

Lake Deer
Community Development District

Meeting Agenda

September 18, 2024

AGENDA

Lake Deer

Community Development District

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

September 11, 2024

Board of Supervisors Meeting 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, September 18, 2024 at 2:15 PM at 346 East Central Ave., Winter Haven, FL 33880.**

Zoom Video Link: <https://us06web.zoom.us/j/88696549123>

Call-In Information: 1-646-876-9923

Meeting ID: 886 9654 9123

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. Organizational Matters
 - A. Acceptance of Resignation of Chuck Cavaretta
 - B. Appointment to Fill Vacant Board Seat #5
 - C. Administration of Oath to Newly Appointed Supervisor
 - D. Consideration of Resolution 2024-13 Appointing an Assistant Secretary
4. Approval of Minutes of the August 28, 2024 Board of Supervisors Meeting
5. Consideration of Fiscal Year 2024 Audit Services Engagement Letter with Grau & Associates
6. Ratification of Conveyance Documents
7. Staff Reports
 - A. Attorney
 - B. Engineer
 - i. Consideration of Work Authorization 2025-1 for District Engineering Services
 - C. Field Manager's Report
 - i. Consideration of Proposal for Pool Maintenance Services from Resort Pool Services
 - ii. Consideration of Proposal for Janitorial Services at Amenity from CSS
 - iii. Consideration of Proposal for Pest Control Services at Amenity from Massey Commercial Services
 - iv. Consideration of Addendum to Landscape Maintenance Services Contract to Add Additional Tracts from Prince & Sons
 - D. District Manager's Report
 - i. Approval of Check Register
 - ii. Balance Sheet & Income Statement
8. Other Business
9. Supervisors Requests and Audience Comments
10. Adjournment

¹ Comments will be limited to three (3) minutes

SECTION III

SECTION A

August 21, 2024

Governmental Management Services
219 East Livingston Street
Orlando, Florida 32801

To Whom It May Concern,

I would like to give my resignation to the Board of Supervisors for the following districts, effective immediately:

- Bradbury Creek Community Development District
- Crosswinds East Community Development District
- Crosswinds West Community Development District
- Lake Deer Community Development District
- Lawson Dunes Community Development District
- Pollard Road Community Development District
- Scenic Terrace North Community Development District
- Scenic Terrace South Community Development District
- Weiberg Road Community Development District

Thank you,



Chuck Cavaretta

SECTION D

RESOLUTION NO. 2024-13

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF LAKE DEER
COMMUNITY DEVELOPMENT DISTRICT DESIGNATING AN
ASSISTANT SECRETARY OF THE DISTRICT AND PROVIDING FOR
AN EFFECTIVE DATE.**

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

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

SECTION 1. _____ is appointed Assistant Secretary.

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

PASSED AND ADOPTED this 18th day of September 2024.

ATTEST:

**LAKE DEER COMMUNITY
DEVELOPMENT DISTRICT**

Secretary/Assistant Secretary

Chairperson, Board of Supervisors

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, **August 28, 2024** at 10:48 a.m. at 346 E. Central Avenue, Winter Haven, Florida.

Present and constituting a quorum:

Rennie Heath
Lauren Schwenk
Andrew Rhinehart
Bobbie Henley
Lindsey Roden

Chairman
Vice Chairperson
Assistant Secretary
Appointed as Assistant Secretary
Appointed as Assistant Secretary

Also present were:

Jill Burns
Roy Van Wyk
Rey Malave *via Zoom*
Chace Arrington *via Zoom*
Joel Blanco

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

FIRST ORDER OF BUSINESS

Roll Call

Ms. Burns called the meeting to order at 10:48am and called the roll. Three Supervisors were present constituting a quorum.

SECOND ORDER OF BUSINESS

Public Comment Period

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

THIRD ORDER OF BUSINESS

Organizational Matters

A. Acceptance of Resignations of Andrew Rhinehart and Daniel Arnette

Ms. Burns stated a letter has been received for the resignation of Daniel Arnette. She asked for a motion to accept the resignation letter.

On MOTION by Mr. Heath, seconded by Mr. Rhinehart, with all in favor, Accepting the Letter of Resignation from Daniel Arnette was approved.

A. Appointment to Fill Vacant Board Seats #1 and #5

Ms. Burns asked for a nomination to fill the vacancy. Ms. Lindsey Roden was nominated for office.

On MOTION by Ms. Schwenk, seconded by Mr. Heath, with all in favor, Nominating Lindsey Roden to Fill the Vacant Board Seat #1, was approved.

B. Administration of Oaths to Newly Appointed Supervisors

Ms. Burns provided the oath of office to Lindsey Roden.

C. Acceptance of Resignation of Andrew Rhinehart

Ms. Burns stated Mr. Andrew Rhinehart has resigned effective immediately. She asked for a motion to accept his resignation.

On MOTION by Ms. Roden, seconded by Ms. Schwenk, with all in favor, Accepting the Resignation from Andrew Rhinehart, was approved.

D. Appointment to Fill Vacant Board Seat.

Ms. Burns asked if there was a nomination to fill the seat. Ms. Bobbie Henley was nominated.

On MOTION by Ms. Roden, seconded by Ms. Schwenk, with all in favor, Nominating Bobbie Henley to Fill the Vacant Seat #5, was approved.

E. Administration of Oaths to Newly Appointed Supervisors

Ms. Burns provided the oath of office to Bobbie Henley.

F. Consideration of Resolution 2024-06 Appointing Assistant Secretaries

Ms. Burns stated this resolution will appoint Bobbie Henley and Lindsey Roden as Assistant Secretaries. Ms. Roden will fill Seat #1 and Ms. Henley will fill Seat #5

On MOTION by Ms. Roden, seconded by Ms. Henley, with all in favor, Resolution 2024-06, Appointment of Bobbie Henley and Lindsey Roden as Assistant Secretaries, was approved.

FOURTH ORDER OF BUSINESS**Approval of Minutes of the April 17, 2024 Board of Supervisors Meeting**

Ms. Burns presented the minutes from the April 17, 2024 meeting. She asked for any questions, comments, or corrections. The Board had no changes to the minutes.

On MOTION by Ms. Schwenk, seconded by Ms. Roden, with all in favor, the Minutes of the April 17, 2024 Board of Supervisors Meeting, were approved.

FIFTH ORDER OF BUSINESS**Public Hearings****A. Public Hearing on the Adoption of the Fiscal Year 2024/2025 Budget**

Ms. Burns stated this public hearing has been advertised. Ms. Burns asked for a motion to open the public hearing.

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

i. Consideration of Resolution 2024-07 Amending Resolution 2024-04 and Ratifying the Re-Scheduling and Re-Advertising of the Public Hearing on the Fiscal Year 2024/2025 Budget

Ms. Burns stated the resolution was to amend 2024-04 and to ratify the re-scheduling and re-advertising of the public hearing for the fiscal year budget for 2024/2025. She noted that this was originally scheduled and there was not a quorum. She added this resolution needs ratification.

On MOTION by Ms. Henley, seconded by Ms. Schwenk, with all in favor, Resolution, 2024-07 Amending Resolution 2024-04 and Ratifying the Re-Scheduling and Re-Advertising of the Public Hearing on the Fiscal Year 2024/2025 Budget, was approved.

ii. Consideration of Resolution 2024-08 Adopting the District's Fiscal Year 2024/2025 Budget and Appropriating Funds

Ms. Burns stated there is an increase to this budget for the upcoming year mainly due to the amenities which should open soon. This is for \$264.63 for a total per unit assessment gross collected on the tax bill for a total of \$889.60. She asked for any questions.

On MOTION by Ms. Schwenk, seconded by Mr. Heath, with all in favor, Resolution 2024-08 Adopting the District's Fiscal Year 2024/2025 Budget and Appropriating Funds, was approved.

iii. Consideration of Resolution 2024-09 Imposing Special Assessments and Certifying an Assessment Roll

Ms. Burns stated this resolution is for imposing special assessments and certifying the assessment roll. This will certify our assessments for the collection on the tax bill.

On MOTION by Ms. Schwenk, seconded by Ms. Roden, with all in favor, Resolution 2024-09 Imposing Special Assessments and Certifying an Assessment Roll, was approved.

Ms. Burns asked for a motion to close the public hearing.

On MOTION by Mr. Heath, seconded by Ms. Roden, with all in favor, Closing the Public Hearing, was approved.

B. Public Hearing on the Adoption of Amenity Policies and Rates

Ms. Burns stated this was for the adoption of the amenity policies and rates. She noted it had been advertised in the local paper. She asked for a motion to open the public hearing.

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

i. Consideration of Resolution 2024-10 Amending Resolution 2025-05 and Ratifying the Re-Scheduling and Re-Advertising of the Public Hearing on the Adoption of Amenity Policies and Rates

Ms. Burns stated this resolution was advertised and there was not a quorum, and the re-schedule needs to be ratified.

On MOTION by Ms. Schwenk, seconded by Ms. Roden, with all in favor, Resolution 2024-10 Amending the Resolution 2025-05 and Ratifying the Re-Scheduling and Re-Advertising of the Public Hearing on the Adoption of the Amenity Policies and Rates, was approved.

ii. Consideration of Resolution 2024-11 Adopting Amenity Policies and Rates for the District

Ms. Burns stated this resolution is for adopting the amenity policies and rates and has not changed since the Board last reviewed when the hearing was set.

On MOTION by Ms. Schwenk, seconded by Ms. Roden, with all in favor, Resolution 2024-11 Adopting Amenity Policies and Rates for the District, was approved.

Ms. Burns asked for a motion to close the public hearing.

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

SIXTH ORDER OF BUSINESS

**Consideration of Resolution 2024-12
Designation of a Regular Monthly Meeting
Date, Time, and Location for Fiscal Year
2024/2025**

Ms. Burns presented the resolution designating a regular monthly meeting date, time, and location for 2024/2025. This is the same scheduled day as the current year, but at 2:00 PM instead of 2:25 PM, and moving from Cassidy Offices to the Holiday Inn—Winter Haven, 200 Cypress Gardens Blvd., Winter Haven, FL 33880 .

On MOTION by Ms. Roden, seconded by Mr. Heath, with all in favor, Resolution 2024-12 Designation of a Regular Monthly Meeting Date, Time, and Location for the Fiscal Year 2024/2025, was approved.

SEVENTH ORDER OF BUSINESS

**Consideration of Adoption of Goals and
Objectives for the District**

Ms. Burns stated this is a new requirement from the state for Districts to have goals and objectives.

On MOTION by Ms. Schwenk, seconded by Ms. Roden, with all in favor, Adoption of the Goals and Objectives for the District, were approved.

EIGHTH ORDER OF BUSINESS

Presentation of Fiscal Year 2023 Audit Report

Ms. Burns presented the Fiscal Year 2023 audit report. She noted it was a clean audit and there were no findings. It was submitted to the state by the June 30th deadline.

On MOTION by Ms. Henley, seconded by Ms. Roden, with all in favor, Accepting the Fiscal Year 2023 Audit Report, was approved.

NINTH ORDER OF BUSINESS

Ratification of Encroachment Agreement and License for Installation of Improvements

Ms. Burns this is an agreement developed at Andrew's request due to a small gap where the fence was. This allows the builders to connect the gap to the fence. She noted it has been approved and just needs ratifying.

On MOTION by Ms. Schwenk, seconded by Ms. Roden, with all in favor, the Encroachment Agreement and License for Installation of Improvements, was ratified.

TENTH ORDER OF BUSINESS

Staff Reports

A. Attorney

Mr. Van Wyk had nothing further to report.

B. Engineer

Mr. Malave stated he had nothing further to report.

C. Field Manager's Report

Mr. Blanco reviewed the Field Manager's Report to include landscaping reviews, easement mowing, sign installation, landscaping on ponds, spraying and treatment, amenity reviews, clubhouse gate installation and concrete walkway, amenity fencing around the pool, dog park fencing, amenity opening, and amenity applications. Access and card reader system has been started.

D. District Managers Report

i. Approval of the Check Register

Ms. Burns presented the check register that was included in the agenda package for Board's review. She offered to answer any questions from the Board.

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

ii. Balance Sheet & Income Statement

Ms. Burns stated the financial statements were included in the agenda package for review. There is no action necessary from the Board.

iii. Presentation of Number of Registered Voters – 3

Ms. Burns stated the number of registered voters in the district as of April 15, 2024 was 3.

ELEVENTH ORDER OF BUSINESS Other Business

There being no comments, the next item followed.

TWELFTH ORDER OF BUSINESS Supervisors Requests and Audience Comments

There being no comments, the next item followed.

THIRTEENTH ORDER OF BUSINESS Adjournment

Ms. Burns asked for a motion to adjourn the meeting.

On MOTION by Mr. Heath, seconded by Ms. Schwenk, with all in favor, the meeting was adjourned.
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Secretary/Assistant Secretary

Chairman/Vice Chairman

SECTION V



Grau & Associates

CERTIFIED PUBLIC ACCOUNTANTS

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

September 9, 2024

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

We are pleased to confirm our understanding of the services we are to provide Lake Deer Community Development District, Polk County, Florida ("the District") for the fiscal year ended September 30, 2024. We will audit the financial statements of the governmental activities and each major fund, including the related notes to the financial statements, which collectively comprise the basic financial statements of Lake Deer Community Development District as of and for the fiscal year ended September 30, 2024. In addition, we will examine the District's compliance with the requirements of Section 218.415 Florida Statutes. This letter serves to renew our agreement and establish the terms and fee for the 2024 audit.

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

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

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

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

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

Audit Objectives

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

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

Examination Objective

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

Other Services

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

Management Responsibilities

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

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

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

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

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

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

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

Audit Procedures—General

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

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

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

Audit Procedures—Internal Control

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

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

Audit Procedures—Compliance

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

Engagement Administration, Fees, and Other

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

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

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

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

Our fee for these services will not exceed \$5,800 for the September 30, 2024 audit, unless there is a change in activity by the District which results in additional audit work or if Bonds are issued.

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

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

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

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

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

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

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

Very truly yours,

Grau & Associates



Antonio J. Grau

RESPONSE:

This letter correctly sets forth the understanding of Lake Deer Community Development District.

By: _____

Title: _____

Date: _____



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



Peer Review
Program

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

March 17, 2023

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

Dear Antonio Grau:

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

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

Thank you for your cooperation.

Sincerely,

FICPA Peer Review Committee

Peer Review Team
FICPA Peer Review Committee

850.224.2727, x5957

cc: Daniel Hevia, Racquel McIntosh

Firm Number: 900004390114

Review Number: 594791

SECTION VI

Prepared by:

Lauren Gentry, Esq.
KILINSKI VAN WYK, PLLC
517 E. College Avenue
Tallahassee, Florida 32301

**LIMITED LIABILITY COMPANY
AFFIDAVIT FOR DEED**

STATE OF FLORIDA
COUNTY OF POLK

I, **Albert S. Cassidy** ("Affiant"), on being duly sworn, state:

1. I am the Manager of Lake Deer Development, LLC, a Florida limited liability company, (the "Company").
2. There has been no dissolution of the Company resulting from transfers of interests in the Company or otherwise. The Company has never been a debtor in a bankruptcy proceeding.
3. On behalf of the Company, Affiant is authorized to transfer, convey, exchange, assign, mortgage or otherwise deal with or dispose of the property more particularly described on the attached Exhibit "A" (the "Property") or any interests therein.
4. On behalf of the Company, Affiant is authorized to execute, acknowledge and deliver instruments of any kind that are necessary, convenient or incidental to the transfer of any interest in real property owned or controlled by the Company.
5. On behalf of the Company, I acknowledge this affidavit may be relied upon by the Lake Deer Community Development District (the "District") for the purpose of acquiring the Property and specifically consent to such reliance by the District.



Affiant

SWORN TO AND SUBSCRIBED before me by means of ☒ physical presence or ☐ online notarization this 3rd day of September 2024 by Albert S. Cassidy, as Manager of Lake Deer Development, LLC, a Florida limited liability company, on behalf of company.



(Official Notary Signature)

Name: Lindsey E Roden
Personally Known ☒
OR Produced Identification _____
Type of Identification _____

[notary seal]

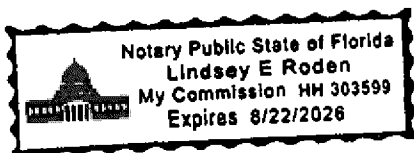


EXHIBIT A

Tracts A, AA, B, C, D, E, F, G, H, J, K, L, M, N, P, Q, R, S, T, U, V, X, Y, YY, Z and the road rights-of-way designated as Silktree Court, Copperleaf Lane, Bluethread Way, Broadwing Blvd, Walking Stick Way, Sabatia Lane, Viceroy Court, Pine Lily Ave, Waterlily Way, Bluebird Loop, Supplejack Loop, Swallowtail Ave, Cottontail Blvd, White Ibis Drive, Red Fox Lane, all as depicted on the plat of *Lake Deer Estates*, recorded at Plat Book 199, Page 19, of the Public Records of Polk County, Florida.

INSTR # 2024206215
BK 13256 Pgs 0153-0156 PG(s)4
09/06/2024 08:04:01 AM
STACY M. BUTTERFIELD,
CLERK OF COURT POLK COUNTY
RECORDING FEES 35.50

PREPARED BY AND RETURN TO:

Lauren Gentry, Esquire
Kilinski | Van Wyk, PLLC
517 E. College Avenue
Tallahassee, Florida 32301

Parcel ID No.

28-28-22-935720-005900; 28-28-22-935720-005780; 28-28-22-935720-005790; 28-28-22-935720-005800;
28-28-22-935720-005810; 28-28-22-935720-005820; 28-28-22-935720-005830; 28-28-22-935720-005840;
28-28-22-935720-005850; 28-28-22-935720-005860; 28-28-22-935720-005870; 28-28-22-935720-005880;
28-28-22-935720-005890

SPECIAL WARRANTY DEED

THIS SPECIAL WARRANTY DEED is executed as of this 4th day of September 2024, by **LAKE DEER DEVELOPMENT, LLC**, a Florida limited liability company, with a mailing address of 346 E. Central Avenue, Winter Haven, FL 33880, (hereinafter called the "grantor"), in favor of **LAKE DEER COMMUNITY DEVELOPMENT DISTRICT**, a local unit of special-purpose government, with a mailing address of c/o Governmental Management Services, 219 E. Livingston Street, Orlando, FL 32801 (hereinafter called the "grantee").

[Wherever used herein, the terms "grantor" and "grantee" shall include the singular and plural, heirs, legal representatives, successors and assigns of individuals, and the successors and assigns of corporations, as the context requires.]

WITNESSETH:

That the grantor, for and in consideration of the sum of \$10.00 and other valuable considerations, receipt whereof is hereby acknowledged, hereby grants, bargains, sells, aliens, remises, releases, conveys and confirms unto the grantee, all that certain land situate in Polk County, Florida, further described as follows:

Tracts A, AA, B, C, D, E, F, G, H, J, K, L, M, N, P, Q, R, S, T, U, V, X, Y, YY, Z and the road rights-of-way designated as Silktree Court, Copperleaf Lane, Bluethread Way, Broadwing Blvd, Walking Stick Way, Sabatia Lane, Viceroy Court, Pine Lily Ave, Waterlily Way, Bluebird Loop, Supplejack Loop, Swallowtail Ave, Cottontail Blvd, White Ibis Drive, Red Fox Lane, all as depicted on the plat of *Lake Deer Estate*, recorded at Plat Book 199, Page 19, of the Public Records of Polk County, Florida.

Subject to restrictions, covenants, conditions and easements, of record; however, reference hereto shall not be deemed to reimpose same.

TOGETHER with all the tenements, hereditaments and appurtenances thereto belonging or in anywise appertaining.

TO HAVE AND TO HOLD, the same in fee simple forever.

Note to Recorder: This deed conveys unencumbered property to a local unit of special-purpose government for no taxable consideration. Accordingly, pursuant to Rule 12B-4.014, F.A.C., only minimal documentary stamp tax is being paid hereon.

AND the grantor hereby covenants with said grantee that the grantor is lawfully seized of said land in fee simple; that the grantor has good right and lawful authority to sell and convey said land; and hereby warrants the title to said land and will defend the same against the lawful claims of all persons or entities whomsoever claiming by, through or under grantor.

Grantor represents that grantor has complied with the requirements of Section 196.295, Florida Statutes.

GRANT OF EASEMENTS

AND FURTHER WITNESS THAT GRANTOR, for good and valuable consideration to it in hand paid by Grantee, the receipt and sufficiency whereof are hereby acknowledged, hereby further remises, releases and quit-claims to Grantee forever, the following non-exclusive, perpetual easement rights which the Grantor has, if any, as more particularly described below ("**Easements**"):

Those certain Maintenance Access and Drainage Easements, and Maintenance Access, Wall and Drainage Easements, as identified on the Plat of Lake Deer Estates, as recorded in Plat Book 199, Page 19, of the Public Records of Polk County, Florida.

And with respect to the foregoing, the rights of ingress and egress over, across, upon, and through the Easement Areas, as well as rights of installing, constructing, operating, maintaining, repairing and replacing utilities, stormwater, landscaping, irrigation, wetland and/or other District improvements that comprise the District's capital improvement plan.

TO HAVE AND TO HOLD the same forever, subject to taxes for the year hereof and subsequent years, as applicable, and all easements, restrictions, reservations, conditions, covenants, limitations and agreements of record. This reference to such matters of record shall not operate to re-impose the same. Grantor agrees and covenants that it has not and shall not grant or exercise any rights that are materially inconsistent with, or which materially interfere with, the rights herein granted to the District.

[Signature pages follow]

IN WITNESS WHEREOF, the Parties have caused this Special Warranty Deed to be executed as of the day and year first written above.

GRANTOR:

Signed, sealed and delivered
in the presence of:

LAKE DEER DEVELOPMENT, LLC
a Florida limited liability company

Lindsey E Roden
Print Name: Lindsey Roden
Address:
346 E. Central Avenue
Winter Haven, FL 33880

Albert S. Cassidy
Albert S. Cassidy, Manager
Address:
346 E. Central Avenue
Winter Haven, FL 33880

Jessica Spencer
Print Name: Jessica Spencer
Address:
346 E. Central Avenue
Winter Haven, FL 33880

STATE OF FLORIDA
COUNTY OF POLK

SWORN TO AND SUBSCRIBED before me by means of ☒ physical presence or ☐ online notarization this 3rd day of September 2024 by Albert S. Cassidy, as Manager of Lake Deer Development, LLC, a Florida limited liability company, on behalf of company.

[notary seal]



Lindsey E Roden
(Official Notary Signature)
Name: Lindsey E Roden
Personally Known ☒
OR Produced Identification _____
Type of Identification _____

ACCEPTANCE BY GRANTEE

By execution of this Special Warranty Deed, Grantee does hereby accept this conveyance, subject to the foregoing covenants, conditions, and restrictions, and agrees that it and the Property are subject to all matters hereinabove set forth. Grantee further agrees to comply with all terms, covenants, conditions, and restrictions provided in this Special Warranty Deed.

Dated this 4th day of September 2024.

Signed, sealed and delivered
in the presence of:

Witnesses:

**LAKE DEER COMMUNITY DEVELOPMENT
DISTRICT**, a local unit of special-purpose
government established under Chapter 190 of the
Florida Statutes

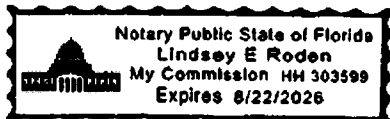
Lindsey Roden
Name: Lindsey Roden
Address:
346 E. Central Avenue
Winter Haven, Florida 33880

By: [Signature]
Chairman, Board of Supervisors
Address:
346 E. Central Avenue
Winter Haven, Florida 33880

Kristin Cassidy
Name: Kristin Cassidy
Address:
346 E. Central Avenue
Winter Haven, Florida 33880

STATE OF FLORIDA
COUNTY OF POLK

The foregoing instrument was acknowledged before me by means of ☒ physical presence or ☐ online notarization this 4th day of September 2024, by Warren K. "Rennie" Heath II, as Chairman of the Board of Supervisors of the Lake Deer Community Development District.



[notary seal]

Lindsey E Roden
(Official Notary Signature)
Name: Lindsey E Roden
Personally Known ☒
OR Produced Identification _____
Type of Identification _____

OWNER'S AFFIDAVIT

STATE OF FLORIDA
COUNTY OF POLK

BEFORE ME, the undersigned authority, personally appeared **Albert S. Cassidy** ("Affiant") as Manager of Lake Deer Development, LLC, a Florida limited liability company (the "Company" or "Owner"), with a principal address of 346 E. Central Avenue, Winter Haven, FL 33880, who after first being duly sworn deposes and states as follows:

1. That Affiant knows of his own knowledge that Lake Deer Development, LLC is the owner of the fee simple title in and to certain lands located in Polk County, Florida described on the attached Exhibit "A".

2. That the above-described land together with all improvements thereon ("Property") is free and clear of all liens, taxes, encumbrances and claims of every kind, nature and description whatsoever.

3. Affiant knows of no facts by reason of which the title to, or possession of, the Property might be disputed or questioned, or by reason of which any claim to any part of the Property might be asserted adversely.

4. That there are no mechanic's or materialman's or laborer's liens against the above described Property, nor any part thereof, and that no contractor, subcontractor, laborer or materialman, engineer, land engineer, or surveyor has any lien against said Property, or any part thereof.

5. That within the past ninety (90) days, the Owner has not made any improvements, alterations or repairs to the above-described Property for which costs thereof remain unpaid, and that within the past ninety (90) days there have been no claims for labor or material furnished for repairing or improving the same at the instance of the Owner which remain unpaid.

6. That no proceedings in bankruptcy or receivership have ever been instituted by or against the Owner, nor has Owner ever made an assignment for the benefit of its creditors.

7. Affiant knows of no action or proceeding relating to the Property, which is now pending in any state or federal court in the United States affecting the Property, nor does Affiant know of any state or federal judgment or any federal lien of any kind or nature that now constitutes a lien or charge upon the Property.

8. Affiant knows of no unrecorded easements, liens, or assessments for sanitary sewers, streets, roadways, paving, other public utilities or improvements against the Property, nor are there any special assessments or taxes which are not shown as existing liens by the public records.


9. Affiant further states that he/she is familiar with the nature of an oath and with the penalties as provided by the laws of the State of Florida for falsely swearing to statements made in an instrument of this nature. Affiant further certifies that she has read the full facts set forth in this Affidavit and understands its content and context to be correct in all respects.

FURTHER AFFIANT SAYETH NOT.


Affiant

Date: 09/3/2024

SWORN TO AND SUBSCRIBED before me by means of ☒ physical presence or ☐ online notarization this 3rd day of September 2024 by Albert S. Cassidy, as Manager of Lake Deer Development, LLC, a Florida limited liability company, on behalf of company, and who ☒ is personally known to me or ☐ produced _____ as identification.


(Official Notary Signature)
Name: Lindsey E Roden
Personally Known ☒
OR Produced Identification _____
Type of Identification _____

[notary seal]

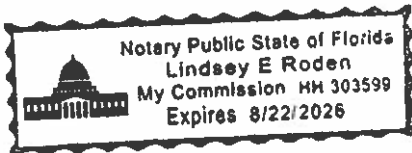


EXHIBIT A

(Legal Description)

Tracts A, AA, B, C, D, E, F, G, H, J, K, L, M, N, P, Q, R, S, T, U, V, X, Y, YY, Z and the road rights-of-way designated as Silktree Court, Copperleaf Lane, Bluethread Way, Broadwing Blvd, Walking Stick Way, Sabatia Lane, Viceroy Court, Pine Lily Ave, Waterlily Way, Bluebird Loop, Supplejack Loop, Swallowtail Ave, Cottontail Blvd, White Ibis Drive, Red Fox Lane, all as depicted on the plat of *Lake Deer Estates*, recorded at Plat Book 199, Page 19, of the Public Records of Polk County, Florida.

SECTION VII

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

September 13, 2024

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 2025-1
Lake Deer Community Development District
District Engineering Services**

Dear Ms. Burns:

Dewberry Engineers Inc. is pleased to submit this Work Authorization to provide general engineering services for the Lake Deer Community Development District (District). We will provide these services pursuant to our current agreement ("District Engineering Agreement") as follows.

I. General Engineering Services

The District will engage the services of Dewberry Engineers Inc. (Engineer) as District Engineer to perform those services as necessary, pursuant to the District Engineering Agreement, including attendance at Board of Supervisors meetings, review and approval of requisitions, or other activities as directed by the District's Board of Supervisors.

Our fee for this task will be based on time and materials, in accordance with the enclosed Schedule of Charges. The referenced Schedule of Charges is valid for fiscal year 2025 only. We estimate a budget of \$15,000, plus other direct costs.

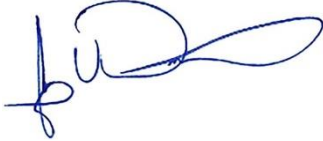
II. Other Direct Costs

Other direct costs include items such as printing, drawings, travel, deliveries, et cetera. This does not include any of the application fees for the various agencies, which are the owner's responsibility and have not been accounted for in this proposal. We estimate a budget of \$100.

This Work Authorization, together with the referenced Engineering Agreement, represents the entire understanding between the District and the Engineer with regard to the referenced work authorization. If you wish to accept this work authorization, please sign where indicated and return one complete copy to Aimee Powell, Senior Office Administrator in our Orlando office at 800 N. Magnolia Avenue, Suite 1000, Orlando, Florida 32803 (or via email at apowell@dewberry.com). Upon receipt, we will promptly schedule our services.

Thank you for choosing Dewberry Engineers Inc. We look forward to continuing to work with you and your staff.

Sincerely,



Joey V. Duncan, PE
Principal Engineer



Reinardo Malavé, P.E.
Associate Vice President

JD:RM:ap

*Q: \\Lake Deer CDD_50137546\Adm\Correspondence\AAS\Lake Deer CDD District Engineering Services – 09-13-2024
Enclosures*

APPROVED AND ACCEPTED

By: _____
Authorized Representative of
Lake Deer Community Development District

Date: _____

SECTION C



Lake Deer CDD

Field Management Report



September 18th, 2024

Joel Blanco

Field Manager

GMS

Site Item

Landscaping Review

- ✚ GMS staff continues to review all landscaping areas throughout the district.
- ✚ Landscaping remains to a satisfactory standard (neat and tidy throughout.)
- ✚ Due to strong winds, several Crepe Myrtles have been tied and staked to straightened.
- ✚ Easement leading to the amenity on Swallowtail Ave. continues to be mowed regularly.
- ✚ Attached is a proposal from the current landscaping vendor to add the amenity tract and easements to the current agreement.
- ✚ “Amenity Coming Soon” sign remains installed on the common area at the Broadwing Blvd. entrance in anticipation of the amenity opening.



Site Item

Pond Reviews

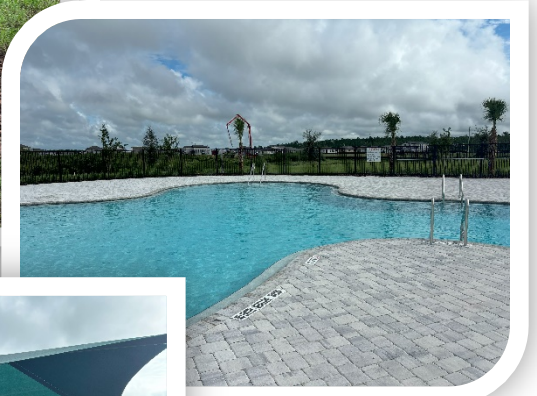
- ✚ GMS staff has conducted pond reviews throughout the community.
- ✚ Ponds remain in great conditions.
- ✚ Most of the ponds continue to have edge weeds sprayed and present algae blooms treated.
- ✚ Landscaping vendor has string trimmed several ponds from the stronger evasive weeds to help along with treatment.
- ✚ Surrounding landscaping appears neat tidy leaving the ponds in presentable conditions.



In Progress

Amenity Review

- ✚ GMS staff has continued monitoring amenity construction progress.
- ✚ Landscaping surrounding the amenity has been completed (sabal palms around the amenity building, oaks in between amenity building and parks, crotons lilies, morning dwarves, and pine bark mulch at the front landscaping beds; and sod installed throughout the tract.)
- ✚ Playground and large dog park equipment, dog fountains at both large and small dog sections, and bordered play area with rubber mulch were completed.
- ✚ Pool has been completed including hydraulic pool lift.
- ✚ GMS will continue to monitor the completion of the amenity with preparations for amenity opening in place.



Conclusion

For any questions or comments regarding the above information, please contact me by phone at 786-238-9473, or by email at jblanco@gmscfl.com. Thank you.

Respectfully,
Joel Blanco

SECTION 1



POOL SERVICE PROPOSAL FOR LAKE DEER CDD

3 x days a week pool service including chemicals

\$2600 per month.

Please take into consideration when reviewing other quotes: Included in this price will be the supply and installation of a computer on your pool to add chemicals. The advantage of this is that the pool is being constantly monitored and any change in the chlorine level is corrected instantly by the computer, giving you and your residents safer water. Currently you just have a continuous feed of chlorine to the main pool and if lots of people are in the pool the chlorine pumps cannot maintain a steady level of chemicals, only once everybody is out of the pool will the chemicals slowly return to the level, they have set the pumps at. The computer removes guesswork from what level to set the chemical pumps at, as you will not know how busy the pool will be from one day to the next by having the computer installed this problem isn't an issue any longer.

POOL CLEANING DUTIES

- ✓ Test pool water on each visit and adjust Chlorine and PH levels if required.
- ✓ Vacuum or net pool on each visit. Brush walls and floor as required.
- ✓ Backwash filters to maintain flow required by the Florida Health Department
- ✓ Report any faults in pool equipment to the manager and once approved carry out repairs.
- ✓ Clean tile as required.
- ✓ Maintain computers.
- ✓ Blow off pool deck.
- ✓ Pick up trash within the pool area.

Thank you,

Simon McDonnell

Operations Manager

SECTION 2



September 11, 2024

Lake Deer CDD
GMS Central Florida
Joel Blanco
Field Manager
3505 Broadwing Blvd.
Haines City, FL 34759

Thank you for giving CSS Clean Star Services of Central Florida, Inc. the opportunity to present a proposal for the cleaning services. CSS has completed a thorough inspection of the facilities, and after careful consideration of your cleaning service requirements we are pleased to submit our recommendations and pricing.

CSS is a locally owned full Service Janitorial Maintenance Company. We are in our 28th year of operation and we are servicing many accounts throughout Central Florida every day. We specialize in "Class A" cleaning for commercial office buildings, hotels, club houses, stores, restaurants, medical facilities, warehouse spaces, construction sites, and much more.

We use the finest chemicals, and high technology equipment to service janitorial accounts. Our staff is well trained and experienced in their particular line of work. We have at our disposal floor techs 24/7 to accomplish quality services for our customers as needed. We also have our own technician that maintains and repair all our equipment to assure that work is done when required to be done.

Our company's purpose is to create a clean and healthy environment for the people that work in or visit our buildings. Our policy of scheduled quality control inspections by our supervisory staff, combined with immediate response to our customer's needs, provides our clients worry-free service.



OUR MISSION

At CSS, we are committed to exceed our customer's expectations delivering a consistent high-quality service, striving to improve our procedures thru continued feedback with our customers and well-trained staff.

We are convinced that excellence and professionalism is what our customers want from the janitorial vendors, and at CSS we attempt to provide this level of service. By doing so, we will obtain and maintain a high recognition in the Janitorial Industry.

GOAL

100 % Satisfaction

We have attempted to make this proposal as complete as possible; however, if you have any comments or questions, please do not hesitate to contact us.

Thank you again and we look forward to continue developing a relationship with your company.

Sincerely yours,

Tracy Chacon
President CSS
tchacon@starcss.com
407-456-9174

Sandro Di Lollo
Vice-President CSS
sdilollo@starcss.com
407-668-1338



SPECIFICATIONS

1. RESTROOMS

- Remove all collected trash to designated area.
- Clean and sanitize all restroom fixtures, wipe all counters, partitions and doors, empty trash and damp mop floors with germicidal detergent.
- Clean and disinfect all washbasins, toilet bowls, urinals, etc.
- Polish all metal and clean mirrors.
- Restock toilet tissue and soap provided by CSS Clean Star Services.
- Dust and clean all return air vents on an as needed basis.
- Clean and polish all drinking fountains.
- Report any malfunctions to the building manager.

2. CABANA/LENAI/COVERD PATIO AREA

- Remove all cobwebs in cabana area.
- Wipe tables and organize chairs and furniture.
- Spot sweep.
- Spot mop for any spills.
- Report any malfunctions to the building manager.

PRICING FOR SERVICES

- Janitorial Services Three (3) times a week → \$ 500.00/mo
- Littering service around kids playground → \$ 50.00/mo
- Trash and pet collection, twice a week, \$50 per container
- Doggie bags, count of 200, replaced when needed → \$10.00each

Supplies, chemicals, and equipment will be provided by CSS Clean Star Services.
Products used to Disinfect for the Covid19, are CDC certified and approved.



CLEANING CONTRACT AGREEMENT:

The undersigned hereby accepts the proposal of **CSS Clean Star Services of Central Florida, Inc.** upon the following terms:

1. CSS Clean Star Services of Central Florida, Inc. service charge will be the amount mentioned on the pricing page plus tax per month. Payment should be payable to "CSS Clean Star Services of Central Florida, Inc." and mailed to 11121 Camden Park Drive, Windermere, Florida 34786
2. A finance fee of 1.5% will apply if payments are received after the due date shown on the monthly invoice
3. CSS Clean Star Services of Central Florida, Inc. will provide all services and supplies specified in the attached work schedule.
4. In the event that the Customer needs to be in contact with CSS Clean Star Services of Central Florida, Inc. These are the different ways of contact phones: 877-CSS-2350 Email: [and](#) mail: 11121 Camden Park Dr. Windermere, Florida 34786
5. If the customer wants to cancel or amend the contract the costumer shall give 30 day notification, in writing to CSS Clean Star Services of Central Florida, Inc. to change or terminate services. (Failure to this clause will have a charge for the full month price even if the service it's not performed).
6. Other services performed upon request:
7. **Start Date:**

IN WITNESS WHEREOF, the parts have duly executed and sealed this agreement as of the day and year first above written

Printed Name
REPRESENTATIVE OF OWNER
Lake Deer CDD

Printed Name
CONTRACTOR
CSS Clean Star Services of
Central Florida Inc.

By: _____

By: _____

Date: _____

Date: _____

SECTION 3



MONTHLY PEST PREVENTION SERVICE AGREEMENT

Email Address: CustomerCare@MasseyServices.com
Website: MasseyServices.com
Phone: 1-888-2MASSEY (262-7739)

SERVICE ADDRESS

BILLING ADDRESS

Business Name				Contact Name (Agent)				() Phone					
Property Address				Mailing Address									
City		State		County		Zip		City		State		Zip	
()													
Phone				(Extension)				Email					
Business Type: _____ Service Frequency: _____ Grid #: _____													

1. SCOPE OF WORK

Massey will provide pest prevention services for ☐ Roaches ☐ Ants ☐ Mice ☐ Rats ☐ Pantry Pests ☐ Fruit Flies ☐ Drain Flies
☐ _____ ☐ _____ ☐ _____

2. AREAS TO BE SERVICED

3. SERVICE SCHEDULE

A. Initial Service Schedule _____ Follow-Up Service on Initial _____
B. Regular Service Schedule _____

4. CUSTOMER COOPERATION

Effective Pest Prevention requires a well-sealed structure, quality hygiene, sanitation and storage practices in order to achieve a pest-free environment. We must have your cooperation in accomplishing the following:

- A. Maintaining a clean facility and promptly correcting any structural problems and deficiencies in hygiene, sanitation and storage practices noted on our Inspection Service Reports.
B. Arranging for Service Technician(s) access to the premises and access to all locked areas.

5. INSURANCE

Massey carries comprehensive General Liability Insurance. Upon request we, will furnish a "Certificate of Insurance" showing coverage in effect.

6. TERMS OF AGREEMENTS

- A. This Agreement will be effective for an original period of twenty four (24) months and, unless written notice is given by either party thirty (30) days prior to the anniversary date of the agreement, it shall renew itself from month to month thereafter.
B. If THE COMPANY is at any time dissatisfied with Massey's service, THE COMPANY may cancel service upon giving sixty (60) days written notice.

7. GUARANTEED SATISFACTION

See reverse side of this agreement for explanation of Massey's Pest Prevention Guarantee.

8. FIRST YEAR SERVICE CHARGES		SECOND YEAR SERVICE CHARGES		EQUIPMENT/ITEMS PURCHASED	
Initial Service Charge	\$	Monthly Service Charge	\$	# ____ of _____ x \$ ____ EA	\$
Follow Up (as required)	\$	2nd Year Annual Service Amount	\$	# ____ of _____ x \$ ____ EA	\$
Monthly Service Charge x11	\$	5% Discount for Advance Payment	\$	# ____ of _____ x \$ ____ EA	\$
1st Year Annual Service Amount	\$	Discounted Annual Amount	\$	# ____ of _____ x \$ ____ EA	\$
5% Discount for Advance Payment	\$	Applicable Sales Tax	\$	Applicable Sales Tax	\$
Discounted Annual Amount	\$	2nd Year Annual Total	\$	Equipment Total:	\$
Applicable Sales Tax		Note: Massey Services reserves the right to adjust the recurring service charge after the second year of this agreement and at any time due to structural additions and/or modifications.			
1st Year Annual Total	\$				
First Month Service & Equipment Total:					\$

9. PAYMENT TERMS

- A. Method of payment ☐ Year in Advance Payment less 5% discount ☐ Upon Receipt of Monthly Invoice ☐ Remit to Service Technician
B. Invoices are mailed the beginning of each month and will include the current month's charge. All invoices are due and payable within 30 days.
C. A late fee of one and one-half percent (1.5%) will be assessed monthly on all account balances over 30 days.

Massey Address			Accepted for: _____ Date _____		
			THE COMPANY		
City		State		Zip	
Phone				Given by: _____ Date _____	
				Massey Services	
Approved by: Massey General Manager			Date		

GUARANTEED SATISFACTION

We guarantee your premises will be FREE of Roach, Ant and Rodent INFESTATION after we have completed your second month of service. This does not mean you will never see another roach, ant or rodent, but it does mean that the thoroughness of our services and your efforts to maintain the highest standards of sanitation will not allow an INFESTATION to develop. In the event of a pest sighting(s):

1. We GUARANTEE to perform a corrective service within 24 hours.
2. We also GUARANTEE to provide this corrective service at *no additional cost to you*.
3. If your pest problem persists and an infestation can be found in the physical structure after 30 days, a **Massey** Manager will verify the infestation and *refund your last regular service charge*.*

For the Hospitality Industry, **Massey** further GUARANTEES that if a guest refuses to pay for a night's lodging or a meal charge due to a pest problem, **Massey** will:

- Verify the problem and take corrective measures immediately.
- Reimburse the Company for the lost lodging and/or meal charge(s).**
- Send a letter of apology to the guest, with a copy sent to the Company Manager.

* A current balance, maximum 30 days, must be maintained to receive any refund or reimbursement under this Guarantee.

** Reimbursement under the terms of the Money Back Guarantee for lost lodging and meal charges will be provided only when The Company Manager notifies a **Massey** Manager within 24 hours and provides the **Massey** Manager with specific details of the problem, lodging and/or meal receipts, guest's name and address. Reimbursement is restricted to one night's lodging charge and one meal charge per occurrence.

GENERAL TERMS AND CONDITIONS

A. CHANGE IN LAW. BY MASSEY SERVICES, INC. (**Massey**) performs its services in accordance with the requirements of Federal, State and local laws. In the event of a change in existing law as it pertains to the services promised herein, **Massey** reserves the right to adjust the monthly service charge or terminate this agreement by giving THE COMPANY 60 days notice.

B. DISCLAIMER. **Massey** liability under this agreement will be terminated if **Massey** is prevented from fulfilling its responsibilities under the terms of this agreement by reason of delays in transportation, shortages of fuel and/or materials, strikes, embargoes, fires, floods, quarantine restriction, or any Act of God or circumstances or cause beyond the control of **Massey**.

This agreement does not cover and **Massey** will not be responsible for:

1. Any present or future insect and/or rodent damage to the structure(s) or contents, or provide for the compensation or repair of same.
2. Damage or loss of personal property resulting from lack of security or acts of third parties.
3. Damage or loss of personal property due to THE COMPANY'S and/or Occupant(s) failure to comply with the specific instructions outlined in the Pest Elimination Preparation Checklist and/or Quality Assurance Inspection Report.
4. **Massey** disclaims any liability for special incidental or consequential damages. The Guarantee stated in this

agreement is given in lieu of any other guarantee or warranties expressed or implied, including any warranty of merchantability or fitness for a particular purpose.

C. NON-PAYMENT DEFAULT. In case of non-payment or default by THE COMPANY, **Massey** has the right to terminate this Agreement and reasonable attorney's fees and costs of collection shall be paid by THE COMPANY, whether suit is filed or not. In addition, interest at the highest rate allowable by law will be assessed for the period of delinquency.

D. ARBITRATION. THE COMPANY and **Massey** agree that any controversy or claim between them arising out of or relating to the interpretation, performance or breach of any provision of this agreement shall be settled exclusively by arbitration. This Contract/Agreement is subject to arbitration pursuant to the Uniform Arbitration Act of the American Arbitration Association. The arbitration award may be entered in any court having jurisdiction. In no event shall either party be liable to the other for indirect, special or consequential damages or loss of anticipated profits.

E. ENTIRE AGREEMENT. It is understood and agreed between the parties that this agreement constitutes the complete agreement between **Massey** and THE COMPANY and that said agreement may not be changed or altered in any manner, oral or otherwise, by any representative of **Massey** unless alteration or change be in writing and executed by the President of Massey Services under its Corporate Seal.

PRIVACY POLICY FOR EMAIL ADDRESSES

By providing an email address on this agreement, the Customer is consenting to receive emails regarding service alerts, new services and special promotions. Email addresses are kept confidential and used solely for communication from Massey Services.



Go Paperless!

SECTION 4

Lake Deer CDD Landscape Fee Summary

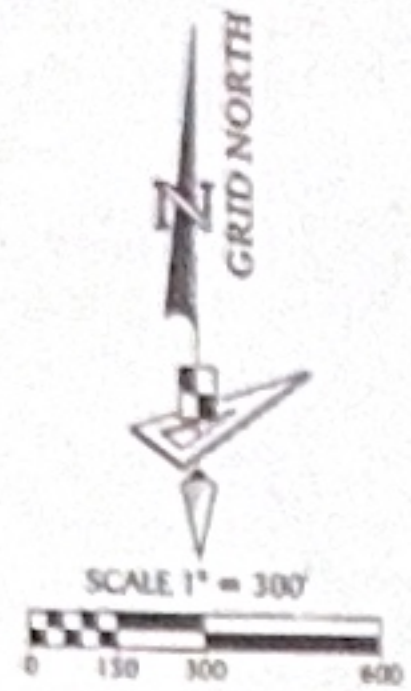
Contractor:	Prince and Sons, Inc.	Property:	Lake Deer CDD
Address:	200 south F St.	Address:	219 E. Livingston St.
	Haines City, FL 33844		Orlando, Florida, 32801
Phone:	863-422-5207	Phone:	786-238-9473
Fax:			
Contact:	Lucas Martin	Contact:	Joel Blanco
Email:	lmartin@princeandsonsincl.com	Email:	jblanco@gmscfl.com

	JAN	FEB	MAR	APRIL	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL
ESSENTIAL SERVICES A-D													
(Compnent A) - Mowing/Detailing	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	\$72,000
TURF CARE													
(Component B)		140		140		140		140		140		140	\$840
Bahia/St Augustine/Zoysia													
TREE/SHRUB CARE													
(Component C)			210			210			210			210	\$840
Tree/Shrub Fert													
IRRIGATION MAINT.													
(Component D)	450	450	450	450	450	450	450	450	450	450	450	450	\$5,400
ANNUAL CHANGES - None at this time													
(Component E.1)													\$0
Per Annual Pricing:	Count:			Count:			Count:			Count:			
BED DRESSING - Estimate mulch yds													
(Component E.2)					2,750						1,650		\$4,400
Per Yard Pricing: \$55					Mulch Yds: 50						Mulch Yds 30		
PALM TRIMMING													
(Component E.3) Per Palm Price: \$45						450						450	\$900
Palm counts:													
TOTAL FEE PER MONTH:	\$6,450	\$6,590	\$6,660	\$6,590	\$9,200	\$7,250	\$6,450	\$6,590	\$6,660	\$6,590	\$8,100	\$7,250	\$84,380

[illegible][illegible]

LAKE DEER ESTATES

BEING A REPLAT OF A PORTION OF POINCIANA OFFICE AND INDUSTRIAL PARK VII, S RECORDED IN PLAT BOOK 61, PAGES 4 AND 5;
TOGETHER WITH A PORTION OF POINCIANA NEIGHBORHOOD 3 WEST, VILLAGE 8, AS RECORDED IN PLAT BOOK 51, PAGES 44
THROUGH 49, ALL INCLUSIVE, OF THE PUBLIC RECORDS OF POLK COUNTY, FLORIDA, LYING IN SECTION 22 TOWNSHIP 28 SOUTH,
RANGE 28 EAST, POLK COUNTY, FLORIDA



KEY SHEET

NOTE: REFER TO THE FOLLOWING
SHEETS OF THIS PLAT FOR DETAILED
LABELING AND DIMENSIONING.

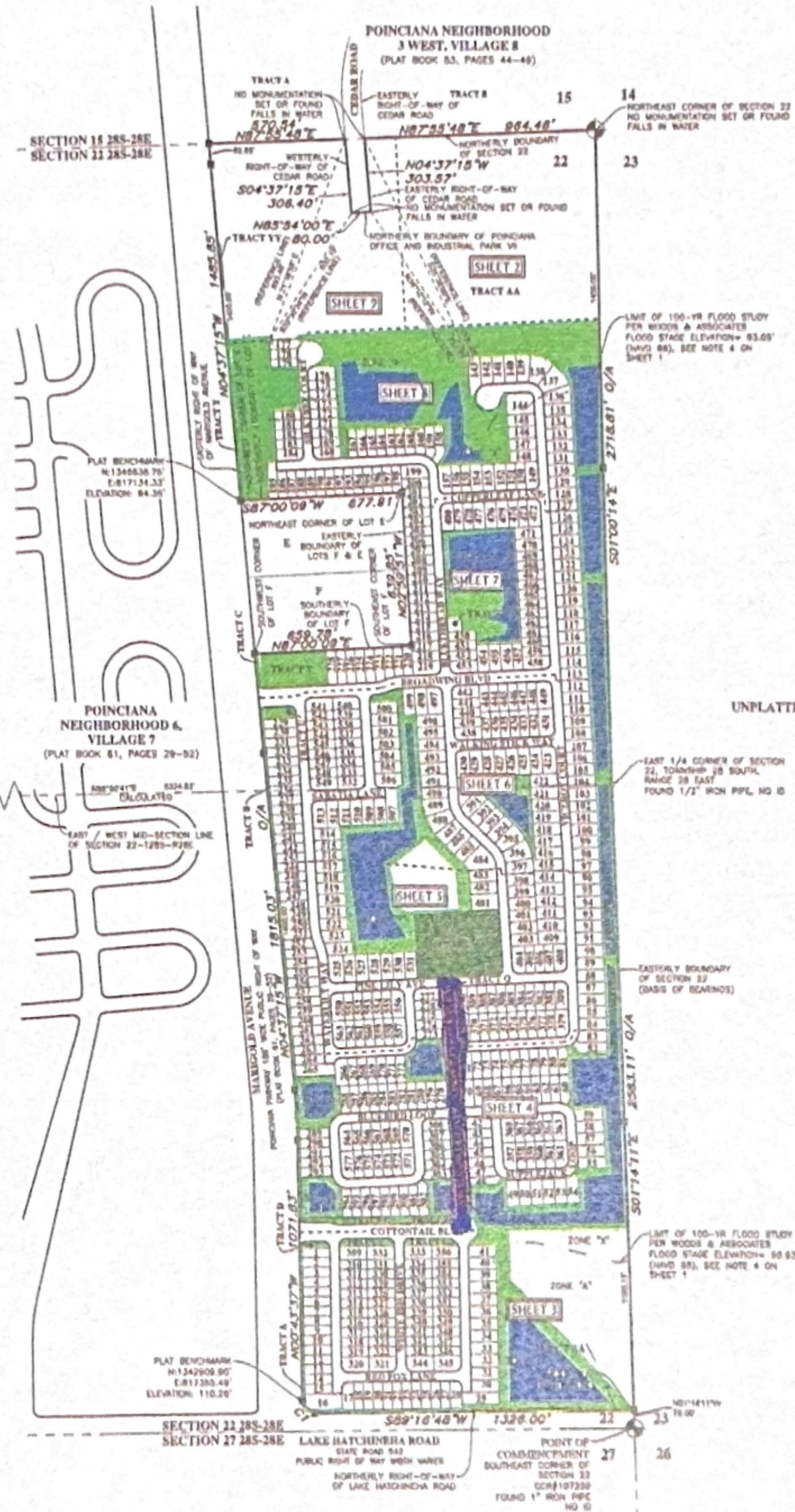
NOTE: EASEMENTS, BUFFERS AND OTHER
SUCH LABELS AND DIMENSIONS OF A PARALLEL
NATURE AS SHOWN HEREON AND INDICATED TO
THE NEAREST FOOT (E.G. 5' UTILITY EASEMENT)
ARE ASSUMED TO BE THE SAME DIMENSION
EXTENDED TO THE NEAREST HUNDRETH OF A
FOOT WITH NO GREATER OR LESSER VALUE
(E.G. 5' = 5.00') (E.G. 7.5' = 7.50')

NOTICE: THIS PLAT, AS RECORDED IN ITS GRAPHIC FORM, IS
THE OFFICIAL DEPICTION OF THE SUBDIVIDED LANDS
DESCRIBED HEREIN AND WILL, IN NO CIRCUMSTANCES BE
SUPERPLANTED IN ANY MANNER BY ANY OTHER GRAPHIC OR
DIGITAL FORM OF THE PLAT. THERE MAY BE ADDITIONAL
RESTRICTIONS THAT ARE NOT RECORDED ON THIS PLAT THAT
MAY BE FOUND IN THE PUBLIC RECORDS OF THIS COUNTY.


NO.	RADIUS	DELTA	ARC	CHORD	BEARING
C1	80.00'	89°58'34"	78.51'	70.71'	N45°43'24"W
C2	3063.00'	2°53'38"	210.20'	210.16'	N67°40'26"W

LEGEND:

- = Set Permanent Reference Monument (PRM) 4"x4" Concrete monument LB#7768, unless otherwise noted.
- = Offset Permanent Reference Monument (PRM) 4"x4" Concrete monument, stamped LB#7768 REF PRM, unless otherwise noted.
- = Set Permanent Control Point (PCP) Mag Nail & Disk LB#7768
- NR = Non-Radial Line
- LB = Licensed Business Number
- HQA = Home Owners Association
- PSM = Professional Surveyor and Mapper
- PLS = Professional Land Surveyor
- O/A = Over All
- P.U.E. = Private Utility Easement
- M.A.D.E. = Maintenance Access and Drainage Easement
- M.A.W.D.E. = Maintenance Access, Wall and Drainage Easement
- SWFWMD = Southwest Florida Water Management District
- O.R.B. = Official Records Book
- PG = Page
- CCR = Certified Corner Record
- TYP = Typical
- CO = Company



TRACT	DESIGNATION	OWNED AND MAINTAINED
A	BUFFER AREA, OPEN SPACE, WALL, FENCE, LANDSCAPE AND SIGN AREA	COO
AA	OPEN SPACE, DRAINAGE, RETENTION AREA, WETLAND CONSERVATION AREA	COO
B	BUFFER AREA, OPEN SPACE, WALL, FENCE, LANDSCAPE AND SIGN AREA	COO
C	BUFFER AREA, OPEN SPACE, WALL, FENCE, LANDSCAPE AND SIGN AREA	COO
D	OPEN SPACE, DRAINAGE, DRAINAGE/RETENTION AREA	COO
E	OPEN SPACE, DRAINAGE, DRAINAGE/RETENTION AREA	COO
F	OPEN SPACE, DRAINAGE, DRAINAGE/RETENTION AREA	COO
G	OPEN SPACE, DRAINAGE, DRAINAGE/RETENTION AREA	COO
H	OPEN SPACE, DRAINAGE, DRAINAGE/RETENTION AREA	COO
I	OPEN SPACE, DRAINAGE, DRAINAGE/RETENTION AREA	COO
J	OPEN SPACE, DRAINAGE, DRAINAGE/RETENTION AREA	COO
K	OPEN SPACE, DRAINAGE, DRAINAGE/RETENTION AREA	COO
L	OPEN SPACE, DRAINAGE, DRAINAGE/RETENTION AREA	COO
M	OPEN SPACE, DRAINAGE, DRAINAGE/RETENTION AREA	COO
N	OPEN SPACE, DRAINAGE, DRAINAGE/RETENTION AREA	COO
O	OPEN SPACE, DRAINAGE, DRAINAGE/RETENTION AREA	COO
P	OPEN SPACE, DRAINAGE, DRAINAGE/RETENTION AREA	COO
Q	OPEN SPACE, DRAINAGE, DRAINAGE/RETENTION AREA	COO
R	OPEN SPACE, DRAINAGE, DRAINAGE/RETENTION AREA	COO
S	OPEN SPACE, DRAINAGE, DRAINAGE/RETENTION AREA	COO
T	OPEN SPACE, DRAINAGE, DRAINAGE/RETENTION AREA	COO
U	OPEN SPACE, DRAINAGE, DRAINAGE/RETENTION AREA	COO
V	OPEN SPACE, DRAINAGE, DRAINAGE/RETENTION AREA	COO
W	OPEN SPACE, DRAINAGE, DRAINAGE/RETENTION AREA	COO
X	OPEN SPACE, DRAINAGE, DRAINAGE/RETENTION AREA	COO
Y	BUFFER AREA, OPEN SPACE, WALL, FENCE, LANDSCAPE AND SIGN EASEMENT	COO
Z	BUFFER AREA, OPEN SPACE, WALL, FENCE, LANDSCAPE AND SIGN EASEMENT	COO

 = Area not included in original map

SECTION D

SECTION 1

Lake Deer

Community Development District

Summary of Check Register

August 17, 2024 to September 6, 2024

Bank	Date	Check No.'s	Amount
General Fund	8/20/24	301-304	\$ 216,720.50
	8/26/24	305	\$ 141.25
	9/4/24	306-312	\$ 15,695.51
			<hr/> \$ 232,557.26
Total Amount			\$ 232,557.26

AP300R		YEAR-TO-DATE ACCOUNTS PAYABLE PREPAID/COMPUTER CHECK REGISTER					RUN 9/11/24		PAGE 1		
*** CHECK DATES 08/17/2024 - 09/06/2024 ***		LAKE DEER CDD GENERAL FUND									
		BANK A GENERAL FUND									
CHECK DATE	VEND#	.....INVOICE.....		...EXPENSED TO...		VENDOR NAME		STATUS	AMOUNT	.....CHECK.....	
		DATE	INVOICE	YRMO	DPT ACCT# SUB	SUBCLASS				AMOUNT	#
8/20/24	00001	8/01/24	54	202408	310-51300-34000			*	3,246.25		
					MANAGEMENT FEES AUG24						
		8/01/24	54	202408	310-51300-35200			*	100.00		
					WEBSITE ADMIN AUG24						
		8/01/24	54	202408	310-51300-35100			*	150.00		
					INFORMATION TECH AUG24						
		8/01/24	54	202408	310-51300-31300			*	441.67		
					DISSEMINATION SVCS AUG24						
		8/01/24	54	202408	310-51300-51000			*	.15		
					OFFICE SUPPLIES AUG24						
		8/01/24	54	202408	310-51300-42000			*	16.83		
					POSTAGE AUG24						
		8/01/24	55	202408	320-53800-34000			*	625.00		
					FIELD MANAGEMENT AUG24						
GOVERNMENTAL MANAGEMENT SERVICES										4,579.90	000301

8/20/24	00006	8/15/24	10109	202407	310-51300-31500			*	1,040.00		
					GENERAL COUNSEL JUL24						
KILINSKI VAN WYK, PLLC										1,040.00	000302

8/20/24	00052	7/25/24	PAYAPP#6	202408	300-20700-10200			*	204,390.60		
			031 FR#45								
HENKELMAN CONSTRUCTION, INC.										204,390.60	000303

8/20/24	00035	7/29/24	11390	202408	300-20700-10200			*	6,710.00		
			031 FR#45								
STEWART & ASSOCAITES PROPERTY SVC										6,710.00	000304

8/26/24	00048	8/07/24	13909	202408	320-53800-47300			*	141.25		
					IRRIGATION REPAIRS AUG24						
PRINCE & SONS, INC.										141.25	000305

9/04/24	00011	8/28/24	AR082820	202408	310-51300-11000			*	200.00		
					SUPERVISOR FEE 08/28/24						
ANDREW RHINEHART										200.00	000306

9/04/24	00053	8/28/24	BH082820	202408	310-51300-11000			*	200.00		
					SUPERVISOR FEE 08/28/24						
BOBBIE HENLEY										200.00	000307

9/04/24	00003	9/03/24	25164	202409	300-15500-10000			*	11,665.00		
					FY25 INSURANCE POLICY						
EGIS INSURANCE ADVISORS, LLC										11,665.00	000308

9/04/24	00008	8/28/24	LS082820	202408	310-51300-11000			*	200.00		
					SUPERVISOR FEE 08/28/24						
LAUREN SCHWENK										200.00	000309

LKDR LAKE DEER					NSOLER						

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
9/04/24	00054	8/28/24 LR082820	202408 310-51300-11000	SUPERVISOR FEE 08/28/24	*	200.00	
				LINDSEY RODEN			200.00 000310
9/04/24	00007	8/28/24 RH082820	202408 310-51300-11000	SUPERVISOR FEE 08/28/24	*	200.00	
				RENNIE HEATH			200.00 000311
9/04/24	00050	9/04/24 09042024	202409 300-15500-10000	PLAYGROUND LEASE OCT24	*	3,030.51	
				THM LEASING, LLC			3,030.51 000312
TOTAL FOR BANK A						232,557.26	
TOTAL FOR REGISTER						232,557.26	

SECTION 2

Lake Deer
Community Development District

Unaudited Financial Reporting
August 31, 2024



Table of Contents

1	<u>Balance Sheet</u>
2-3	<u>General Fund</u>
4	<u>Debt Service Fund Series 2022</u>
5	<u>Capital Project Fund Series 2022</u>
6-7	<u>Month to Month</u>
8	<u>Long Term Debt Report</u>
9	<u>Assessment Receipt Schedule</u>

Lake Deer
Community Development District
Combined Balance Sheet
August 31, 2024

	<i>General Fund</i>	<i>Debt Service Fund</i>	<i>Capital Project Fund</i>	<i>Totals Governmental Funds</i>
Assets:				
<u>Cash:</u>				
Operating Account-Wells Fargo	\$ 296,405	\$ -	\$ -	296,405
Due from General Fund	\$ -	\$ 1,117	\$ -	1,117
 <u>Investments:</u>				
<u>Series 2022</u>				
Reserve	\$ -	\$ 635,119	\$ -	635,119
Revenue	\$ -	\$ 643,833	\$ -	643,833
Prepayment	\$ -	\$ 10,073	\$ -	10,073
Construction	\$ -	\$ -	\$ 56	56
 Prepaid Expenses	 \$ 15,153	 \$ -	 \$ -	 15,153
Total Assets	\$ 311,558	\$ 1,290,141	\$ 56	\$ 1,601,756
 Liabilities:				
Accounts Payable	\$ 8,967	\$ -	\$ -	8,967
Due to Debt Service	\$ 1,117	\$ -	\$ -	1,117
Total Liabilities	\$ 10,084	\$ -	\$ -	10,084
 Fund Balance:				
Nonspendable:				
Prepaid Items	\$ 15,153	\$ -	\$ -	15,153
Restricted for:				
Debt Service	\$ -	\$ 1,290,141	\$ -	1,290,141
Capital Project		\$	\$ 56	56
Unassigned	\$ 286,321	\$ -	\$ -	286,321
Total Fund Balances	\$ 301,474	\$ 1,290,141	\$ 56	\$ 1,591,672
Total Liabilities & Fund Balance	\$ 311,558	\$ 1,290,141	\$ 56	\$ 1,601,756

Lake Deer
Community Development District
General Fund
Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending August 31, 2024

	Adopted	Prorated Budget	Actual	
	Budget	Thru 08/31/24	Thru 08/31/24	Variance
Revenues:				
Special Assessments - Tax Roll	\$ 335,396	\$ 335,396	\$ 343,711	\$ 8,315
Total Revenues	\$ 335,396	\$ 335,396	\$ 343,711	\$ 8,315
Expenditures:				
<u>General & Administrative:</u>				
Supervisor Fees	\$ 12,000	\$ 11,000	\$ 3,400	\$ 7,600
Engineering	\$ 15,000	\$ 13,750	\$ 3,310	\$ 10,440
Attorney	\$ 25,000	\$ 22,917	\$ 15,215	\$ 7,702
Annual Audit	\$ 6,000	\$ 6,000	\$ 5,600	\$ 400
Assessment Administration	\$ 5,000	\$ 5,000	\$ 5,000	\$ -
Arbitrage Rebate	\$ 450	\$ 450	\$ -	\$ 450
Dissemination Agent	\$ 5,300	\$ 5,300	\$ 6,858	\$ (1,558)
Trustee Fees	\$ 4,500	\$ 4,500	\$ -	\$ 4,500
Management Fees	\$ 38,955	\$ 35,709	\$ 35,709	\$ -
Information Technology	\$ 1,800	\$ 1,650	\$ 1,650	\$ -
Website Maintenance	\$ 1,200	\$ 1,100	\$ 1,100	\$ -
Postage & Delivery	\$ 1,000	\$ 917	\$ 691	\$ 226
Insurance General Liability	\$ 5,913	\$ 5,913	\$ 5,590	\$ 323
Printing & Binding	\$ 1,000	\$ 917	\$ 1	\$ 916
Legal Advertising	\$ 5,000	\$ 4,583	\$ 3,585	\$ 998
Administrative Contingency	\$ 2,768	\$ 2,537	\$ 531	\$ 2,006
Office Supplies	\$ 625	\$ 573	\$ 12	\$ 561
Dues, Licenses & Subscriptions	\$ 175	\$ 175	\$ 175	\$ -
Total General & Administrative	\$ 131,686	\$ 122,990	\$ 88,427	\$ 34,563

Lake Deer
Community Development District
General Fund
Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending August 31, 2024

	Adopted	Prorated Budget	Actual	
	Budget	Thru 08/31/24	Thru 08/31/24	Variance
<u>Operations & Maintenance</u>				
Field Expenditures				
Property Insurance	\$ 5,000	\$ 5,000	\$ 1,068	\$ 3,932
Field Management	\$ 15,000	\$ 13,750	\$ 3,125	\$ 10,625
Landscape Maintenance	\$ 42,380	\$ 38,848	\$ 27,360	\$ 11,488
Landscape Replacement	\$ 5,000	\$ 4,583	\$ -	\$ 4,583
Lake Maintenance	\$ 5,500	\$ 5,042	\$ 6,300	\$ (1,258)
Streetlights	\$ 7,000	\$ 6,417	\$ -	\$ 6,417
Electric	\$ 5,000	\$ 4,583	\$ 670	\$ 3,913
Water & Sewer	\$ 5,000	\$ 4,583	\$ 47,098	\$ (42,515)
Sidewalk & Asphalt Maintenance	\$ 2,500	\$ 2,292	\$ -	\$ 2,292
Irrigation Repairs	\$ 5,000	\$ 4,583	\$ 141	\$ 4,442
General Repairs & Maintenance	\$ 5,000	\$ 4,583	\$ -	\$ 4,583
Field Contingency	\$ 20,000	\$ 18,333	\$ 784	\$ 17,549
Total Field Expenditures	\$ 122,380	\$ 112,598	\$ 86,547	\$ 26,051
Amenity Expenditures				
Property Insurance	\$ 3,600	\$ 3,600	\$ -	\$ 3,600
Field Management	\$ 1,250	\$ 1,146	\$ -	\$ 1,146
Landscape Maintenance	\$ 35,000	\$ 32,083	\$ -	\$ 32,083
Landscape Replacement	\$ 750	\$ 688	\$ -	\$ 688
Lake Maintenance	\$ 180	\$ 165	\$ -	\$ 165
Streetlights	\$ 7,500	\$ 6,875	\$ -	\$ 6,875
Electric	\$ 20,000	\$ 18,333	\$ -	\$ 18,333
Water & Sewer	\$ 5,550	\$ 5,088	\$ -	\$ 5,088
Sidewalk & Asphalt Maintenance	\$ 1,250	\$ 1,146	\$ -	\$ 1,146
Irrigation Repairs	\$ 1,250	\$ 1,146	\$ -	\$ 1,146
General Repairs & Maintenance	\$ 5,000	\$ 4,583	\$ -	\$ 4,583
Capital Outlay	\$ -	\$ -	\$ 68,872	\$ (68,872)
Total Amenity Expenditures	\$ 81,330	\$ 74,853	\$ 68,872	\$ 5,980
Total Operations & Maintenance	\$ 203,710	\$ 187,451	\$ 155,419	\$ 32,032
Total Expenditures	\$ 335,396	\$ 310,441	\$ 243,846	\$ 66,595
Excess (Deficiency) of Revenues over Expenditures	\$ -	\$ 24,955	\$ 99,864	\$ 74,909
<u>Other Financing Sources/(Uses):</u>				
Lease Proceed	\$ -	\$ -	\$ 130,242	\$ 130,242
Total Other Financing Sources/(Uses)	\$ -	\$ -	\$ 130,242	\$ 130,242
Net Change in Fund Balance	\$ -	\$ 24,955	\$ 230,107	\$ 205,152
Fund Balance - Beginning	\$ -		\$ 71,367	
Fund Balance - Ending	\$ -		\$ 301,474	

Lake Deer
Community Development District
Debt Service Fund Series 2022
Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending August 31, 2024

	Adopted	Prorated Budget	Actual	
	Budget	Thru 08/31/24	Thru 08/31/24	Variance
Revenues:				
Assessments - On Roll	\$ 1,084,417	\$ 1,084,417	\$ 1,110,475	\$ 26,058
Assessments - Prepayments	\$ -	\$ -	\$ 5,155,169	\$ 5,155,169
Assessments - Lot Closing	\$ -	\$ -	\$ 830,192	\$ 830,192
Interest Income	\$ -	\$ -	\$ 158,338	\$ 158,338
Total Revenues	\$ 1,084,417	\$ 1,084,417	\$ 7,254,174	\$ 6,169,757
Expenditures:				
Interest - 11/1	\$ 484,803	\$ 484,803	\$ 484,803	\$ 0
Special Call - 11/1	\$ -	\$ -	\$ 1,955,000	\$ (1,955,000)
Special Call - 2/1	\$ -	\$ -	\$ 3,520,000	\$ (3,520,000)
Interest - 2/1	\$ -	\$ -	\$ 48,070	\$ (48,070)
Principal - 5/1	\$ 250,000	\$ 250,000	\$ 175,000	\$ 75,000
Interest - 5/1	\$ 484,803	\$ 484,803	\$ 335,256	\$ 149,547
Special Call - 5/1	\$ -	\$ -	\$ 1,635,000	\$ (1,635,000)
Interest - 8/1	\$ -	\$ -	\$ 18,617	\$ (18,617)
Special Call - 8/1	\$ -	\$ -	\$ 1,360,000	\$ (1,360,000)
Total Expenditures	\$ 1,219,607	\$ 1,219,606	\$ 9,531,747	\$ (8,312,140)
Excess (Deficiency) of Revenues over Expenditures	\$ (135,190)	\$ (135,189)	\$ (2,277,573)	\$ (2,142,383)
Fund Balance - Beginning	\$ 514,477		\$ 3,567,714	
Fund Balance - Ending	\$ 379,288		\$ 1,290,141	

Lake Deer
Community Development District
Capital Projects Fund Series 2022
Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending August 31, 2024

	Adopted	Prorated Budget	Actual	
	Budget	Thru 08/31/24	Thru 08/31/24	Variance
Revenues				
Developer Contribution	\$ -	\$ -	\$ 1,872,629	\$ 1,872,629
Interest Income	\$ -	\$ -	\$ 4	\$ 4
Total Revenues	\$ -	\$ -	\$ 1,872,634	\$ 1,872,634
Expenditures:				
Capital Outlay	\$ -	\$ -	\$ 780,329	\$ (780,329)
Total Expenditures	\$ -	\$ -	\$ 780,329	\$ (780,329)
Excess (Deficiency) of Revenues over Expenditures	\$ -	\$ -	\$ 1,092,305	\$ 1,092,305
Fund Balance - Beginning	\$ -		\$ (1,092,249)	
Fund Balance - Ending	\$ -		\$ 56	

Lake Deer
Community Development District
Month to Month

	Oct	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sept	Total
Revenues:													
Special Assessments - Tax Roll	\$ -	\$ -	\$ 190,576	\$ 28,580	\$ -	\$ 10,842	\$ 44,254	\$ 69,112	\$ -	\$ 346	\$ -	\$ -	\$ 343,711
Interest Income	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	\$ -	\$ -	\$ 190,576	\$ 28,580	\$ -	\$ 10,842	\$ 44,254	\$ 69,112	\$ -	\$ 346	\$ -	\$ -	\$ 343,711

Expenditures:

General & Administrative:

Supervisor Fees	\$ -	\$ 600	\$ -	\$ -	\$ 600	\$ 600	\$ 600	\$ -	\$ -	\$ -	\$ 1,000	\$ -	\$ 3,400
Engineering	\$ -	\$ 115	\$ -	\$ 265	\$ 173	\$ 58	\$ 305	\$ 230	\$ 2,165	\$ -	\$ -	\$ -	\$ 3,310
Attorney	\$ 620	\$ 2,354	\$ 660	\$ 194	\$ 710	\$ 3,387	\$ 2,908	\$ 2,123	\$ 1,218	\$ 1,040	\$ -	\$ -	\$ 15,215
Annual Audit	\$ -	\$ -	\$ -	\$ -	\$ 2,500	\$ -	\$ -	\$ 3,100	\$ -	\$ -	\$ -	\$ -	\$ 5,600
Assessment Administration	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000
Arbitrage Rebate	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Dissemination Agent	\$ 942	\$ 442	\$ 442	\$ 942	\$ 442	\$ 442	\$ 942	\$ 442	\$ 942	\$ 442	\$ 442	\$ -	\$ 6,858
Trustee Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Management Fees	\$ 3,246	\$ 3,246	\$ 3,246	\$ 3,246	\$ 3,246	\$ 3,246	\$ 3,246	\$ 3,246	\$ 3,246	\$ 3,246	\$ 3,246	\$ -	\$ 35,709
Information Technology	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	\$ -	\$ 1,650
Website Maintenance	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ -	\$ 1,100
Postage & Delivery	\$ 5	\$ 16	\$ 47	\$ 261	\$ 108	\$ 27	\$ 57	\$ 23	\$ 115	\$ 15	\$ 17	\$ -	\$ 691
Insurance General Liability	\$ 5,590	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,590
Printing & Binding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1
Legal Advertising	\$ 930	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 982	\$ 1,673	\$ -	\$ -	\$ 3,585
Administrative Contingency	\$ 38	\$ 55	\$ 39	\$ 39	\$ 41	\$ 40	\$ 41	\$ 49	\$ 79	\$ 56	\$ 56	\$ -	\$ 531
Office Supplies	\$ 0	\$ 0	\$ 3	\$ 0	\$ 0	\$ 3	\$ 3	\$ 3	\$ 0	\$ 0	\$ 0	\$ -	\$ 12
Dues, Licenses & Subscriptions	\$ 175	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 175
Total General & Administrative	\$ 16,797	\$ 7,078	\$ 4,686	\$ 5,197	\$ 8,069	\$ 8,054	\$ 8,352	\$ 9,466	\$ 8,997	\$ 6,722	\$ 5,011	\$ -	\$ 88,427

Lake Deer
Community Development District
Month to Month

	Oct	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sept	Total
<u>Operations & Maintenance</u>													
Field Expenditures													
Property Insurance	\$ -	\$ -	\$ -	\$ -	1,068	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	1,068
Field Management	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	625	625	625	625	625	\$ -	3,125
Landscape Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	8,832	4,632	4,632	4,632	4,632	\$ -	27,360
Landscape Replacement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Lake Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	1,050	1,050	1,050	1,050	1,050	1,050	\$ -	6,300
Streetlights	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Electric	\$ 79	\$ 131	\$ 36	\$ 36	\$ 147	\$ 84	\$ 49	\$ 58	\$ -	\$ 29	\$ 21	\$ -	670
Water & Sewer	\$ -	\$ -	\$ 358	\$ 277	\$ 782	\$ 774	\$ 1,595	\$ 11,414	\$ 1,826	\$ 16,006	\$ 14,067	\$ -	47,098
Sidewalk & Asphalt Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Irrigation Repairs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 141	\$ -	141
General Repairs & Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Field Contingency	\$ -	\$ -	\$ -	\$ 238	\$ -	\$ 238	\$ -	\$ -	\$ 309	\$ -	\$ -	\$ -	784
Total Field Expenditures	\$ 79	\$ 131	\$ 394	\$ 551	\$ 1,997	\$ 2,146	\$ 12,152	\$ 17,779	\$ 8,442	\$ 22,341	\$ 20,536	\$ -	\$ 86,547
Amenity Expenditures													
Property Insurance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Field Management	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Landscape Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Landscape Replacement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Lake Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Streetlights	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Electric	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Water & Sewer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Sidewalk & Asphalt Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Irrigation Repairs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
General Repairs & Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 57,575	\$ -	\$ -	\$ -	\$ 11,297	\$ -	\$ -	68,872
Total Amenity Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 57,575	\$ -	\$ -	\$ -	\$ 11,297	\$ -	\$ -	\$ 68,872
Total Operations & Maintenance	\$ 79	\$ 131	\$ 394	\$ 551	\$ 1,997	\$ 59,721	\$ 12,152	\$ 17,779	\$ 8,442	\$ 33,639	\$ 20,536	\$ -	\$ 155,419
Total Expenditures	\$ 16,876	\$ 7,208	\$ 5,080	\$ 5,748	\$ 10,066	\$ 67,774	\$ 20,503	\$ 27,245	\$ 17,439	\$ 40,361	\$ 25,547	\$ -	\$ 243,846
Excess (Deficiency) of Revenues over Expenditures	\$ (16,876)	\$ (7,208)	\$ 185,497	\$ 22,832	\$ (10,066)	\$ (56,932)	\$ 23,750	\$ 41,868	\$ (17,439)	\$ (40,015)	\$ (25,547)	\$ -	\$ 99,864
Other Financing Sources/Uses:													
Lease Proceed	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 130,242	\$ -	\$ -	\$ -	\$ -	\$ -	130,242
Total Other Financing Sources/Uses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 130,242	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 130,242
Net Change in Fund Balance	\$ (16,876)	\$ (7,208)	\$ 185,497	\$ 22,832	\$ (10,066)	\$ (56,932)	\$ 153,993	\$ 41,868	\$ (17,439)	\$ (40,015)	\$ (25,547)	\$ -	\$ 230,107

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	\$635,119	
Reserve Fund Balance	635,119	
Bonds Outstanding - 08/24/2022	\$	17,750,000
Special Call - 11/01/23	\$	(1,955,000)
Special Call - 02/01/24	\$	(3,520,000)
Principal Payment - 05/01/24	\$	(175,000)
Special Call - 05/01/24	\$	(1,635,000)
Special Call - 08/01/24	\$	(1,360,000)
Current Bonds Outstanding	\$	9,105,000

Gross Assessments	\$	360,642.31	\$	1,165,178.56	\$	1,525,820.87
Net Assessments	\$	335,397.35	\$	1,083,616.06	\$	1,419,013.41

allocation in %	23.64%	76.36%	100.00%
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99.57%	Gross Percent Collected
\$ 6,584.21	Balance Remaining to Collect