	\$913.98	\$2,266.53	\$3,180.51
282822935720004090	LOT 409	1	\$913.98	\$2,266.53	\$3,180.51
282822935720004100	LOT 410	1	\$913.98	\$2,266.53	\$3,180.51
282822935720004110	LOT 411	1	\$913.98	\$2,266.53	\$3,180.51
282822935720004120	LOT 412	1	\$913.98	\$2,266.53	\$3,180.51
282822935720004130	LOT 413	1	\$913.98	\$2,266.53	\$3,180.51
282822935720004140	LOT 414	1	\$913.98	\$2,266.53	\$3,180.51
282822935720004150	LOT 415	1	\$913.98	\$2,266.53	\$3,180.51
282822935720004160	LOT 416	1	\$913.98	\$2,266.53	\$3,180.51
282822935720004170	LOT 417	1	\$913.98	\$2,266.53	\$3,180.51
282822935720004180	LOT 418	1	\$913.98	\$2,266.53	\$3,180.51
282822935720004190	LOT 419	1	\$913.98	\$2,266.53	\$3,180.51
282822935720004200	LOT 420	1	\$913.98	\$2,266.53	\$3,180.51
282822935720004210	LOT 421	1	\$913.98	\$2,266.53	\$3,180.51
282822935720004220	LOT 422	1	\$913.98	\$2,266.53	\$3,180.51
282822935720004230	LOT 423	1	\$913.98	\$2,266.53	\$3,180.51
282822935720004240	LOT 424	1	\$913.98	\$2,266.53	\$3,180.51
282822935720004250	LOT 425	1	\$913.98	\$2,266.53	\$3,180.51
282822935720004260	LOT 426	1	\$913.98	\$2,266.53	\$3,180.51
282822935720004270	LOT 427	1	\$913.98	\$2,266.53	\$3,180.51
282822935720004280	LOT 428	1	\$913.98	\$2,266.53	\$3,180.51
282822935720004290	LOT 429	1	\$913.98	\$2,266.53	\$3,180.51
282822935720004300	LOT 430	1	\$913.98	\$2,266.53	\$3,180.51
282822935720004310	LOT 431	1	\$913.98	\$2,266.53	\$3,180.51
282822935720004320	LOT 432	1	\$913.98	\$2,266.53	\$3,180.51
282822935720004330	LOT 433	1	\$913.98	\$2,266.53	\$3,180.51
282822935720004340	LOT 434	1	\$913.98	\$2,266.53	\$3,180.51
282822935720004350	LOT 435	1	\$913.98	\$2,266.53	\$3,180.51
282822935720004360	LOT 436	1	\$913.98	\$2,266.53	\$3,180.51
282822935720004370	LOT 437	1	\$913.98	\$2,266.53	\$3,180.51
282822935720004380	LOT 438	1	\$913.98	\$2,266.53	\$3,180.51
282822935720004390	LOT 439	1	\$913.98	\$2,266.53	\$3,180.51
282822935720004400	LOT 440	1	\$913.98	\$2,266.53	\$3,180.51
282822935720004410	LOT 441	1	\$913.98	\$2,266.53	\$3,180.51
282822935720004420	LOT 442	1	\$913.98	\$2,266.53	\$3,180.51
282822935720004430	LOT 443	1	\$913.98	\$2,266.53	\$3,180.51
282822935720004440	LOT 444	1	\$913.98	\$2,266.53	\$3,180.51
282822935720004450	LOT 445	1	\$913.98	\$2,266.53	\$3,180.51
282822935720004460	LOT 446	1	\$913.98	\$2,266.53	\$3,180.51

PARCEL ID	PROP DSCR2	UNITS	O&M	SERIES 2022 DEBT	TOTAL
282822935720004470	LOT 447	1	\$913.98	\$2,266.53	\$3,180.51
282822935720004480	LOT 448	1	\$913.98	\$2,266.53	\$3,180.51
282822935720004490	LOT 449	1	\$913.98	\$2,266.53	\$3,180.51
282822935720004500	LOT 450	1	\$913.98	\$2,266.53	\$3,180.51
282822935720004510	LOT 451	1	\$913.98	\$2,266.53	\$3,180.51
282822935720004520	LOT 452	1	\$913.98	\$2,266.53	\$3,180.51
282822935720004530	LOT 453	1	\$913.98	\$2,266.53	\$3,180.51
282822935720004540	LOT 454	1	\$913.98	\$2,266.53	\$3,180.51
282822935720004550	LOT 455	1	\$913.98	\$2,266.53	\$3,180.51
282822935720004560	LOT 456	1	\$913.98	\$2,266.53	\$3,180.51
282822935720004570	LOT 457	1	\$913.98	\$2,266.53	\$3,180.51
282822935720004580	LOT 458	1	\$913.98	\$2,266.53	\$3,180.51
282822935720004590	LOT 459	1	\$913.98	\$2,266.53	\$3,180.51
282822935720004600	LOT 460	1	\$913.98	\$2,266.53	\$3,180.51
282822935720004610	LOT 461	1	\$913.98	\$2,266.53	\$3,180.51
282822935720004620	LOT 462	1	\$913.98	\$2,266.53	\$3,180.51
282822935720004630	LOT 463	1	\$913.98	\$2,266.53	\$3,180.51
282822935720004640	LOT 464	1	\$913.98	\$2,266.53	\$3,180.51
282822935720004650	LOT 465	1	\$913.98	\$2,266.53	\$3,180.51
282822935720004660	LOT 466	1	\$913.98	\$2,266.53	\$3,180.51
282822935720004670	LOT 467	1	\$913.98	\$2,266.53	\$3,180.51
282822935720004680	LOT 468	1	\$913.98	\$2,266.53	\$3,180.51
282822935720004690	LOT 469	1	\$913.98	\$2,266.53	\$3,180.51
282822935720004700	LOT 470	1	\$913.98	\$2,266.53	\$3,180.51
282822935720004710	LOT 471	1	\$913.98	\$2,266.53	\$3,180.51
282822935720004720	LOT 472	1	\$913.98	\$2,266.53	\$3,180.51
282822935720004730	LOT 473	1	\$913.98	\$2,266.53	\$3,180.51
282822935720004740	LOT 474	1	\$913.98	\$2,266.53	\$3,180.51
282822935720004750	LOT 475	1	\$913.98	\$2,266.53	\$3,180.51
282822935720004760	LOT 476	1	\$913.98	\$2,266.53	\$3,180.51
282822935720004770	LOT 477	1	\$913.98	\$2,266.53	\$3,180.51
282822935720004780	LOT 478	1	\$913.98	\$2,266.53	\$3,180.51
282822935720004790	LOT 479	1	\$913.98	\$2,266.53	\$3,180.51
282822935720004800	LOT 480	1	\$913.98	\$2,266.53	\$3,180.51
282822935720004810	LOT 481	1	\$913.98	\$2,266.53	\$3,180.51
282822935720004820	LOT 482	1	\$913.98	\$2,266.53	\$3,180.51
282822935720004830	LOT 483	1	\$913.98	\$2,266.53	\$3,180.51
282822935720004840	LOT 484	1	\$913.98	\$2,266.53	\$3,180.51
282822935720004850	LOT 485	1	\$913.98	\$2,266.53	\$3,180.51
282822935720004860	LOT 486	1	\$913.98	\$2,266.53	\$3,180.51
282822935720004870	LOT 487	1	\$913.98	\$2,266.53	\$3,180.51
282822935720004880	LOT 488	1	\$913.98	\$2,266.53	\$3,180.51
282822935720004890	LOT 489	1	\$913.98	\$2,266.53	\$3,180.51
282822935720004900	LOT 490	1	\$913.98	\$2,266.53	\$3,180.51
282822935720004910	LOT 491	1	\$913.98	\$2,266.53	\$3,180.51

PARCEL ID	PROP DSCR2	UNITS	O&M	SERIES 2022 DEBT	TOTAL
282822935720004920	LOT 492	1	\$913.98	\$2,266.53	\$3,180.51
282822935720004930	LOT 493	1	\$913.98	\$2,266.53	\$3,180.51
282822935720004940	LOT 494	1	\$913.98	\$2,266.53	\$3,180.51
282822935720004950	LOT 495	1	\$913.98	\$2,266.53	\$3,180.51
282822935720004960	LOT 496	1	\$913.98	\$2,266.53	\$3,180.51
282822935720004970	LOT 497	1	\$913.98	\$2,266.53	\$3,180.51
282822935720004980	LOT 498	1	\$913.98	\$2,266.53	\$3,180.51
282822935720004990	LOT 499	1	\$913.98	\$2,266.53	\$3,180.51
282822935720005000	LOT 500	1	\$913.98	\$2,266.53	\$3,180.51
282822935720005010	LOT 501	1	\$913.98	\$2,266.53	\$3,180.51
282822935720005020	LOT 502	1	\$913.98	\$2,266.53	\$3,180.51
282822935720005030	LOT 503	1	\$913.98	\$2,266.53	\$3,180.51
282822935720005040	LOT 504	1	\$913.98	\$2,266.53	\$3,180.51
282822935720005050	LOT 505	1	\$913.98	\$2,266.53	\$3,180.51
282822935720005060	LOT 506	1	\$913.98	\$2,266.53	\$3,180.51
282822935720005070	LOT 507	1	\$913.98	\$2,266.53	\$3,180.51
282822935720005080	LOT 508	1	\$913.98	\$2,266.53	\$3,180.51
282822935720005090	LOT 509	1	\$913.98	\$2,266.53	\$3,180.51
282822935720005100	LOT 510	1	\$913.98	\$2,266.53	\$3,180.51
282822935720005110	LOT 511	1	\$913.98	\$2,266.53	\$3,180.51
282822935720005120	LOT 512	1	\$913.98	\$2,266.53	\$3,180.51
282822935720005130	LOT 513	1	\$913.98	\$2,266.53	\$3,180.51
282822935720005140	LOT 514	1	\$913.98	\$2,266.53	\$3,180.51
282822935720005150	LOT 515	1	\$913.98	\$2,266.53	\$3,180.51
282822935720005160	LOT 516	1	\$913.98	\$2,266.53	\$3,180.51
282822935720005170	LOT 517	1	\$913.98	\$2,266.53	\$3,180.51
282822935720005180	LOT 518	1	\$913.98	\$2,266.53	\$3,180.51
282822935720005190	LOT 519	1	\$913.98	\$2,266.53	\$3,180.51
282822935720005200	LOT 520	1	\$913.98	\$2,266.53	\$3,180.51
282822935720005210	LOT 521	1	\$913.98	\$2,266.53	\$3,180.51
282822935720005220	LOT 522	1	\$913.98	\$2,266.53	\$3,180.51
282822935720005230	LOT 523	1	\$913.98	\$2,266.53	\$3,180.51
282822935720005240	LOT 524	1	\$913.98	\$2,266.53	\$3,180.51
282822935720005250	LOT 525	1	\$913.98	\$2,266.53	\$3,180.51
282822935720005260	LOT 526	1	\$913.98	\$2,266.53	\$3,180.51
282822935720005270	LOT 527	1	\$913.98	\$2,266.53	\$3,180.51
282822935720005280	LOT 528	1	\$913.98	\$2,266.53	\$3,180.51
282822935720005290	LOT 529	1	\$913.98	\$2,266.53	\$3,180.51
282822935720005300	LOT 530	1	\$913.98	\$2,266.53	\$3,180.51
282822935720005310	LOT 531	1	\$913.98	\$2,266.53	\$3,180.51
282822935720005320	LOT 532	1	\$913.98	\$2,266.53	\$3,180.51
282822935720005330	LOT 533	1	\$913.98	\$2,266.53	\$3,180.51
282822935720005340	LOT 534	1	\$913.98	\$2,266.53	\$3,180.51
282822935720005350	LOT 535	1	\$913.98	\$2,266.53	\$3,180.51
282822935720005360	LOT 536	1	\$913.98	\$2,266.53	\$3,180.51

PARCEL ID	PROP DSCR2	UNITS	O&M	SERIES 2022 DEBT	TOTAL
282822935720005370	LOT 537	1	\$913.98	\$2,266.53	\$3,180.51
282822935720005380	LOT 538	1	\$913.98	\$2,266.53	\$3,180.51
282822935720005390	LOT 539	1	\$913.98	\$2,266.53	\$3,180.51
282822935720005400	LOT 540	1	\$913.98	\$2,266.53	\$3,180.51
282822935720005410	LOT 541	1	\$913.98	\$2,266.53	\$3,180.51
282822935720005420	LOT 542	1	\$913.98	\$2,266.53	\$3,180.51
282822935720005430	LOT 543	1	\$913.98	\$2,266.53	\$3,180.51
282822935720005440	LOT 544	1	\$913.98	\$2,266.53	\$3,180.51
282822935720005450	LOT 545	1	\$913.98	\$2,266.53	\$3,180.51
282822935720005460	LOT 546	1	\$913.98	\$2,266.53	\$3,180.51
282822935720005470	LOT 547	1	\$913.98	\$2,266.53	\$3,180.51
282822935720005480	LOT 548	1	\$913.98	\$2,266.53	\$3,180.51
282822935720005490	LOT 549	1	\$913.98	\$2,266.53	\$3,180.51
282822935720005500	LOT 550	1	\$913.98	\$2,266.53	\$3,180.51
282822935720005510	LOT 551	1	\$913.98	\$2,266.53	\$3,180.51
282822935720005520	LOT 552	1	\$913.98	\$2,266.53	\$3,180.51
282822935720005530	LOT 553	1	\$913.98	\$2,266.53	\$3,180.51
282822935720005540	LOT 554	1	\$913.98	\$2,266.53	\$3,180.51
282822935720005550	LOT 555	1	\$913.98	\$2,266.53	\$3,180.51
282822935720005560	LOT 556	1	\$913.98	\$2,266.53	\$3,180.51
282822935720005570	LOT 557	1	\$913.98	\$2,266.53	\$3,180.51
282822935720005580	LOT 558	1	\$913.98	\$2,266.53	\$3,180.51
282822935720005590	LOT 559	1	\$913.98	\$2,266.53	\$3,180.51
282822935720005600	LOT 560	1	\$913.98	\$2,266.53	\$3,180.51
282822935720005610	LOT 561	1	\$913.98	\$2,266.53	\$3,180.51
282822935720005620	LOT 562	1	\$913.98	\$2,266.53	\$3,180.51
282822935720005630	LOT 563	1	\$913.98	\$2,266.53	\$3,180.51
282822935720005640	LOT 564	1	\$913.98	\$1,451.62	\$2,365.60
282822935720005650	LOT 565	1	\$913.98	\$1,451.62	\$2,365.60
282822935720005660	LOT 566	1	\$913.98	\$1,451.62	\$2,365.60
282822935720005670	LOT 567	1	\$913.98	\$1,451.62	\$2,365.60
282822935720005680	LOT 568	1	\$913.98	\$1,451.62	\$2,365.60
282822935720005690	LOT 569	1	\$913.98	\$1,451.62	\$2,365.60
282822935720005700	LOT 570	1	\$913.98	\$1,451.62	\$2,365.60
282822935720005710	LOT 571	1	\$913.98	\$1,451.62	\$2,365.60
282822935720005720	LOT 572	1	\$913.98	\$1,451.62	\$2,365.60
282822935720005730	LOT 573	1	\$913.98	\$1,451.62	\$2,365.60
282822935720005740	LOT 574	1	\$913.98	\$1,451.62	\$2,365.60
282822935720005750	LOT 575	1	\$913.98	\$1,451.62	\$2,365.60
282822935720005760	LOT 576	1	\$913.98	\$1,451.62	\$2,365.60
282822935720005770	LOT 577	1	\$913.98	\$1,451.62	\$2,365.60
282822935720005780	TRACTS A D N Y AA & YY	0	\$0.00	\$0.00	\$0.00
282822935720005790	TRACTS B G H J K U & Z	0	\$0.00	\$0.00	\$0.00
282822935720005800	TRACTS C & V	0	\$0.00	\$0.00	\$0.00
282822935720005810	TRACT E	0	\$0.00	\$0.00	\$0.00

PARCEL ID	PROP DSCR2	UNITS	O&M	SERIES 2022 DEBT	TOTAL
282822935720005820	TRACT F	0	\$0.00	\$0.00	\$0.00
282822935720005830	TRACTS L & M	0	\$0.00	\$0.00	\$0.00
282822935720005840	TRACT P	0	\$0.00	\$0.00	\$0.00
282822935720005850	TRACT Q	0	\$0.00	\$0.00	\$0.00
282822935720005860	TRACTS R & S	0	\$0.00	\$0.00	\$0.00
282822935720005870	TRACT T	0	\$0.00	\$0.00	\$0.00
282822935720005880	TRACT W (LIFT STATION)	0	\$0.00	\$0.00	\$0.00
282822935720005890	TRACT X	0	\$0.00	\$0.00	\$0.00
282822935720005900	ROADS	0	\$0.00	\$0.00	\$0.00
Total Gross Assessments		577	\$527,366.46	\$1,165,178.56	\$1,692,545.02
Total Net Assessments			\$490,450.81	\$1,083,616.06	\$1,574,066.87

Option B

Lake Deer CDD
 FY 24 Roll

PARCEL ID	PROP DSCR2	UNITS	O&M	SERIES 2022 DEBT	TOTAL
28282293572000010	LOT 1	1	\$563.16	\$1,451.62	\$2,014.78
28282293572000020	LOT 2	1	\$563.16	\$1,451.62	\$2,014.78
28282293572000030	LOT 3	1	\$563.16	\$1,451.62	\$2,014.78
28282293572000040	LOT 4	1	\$563.16	\$1,451.62	\$2,014.78
28282293572000050	LOT 5	1	\$563.16	\$1,451.62	\$2,014.78
28282293572000060	LOT 6	1	\$563.16	\$1,451.62	\$2,014.78
28282293572000070	LOT 7	1	\$563.16	\$1,451.62	\$2,014.78
28282293572000080	LOT 8	1	\$563.16	\$1,451.62	\$2,014.78
28282293572000090	LOT 9	1	\$563.16	\$1,451.62	\$2,014.78
28282293572000100	LOT 10	1	\$563.16	\$1,451.62	\$2,014.78
28282293572000110	LOT 11	1	\$563.16	\$1,451.62	\$2,014.78
28282293572000120	LOT 12	1	\$563.16	\$1,451.62	\$2,014.78
28282293572000130	LOT 13	1	\$563.16	\$1,451.62	\$2,014.78
28282293572000140	LOT 14	1	\$563.16	\$1,451.62	\$2,014.78
28282293572000150	LOT 15	1	\$563.16	\$1,451.62	\$2,014.78
28282293572000160	LOT 16	1	\$563.16	\$1,451.62	\$2,014.78
28282293572000170	LOT 17	1	\$563.16	\$1,451.62	\$2,014.78
28282293572000180	LOT 18	1	\$563.16	\$1,451.62	\$2,014.78
28282293572000190	LOT 19	1	\$563.16	\$1,451.62	\$2,014.78
28282293572000200	LOT 20	1	\$563.16	\$1,451.62	\$2,014.78
28282293572000210	LOT 21	1	\$563.16	\$1,451.62	\$2,014.78
28282293572000220	LOT 22	1	\$563.16	\$1,451.62	\$2,014.78
28282293572000230	LOT 23	1	\$563.16	\$1,451.62	\$2,014.78
28282293572000240	LOT 24	1	\$563.16	\$1,451.62	\$2,014.78
28282293572000250	LOT 25	1	\$563.16	\$1,451.62	\$2,014.78
28282293572000260	LOT 26	1	\$563.16	\$1,451.62	\$2,014.78
28282293572000270	LOT 27	1	\$563.16	\$1,451.62	\$2,014.78
28282293572000280	LOT 28	1	\$563.16	\$1,451.62	\$2,014.78
28282293572000290	LOT 29	1	\$563.16	\$1,451.62	\$2,014.78
28282293572000300	LOT 30	1	\$563.16	\$1,451.62	\$2,014.78
28282293572000310	LOT 31	1	\$563.16	\$1,451.62	\$2,014.78
28282293572000320	LOT 32	1	\$563.16	\$1,451.62	\$2,014.78
28282293572000330	LOT 33	1	\$563.16	\$1,451.62	\$2,014.78
28282293572000340	LOT 34	1	\$563.16	\$1,451.62	\$2,014.78
28282293572000350	LOT 35	1	\$563.16	\$1,451.62	\$2,014.78
28282293572000360	LOT 36	1	\$563.16	\$1,451.62	\$2,014.78
28282293572000370	LOT 37	1	\$563.16	\$1,451.62	\$2,014.78
28282293572000380	LOT 38	1	\$563.16	\$1,451.62	\$2,014.78

PARCEL ID	PROP DSCR2	UNITS	O&M	SERIES 2022 DEBT	TOTAL
282822935720000390	LOT 39	1	\$563.16	\$1,451.62	\$2,014.78
282822935720000400	LOT 40	1	\$563.16	\$1,451.62	\$2,014.78
282822935720000410	LOT 41	1	\$563.16	\$1,451.62	\$2,014.78
282822935720000420	LOT 42	1	\$563.16	\$1,451.62	\$2,014.78
282822935720000430	LOT 43	1	\$563.16	\$1,451.62	\$2,014.78
282822935720000440	LOT 44	1	\$563.16	\$1,451.62	\$2,014.78
282822935720000450	LOT 45	1	\$563.16	\$1,451.62	\$2,014.78
282822935720000460	LOT 46	1	\$563.16	\$1,451.62	\$2,014.78
282822935720000470	LOT 47	1	\$563.16	\$1,451.62	\$2,014.78
282822935720000480	LOT 48	1	\$563.16	\$1,451.62	\$2,014.78
282822935720000490	LOT 49	1	\$563.16	\$1,451.62	\$2,014.78
282822935720000500	LOT 50	1	\$563.16	\$1,451.62	\$2,014.78
282822935720000510	LOT 51	1	\$563.16	\$1,451.62	\$2,014.78
282822935720000520	LOT 52	1	\$563.16	\$1,451.62	\$2,014.78
282822935720000530	LOT 53	1	\$563.16	\$1,451.62	\$2,014.78
282822935720000540	LOT 54	1	\$563.16	\$1,451.62	\$2,014.78
282822935720000550	LOT 55	1	\$563.16	\$1,451.62	\$2,014.78
282822935720000560	LOT 56	1	\$563.16	\$1,451.62	\$2,014.78
282822935720000570	LOT 57	1	\$563.16	\$1,451.62	\$2,014.78
282822935720000580	LOT 58	1	\$563.16	\$1,451.62	\$2,014.78
282822935720000590	LOT 59	1	\$563.16	\$1,451.62	\$2,014.78
282822935720000600	LOT 60	1	\$563.16	\$1,451.62	\$2,014.78
282822935720000610	LOT 61	1	\$563.16	\$1,451.62	\$2,014.78
282822935720000620	LOT 62	1	\$563.16	\$1,451.62	\$2,014.78
282822935720000630	LOT 63	1	\$563.16	\$1,451.62	\$2,014.78
282822935720000640	LOT 64	1	\$563.16	\$1,451.62	\$2,014.78
282822935720000650	LOT 65	1	\$563.16	\$1,451.62	\$2,014.78
282822935720000660	LOT 66	1	\$563.16	\$1,451.62	\$2,014.78
282822935720000670	LOT 67	1	\$563.16	\$1,451.62	\$2,014.78
282822935720000680	LOT 68	1	\$563.16	\$1,451.62	\$2,014.78
282822935720000690	LOT 69	1	\$563.16	\$1,451.62	\$2,014.78
282822935720000700	LOT 70	1	\$563.16	\$1,451.62	\$2,014.78
282822935720000710	LOT 71	1	\$563.16	\$2,266.53	\$2,829.69
282822935720000720	LOT 72	1	\$563.16	\$2,266.53	\$2,829.69
282822935720000730	LOT 73	1	\$563.16	\$2,266.53	\$2,829.69
282822935720000740	LOT 74	1	\$563.16	\$2,266.53	\$2,829.69
282822935720000750	LOT 75	1	\$563.16	\$2,266.53	\$2,829.69
282822935720000760	LOT 76	1	\$563.16	\$2,266.53	\$2,829.69
282822935720000770	LOT 77	1	\$563.16	\$2,266.53	\$2,829.69
282822935720000780	LOT 78	1	\$563.16	\$2,266.53	\$2,829.69
282822935720000790	LOT 79	1	\$563.16	\$2,266.53	\$2,829.69
282822935720000800	LOT 80	1	\$563.16	\$2,266.53	\$2,829.69

PARCEL ID	PROP DSCR2	UNITS	O&M	SERIES 2022 DEBT	TOTAL
282822935720000810	LOT 81	1	\$563.16	\$2,266.53	\$2,829.69
282822935720000820	LOT 82	1	\$563.16	\$2,266.53	\$2,829.69
282822935720000830	LOT 83	1	\$563.16	\$2,266.53	\$2,829.69
282822935720000840	LOT 84	1	\$563.16	\$2,266.53	\$2,829.69
282822935720000850	LOT 85	1	\$563.16	\$2,266.53	\$2,829.69
282822935720000860	LOT 86	1	\$563.16	\$2,266.53	\$2,829.69
282822935720000870	LOT 87	1	\$563.16	\$2,266.53	\$2,829.69
282822935720000880	LOT 88	1	\$563.16	\$2,266.53	\$2,829.69
282822935720000890	LOT 89	1	\$563.16	\$2,266.53	\$2,829.69
282822935720000900	LOT 90	1	\$563.16	\$2,266.53	\$2,829.69
282822935720000910	LOT 91	1	\$563.16	\$2,266.53	\$2,829.69
282822935720000920	LOT 92	1	\$563.16	\$2,266.53	\$2,829.69
282822935720000930	LOT 93	1	\$563.16	\$2,266.53	\$2,829.69
282822935720000940	LOT 94	1	\$563.16	\$2,266.53	\$2,829.69
282822935720000950	LOT 95	1	\$563.16	\$2,266.53	\$2,829.69
282822935720000960	LOT 96	1	\$563.16	\$2,266.53	\$2,829.69
282822935720000970	LOT 97	1	\$563.16	\$2,266.53	\$2,829.69
282822935720000980	LOT 98	1	\$563.16	\$2,266.53	\$2,829.69
282822935720000990	LOT 99	1	\$563.16	\$2,266.53	\$2,829.69
282822935720001000	LOT 100	1	\$563.16	\$2,266.53	\$2,829.69
282822935720001010	LOT 101	1	\$563.16	\$2,266.53	\$2,829.69
282822935720001020	LOT 102	1	\$563.16	\$2,266.53	\$2,829.69
282822935720001030	LOT 103	1	\$563.16	\$2,266.53	\$2,829.69
282822935720001040	LOT 104	1	\$563.16	\$2,266.53	\$2,829.69
282822935720001050	LOT 105	1	\$563.16	\$2,266.53	\$2,829.69
282822935720001060	LOT 106	1	\$563.16	\$2,266.53	\$2,829.69
282822935720001070	LOT 107	1	\$563.16	\$2,266.53	\$2,829.69
282822935720001080	LOT 108	1	\$563.16	\$2,266.53	\$2,829.69
282822935720001090	LOT 109	1	\$563.16	\$2,266.53	\$2,829.69
282822935720001100	LOT 110	1	\$563.16	\$2,266.53	\$2,829.69
282822935720001110	LOT 111	1	\$563.16	\$2,266.53	\$2,829.69
282822935720001120	LOT 112	1	\$563.16	\$2,266.53	\$2,829.69
282822935720001130	LOT 113	1	\$563.16	\$2,266.53	\$2,829.69
282822935720001140	LOT 114	1	\$563.16	\$2,266.53	\$2,829.69
282822935720001150	LOT 115	1	\$563.16	\$2,266.53	\$2,829.69
282822935720001160	LOT 116	1	\$563.16	\$2,266.53	\$2,829.69
282822935720001170	LOT 117	1	\$563.16	\$2,266.53	\$2,829.69
282822935720001180	LOT 118	1	\$563.16	\$2,266.53	\$2,829.69
282822935720001190	LOT 119	1	\$563.16	\$2,266.53	\$2,829.69
282822935720001200	LOT 120	1	\$563.16	\$2,266.53	\$2,829.69
282822935720001210	LOT 121	1	\$563.16	\$2,266.53	\$2,829.69
282822935720001220	LOT 122	1	\$563.16	\$2,266.53	\$2,829.69

PARCEL ID	PROP DSCR2	UNITS	O&M	SERIES 2022 DEBT	TOTAL
282822935720001230	LOT 123	1	\$563.16	\$2,266.53	\$2,829.69
282822935720001240	LOT 124	1	\$563.16	\$2,266.53	\$2,829.69
282822935720001250	LOT 125	1	\$563.16	\$2,266.53	\$2,829.69
282822935720001260	LOT 126	1	\$563.16	\$2,266.53	\$2,829.69
282822935720001270	LOT 127	1	\$563.16	\$2,266.53	\$2,829.69
282822935720001280	LOT 128	1	\$563.16	\$2,266.53	\$2,829.69
282822935720001290	LOT 129	1	\$563.16	\$2,266.53	\$2,829.69
282822935720001300	LOT 130	1	\$563.16	\$2,266.53	\$2,829.69
282822935720001310	LOT 131	1	\$563.16	\$2,266.53	\$2,829.69
282822935720001320	LOT 132	1	\$563.16	\$2,266.53	\$2,829.69
282822935720001330	LOT 133	1	\$563.16	\$2,266.53	\$2,829.69
282822935720001340	LOT 134	1	\$563.16	\$2,266.53	\$2,829.69
282822935720001350	LOT 135	1	\$563.16	\$2,266.53	\$2,829.69
282822935720001360	LOT 136	1	\$563.16	\$2,266.53	\$2,829.69
282822935720001370	LOT 137	1	\$563.16	\$2,266.53	\$2,829.69
282822935720001380	LOT 138	1	\$563.16	\$2,266.53	\$2,829.69
282822935720001390	LOT 139	1	\$563.16	\$2,266.53	\$2,829.69
282822935720001400	LOT 140	1	\$563.16	\$2,266.53	\$2,829.69
282822935720001410	LOT 141	1	\$563.16	\$2,266.53	\$2,829.69
282822935720001420	LOT 142	1	\$563.16	\$2,266.53	\$2,829.69
282822935720001430	LOT 143	1	\$563.16	\$2,266.53	\$2,829.69
282822935720001440	LOT 144	1	\$563.16	\$2,266.53	\$2,829.69
282822935720001450	LOT 145	1	\$563.16	\$2,266.53	\$2,829.69
282822935720001460	LOT 146	1	\$563.16	\$2,266.53	\$2,829.69
282822935720001470	LOT 147	1	\$563.16	\$2,266.53	\$2,829.69
282822935720001480	LOT 148	1	\$563.16	\$2,266.53	\$2,829.69
282822935720001490	LOT 149	1	\$563.16	\$2,266.53	\$2,829.69
282822935720001500	LOT 150	1	\$563.16	\$2,266.53	\$2,829.69
282822935720001510	LOT 151	1	\$563.16	\$2,266.53	\$2,829.69
282822935720001520	LOT 152	1	\$563.16	\$2,266.53	\$2,829.69
282822935720001530	LOT 153	1	\$563.16	\$2,266.53	\$2,829.69
282822935720001540	LOT 154	1	\$563.16	\$2,266.53	\$2,829.69
282822935720001550	LOT 155	1	\$563.16	\$2,266.53	\$2,829.69
282822935720001560	LOT 156	1	\$563.16	\$2,266.53	\$2,829.69
282822935720001570	LOT 157	1	\$563.16	\$2,266.53	\$2,829.69
282822935720001580	LOT 158	1	\$563.16	\$2,266.53	\$2,829.69
282822935720001590	LOT 159	1	\$563.16	\$2,266.53	\$2,829.69
282822935720001600	LOT 160	1	\$563.16	\$2,266.53	\$2,829.69
282822935720001610	LOT 161	1	\$563.16	\$2,266.53	\$2,829.69
282822935720001620	LOT 162	1	\$563.16	\$2,266.53	\$2,829.69
282822935720001630	LOT 163	1	\$563.16	\$2,266.53	\$2,829.69
282822935720001640	LOT 164	1	\$563.16	\$2,266.53	\$2,829.69

PARCEL ID	PROP DSCR2	UNITS	O&M	SERIES 2022 DEBT	TOTAL
282822935720001650	LOT 165	1	\$563.16	\$2,266.53	\$2,829.69
282822935720001660	LOT 166	1	\$563.16	\$2,266.53	\$2,829.69
282822935720001670	LOT 167	1	\$563.16	\$2,266.53	\$2,829.69
282822935720001680	LOT 168	1	\$563.16	\$2,266.53	\$2,829.69
282822935720001690	LOT 169	1	\$563.16	\$2,266.53	\$2,829.69
282822935720001700	LOT 170	1	\$563.16	\$2,266.53	\$2,829.69
282822935720001710	LOT 171	1	\$563.16	\$2,266.53	\$2,829.69
282822935720001720	LOT 172	1	\$563.16	\$2,266.53	\$2,829.69
282822935720001730	LOT 173	1	\$563.16	\$2,266.53	\$2,829.69
282822935720001740	LOT 174	1	\$563.16	\$2,266.53	\$2,829.69
282822935720001750	LOT 175	1	\$563.16	\$2,266.53	\$2,829.69
282822935720001760	LOT 176	1	\$563.16	\$2,266.53	\$2,829.69
282822935720001770	LOT 177	1	\$563.16	\$2,266.53	\$2,829.69
282822935720001780	LOT 178	1	\$563.16	\$2,266.53	\$2,829.69
282822935720001790	LOT 179	1	\$563.16	\$2,266.53	\$2,829.69
282822935720001800	LOT 180	1	\$563.16	\$2,266.53	\$2,829.69
282822935720001810	LOT 181	1	\$563.16	\$2,266.53	\$2,829.69
282822935720001820	LOT 182	1	\$563.16	\$2,266.53	\$2,829.69
282822935720001830	LOT 183	1	\$563.16	\$2,266.53	\$2,829.69
282822935720001840	LOT 184	1	\$563.16	\$2,266.53	\$2,829.69
282822935720001850	LOT 185	1	\$563.16	\$2,266.53	\$2,829.69
282822935720001860	LOT 186	1	\$563.16	\$2,266.53	\$2,829.69
282822935720001870	LOT 187	1	\$563.16	\$2,266.53	\$2,829.69
282822935720001880	LOT 188	1	\$563.16	\$2,266.53	\$2,829.69
282822935720001890	LOT 189	1	\$563.16	\$2,266.53	\$2,829.69
282822935720001900	LOT 190	1	\$563.16	\$2,266.53	\$2,829.69
282822935720001910	LOT 191	1	\$563.16	\$2,266.53	\$2,829.69
282822935720001920	LOT 192	1	\$563.16	\$2,266.53	\$2,829.69
282822935720001930	LOT 193	1	\$563.16	\$2,266.53	\$2,829.69
282822935720001940	LOT 194	1	\$563.16	\$2,266.53	\$2,829.69
282822935720001950	LOT 195	1	\$563.16	\$2,266.53	\$2,829.69
282822935720001960	LOT 196	1	\$563.16	\$2,266.53	\$2,829.69
282822935720001970	LOT 197	1	\$563.16	\$2,266.53	\$2,829.69
282822935720001980	LOT 198	1	\$563.16	\$2,266.53	\$2,829.69
282822935720001990	LOT 199	1	\$563.16	\$2,266.53	\$2,829.69
282822935720002000	LOT 200	1	\$563.16	\$2,266.53	\$2,829.69
282822935720002010	LOT 201	1	\$563.16	\$2,266.53	\$2,829.69
282822935720002020	LOT 202	1	\$563.16	\$2,266.53	\$2,829.69
282822935720002030	LOT 203	1	\$563.16	\$2,266.53	\$2,829.69
282822935720002040	LOT 204	1	\$563.16	\$2,266.53	\$2,829.69
282822935720002050	LOT 205	1	\$563.16	\$2,266.53	\$2,829.69
282822935720002060	LOT 206	1	\$563.16	\$2,266.53	\$2,829.69

PARCEL ID	PROP DSCR2	UNITS	O&M	SERIES 2022 DEBT	TOTAL
282822935720002070	LOT 207	1	\$563.16	\$2,266.53	\$2,829.69
282822935720002080	LOT 208	1	\$563.16	\$2,266.53	\$2,829.69
282822935720002090	LOT 209	1	\$563.16	\$2,266.53	\$2,829.69
282822935720002100	LOT 210	1	\$563.16	\$2,266.53	\$2,829.69
282822935720002110	LOT 211	1	\$563.16	\$2,266.53	\$2,829.69
282822935720002120	LOT 212	1	\$563.16	\$2,266.53	\$2,829.69
282822935720002130	LOT 213	1	\$563.16	\$2,266.53	\$2,829.69
282822935720002140	LOT 214	1	\$563.16	\$2,266.53	\$2,829.69
282822935720002150	LOT 215	1	\$563.16	\$2,266.53	\$2,829.69
282822935720002160	LOT 216	1	\$563.16	\$2,266.53	\$2,829.69
282822935720002170	LOT 217	1	\$563.16	\$2,266.53	\$2,829.69
282822935720002180	LOT 218	1	\$563.16	\$2,266.53	\$2,829.69
282822935720002190	LOT 219	1	\$563.16	\$2,266.53	\$2,829.69
282822935720002200	LOT 220	1	\$563.16	\$2,266.53	\$2,829.69
282822935720002210	LOT 221	1	\$563.16	\$2,266.53	\$2,829.69
282822935720002220	LOT 222	1	\$563.16	\$2,266.53	\$2,829.69
282822935720002230	LOT 223	1	\$563.16	\$2,266.53	\$2,829.69
282822935720002240	LOT 224	1	\$563.16	\$2,266.53	\$2,829.69
282822935720002250	LOT 225	1	\$563.16	\$2,266.53	\$2,829.69
282822935720002260	LOT 226	1	\$563.16	\$2,266.53	\$2,829.69
282822935720002270	LOT 227	1	\$563.16	\$2,266.53	\$2,829.69
282822935720002280	LOT 228	1	\$563.16	\$2,266.53	\$2,829.69
282822935720002290	LOT 229	1	\$563.16	\$2,266.53	\$2,829.69
282822935720002300	LOT 230	1	\$563.16	\$2,266.53	\$2,829.69
282822935720002310	LOT 231	1	\$563.16	\$2,266.53	\$2,829.69
282822935720002320	LOT 232	1	\$563.16	\$2,266.53	\$2,829.69
282822935720002330	LOT 233	1	\$563.16	\$2,266.53	\$2,829.69
282822935720002340	LOT 234	1	\$563.16	\$2,266.53	\$2,829.69
282822935720002350	LOT 235	1	\$563.16	\$2,266.53	\$2,829.69
282822935720002360	LOT 236	1	\$563.16	\$2,266.53	\$2,829.69
282822935720002370	LOT 237	1	\$563.16	\$2,266.53	\$2,829.69
282822935720002380	LOT 238	1	\$563.16	\$2,266.53	\$2,829.69
282822935720002390	LOT 239	1	\$563.16	\$2,266.53	\$2,829.69
282822935720002400	LOT 240	1	\$563.16	\$2,266.53	\$2,829.69
282822935720002410	LOT 241	1	\$563.16	\$2,266.53	\$2,829.69
282822935720002420	LOT 242	1	\$563.16	\$2,266.53	\$2,829.69
282822935720002430	LOT 243	1	\$563.16	\$2,266.53	\$2,829.69
282822935720002440	LOT 244	1	\$563.16	\$2,266.53	\$2,829.69
282822935720002450	LOT 245	1	\$563.16	\$2,266.53	\$2,829.69
282822935720002460	LOT 246	1	\$563.16	\$2,266.53	\$2,829.69
282822935720002470	LOT 247	1	\$563.16	\$2,266.53	\$2,829.69
282822935720002480	LOT 248	1	\$563.16	\$2,266.53	\$2,829.69

PARCEL ID	PROP DSCR2	UNITS	O&M	SERIES 2022 DEBT	TOTAL
282822935720002490	LOT 249	1	\$563.16	\$2,266.53	\$2,829.69
282822935720002500	LOT 250	1	\$563.16	\$2,266.53	\$2,829.69
282822935720002510	LOT 251	1	\$563.16	\$2,266.53	\$2,829.69
282822935720002520	LOT 252	1	\$563.16	\$2,266.53	\$2,829.69
282822935720002530	LOT 253	1	\$563.16	\$2,266.53	\$2,829.69
282822935720002540	LOT 254	1	\$563.16	\$2,266.53	\$2,829.69
282822935720002550	LOT 255	1	\$563.16	\$2,266.53	\$2,829.69
282822935720002560	LOT 256	1	\$563.16	\$2,266.53	\$2,829.69
282822935720002570	LOT 257	1	\$563.16	\$2,266.53	\$2,829.69
282822935720002580	LOT 258	1	\$563.16	\$2,266.53	\$2,829.69
282822935720002590	LOT 259	1	\$563.16	\$2,266.53	\$2,829.69
282822935720002600	LOT 260	1	\$563.16	\$2,266.53	\$2,829.69
282822935720002610	LOT 261	1	\$563.16	\$2,266.53	\$2,829.69
282822935720002620	LOT 262	1	\$563.16	\$2,266.53	\$2,829.69
282822935720002630	LOT 263	1	\$563.16	\$2,266.53	\$2,829.69
282822935720002640	LOT 264	1	\$563.16	\$2,266.53	\$2,829.69
282822935720002650	LOT 265	1	\$563.16	\$2,266.53	\$2,829.69
282822935720002660	LOT 266	1	\$563.16	\$2,266.53	\$2,829.69
282822935720002670	LOT 267	1	\$563.16	\$2,266.53	\$2,829.69
282822935720002680	LOT 268	1	\$563.16	\$2,266.53	\$2,829.69
282822935720002690	LOT 269	1	\$563.16	\$2,266.53	\$2,829.69
282822935720002700	LOT 270	1	\$563.16	\$2,266.53	\$2,829.69
282822935720002710	LOT 271	1	\$563.16	\$2,266.53	\$2,829.69
282822935720002720	LOT 272	1	\$563.16	\$2,266.53	\$2,829.69
282822935720002730	LOT 273	1	\$563.16	\$2,266.53	\$2,829.69
282822935720002740	LOT 274	1	\$563.16	\$2,266.53	\$2,829.69
282822935720002750	LOT 275	1	\$563.16	\$2,266.53	\$2,829.69
282822935720002760	LOT 276	1	\$563.16	\$2,266.53	\$2,829.69
282822935720002770	LOT 277	1	\$563.16	\$2,266.53	\$2,829.69
282822935720002780	LOT 278	1	\$563.16	\$1,451.62	\$2,014.78
282822935720002790	LOT 279	1	\$563.16	\$1,451.62	\$2,014.78
282822935720002800	LOT 280	1	\$563.16	\$1,451.62	\$2,014.78
282822935720002810	LOT 281	1	\$563.16	\$1,451.62	\$2,014.78
282822935720002820	LOT 282	1	\$563.16	\$1,451.62	\$2,014.78
282822935720002830	LOT 283	1	\$563.16	\$1,451.62	\$2,014.78
282822935720002840	LOT 284	1	\$563.16	\$1,451.62	\$2,014.78
282822935720002850	LOT 285	1	\$563.16	\$1,451.62	\$2,014.78
282822935720002860	LOT 286	1	\$563.16	\$1,451.62	\$2,014.78
282822935720002870	LOT 287	1	\$563.16	\$1,451.62	\$2,014.78
282822935720002880	LOT 288	1	\$563.16	\$1,451.62	\$2,014.78
282822935720002890	LOT 289	1	\$563.16	\$1,451.62	\$2,014.78
282822935720002900	LOT 290	1	\$563.16	\$1,451.62	\$2,014.78

PARCEL ID	PROP DSCR2	UNITS	O&M	SERIES 2022 DEBT	TOTAL
282822935720002910	LOT 291	1	\$563.16	\$1,451.62	\$2,014.78
282822935720002920	LOT 292	1	\$563.16	\$1,451.62	\$2,014.78
282822935720002930	LOT 293	1	\$563.16	\$1,451.62	\$2,014.78
282822935720002940	LOT 294	1	\$563.16	\$1,451.62	\$2,014.78
282822935720002950	LOT 295	1	\$563.16	\$1,451.62	\$2,014.78
282822935720002960	LOT 296	1	\$563.16	\$1,451.62	\$2,014.78
282822935720002970	LOT 297	1	\$563.16	\$1,451.62	\$2,014.78
282822935720002980	LOT 298	1	\$563.16	\$1,451.62	\$2,014.78
282822935720002990	LOT 299	1	\$563.16	\$1,451.62	\$2,014.78
282822935720003000	LOT 300	1	\$563.16	\$1,451.62	\$2,014.78
282822935720003010	LOT 301	1	\$563.16	\$1,451.62	\$2,014.78
282822935720003020	LOT 302	1	\$563.16	\$1,451.62	\$2,014.78
282822935720003030	LOT 303	1	\$563.16	\$1,451.62	\$2,014.78
282822935720003040	LOT 304	1	\$563.16	\$1,451.62	\$2,014.78
282822935720003050	LOT 305	1	\$563.16	\$1,451.62	\$2,014.78
282822935720003060	LOT 306	1	\$563.16	\$1,451.62	\$2,014.78
282822935720003070	LOT 307	1	\$563.16	\$1,451.62	\$2,014.78
282822935720003080	LOT 308	1	\$563.16	\$1,451.62	\$2,014.78
282822935720003090	LOT 309	1	\$563.16	\$1,451.62	\$2,014.78
282822935720003100	LOT 310	1	\$563.16	\$1,451.62	\$2,014.78
282822935720003110	LOT 311	1	\$563.16	\$1,451.62	\$2,014.78
282822935720003120	LOT 312	1	\$563.16	\$1,451.62	\$2,014.78
282822935720003130	LOT 313	1	\$563.16	\$1,451.62	\$2,014.78
282822935720003140	LOT 314	1	\$563.16	\$1,451.62	\$2,014.78
282822935720003150	LOT 315	1	\$563.16	\$1,451.62	\$2,014.78
282822935720003160	LOT 316	1	\$563.16	\$1,451.62	\$2,014.78
282822935720003170	LOT 317	1	\$563.16	\$1,451.62	\$2,014.78
282822935720003180	LOT 318	1	\$563.16	\$1,451.62	\$2,014.78
282822935720003190	LOT 319	1	\$563.16	\$1,451.62	\$2,014.78
282822935720003200	LOT 320	1	\$563.16	\$1,451.62	\$2,014.78
282822935720003210	LOT 321	1	\$563.16	\$1,451.62	\$2,014.78
282822935720003220	LOT 322	1	\$563.16	\$1,451.62	\$2,014.78
282822935720003230	LOT 323	1	\$563.16	\$1,451.62	\$2,014.78
282822935720003240	LOT 324	1	\$563.16	\$1,451.62	\$2,014.78
282822935720003250	LOT 325	1	\$563.16	\$1,451.62	\$2,014.78
282822935720003260	LOT 326	1	\$563.16	\$1,451.62	\$2,014.78
282822935720003270	LOT 327	1	\$563.16	\$1,451.62	\$2,014.78
282822935720003280	LOT 328	1	\$563.16	\$1,451.62	\$2,014.78
282822935720003290	LOT 329	1	\$563.16	\$1,451.62	\$2,014.78
282822935720003300	LOT 330	1	\$563.16	\$1,451.62	\$2,014.78
282822935720003310	LOT 331	1	\$563.16	\$1,451.62	\$2,014.78
282822935720003320	LOT 332	1	\$563.16	\$1,451.62	\$2,014.78

PARCEL ID	PROP DSCR2	UNITS	O&M	SERIES 2022 DEBT	TOTAL
282822935720003330	LOT 333	1	\$563.16	\$1,451.62	\$2,014.78
282822935720003340	LOT 334	1	\$563.16	\$1,451.62	\$2,014.78
282822935720003350	LOT 335	1	\$563.16	\$1,451.62	\$2,014.78
282822935720003360	LOT 336	1	\$563.16	\$1,451.62	\$2,014.78
282822935720003370	LOT 337	1	\$563.16	\$1,451.62	\$2,014.78
282822935720003380	LOT 338	1	\$563.16	\$1,451.62	\$2,014.78
282822935720003390	LOT 339	1	\$563.16	\$1,451.62	\$2,014.78
282822935720003400	LOT 340	1	\$563.16	\$1,451.62	\$2,014.78
282822935720003410	LOT 341	1	\$563.16	\$1,451.62	\$2,014.78
282822935720003420	LOT 342	1	\$563.16	\$1,451.62	\$2,014.78
282822935720003430	LOT 343	1	\$563.16	\$1,451.62	\$2,014.78
282822935720003440	LOT 344	1	\$563.16	\$1,451.62	\$2,014.78
282822935720003450	LOT 345	1	\$563.16	\$1,451.62	\$2,014.78
282822935720003460	LOT 346	1	\$563.16	\$1,451.62	\$2,014.78
282822935720003470	LOT 347	1	\$563.16	\$1,451.62	\$2,014.78
282822935720003480	LOT 348	1	\$563.16	\$1,451.62	\$2,014.78
282822935720003490	LOT 349	1	\$563.16	\$1,451.62	\$2,014.78
282822935720003500	LOT 350	1	\$563.16	\$1,451.62	\$2,014.78
282822935720003510	LOT 351	1	\$563.16	\$1,451.62	\$2,014.78
282822935720003520	LOT 352	1	\$563.16	\$1,451.62	\$2,014.78
282822935720003530	LOT 353	1	\$563.16	\$1,451.62	\$2,014.78
282822935720003540	LOT 354	1	\$563.16	\$1,451.62	\$2,014.78
282822935720003550	LOT 355	1	\$563.16	\$1,451.62	\$2,014.78
282822935720003560	LOT 356	1	\$563.16	\$1,451.62	\$2,014.78
282822935720003570	LOT 357	1	\$563.16	\$1,451.62	\$2,014.78
282822935720003580	LOT 358	1	\$563.16	\$1,451.62	\$2,014.78
282822935720003590	LOT 359	1	\$563.16	\$1,451.62	\$2,014.78
282822935720003600	LOT 360	1	\$563.16	\$1,451.62	\$2,014.78
282822935720003610	LOT 361	1	\$563.16	\$1,451.62	\$2,014.78
282822935720003620	LOT 362	1	\$563.16	\$1,451.62	\$2,014.78
282822935720003630	LOT 363	1	\$563.16	\$1,451.62	\$2,014.78
282822935720003640	LOT 364	1	\$563.16	\$1,451.62	\$2,014.78
282822935720003650	LOT 365	1	\$563.16	\$1,451.62	\$2,014.78
282822935720003660	LOT 366	1	\$563.16	\$1,451.62	\$2,014.78
282822935720003670	LOT 367	1	\$563.16	\$1,451.62	\$2,014.78
282822935720003680	LOT 368	1	\$563.16	\$1,451.62	\$2,014.78
282822935720003690	LOT 369	1	\$563.16	\$2,266.53	\$2,829.69
282822935720003700	LOT 370	1	\$563.16	\$2,266.53	\$2,829.69
282822935720003710	LOT 371	1	\$563.16	\$2,266.53	\$2,829.69
282822935720003720	LOT 372	1	\$563.16	\$2,266.53	\$2,829.69
282822935720003730	LOT 373	1	\$563.16	\$2,266.53	\$2,829.69
282822935720003740	LOT 374	1	\$563.16	\$2,266.53	\$2,829.69

PARCEL ID	PROP DSCR2	UNITS	O&M	SERIES 2022 DEBT	TOTAL
282822935720003750	LOT 375	1	\$563.16	\$2,266.53	\$2,829.69
282822935720003760	LOT 376	1	\$563.16	\$2,266.53	\$2,829.69
282822935720003770	LOT 377	1	\$563.16	\$2,266.53	\$2,829.69
282822935720003780	LOT 378	1	\$563.16	\$2,266.53	\$2,829.69
282822935720003790	LOT 379	1	\$563.16	\$2,266.53	\$2,829.69
282822935720003800	LOT 380	1	\$563.16	\$2,266.53	\$2,829.69
282822935720003810	LOT 381	1	\$563.16	\$2,266.53	\$2,829.69
282822935720003820	LOT 382	1	\$563.16	\$2,266.53	\$2,829.69
282822935720003830	LOT 383	1	\$563.16	\$2,266.53	\$2,829.69
282822935720003840	LOT 384	1	\$563.16	\$2,266.53	\$2,829.69
282822935720003850	LOT 385	1	\$563.16	\$2,266.53	\$2,829.69
282822935720003860	LOT 386	1	\$563.16	\$2,266.53	\$2,829.69
282822935720003870	LOT 387	1	\$563.16	\$2,266.53	\$2,829.69
282822935720003880	LOT 388	1	\$563.16	\$2,266.53	\$2,829.69
282822935720003890	LOT 389	1	\$563.16	\$2,266.53	\$2,829.69
282822935720003900	LOT 390	1	\$563.16	\$2,266.53	\$2,829.69
282822935720003910	LOT 391	1	\$563.16	\$2,266.53	\$2,829.69
282822935720003920	LOT 392	1	\$563.16	\$2,266.53	\$2,829.69
282822935720003930	LOT 393	1	\$563.16	\$2,266.53	\$2,829.69
282822935720003940	LOT 394	1	\$563.16	\$2,266.53	\$2,829.69
282822935720003950	LOT 395	1	\$563.16	\$2,266.53	\$2,829.69
282822935720003960	LOT 396	1	\$563.16	\$2,266.53	\$2,829.69
282822935720003970	LOT 397	1	\$563.16	\$2,266.53	\$2,829.69
282822935720003980	LOT 398	1	\$563.16	\$2,266.53	\$2,829.69
282822935720003990	LOT 399	1	\$563.16	\$2,266.53	\$2,829.69
282822935720004000	LOT 400	1	\$563.16	\$2,266.53	\$2,829.69
282822935720004010	LOT 401	1	\$563.16	\$2,266.53	\$2,829.69
282822935720004020	LOT 402	1	\$563.16	\$2,266.53	\$2,829.69
282822935720004030	LOT 403	1	\$563.16	\$2,266.53	\$2,829.69
282822935720004040	LOT 404	1	\$563.16	\$2,266.53	\$2,829.69
282822935720004050	LOT 405	1	\$563.16	\$2,266.53	\$2,829.69
282822935720004060	LOT 406	1	\$563.16	\$2,266.53	\$2,829.69
282822935720004070	LOT 407	1	\$563.16	\$2,266.53	\$2,829.69
282822935720004080	LOT 408	1	\$563.16	\$2,266.53	\$2,829.69
282822935720004090	LOT 409	1	\$563.16	\$2,266.53	\$2,829.69
282822935720004100	LOT 410	1	\$563.16	\$2,266.53	\$2,829.69
282822935720004110	LOT 411	1	\$563.16	\$2,266.53	\$2,829.69
282822935720004120	LOT 412	1	\$563.16	\$2,266.53	\$2,829.69
282822935720004130	LOT 413	1	\$563.16	\$2,266.53	\$2,829.69
282822935720004140	LOT 414	1	\$563.16	\$2,266.53	\$2,829.69
282822935720004150	LOT 415	1	\$563.16	\$2,266.53	\$2,829.69
282822935720004160	LOT 416	1	\$563.16	\$2,266.53	\$2,829.69

PARCEL ID	PROP DSCR2	UNITS	O&M	SERIES 2022 DEBT	TOTAL
282822935720004170	LOT 417	1	\$563.16	\$2,266.53	\$2,829.69
282822935720004180	LOT 418	1	\$563.16	\$2,266.53	\$2,829.69
282822935720004190	LOT 419	1	\$563.16	\$2,266.53	\$2,829.69
282822935720004200	LOT 420	1	\$563.16	\$2,266.53	\$2,829.69
282822935720004210	LOT 421	1	\$563.16	\$2,266.53	\$2,829.69
282822935720004220	LOT 422	1	\$563.16	\$2,266.53	\$2,829.69
282822935720004230	LOT 423	1	\$563.16	\$2,266.53	\$2,829.69
282822935720004240	LOT 424	1	\$563.16	\$2,266.53	\$2,829.69
282822935720004250	LOT 425	1	\$563.16	\$2,266.53	\$2,829.69
282822935720004260	LOT 426	1	\$563.16	\$2,266.53	\$2,829.69
282822935720004270	LOT 427	1	\$563.16	\$2,266.53	\$2,829.69
282822935720004280	LOT 428	1	\$563.16	\$2,266.53	\$2,829.69
282822935720004290	LOT 429	1	\$563.16	\$2,266.53	\$2,829.69
282822935720004300	LOT 430	1	\$563.16	\$2,266.53	\$2,829.69
282822935720004310	LOT 431	1	\$563.16	\$2,266.53	\$2,829.69
282822935720004320	LOT 432	1	\$563.16	\$2,266.53	\$2,829.69
282822935720004330	LOT 433	1	\$563.16	\$2,266.53	\$2,829.69
282822935720004340	LOT 434	1	\$563.16	\$2,266.53	\$2,829.69
282822935720004350	LOT 435	1	\$563.16	\$2,266.53	\$2,829.69
282822935720004360	LOT 436	1	\$563.16	\$2,266.53	\$2,829.69
282822935720004370	LOT 437	1	\$563.16	\$2,266.53	\$2,829.69
282822935720004380	LOT 438	1	\$563.16	\$2,266.53	\$2,829.69
282822935720004390	LOT 439	1	\$563.16	\$2,266.53	\$2,829.69
282822935720004400	LOT 440	1	\$563.16	\$2,266.53	\$2,829.69
282822935720004410	LOT 441	1	\$563.16	\$2,266.53	\$2,829.69
282822935720004420	LOT 442	1	\$563.16	\$2,266.53	\$2,829.69
282822935720004430	LOT 443	1	\$563.16	\$2,266.53	\$2,829.69
282822935720004440	LOT 444	1	\$563.16	\$2,266.53	\$2,829.69
282822935720004450	LOT 445	1	\$563.16	\$2,266.53	\$2,829.69
282822935720004460	LOT 446	1	\$563.16	\$2,266.53	\$2,829.69
282822935720004470	LOT 447	1	\$563.16	\$2,266.53	\$2,829.69
282822935720004480	LOT 448	1	\$563.16	\$2,266.53	\$2,829.69
282822935720004490	LOT 449	1	\$563.16	\$2,266.53	\$2,829.69
282822935720004500	LOT 450	1	\$563.16	\$2,266.53	\$2,829.69
282822935720004510	LOT 451	1	\$563.16	\$2,266.53	\$2,829.69
282822935720004520	LOT 452	1	\$563.16	\$2,266.53	\$2,829.69
282822935720004530	LOT 453	1	\$563.16	\$2,266.53	\$2,829.69
282822935720004540	LOT 454	1	\$563.16	\$2,266.53	\$2,829.69
282822935720004550	LOT 455	1	\$563.16	\$2,266.53	\$2,829.69
282822935720004560	LOT 456	1	\$563.16	\$2,266.53	\$2,829.69
282822935720004570	LOT 457	1	\$563.16	\$2,266.53	\$2,829.69
282822935720004580	LOT 458	1	\$563.16	\$2,266.53	\$2,829.69

PARCEL ID	PROP DSCR2	UNITS	O&M	SERIES 2022 DEBT	TOTAL
282822935720004590	LOT 459	1	\$563.16	\$2,266.53	\$2,829.69
282822935720004600	LOT 460	1	\$563.16	\$2,266.53	\$2,829.69
282822935720004610	LOT 461	1	\$563.16	\$2,266.53	\$2,829.69
282822935720004620	LOT 462	1	\$563.16	\$2,266.53	\$2,829.69
282822935720004630	LOT 463	1	\$563.16	\$2,266.53	\$2,829.69
282822935720004640	LOT 464	1	\$563.16	\$2,266.53	\$2,829.69
282822935720004650	LOT 465	1	\$563.16	\$2,266.53	\$2,829.69
282822935720004660	LOT 466	1	\$563.16	\$2,266.53	\$2,829.69
282822935720004670	LOT 467	1	\$563.16	\$2,266.53	\$2,829.69
282822935720004680	LOT 468	1	\$563.16	\$2,266.53	\$2,829.69
282822935720004690	LOT 469	1	\$563.16	\$2,266.53	\$2,829.69
282822935720004700	LOT 470	1	\$563.16	\$2,266.53	\$2,829.69
282822935720004710	LOT 471	1	\$563.16	\$2,266.53	\$2,829.69
282822935720004720	LOT 472	1	\$563.16	\$2,266.53	\$2,829.69
282822935720004730	LOT 473	1	\$563.16	\$2,266.53	\$2,829.69
282822935720004740	LOT 474	1	\$563.16	\$2,266.53	\$2,829.69
282822935720004750	LOT 475	1	\$563.16	\$2,266.53	\$2,829.69
282822935720004760	LOT 476	1	\$563.16	\$2,266.53	\$2,829.69
282822935720004770	LOT 477	1	\$563.16	\$2,266.53	\$2,829.69
282822935720004780	LOT 478	1	\$563.16	\$2,266.53	\$2,829.69
282822935720004790	LOT 479	1	\$563.16	\$2,266.53	\$2,829.69
282822935720004800	LOT 480	1	\$563.16	\$2,266.53	\$2,829.69
282822935720004810	LOT 481	1	\$563.16	\$2,266.53	\$2,829.69
282822935720004820	LOT 482	1	\$563.16	\$2,266.53	\$2,829.69
282822935720004830	LOT 483	1	\$563.16	\$2,266.53	\$2,829.69
282822935720004840	LOT 484	1	\$563.16	\$2,266.53	\$2,829.69
282822935720004850	LOT 485	1	\$563.16	\$2,266.53	\$2,829.69
282822935720004860	LOT 486	1	\$563.16	\$2,266.53	\$2,829.69
282822935720004870	LOT 487	1	\$563.16	\$2,266.53	\$2,829.69
282822935720004880	LOT 488	1	\$563.16	\$2,266.53	\$2,829.69
282822935720004890	LOT 489	1	\$563.16	\$2,266.53	\$2,829.69
282822935720004900	LOT 490	1	\$563.16	\$2,266.53	\$2,829.69
282822935720004910	LOT 491	1	\$563.16	\$2,266.53	\$2,829.69
282822935720004920	LOT 492	1	\$563.16	\$2,266.53	\$2,829.69
282822935720004930	LOT 493	1	\$563.16	\$2,266.53	\$2,829.69
282822935720004940	LOT 494	1	\$563.16	\$2,266.53	\$2,829.69
282822935720004950	LOT 495	1	\$563.16	\$2,266.53	\$2,829.69
282822935720004960	LOT 496	1	\$563.16	\$2,266.53	\$2,829.69
282822935720004970	LOT 497	1	\$563.16	\$2,266.53	\$2,829.69
282822935720004980	LOT 498	1	\$563.16	\$2,266.53	\$2,829.69
282822935720004990	LOT 499	1	\$563.16	\$2,266.53	\$2,829.69
282822935720005000	LOT 500	1	\$563.16	\$2,266.53	\$2,829.69

PARCEL ID	PROP DSCR2	UNITS	O&M	SERIES 2022 DEBT	TOTAL
282822935720005010	LOT 501	1	\$563.16	\$2,266.53	\$2,829.69
282822935720005020	LOT 502	1	\$563.16	\$2,266.53	\$2,829.69
282822935720005030	LOT 503	1	\$563.16	\$2,266.53	\$2,829.69
282822935720005040	LOT 504	1	\$563.16	\$2,266.53	\$2,829.69
282822935720005050	LOT 505	1	\$563.16	\$2,266.53	\$2,829.69
282822935720005060	LOT 506	1	\$563.16	\$2,266.53	\$2,829.69
282822935720005070	LOT 507	1	\$563.16	\$2,266.53	\$2,829.69
282822935720005080	LOT 508	1	\$563.16	\$2,266.53	\$2,829.69
282822935720005090	LOT 509	1	\$563.16	\$2,266.53	\$2,829.69
282822935720005100	LOT 510	1	\$563.16	\$2,266.53	\$2,829.69
282822935720005110	LOT 511	1	\$563.16	\$2,266.53	\$2,829.69
282822935720005120	LOT 512	1	\$563.16	\$2,266.53	\$2,829.69
282822935720005130	LOT 513	1	\$563.16	\$2,266.53	\$2,829.69
282822935720005140	LOT 514	1	\$563.16	\$2,266.53	\$2,829.69
282822935720005150	LOT 515	1	\$563.16	\$2,266.53	\$2,829.69
282822935720005160	LOT 516	1	\$563.16	\$2,266.53	\$2,829.69
282822935720005170	LOT 517	1	\$563.16	\$2,266.53	\$2,829.69
282822935720005180	LOT 518	1	\$563.16	\$2,266.53	\$2,829.69
282822935720005190	LOT 519	1	\$563.16	\$2,266.53	\$2,829.69
282822935720005200	LOT 520	1	\$563.16	\$2,266.53	\$2,829.69
282822935720005210	LOT 521	1	\$563.16	\$2,266.53	\$2,829.69
282822935720005220	LOT 522	1	\$563.16	\$2,266.53	\$2,829.69
282822935720005230	LOT 523	1	\$563.16	\$2,266.53	\$2,829.69
282822935720005240	LOT 524	1	\$563.16	\$2,266.53	\$2,829.69
282822935720005250	LOT 525	1	\$563.16	\$2,266.53	\$2,829.69
282822935720005260	LOT 526	1	\$563.16	\$2,266.53	\$2,829.69
282822935720005270	LOT 527	1	\$563.16	\$2,266.53	\$2,829.69
282822935720005280	LOT 528	1	\$563.16	\$2,266.53	\$2,829.69
282822935720005290	LOT 529	1	\$563.16	\$2,266.53	\$2,829.69
282822935720005300	LOT 530	1	\$563.16	\$2,266.53	\$2,829.69
282822935720005310	LOT 531	1	\$563.16	\$2,266.53	\$2,829.69
282822935720005320	LOT 532	1	\$563.16	\$2,266.53	\$2,829.69
282822935720005330	LOT 533	1	\$563.16	\$2,266.53	\$2,829.69
282822935720005340	LOT 534	1	\$563.16	\$2,266.53	\$2,829.69
282822935720005350	LOT 535	1	\$563.16	\$2,266.53	\$2,829.69
282822935720005360	LOT 536	1	\$563.16	\$2,266.53	\$2,829.69
282822935720005370	LOT 537	1	\$563.16	\$2,266.53	\$2,829.69
282822935720005380	LOT 538	1	\$563.16	\$2,266.53	\$2,829.69
282822935720005390	LOT 539	1	\$563.16	\$2,266.53	\$2,829.69
282822935720005400	LOT 540	1	\$563.16	\$2,266.53	\$2,829.69
282822935720005410	LOT 541	1	\$563.16	\$2,266.53	\$2,829.69
282822935720005420	LOT 542	1	\$563.16	\$2,266.53	\$2,829.69

PARCEL ID	PROP DSCR2	UNITS	O&M	SERIES 2022 DEBT	TOTAL
282822935720005430	LOT 543	1	\$563.16	\$2,266.53	\$2,829.69
282822935720005440	LOT 544	1	\$563.16	\$2,266.53	\$2,829.69
282822935720005450	LOT 545	1	\$563.16	\$2,266.53	\$2,829.69
282822935720005460	LOT 546	1	\$563.16	\$2,266.53	\$2,829.69
282822935720005470	LOT 547	1	\$563.16	\$2,266.53	\$2,829.69
282822935720005480	LOT 548	1	\$563.16	\$2,266.53	\$2,829.69
282822935720005490	LOT 549	1	\$563.16	\$2,266.53	\$2,829.69
282822935720005500	LOT 550	1	\$563.16	\$2,266.53	\$2,829.69
282822935720005510	LOT 551	1	\$563.16	\$2,266.53	\$2,829.69
282822935720005520	LOT 552	1	\$563.16	\$2,266.53	\$2,829.69
282822935720005530	LOT 553	1	\$563.16	\$2,266.53	\$2,829.69
282822935720005540	LOT 554	1	\$563.16	\$2,266.53	\$2,829.69
282822935720005550	LOT 555	1	\$563.16	\$2,266.53	\$2,829.69
282822935720005560	LOT 556	1	\$563.16	\$2,266.53	\$2,829.69
282822935720005570	LOT 557	1	\$563.16	\$2,266.53	\$2,829.69
282822935720005580	LOT 558	1	\$563.16	\$2,266.53	\$2,829.69
282822935720005590	LOT 559	1	\$563.16	\$2,266.53	\$2,829.69
282822935720005600	LOT 560	1	\$563.16	\$2,266.53	\$2,829.69
282822935720005610	LOT 561	1	\$563.16	\$2,266.53	\$2,829.69
282822935720005620	LOT 562	1	\$563.16	\$2,266.53	\$2,829.69
282822935720005630	LOT 563	1	\$563.16	\$2,266.53	\$2,829.69
282822935720005640	LOT 564	1	\$563.16	\$1,451.62	\$2,014.78
282822935720005650	LOT 565	1	\$563.16	\$1,451.62	\$2,014.78
282822935720005660	LOT 566	1	\$563.16	\$1,451.62	\$2,014.78
282822935720005670	LOT 567	1	\$563.16	\$1,451.62	\$2,014.78
282822935720005680	LOT 568	1	\$563.16	\$1,451.62	\$2,014.78
282822935720005690	LOT 569	1	\$563.16	\$1,451.62	\$2,014.78
282822935720005700	LOT 570	1	\$563.16	\$1,451.62	\$2,014.78
282822935720005710	LOT 571	1	\$563.16	\$1,451.62	\$2,014.78
282822935720005720	LOT 572	1	\$563.16	\$1,451.62	\$2,014.78
282822935720005730	LOT 573	1	\$563.16	\$1,451.62	\$2,014.78
282822935720005740	LOT 574	1	\$563.16	\$1,451.62	\$2,014.78
282822935720005750	LOT 575	1	\$563.16	\$1,451.62	\$2,014.78
282822935720005760	LOT 576	1	\$563.16	\$1,451.62	\$2,014.78
282822935720005770	LOT 577	1	\$563.16	\$1,451.62	\$2,014.78
282822935720005780	TRACTS A D N Y AA & YY	0	\$0.00	\$0.00	\$0.00
282822935720005790	TRACTS B G H J K U & Z	0	\$0.00	\$0.00	\$0.00
282822935720005800	TRACTS C & V	0	\$0.00	\$0.00	\$0.00
282822935720005810	TRACT E	0	\$0.00	\$0.00	\$0.00
282822935720005820	TRACT F	0	\$0.00	\$0.00	\$0.00
282822935720005830	TRACTS L & M	0	\$0.00	\$0.00	\$0.00
282822935720005840	TRACT P	0	\$0.00	\$0.00	\$0.00

PARCEL ID	PROP DSCR2	UNITS	O&M	SERIES 2022 DEBT	TOTAL
282822935720005850	TRACT Q	0	\$0.00	\$0.00	\$0.00
282822935720005860	TRACTS R & S	0	\$0.00	\$0.00	\$0.00
282822935720005870	TRACT T	0	\$0.00	\$0.00	\$0.00
282822935720005880	TRACT W (LIFT STATION)	0	\$0.00	\$0.00	\$0.00
282822935720005890	TRACT X	0	\$0.00	\$0.00	\$0.00
282822935720005900	ROADS	0	\$0.00	\$0.00	\$0.00
Total Gross Assessments		577	\$324,943.32	\$1,165,178.56	\$1,490,121.88
Total Net Assessments			\$302,197.29	\$1,083,616.06	\$1,385,813.35

SECTION V

RESOLUTION 2023-05

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF LAKE DEER
COMMUNITY DEVELOPMENT DISTRICT APPOINTING AN
ASSISTANT TREASURER OF THE DISTRICT AND PROVIDING FOR
AN EFFECTIVE DATE**

WHEREAS, Lake Deer Community Development District (hereinafter the “District”) is a local unit of special-purpose government created and existing pursuant to Chapter 190, *Florida Statutes*, being situated within Polk County, Florida; and

WHEREAS, the Board of Supervisors of the District desires to appoint an Assistant Treasurer.

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

SECTION 1. Darrin Mossing, Sr. is appointed as an Assistant Treasurer.

SECTION 2. This Resolution shall become effective immediately upon its adoption.

PASSED AND ADOPTED this 19th day of July 2023.

ATTEST:

**LAKE DEER COMMUNITY
DEVELOPMENT DISTRICT**

Secretary / Assistant Secretary

Chairperson, Board of Supervisors

SECTION VI

RESOLUTION 2023-06

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE LAKE DEER COMMUNITY DEVELOPMENT DISTRICT ADOPTING THE ANNUAL MEETING SCHEDULE FOR FISCAL YEAR 2024; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the Lake Deer Community Development District (the “District”) is a local unit of special-purpose government created and existing pursuant to Chapter 190, *Florida Statutes*, being situated within Polk County, Florida; and

WHEREAS, the District is required by Section 189.015, *Florida Statutes*, to file quarterly, semi-annually, or annually a schedule (including date, time, and location) of its regular meetings with local governing authorities; and

WHEREAS, further, in accordance with the above-referenced statute, the District shall also publish quarterly, semi-annually, or annually the District’s regular meeting schedule in a newspaper of general paid circulation in the county in which the District is located; and

WHEREAS, the Board desires to adopt the Fiscal Year 2023/2024 annual meeting schedule attached as **Exhibit A**.

NOW THEREFORE BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE LAKE DEER COMMUNITY DEVELOPMENT DISTRICT:

SECTION 1. The Fiscal Year 2023/2024 annual meeting schedule attached hereto and incorporated by reference herein as **Exhibit A** is hereby approved and shall be published in accordance with the requirements of Florida law and also provided to applicable governing authorities.

SECTION 2. This Resolution shall become effective immediately upon its adoption.

PASSED AND ADOPTED this 19th day of July 2023.

ATTEST:

**LAKE DEER COMMUNITY
DEVELOPMENT DISTRICT**

Secretary / Assistant Secretary

Chairperson, Board of Supervisors

Exhibit A: Fiscal Year 2023/2024 Annual Meeting Schedule

Exhibit A: Fiscal Year 2023/2024 Annual Meeting Schedule

**BOARD OF SUPERVISORS MEETING DATES
LAKE DEER COMMUNITY DEVELOPMENT DISTRICT
FISCAL YEAR 2023/2024**

The Board of Supervisors of the Lake Deer Community Development District will hold their regular meetings for Fiscal Year 2023/2024 at 346 East Central Avenue, Winter Haven, Florida 33880, on the 3rd Wednesday of every month at 2:15 PM unless otherwise indicated as follows:

October 18, 2023
November 15, 2023
December 20, 2023
January 17, 2024
February 21, 2024
March 20, 2024
April 17, 2024
May 15, 2024
June 19, 2024
July 17, 2024
August 21, 2024
September 18, 2024

The meetings are open to the public and will be conducted in accordance with the provision of Florida Law for Community Development Districts. The meetings may be continued to a date, time, and place to be specified on the record at the meeting. A copy of the agenda for these meetings may be obtained from Governmental Management Services - Central Florida, LLC, 219 E. Livingston Street, Orlando, Florida 32801 or by calling (407) 841-5524.

There may be occasions when one or more Supervisors or staff will participate by telephone. Pursuant to provisions of the Americans with Disabilities Act, any person requiring special accommodations at this meeting because of a disability or physical impairment should contact the District Office at (407) 841-5524 at least 48 hours prior to the meeting. If you are hearing or speech impaired, please contact the Florida Relay Service by dialing 7-1-1, or 1-800-955-8771 (TTY) / 1-800-955-8770 (Voice), for aid in contacting the District Office.

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

District Manager

SECTION VII

RESOLUTION 2023-07

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE LAKE DEER COMMUNITY DEVELOPMENT DISTRICT DESIGNATING A DATE, TIME AND LOCATION FOR A LANDOWNERS’ MEETING AND ELECTION; PROVIDING FOR PUBLICATION; ESTABLISHING FORMS FOR THE LANDOWNER ELECTION; AND PROVIDING FOR SEVERABILITY AND AN EFFECTIVE DATE.

WHEREAS, Lake Deer Community Development District (“**District**”) is a local unit of special-purpose government created and existing pursuant to Chapter 190, *Florida Statutes*, being situated within Polk County, Florida; and

WHEREAS, pursuant to Section 190.006(1), *Florida Statutes*, the District’s Board of Supervisors (“**Board**”) “shall exercise the powers granted to the district pursuant to [Chapter 190, *Florida Statutes*],” and the Board shall consist of five members; and

WHEREAS, the District is statutorily required to hold a meeting of the landowners of the District for the purpose of electing Board Supervisors for the District on the first Tuesday of the month in November, which shall be noticed pursuant to Section 190.006(2), *Florida Statutes*.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF LAKE DEER COMMUNITY DEVELOPMENT DISTRICT:

1. **EXISTING BOARD SUPERVISORS; SEATS SUBJECT TO ELECTIONS.** The Board is currently made up of the following individuals:

<u>Seat Number</u>	<u>Supervisor</u>	<u>Term Expiration Date</u>
1	Andrew Rhinehart	11/2025
2	Warren K. (Rennie) Heath II	11/2025
3	Lauren Schwenk	11/2023
4	Daniel Arnette	11/2023
5	Chuck Cavaretta	11/2023

This year, Seat 3, currently held by Lauren Schwenk, Seat 4, currently held by Daniel Arnette, and Seat 5, currently held by Chuck Cavaretta, are subject to election by landowners in November 2023. The two candidates receiving the highest number of votes shall be elected for a term of four (4) years. The candidate receiving the next highest number of votes shall be elected for a term of two (2) years. The term of office for each successful candidate shall commence upon election.

2. **LANDOWNER’S ELECTION.** In accordance with Section 190.006(2), *Florida Statutes*, the meeting of the landowners to elect Board Supervisor(s) of the District shall be held on the 7th day of November 2023, at **9:05 AM** and located at the **Holiday Inn—Winter Haven, 200 Cypress Gardens Blvd., Winter Haven, FL 33880.**

3. **PUBLICATION.** The District’s Secretary is hereby directed to publish notice of the landowners’ meeting and election in accordance with the requirements of Section 190.006(2), *Florida Statutes*.

4. **FORMS.** Pursuant to Section 190.006(2)(b), *Florida Statutes*, the landowners’ meeting and election have been announced by the Board at its **July 19, 2023** meeting. A sample notice of

landowners' meeting and election, proxy, ballot form and instructions were presented at such meeting and are attached hereto as **Exhibit A**. Such documents are available for review and copying during normal business hours at the office of the District Manager, Governmental Management Services – Central Florida LLC, located at 219 East Livingston Street, Orlando, Florida 32801.

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

6. **EFFECTIVE DATE.** This Resolution shall become effective upon its passage.

PASSED AND ADOPTED THIS 19TH DAY OF JULY 2023.

**LAKE DEER COMMUNITY
DEVELOPMENT DISTRICT**

ATTEST:

CHAIRPERSON / VICE CHAIRPERSON

SECRETARY / ASST. SECRETARY

EXHIBIT A

NOTICE OF LANDOWNERS' MEETING AND ELECTION AND MEETING OF THE BOARD OF SUPERVISORS OF THE LAKE DEER COMMUNITY DEVELOPMENT DISTRICT

Notice is hereby given to the public and all landowners within Lake Deer Community Development District (“**District**”) the location of which is generally described as comprising a parcel or parcels of land containing approximately 160 acres, generally located on the west side of Marigold Avenue, in unincorporated Polk County, Florida, advising that a meeting of landowners will be held for the purpose of electing three (3) people to the District’s Board of Supervisors (“**Board**”, and individually, “**Supervisor**”). Immediately following the landowners’ meeting there will be convened a meeting of the Board for the purpose of considering certain matters of the Board to include election of certain District officers, and other such business which may properly come before the Board.

DATE: November 7, 2023
HOUR: 9:05 AM
LOCATION: Holiday Inn Winter Haven
200 Cypress Gardens Blvd.
Winter Haven, FL 33880

Each landowner may vote in person or by written proxy. Proxy forms may be obtained upon request at the office of the District Manager, Governmental Management Services – Central Florida LLC, 219 East Livingston Street, Orlando, Florida 32801 Ph: (407) 841-5524 (“**District Manager’s Office**”). At said meeting each landowner or his or her proxy shall be entitled to nominate persons for the position of Supervisor and cast one vote per acre of land, or fractional portion thereof, owned by him or her and located within the District for each person to be elected to the position of Supervisor. A fraction of an acre shall be treated as one acre, entitling the landowner to one vote with respect thereto. Platted lots shall be counted individually and rounded up to the nearest whole acre. The acreage of platted lots shall not be aggregated for determining the number of voting units held by a landowner or a landowner’s proxy. At the landowners’ meeting the landowners shall select a person to serve as the meeting chair and who shall conduct the meeting.

The landowners’ meeting and the Board meeting are open to the public and will be conducted in accordance with the provisions of Florida law. One or both of the meetings may be continued to a date, time, and place to be specified on the record at such meeting. A copy of the agenda for these meetings may be obtained from the District Manager’s Office. There may be an occasion where one or more supervisors will participate by telephone.

Any person requiring special accommodations to participate in these meetings is asked to contact the District Manager’s Office, at least 48 hours before the hearing. If you are hearing or speech impaired, please contact the Florida Relay Service by dialing 7-1-1, or 1-800-955-8771 (TTY) / 1-800-955-8770 (Voice), for aid in contacting the District Manager’s Office.

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

District Manager
Run Date(s): _____ & _____

PUBLISH: ONCE A WEEK FOR 2 CONSECUTIVE WEEKS, THE LAST DAY OF PUBLICATION TO BE NOT FEWER THAN 14 DAYS OR MORE THAN 28 DAYS BEFORE THE DATE OF ELECTION, IN A NEWSPAPER WHICH IS IN GENERAL CIRCULATION IN THE AREA OF THE DISTRICT

**INSTRUCTIONS RELATING TO LANDOWNERS' MEETING OF
LAKE DEER COMMUNITY DEVELOPMENT DISTRICT
FOR THE ELECTION OF SUPERVISORS**

DATE OF LANDOWNERS' MEETING: **Tuesday, November 7, 2023**

TIME: **9:05 AM**

LOCATION: **Holiday Inn—Winter Haven, 200 Cypress Gardens Blvd., Winter Haven, FL 33880**

Pursuant to Chapter 190, *Florida Statutes*, and after a Community Development District (“**District**”) has been established and the landowners have held their initial election, there shall be a subsequent landowners’ meeting for the purpose of electing members of the Board of Supervisors (“**Board**”) every two years until the District qualifies to have its board members elected by the qualified electors of the District. The following instructions on how all landowners may participate in the election are intended to comply with Section 190.006(2)(b), *Florida Statutes*.

A landowner may vote in person at the landowners’ meeting, or the landowner may nominate a proxy holder to vote at the meeting in place of the landowner. Whether in person or by proxy, each landowner shall be entitled to cast one vote per acre of land owned by him or her and located within the District, for each position on the Board that is open for election for the upcoming term. A fraction of an acre shall be treated as one (1) acre, entitling the landowner to one vote with respect thereto. For purposes of determining voting interests, platted lots shall be counted individually and rounded up to the nearest whole acre. Moreover, please note that a particular parcel of real property is entitled to only one vote for each eligible acre of land or fraction thereof; therefore, two or more people who own real property in common, that is one acre or less, are together entitled to only one vote for that real property.

At the landowners’ meeting, the first step is to elect a chair for the meeting, who may be any person present at the meeting. The landowners shall also elect a secretary for the meeting who may be any person present at the meeting. The secretary shall be responsible for the minutes of the meeting. The chair shall conduct the nominations and the voting. If the chair is a landowner or proxy holder of a landowner, he or she may nominate candidates and make second motions. Candidates must be nominated and then shall be elected by a vote of the landowners. Nominees may be elected only to a position on the Board that is open for election for the upcoming term.

This year, three (3) seats on the Board will be up for election by landowners. The two candidates receiving the highest number of votes shall be elected for a term of four (4) years. The candidate receiving the next highest number of votes shall be elected for a term of two (2) years. The term of office for each successful candidate shall commence upon election.

A proxy is available upon request. To be valid, each proxy must be signed by one of the legal owners of the property for which the vote is cast and must contain the typed or printed name of the individual who signed the proxy; the street address, legal description of the property or tax parcel identification number; and the number of authorized votes. If the proxy authorizes more than one vote, each property must be listed and the number of acres of each property must be included. The signature on a proxy does not need to be notarized.

LANDOWNER PROXY

**LAKE DEER COMMUNITY DEVELOPMENT DISTRICT
POLK COUNTY, FLORIDA
LANDOWNERS' MEETING – [NOVEMBER 7, 2023]**

KNOW ALL MEN BY THESE PRESENTS, that the undersigned, the fee simple owner of the lands described herein, hereby constitutes and appoints _____ (“Proxy Holder”) for and on behalf of the undersigned, to vote as proxy at the meeting of the landowners of the Lake Deer Community Development District to be held at **the Holiday Inn—Winter Haven, 200 Cypress Gardens Blvd., Winter Haven, FL 33880, on Tuesday, November 7, 2023, at 9:05 AM** and at any adjournments thereof, according to the number of acres of unplatted land and/or platted lots owned by the undersigned landowner that the undersigned would be entitled to vote if then personally present, upon any question, proposition, or resolution or any other matter or thing that may be considered at said meeting including, but not limited to, the election of members of the Board of Supervisors. Said Proxy Holder may vote in accordance with his or her discretion on all matters not known or determined at the time of solicitation of this proxy, which may legally be considered at said meeting.

Any proxy heretofore given by the undersigned for said meeting is hereby revoked. This proxy is to continue in full force and effect from the date hereof until the conclusion of the landowners’ meeting and any adjournment or adjournments thereof, but may be revoked at any time by written notice of such revocation presented at the landowners’ meeting prior to the Proxy Holder’s exercising the voting rights conferred herein.

Printed Name of Legal Owner

Signature of Legal Owner

Date

<u>Parcel Description</u>	<u>Acreage</u>	<u>Authorized Votes</u>
_____	_____	_____
_____	_____	_____
_____	_____	_____

[Insert above the street address of each parcel, the legal description of each parcel, or the tax identification number of each parcel. If more space is needed, identification of parcels owned may be incorporated by reference to an attachment hereto.]

Total Number of Authorized Votes: _____

NOTES: Pursuant to Section 190.006(2)(b), *Florida Statutes* (2022), a fraction of an acre is treated as one (1) acre entitling the landowner to one vote with respect thereto. For purposes of determining voting interests, platted lots shall be counted individually and rounded up to the nearest whole acre. Moreover, two (2) or more persons who own real property in common that is one acre or less are together entitled to only one vote for that real property.

If the fee simple landowner is not an individual, and is instead a corporation, limited liability company, limited partnership or other entity, evidence that the individual signing on behalf of the entity has the authority to do so should be attached hereto (e.g., bylaws, corporate resolution, etc.).

OFFICIAL BALLOT
LAKE DEER COMMUNITY DEVELOPMENT DISTRICT
POLK COUNTY, FLORIDA
LANDOWNERS' MEETING - NOVEMBER 7, 2023

For Election (3 Supervisors): The two (2) candidates receiving the highest number of votes will each receive a four (4) year term, and the one (1) candidate receiving the next highest number of votes will receive a two (2) year term, with the term of office for the successful candidates commencing upon election.

The undersigned certifies that he/she/it is the fee simple owner of land, or the proxy holder for the fee simple owner of land, located within the Lake Deer Community Development District and described as follows:

<u>Description</u>	<u>Acreage</u>
_____	_____
_____	_____
_____	_____

[Insert above the street address of each parcel, the legal description of each parcel, or the tax identification number of each parcel.] [If more space is needed, identification of parcels owned may be incorporated by reference to an attachment hereto.]

or

Attach Proxy.

I, _____, as Landowner, or as the proxy holder of _____ (Landowner) pursuant to the Landowner's Proxy attached hereto, do cast my votes as follows:

SEAT #	NAME OF CANDIDATE	NUMBER OF VOTES
3		
4		
5		

Date: _____

Signed: _____

Printed Name: _____

SECTION VIII

**LAKE DEER
COMMUNITY DEVELOPMENT DISTRICT
POLK COUNTY, FLORIDA
FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED
SEPTEMBER 30, 2022**

**LAKE DEER COMMUNITY DEVELOPMENT DISTRICT
POLK COUNTY, FLORIDA**

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INDEPENDENT AUDITOR'S REPORT

To the Board of Supervisors
Lake Deer Community Development District
Polk County, Florida

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities and each major fund of Lake Deer Community Development District, Polk County, Florida ("District") as of and for the fiscal year ended September 30, 2022, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the District as of September 30, 2022, and the respective changes in financial position thereof for the fiscal year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with GAAS, we:

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

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information Included in the Financial Report

Management is responsible for the other information included in the financial report. The other information comprises the information for compliance with FL Statute 218.39 (3) (c) but does not include the financial statements and our auditor's report thereon. Our opinions on the financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon. In connection with our audit of the financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated June 19, 2023, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

June 19, 2023

MANAGEMENT'S DISCUSSION AND ANALYSIS

Our discussion and analysis of Lake Deer Community Development District, Polk County, Florida ("District") provides a narrative overview of the District's financial activities for the fiscal year ended September 30, 2022. Please read it in conjunction with the District's Independent Auditor's Report, basic financial statements, accompanying notes and supplementary information to the basic financial statements.

FINANCIAL HIGHLIGHTS

- The liabilities of the District exceeded its assets at the close of the most recent fiscal year resulting in a net position deficit balance of (\$662,803).
- The change in the District's total net position in comparison with the prior fiscal year was (\$662,618), a decrease. The key components of the District's net position and change in net position are reflected in the table in the government-wide financial analysis section.
- At September 30, 2022, the District's governmental funds reported combined ending fund balances of \$9,104,329, an increase of \$9,104,514 in comparison with the prior fiscal year. The total fund balance is restricted for debt service and capital projects, and the remainder is unassigned fund balance which is available for spending at the District's discretion.

OVERVIEW OF FINANCIAL STATEMENTS

This discussion and analysis are intended to serve as the introduction to the District's basic financial statements. The District's basic financial statements are comprised of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

Government-Wide Financial Statements

The government-wide financial statements are designed to provide readers with a broad overview of the District's finances, in a manner similar to a private-sector business.

The statement of net position presents information on all the District's assets, deferred outflows of resources, liabilities, and deferred inflows of resources with the residual amount being reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the District is improving or deteriorating.

The statement of activities presents information showing how the government's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods.

The government-wide financial statements include all governmental activities that are principally supported by Developer contributions. The District does not have any business-type activities. The governmental activities of the District include the general government (management) function.

Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The District, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The District has one fund category: governmental funds.

OVERVIEW OF FINANCIAL STATEMENTS (Continued)

Governmental Funds

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a District's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the District's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The District maintains three governmental funds for external reporting. Information is presented separately in the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances for the general fund, debt service fund and capital projects fund, all of which are considered major funds.

The District adopts an annual appropriated budget for its general fund. A budgetary comparison schedule has been provided for the general fund to demonstrate compliance with the budget.

Notes to the Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

As noted earlier, net position may serve over time as a useful indicator of an entity's financial position. In the case of the District, liabilities exceeded assets at the close of the most recent fiscal year.

Key components of the District's net position are reflected in the following table:

	NET POSITION SEPTEMBER 30,	
	2022	2021
Current and other assets	\$ 11,295,615	\$ 16,227
Capital assets, net of depreciation	8,103,171	-
Total assets	19,398,786	16,227
Current liabilities	2,311,589	16,412
Long-term liabilities	17,750,000	-
Total liabilities	20,061,589	16,412
Net position		
Net investment in capital assets	(9,646,829)	-
Restricted	8,967,332	-
Unrestricted	16,694	(185)
Total net position	\$ (662,803)	\$ (185)

GOVERNMENT-WIDE FINANCIAL ANALYSIS (Continued)

The District's net position reflects its investment in capital assets (e.g. land, land improvements, and infrastructure) less any related debt used to acquire those assets that is still outstanding. These assets are used to provide services to residents; consequently, these assets are not available for future spending. Although the District's investment in capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

The restricted portion of the District's net position represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net position may be used to meet the District's other obligations.

The District's net position decreased during the most recent fiscal year. The majority of the decrease is the result of bond issue costs.

Key elements of the change in net position are reflected in the following table:

CHANGES IN NET POSITION		
FOR THE FISCAL YEAR ENDED SEPTEMBER 30,		
	2022	2021*
Revenues:		
Program revenues		
Charges for services	\$ 95,000	\$ 35,000
Operating grants and contributions	620	-
Capital grants and contributions	3,540	-
Total revenues	99,160	35,000
Expenses:		
General government	78,121	35,185
Interest	120,303	-
Bond issue cost	563,354	-
Total expenses	761,778	35,185
Change in net position	(662,618)	(185)
Net position - beginning	(185)	-
Net position - ending	\$ (662,803)	\$ (185)

* For the period from inception June 15, 2021 to September 30, 2021

As noted above and in the statement of activities, the cost of all governmental activities during the fiscal year ended September 30, 2022 was \$761,778. The costs of the District's activities were funded by program revenues which were comprised primarily of Developer contributions. Expenses increased due to bond issue costs and interest expense incurred during the current fiscal year.

GENERAL BUDGETING HIGHLIGHTS

An operating budget was adopted and maintained by the governing board for the District pursuant to the requirements of Florida Statutes. The budget is adopted using the same basis of accounting that is used in preparation of the fund financial statements. The legal level of budgetary control, the level at which expenditures may not exceed budgeted amounts, is in the aggregate. Any budget amendments that increase the aggregate budgeted appropriations must be approved by the Board of Supervisors. Actual general fund expenditures did not exceed appropriations for the fiscal year ended September 30, 2022.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

At September 30, 2022, the District had \$8,103,171 invested in capital assets for its governmental activities. In the government-wide financial statements depreciation of \$0 has been taken, which resulted in a net book value of \$8,103,171. More detailed information about the District's capital assets is presented in the notes of the financial statements.

Capital Debt

At September 30, 2022, the District had \$17,750,000 Bonds outstanding for its governmental activities. More detailed information about the District's capital debt is presented in the notes of the financial statements.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND OTHER EVENTS

The District expects an increase in general operations in the subsequent year as the District is built out.

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, land owners, customers, investors and creditors with a general overview of the District's finances and to demonstrate the District's accountability for the financial resources it manages and the stewardship of the facilities it maintains. If you have questions about this report or need additional financial information, contact the Lake Deer Community Development District's Finance Department at 219 E. Livingston Street, Orlando, FL 32801.

**LAKE DEER COMMUNITY DEVELOPMENT DISTRICT
POLK COUNTY, FLORIDA
STATEMENT OF NET POSITION
SEPTEMBER 30, 2022**

	Governmental Activities
ASSETS	
Cash	\$ 18,490
Restricted assets:	
Investments	11,277,125
Capital assets	
Nondepreciable	8,103,171
Total assets	19,398,786
 LIABILITIES	
Accounts payable	1,796
Contracts and retainage payable	2,189,490
Accrued interest payable	120,303
Non-current liabilities:	
Due in more than one year	17,750,000
Total liabilities	20,061,589
 NET POSITION	
Net investment in capital assets	(9,646,829)
Restricted for debt service	1,762,968
Restricted for capital projects	7,204,364
Unrestricted	16,694
Total net position	\$ (662,803)

See notes to the financial statements

**LAKE DEER COMMUNITY DEVELOPMENT DISTRICT
POLK COUNTY, FLORIDA
STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022**

<u>Functions/Programs</u>	Program Revenues				Net (Expense)
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Revenue and Changes in Net Position
<u>Primary government:</u>					<u>Governmental</u>
Governmental activities:					<u>Activites</u>
General government	\$ 78,121	\$ 95,000	\$ -	\$ -	\$ 16,879
Maintenance and operations	-	-	-	3,540	3,540
Interest on long-term debt	120,303	-	620	-	(119,683)
Bond issuance costs	563,354	-	-	-	(563,354)
Total governmental activities	761,778	95,000	620	3,540	(662,618)
Change in net position					(662,618)
Net position - beginning					(185)
Net position - ending					\$ (662,803)

See notes to the financial statements

**LAKE DEER COMMUNITY DEVELOPMENT DISTRICT
POLK COUNTY, FLORIDA
BALANCE SHEET
GOVERNMENTAL FUNDS
SEPTEMBER 30, 2022**

	Major Funds			Total Governmental Funds
	General	Debt Service	Capital Projects	
ASSETS				
Cash	\$ 18,490	\$ -	\$ -	\$ 18,490
Investments	-	1,883,271	9,393,854	11,277,125
Total assets	<u>\$ 18,490</u>	<u>\$ 1,883,271</u>	<u>\$ 9,393,854</u>	<u>\$ 11,295,615</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	\$ 1,796	\$ -	\$ -	\$ 1,796
Contracts and retainage payable	-	-	2,189,490	2,189,490
Total liabilities	<u>1,796</u>	<u>-</u>	<u>2,189,490</u>	<u>2,191,286</u>
Fund balances:				
Restricted for:				
Debt service	-	1,883,271	-	1,883,271
Capital projects	-	-	7,204,364	7,204,364
Unassigned				
General fund	16,694	-	-	16,694
Total fund balances	<u>16,694</u>	<u>1,883,271</u>	<u>7,204,364</u>	<u>9,104,329</u>
Total liabilities and fund balances	<u>\$ 18,490</u>	<u>\$ 1,883,271</u>	<u>\$ 9,393,854</u>	<u>\$ 11,295,615</u>

See notes to the financial statements

**LAKE DEER COMMUNITY DEVELOPMENT DISTRICT
POLK COUNTY, FLORIDA
RECONCILIATION OF THE BALANCE SHEET - GOVERNMENTAL FUNDS
TO THE STATEMENT OF NET POSITION
SEPTEMBER 30, 2022**

Fund balance - governmental funds	\$	9,104,329
<p>Amounts reported for governmental activities in the statement of net position are different because:</p>		
<p>Capital assets used in governmental activities are not financial resources and, therefore, are not reported as assets in the governmental funds. The statement of net position includes those capital assets, net of any accumulated depreciation, in the net position of the government as a whole.</p>		
Cost of capital assets		8,103,171
<p>Liabilities not due and payable from current available resources are not reported as liabilities in the governmental fund statements. All liabilities, both current and long-term, are reported in the government-wide financial statements.</p>		
Accrued interest payable	(120,303)	
Bonds payable	(17,750,000)	(17,870,303)
		(17,870,303)
Net position of governmental activities		\$ (662,803)

See notes to the financial statements

**LAKE DEER COMMUNITY DEVELOPMENT DISTRICT
POLK COUNTY, FLORIDA
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022**

	Major Funds			Total Governmental Funds
	General	Debt Service	Capital Project	
REVENUES				
Developer Contributions	\$ 95,000	\$ -	\$ -	\$ 95,000
Interest	-	620	3,540	4,160
Total revenues	<u>95,000</u>	<u>620</u>	<u>3,540</u>	<u>99,160</u>
EXPENDITURES				
Current:				
General government	78,121	-	-	78,121
Debt service:				
Bond issue costs	-	-	563,354	563,354
Capital outlay	-	-	8,103,171	8,103,171
Total expenditures	<u>78,121</u>	<u>-</u>	<u>8,666,525</u>	<u>8,744,646</u>
Excess (deficiency) of revenues over (under) expenditures	16,879	620	(8,662,985)	(8,645,486)
OTHER FINANCING SOURCES (USES)				
Bond proceeds	-	1,882,651	15,867,349	17,750,000
Developer advances	-	-	2,767,983	2,767,983
Developer advance repayment	-	-	(2,767,983)	(2,767,983)
Total other financing sources (uses)	<u>-</u>	<u>1,882,651</u>	<u>15,867,349</u>	<u>17,750,000</u>
Net change in fund balances	16,879	1,883,271	7,204,364	9,104,514
Fund balances - beginning	<u>(185)</u>	<u>-</u>	<u>-</u>	<u>(185)</u>
Fund balances - ending	<u>\$ 16,694</u>	<u>\$ 1,883,271</u>	<u>\$ 7,204,364</u>	<u>\$ 9,104,329</u>

See notes to the financial statements

**LAKE DEER COMMUNITY DEVELOPMENT DISTRICT
POLK COUNTY, FLORIDA
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022**

Net change in fund balances - total governmental funds	\$	9,104,514
Amounts reported for governmental activities in the statement of activities are different because:		
Governmental funds report capital outlays as expenditures; however, the cost of those assets is eliminated in the statement of activities and capitalized in the statement of net position.		8,103,171
Governmental funds report the face amount of Bonds issued as financial resources when debt is first issued, whereas these amounts are eliminated in the statement of activities and recognized as long-term liabilities in the statement of net position.		(17,750,000)
The change in accrued interest on long-term liabilities between the current and prior fiscal years is recorded in the statement of activities, but not in the governmental fund financial statements.		<u>(120,303)</u>
Change in net position of governmental activities	\$	<u>(662,618)</u>

See notes to the financial statements

**LAKE DEER COMMUNITY DEVELOPMENT DISTRICT
POLK COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS**

NOTE 1 – NATURE OF ORGANIZATION AND REPORTING ENTITY

Lake Deer Community Development District ("the District") was created on June 15, 2021 pursuant to Ordinance No. 21-030 enacted by the County Commission of the Polk County, Florida, under the "Uniform Community Development District Act of 1980", otherwise known as Chapter 190, Florida Statutes. The Act provides among other things, the power to manage basic services for community development, power to borrow money and issue Bonds, and to levy and assess non-ad valorem assessments for the financing and delivery of capital infrastructure.

The District was established for the purposes of financing and managing the acquisition, construction, maintenance and operation of a portion of the infrastructure necessary for community development within the District.

The District is governed by the Board of Supervisors ("Board"), which is composed of five members. The Supervisors are elected by the owners of the property within the District. The Board of Supervisors of the District exercise all powers granted to the District pursuant to Chapter 190, Florida Statutes. At September 30, 2022, all of the Board members are affiliated with RhiCas, LLC ("Developer").

The Board has the final responsibility for:

1. Assessing and levying assessments.
2. Approving budgets.
3. Exercising control over facilities and properties.
4. Controlling the use of funds generated by the District.
5. Approving the hiring and firing of key personnel.
6. Financing improvements.

The financial statements were prepared in accordance with Governmental Accounting Standards Board ("GASB") Statements. Under the provisions of those standards, the financial reporting entity consists of the primary government, organizations for which the District is considered to be financially accountable and other organizations for which the nature and significance of their relationship with the District are such that, if excluded, the financial statements of the District would be considered incomplete or misleading. There are no entities considered to be component units of the District; therefore, the financial statements include only the operations of the District.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Government-Wide and Fund Financial Statements

The basic financial statements include both government-wide and fund financial statements.

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the non-fiduciary activities of the primary government. For the most part, the effect of interfund activity has been removed from these statements.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. *Program revenues* include 1) charges to customers who purchase, use or directly benefit from goods, services or privileges provided by a given function or segment. (Operating-type special assessments for maintenance and debt service are treated as charges for services.); and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Other items not included among program revenues are reported instead as *general revenues*.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Measurement Focus, Basis of Accounting and Financial Statement Presentation

The government-wide financial statements are reported using the *economic resources measurement* focus and the *accrual basis of accounting*. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Assessments are recognized as revenues in the year for which they are levied. Grants and similar items are to be recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be *available* when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures are recorded only when payment is due.

Assessments

Assessments are non-ad valorem assessments on benefitted property within the District. Operating and Maintenance Assessments are based upon adopted budget and levied annually at a public hearing of the District. Debt Service Assessments are levied when Bonds are issued and assessed and collected on an annual basis. The District may collect assessments directly or utilize the uniform method of collection (Chapter 197.3632, Florida Statutes). Direct collected assessments are due as determined by annual assessment resolution adopted by the Board of Supervisors. Assessments collected under the uniform method are mailed by County Tax Collector on November 1 and due on or before March 31 of each year. Property owners may prepay a portion or all of the Debt Service Assessments on their property subject to various provisions in the Bond documents.

Assessments and interest associated with the current fiscal period are considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. The portion of assessments receivable due within the current fiscal period is considered to be susceptible to accrual as revenue of the current period.

The District reports the following major governmental funds:

General Fund

The general fund is the general operating fund of the District. It is used to account for all financial resources except those required to be accounted for in another fund.

Debt Service Fund

The debt service fund is used to account for the accumulation of resources for the annual payment of principal and interest on long-term debt.

Capital Projects Fund

This fund accounts for the financial resources to be used for the acquisition or construction of major infrastructure within the District.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements.

When both restricted and unrestricted resources are available for use, it is the government's policy to use restricted resources first for qualifying expenditures, then unrestricted resources as they are needed.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Assets, Liabilities and Net Position or Equity

Restricted Assets

These assets represent cash and investments set aside pursuant to Bond covenants or other contractual restrictions.

Deposits and Investments

The District's cash and cash equivalents are considered to be cash on hand and demand deposits (interest and non-interest bearing).

The District has elected to proceed under the Alternative Investment Guidelines as set forth in Section 218.415 (17) Florida Statutes. The District may invest any surplus public funds in the following:

- a) The Local Government Surplus Trust Funds, or any intergovernmental investment pool authorized pursuant to the Florida Interlocal Cooperation Act;
- b) Securities and Exchange Commission registered money market funds with the highest credit quality rating from a nationally recognized rating agency;
- c) Interest bearing time deposits or savings accounts in qualified public depositories;
- d) Direct obligations of the U.S. Treasury.

Securities listed in paragraph c and d shall be invested to provide sufficient liquidity to pay obligations as they come due.

The District records all interest revenue related to investment activities in the respective funds. Investments are measured at amortized cost or reported at fair value as required by generally accepted accounting principles.

Prepaid Items

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements.

Capital Assets

Capital assets which include property, plant and equipment, and infrastructure assets (e.g., roads, sidewalks and similar items) are reported in the government activities columns in the government-wide financial statements. Capital assets are defined by the government as assets with an initial, individual cost of more than \$5,000 (amount not rounded) and an estimated useful life in excess of two years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed.

Unearned Revenue

Governmental funds report unearned revenue in connection with resources that have been received, but not yet earned.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Assets, Liabilities and Net Position or Equity (Continued)

Long-Term Obligations

In the government-wide financial statements long-term debt and other long-term obligations are reported as liabilities in the statement of net position. Bond premiums and discounts are deferred and amortized over the life of the Bonds. Bonds payable are reported net of applicable premiums or discounts. Bond issuance costs are expensed when incurred.

In the fund financial statements, governmental fund types recognize premiums and discounts, as well as issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time.

Fund Equity/Net Position

In the fund financial statements, governmental funds report non spendable and restricted fund balance for amounts that are not available for appropriation or are legally restricted by outside parties for use for a specific purpose. Assignments of fund balance represent tentative management plans that are subject to change.

The District can establish limitations on the use of fund balance as follows:

Committed fund balance – Amounts that can be used only for the specific purposes determined by a formal action (resolution) of the Board of Supervisors. Commitments may be changed or lifted only by the Board of Supervisors taking the same formal action (resolution) that imposed the constraint originally. Resources accumulated pursuant to stabilization arrangements sometimes are reported in this category.

Assigned fund balance – Includes spendable fund balance amounts established by the Board of Supervisors that are intended to be used for specific purposes that are neither considered restricted nor committed. The Board may also assign fund balance as it does when appropriating fund balance to cover differences in estimated revenue and appropriations in the subsequent year's appropriated budget. Assignments are generally temporary and normally the same formal action need not be taken to remove the assignment.

The District first uses committed fund balance, followed by assigned fund balance and then unassigned fund balance when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used.

Net position is the difference between assets and deferred outflows of resources less liabilities and deferred inflows of resources. Net position in the government-wide financial statements are categorized as net investment in capital assets, restricted or unrestricted. Net investment in capital assets represents net position related to infrastructure and property, plant and equipment. Restricted net position represents the assets restricted by the District's Bond covenants or other contractual restrictions. Unrestricted net position consists of the net position not meeting the definition of either of the other two components.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Other Disclosures

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from those estimates.

NOTE 3 – BUDGETARY INFORMATION

The District is required to establish a budgetary system and an approved Annual Budget. Annual Budgets are adopted on a basis consistent with generally accepted accounting principles for all governmental funds. All annual appropriations lapse at fiscal year-end.

The District follows these procedures in establishing the budgetary data reflected in the financial statements.

- a) Each year the District Manager submits to the District Board a proposed operating budget for the fiscal year commencing the following October 1.
- b) Public hearings are conducted to obtain comments.
- c) Prior to October 1, the budget is legally adopted by the District Board.
- d) All budget changes must be approved by the District Board.
- e) The budgets are adopted on a basis consistent with generally accepted accounting principles.
- f) Unused appropriation for annually budgeted funds lapse at the end of the year.

NOTE 4 – DEPOSITS AND INVESTMENTS

Deposits

The District's cash balances were entirely covered by federal depository insurance or by a collateral pool pledged to the State Treasurer. Florida Statutes Chapter 280, "Florida Security for Public Deposits Act", requires all qualified depositories to deposit with the Treasurer or another banking institution eligible collateral equal to various percentages of the average daily balance for each month of all public deposits in excess of any applicable deposit insurance held. The percentage of eligible collateral (generally, U.S. Governmental and agency securities, state or local government debt, or corporate bonds) to public deposits is dependent upon the depository's financial history and its compliance with Chapter 280. In the event of a failure of a qualified public depository, the remaining public depositories would be responsible for covering any resulting losses.

Investments

The District's investments were held as follows at September 30, 2022:

	<u>Amortized Cost</u>	<u>Credit Risk</u>	<u>Maturities</u>
US Bank Gcts	\$ 11,277,125	Not available	Not available
	<u>\$ 11,277,125</u>		

Credit risk – For investments, credit risk is generally the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. Investment ratings by investment type are included in the preceding summary of investments.

Concentration risk – The District places no limit on the amount the District may invest in any one issuer.

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

However, the Bond Indenture limits the type of investments held using unspent proceeds.

Fair Value Measurement – When applicable, the District measures and records its investments using fair value measurement guidelines established in accordance with GASB Statements. The framework for measuring fair value provides a fair value hierarchy that prioritizes the inputs to valuation techniques.

NOTE 4 – DEPOSITS AND INVESTMENTS (Continued)

Investments (Continued)

These guidelines recognize a three-tiered fair value hierarchy, in order of highest priority, as follows:

- *Level 1:* Investments whose values are based on unadjusted quoted prices for identical investments in active markets that the District has the ability to access;
- *Level 2:* Investments whose inputs - other than quoted market prices - are observable either directly or indirectly; and,
- *Level 3:* Investments whose inputs are unobservable.

The fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the entire fair value measurement. Valuation techniques used should maximize the use of observable inputs and minimize the use of unobservable inputs.

Money market investments that have a maturity at the time of purchase of one year or less and are held by governments other than external investment pools should be measured at amortized cost. Accordingly, the District's investments have been reported at amortized cost above.

NOTE 5 – CAPITAL ASSETS

Capital asset activity for the fiscal year ended September 30, 2022 was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance
<u>Governmental activities</u>				
Capital assets, not being depreciated				
Construction in progress	\$ -	\$ 8,103,171	\$ -	\$ 8,103,171
Total capital assets, not being depreciated	-	8,103,171	-	8,103,171
Governmental activities capital assets	\$ -	\$ 8,103,171	\$ -	\$ 8,103,171

The infrastructure intended to serve the District has been estimated at a total cost of approximately \$18,060,702. The infrastructure will include roadways, potable water and wastewater systems, and land improvements, including wetland mitigation areas. In addition, the project will include parks, and recreational facilities. Upon completion, certain improvements are to be conveyed to others for ownership and maintenance responsibilities. During the current year the District issued Series 2022 Bonds in order to finance the construction project. The District acquired improvements from the Developer at a cost of \$241,929.

NOTE 6 - LONG-TERM LIABILITIES

Series 2022

In August 2022, the District issued \$17,750,000 of Special Assessment Bonds, Series 2022 consisting of term Bonds with due dates from May 1, 2027 to May 1, 2053 and fixed interest rates ranging from 4.5% to 5.625%. The Bonds were issued to finance the acquisition and construction of certain improvements for the benefit of the District. Interest is to be paid semiannually on each May 1 and November 1. Principal on the Bonds is to be paid serially commencing May 1, 2024 through May 1, 2053.

The Bonds are subject to extraordinary mandatory redemption prior to their selected maturity in the manner determined by the Bond Registrar if certain events occurred as outlined in the Bond Indenture.

The Bond Indenture established a debt service reserve requirement as well as other restrictions and requirements relating principally to the use of proceeds to pay for the infrastructure improvements and the procedures to be followed by the District on assessments to property owners. The District agrees to levy special assessments in annual amounts adequate to provide payment of debt service and to meet the reserve requirements. The District was in compliance with the requirements at September 30, 2022.

NOTE 6 - LONG-TERM LIABILITIES (Continued)

Long-term Debt Activity

Changes in long-term liability activity for the fiscal year ended September 30, 2022 were as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
<u>Governmental activities</u>					
Bonds payable:					
Series 2022	\$ -	\$ 17,750,000	\$ -	\$ 17,750,000	\$ -
Total	\$ -	\$ 17,750,000	\$ -	\$ 17,750,000	\$ -

At September 30, 2022, the scheduled debt service requirements on the long-term debt were as follows:

Year ending September 30:	Governmental Activities		
	Principal	Interest	Total
2023	\$ -	\$ 665,258	\$ 665,258
2024	250,000	969,606	1,219,606
2025	265,000	958,356	1,223,356
2026	275,000	946,431	1,221,431
2027	285,000	934,056	1,219,056
2028-2032	1,670,000	4,447,906	6,117,906
2033-2037	2,180,000	3,962,056	6,142,056
2038-2042	2,860,000	3,291,881	6,151,881
2043-2047	3,780,000	2,401,313	6,181,313
2048-2052	5,005,000	1,207,969	6,212,969
2053	1,180,000	66,375	1,246,375
Total	\$ 17,750,000	\$ 19,851,207	\$ 37,601,207

NOTE 7 – DEVELOPER TRANSACTIONS

The Developer has agreed to fund the general operations of the District. In connection with that agreement, Developer contributions to the general fund were \$95,000 as of September 30, 2022.

The Developer has advanced funds to the District in the amount of \$2,767,983 during the current year in order to provide funding for the construction project prior to the issuance of Series 2022 Bonds. Upon the issuance of Series 2022 Bonds, the Developer was repaid in full for the advanced amounts.

NOTE 8 – CONCENTRATION

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

NOTE 9 – MANAGEMENT COMPANY

The District has contracted with a management company to perform management services, which include financial and accounting services. Certain employees of the management company also serve as officers of the District. Under the agreement, the District compensates the management company for management, accounting, financial reporting, computer and other administrative costs.

NOTE 10 – RISK MANAGEMENT

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters. The District is covered by commercial insurance obtained by the Center District from independent third parties to mitigate the costs of these risks; coverage may not extend to all situations. There were no settled claims since inception of the District.

**LAKE DEER COMMUNITY DEVELOPMENT DISTRICT
POLK COUNTY, FLORIDA
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL – GENERAL FUND
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022**

	Budgeted Amounts Original & Final	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Developer contributions	\$ 131,810	\$ 95,000	\$ (36,810)
Total revenues	131,810	95,000	(36,810)
EXPENDITURES			
Current:			
General government	131,810	78,121	53,689
Total expenditures	131,810	78,121	53,689
Excess (deficiency) of revenues over (under) expenditures	\$ -	16,879	\$ 16,879
Fund balance - beginning		(185)	
Fund balance - ending		\$ 16,694	

See notes to required supplementary information

**LAKE DEER COMMUNITY DEVELOPMENT DISTRICT
POLK COUNTY, FLORIDA
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION**

The District is required to establish a budgetary system and an approved Annual Budget for the general fund. The District's budgeting process is based on estimates of cash receipts and cash expenditures which are approved by the Board. The budget approximates a basis consistent with accounting principles generally accepted in the United States of America (generally accepted accounting principles).

The legal level of budgetary control, the level at which expenditures may not exceed budget, is in the aggregate. Any budget amendments that increase the aggregate budgeted appropriations must be approved by the Board of Supervisors. Actual general fund expenditures did not exceed appropriations for the fiscal year ended September 30, 2022.

**LAKE DEER COMMUNITY DEVELOPMENT DISTRICT
POLK COUNTY, FLORIDA
OTHER INFORMATION – DATA ELEMENTS
REQUIRED BY FL STATUTE 218.39(3)(C)
UNAUDITED**

<u>Element</u>	<u>Comments</u>
Number of district employees compensated at 9/30/2022	0
Number of independent contractors compensated in September 2022*	13
Employee compensation for FYE 9/30/2022 (paid/accrued)	0
Independent contractor compensation for FYE 9/30/2022*	\$5,992,456
Construction projects to begin on or after October 1; (>\$65K)	Not applicable
Series 2022	\$16,195,258
Budget variance report	See page 20 of annual financial report
Non ad valorem special assessments;	Not applicable
Special assessment rate FYE 9/30/2022	Operations and maintenance - \$0 Debt service - \$0
Special assessments collected FYE 9/30/2022	
Outstanding Bonds:	
Series 2022, due May 1, 2053,	see Note 6 for details

*Independent contractors are identified as vendors who earned nonemployee compensation



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

To the Board of Supervisors
Lake Deer Community Development District
Polk County, Florida

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities and each major fund of Lake Deer Community Development District, Polk County, Florida ("District") as of and for the fiscal year ended September 30, 2022, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our opinion thereon June 19, 2023.

Report on Internal Control Over Financial Reporting

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

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

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

Report on Compliance and Other Matters

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

Purpose of this Report

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

June 19, 2023



**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH THE
REQUIREMENTS OF SECTION 218.415, FLORIDA STATUTES, REQUIRED BY
RULE 10.556(10) OF THE AUDITOR GENERAL OF THE STATE OF FLORIDA**

To the Board of Supervisors
Lake Deer Community Development District
Polk County, Florida

We have examined Lake Deer Community Development District, Polk County, Florida's ("District") compliance with the requirements of Section 218.415, Florida Statutes, in accordance with Rule 10.556(10) of the Auditor General of the State of Florida during the fiscal year ended September 30, 2022. Management is responsible for District's compliance with those requirements. Our responsibility is to express an opinion on District's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the District complied, in all material respects, with the specified requirements referenced in Section 218.415, Florida Statutes. An examination involves performing procedures to obtain evidence about whether the District complied with the specified requirements. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material noncompliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion. Our examination does not provide a legal determination on the District's compliance with specified requirements.

In our opinion, the District complied, in all material respects, with the aforementioned requirements for the fiscal year ended September 30, 2022.

This report is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, management, and the Board of Supervisors of Lake Deer Community Development District, Polk County, Florida and is not intended to be and should not be used by anyone other than these specified parties.

June 19, 2023



**MANAGEMENT LETTER PURSUANT TO THE RULES OF
THE AUDITOR GENERAL FOR THE STATE OF FLORIDA**

To the Board of Supervisors
Lake Deer Community Development District
Polk County, Florida

Report on the Financial Statements

We have audited the accompanying basic financial statements of Lake Deer Community Development District, Polk County, Florida ("District") as of and for the fiscal year ended September 30, 2022 and have issued our report thereon dated June 19, 2023.

Auditor's Responsibility

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

Other Reporting Requirements

We have issued our Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with *Government Auditing Standards*; and Independent Auditor's Report on an examination conducted in accordance with *AICPA Professional Standards*, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures in those reports, which are dated June 19, 2023, should be considered in conjunction with this management letter.

Purpose of this Letter

The purpose of this letter is to comment on those matters required by Chapter 10.550 of the Rules of the Auditor General for the State of Florida. Accordingly, in connection with our audit of the financial statements of the District, as described in the first paragraph, we report the following:

- I. Current year findings and recommendations.**
- II. Status of prior year findings and recommendations.**
- III. Compliance with the Provisions of the Auditor General of the State of Florida.**

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

We wish to thank Lake Deer Community Development District, Polk County, Florida and the personnel associated with it, for the opportunity to be of service to them in this endeavor as well as future engagements, and the courtesies extended to us.

June 19, 2023

REPORT TO MANAGEMENT

I. CURRENT YEAR FINDINGS AND RECOMMENDATIONS

None

II. PRIOR YEAR FINDINGS AND RECOMMENDATIONS

None

III. COMPLIANCE WITH THE PROVISIONS OF THE AUDITOR GENERAL OF THE STATE OF FLORIDA

Unless otherwise required to be reported in the auditor's report on compliance and internal controls, the management letter shall include, but not be limited to the following:

1. A statement as to whether or not corrective actions have been taken to address findings and recommendations made in the preceding annual financial audit report.

There were no such matters discovered by, or that came to the attention of, the auditor, to be reported for the fiscal year ended September 30, 2021.

2. Any recommendations to improve the local governmental entity's financial management.

There were no such matters discovered by, or that came to the attention of, the auditor, to be reported for the fiscal year ended September 30, 2022.

3. Noncompliance with provisions of contracts or grant agreements, or abuse, that have occurred, or are likely to have occurred, that have an effect on the financial statements that is less than material but which warrants the attention of those charged with governance.

There were no such matters discovered by, or that came to the attention of, the auditor, to be reported, for the fiscal year ended September 30, 2022.

4. The name or official title and legal authority of the District are disclosed in the notes to the financial statements.
5. The District has not met one or more of the financial emergency conditions described in Section 218.503(1), Florida Statutes.
6. We applied financial condition assessment procedures and no deteriorating financial conditions were noted. It is management's responsibility to monitor financial condition, and our financial condition assessment was based in part on representations made by management and the review of financial information provided by same.
7. Management has provided the specific information required by Section 218.39(3)(c) in the Other Information section of the financial statements on page 22.

SECTION IX

**Arbitrage Rebate Computation
Proposal For
Lake Deer
Community Development District
(Polk County, Florida)
\$17,750,000 Special Assessment Bonds,
Series 2022**





AMTEC

American Municipal Tax-Exempt Compliance

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

www.amteccorp.com

July 12, 2023

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

Re: \$17,750,000 Lake Deer Community Development District (Polk County, Florida),
Special Assessment Bonds, Series 2022

Dear Ms. Costa:

AMTEC is an independent consulting firm that specializes in arbitrage rebate calculations. We have the ability to complete rebate computations for the above-referenced Lake Deer Community Development District (the “District”) Series 2022 bond issue (the “Bonds”). We do not sell investments or seek an underwriting role. As a result of our specialization, we offer very competitive pricing for rebate computations. Our typical fee averages less than \$1,000 per year, per issue and includes up to five years of annual rebate liability reporting.

Firm History

AMTEC was incorporated in 1990 and maintains a prominent client base of colleges and universities, school districts, hospitals, cities, state agencies and small-town bond issuers throughout the United States. We currently compute rebate for more than 7,000 bond issues and have delivered thousands of rebate reports. The IRS has never challenged our findings.

Southeast Client Base

We provide arbitrage rebate services to over 350 bond issues aggregating more than \$9.1 billion of tax-exempt debt in the southeastern United States. We have recently performed computations for the Magnolia West, East Park, Palm Coast Park, Windward and Town Center at Palm Coast Park Community Development Districts. Additionally, we are exclusive rebate consultant to Broward County and the Town of Palm Beach in Florida. Nationally, we are rebate consultants for the City of Tulsa (OK), the City of Lubbock (TX) and the States of Connecticut, Montana, Mississippi, West Virginia, Vermont and Alaska.

We have prepared a Proposal for the computation of arbitrage for the District’s Bonds. We have established a “bond year end” of August 24th, based upon the anniversary of the closing date of the Bonds in August 2022.

Proposal

We are proposing rebate computation services based on the following:

- \$17,750,000 Series 2022 Bonds
- Fixed Rate Debt
- Acquisition & Construction, Debt Service Reserve, Cost of Issuance & Debt Service Accounts.

Should the Tax Agreement require rebate computations for any other accounts, computations will be extended to include those accounts at no additional cost to the District.

Our guaranteed fee for rebate computations for the Series 2022 Bonds is \$450 per year and will encompass all activity from August 24, 2022, the date of the closing, through August 24, 2027, the end of the 5th Bond Year and initial Computation Date. The fee is based upon the size as well as the complexity. Our fee is payable upon your acceptance of our rebate reports, which will be delivered shortly after the report dates specified in the following table.

AMTEC's Professional Fee – \$17,750,000 Series 2022 Bonds

Report Date	Type of Report	Period Covered	Fee
July 31, 2023	Rebate and Opinion	Closing – July 31, 2023	\$ 450
July 31, 2024	Rebate and Opinion	Closing – July 31, 2024	\$ 450
July 31, 2025	Rebate and Opinion	Closing – July 31, 2025	\$ 450
July 31, 2026	Rebate and Opinion	Closing – July 31, 2026	\$ 450
August 24, 2027	Rebate and Opinion	Closing – August 24, 2027	\$ 450

In order to begin, we are requesting copies of the following documentation:

1. Arbitrage Certificate or Tax Regulatory Agreement
2. IRS Form 8038-G
3. Closing Memorandum
4. US Bank statements for all accounts from August 24, 2022, the date of the closing, through each report date

AMTEC's Scope of Services

Our standard engagement includes the following services:

- Review of all bond documents and account statements for possible rebate exceptions;
- Computation of the rebate liability and/or the yield restricted amount, in accordance with Section 148 of the Internal Revenue Code, commencing with the date of the closing through required reporting date of the Bonds;
- Independent calculation of the yield on the Bonds to ensure the correct basis for any rebate liability. This effort provides the basis for our unqualified opinion;
- Reconciliation of the sources and uses of funds from the bond documentation;

- Calculation and analysis of the yield on all investments, subject to the Regulations, for each computation period;
- Production of rebate reports, indicating the above stated information, and the issuance of the AMTEC Opinion;
- Recommendations for proactive rebate management;
- Commingled funds, transferred proceeds and yield restriction analyses, if necessary;
- Preparation of IRS Form 8038-T and any accompanying documentation, should a rebate payment be required;
- We will discuss the results of our Reports with you, your auditors, and our continued support in the event of an IRS inquiry; and
- We guarantee the completeness and accuracy of our work.

The District agrees to furnish AMTEC with the required documentation necessary to fulfill its obligation under the scope of services. The District will make available staff knowledgeable about the bond transactions, investments and disbursements of bond proceeds.

The District agrees to pay AMTEC its fee after it has been satisfied that the scope of services, as outlined under the Proposal, has been fulfilled. AMTEC agrees that its fee is all-inclusive and that it will not charge the District for any expenses connected with this engagement.

The parties have executed this Agreement on _____, 2023.

Lake Deer
Community Development District

Consultant: American Municipal Tax-Exempt
Compliance Corporation

By: _____

By: Michael J. Scarfo
Senior Vice President

SECTION X

SECTION A

SECTION 1



KILINSKI | VAN WYK

MEMORANDUM

To: Board of Supervisors
From: Kilinski | Van Wyk PLLC
Date: July 7, 2023
Re: Ethics Training for Special District Supervisors

The purpose of this memorandum is to provide you with information regarding new ethics training requirements applicable to Special District Supervisors. This requirement is the result of changes to Section 112.3142, Florida Statutes, which were passed during the recent legislative session. The new requirements will apply beginning with the 2024 calendar year.

Who is affected?

The new requirement applies to all elected officers of independent special districts as defined in Section 189.012, Florida Statutes, including those elected officers who are appointed to fill a vacancy for an unexpired term of office. This includes Supervisors of Community Development Districts and “Special Act” Districts, among others. It does not apply to non-elected officers of a special district, such as a secretary or treasurer, unless that person is also an elected officer. The training requirement previously applied only to specified constitutional officers, elected municipal officers, and commissioners of community redevelopment agencies.

What is required?

Supervisors will be required to complete four (4) hours of training each calendar year. The training must address, at a minimum, Article II of the State Constitution, the Code of Ethics for Public Officers and Employees, and Florida’s public records and open meetings laws. It may be completed by taking a continuing legal education class or other continuing professional education class, seminar, or presentation, if the required information is covered.

How do I report compliance?

The Commission on Ethics has not announced special procedures for special district supervisors. For other officers subject to the training requirement, compliance is self-reported by marking a check box on the annual financial disclosure form. Supervisors should keep detailed records on the name of each course, length of each course, and date completed in the event that verification is required.

When is the deadline?

This requirement will apply beginning in the 2024 calendar year. Training should be completed as close as possible to the date an officer assumes office. Officers who assume a new office or a new term of office before March 31 must complete the training on or before December 31 of the same year. Officers who assume a new office or a new term of office after March 31 are not required to complete the training until the following calendar year.

Where can I find training materials?

The Florida Commission on Ethics has provided links to approved courses on their Ethics Training web page: <https://ethics.state.fl.us/Training/Training.aspx>. There are also many courses – both free and for a charge – available online and in-person. Kilinski | Van Wyk will be offering customized training sessions at discounted rate for existing clients. If you have questions about whether a particular course meets the requirements, or if you would like to request a customized training session, please consult your Kilinski | Van Wyk attorney. There is also the ability to include training within your regular Board meeting schedule.

SECTION B

SECTION 1



Dewberry Engineers Inc. | 407.843.5120
800 N. Magnolia Ave, Suite 1000 | 407.649.8664 fax
Orlando, FL 32803 | www.dewberry.com

Sent Via Email: jburns@gmscfl.com

May 3, 2023

Ms. Jillian Burns
District Manager
Lake Deer Community Development District
c/o Governmental Management Services
219 East Livingston Street
Orlando, Florida 32801

Subject: **Work Authorization Number 2023-1
Lake Deer Community Development District
Annual Engineer’s Report 2023**

Dear Chairman, Board of Supervisors:

Dewberry Engineers Inc. (Engineer) is pleased to submit this Work Authorization to provide professional consulting engineering services for the Lake Deer Community Development District (CDD). We will provide these services pursuant to our current agreement (“District Engineering Agreement”) as follows:

I. Scope of Work

We will provide the Annual Engineer’s Report for the CDD as required by the Trust Indenture for this fiscal year. The report will address the requirements as detailed in Section 9.21 of the Trust.

II. Fees

The CDD will compensate the Engineer pursuant to the hourly rate schedule contained in the District Engineering Agreement. We estimate a budget in the amount of \$2,000, plus other direct costs. The CDD will reimburse the Engineer all direct costs, which include items such as printing, drawings, travel, deliveries, et cetera, pursuant to the Engineering Agreement.

Thank you for considering Dewberry. We look forward to helping you create a quality project.

Sincerely,

Rey Malavé, P.E.
Dewberry Engineers Inc.
Associate Vice President

May 3, 2023
Date

APPROVED AND ACCEPTED

By: Rennie Heath

Authorized Representative of
Lake Deer
Community Development District

5/4/2023
Date

SECTION 2



Sent Via Email: jburns @gmscfl.com

June 30, 2023

Ms. Jillian Burns
District Manager
Lake Deer Community Development District
c/o Governmental Management Services
219 East Livingston Street
Orlando, Florida 32801

**Subject: District Engineers Report - 2023
Lake Deer Community Development District
Section 9.21 of the Master Trust Indenture**

Dear Ms. Burns:

In accordance with Section 9.21 of the Master Trust Indenture for the Lake Deer Community Development District (CDD), we have completed our annual review of the portions of the project within this CDD as constructed to date. We find, based on said inspection and our knowledge of the community, that those portions of the infrastructure are being maintained in reasonable good repair.

We have reviewed the Operation and Maintenance budget for the Fiscal Year 2024 and believe that it is sufficient for the proper operation and maintenance of the Lake Deer CDD.

In addition, and in accordance with this Section 9.21 of the Master Trust Indenture, we have reviewed the current limits of insurance coverage and we believe that this is adequate for the community.

Should you have any questions or require additional information, please contact me at (321) 354-9656.

Sincerely,

Reinardo Malavé, P.E.
District Engineer
Lake Deer Community Development District

RM:ap

Q:\Lake Deer CDD_50143398\Adm\Reports\Annual Engineer's Report\Lake Deer CDD District Engineers Report 2023_06-30-2023

SECTION C

SECTION 1

Lake Deer

Community Development District

Summary of Check Register

March 1, 2023 to July 7, 2023

Bank	Date	Check No.'s	Amount
General Fund	3/1/23	118 - 123	\$ 4,909.25
	3/23/23	124	\$ 5,400.00
	4/18/23	125 - 127	\$ 5,501.67
	4/28/23	128 - 133	\$ 5,169.17
	5/4/23	134	\$ 2,534,806.34
	5/23/23	135 - 136	\$ 5,444.90
	5/31/23	137	\$ 255.00
	6/2/23	138 - 144	\$ 3,061,344.95
	6/15/23	145	\$ 3,790.46
	6/29/23	146 - 151	\$ 1,212,626.20
	7/6/23	152 - 154	\$ 2,454.56
			\$ 6,841,702.50
Total Amount			\$ 6,841,702.50

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
3/01/23	00020	2/15/23	CC021520	202302 310-51300-11000	BOS MEETING 02/15/23	*	200.00		
					CHARLES F. CAVARETTA			200.00	000118
3/01/23	00021	2/15/23	DA021520	202302 310-51300-11000	BOS MEETING 02/15/23	*	200.00		
					DANIEL ARNETTE			200.00	000119
3/01/23	00001	2/01/23	20	202302 310-51300-34000	MANAGEMENT FEES - FEB 23	*	3,062.50		
		2/01/23	20	202302 310-51300-35200	WEBSITE ADMIN - FEB 23	*	100.00		
		2/01/23	20	202302 310-51300-35100	INFO TECHNOLOGY - FEB 23	*	150.00		
		2/01/23	20	202302 310-51300-31300	DISSEMINATION - FEB 23	*	416.67		
		2/01/23	20	202302 310-51300-42000	POSTAGE	*	.08		
					GOVERNMENTAL MANAGEMENT SERVICES			3,729.25	000120
3/01/23	00006	2/21/23	5783	202301 310-51300-31500	AGENDA / CONFER	*	380.00		
					KILINSKI / VAN WYK, PLLC			380.00	000121
3/01/23	00008	2/15/23	LS021520	202302 310-51300-11000	BOS MEETING 02/15/23	*	200.00		
					LAUREN SCHWENK			200.00	000122
3/01/23	00007	2/15/23	RH021520	202302 310-51300-11000	BOS MEETING 02/15/23	*	200.00		
					RENNIE HEATH			200.00	000123
3/23/23	00015	3/02/23	23708	202303 310-51300-32200	AUDIT FYE 09/30/2022	*	5,400.00		
					GRAU & ASSOCIATES			5,400.00	000124
4/18/23	00013	3/20/23	2254309-	202302 310-51300-31100	GEN ENGINEER SVC - FEB 23	*	765.00		
					DEWBERRY ENGINEERS INC.			765.00	000125
4/18/23	00001	3/01/23	21	202303 310-51300-34000	MANAGEMENT FEES - MAR 23	*	3,062.50		
		3/01/23	21	202303 310-51300-35200	WEBSITE ADMIN - MAR 23	*	100.00		
		3/01/23	21	202303 310-51300-35100	INFOR TECHNOLOGY MAR 23	*	150.00		

CHECK DATE	VEND#	INVOICE DATE	INVOICE	YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
		3/01/23	21	202303	310	51300	31300			*	416.67		
			DISSEMINATION - MAR 23										
			GOVERNMENTAL MANAGEMENT SERVICES										
												3,729.17	000126
4/18/23	00006	3/01/23	6015	202302	310	51300	31500			*	1,007.50		
			GEN.COUNSEL/MTHLY FEB 23										
			KILINSKI / VAN WYK, PLLC										
												1,007.50	000127
4/28/23	00020	4/19/23	CC041920	202304	310	51300	11000			*	200.00		
			SUPERVISOR FEES-4/19/23										
			CHARLES F. CAVARETTA										
												200.00	000128
4/28/23	00021	4/19/23	DA041920	202304	310	51300	11000			*	200.00		
			SUPERVISOR FEES-4/19/23										
			DANIEL ARNETTE										
												200.00	000129
4/28/23	00001	4/01/23	22	202304	310	51300	34000			*	3,062.50		
			MANAGEMENT FEES-APR23										
		4/01/23	22	202304	310	51300	35200			*	100.00		
			WEBSITE MANAGEMENT-APR23										
		4/01/23	22	202304	310	51300	35100			*	150.00		
			INFORMATION TECH-APR23										
		4/01/23	22	202304	310	51300	31300			*	416.67		
			DISSEMINATION SVCS-APR23										
			GOVERNMENTAL MANAGEMENT SERVICES										
												3,729.17	000130
4/28/23	00006	4/11/23	6402	202303	310	51300	31500			*	640.00		
			ATTORNEY SVCS-MAR23										
			KILINSKI / VAN WYK, PLLC										
												640.00	000131
4/28/23	00008	4/19/23	LS041920	202304	310	51300	11000			*	200.00		
			SUPERVISOR FEES-4/19/23										
			LAUREN SCHWENK										
												200.00	000132
4/28/23	00007	4/19/23	RH041920	202304	310	51300	11000			*	200.00		
			SUPERVISOR FEES-4/19/23										
			RENNIE HEATH										
												200.00	000133
5/04/23	00016	3/25/23	PAYAPP#1	202305	300	20700	10200			*	2,534,806.34		
			SER22 FR#5										
			TUCKER PAVING INC										
												2,534,806.34	000134
5/23/23	00001	5/01/23	23	202305	310	51300	34000			*	3,062.50		
			MANAGEMENT FEES-MAY23										
		5/01/23	23	202305	310	51300	35200			*	100.00		
			WEBSITE MANAGEMENT-MAY23										

LKDR LAKE DEER MBYINGTON

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
5/01/23		23		202305	310	310-51300	35100		INFORMATION TECH-MAY23	*	150.00		
5/01/23		23		202305	310	310-51300	31300		DISSEMINATION SVCS-MAY23	*	416.67		
5/01/23		23		202305	310	310-51300	51000		OFFICE SUPPLIES	*	2.62		
5/01/23		23		202305	310	310-51300	42000		POSTAGE	*	19.87		
GOVERNMENTAL MANAGEMENT SERVICES												3,751.66	000135
5/23/23	00006	5/15/23	6654	202304	310	310-51300	31500		ATTORNEY SVCS-APR23	*	1,693.24		
KILINSKI / VAN WYK, PLLC												1,693.24	000136
5/31/23	00013	5/24/23	2281686-	202304	310	310-51300	31100		ENGINEERING SVCS-APR 23	*	255.00		
DEWBERRY ENGINEERS INC.												255.00	000137
6/02/23	00023	3/31/23	021611	202306	300	300-20700	10200		SER22 FR#6	*	47,138.75		
		4/30/23	021648	202306	300	300-20700	10200		SER22 FR#8	*	19,496.73		
ABSOLUTE ENGINEERING, INC.												66,635.48	000138
6/02/23	00013	4/25/23	2268077	202306	300	300-20700	10200		SER22 FR#6	*	1,147.50		
DEWBERRY ENGINEERS INC.												1,147.50	000139
6/02/23	00025	4/03/23	76034-1	202306	300	300-20700	10200		SER22 FR#6	*	500.00		
GEOPOINT SURVEYING, INC.												500.00	000140
6/02/23	00024	4/27/23	3160064	202306	300	300-20700	10200		SER22 FR#7	*	127,694.00		
HUB INTERNATIONAL MIDWEST LIMITED												127,694.00	000141
6/02/23	00026	4/01/23	1446	202306	300	300-20700	10200		SER22 FR#6	*	3,750.00		
		4/15/23	1451	202306	300	300-20700	10200		SER22 FR#6	*	3,750.00		
		5/16/23	1455	202306	300	300-20700	10200		SER22 FR#8	*	3,750.00		
LAKE DEER DEV, LLC												11,250.00	000142
6/02/23	00016	4/25/23	PAYAPP#4	202306	300	300-20700	10200		SER22 FR#6	*	2,815,638.72		
TUCKER PAVING INC												2,815,638.72	000143
LKDR LAKE DEER										MBYINGTON			

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
6/02/23	00017	4/10/23	1679	202306	300	20700	10200			*	4,421.50		
			SER22 FR#6										
		4/21/23	1670	202306	300	20700	10200			*	24,450.00		
			SER22 FR#6										
		4/21/23	1693	202306	300	20700	10200			*	6,552.75		
			SER22 FR#6										
		4/21/23	1694	202306	300	20700	10200			*	3,055.00		
			SER22 FR#6										
WOOD & ASSOCIATES ENGINEERING LLC												38,479.25	000144
6/15/23	00001	6/01/23	24	202306	310	51300	34000			*	3,062.50		
			MANAGEMENT FEES JUN23										
		6/01/23	24	202306	310	51300	35200			*	100.00		
			WEBSITE ADMIN JUN23										
		6/01/23	24	202306	310	51300	35100			*	150.00		
			INFORMATION TECH JUN23										
		6/01/23	24	202306	310	51300	31300			*	416.67		
			DISSEMINATION SVCS JUN23										
		6/01/23	24	202306	310	51300	51000			*	.18		
			OFFICE SUPPLIES JUN23										
		6/01/23	24	202306	310	51300	42000			*	61.11		
			POSTAGE JUN23										
GOVERNMENTAL MANAGEMENT SERVICES												3,790.46	000145
6/29/23	00027	6/13/23	PO#3	202306	300	20700	10200			*	50,848.35		
			SER22 FR#10										
		6/13/23	PO#4	202306	300	20700	10200			*	199,394.99		
			SER22 FR#10										
EMPIRE PIPE & SUPPLY												250,243.34	000146
6/29/23	00024	6/05/23	3206643	202306	300	20700	10200			*	23,768.00		
			SER22 FR#10										
HUB INTERNATIONAL MIDWEST LIMITED												23,768.00	000147
6/29/23	00026	6/01/23	219060	202306	300	20700	10200			*	3,750.00		
			SER22 FR#9										
LAKE DEER DEV, LLC												3,750.00	000148
6/29/23	00028	5/15/23	23-02-00	202306	300	20700	10200			*	13,300.00		
			SER22 FR#9										
ROBERTS CONSULTING SERVICES, INC.												13,300.00	000149
6/29/23	00016	5/25/23	PAYAPP#1	202306	300	20700	10200			*	916,807.86		
			SER22 FR#10										
TUCKER PAVING INC												916,807.86	000150

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
6/29/23	00017	5/18/23	1714	202306	300	20700	10200		WOOD & ASSOCIATES ENGINEERING LLC	*	4,757.00	4,757.00	000151
			SER22 FR#9										
7/06/23	00005	6/30/23	00056769	202306	310	51300	48000		CA FLORIDA HOLDINGS LLC	*	1,610.56	1,610.56	000152
			NOT OF BUDGET FY24										
7/06/23	00013	6/14/23	2296060	202305	310	51300	31100		DEWBERRY ENGINEERS INC.	*	52.50	52.50	000153
			ENGINEER'S REPORT MAY23										
7/06/23	00006	6/13/23	6785	202305	310	51300	31500		KILINSKI / VAN WYK, PLLC	*	791.50	791.50	000154
			GENERAL COUNSEL MAY23										
TOTAL FOR BANK A											6,841,702.50		
TOTAL FOR REGISTER											6,841,702.50		

LKDR LAKE DEER MBYINGTON

SECTION 2

Lake Deer
Community Development District

Unaudited Financial Reporting
May 31, 2023



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Lake Deer
Community Development District
Combined Balance Sheet
May 31, 2023

	<i>General Fund</i>	<i>Debt Service Fund</i>	<i>Capital Project Fund</i>	<i>Total Governmental Funds</i>
Assets:				
Cash:				
Operating Account	\$ 8,200	\$ -	\$ -	\$ 8,200
Investments:				
<i>Series 2022</i>				
Reserve	\$ -	\$ 1,224,070	\$ -	\$ 1,224,070
Revenue	\$ -	\$ 20,971	\$ -	\$ 20,971
Construction	\$ -	\$ -	\$ 2,951	\$ 2,951
Cost of Issuance	\$ -	\$ -	\$ 1	\$ 1
Due from Developer	\$ -	\$ -	\$ 3,150,432	\$ 3,150,432
Total Assets	\$ 8,200	\$ 1,245,041	\$ 3,153,384	\$ 4,406,625
Liabilities:				
Accounts Payable	\$ 844	\$ -	\$ -	\$ 844
Retainage Payable	\$ -	\$ -	\$ 288,828	\$ 288,828
Contracts Payable	\$ -	\$ -	\$ 3,061,345	\$ 3,061,345
Total Liabilities	\$ 844	\$ -	\$ 3,350,173	\$ 3,351,017
Fund Balance:				
Restricted for:				
Debt Service - Series 2022	\$ -	\$ 1,245,041	\$ -	\$ 1,245,041
Capital Projects - Series 2022	\$ -	\$ -	\$ (196,789)	\$ (196,789)
Unassigned	\$ 7,356	\$ -	\$ -	\$ 7,356
Total Fund Balances	\$ 7,356	\$ 1,245,041	\$ (196,789)	\$ 1,055,608
Total Liabilities & Fund Balance	\$ 8,200	\$ 1,245,041	\$ 3,153,384	\$ 4,406,625

Lake Deer
Community Development District
General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending May 31, 2023

	Adopted Budget	Prorated Budget Thru 05/31/23	Actual Thru 05/31/23	Variance
Revenues:				
Developer Contributions	\$ 238,625	\$ 40,000	\$ 40,000	\$ -
Total Revenues	\$ 238,625	\$ 40,000	\$ 40,000	\$ -
Expenditures:				
<i>General & Administrative:</i>				
Supervisor Fees	\$ 12,000	\$ 8,000	\$ 1,600	\$ 6,400
Engineering	\$ 15,000	\$ 10,000	\$ 1,583	\$ 8,418
Attorney	\$ 25,000	\$ 16,667	\$ 5,312	\$ 11,354
Annual Audit	\$ 4,000	\$ 4,000	\$ 5,400	\$ (1,400)
Assessment Administration	\$ 5,000	\$ 5,000	\$ -	\$ 5,000
Arbitrage	\$ 450	\$ -	\$ -	\$ -
Dissemination	\$ 5,000	\$ 3,333	\$ 3,333	\$ (0)
Trustee Fees	\$ 4,000	\$ -	\$ -	\$ -
Management Fees	\$ 36,750	\$ 24,500	\$ 24,500	\$ -
Information Technology	\$ 1,800	\$ 1,200	\$ 1,200	\$ -
Website Maintenance	\$ 1,200	\$ 800	\$ 800	\$ -
Postage & Delivery	\$ 1,000	\$ 667	\$ 20	\$ 647
Insurance	\$ 5,625	\$ 5,625	\$ 5,375	\$ 250
Copies	\$ 1,000	\$ 667	\$ 2	\$ 665
Legal Advertising	\$ 15,000	\$ 10,000	\$ -	\$ 10,000
Administrative Contingency	\$ 5,000	\$ 3,333	\$ 35	\$ 3,298
Office Supplies	\$ 625	\$ 417	\$ 3	\$ 414
Dues, Licenses & Subscriptions	\$ 175	\$ 175	\$ 175	\$ -
Total General & Administrative	\$ 138,625	\$ 94,383	\$ 49,338	\$ 45,046
<i>Operations & Maintenance</i>				
Playground Lease	\$ 25,000	\$ -	\$ -	\$ -
Field Contingency	\$ 75,000	\$ -	\$ -	\$ -
Total Operations & Maintenance	\$ 100,000	\$ -	\$ -	\$ -
Total Expenditures	\$ 238,625	\$ 94,383	\$ 49,338	\$ 45,046
Excess (Deficiency) of Revenues over Expenditures	\$ -	\$ -	\$ (9,338)	
Fund Balance - Beginning	\$ -		\$ 16,694	
Fund Balance - Ending	\$ -		\$ 7,356	

Lake Deer
Community Development District
Debt Service Fund Series 2022
Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending May 31, 2023

	Adopted Budget	Prorated Budget Thru 05/31/23	Actual Thru 05/31/23	Variance
Revenues:				
Interest	\$ -	\$ -	\$ 27,028	\$ 27,028
Total Revenues	\$ -	\$ -	\$ 27,028	\$ 27,028
Expenditures:				
Interest - 11/1	\$ -	\$ -	\$ 180,455	\$ (180,455)
Interest - 5/1	\$ -	\$ -	\$ 484,803	\$ (484,803)
Total Expenditures	\$ -	\$ -	\$ 665,258	\$ (665,258)
Excess (Deficiency) of Revenues over Expenditures	\$ -	\$ -	\$ (638,230)	
Fund Balance - Beginning	\$ -	\$ -	\$ 1,883,270	
Fund Balance - Ending	\$ -	\$ -	\$ 1,245,041	

Lake Deer
Community Development District
Capital Project Fund Series 2022
Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending May 31, 2023

	Adopted Budget	Prorated Budget Thru 05/31/23	Actual Thru 05/31/23	Variance
Revenues:				
Interest	\$ -	\$ -	\$ 82,932	\$ 82,932
Developer Contributions	\$ -	\$ -	\$ 5,594,151	\$ 5,594,151
Total Revenues	\$ -	\$ -	\$ 5,677,083	\$ 5,677,083
Expenditures:				
Capital Outlay	\$ -	\$ -	\$ 13,078,236	\$ (13,078,236)
Total Expenditures	\$ -	\$ -	\$ 13,078,236	\$ (13,078,236)
Excess (Deficiency) of Revenues over Expenditures	\$ -	\$ -	\$ (7,401,153)	
Fund Balance - Beginning	\$ -	\$ -	\$ 7,204,363	
Fund Balance - Ending	\$ -	\$ -	\$ (196,789)	

Lake Deer
Community Development District
Month to Month

	Oct	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sept	Total
Revenues:													
Developer Contributions	\$ -	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 40,000
Total Revenues	\$ -	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 40,000
Expenditures:													
<i>General & Administrative:</i>													
Supervisor Fees	\$ -	\$ -	\$ -	\$ -	\$ 800	\$ -	\$ 800	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,600
Engineering	\$ -	\$ 510	\$ -	\$ -	\$ 765	\$ -	\$ 255	\$ 53	\$ -	\$ -	\$ -	\$ -	\$ 1,583
Attorney	\$ 282	\$ 76	\$ 443	\$ 380	\$ 1,008	\$ 640	\$ 1,693	\$ 792	\$ -	\$ -	\$ -	\$ -	\$ 5,312
Annual Audit	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,400	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,400
Assessment Administration	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Arbitrage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Dissemination	\$ 417	\$ 417	\$ 417	\$ 417	\$ 417	\$ 417	\$ 417	\$ 417	\$ -	\$ -	\$ -	\$ -	\$ 3,333
Trustee Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Management Fees	\$ 3,063	\$ 3,063	\$ 3,063	\$ 3,063	\$ 3,063	\$ 3,063	\$ 3,063	\$ 3,063	\$ -	\$ -	\$ -	\$ -	\$ 24,500
Information Technology	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	\$ -	\$ -	\$ -	\$ -	\$ 1,200
Website Maintenance	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ -	\$ -	\$ -	\$ -	\$ 800
Postage & Delivery	\$ -	\$ -	\$ -	\$ -	\$ 0	\$ -	\$ -	\$ 20	\$ -	\$ -	\$ -	\$ -	\$ 20
Insurance	\$ 5,375	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,375
Copies	\$ 2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2
Legal Advertising	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Current Charges	\$ -	\$ -	\$ -	\$ 35	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 35
Office Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3	\$ -	\$ -	\$ -	\$ -	\$ 3
Dues, Licenses & Subscriptions	\$ 175	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 175
Total General & Administrative	\$ 9,563	\$ 4,315	\$ 4,172	\$ 4,144	\$ 6,302	\$ 9,769	\$ 6,477	\$ 4,596	\$ -	\$ -	\$ -	\$ -	\$ 49,338
<i>Operations & Maintenance:</i>													
Playground Lease	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Field Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Operations & Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ 9,563	\$ 4,315	\$ 4,172	\$ 4,144	\$ 6,302	\$ 9,769	\$ 6,477	\$ 4,596	\$ -	\$ -	\$ -	\$ -	\$ 49,338
Excess Revenues (Expenditures)	\$ (9,563)	\$ 15,685	\$ (4,172)	\$ (4,144)	\$ (6,302)	\$ (9,769)	\$ 13,523	\$ (4,596)	\$ -	\$ -	\$ -	\$ -	\$ (9,338)

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	\$1,224,070	
Bonds Outstanding - 08/24/2022		\$17,750,000
Current Bonds Outstanding		\$17,750,000

SECTION 3

Requisition	Payee/Vendor	Amount
51	Lake Deer Development, LLC	\$ 3,750.00
52	Empire Pipe & Supply	\$ 716,830.27
53	Tucker Paving, Inc.	\$ 579,803.91
54	Wood & Associates Engineering, LLC	\$ 26.50
55	Dewberry Engineering	\$ 255.00
56	Kilinski Van Wyk, PLLC	\$ 152.00
	TOTAL	\$ 1,300,817.68

SECTION 4



April 21, 2023

Samantha Hoxie – Recording Secretary
Lake Deer CDD Office
219 E. Livingston Street
Orlando, Florida 32801-1508

RE: Lake Deer Community Development District Registered Voters

Dear Ms. Hoxie,

In response to your request, there are currently no voters within the Lake Deer Community Development District as of **April 15, 2023**.

Please do not hesitate to contact us if we can be of further assistance.

Sincerely,

A handwritten signature in black ink that reads "Lori Edwards" with a stylized flourish at the end.

Lori Edwards
Supervisor of Elections
Polk County, Florida

P.O. Box 1460, Bartow, FL 33831 • Phone: (863) 534-5888

PolkElections.gov

Para asistencia en Español, por favor de llamar al (863) 534-5888