

Lake Deer
Community Development District

Meeting Agenda

July 8, 2025

AGENDA

Lake Deer

Community Development District

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

July 1, 2025

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 **Tuesday, July 8, 2025 at 11:30 AM** at the **Offices of PRIME Community Management, 375 Avenue A SE, Winter Haven, FL 33880.**

Zoom Video Link: <https://us06web.zoom.us/j/82629254883>

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

Meeting ID: 826 2925 4883

Following is the advance agenda for the meeting:

Board of Supervisors Meeting

1. Roll Call
2. Public Comment Period (Public Comments are limited to three (3) minutes each)
3. Approval of Minutes of the April 16, 2025 Board of Supervisors Meeting
4. Public Hearings
 - A. Public Hearing on the Adoption of the Fiscal Year 2025/2026 Budget
 - i. Consideration of Resolution 2025-04 Adopting the District's Fiscal Year 2025/2026 Budget and Appropriating Funds
 - B. Public Hearing on the Imposition of Operations and Maintenance Special Assessments
 - i. Consideration of Resolution 2025-05 Imposing Special Assessments and Certifying an Assessment Roll
5. Consideration of Resolution 2025-06 Designation of a Regular Monthly Meeting Date, Time, and Location for Fiscal Year 2025/2026
6. Consideration of Resolution 2025-07 Designating a Date, Time, and Location for a Landowners' Meeting and Election (Wednesday, November 19, 2025—Regular Meeting Date) (Seat #1, Seat #2 & Seat #5)
7. Consideration of Resolution 2025-08 Adopting Amended Amenity Rules
8. Presentation of Fiscal Year 2024 Audit Report
9. Goals and Objectives
 - A. Adoption of Fiscal Year 2026 Goals & Objectives
 - B. Presentation of Fiscal Year 2025 Goals & Objectives and Authorizing Chair to Execute
10. Staff Reports
 - A. Attorney
 - B. Engineer
 - i. Presentation of 2025 Annual District Engineer's Report
 - C. Field Manager's Report

- i. Consideration of Proposal for Purchase and Installation of Wildlife Caution Signs Around District Ponds
 - D. District Manager's Report
 - i. Approval of Check Register
 - ii. Balance Sheet & Income Statement
 - iii. Presentation of Number of Registered Voters—147
- 11. Other Business
- 12. Supervisors Requests and Audience Comments
- 13. Adjournment

MINUTES

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

The regular meeting of the Board of Supervisors of the Lake Deer Community Development District was held on **Wednesday, April 16, 2025**, at 2:02 p.m. at the Holiday Inn – Winter Haven, 200 Cypress Gardens Blvd., Winter Haven, Florida.

Present and constituting a quorum:

Bobbie Henley	Vice Chair
Lindsey Roden	Assistant Secretary
Kristin Cassidy	Assistant Secretary

Also present were:

Jill Burns	District Manager, GMS
Katie O'Rourke	District Manager, GMS
Joel Blanco	Field Manager, GMS

FIRST ORDER OF BUSINESS

Roll Call

Ms. Burns called the meeting to order 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

**Approval of Minutes of the February 19, 2025
Board of Supervisors Meeting**

Ms. Burns presented the minutes from the February 19, 2025, Board of Supervisors meeting and asked for any questions, comments, or corrections. The Board had no changes to the minutes.

On MOTION by Ms. Henley, seconded by Ms. Roden, with all in favor, the Minutes of the February 19, 2025, Board of Supervisors Meeting, were approved.

FOURTH ORDER OF BUSINESS**Consideration of Resolution 2025-03
Approving the Proposed Fiscal Year
2025/2026 Budget (Suggested Date: July 16,
2025), Declaring Special Assessments, and
Setting the Public Hearings on the Adoption
of the Fiscal Year 2025/2026 Budget and the
Imposition of Operations and Maintenance
Assessments**

Ms. Burns stated that this Resolution 2025-03 was up for consideration. Ms. Burns added they were doing a mailed notice that declared special assessments, then set a public hearing on adopting the budget and imposing O&M assessments. She noted that the process would provide a preliminary budget, including their CAP amount. The budget would then be sent to the city or county at least 60 days before the public hearing date that the Board had set. Ms. Burns noted the Board would adopt a budget later in the summer for Fiscal Year 2026, which covered October 1, 2025, through September 20, 2026.

Ms. Burns noted that the Capital Reserve stated that they start charging once all the homes are under construction. Ms. Burns stated they had proposed an increase they think they can lower when they get to the final budget adoption. With the existing budget, there were line-item increases that they needed to consider. She noted they had added a few things based on resident requests and had included a budget for holiday lighting for the District. She said that was a popular request for communities not paying for holiday lighting. Ms. Burns stated they had included a line item to have a professional company come and install some lighting at the Amenity Center and the entrances, based on the availability of the budget. Ms. Burns added that they were able to decrease the security line item. She stated they had paid for overnight monitoring cameras. The budget contemplates coverage during peak hours seasonally, as well as overnight gardening. Ms. Burns stated that some of the contingencies were a bit high for notice purposes, but they had included them to give flexibility. She added that landscape maintenance had been increased for all areas. She noted that certain areas were not built and installed for the current year, so they weren't budgeted for a full year. She added about \$30,000 for landscape maintenance for a full-year contract. Ms. Burns noted the water bills were higher than was contemplated. They had gone from \$10,000 to \$36,000 based on actual usage. Ms. Burns stated they could lower or remove field contingencies, general repair and maintenance, and the capital reserve for at least a year. Then once the community was fully built and all homes were closed, they would be within the number.

A Board Member asked if there was any carry-forward surplus expected this year. Ms. Burns answered and said they would look at it when they did the final budget. She added that they did not count on having a carry forward surplus when they were doing the preliminary budget. Ms. Burns stated they would likely withdraw from the capital reserve for one more year because around 100 lots were still under construction.

Board member asked if there had been any discussion regarding the insurance costs and what they expected about the slight increase. Ms. Burns answered that they had been given a 12% to 15% increase in insurance costs. She added that if they looked at property insurance based on the actual amount for the current year, they said it would be in the 12% to 15% range.

Board member stated that the only two new line items were the capital reserve and the holiday lighting, other than operations costs. He asked if they would hold a public assessment hearing and if her notice was sufficient. Ms. Burns stated the notice amount would be the previous notice amount. The proposed annual increase was \$23,362. She asked if the Board had any questions.

On MOTION by Ms. Roden, seconded by Ms. Henley, with all in favor, Resolution 2025-03 Approving the Proposed Fiscal Year 2025/2026 Budget, Declaring Special Assessments, and Setting the Public Hearings on the Adoption of the Fiscal Year 2025/2026 Budget and the Imposition of Operations and Maintenance Assessments for July 8, 2025 at 11:30 a.m., was approved.

FIFTH ORDER OF BUSINESS

Staff Reports

A. Attorney

Ms. Hancock had nothing further to report.

B. Engineer

There being no comments, the next item followed.

Field Manager's Report

Mr. Blanco reviewed the Field Managers' Report. He stated they had done landscaping reviews throughout the District. He noted that much of the landscaping remained in satisfactory condition. He indicated that it was tidy, including the contracts, and the landscaping beds had been detailed at both entrances. He said that the hanging branches had been cut back from the railing

and at the roundabout on Viceroy Court, and that some of the flax lilies were found stressed and declining at the Cottontail Blvd. entrance. He noted that they were also reviewing the area and the irrigation zone. Mr. Blanco stated that they would advise the Board on any findings with the landscaping at the next meeting. He added they had also conducted pond reviews throughout the District, so the new Aquatics vendor started on March 1st, servicing all the ponds.

Mr. Blanco noted that the ponds were found in excellent condition, most, if not all, were free from algae. Mr. Blanco said that any present submersive weeds were treated, and the water quality was very bright blue and clear. The vendor removed all barriers around the ponds as the construction and most of the ponds were completed. Mr. Blanco stated that they had not spotted any ponds with trash at the edges during reviews. He noted they coordinated with their maintenance staff to remove all the waste and conduct amenity reviews in the ponds. Mr. Blanco said that the pool area remained in satisfactory condition and was consistently clean and free of trash. He noted that the playground area remained free of trash and was in operable condition. Mr. Blanco said that the dog park waste stations were serviced. Mr. Blanco stated that they were coordinating with their maintenance staff to fill the holes in the area with rocks and then fill them with dirt. He said three concrete slabs needed replacement on the Cottontail Blvd. entrance, and four street signs on their side needed to be straightened.

Board member asked if they had received any estimates for the sidewalk and downed fence repairs. Mr. Blanco replied that the downed fence was in four sections. The slats and all of the material were currently in place; it was just a matter of getting it together. Mr. Blanco stated that he could get quotes and have them at the next meeting on repairing the sidewalk. He felt certain that the maintenance staff could do the job. Ms. Burns stated that because it was a potential trip hazard, it needed to be addressed and not wait another 30 days.

C. District Managers Report

i. Approval of the Check Register

Ms. Burns presented the check register included in the agenda package for review. She offered to answer any questions the Board may have.

On MOTION by Ms. Roden, seconded by Ms. Cassidy, 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.

SIXTH ORDER OF BUSINESS**Other Business**

There being no comments, the next item followed.

SEVENTH ORDER OF BUSINESS**Supervisors' Requests and Audience Comments**

Resident (2859 Waterlily Way) stated they had frustration about who to contact. Resident noted that the CDD was sent to the HOA, but the HOA said it was the amenity, etc. He wanted to know where he needed to send his concerns. He added that there were people trespassing at the pool and the amenity center, and that it was a real concern for all homeowners. The resident was very concerned about approximately 30 kids, who were not CDD residents, fighting in the pool area. Officers were called. He added that the kids were jumping the fence, then opening the gate to let other non-residents inside. The resident stated that he had always had a good response from Mr. Blanco when addressing concerns. Another concern of the residents is the mailbox area being dark. He said there was no electricity there. He added that the dog park, as well, had no lights. The kids' playground had no lights. The resident explained that some parents might like to bring their kids to the park in the evening because that is their only opportunity. He noted that many residents work until 6:00 or 7:00 pm and would like to enjoy going to the dog park or the playground, but with no lights, it is unsafe.

Ms. Burns addressed the concerns starting with the lights in the amenity. She stated that the amenity hours were from dawn to dusk. If it is dark outside, the amenities are not open, and people should not be there. She added that that was why the area was not well lit. She said having lights available invited people to use the area after hours. Ms. Burns noted that if the Board wanted to consider lighting options at the amenities, that could be done, but they are not lit because residents should not be in the areas after dark. Ms. Burns asked Mr. Blanco if there were solar lights where the mailboxes are located.

Mr. Blanco stated that the Board had approved the solar lighting at the previous meeting. He added that he had the materials in process and would have the maintenance install them.

Ms. Burns said solar lights would be installed to ensure the area was illuminated. Ms. Burns addressed the HOA versus the CDD correspondence. She stated that there were certain things that each was responsible for. Ms. Burns noted they were happy to provide the correct person to contact to address the issue. Ms. Burns addressed the security at the pool. She said the Board had approved security during peak hours from Memorial Day to Labor Day. She added that the contract had been approved, and they were scheduled to have guards in place. She said they didn't want to disclose the hours because they don't want people to know when they will be there versus when they will not. Ms. Burns noted that she could check with the Board to see if they could start earlier. Ms. Burns said that there were motion detectors from 8:00 pm to 8:00 am when the facility was closed to alert if anyone was there after hours. The person would be asked to leave. If they do not go, the police will be contacted. Ms. Burns stated that they rarely have to call the police. Ms. Burns noted that if residents see kids jumping the pool fence during the day, they should contact the police. It is a crime to trespass.

Resident expressed concern about the fighting. Ms. Burns noted providing a brief description of the incident, including time, etc. An example would be smoking or vaping. Send an email stating the date, time, and incident, and they could look at the camera and see who it was. They would issue a warning. The music being played should be reported. Ms. Burns noted that every resident had been given a copy of the rules when they got their amenity card.

Resident mentioned a house being rented across the street and the renters having access to the amenities. Ms. Burns added that the renters would have access to the amenities for the duration of the lease. But only one could use the amenities, the owner or the renter.

Ms. Burns added information about the security cameras. She noted that the cameras were recording, but because of the expense of paying someone to monitor them 24/7, they were not constantly monitored. If a resident witnesses an incident, send correspondence of the incident, date, time, etc. She stated again that there would be extra security that would begin Memorial Day through Labor Day.

EIGHTH ORDER OF BUSINESS

Adjournment

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

On MOTION by Ms. Roden, seconded by Ms. Cassidy, with all in favor, the meeting was adjourned.

Secretary/Assistant Secretary

Chairman/Vice Chairman

SECTION IV

SECTION A

SECTION 1

RESOLUTION 2025-04

THE ANNUAL APPROPRIATION RESOLUTION OF THE LAKE DEER COMMUNITY DEVELOPMENT DISTRICT RELATING TO THE ANNUAL APPROPRIATIONS AND ADOPTING THE BUDGETS FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2025, AND ENDING SEPTEMBER 30, 2026; AUTHORIZING BUDGET AMENDMENTS; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the District Manager has, prior to the fifteenth (15th) day in June, 2025, submitted to the Board of Supervisors (“**Board**”) of the Lake Deer Community Development District (“**District**”) proposed budgets (“**Proposed Budget**”) for the fiscal year beginning October 1, 2025 and ending September 30, 2026 (“**Fiscal Year 2026**”) along with an explanatory and complete financial plan for each fund of the District, pursuant to the provisions of Section 190.008(2)(a), *Florida Statutes*; and

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

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

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

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

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

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

SECTION 1. BUDGET

- a. The Board has reviewed the Proposed Budget, a copy of which is on file with the office of the District Manager and at the District’s Local Records Office, and hereby approves certain amendments thereto, as shown in Section 2 below.

- b. The Proposed Budget, attached hereto as **Exhibit A**, as amended by the Board, is hereby adopted in accordance with the provisions of Section 190.008(2)(a), *Florida Statutes* (“**Adopted Budget**”), and incorporated herein by reference; provided, however, that the comparative figures contained in the Adopted Budget may be subsequently revised as deemed necessary by the District Manager to reflect actual revenues and expenditures.
- c. The Adopted Budget, as amended, shall be maintained in the office of the District Manager and at the District’s Local Records Office and identified as “The Budget for the Lake Deer Community Development District for the Fiscal Year Ending September 30, 2026.”
- d. The Adopted Budget shall be posted by the District Manager on the District’s official website within thirty (30) days after adoption, and shall remain on the website for at least two (2) years.

SECTION 2. APPROPRIATIONS

There is hereby appropriated out of the revenues of the District, for Fiscal Year 2026, the sum of \$_____ to be raised by the levy of assessments and/or otherwise, which sum is deemed by the Board to be necessary to defray all expenditures of the District during said budget year, to be divided and appropriated in the following fashion:

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

SECTION 3. BUDGET AMENDMENTS

Pursuant to Section 189.016, *Florida Statutes*, the District at any time within Fiscal Year 2026 or within sixty (60) days following the end of the Fiscal Year 2026 may amend its Adopted Budget for that fiscal year as follows:

- a. A line-item appropriation for expenditures within a fund may be decreased or increased by motion of the Board recorded in the minutes, and approving the expenditure, if the total appropriations of the fund do not increase.
- b. The District Manager or Treasurer may approve an expenditure that would increase or decrease a line-item appropriation for expenditures within a fund if the total appropriations of the fund do not increase and if either (i) the aggregate change in the original appropriation item does not exceed the greater of \$15,000 or 15% of

the original appropriation, or (ii) such expenditure is authorized by separate disbursement or spending resolution.

- c. Any other budget amendments shall be adopted by resolution and consistent with Florida law.

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

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

PASSED AND ADOPTED THIS 8TH DAY OF JULY 2025.

ATTEST:

**LAKE DEER COMMUNITY
DEVELOPMENT DISTRICT**

Secretary/Assistant Secretary

By:_____
Its:_____

Exhibit A: Adopted Budget for Fiscal Year 2026

Lake Deer
Community Development District

Proposed Budget
FY2026



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Lake Deer
Community Development District
Proposed Budget
General Fund

Description	Adopted Budget FY2025	Actuals Thru 5/31/25	Projected Next 4 Months	Projected Thru 9/30/25	Proposed Budget FY2026
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Revenues

Assessments	\$ 477,399	\$ 475,172	\$ 2,227	\$ 477,399	\$ 552,766
Carry Forward Surplus	\$ -	\$ -	\$ 77,137	\$ 77,137	\$ -

Total Revenues	\$ 477,399	\$ 475,172	\$ 79,364	\$ 554,536	\$ 552,766
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Expenditures

General & Administrative

Supervisor Fees	\$ 12,000	\$ 2,200	\$ 4,000	\$ 6,200	\$ 12,000
FICA Expense	\$ -	\$ 107	\$ 246	\$ 353	\$ 738
Engineering	\$ 12,500	\$ 2,081	\$ 2,500	\$ 4,581	\$ 12,500
Attorney	\$ 25,000	\$ 5,169	\$ 7,500	\$ 12,669	\$ 25,000
Annual Audit	\$ 6,000	\$ 5,800	\$ -	\$ 5,800	\$ 6,000
Assessment Administration	\$ 5,250	\$ 5,250	\$ -	\$ 5,250	\$ 5,408
Arbitrage	\$ 450	\$ 450	\$ -	\$ 450	\$ 450
Dissemination	\$ 5,565	\$ 4,410	\$ 1,855	\$ 6,265	\$ 5,565
Amortization Schedules	\$ -	\$ -	\$ -	\$ -	\$ 1,000
Trustee Fees	\$ 4,500	\$ -	\$ 4,032	\$ 4,032	\$ 4,500
Management Fees	\$ 42,500	\$ 28,333	\$ 14,167	\$ 42,500	\$ 45,000
Information Technology	\$ 1,890	\$ 1,260	\$ 630	\$ 1,890	\$ 1,947
Website Maintenance	\$ 1,260	\$ 840	\$ 420	\$ 1,260	\$ 1,298
Postage & Delivery	\$ 1,000	\$ 878	\$ 333	\$ 1,212	\$ 1,000
Insurance	\$ 6,429	\$ 6,435	\$ -	\$ 6,435	\$ 6,878
Copies	\$ 500	\$ 4	\$ 167	\$ 170	\$ 500
Legal Advertising	\$ 2,500	\$ -	\$ 833	\$ 833	\$ 2,500
Other Current Charges	\$ 2,000	\$ 540	\$ 667	\$ 1,207	\$ 1,262
Office Supplies	\$ 625	\$ 18	\$ 208	\$ 226	\$ 625
Dues, Licenses & Subscriptions	\$ 175	\$ 175	\$ -	\$ 175	\$ 175

Total General & Administrative	\$ 130,144	\$ 63,950	\$ 37,558	\$ 101,508	\$ 134,345
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Operations & Maintenance

Field Expenditures

Property Insurance	\$ 10,000	\$ 8,878	\$ -	\$ 8,878	\$ 10,210
Field Management	\$ 15,000	\$ 10,000	\$ 5,000	\$ 15,000	\$ 15,450
Landscape Maintenance	\$ 55,580	\$ 56,256	\$ 28,128	\$ 84,384	\$ 84,384
Landscape Replacement	\$ 10,000	\$ 7,675	\$ 2,325	\$ 10,000	\$ 10,000
Lake Maintenance	\$ 12,600	\$ 10,250	\$ 5,600	\$ 15,850	\$ 16,800
Streetlights	\$ 45,000	\$ 11,074	\$ 22,147	\$ 33,221	\$ 45,000
Electric	\$ 3,500	\$ 175	\$ 87	\$ 262	\$ 3,500
Water & Sewer	\$ 10,000	\$ 23,194	\$ 11,597	\$ 34,791	\$ 36,000
Sidewalk & Asphalt Maintenance	\$ 2,500	\$ -	\$ 833	\$ 833	\$ 2,500
Irrigation Repairs	\$ 7,500	\$ 1,321	\$ 2,500	\$ 3,821	\$ 7,500
General Repairs & Maintenance	\$ 15,000	\$ 1,403	\$ 5,000	\$ 6,403	\$ 15,000
Field Contingency	\$ 7,500	\$ 36,602	\$ 2,500	\$ 39,102	\$ 10,000

Subtotal Field Expenditures	\$ 194,180	\$ 166,827	\$ 85,718	\$ 252,545	\$ 256,344
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Lake Deer

Community Development District

Proposed Budget

General Fund

Description	Adopted Budget FY2025	Actuals Thru 5/31/25	Projected Next 4 Months	Projected Thru 9/30/25	Proposed Budget FY2026
<u>Amenity Expenditures</u>					
Amenity - Electric	\$ 14,400	\$ 9,296	\$ 4,648	\$ 13,944	\$ 14,400
Amenity - Water	\$ 4,500	\$ 9,692	\$ 4,846	\$ 14,538	\$ 10,000
Playground Lease	\$ 36,375	\$ 24,244	\$ 12,131	\$ 36,375	\$ 36,366
Internet	\$ 2,500	\$ 645	\$ 833	\$ 1,478	\$ 2,500
Pest Control	\$ 1,300	\$ 650	\$ 433	\$ 1,083	\$ 1,300
Janitorial Services	\$ 15,000	\$ 6,093	\$ 5,000	\$ 11,093	\$ 15,000
Security Services	\$ 34,000	\$ 11,685	\$ 2,240	\$ 13,925	\$ 12,500
Pool Maintenance	\$ 15,000	\$ 19,048	\$ 10,400	\$ 29,448	\$ 32,136
Amenity Management	\$ 12,500	\$ 8,333	\$ 4,167	\$ 12,500	\$ 12,875
Amenity Repairs & Maintenance	\$ 10,000	\$ -	\$ 2,500	\$ 2,500	\$ 10,000
Holiday Lighting	\$ -	\$ -	\$ -	\$ -	\$ 7,500
Amenity Contingency	\$ 7,500	\$ 3,691	\$ 2,500	\$ 6,191	\$ 7,500
Capital Outlay	\$ -	\$ 57,406	\$ -	\$ 57,406	\$ -
Subtotal Amenity Expenditures	\$ 153,075	\$ 150,784	\$ 49,698	\$ 200,483	\$ 162,077
Total Operations & Maintenance	\$ 347,255	\$ 317,612	\$ 135,416	\$ 453,028	\$ 418,421
<u>Capital Improvements</u>					
Transfer Out- Capital Reserve	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Improvement Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ 477,399	\$ 381,562	\$ 172,974	\$ 554,536	\$ 552,766
Excess Revenues/(Expenditures)	\$ -	\$ 93,610	\$ (93,610)	\$ -	\$ -

Gross Assessments	\$ 594,372
Discount	<u>\$ (41,606)</u>
Net Assessments	\$ 552,766

Product	Assessable Units	Net Assessments	Net Per Unit	Gross Per Unit
Single Family	577	\$552,766	\$958.00	\$1,030.11
	577	\$552,766		

Product	FY2026	FY2025	Increase/ (Decrease)
Single Family	\$1,030.11	\$889.66	\$140.45

Lake Deer

Community Development District

General Fund Narrative

Revenues:

Assessments

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

Expenditures:

General & Administrative:

Supervisor Fees

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

FICA Expense

Represents the Employer's share of Social Security and Medicare taxes withheld from Board of Supervisor checks.

Engineering

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

Attorney

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

Annual Audit

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

Assessment Administration

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

Arbitrage

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

Lake Deer

Community Development District

General Fund Narrative

Dissemination

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

Amortization Schedules

In the event of an Optional Redemption, an additional is incurred for the creation of new revised amortization schedule. The fee is per schedule, per bond issue.

Trustee Fees

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

Management Fees

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

Information Technology

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

Website Maintenance

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

Postage & Delivery

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

Insurance

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

Copies

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

Lake Deer

Community Development District

General Fund Narrative

Legal Advertising

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

Other Current Charges

Bank charges and any other miscellaneous expenses incurred during the year.

Office Supplies

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

Dues, Licenses & Subscriptions

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

Operations & Maintenance:

Field Expenditures

Property Insurance

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

Field Management

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

Landscape Maintenance

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

Landscape Replacement

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

Lake Maintenance

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

Streetlights

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

Lake Deer

Community Development District

General Fund Narrative

Electric

Represents current and estimated electric charges of common areas throughout the District.

Water & Sewer

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

Irrigation Repairs

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

General Repairs & Maintenance

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

Field Contingency

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

Amenity Expenditures

Amenity - Electric

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

Amenity - Water

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

Playground Lease

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

Internet

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

Pest Control

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

Janitorial Services

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

Security Services

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

Lake Deer

Community Development District

General Fund Narrative

Pool Maintenance

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

Amenity Management

Amenity Management provides access card issuance through registration, proof of residency, and photo identification. The team also provides keycard troubleshooting for issues and concerns related to access control. Staff reviews security concerns and amenity policy violations via remote camera monitoring on an as-needed basis. Districts are provided electronic communication for District news and direct remote customer service through phone and email directly to the Amenity Access Team.

Amenity Repairs & Maintenance

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

Holiday Lighting

Represents funds allocated to decorate the District for holiday seasons.

Amenity Contingency

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

Lake Deer

Community Development District

Proposed Budget

Debt Service Fund Series 2022

Description	Adopted Budget FY2025	Actuals Thru 5/31/25	Projected Next 4 Months	Projected Thru 9/30/25	Proposed Budget FY2026
Revenues					
Assessments - On Roll	\$ 636,656	\$ 633,604	\$ 3,052	\$ 636,656	\$ 636,656
Assessments - Prepayments	\$ -	\$ 1,236,255	\$ -	\$ 1,236,255	\$ -
Assessments - Lot Closing	\$ -	\$ -	\$ -	\$ -	\$ -
Interest	\$ 90,784	\$ 47,996	\$ 67,195	\$ 115,191	\$ 57,595
Carryforward Surplus	\$ 249,601	\$ 1,026,267	\$ -	\$ 1,026,267	\$ 788,628
Total Revenues	\$ 977,040	\$ 2,944,122	\$ 70,246	\$ 3,014,369	\$ 1,482,879
Expenditures					
Interest Payment - 11/01	\$ 249,303	\$ 249,303	\$ -	\$ 249,303	\$ 209,500
Special Call - 11/01	\$ -	\$ 10,000	\$ -	\$ 10,000	\$ -
Special Call - 02/01	\$ -	\$ 1,335,000	\$ -	\$ 1,335,000	\$ -
Interest Payment - 02/01	\$ -	\$ 18,267	\$ -	\$ 18,267	\$ -
Special Call - 05/01	\$ -	\$ 15,000	\$ -	\$ 15,000	\$ -
Interest Payment - 05/01	\$ 249,303	\$ 115,000	\$ -	\$ 115,000	\$ 209,500
Principal Payment - 05/01	\$ 135,000	\$ 212,506	\$ -	\$ 212,506	\$ 120,000
Transfer Out	\$ -	\$ 270,664	\$ -	\$ 270,664	\$ -
Total Expenditures	\$ 633,606	\$ 2,225,741	\$ -	\$ 2,225,741	\$ 539,000
Net Change in Fund Balance	\$ 343,434	\$ 718,382	\$ 70,246	\$ 788,628	\$ 943,879

Interest Payment 11/1/26 \$ 206,800

Product	Assessable Units	Maximum Annual		Gross Per Unit
		Debt Service	Net Per Unit	
Single Family	83	\$174,953	\$2,108	\$2,266.53
Single Family - Paid Down	342	\$461,702	\$1,350	\$1,451.62
No Debt	152	\$0	\$0	\$0
	577	\$636,656		

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

DATE	BALANCE	PRINCIPAL	INTEREST	TOTAL
11/01/25	\$ 7,630,000.00	\$ -	\$ 209,500.00	\$ 209,500.00
05/01/26	\$ 7,630,000.00	\$ 120,000.00	\$ 209,500.00	\$ -
11/01/26	\$ 7,510,000.00	\$ -	\$ 206,800.00	\$ 536,300.00
05/01/27	\$ 7,510,000.00	\$ 125,000.00	\$ 206,800.00	\$ -
11/01/27	\$ 7,385,000.00	\$ -	\$ 203,987.50	\$ 535,787.50
05/01/28	\$ 7,385,000.00	\$ 135,000.00	\$ 203,987.50	\$ -
11/01/28	\$ 7,250,000.00	\$ -	\$ 200,612.50	\$ 539,600.00
05/01/29	\$ 7,250,000.00	\$ 140,000.00	\$ 200,612.50	\$ -
11/01/29	\$ 7,110,000.00	\$ -	\$ 197,112.50	\$ 537,725.00
05/01/30	\$ 7,110,000.00	\$ 150,000.00	\$ 197,112.50	\$ -
11/01/30	\$ 6,960,000.00	\$ -	\$ 193,362.50	\$ 540,475.00
05/01/31	\$ 6,960,000.00	\$ 155,000.00	\$ 193,362.50	\$ -
11/01/31	\$ 6,805,000.00	\$ -	\$ 189,487.50	\$ 537,850.00
05/01/32	\$ 6,805,000.00	\$ 165,000.00	\$ 189,487.50	\$ -
11/01/32	\$ 6,640,000.00	\$ -	\$ 185,362.50	\$ 539,850.00
05/01/33	\$ 6,640,000.00	\$ 170,000.00	\$ 185,362.50	\$ -
11/01/33	\$ 6,470,000.00	\$ -	\$ 180,687.50	\$ 536,050.00
05/01/34	\$ 6,470,000.00	\$ 180,000.00	\$ 180,687.50	\$ -
11/01/34	\$ 6,290,000.00	\$ -	\$ 175,737.50	\$ 536,425.00
05/01/35	\$ 6,290,000.00	\$ 190,000.00	\$ 175,737.50	\$ -
11/01/35	\$ 6,100,000.00	\$ -	\$ 170,512.50	\$ 536,250.00
05/01/36	\$ 6,100,000.00	\$ 205,000.00	\$ 170,512.50	\$ -
11/01/36	\$ 5,895,000.00	\$ -	\$ 164,875.00	\$ 540,387.50
05/01/37	\$ 5,895,000.00	\$ 215,000.00	\$ 164,875.00	\$ -
11/01/37	\$ 5,680,000.00	\$ -	\$ 158,962.50	\$ 538,837.50
05/01/38	\$ 5,680,000.00	\$ 225,000.00	\$ 158,962.50	\$ -
11/01/38	\$ 5,455,000.00	\$ -	\$ 152,775.00	\$ 536,737.50
05/01/39	\$ 5,455,000.00	\$ 240,000.00	\$ 152,775.00	\$ -
11/01/39	\$ 5,215,000.00	\$ -	\$ 146,175.00	\$ 538,950.00
05/01/40	\$ 5,215,000.00	\$ 250,000.00	\$ 146,175.00	\$ -
11/01/40	\$ 4,965,000.00	\$ -	\$ 139,300.00	\$ 535,475.00
05/01/41	\$ 4,965,000.00	\$ 265,000.00	\$ 139,300.00	\$ -
11/01/41	\$ 4,700,000.00	\$ -	\$ 132,012.50	\$ 536,312.50
05/01/42	\$ 4,700,000.00	\$ 280,000.00	\$ 132,012.50	\$ -
11/01/42	\$ 4,420,000.00	\$ -	\$ 124,312.50	\$ 536,325.00
05/01/43	\$ 4,420,000.00	\$ 300,000.00	\$ 124,312.50	\$ -
11/01/43	\$ 4,120,000.00	\$ -	\$ 115,875.00	\$ 540,187.50
05/01/44	\$ 4,120,000.00	\$ 315,000.00	\$ 115,875.00	\$ -
11/01/44	\$ 3,805,000.00	\$ -	\$ 107,015.63	\$ 537,890.63
05/01/45	\$ 3,805,000.00	\$ 335,000.00	\$ 107,015.63	\$ -
11/01/45	\$ 3,470,000.00	\$ -	\$ 97,593.75	\$ 539,609.38
05/01/46	\$ 3,470,000.00	\$ 355,000.00	\$ 97,593.75	\$ -
11/01/46	\$ 3,115,000.00	\$ -	\$ 87,609.38	\$ 540,203.13
05/01/47	\$ 3,115,000.00	\$ 375,000.00	\$ 87,609.38	\$ -
11/01/47	\$ 2,740,000.00	\$ -	\$ 77,062.50	\$ 539,671.88
05/01/48	\$ 2,740,000.00	\$ 395,000.00	\$ 77,062.50	\$ -
11/01/48	\$ 2,345,000.00	\$ -	\$ 65,953.13	\$ 538,015.63
05/01/49	\$ 2,345,000.00	\$ 420,000.00	\$ 65,953.13	\$ -
11/01/49	\$ 1,925,000.00	\$ -	\$ 54,140.63	\$ 540,093.75
05/01/50	\$ 1,925,000.00	\$ 440,000.00	\$ 54,140.63	\$ -
11/01/50	\$ 1,485,000.00	\$ -	\$ 41,765.63	\$ 535,906.25
05/01/51	\$ 1,485,000.00	\$ 465,000.00	\$ 41,765.63	\$ -
11/01/51	\$ 1,020,000.00	\$ -	\$ 28,687.50	\$ 535,453.13
05/01/52	\$ 1,020,000.00	\$ 495,000.00	\$ 28,687.50	\$ -
11/01/52	\$ 525,000.00	\$ -	\$ 14,765.63	\$ 538,453.13
05/01/53	\$ 525,000.00	\$ 525,000.00	\$ 14,765.63	\$ 539,765.63
		\$ 7,630,000.00	\$ 7,644,087.50	\$ 15,274,087.50

SECTION B

SECTION 1

RESOLUTION 2025-05

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE LAKE DEER COMMUNITY DEVELOPMENT DISTRICT MAKING A DETERMINATION OF BENEFIT AND IMPOSING SPECIAL ASSESSMENTS FOR FISCAL YEAR 2026; PROVIDING FOR THE COLLECTION AND ENFORCEMENT OF SPECIAL ASSESSMENTS, INCLUDING BUT NOT LIMITED TO PENALTIES AND INTEREST THEREON; CERTIFYING AN ASSESSMENT ROLL; PROVIDING FOR AMENDMENTS TO THE ASSESSMENT ROLL; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE.

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

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

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

WHEREAS, the Board of Supervisors (“**Board**”) of the District hereby determines to undertake various operations and maintenance and other activities described in the District’s budget (“**Adopted Budget**”) for the fiscal year beginning October 1, 2025, and ending September 30, 2026 (“**Fiscal Year 2026**”), attached hereto as **Exhibit A** and incorporated by reference herein; and

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

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

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

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

WHEREAS, the District has previously levied an assessment for debt service, which the District desires to collect for Fiscal Year 2026; and

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

WHEREAS, it is in the best interests of the District to adopt the Assessment Roll of the Lake Deer Community Development District (“**Assessment Roll**”) attached to this Resolution as **Exhibit B** and incorporated as a material part of this Resolution by this reference, and to certify the Assessment Roll to the County Tax Collector pursuant to the Uniform Method; and

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

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

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

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

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

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

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

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

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

PASSED AND ADOPTED THIS 8TH DAY OF JULY 2025.

ATTEST:

**LAKE DEER COMMUNITY
DEVELOPMENT DISTRICT**

Secretary / Assistant Secretary

By: _____

Its: _____

Exhibit A: Adopted Budget for Fiscal Year 2026

Exhibit B: Assessment Roll

Lake Deer
Community Development District

Proposed Budget
FY2026



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8 Debt Service Fund Series 2022

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Lake Deer
Community Development District
Proposed Budget
General Fund

Description	Adopted Budget FY2025	Actuals Thru 5/31/25	Projected Next 4 Months	Projected Thru 9/30/25	Proposed Budget FY2026
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Revenues

Assessments	\$ 477,399	\$ 475,172	\$ 2,227	\$ 477,399	\$ 552,766
Carry Forward Surplus	\$ -	\$ -	\$ 77,137	\$ 77,137	\$ -

Total Revenues	\$ 477,399	\$ 475,172	\$ 79,364	\$ 554,536	\$ 552,766
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Expenditures

General & Administrative

Supervisor Fees	\$ 12,000	\$ 2,200	\$ 4,000	\$ 6,200	\$ 12,000
FICA Expense	\$ -	\$ 107	\$ 246	\$ 353	\$ 738
Engineering	\$ 12,500	\$ 2,081	\$ 2,500	\$ 4,581	\$ 12,500
Attorney	\$ 25,000	\$ 5,169	\$ 7,500	\$ 12,669	\$ 25,000
Annual Audit	\$ 6,000	\$ 5,800	\$ -	\$ 5,800	\$ 6,000
Assessment Administration	\$ 5,250	\$ 5,250	\$ -	\$ 5,250	\$ 5,408
Arbitrage	\$ 450	\$ 450	\$ -	\$ 450	\$ 450
Dissemination	\$ 5,565	\$ 4,410	\$ 1,855	\$ 6,265	\$ 5,565
Amortization Schedules	\$ -	\$ -	\$ -	\$ -	\$ 1,000
Trustee Fees	\$ 4,500	\$ -	\$ 4,032	\$ 4,032	\$ 4,500
Management Fees	\$ 42,500	\$ 28,333	\$ 14,167	\$ 42,500	\$ 45,000
Information Technology	\$ 1,890	\$ 1,260	\$ 630	\$ 1,890	\$ 1,947
Website Maintenance	\$ 1,260	\$ 840	\$ 420	\$ 1,260	\$ 1,298
Postage & Delivery	\$ 1,000	\$ 878	\$ 333	\$ 1,212	\$ 1,000
Insurance	\$ 6,429	\$ 6,435	\$ -	\$ 6,435	\$ 6,878
Copies	\$ 500	\$ 4	\$ 167	\$ 170	\$ 500
Legal Advertising	\$ 2,500	\$ -	\$ 833	\$ 833	\$ 2,500
Other Current Charges	\$ 2,000	\$ 540	\$ 667	\$ 1,207	\$ 1,262
Office Supplies	\$ 625	\$ 18	\$ 208	\$ 226	\$ 625
Dues, Licenses & Subscriptions	\$ 175	\$ 175	\$ -	\$ 175	\$ 175

Total General & Administrative	\$ 130,144	\$ 63,950	\$ 37,558	\$ 101,508	\$ 134,345
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Operations & Maintenance

Field Expenditures

Property Insurance	\$ 10,000	\$ 8,878	\$ -	\$ 8,878	\$ 10,210
Field Management	\$ 15,000	\$ 10,000	\$ 5,000	\$ 15,000	\$ 15,450
Landscape Maintenance	\$ 55,580	\$ 56,256	\$ 28,128	\$ 84,384	\$ 84,384
Landscape Replacement	\$ 10,000	\$ 7,675	\$ 2,325	\$ 10,000	\$ 10,000
Lake Maintenance	\$ 12,600	\$ 10,250	\$ 5,600	\$ 15,850	\$ 16,800
Streetlights	\$ 45,000	\$ 11,074	\$ 22,147	\$ 33,221	\$ 45,000
Electric	\$ 3,500	\$ 175	\$ 87	\$ 262	\$ 3,500
Water & Sewer	\$ 10,000	\$ 23,194	\$ 11,597	\$ 34,791	\$ 36,000
Sidewalk & Asphalt Maintenance	\$ 2,500	\$ -	\$ 833	\$ 833	\$ 2,500
Irrigation Repairs	\$ 7,500	\$ 1,321	\$ 2,500	\$ 3,821	\$ 7,500
General Repairs & Maintenance	\$ 15,000	\$ 1,403	\$ 5,000	\$ 6,403	\$ 15,000
Field Contingency	\$ 7,500	\$ 36,602	\$ 2,500	\$ 39,102	\$ 10,000

Subtotal Field Expenditures	\$ 194,180	\$ 166,827	\$ 85,718	\$ 252,545	\$ 256,344
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Lake Deer

Community Development District

Proposed Budget

General Fund

Description	Adopted Budget FY2025	Actuals Thru 5/31/25	Projected Next 4 Months	Projected Thru 9/30/25	Proposed Budget FY2026
<u>Amenity Expenditures</u>					
Amenity - Electric	\$ 14,400	\$ 9,296	\$ 4,648	\$ 13,944	\$ 14,400
Amenity - Water	\$ 4,500	\$ 9,692	\$ 4,846	\$ 14,538	\$ 10,000
Playground Lease	\$ 36,375	\$ 24,244	\$ 12,131	\$ 36,375	\$ 36,366
Internet	\$ 2,500	\$ 645	\$ 833	\$ 1,478	\$ 2,500
Pest Control	\$ 1,300	\$ 650	\$ 433	\$ 1,083	\$ 1,300
Janitorial Services	\$ 15,000	\$ 6,093	\$ 5,000	\$ 11,093	\$ 15,000
Security Services	\$ 34,000	\$ 11,685	\$ 2,240	\$ 13,925	\$ 12,500
Pool Maintenance	\$ 15,000	\$ 19,048	\$ 10,400	\$ 29,448	\$ 32,136
Amenity Management	\$ 12,500	\$ 8,333	\$ 4,167	\$ 12,500	\$ 12,875
Amenity Repairs & Maintenance	\$ 10,000	\$ -	\$ 2,500	\$ 2,500	\$ 10,000
Holiday Lighting	\$ -	\$ -	\$ -	\$ -	\$ 7,500
Amenity Contingency	\$ 7,500	\$ 3,691	\$ 2,500	\$ 6,191	\$ 7,500
Capital Outlay	\$ -	\$ 57,406	\$ -	\$ 57,406	\$ -
Subtotal Amenity Expenditures	\$ 153,075	\$ 150,784	\$ 49,698	\$ 200,483	\$ 162,077
Total Operations & Maintenance	\$ 347,255	\$ 317,612	\$ 135,416	\$ 453,028	\$ 418,421
<u>Capital Improvements</u>					
Transfer Out- Capital Reserve	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Improvement Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ 477,399	\$ 381,562	\$ 172,974	\$ 554,536	\$ 552,766
Excess Revenues/(Expenditures)	\$ -	\$ 93,610	\$ (93,610)	\$ -	\$ -

Gross Assessments	\$ 594,372
Discount	<u>\$ (41,606)</u>
Net Assessments	\$ 552,766

Product	Assessable Units	Net Assessments	Net Per Unit	Gross Per Unit
Single Family	577	\$552,766	\$958.00	\$1,030.11
	577	\$552,766		

Product	FY2026	FY2025	Increase/ (Decrease)
Single Family	\$1,030.11	\$889.66	\$140.45

Lake Deer

Community Development District

General Fund Narrative

Revenues:

Assessments

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

Expenditures:

General & Administrative:

Supervisor Fees

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

FICA Expense

Represents the Employer's share of Social Security and Medicare taxes withheld from Board of Supervisor checks.

Engineering

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

Attorney

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

Annual Audit

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

Assessment Administration

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

Arbitrage

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

Lake Deer

Community Development District

General Fund Narrative

Dissemination

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

Amortization Schedules

In the event of an Optional Redemption, an additional is incurred for the creation of new revised amortization schedule. The fee is per schedule, per bond issue.

Trustee Fees

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

Management Fees

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

Information Technology

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

Website Maintenance

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

Postage & Delivery

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

Insurance

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

Copies

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

Lake Deer

Community Development District

General Fund Narrative

Legal Advertising

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

Other Current Charges

Bank charges and any other miscellaneous expenses incurred during the year.

Office Supplies

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

Dues, Licenses & Subscriptions

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

Operations & Maintenance:

Field Expenditures

Property Insurance

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

Field Management

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

Landscape Maintenance

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

Landscape Replacement

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

Lake Maintenance

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

Streetlights

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

Lake Deer

Community Development District

General Fund Narrative

Electric

Represents current and estimated electric charges of common areas throughout the District.

Water & Sewer

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

Irrigation Repairs

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

General Repairs & Maintenance

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

Field Contingency

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

Amenity Expenditures

Amenity - Electric

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

Amenity - Water

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

Playground Lease

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

Internet

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

Pest Control

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

Janitorial Services

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

Security Services

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

Lake Deer

Community Development District

General Fund Narrative

Pool Maintenance

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

Amenity Management

Amenity Management provides access card issuance through registration, proof of residency, and photo identification. The team also provides keycard troubleshooting for issues and concerns related to access control. Staff reviews security concerns and amenity policy violations via remote camera monitoring on an as-needed basis. Districts are provided electronic communication for District news and direct remote customer service through phone and email directly to the Amenity Access Team.

Amenity Repairs & Maintenance

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

Holiday Lighting

Represents funds allocated to decorate the District for holiday seasons.

Amenity Contingency

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

Lake Deer

Community Development District

Proposed Budget

Debt Service Fund Series 2022

Description	Adopted Budget FY2025	Actuals Thru 5/31/25	Projected Next 4 Months	Projected Thru 9/30/25	Proposed Budget FY2026
Revenues					
Assessments - On Roll	\$ 636,656	\$ 633,604	\$ 3,052	\$ 636,656	\$ 636,656
Assessments - Prepayments	\$ -	\$ 1,236,255	\$ -	\$ 1,236,255	\$ -
Assessments - Lot Closing	\$ -	\$ -	\$ -	\$ -	\$ -
Interest	\$ 90,784	\$ 47,996	\$ 67,195	\$ 115,191	\$ 57,595
Carryforward Surplus	\$ 249,601	\$ 1,026,267	\$ -	\$ 1,026,267	\$ 788,628
Total Revenues	\$ 977,040	\$ 2,944,122	\$ 70,246	\$ 3,014,369	\$ 1,482,879
Expenditures					
Interest Payment - 11/01	\$ 249,303	\$ 249,303	\$ -	\$ 249,303	\$ 209,500
Special Call - 11/01	\$ -	\$ 10,000	\$ -	\$ 10,000	\$ -
Special Call - 02/01	\$ -	\$ 1,335,000	\$ -	\$ 1,335,000	\$ -
Interest Payment - 02/01	\$ -	\$ 18,267	\$ -	\$ 18,267	\$ -
Special Call - 05/01	\$ -	\$ 15,000	\$ -	\$ 15,000	\$ -
Interest Payment - 05/01	\$ 249,303	\$ 115,000	\$ -	\$ 115,000	\$ 209,500
Principal Payment - 05/01	\$ 135,000	\$ 212,506	\$ -	\$ 212,506	\$ 120,000
Transfer Out	\$ -	\$ 270,664	\$ -	\$ 270,664	\$ -
Total Expenditures	\$ 633,606	\$ 2,225,741	\$ -	\$ 2,225,741	\$ 539,000
Net Change in Fund Balance	\$ 343,434	\$ 718,382	\$ 70,246	\$ 788,628	\$ 943,879

Interest Payment 11/1/26 \$ 206,800

Product	Assessable Units	Maximum Annual		Gross Per Unit
		Debt Service	Net Per Unit	
Single Family	83	\$174,953	\$2,108	\$2,266.53
Single Family - Paid Down	342	\$461,702	\$1,350	\$1,451.62
No Debt	152	\$0	\$0	\$0
	577	\$636,656		

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

DATE	BALANCE	PRINCIPAL	INTEREST	TOTAL
11/01/25	\$ 7,630,000.00	\$ -	\$ 209,500.00	\$ 209,500.00
05/01/26	\$ 7,630,000.00	\$ 120,000.00	\$ 209,500.00	\$ -
11/01/26	\$ 7,510,000.00	\$ -	\$ 206,800.00	\$ 536,300.00
05/01/27	\$ 7,510,000.00	\$ 125,000.00	\$ 206,800.00	\$ -
11/01/27	\$ 7,385,000.00	\$ -	\$ 203,987.50	\$ 535,787.50
05/01/28	\$ 7,385,000.00	\$ 135,000.00	\$ 203,987.50	\$ -
11/01/28	\$ 7,250,000.00	\$ -	\$ 200,612.50	\$ 539,600.00
05/01/29	\$ 7,250,000.00	\$ 140,000.00	\$ 200,612.50	\$ -
11/01/29	\$ 7,110,000.00	\$ -	\$ 197,112.50	\$ 537,725.00
05/01/30	\$ 7,110,000.00	\$ 150,000.00	\$ 197,112.50	\$ -
11/01/30	\$ 6,960,000.00	\$ -	\$ 193,362.50	\$ 540,475.00
05/01/31	\$ 6,960,000.00	\$ 155,000.00	\$ 193,362.50	\$ -
11/01/31	\$ 6,805,000.00	\$ -	\$ 189,487.50	\$ 537,850.00
05/01/32	\$ 6,805,000.00	\$ 165,000.00	\$ 189,487.50	\$ -
11/01/32	\$ 6,640,000.00	\$ -	\$ 185,362.50	\$ 539,850.00
05/01/33	\$ 6,640,000.00	\$ 170,000.00	\$ 185,362.50	\$ -
11/01/33	\$ 6,470,000.00	\$ -	\$ 180,687.50	\$ 536,050.00
05/01/34	\$ 6,470,000.00	\$ 180,000.00	\$ 180,687.50	\$ -
11/01/34	\$ 6,290,000.00	\$ -	\$ 175,737.50	\$ 536,425.00
05/01/35	\$ 6,290,000.00	\$ 190,000.00	\$ 175,737.50	\$ -
11/01/35	\$ 6,100,000.00	\$ -	\$ 170,512.50	\$ 536,250.00
05/01/36	\$ 6,100,000.00	\$ 205,000.00	\$ 170,512.50	\$ -
11/01/36	\$ 5,895,000.00	\$ -	\$ 164,875.00	\$ 540,387.50
05/01/37	\$ 5,895,000.00	\$ 215,000.00	\$ 164,875.00	\$ -
11/01/37	\$ 5,680,000.00	\$ -	\$ 158,962.50	\$ 538,837.50
05/01/38	\$ 5,680,000.00	\$ 225,000.00	\$ 158,962.50	\$ -
11/01/38	\$ 5,455,000.00	\$ -	\$ 152,775.00	\$ 536,737.50
05/01/39	\$ 5,455,000.00	\$ 240,000.00	\$ 152,775.00	\$ -
11/01/39	\$ 5,215,000.00	\$ -	\$ 146,175.00	\$ 538,950.00
05/01/40	\$ 5,215,000.00	\$ 250,000.00	\$ 146,175.00	\$ -
11/01/40	\$ 4,965,000.00	\$ -	\$ 139,300.00	\$ 535,475.00
05/01/41	\$ 4,965,000.00	\$ 265,000.00	\$ 139,300.00	\$ -
11/01/41	\$ 4,700,000.00	\$ -	\$ 132,012.50	\$ 536,312.50
05/01/42	\$ 4,700,000.00	\$ 280,000.00	\$ 132,012.50	\$ -
11/01/42	\$ 4,420,000.00	\$ -	\$ 124,312.50	\$ 536,325.00
05/01/43	\$ 4,420,000.00	\$ 300,000.00	\$ 124,312.50	\$ -
11/01/43	\$ 4,120,000.00	\$ -	\$ 115,875.00	\$ 540,187.50
05/01/44	\$ 4,120,000.00	\$ 315,000.00	\$ 115,875.00	\$ -
11/01/44	\$ 3,805,000.00	\$ -	\$ 107,015.63	\$ 537,890.63
05/01/45	\$ 3,805,000.00	\$ 335,000.00	\$ 107,015.63	\$ -
11/01/45	\$ 3,470,000.00	\$ -	\$ 97,593.75	\$ 539,609.38
05/01/46	\$ 3,470,000.00	\$ 355,000.00	\$ 97,593.75	\$ -
11/01/46	\$ 3,115,000.00	\$ -	\$ 87,609.38	\$ 540,203.13
05/01/47	\$ 3,115,000.00	\$ 375,000.00	\$ 87,609.38	\$ -
11/01/47	\$ 2,740,000.00	\$ -	\$ 77,062.50	\$ 539,671.88
05/01/48	\$ 2,740,000.00	\$ 395,000.00	\$ 77,062.50	\$ -
11/01/48	\$ 2,345,000.00	\$ -	\$ 65,953.13	\$ 538,015.63
05/01/49	\$ 2,345,000.00	\$ 420,000.00	\$ 65,953.13	\$ -
11/01/49	\$ 1,925,000.00	\$ -	\$ 54,140.63	\$ 540,093.75
05/01/50	\$ 1,925,000.00	\$ 440,000.00	\$ 54,140.63	\$ -
11/01/50	\$ 1,485,000.00	\$ -	\$ 41,765.63	\$ 535,906.25
05/01/51	\$ 1,485,000.00	\$ 465,000.00	\$ 41,765.63	\$ -
11/01/51	\$ 1,020,000.00	\$ -	\$ 28,687.50	\$ 535,453.13
05/01/52	\$ 1,020,000.00	\$ 495,000.00	\$ 28,687.50	\$ -
11/01/52	\$ 525,000.00	\$ -	\$ 14,765.63	\$ 538,453.13
05/01/53	\$ 525,000.00	\$ 525,000.00	\$ 14,765.63	\$ 539,765.63
		\$ 7,630,000.00	\$ 7,644,087.50	\$ 15,274,087.50

Lake Deer CDD FY 26 Assessment Roll
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PARCEL ID	UNITS	FY 26 O&M	SERIES 2022 DEBT	TOTAL
282822935720000010	1	\$1,123.28	\$0.00	\$1,123.28
282822935720000020	1	\$1,123.28	\$0.00	\$1,123.28
282822935720000030	1	\$1,123.28	\$0.00	\$1,123.28
282822935720000040	1	\$1,123.28	\$0.00	\$1,123.28
282822935720000050	1	\$1,123.28	\$0.00	\$1,123.28
282822935720000060	1	\$1,123.28	\$0.00	\$1,123.28
282822935720000070	1	\$1,123.28	\$0.00	\$1,123.28
282822935720000080	1	\$1,123.28	\$0.00	\$1,123.28
282822935720000090	1	\$1,123.28	\$0.00	\$1,123.28
282822935720000100	1	\$1,123.28	\$0.00	\$1,123.28
282822935720000110	1	\$1,123.28	\$0.00	\$1,123.28
282822935720000120	1	\$1,123.28	\$0.00	\$1,123.28
282822935720000130	1	\$1,123.28	\$0.00	\$1,123.28
282822935720000140	1	\$1,123.28	\$0.00	\$1,123.28
282822935720000150	1	\$1,123.28	\$0.00	\$1,123.28
282822935720000160	1	\$1,123.28	\$0.00	\$1,123.28
282822935720000170	1	\$1,123.28	\$0.00	\$1,123.28
282822935720000180	1	\$1,123.28	\$0.00	\$1,123.28
282822935720000190	1	\$1,123.28	\$0.00	\$1,123.28
282822935720000200	1	\$1,123.28	\$0.00	\$1,123.28
282822935720000210	1	\$1,123.28	\$0.00	\$1,123.28
282822935720000220	1	\$1,123.28	\$0.00	\$1,123.28
282822935720000230	1	\$1,123.28	\$0.00	\$1,123.28
282822935720000240	1	\$1,123.28	\$0.00	\$1,123.28
282822935720000250	1	\$1,123.28	\$0.00	\$1,123.28
282822935720000260	1	\$1,123.28	\$0.00	\$1,123.28
282822935720000270	1	\$1,123.28	\$0.00	\$1,123.28
282822935720000280	1	\$1,123.28	\$0.00	\$1,123.28
282822935720000290	1	\$1,123.28	\$0.00	\$1,123.28
282822935720000300	1	\$1,123.28	\$0.00	\$1,123.28
282822935720000310	1	\$1,123.28	\$0.00	\$1,123.28
282822935720000320	1	\$1,123.28	\$0.00	\$1,123.28
282822935720000330	1	\$1,123.28	\$0.00	\$1,123.28
282822935720000340	1	\$1,123.28	\$0.00	\$1,123.28
282822935720000350	1	\$1,123.28	\$0.00	\$1,123.28
282822935720000360	1	\$1,123.28	\$0.00	\$1,123.28
282822935720000370	1	\$1,123.28	\$0.00	\$1,123.28
282822935720000380	1	\$1,123.28	\$0.00	\$1,123.28

PARCEL ID	UNITS	FY 26 O&M	SERIES 2022 DEBT	TOTAL
282822935720000390	1	\$1,123.28	\$0.00	\$1,123.28
282822935720000400	1	\$1,123.28	\$0.00	\$1,123.28
282822935720000410	1	\$1,123.28	\$0.00	\$1,123.28
282822935720000420	1	\$1,123.28	\$0.00	\$1,123.28
282822935720000430	1	\$1,123.28	\$0.00	\$1,123.28
282822935720000440	1	\$1,123.28	\$0.00	\$1,123.28
282822935720000450	1	\$1,123.28	\$0.00	\$1,123.28
282822935720000460	1	\$1,123.28	\$0.00	\$1,123.28
282822935720000470	1	\$1,123.28	\$0.00	\$1,123.28
282822935720000480	1	\$1,123.28	\$0.00	\$1,123.28
282822935720000490	1	\$1,123.28	\$0.00	\$1,123.28
282822935720000500	1	\$1,123.28	\$0.00	\$1,123.28
282822935720000510	1	\$1,123.28	\$0.00	\$1,123.28
282822935720000520	1	\$1,123.28	\$0.00	\$1,123.28
282822935720000530	1	\$1,123.28	\$0.00	\$1,123.28
282822935720000540	1	\$1,123.28	\$0.00	\$1,123.28
282822935720000550	1	\$1,123.28	\$0.00	\$1,123.28
282822935720000560	1	\$1,123.28	\$0.00	\$1,123.28
282822935720000570	1	\$1,123.28	\$0.00	\$1,123.28
282822935720000580	1	\$1,123.28	\$0.00	\$1,123.28
282822935720000590	1	\$1,123.28	\$0.00	\$1,123.28
282822935720000600	1	\$1,123.28	\$0.00	\$1,123.28
282822935720000610	1	\$1,123.28	\$0.00	\$1,123.28
282822935720000620	1	\$1,123.28	\$0.00	\$1,123.28
282822935720000630	1	\$1,123.28	\$0.00	\$1,123.28
282822935720000640	1	\$1,123.28	\$0.00	\$1,123.28
282822935720000650	1	\$1,123.28	\$0.00	\$1,123.28
282822935720000660	1	\$1,123.28	\$0.00	\$1,123.28
282822935720000670	1	\$1,123.28	\$0.00	\$1,123.28
282822935720000680	1	\$1,123.28	\$0.00	\$1,123.28
282822935720000690	1	\$1,123.28	\$0.00	\$1,123.28
282822935720000700	1	\$1,123.28	\$0.00	\$1,123.28
282822935720000710	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720000720	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720000730	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720000740	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720000750	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720000760	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720000770	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720000780	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720000790	1	\$1,123.28	\$1,451.62	\$2,574.90

PARCEL ID	UNITS	FY 26 O&M	SERIES 2022 DEBT	TOTAL
282822935720000800	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720000810	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720000820	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720000830	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720000840	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720000850	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720000860	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720000870	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720000880	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720000890	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720000900	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720000910	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720000920	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720000930	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720000940	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720000950	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720000960	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720000970	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720000980	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720000990	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720001000	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720001010	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720001020	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720001030	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720001040	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720001050	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720001060	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720001070	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720001080	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720001090	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720001100	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720001110	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720001120	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720001130	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720001140	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720001150	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720001160	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720001170	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720001180	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720001190	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720001200	1	\$1,123.28	\$1,451.62	\$2,574.90

PARCEL ID	UNITS	FY 26 O&M	SERIES 2022 DEBT	TOTAL
282822935720001210	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720001220	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720001230	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720001240	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720001250	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720001260	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720001270	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720001280	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720001290	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720001300	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720001310	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720001320	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720001330	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720001340	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720001350	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720001360	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720001370	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720001380	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720001390	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720001400	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720001410	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720001420	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720001430	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720001440	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720001450	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720001460	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720001470	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720001480	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720001490	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720001500	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720001510	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720001520	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720001530	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720001540	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720001550	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720001560	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720001570	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720001580	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720001590	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720001600	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720001610	1	\$1,123.28	\$1,451.62	\$2,574.90

PARCEL ID	UNITS	FY 26 O&M	SERIES 2022 DEBT	TOTAL
282822935720001620	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720001630	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720001640	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720001650	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720001660	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720001670	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720001680	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720001690	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720001700	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720001710	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720001720	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720001730	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720001740	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720001750	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720001760	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720001770	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720001780	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720001790	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720001800	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720001810	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720001820	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720001830	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720001840	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720001850	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720001860	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720001870	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720001880	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720001890	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720001900	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720001910	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720001920	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720001930	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720001940	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720001950	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720001960	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720001970	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720001980	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720001990	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720002000	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720002010	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720002020	1	\$1,123.28	\$1,451.62	\$2,574.90

PARCEL ID	UNITS	FY 26 O&M	SERIES 2022 DEBT	TOTAL
282822935720002030	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720002040	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720002050	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720002060	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720002070	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720002080	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720002090	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720002100	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720002110	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720002120	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720002130	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720002140	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720002150	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720002160	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720002170	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720002180	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720002190	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720002200	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720002210	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720002220	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720002230	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720002240	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720002250	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720002260	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720002270	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720002280	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720002290	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720002300	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720002310	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720002320	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720002330	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720002340	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720002350	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720002360	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720002370	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720002380	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720002390	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720002400	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720002410	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720002420	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720002430	1	\$1,123.28	\$1,451.62	\$2,574.90

PARCEL ID	UNITS	FY 26 O&M	SERIES 2022 DEBT	TOTAL
282822935720002440	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720002450	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720002460	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720002470	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720002480	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720002490	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720002500	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720002510	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720002520	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720002530	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720002540	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720002550	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720002560	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720002570	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720002580	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720002590	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720002600	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720002610	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720002620	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720002630	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720002640	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720002650	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720002660	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720002670	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720002680	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720002690	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720002700	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720002710	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720002720	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720002730	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720002740	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720002750	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720002760	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720002770	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720002780	1	\$1,123.28	\$0.00	\$1,123.28
282822935720002790	1	\$1,123.28	\$0.00	\$1,123.28
282822935720002800	1	\$1,123.28	\$0.00	\$1,123.28
282822935720002810	1	\$1,123.28	\$0.00	\$1,123.28
282822935720002820	1	\$1,123.28	\$0.00	\$1,123.28
282822935720002830	1	\$1,123.28	\$0.00	\$1,123.28
282822935720002840	1	\$1,123.28	\$0.00	\$1,123.28

PARCEL ID	UNITS	FY 26 O&M	SERIES 2022 DEBT	TOTAL
282822935720002850	1	\$1,123.28	\$0.00	\$1,123.28
282822935720002860	1	\$1,123.28	\$0.00	\$1,123.28
282822935720002870	1	\$1,123.28	\$0.00	\$1,123.28
282822935720002880	1	\$1,123.28	\$0.00	\$1,123.28
282822935720002890	1	\$1,123.28	\$0.00	\$1,123.28
282822935720002900	1	\$1,123.28	\$0.00	\$1,123.28
282822935720002910	1	\$1,123.28	\$0.00	\$1,123.28
282822935720002920	1	\$1,123.28	\$0.00	\$1,123.28
282822935720002930	1	\$1,123.28	\$0.00	\$1,123.28
282822935720002940	1	\$1,123.28	\$0.00	\$1,123.28
282822935720002950	1	\$1,123.28	\$0.00	\$1,123.28
282822935720002960	1	\$1,123.28	\$0.00	\$1,123.28
282822935720002970	1	\$1,123.28	\$0.00	\$1,123.28
282822935720002980	1	\$1,123.28	\$0.00	\$1,123.28
282822935720002990	1	\$1,123.28	\$0.00	\$1,123.28
282822935720003000	1	\$1,123.28	\$0.00	\$1,123.28
282822935720003010	1	\$1,123.28	\$0.00	\$1,123.28
282822935720003020	1	\$1,123.28	\$0.00	\$1,123.28
282822935720003030	1	\$1,123.28	\$0.00	\$1,123.28
282822935720003040	1	\$1,123.28	\$0.00	\$1,123.28
282822935720003050	1	\$1,123.28	\$0.00	\$1,123.28
282822935720003060	1	\$1,123.28	\$0.00	\$1,123.28
282822935720003070	1	\$1,123.28	\$0.00	\$1,123.28
282822935720003080	1	\$1,123.28	\$0.00	\$1,123.28
282822935720003090	1	\$1,123.28	\$0.00	\$1,123.28
282822935720003100	1	\$1,123.28	\$0.00	\$1,123.28
282822935720003110	1	\$1,123.28	\$0.00	\$1,123.28
282822935720003120	1	\$1,123.28	\$0.00	\$1,123.28
282822935720003130	1	\$1,123.28	\$0.00	\$1,123.28
282822935720003140	1	\$1,123.28	\$0.00	\$1,123.28
282822935720003150	1	\$1,123.28	\$0.00	\$1,123.28
282822935720003160	1	\$1,123.28	\$0.00	\$1,123.28
282822935720003170	1	\$1,123.28	\$0.00	\$1,123.28
282822935720003180	1	\$1,123.28	\$0.00	\$1,123.28
282822935720003190	1	\$1,123.28	\$0.00	\$1,123.28
282822935720003200	1	\$1,123.28	\$0.00	\$1,123.28
282822935720003210	1	\$1,123.28	\$0.00	\$1,123.28
282822935720003220	1	\$1,123.28	\$0.00	\$1,123.28
282822935720003230	1	\$1,123.28	\$0.00	\$1,123.28
282822935720003240	1	\$1,123.28	\$0.00	\$1,123.28
282822935720003250	1	\$1,123.28	\$0.00	\$1,123.28

PARCEL ID	UNITS	FY 26 O&M	SERIES 2022 DEBT	TOTAL
282822935720003260	1	\$1,123.28	\$0.00	\$1,123.28
282822935720003270	1	\$1,123.28	\$0.00	\$1,123.28
282822935720003280	1	\$1,123.28	\$0.00	\$1,123.28
282822935720003290	1	\$1,123.28	\$0.00	\$1,123.28
282822935720003300	1	\$1,123.28	\$0.00	\$1,123.28
282822935720003310	1	\$1,123.28	\$0.00	\$1,123.28
282822935720003320	1	\$1,123.28	\$0.00	\$1,123.28
282822935720003330	1	\$1,123.28	\$0.00	\$1,123.28
282822935720003340	1	\$1,123.28	\$0.00	\$1,123.28
282822935720003350	1	\$1,123.28	\$0.00	\$1,123.28
282822935720003360	1	\$1,123.28	\$0.00	\$1,123.28
282822935720003370	1	\$1,123.28	\$0.00	\$1,123.28
282822935720003380	1	\$1,123.28	\$0.00	\$1,123.28
282822935720003390	1	\$1,123.28	\$0.00	\$1,123.28
282822935720003400	1	\$1,123.28	\$0.00	\$1,123.28
282822935720003410	1	\$1,123.28	\$0.00	\$1,123.28
282822935720003420	1	\$1,123.28	\$0.00	\$1,123.28
282822935720003430	1	\$1,123.28	\$0.00	\$1,123.28
282822935720003440	1	\$1,123.28	\$0.00	\$1,123.28
282822935720003450	1	\$1,123.28	\$0.00	\$1,123.28
282822935720003460	1	\$1,123.28	\$0.00	\$1,123.28
282822935720003470	1	\$1,123.28	\$0.00	\$1,123.28
282822935720003480	1	\$1,123.28	\$0.00	\$1,123.28
282822935720003490	1	\$1,123.28	\$0.00	\$1,123.28
282822935720003500	1	\$1,123.28	\$0.00	\$1,123.28
282822935720003510	1	\$1,123.28	\$0.00	\$1,123.28
282822935720003520	1	\$1,123.28	\$0.00	\$1,123.28
282822935720003530	1	\$1,123.28	\$0.00	\$1,123.28
282822935720003540	1	\$1,123.28	\$0.00	\$1,123.28
282822935720003550	1	\$1,123.28	\$0.00	\$1,123.28
282822935720003560	1	\$1,123.28	\$0.00	\$1,123.28
282822935720003570	1	\$1,123.28	\$0.00	\$1,123.28
282822935720003580	1	\$1,123.28	\$0.00	\$1,123.28
282822935720003590	1	\$1,123.28	\$0.00	\$1,123.28
282822935720003600	1	\$1,123.28	\$0.00	\$1,123.28
282822935720003610	1	\$1,123.28	\$0.00	\$1,123.28
282822935720003620	1	\$1,123.28	\$0.00	\$1,123.28
282822935720003630	1	\$1,123.28	\$0.00	\$1,123.28
282822935720003640	1	\$1,123.28	\$0.00	\$1,123.28
282822935720003650	1	\$1,123.28	\$0.00	\$1,123.28
282822935720003660	1	\$1,123.28	\$0.00	\$1,123.28

PARCEL ID	UNITS	FY 26 O&M	SERIES 2022 DEBT	TOTAL
282822935720003670	1	\$1,123.28	\$0.00	\$1,123.28
282822935720003680	1	\$1,123.28	\$0.00	\$1,123.28
282822935720003690	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720003700	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720003710	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720003720	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720003730	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720003740	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720003750	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720003760	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720003770	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720003780	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720003790	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720003800	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720003810	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720003820	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720003830	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720003840	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720003850	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720003860	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720003870	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720003880	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720003890	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720003900	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720003910	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720003920	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720003930	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720003940	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720003950	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720003960	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720003970	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720003980	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720003990	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720004000	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720004010	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720004020	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720004030	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720004040	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720004050	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720004060	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720004070	1	\$1,123.28	\$1,451.62	\$2,574.90

PARCEL ID	UNITS	FY 26 O&M	SERIES 2022 DEBT	TOTAL
282822935720004080	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720004090	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720004100	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720004110	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720004120	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720004130	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720004140	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720004150	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720004160	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720004170	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720004180	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720004190	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720004200	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720004210	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720004220	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720004230	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720004240	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720004250	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720004260	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720004270	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720004280	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720004290	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720004300	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720004310	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720004320	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720004330	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720004340	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720004350	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720004360	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720004370	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720004380	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720004390	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720004400	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720004410	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720004420	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720004430	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720004440	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720004450	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720004460	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720004470	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720004480	1	\$1,123.28	\$1,451.62	\$2,574.90

PARCEL ID	UNITS	FY 26 O&M	SERIES 2022 DEBT	TOTAL
282822935720004490	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720004500	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720004510	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720004520	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720004530	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720004540	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720004550	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720004560	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720004570	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720004580	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720004590	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720004600	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720004610	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720004620	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720004630	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720004640	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720004650	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720004660	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720004670	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720004680	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720004690	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720004700	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720004710	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720004720	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720004730	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720004740	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720004750	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720004760	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720004770	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720004780	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720004790	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720004800	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720004810	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720004820	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720004830	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720004840	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720004850	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720004860	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720004870	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720004880	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720004890	1	\$1,123.28	\$1,451.62	\$2,574.90

PARCEL ID	UNITS	FY 26 O&M	SERIES 2022 DEBT	TOTAL
282822935720004900	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720004910	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720004920	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720004930	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720004940	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720004950	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720004960	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720004970	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720004980	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720004990	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720005000	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720005010	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720005020	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720005030	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720005040	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720005050	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720005060	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720005070	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720005080	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720005090	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720005100	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720005110	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720005120	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720005130	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720005140	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720005150	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720005160	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720005170	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720005180	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720005190	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720005200	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720005210	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720005220	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720005230	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720005240	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720005250	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720005260	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720005270	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720005280	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720005290	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720005300	1	\$1,123.28	\$1,451.62	\$2,574.90

PARCEL ID	UNITS	FY 26 O&M	SERIES 2022 DEBT	TOTAL
282822935720005310	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720005320	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720005330	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720005340	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720005350	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720005360	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720005370	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720005380	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720005390	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720005400	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720005410	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720005420	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720005430	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720005440	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720005450	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720005460	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720005470	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720005480	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720005490	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720005500	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720005510	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720005520	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720005530	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720005540	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720005550	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720005560	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720005570	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720005580	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720005590	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720005600	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720005610	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720005620	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720005630	1	\$1,123.28	\$1,451.62	\$2,574.90
282822935720005640	1	\$1,123.28	\$0.00	\$1,123.28
282822935720005650	1	\$1,123.28	\$0.00	\$1,123.28
282822935720005660	1	\$1,123.28	\$0.00	\$1,123.28
282822935720005670	1	\$1,123.28	\$0.00	\$1,123.28
282822935720005680	1	\$1,123.28	\$0.00	\$1,123.28
282822935720005690	1	\$1,123.28	\$0.00	\$1,123.28
282822935720005700	1	\$1,123.28	\$0.00	\$1,123.28
282822935720005710	1	\$1,123.28	\$0.00	\$1,123.28

PARCEL ID	UNITS	FY 26 O&M	SERIES 2022 DEBT	TOTAL
282822935720005720	1	\$1,123.28	\$0.00	\$1,123.28
282822935720005730	1	\$1,123.28	\$0.00	\$1,123.28
282822935720005740	1	\$1,123.28	\$0.00	\$1,123.28
282822935720005750	1	\$1,123.28	\$0.00	\$1,123.28
282822935720005760	1	\$1,123.28	\$0.00	\$1,123.28
282822935720005770	1	\$1,123.28	\$0.00	\$1,123.28
Total Gross Assessments	577	\$648,132.56	\$583,551.24	\$1,231,683.80
Total Net Assessments		\$602,763.28	\$542,702.65	\$1,145,465.93

SECTION V

RESOLUTION 2025-06

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE LAKE DEER COMMUNITY DEVELOPMENT DISTRICT ADOPTING THE ANNUAL MEETING SCHEDULE FOR FISCAL YEAR 2025/2026; AND PROVIDING FOR AN EFFECTIVE DATE.

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

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

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

WHEREAS, the Board desires to adopt the Fiscal Year 2025/2026 annual meeting schedule attached as **Exhibit A**.

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

SECTION 1. The Fiscal Year 2025/2026 annual meeting schedule attached hereto and incorporated by reference herein as **Exhibit A** is hereby approved and shall be published in accordance with the requirements of Florida law and also provided to applicable governing authorities.

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

PASSED AND ADOPTED this 8th day of July 2025.

ATTEST:

**LAKE DEER COMMUNITY
DEVELOPMENT DISTRICT**

Secretary / Assistant Secretary

Chairperson, Board of Supervisors

Exhibit A: Fiscal Year 2025/2026 Annual Meeting Schedule

Exhibit A: Fiscal Year 2025/2026 Annual Meeting Schedule

BOARD OF SUPERVISORS MEETING DATES LAKE DEER COMMUNITY DEVELOPMENT DISTRICT FISCAL YEAR 2025/2026

The Board of Supervisors of the Lake Deer Community Development District will hold their regular meetings for Fiscal Year 2025/2026 at Holiday Inn—Winter Haven, 200 Cypress Gardens Blvd., Winter Haven, Florida 33880, on the 3rd Wednesday of every month at 11:00 AM unless otherwise indicated as follows:

October 15, 2025
November 19, 2025 (Landowners' Meeting & BOS Meeting)
December 17, 2025
January 21, 2026
February 18, 2026
March 18, 2026
April 15, 2026
May 20, 2026
June 17, 2026
July 15, 2026
August 19, 2026
September 16, 2026

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

There may be occasions when one or more Supervisors or staff will participate by telephone. Pursuant to provisions of the Americans with Disabilities Act, any person requiring special accommodations at this meeting because of a disability or physical impairment should contact the District Office at (407) 841-5524 at least three (3) business days prior to the meeting. If you are hearing or speech impaired, please contact the Florida Relay Service by dialing 7-1-1, or 1-800-955-8771 (TTY) / 1-800-955-8770 (Voice), for aid in contacting the District Office.

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

District Manager

SECTION VI

RESOLUTION 2025-07

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

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

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

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

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

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

<u>Seat Number</u>	<u>Supervisor</u>	<u>Term Expiration Date</u>
1	Bobbie Henley	11/2025
2	Rennie Heath	11/2025
3	Kristen Cassidy	11/2027
4	Lindsey Roden	11/2027
5	Emily Cassidy	11/2025

This year, Seat 1 currently held by Bobbie Henley, Seat 2 currently held by Rennie Heath, and Seat 5 currently held by Emily Cassidy, respectively, are subject to a landowner election by landowners in November 2025. The two candidates receiving the highest number of votes shall be elected for a term of four (4) years. The candidate receiving the next highest number of votes shall be elected for a term of two (2) years. The term of office for each successful candidate shall commence upon election.

2. **LANDOWNER’S ELECTION.** In accordance with Section 190.006(2), *Florida Statutes*, the meeting of the landowners to elect Board Supervisor(s) of the District shall be held

on the 19th day of November 2025, at 11:00 a.m., and located at Holiday Inn—Winter Haven, 200 Cypress Gardens Blvd., Winter Haven, Florida 33880.

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

4. **FORMS.** Pursuant to Section 190.006(2)(b), *Florida Statutes*, the landowners' meeting and election have been announced by the Board at its **July 8, 2025**, meeting. A sample notice of landowners' meeting and election, proxy, ballot form and instructions were presented at such meeting and are attached hereto as **Exhibit A**. Such documents are available for review and copying during normal business hours at the office of the District Manager, Governmental Management Services – Central Florida LLC, located at 219 East Livingston Street, Orlando, Florida 32801.

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

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

PASSED AND ADOPTED this 8th day of July 2025.

ATTEST:

**LAKE DEER COMMUNITY
DEVELOPMENT DISTRICT**

SECRETARY / ASST. SECRETARY

CHAIRPERSON / VICE CHAIRPERSON

EXHIBIT A

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

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

DATE:	Wednesday, November 19, 2025
HOUR:	11:00 AM
LOCATION:	Holiday Inn—Winter Haven 200 Cypress Gardens Blvd. Winter Haven, Florida 33880

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

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

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

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

District Manager
Run Date(s): _____ & _____

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

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

DATE OF LANDOWNERS' MEETING: **Wednesday, November 19, 2025**

TIME: **11:00 A.M.**

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

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

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

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

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

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

LANDOWNER PROXY

**LAKE DEER COMMUNITY DEVELOPMENT DISTRICT
POLK COUNTY, FLORIDA
LANDOWNERS' MEETING – WEDNESDAY, NOVEMBER 19, 2025**

KNOW ALL MEN BY THESE PRESENTS, that the undersigned, the fee simple owner of the lands described herein, hereby constitutes and appoints _____ (“**Proxy Holder**”) for and on behalf of the undersigned, to vote as proxy at the meeting of the landowners of the Lake Deer Community Development District to be held at the **Holiday Inn—Winter Haven, 200 Cypress Gardens Blvd., Winter Haven, Florida 33880, on Wednesday, November 19, 2025, at 11:00 a.m.,** and at any adjournments thereof, according to the number of acres of unplatted land and/or platted lots owned by the undersigned landowner that the undersigned would be entitled to vote if then personally present, upon any question, proposition, or resolution or any other matter or thing that may be considered at said meeting including, but not limited to, the election of members of the Board of Supervisors. Said Proxy Holder may vote in accordance with his or her discretion on all matters not known or determined at the time of solicitation of this proxy, which may legally be considered at said meeting.

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

Printed Name of Legal Owner

Signature of Legal Owner

Date

Parcel Description

Acreage

Authorized Votes

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

Total Number of Authorized Votes:

NOTES: Pursuant to Section 190.006(2)(b), *Florida Statutes* (2024), a fraction of an acre is treated as one (1) acre entitling the landowner to one vote with respect thereto. For purposes of determining voting interests, platted lots shall be counted individually and rounded up to the nearest whole acre. Moreover, two (2) or more persons who own real property in common that is one acre or less are together entitled to only one vote for that real property.

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

OFFICIAL BALLOT
LAKE DEER COMMUNITY DEVELOPMENT DISTRICT
POLK COUNTY, FLORIDA
LANDOWNERS' MEETING - WEDNESDAY, NOVEMBER 19, 2025

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

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

Description

Acreage

_____	_____
_____	_____
_____	_____

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

or

Attach Proxy.

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

SEAT #	NAME OF CANDIDATE	NUMBER OF VOTES
1		
2		
5		

Date: _____

Signed: _____

Printed Name: _____

SECTION VII

RESOLUTION 2025-08

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE LAKE DEER COMMUNITY DEVELOPMENT DISTRICT ADOPTING AN AMENDMENT TO THE AMENITY RULES AND RATES OF THE DISTRICT; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE.

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

WHEREAS, the District’s Board of Supervisors (“Board”) is authorized by Section 190.011(5), *Florida Statutes*, to adopt rules, rates, charges and fees; and

WHEREAS, the Board accordingly finds that it is in the best interest of the District to adopt by resolution an amendment to the rules and rates set forth at **Exhibit A** (“Amendment”), which relate to use of the District’s amenity facilities and other District-owned property, for immediate use and application.

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

SECTION 1. The above stated recitals are true and correct and are hereby incorporated herein by reference.

SECTION 2. The Amendment attached hereto as **Exhibit A** is hereby adopted pursuant to this Resolution as necessary for the conduct of District business. The amended rules and rates shall remain in full force and effect until such time as the Board may amend or replace them.

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

SECTION 4. This Resolution shall become effective immediately upon its adoption.

PASSED AND ADOPTED this 8th day of July 2025.

ATTEST:

**LAKE DEER COMMUNITY
DEVELOPMENT DISTRICT**

Secretary

Chairman, Board of Supervisors

Exhibit A: Amendment to Rules and Rates

EXHIBIT A
Amendment to Rules and Rates

LAKES AND PONDS POLICIES

Lakes and Ponds (used interchangeably and reference to one shall implicate the other) within the District primarily function as retention ponds to facilitate the District's system for treatment and attenuation of stormwater run-off and overflow. As a result, contaminants may be present in the water. These policies are intended to limit contact with such contaminants and ensure the continued operations of the Ponds while allowing limited recreational use of the same.

- (1) Users of District Lakes shall not engage in any conduct or omission that violates any ordinance, resolution, law, permit requirement or regulation of any governmental entity relating to the District Lakes.
- (2) Wading and swimming in District Lakes are prohibited.
- (3) Boating (motorized and non-motorized), paddleboarding, and other recreational water activities are prohibited in District Lakes.
- (4) Patrons may fish from the banks of District Lakes. However, the District has a "catch and release" policy for all fish caught in these waters.
- (5) Pets are not allowed in the District Lakes.
- (6) Owners of property lying contiguous to the District Lakes shall take such actions as may be necessary to remove underbrush, weeds or unsightly growth from the Owner's property that detract from the overall beauty, setting and safety of the property.
- (7) No docks or other structures, whether permanent or temporary, shall be constructed and placed in or around the District Lakes or other District stormwater management facilities.
- (8) No pipes, pumps or other devices used for irrigation or the withdrawal of water shall be placed in or around the District Lakes, except by the District.
- (9) No foreign materials may be disposed of in the District Lakes, including, but not limited to: tree branches, paint, cement, oils, soap suds, building materials, chemicals, fertilizers, or any other material that is not naturally occurring or which may be detrimental to the Lake environment.
- (10) Easements through residential backyards along the community's stormwater management system are for maintenance purposes only and are not general grants for access for fishing or any other recreational purpose. Access to residents' backyards via these maintenance easements is prohibited. Unless individual property owners explicitly grant permission for others to access their backyards, entering their private property can be considered trespassing. Please be considerate of the privacy rights of other residents.
- (11) Beware of wildlife - water moccasins and other snakes, alligators, snapping turtles, birds and other wildlife which may pose a threat to your safety are commonly found in stormwater management facilities in Florida. Wildlife may neither be removed from nor released into the District Lakes; notwithstanding the foregoing, nuisance alligators posing a threat to the health, safety and welfare may be removed by a properly permitted

and licensed nuisance alligator trapper, in accordance with all applicable state and local laws, rules, ordinances and policies including but not limited to rules promulgated by the Florida Fish and Wildlife Conservation Commission (“FWC”). Anyone concerned about an alligator is encouraged to call FWC’s toll-free Nuisance Alligator Hotline at 866-FWC-GATOR (866-392-4286).

- (12)** Any hazardous condition concerning the District Lakes must immediately be reported to the District Manager and the proper authorities.

SECTION VIII

**LAKE DEER
COMMUNITY DEVELOPMENT DISTRICT
POLK COUNTY, FLORIDA
FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED
SEPTEMBER 30, 2024**

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

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

INDEPENDENT AUDITOR'S REPORT

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

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities and each major fund of Lake Deer Community Development District, Polk County, Florida ("District") as of and for the fiscal year ended September 30, 2024, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the District as of September 30, 2024, and the respective changes in financial position thereof for the fiscal year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with GAAS, we:

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

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

Required Supplementary Information

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

Other Information Included in the Financial Report

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated June 2, 2025, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

June 2, 2025

MANAGEMENT'S DISCUSSION AND ANALYSIS

Our discussion and analysis of Lake Deer Community Development District, Polk County, Florida ("District") provides a narrative overview of the District's financial activities for the fiscal year ended September 30, 2024. Please read it in conjunction with the District's Independent Auditor's Report, basic financial statements, accompanying notes and supplementary information to the basic financial statements.

FINANCIAL HIGHLIGHTS

- The assets of the District exceeded its liabilities at the close of the most recent fiscal year resulting in a net position balance of \$18,864,805.
- The change in the District's total net position in comparison with the prior fiscal year was \$8,938,327, an increase. The key components of the District's net position and change in net position are reflected in the table in the government-wide financial analysis section.
- At September 30, 2024, the District's governmental funds reported combined ending fund balances of \$1,560,253, a decrease of (\$986,581) in comparison with the prior fiscal year. The total fund balance is restricted for debt service and capital projects, non-spendable for prepaid items and the remainder is unassigned fund balance in the general fund which is available for spending at the District's discretion.

OVERVIEW OF FINANCIAL STATEMENTS

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

Government-Wide Financial Statements

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

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

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

The government-wide financial statements include all governmental activities that are principally supported by special assessment and developer revenues. The District does not have any business-type activities. The governmental activities of the District include the general government (management), maintenance and recreational functions.

Fund Financial Statements

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

OVERVIEW OF FINANCIAL STATEMENTS (Continued)

Governmental Funds

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

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

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

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

Notes to the Financial Statements

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

GOVERNMENT-WIDE FINANCIAL ANALYSIS

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

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

NET POSITION SEPTEMBER 30,		
	2024	2023
Current and other assets	\$ 1,755,742	\$ 4,088,407
Capital assets, net of depreciation	26,739,814	25,533,647
Total assets	28,495,556	29,622,054
Current liabilities	403,242	1,945,576
Long-term liabilities	9,227,509	17,750,000
Total liabilities	9,630,751	19,695,576
Net position		
Net investment in capital assets	17,512,305	6,691,399
Restricted	1,090,553	3,163,711
Unrestricted	261,947	71,368
Total net position	\$ 18,864,805	\$ 9,926,478

GOVERNMENT-WIDE FINANCIAL ANALYSIS (Continued)

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

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

The District's net position increased during the most recent fiscal year. The majority of the increase is the result of the receipt of assessment prepayments during the current fiscal year.

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

CHANGES IN NET POSITION FOR THE FISCAL YEAR ENDED SEPTEMBER 30,		
	2024	2023
Revenues:		
Program revenues		
Charges for services	\$ 7,442,739	\$ 2,363,759
Operating grants and contributions	164,065	118,317
Capital grants and contributions	2,229,600	9,133,864
Total revenues	9,836,404	11,615,940
Expenses:		
General government	104,414	77,701
Maintenance and operations	94,762	-
Recreation	984	-
Interest	697,917	948,958
Total expenses	898,077	1,026,659
Change in net position	8,938,327	10,589,281
Net position - beginning	9,926,478	(662,803)
Net position - ending	\$ 18,864,805	\$ 9,926,478

As noted above and in the statement of activities, the cost of all governmental activities during the fiscal year ended September 30, 2024 was \$898,077. The costs of the District's activities were funded by program revenues. Program revenues were comprised of assessments, interest income and Developer contributions during the fiscal year. In total, expenses decreased from the prior year. The decrease in expenses is due to a decrease in interest expense.

GENERAL BUDGETING HIGHLIGHTS

An operating budget was adopted and maintained by the governing board for the District pursuant to the requirements of Florida Statutes. The budget is adopted using the same basis of accounting that is used in preparation of the fund financial statements. The legal level of budgetary control, the level at which expenditures may not exceed budgeted amounts, is in the aggregate. Any budget amendments that increase the aggregate budgeted appropriations must be approved by the Board of Supervisors. Actual general fund expenditures did not exceed appropriations for the fiscal year ended September 30, 2024.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

At September 30, 2024, the District had \$26,739,814 invested in capital assets for its governmental activities. No depreciation has been taken in the current fiscal year as the District's infrastructure and other capital assets are under construction. More detailed information about the District's capital assets is presented in the notes of the financial statements.

Capital Debt

At September 30, 2024, the District had \$9,105,000 Bonds and \$122,509 Notes outstanding for its governmental activities. More detailed information about the District's capital debt is presented in the notes of the financial statements.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND OTHER EVENTS

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

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

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

**LAKE DEER COMMUNITY DEVELOPMENT DISTRICT
POLK COUNTY, FLORIDA
STATEMENT OF NET POSITION
SEPTEMBER 30, 2024**

	Governmental Activities
ASSETS	
Cash	\$ 248,797
Due from Developer	185,805
Assessments receivable	3,191
Prepaid items	23,140
Restricted assets:	
Investments	1,294,809
Capital assets:	
Nondepreciable	26,739,814
Total assets	<u>28,495,556</u>
LIABILITIES	
Accounts payable	195,489
Accrued interest payable	207,753
Non-current liabilities:	
Due within one year	155,490
Due in more than one year	9,072,019
Total liabilities	<u>9,630,751</u>
NET POSITION	
Net investment in capital assets	17,512,305
Restricted for debt service	1,090,553
Unrestricted	261,947
Total net position	<u>\$ 18,864,805</u>

See notes to the financial statements

**LAKE DEER COMMUNITY DEVELOPMENT DISTRICT
POLK COUNTY, FLORIDA
STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

Functions/Programs	Program Revenues				Net (Expense) Revenue and Changes in Net Position
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities
Primary government:					
Governmental activities:					
General government	\$ 104,414	\$ 104,414	\$ -	\$ -	\$ -
Maintenance and operations	94,762	240,051	-	2,229,600	2,374,889
Recreation	984	-	-	-	(984)
Interest on long-term debt	697,917	7,098,274	164,065	-	6,564,422
Total governmental activities	898,077	7,442,739	164,065	2,229,600	8,938,327
					8,938,327
					9,926,478
					\$ 18,864,805

See notes to the financial statements

**LAKE DEER COMMUNITY DEVELOPMENT DISTRICT
POLK COUNTY, FLORIDA
BALANCE SHEET
GOVERNMENTAL FUNDS
SEPTEMBER 30, 2024**

	Major Funds			Total Governmental Funds
	General	Debt Service	Capital Projects	
ASSETS				
Cash	\$ 247,680	\$ 1,117	\$ -	\$ 248,797
Investments	-	1,294,752	57	1,294,809
Due from Developer	-	-	185,805	185,805
Assessments receivable	754	2,437	-	3,191
Prepaid items	23,140	-	-	23,140
Total assets	\$ 271,574	\$ 1,298,306	\$ 185,862	\$ 1,755,742
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	\$ 9,684	\$ -	\$ 185,805	\$ 195,489
Total liabilities	9,684	-	185,805	195,489
Fund balances:				
Nonspendable:				
Prepaid items	23,140	-	-	23,140
Restricted for:				
Debt service	-	1,298,306	-	1,298,306
Capital projects	-	-	57	57
Unassigned	238,750	-	-	238,750
Total fund balances	261,890	1,298,306	57	1,560,253
Total liabilities and fund balances	\$ 271,574	\$ 1,298,306	\$ 185,862	\$ 1,755,742

See notes to the financial statements

**LAKE DEER COMMUNITY DEVELOPMENT DISTRICT
POLK COUNTY, FLORIDA
RECONCILIATION OF THE BALANCE SHEET - GOVERNMENTAL FUNDS
TO THE STATEMENT OF NET POSITION
SEPTEMBER 30, 2024**

Fund balance - governmental funds	\$	1,560,253
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Amounts reported for governmental activities in the statement of net position are different because:

Capital assets used in governmental activities are not financial resources and, therefore, are not reported as assets in the governmental funds. The statement of net position includes those capital assets, net of any accumulated depreciation, in the net position of the government as a whole.

Cost of capital assets	26,739,814		
Accumulated depreciation	-		26,739,814

Liabilities not due and payable from current available resources are not reported as liabilities in the governmental fund statements. All liabilities, both current and long-term, are reported in the government-wide financial statements.

Accrued interest payable	(207,753)		
Bonds payable	(9,105,000)		
Note payable	(122,509)		(9,435,262)

Net position of governmental activities	\$	18,864,805
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See notes to the financial statements

**LAKE DEER COMMUNITY DEVELOPMENT DISTRICT
POLK COUNTY, FLORIDA
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

	Major Funds			Total Governmental Funds
	General	Debt Service	Capital Project	
REVENUES				
Assessments	\$ 344,465	\$ 7,098,274	\$ -	\$ 7,442,739
Developer Contributions	-	-	2,229,596	2,229,596
Interest	-	164,065	4	164,069
Total revenues	344,465	7,262,339	2,229,600	9,836,404
EXPENDITURES				
Current:				
General government	104,414	-	-	104,414
Maintenance and operations	94,762	-	-	94,762
Recreation	984	-	-	984
Debt service:				
Principal	7,733	8,645,000	-	8,652,733
Interest	7,420	886,747	-	894,167
Capital outlay	68,872	-	1,137,295	1,206,167
Total expenditures	284,185	9,531,747	1,137,295	10,953,227
Excess (deficiency) of revenues over (under) expenditures	60,280	(2,269,408)	1,092,305	(1,116,823)
OTHER FINANCING SOURCES (USES)				
Note proceeds	130,242	-	-	130,242
Total other financing sources (uses)	130,242	-	-	130,242
Net change in fund balances	190,522	(2,269,408)	1,092,305	(986,581)
Fund balances - beginning	71,368	3,567,714	(1,092,248)	2,546,834
Fund balances - ending	\$ 261,890	\$ 1,298,306	\$ 57	\$ 1,560,253

See notes to the financial statements

**LAKE DEER COMMUNITY DEVELOPMENT DISTRICT
POLK COUNTY, FLORIDA
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

Net change in fund balances - total governmental funds	\$ (986,581)
Amounts reported for governmental activities in the statement of activities are different because:	
Governmental funds report capital outlays as expenditures; however, the cost of those assets is eliminated in the statement of activities and capitalized in the statement of net position.	1,206,167
Governmental funds report the face amount of Notes issued as financial resources when debt is first issued, whereas these amounts are eliminated in the statement of activities and recognized as long-term liabilities in the statement of net position.	(130,242)
Repayment of long-term liabilities are reported as expenditures in the governmental fund statements, but such repayments reduce liabilities in the statement of net position and are eliminated in the statement of activities.	8,652,733
The change in accrued interest on long-term liabilities between the current and prior fiscal years is recorded in the statement of activities, but not in the governmental fund financial statements.	<u>196,250</u>
Change in net position of governmental activities	<u>\$ 8,938,327</u>

See notes to the financial statements

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

NOTE 1 – NATURE OF ORGANIZATION AND REPORTING ENTITY

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

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

The District is governed by the Board of Supervisors ("Board"), which is composed of five members. The Supervisors are elected by the owners of the property within the District. The Board of Supervisors of the District exercise all powers granted to the District pursuant to Chapter 190, Florida Statutes. At September 30, 2024, all of the Board members are affiliated with Lake Deer Development, LLC ("Developer").

The Board has the final responsibility for:

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

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

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Government-Wide and Fund Financial Statements

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

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

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

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Measurement Focus, Basis of Accounting and Financial Statement Presentation

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

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

Assessments

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

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

The District reports the following major governmental funds:

General Fund

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

Debt Service Fund

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

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

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

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Assets, Liabilities and Net Position or Equity

Restricted Assets

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

Deposits and Investments

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

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

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

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

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

Prepaid Items

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

Capital Assets

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

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

No depreciation has been taken in the current fiscal year as the District's infrastructure and other capital assets are under construction.

Unearned Revenue

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

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Assets, Liabilities and Net Position or Equity (Continued)

Long-Term Obligations

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

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

Deferred Outflows/Inflows of Resources

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

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

Fund Equity/Net Position

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

Fund Equity/Net Position

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

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

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

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

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

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Other Disclosures

Use of Estimates

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

NOTE 3 – BUDGETARY INFORMATION

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

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

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

NOTE 4 – DEPOSITS AND INVESTMENTS

Deposits

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

Investments

The District's investments were held as follows at September 30, 2024:

Investment	Amortized Cost	Credit Risk	Maturities
US Bank Gcts	\$ 1,294,809	Not available	Not available
	<u>\$ 1,294,809</u>		

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

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

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

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

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

NOTE 4 – DEPOSITS AND INVESTMENTS (Continued)

Investments (Continued)

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

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

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

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

NOTE 5 – CAPITAL ASSETS

Capital asset activity for the fiscal year ended September 30, 2024 was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance
<u>Governmental activities</u>				
Capital assets, not being depreciated				
Construction in progress	\$ 25,533,647	\$ 1,206,167	\$ -	\$ 26,739,814
Total capital assets, not being depreciated	25,533,647	1,206,167	-	26,739,814
 Governmental activities capital assets	 \$ 25,533,647	 \$ 1,206,167	 \$ -	 \$ 26,739,814

The infrastructure intended to serve the District has been estimated at a total cost of approximately \$26,700,000. The infrastructure will include roadways, potable water and wastewater systems, and land improvements, including wetland mitigation areas. In addition, the project will include parks, and recreational facilities. A portion of the project costs was expected to be financed with the proceeds from the issuance of Bonds with the remainder to be funded by the Developer and conveyed to the District. Upon completion, certain improvements are to be conveyed to others for ownership and maintenance responsibilities.

Developer contributions to the capital project fund for the current fiscal year were \$2,229,596 which includes a receivable of \$185,805 at September 30, 2024.

NOTE 6 – LONG-TERM LIABILITIES

Series 2022

On August 24, 2022, the District issued \$17,750,000 of Special Assessment Bonds, Series 2022 consisting of term Bonds with due dates from May 1, 2027 to May 1, 2053 and fixed interest rates ranging from 4.5% to 5.625%. The Bonds were issued to finance the acquisition and construction of certain improvements for the benefit of the District. Interest is to be paid semiannually on each May 1 and November 1. Principal on the Bonds is to be paid serially commencing May 1, 2024 through May 1, 2053.

The Bonds are subject to extraordinary mandatory redemption prior to their selected maturity in the manner determined by the Bond Registrar if certain events occurred as outlined in the Bond Indenture. The Bonds are subject to extraordinary mandatory redemption prior to their selected maturity in the manner determined by the Bond Registrar if certain events occurred as outlined in the Bond Indenture. This occurred during the current fiscal year as the District collected assessments from lot closings and prepaid \$8,470,000 of the Series 2022 Bonds. See Note 11 - Subsequent Events for additional call amounts subsequent to the fiscal year end.

NOTE 6 – LONG-TERM LIABILITIES (Continued)

Series 2022 (Continued)

The Bond Indenture established a debt service reserve requirement as well as other restrictions and requirements relating principally to the use of proceeds to pay for the infrastructure improvements and the procedures to be followed by the District on assessments to property owners. The District agrees to levy special assessments in annual amounts adequate to provide payment of debt service and to meet the reserve requirements. Upon satisfaction of certain conditions, a portion of the original reserve requirements will be released to the Developer for construction costs paid on behalf of the District; this did not occur during the current fiscal year. The District was in compliance with the requirements at September 30, 2024.

Note Payable

In May 2024, the District entered into a financed purchase agreement for the purchase of playground equipment and pool furniture that will mature on April 1, 2029. As of September 30, 2024, the total principal balance was \$122,509. The District is required to make total monthly fixed payments of \$3,031. During the current fiscal year, the District has expended \$68,872 of the note proceeds on playground equipment and pool furniture. The remaining amount of unspent note proceeds is restricted for capital projects in the general fund balance sheet. The playground is under construction as of September 30, 2024.

Long-term Debt Activity

Changes in long-term liability activity for the fiscal year ended September 30, 2024 were as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
<u>Governmental activities</u>					
Bonds payable:					
Series 2022	\$ 17,750,000	\$ -	\$ 8,645,000	\$ 9,105,000	\$ 135,000
Note payable	-	130,242	7,733	122,509	20,490
Total	<u>\$ 17,750,000</u>	<u>\$ 130,242</u>	<u>\$ 8,652,733</u>	<u>\$ 9,227,509</u>	<u>\$ 155,490</u>

At September 30, 2024, the scheduled debt service requirements on the Bonds payable were as follows:

Year ending September 30:	Governmental Activities		
	Principal	Interest	Total
2025	\$ 135,000	\$ 498,606	\$ 633,606
2026	145,000	492,532	637,532
2027	150,000	486,006	636,006
2028	155,000	479,256	634,256
2029	165,000	471,506	636,506
2030-2034	970,000	2,223,256	3,193,256
2035-2039	1,260,000	1,932,108	3,192,108
2040-2044	1,660,000	1,543,918	3,203,918
2045-2049	2,200,000	1,022,344	3,222,344
2050-2053	2,265,000	327,374	2,592,374
Total	<u>\$ 9,105,000</u>	<u>\$ 9,476,906</u>	<u>\$ 18,581,906</u>

At September 30, 2024, the scheduled debt service requirements on the note payable were as follows:

Year ending September 30:	Governmental Activities		
	Principal	Interest	Total
2025	\$ 20,490	\$ 15,870	\$ 36,360
2026	23,551	12,809	36,360
2027	27,093	9,388	36,481
2028	31,118	5,245	36,363
2029	20,257	956	21,213
Total	<u>\$ 122,509</u>	<u>\$ 44,268</u>	<u>\$ 166,777</u>

NOTE 7 – DEVELOPER TRANSACTIONS

The Developer has agreed to fund the remaining construction of the District. In connection therewith, Developer contribution revenue reflected in the capital projects fund for the current fiscal year was \$2,229,596 which includes a receivable of \$185,805.

In addition, the Developer owns a portion of land within the District; therefore, assessment revenues in the general and debt service funds include the assessments levied on those lots owned by the Developer.

NOTE 8 – CONCENTRATION

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

NOTE 9 – MANAGEMENT COMPANY

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

NOTE 10 – RISK MANAGEMENT

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

NOTE 11 – SUBSEQUENT EVENTS

Bond Payments

Subsequent to fiscal year end, the District prepaid a total of \$1,345,000 of the Series 2022 Bonds. The prepayments were considered extraordinary mandatory redemptions as outlined in the Bond Indenture.

**LAKE DEER COMMUNITY DEVELOPMENT DISTRICT
POLK COUNTY, FLORIDA
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL – GENERAL FUND
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

	Budgeted Amounts <u>Original & Final</u>	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Assessments	\$ 335,396	\$ 344,465	\$ 9,069
Total revenues	<u>335,396</u>	<u>344,465</u>	<u>9,069</u>
EXPENDITURES			
Current:			
General government	131,686	104,414	27,272
Maintenance and operations	122,380	94,762	27,618
Amenity	81,330	984	80,346
Debt Service:			
Principal	-	7,733	(7,733)
Interest	-	7,420	(7,420)
Capital outlay	-	68,872	(68,872)
Total expenditures	<u>335,396</u>	<u>284,185</u>	<u>51,211</u>
Excess (deficiency) of revenues over (under) expenditures	-	60,280	60,280
OTHER FINANCING SOURCES			
Note proceeds	-	130,242	130,242
Total other financing sources	<u>-</u>	<u>130,242</u>	<u>130,242</u>
Net change in fund balances	<u>\$ -</u>	190,522	<u>\$ 190,522</u>
Fund balance - beginning		<u>71,368</u>	
Fund balance - ending		<u>\$ 261,890</u>	

See notes to required supplementary information

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

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

The legal level of budgetary control, the level at which expenditures may not exceed budget, is in the aggregate. Any budget amendments that increase the aggregate budgeted appropriations must be approved by the Board of Supervisors. Actual general fund expenditures did not exceed appropriations for the fiscal year ended September 30, 2024.

**LAKE DEER COMMUNITY DEVELOPMENT DISTRICT
POLK COUNTY, FLORIDA
OTHER INFORMATION – DATA ELEMENTS
REQUIRED BY FL STATUTE 218.39(3)(C)
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024
UNAUDITED**

<u>Element</u>	<u>Comments</u>
Number of District employees compensated in the last pay period of the District's fiscal year being reported.	4
Number of independent contractors compensated to whom nonemployee compensation was paid in the last month of the District's fiscal year being reported.	8
Employee compensation	\$4,200
Independent contractor compensation*	\$2,717,019
Construction projects to begin on or after October 1; (\$65K)	
Series 2022	Not applicable
Budget variance report	See the Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - General Fund
Ad Valorem taxes	Not applicable
Non ad valorem special assessments;	
Special assessment rate	Operations and maintenance - \$625.03 Debt service - \$2,268.68 - \$1,451.61
Special assessments collected	\$7,442,739
Outstanding Bonds:	
Series 2022, due May 1, 2053	\$9,105,000

*Independent contractors are identified as vendors who earned nonemployee compensation.



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

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities and each major fund of Lake Deer Community Development District, Polk County, Florida ("District") as of and for the fiscal year ended September 30, 2024, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our opinion thereon June 2, 2025.

Report on Internal Control Over Financial Reporting

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

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

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

Report on Compliance and Other Matters

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

Purpose of this Report

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

June 2, 2025



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

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

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

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

We have examined Lake Deer Community Development District, Polk County, Florida's ("District") compliance with the requirements of Section 218.415, Florida Statutes, in accordance with Rule 10.556(10) of the Auditor General of the State of Florida during the fiscal year ended September 30, 2024. Management is responsible for District's compliance with those requirements. Our responsibility is to express an opinion on District's compliance based on our examination.

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

We are required to be independent and to meet our other ethical responsibilities in accordance with relevant ethical requirements relating to the examination engagement.

In our opinion, the District complied, in all material respects, with the aforementioned requirements for the fiscal year ended September 30, 2024.

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

June 2, 2025



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

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

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

Report on the Financial Statements

We have audited the accompanying basic financial statements of Lake Deer Community Development District, Polk County, Florida ("District") as of and for the fiscal year ended September 30, 2024 and have issued our report thereon dated June 2, 2025.

Auditor's Responsibility

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

Other Reporting Requirements

We have issued our Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with *Government Auditing Standards*; and Independent Auditor's Report on an examination conducted in accordance with *AICPA Professional Standards*, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures in those reports, which are dated June 2, 2025, should be considered in conjunction with this management letter.

Purpose of this Letter

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

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

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

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

June 2, 2025

REPORT TO MANAGEMENT

I. CURRENT YEAR FINDINGS AND RECOMMENDATIONS

None

II. PRIOR YEAR FINDINGS AND RECOMMENDATIONS

None

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

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

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

There were no such matters discovered by, or that came to the attention of, the auditor, to be reported for the fiscal year ended September 30, 2023.

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

There were no such matters discovered by, or that came to the attention of, the auditor, to be reported for the fiscal year ended September 30, 2024.

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

There were no such matters discovered by, or that came to the attention of, the auditor, to be reported, for the fiscal year ended September 30, 2024.

4. The name or official title and legal authority of the District are disclosed in the notes to the financial statements.

5. The District has not met one or more of the financial emergency conditions described in Section 218.503(1), Florida Statutes.

6. We applied financial condition assessment procedures and no deteriorating financial conditions were noted. It is management's responsibility to monitor financial condition, and our financial condition assessment was based in part on representations made by management and the review of financial information provided by same.

7. Management has provided the specific information required by Section 218.39(3)(c) in the Other Information section of the financial statements on page 23.

SECTION IX

SECTION A

Lake Deer Community Development District Performance Measures/Standards & Annual Reporting Form

October 1, 2025 – September 30, 2026

1. Community Communication and Engagement

Goal 1.1: Public Meetings Compliance

Objective: Hold at least three regular Board of Supervisor meetings per year to conduct CDD related business and discuss community needs.

Measurement: Number of public board meetings held annually as evidenced by meeting minutes and legal advertisements.

Standard: A minimum of three board meetings were held during the Fiscal Year.

Achieved: Yes ☐ No ☐

Goal 1.2: Notice of Meetings Compliance

Objective: Provide public notice of each meeting in accordance with Florida Statutes, using at least two communication methods.

Measurement: Timeliness and method of meeting notices as evidenced by posting to CDD website, publishing in local newspaper and via electronic communication.

Standard: 100% of meetings were advertised in accordance with Florida Statutes, on at least two mediums (i.e., newspaper, CDD website, electronic communications).

Achieved: Yes ☐ No ☐

Goal 1.3: Access to Records Compliance

Objective: Ensure that meeting minutes and other public records are readily available and easily accessible to the public by completing monthly CDD website checks.

Measurement: Monthly website reviews will be completed to ensure meeting minutes and other public records are up to date as evidenced by District Management's records.

Standard: 100% of monthly website checks were completed by District Management.

Achieved: Yes ☐ No ☐

2. Infrastructure and Facilities Maintenance

Goal 2.1: Field Management and/or District Management Site Inspections

Objective: Field manager and/or district manager will conduct inspections per District Management services agreement to ensure safety and proper functioning of the District's infrastructure.

Measurement: Field manager and/or district manager visits were successfully completed per management agreement as evidenced by field manager and/or district manager's reports, notes or other record keeping method.

Standard: 100% of site visits were successfully completed as described within district management services agreement

Achieved: Yes ☐ No ☐

Goal 2.2: District Infrastructure and Facilities Inspections

Objective: District Engineer will conduct an annual inspection of the District's infrastructure and related systems.

Measurement: A minimum of one inspection completed per year as evidenced by district engineer's report related to district's infrastructure and related systems.

Standard: Minimum of one inspection was completed in the Fiscal Year by the district's engineer.

Achieved: Yes ☐ No ☐

3. Financial Transparency and Accountability

Goal 3.1: Annual Budget Preparation

Objective: Prepare and approve the annual proposed budget by June 15 and final budget was adopted by September 30 each year.

Measurement: Proposed budget was approved by the Board before June 15 and final budget was adopted by September 30 as evidenced by meeting minutes and budget documents listed on CDD website and/or within district records.

Standard: 100% of budget approval & adoption were completed by the statutory deadlines and posted to the CDD website.

Achieved: Yes ☐ No ☐

Goal 3.2: Financial Reports

Objective: Publish to the CDD website the most recent versions of the following documents: Annual audit, current fiscal year budget with any amendments, and most recent financials within the latest agenda package.

Measurement: Annual audit, previous years' budgets, and financials are accessible to the public as evidenced by corresponding documents on the CDD's website.

Standard: CDD website contains 100% of the following information: Most recent annual audit, most recent adopted/amended fiscal year budget, and most recent agenda package with updated financials.

Achieved: Yes ☐ No ☐

Goal 3.3: Annual Financial Audit

Objective: Conduct an annual independent financial audit per statutory requirements and publish the results to the CDD website for public inspection and transmit to the State of Florida.

Measurement: Timeliness of audit completion and publication as evidenced by meeting minutes showing board approval and annual audit is available on the CDD's website and transmitted to the State of Florida.

Standard: Audit was completed by an independent auditing firm per statutory requirements and results were posted to the CDD website and transmitted to the State of Florida.

Achieved: Yes ☐ No ☐

Chair/Vice Chair: _____

Date: _____

Print Name: _____

Lake Deer Community Development District

District Manager: _____

Date: _____

Print Name: _____

Lake Deer Community Development District

SECTION B

Lake Deer Community Development District Performance Measures/Standards & Annual Reporting Form

October 1, 2024 – September 30, 2025

1. Community Communication and Engagement

Goal 1.1: Public Meetings Compliance

Objective: Hold at least three regular Board of Supervisor meetings per year to conduct CDD related business and discuss community needs.

Measurement: Number of public board meetings held annually as evidenced by meeting minutes and legal advertisements.

Standard: A minimum of three board meetings were held during the Fiscal Year.

Achieved: Yes ☐ No ☐

Goal 1.2: Notice of Meetings Compliance

Objective: Provide public notice of each meeting in accordance with Florida Statutes, using at least two communication methods.

Measurement: Timeliness and method of meeting notices as evidenced by posting to CDD website, publishing in local newspaper and via electronic communication.

Standard: 100% of meetings were advertised in accordance with Florida Statutes, on at least two mediums (i.e., newspaper, CDD website, electronic communications).

Achieved: Yes ☐ No ☐

Goal 1.3: Access to Records Compliance

Objective: Ensure that meeting minutes and other public records are readily available and easily accessible to the public by completing monthly CDD website checks.

Measurement: Monthly website reviews will be completed to ensure meeting minutes and other public records are up to date as evidenced by District Management's records.

Standard: 100% of monthly website checks were completed by District Management.

Achieved: Yes ☐ No ☐

2. Infrastructure and Facilities Maintenance

Goal 2.1: Field Management and/or District Management Site Inspections

Objective: Field manager and/or district manager will conduct inspections per District Management services agreement to ensure safety and proper functioning of the District's infrastructure.

Measurement: Field manager and/or district manager visits were successfully completed per management agreement as evidenced by field manager and/or district manager's reports, notes or other record keeping method.

Standard: 100% of site visits were successfully completed as described within district management services agreement

Achieved: Yes ☐ No ☐

Goal 2.2: District Infrastructure and Facilities Inspections

Objective: District Engineer will conduct an annual inspection of the District's infrastructure and related systems.

Measurement: A minimum of one inspection completed per year as evidenced by district engineer's report related to district's infrastructure and related systems.

Standard: Minimum of one inspection was completed in the Fiscal Year by the district's engineer.

Achieved: Yes ☐ No ☐

3. Financial Transparency and Accountability

Goal 3.1: Annual Budget Preparation

Objective: Prepare and approve the annual proposed budget by June 15 and final budget was adopted by September 30 each year.

Measurement: Proposed budget was approved by the Board before June 15 and final budget was adopted by September 30 as evidenced by meeting minutes and budget documents listed on CDD website and/or within district records.

Standard: 100% of budget approval & adoption were completed by the statutory deadlines and posted to the CDD website.

Achieved: Yes ☐ No ☐

Goal 3.2: Financial Reports

Objective: Publish to the CDD website the most recent versions of the following documents: Annual audit, current fiscal year budget with any amendments, and most recent financials within the latest agenda package.

Measurement: Annual audit, previous years' budgets, and financials are accessible to the public as evidenced by corresponding documents on the CDD's website.

Standard: CDD website contains 100% of the following information: Most recent annual audit, most recent adopted/amended fiscal year budget, and most recent agenda package with updated financials.

Achieved: Yes ☐ No ☐

Goal 3.3: Annual Financial Audit

Objective: Conduct an annual independent financial audit per statutory requirements and publish the results to the CDD website for public inspection and transmit to the State of Florida.

Measurement: Timeliness of audit completion and publication as evidenced by meeting minutes showing board approval and annual audit is available on the CDD's website and transmitted to the State of Florida.

Standard: Audit was completed by an independent auditing firm per statutory requirements and results were posted to the CDD website and transmitted to the State of Florida.

Achieved: Yes ☐ No ☐

Chair/Vice Chair: _____

Date: _____

Print Name: _____

Lake Deer Community Development District

District Manager: _____

Date: _____

Print Name: _____

Lake Deer Community Development District

SECTION X

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

June 30, 2025

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

Subject: **District Engineers Report - 2025
Lake Deer Community Development District
Section 9.21 of the Master Trust Indenture**

Dear Ms. Burns:

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

We have reviewed the Operation and Maintenance budget for the Fiscal Year 2026 and believe that it is sufficient for the proper operation and maintenance of the Lake Deer CDD.

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

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

Sincerely,

A handwritten signature in blue ink, appearing to read "RM", is written over a horizontal line.

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

RM:ap

Q:\Lake Deer CDD_50143398\Adm\Reports\Annual Engineer's Report\Lake Deer CDD District Engineers Report 2025_06-30-2025

SECTION C



Lake Deer CDD

Field Management Report



July 8th, 2025

Joel Blanco

Field Manager

GMS

Site Item

Landscape Review

- Field Staff has continued reviewing the landscaping throughout the district.
- Landscaping throughout the district remains in satisfactory conditions—neat and tidy including all pond tracts.
- Landscaping beds have been detailed at both entrances, median on Cottontail Blvd., and around the amenity.
- Sabal at both entrances, median on Cottontail, and amenity remains neat in appearance—previously trimmed before the start of summer.
- Flax lilies and entrance median plantings continue to thrive in the summer season.
- Leaning tree in the amenity area was scheduled to be strapped.



Site Item

Pond Review

- Field Staff has continued to review the ponds throughout the district.
- Ponds were found in excellent conditions—mostly free of algae or with present algae/submersive weeds treated and high water quality—blue and clear.
- Ponds were found with less trash than previous inspection with maintenance scheduled to remove trash in (5) ponds noted.
- Field Staff noted during review high midge activity. Pond vendor has been notified with proposal for midge treatment forthcoming.
- Attached is a proposal to add “Beware of Alligators” signage throughout the district.



Site Item

Amenity Review

- Field Staff has continued to review the district amenities.
- Pool vendor made us aware that the one of the motors for the pool equipment had given out but was still under warranty. Motor was scheduled for replacement prior the long weekend.
- Pool area remains in satisfactory conditions – consistently clean and free of trash.
- Crotons at the front of the amenity have been trimmed.
- Playground area remains consistently clean—free of trash and operable conditions with additional cleaning of the playground equipment scheduled.
- Dog parks were free of trash with waste stations serviced.
- Dog park holes filled with rocks—to prevent digging and covered with dirt.



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

Proposal # : 403

Proposal Date: 07/08/2025



Governmental
Management Services - CF

Maintenance Services

Phone: 407-201-1514

Email:

Csmith@gmscfl.com

Bill To/District Lake Deer CDD	Prepared By: Governmental Management Services- CF, LLC 219 E. Livingston Street Orlando, FL 32801
Job name and Description	
Job Name: Installation of (13) Caution: Alligator Pond Signs Throughout the District Description: Installation of (13) Caution: Alligator Pond Signs on 6ft. Uchannel posts in highly visible pond areas.	

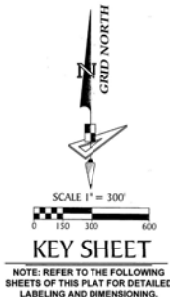
Qty	Description	Unit Price	Line Total
16	Labor	\$50.00	\$865.00
1	Mobilization	\$65.00	\$65.00
	Equipment		\$100
	Materials (13) "Beware of Alligator" signs, (13) Uchannel posts, and Hardware)		\$918.02
Total Due:			\$2,020.72

This Proposal is Valid for 30 days.

Client Signature: _____

LAKE DEER ESTATES

BEING A REPLAT OF A PORTION OF POINCIANA OFFICE AND INDUSTRIAL PARK VII.5 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 53, PAGES 44
THROUGH 49, ALL INCLUSIVE, OF THE PUBLIC RECORDS OF POLK COUNTY, FLORIDA; LYING IN SECTION 22 TOWNSHIP 24 SOUTH,
RANGE 28 EAST, POLK COUNTY, FLORIDA



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')

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

CURVE DATA TABLE					
NO.	RADIUS	DELTA	ARC	CHORD	BEARING
C1	50.00'	89°58'34"	78.53'	70.71'	N45°43'24"W
C2	3093.00'	3°53'38"	210.20'	210.16'	N02°40'28"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
- HOA = 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
- SWFMD = Southwest Florida Water Management District
- O.R.B. = Official Records Book
- PC = Page
- CCR = Certified Corner Record
- Typ = Typical
- CO = Company



TRACT DESIGNATION TABLE		
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
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
P	OPEN SPACE, DRAINAGE, DRAINAGE/RETENTION AREA	COO
Q	OPEN SPACE, DRAINAGE, DRAINAGE/RETENTION AREA	COO
R	OPEN SPACE, DRAINAGE, DRAINAGE/RETENTION AREA, WETLAND CONSERVATION AREA	COO
S	OPEN SPACE, DRAINAGE, DRAINAGE/RETENTION AREA, WETLAND CONSERVATION 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, WETLAND CONSERVATION AREA	TOPOGRAFCAL WATER AUTHORITY
X	OPEN SPACE, DRAINAGE, DRAINAGE/RETENTION AREA, WETLAND CONSERVATION AREA	COO
Y	BUFFER AREA, OPEN SPACE, WALL, FENCE, LANDSCAPE AND SIGN EASEMENT	COO
YY	BUFFER AREA, OPEN SPACE, WALL, FENCE, LANDSCAPE AND SIGN EASEMENT	COO
Z	OPEN SPACE, DRAINAGE, RETENTION AREA	COO



Proposed “Beware of Alligators and Snakes” signage and Gray Uchannel posts

SECTION D

SECTION 1

Lake Deer

Community Development District

Summary of Check Register

May 1, 2025 to June 30, 2025

Bank	Date	Check No.'s	Amount
General Fund			
	5/2/25	427-428	\$ 2,456.05
	5/7/25	429-434	\$ 15,436.52
	5/13/25	435-437	\$ 4,980.00
	5/23/25	438-439	\$ 7,873.24
	5/28/25	440-442	\$ 6,892.50
	5/30/25	443	\$ 594.00
	6/2/25	444-446	\$ 17,093.92
	6/5/25	447	\$ 2,012.32
	6/17/25	448-450	\$ 7,630.21
	6/24/25	451-452	\$ 1,761.60
			<hr/>
			\$ 66,730.36
Total Amount			\$ 66,730.36

LAKE DEER CDD GENERAL FUND
BANK A GENERAL FUND

CHECK DATE	VEND#	.....INVOICE..... DATE	EXPENSED TO... INVOICE	YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK.... AMOUNT	#
5/23/25	00001	5/01/25	82	202505	310-51300-34000					*	3,541.67		
			MANAGEMENT FEES-MAY25										
		5/01/25	82	202505	310-51300-35200					*	105.00		
			WEBSITE MANAGEMENT-MAY25										
		5/01/25	82	202505	310-51300-35100					*	157.50		
			INFORMATION TECH-MAY25										
		5/01/25	82	202505	310-51300-31300					*	463.72		
			DISSEMINATION SVCS-MAY25										
		5/01/25	82	202505	330-57200-48300					*	1,041.67		
			AMENITY ACCESS MGMT-MAY25										
		5/01/25	82	202505	310-51300-51000					*	3.43		
			OFFICE SUPPLIES										
		5/01/25	82	202505	310-51300-42000					*	201.25		
			POSTAGE										
		5/01/25	83	202505	320-53800-34000					*	1,250.00		
			FIELD MANAGEMENT-MAY25										
									GOVERNMENTAL MANAGEMENT SERVICES-CF			6,764.24	000438
5/23/25	00006	5/16/25	12226	202504	310-51300-31500					*	1,109.00		
			GENERAL COUNSEL APR25										
									KILINSKI VAN WYK PLLC			1,109.00	000439
5/28/25	00013	5/21/25	22449304	202504	310-51300-31100					*	672.50		
			GENERAL ENGINEERING APR25										
									DEWBERRY ENGINEERS INC.			672.50	000440
5/28/25	00015	5/01/25	27481	202505	310-51300-32200					*	5,800.00		
			AUDIT FYE 09/30/2024										
									GRAU & ASSOCIATES			5,800.00	000441
5/28/25	00068	5/23/25	05232025	202505	320-53800-49000					*	420.00		
			CADET UNIT 1000 -14 SIGNS										
									SHERIFF GRADY JUDD			420.00	000442
5/30/25	00063	4/30/25	ARIV1036	202505	300-20700-10200					*	594.00		
			031 FR#60										
									QUIDDITY ENGINEERING			594.00	000443
6/02/25	00043	5/29/25	05292025	202505	300-20700-10000					*	7,031.40		
			ASSESS TRANSFER S2022										
									LAKE DEER CDD C/O US BANK			7,031.40	000444
6/02/25	00048	6/01/25	18250	202506	320-53800-46200					*	7,032.00		
			LANDSCAPE MAINT JUN25										
									PRINCE & SONS, INC.			7,032.00	000445
									LKDR LAKE DEER				
									HHENRY				

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	.....CHECK..... AMOUNT #
6/02/25	00050	6/02/25 06022025	202506 300-15500-10000	PLAYGROUND LEASE-JUL25	*	3,030.52	
				THM LEASING, LLC			3,030.52 000446
6/05/25	00069	5/05/25 97163	202505 330-57200-34500	SECURITY SER-04/28-05/04	*	447.20	
		5/27/25 97326	202505 330-57200-34500	SECURITY SER-05/19-05/25	*	447.20	
		6/02/25 97428	202505 330-57200-34500	SECURITY SER-05/26-06/01	*	1,117.92	
				NATION SECURITY SERVICES LLC			2,012.32 000447
6/17/25	00070	6/11/25 9077686	202506 310-51300-42000	MAIL SERVICES	*	379.56	
				ACTION MAIL SERVICES			379.56 000448
6/17/25	00001	6/01/25 84	202506 320-53800-34000	FIELD MANAGEMENT-JUN25	*	1,250.00	
		6/01/25 85	202506 310-51300-34000	MANAGEMENT FEES-JUN25	*	3,541.67	
		6/01/25 85	202506 310-51300-35200	WEBSITE MANAGEMENT-JUN25	*	105.00	
		6/01/25 85	202506 310-51300-35100	INFORMATION TECH-JUN25	*	157.50	
		6/01/25 85	202506 310-51300-31300	DISSEMINATION SVCS-JUN25	*	463.72	
		6/01/25 85	202506 330-57200-48300	AMENITY ACCESS MGMT	*	1,041.67	
		6/01/25 85	202506 310-51300-51000	OFFICE SUPPLIES	*	1.29	
		6/01/25 85	202506 310-51300-42000	POSTAGE	*	91.80	
				GOVERNMENTAL MANAGEMENT SERVICES-CF			6,652.65 000449
6/17/25	00006	6/12/25 12447	202505 310-51300-31500	GENERAL COUNSEL MAY25	*	598.00	
				KILINSKI VAN WYK PLLC			598.00 000450
6/24/25	00071	5/23/25 05232025	202505 320-53800-49000	CADET UNIT 1000-14 SIGNS	*	420.00	
				CADET UNIT 1000			420.00 000451
6/24/25	00069	5/12/25 97164	202505 330-57200-34500	SECURITY SER-05/05-05/11	*	447.20	
		5/19/25 97245	202505 330-57200-34500	SECURITY SER-05/12-05/18	*	447.20	

LKDR LAKE DEER HHENRY

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
		6/09/25 97526	202506 330-57200-34500		*	447.20	
		SECURITY SER-06/02-06/08		NATION SECURITY SERVICES LLC			1,341.60 000452

TOTAL FOR BANK A						66,730.36	
TOTAL FOR REGISTER						66,730.36	

SECTION 2

Lake Deer
Community Development District

Unaudited Financial Reporting
May 31, 2025



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1	<u>Balance Sheet</u>
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Lake Deer
Community Development District
Combined Balance Sheet
May 31, 2025

	General Fund	Debt Service Fund	Capital Project Fund	Totals Governmental Funds
Assets:				
<u>Cash:</u>				
Operating Account-Wells Fargo	\$ 365,845	\$ -	\$ -	\$ 365,845
Due from Developer	-	-	-	-
Due from General Fund	-	-	-	-
<u>Investments:</u>				
<u>Series 2022</u>				
Reserve	-	270,664	-	270,664
Revenue	-	719,690	-	719,690
Prepayment	-	67	-	67
Construction	-	-	32	32
Prepaid Expenses	3,031	-	-	3,031
Total Assets	\$ 368,876	\$ 990,421	\$ 32	\$ 1,359,328
Liabilities:				
Accounts Payable	\$ 13,376	\$ -	\$ -	\$ 13,376
Accrued Expenses	-	-	-	-
Retainage Payable	-	-	-	-
Due to Debt Service	-	-	-	-
Total Liabilities	\$ 13,376	\$ -	\$ -	\$ 13,376
Fund Balance:				
Nonspendable:				
Prepaid Items	\$ 3,031	\$ -	\$ -	\$ 3,031
Restricted for:				
Debt Service	-	990,421	-	990,421
Capital Project	-	-	32	32
Assigned for:				
Unassigned	352,469	-	-	352,469
Total Fund Balances	\$ 355,500	\$ 990,421	\$ 32	\$ 1,345,952
Total Liabilities & Fund Balance	\$ 368,876	\$ 990,421	\$ 32	\$ 1,359,328

Lake Deer

Community Development District

General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending May 31, 2025

	Adopted	Prorated Budget	Actual	
	Budget	Thru 05/31/25	Thru 05/31/25	Variance

Revenues:

Special Assessments - Tax Roll	\$ 477,399	\$ 475,172	\$ 475,172	\$ -
Interest Income	-	-	-	-
Total Revenues	\$ 477,399	\$ 475,172	\$ 475,172	\$ -

Expenditures:

General & Administrative:

Supervisor Fees	\$ 12,000	\$ 8,000	\$ 2,200	\$ 5,800
FICA Expense	-	-	107	(107)
Engineering	12,500	8,333	2,081	6,252
Attorney	25,000	16,667	5,169	11,498
Annual Audit	6,000	6,000	5,800	200
Assessment Administration	5,250	5,250	5,250	-
Arbitrage Rebate	450	450	450	-
Dissemination Agent	5,565	4,410	4,410	-
Trustee Fees	4,500	-	-	-
Management Fees	42,500	28,333	28,333	(0)
Information Technology	1,890	1,260	1,260	-
Website Maintenance	1,260	840	840	-
Postage & Delivery	1,000	667	878	(212)
Insurance General Liability	6,429	6,429	6,435	(7)
Printing & Binding	500	333	4	330
Legal Advertising	2,500	1,667	-	1,667
Administrative Contingency	2,000	1,333	540	793
Office Supplies	625	417	18	399
Dues, Licenses & Subscriptions	175	175	175	-
Total General & Administrative	\$ 130,144	\$ 90,563	\$ 63,950	\$ 26,613

Operations & Maintenance

Field Expenditures

Property Insurance	\$ 10,000	\$ 10,000	\$ 8,878	\$ 1,122
Field Management	15,000	10,000	10,000	-
Landscape Maintenance	55,580	37,053	56,256	(19,203)
Landscape Replacement	10,000	6,600	7,675	(1,075)
Lake Maintenance	12,600	8,400	10,250	(1,850)
Streetlights	45,000	30,000	11,074	18,926
Electric	3,500	2,333	175	2,159
Water & Sewer	10,000	6,667	23,194	(16,528)
Sidewalk & Asphalt Maintenance	2,500	1,667	-	1,667
Irrigation Repairs	7,500	5,000	1,321	3,679
General Repairs & Maintenance	15,000	10,000	1,403	8,597
Field Contingency	7,500	7,500	36,602	(29,102)
Total Field Expenditures	\$ 194,180	\$ 135,220	\$ 166,827	\$ (31,607)

Lake Deer

Community Development District

General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending May 31, 2025

	Adopted	Prorated Budget	Actual	
	Budget	Thru 05/31/25	Thru 05/31/25	Variance
Amenity Expenditures				
Amenity - Electric	\$ 14,400	\$ 9,600	\$ 9,296	\$ 304
Amenity - Water	4,500	3,000	9,692	(6,692)
Playground Lease	36,375	24,250	24,244	6
Internet	2,500	1,667	645	1,022
Pest Control	1,300	867	650	217
Janitorial Services	15,000	10,000	6,093	3,907
Security Services	34,000	22,667	11,685	10,981
Pool Maintenance	15,000	10,000	19,048	(9,048)
Amenity Management	12,500	8,333	8,333	(0)
Amenity Repairs & Maintenance	10,000	6,667	-	6,667
Amenity Contingency	7,500	5,000	3,691	1,309
Capital Outlay	-	-	57,406	(57,406)
Total Amenity Expenditures	\$ 153,075	\$ 102,050	\$ 150,784	\$ (48,734)
Total Operations & Maintenance	\$ 347,255	\$ 237,270	\$ 317,612	\$ (80,342)
Total Expenditures	\$ 477,399	\$ 327,833	\$ 381,562	\$ (53,728)
Excess (Deficiency) of Revenues over Expenditures	\$ -	\$ 147,339	\$ 93,610	\$ (53,728)
<i>Other Financing Sources/(Uses):</i>				
Lease Proceeds	\$ -	\$ -	\$ -	\$ -
Total Other Financing Sources/(Uses)	\$ -	\$ -	\$ -	\$ -
Net Change in Fund Balance	\$ -	\$ 147,339	\$ 93,610	\$ (53,728)
Fund Balance - Beginning	\$ -		\$ 261,889	
Fund Balance - Ending	\$ -		\$ 355,500	

Lake Deer

Community Development District

Debt Service Fund Series 2022

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending May 31, 2025

	Adopted	Prorated Budget	Actual	
	Budget	Thru 05/31/25	Thru 05/31/25	Variance
Revenues:				
Assessments - On Roll	\$ 636,656	\$ 633,604	\$ 633,604	\$ -
Assessments - Prepayments	-	-	1,236,255	1,236,255
Assessments - Lot Closing	-	-	-	-
Interest Income	90,784	60,522	47,996	(12,526)
Total Revenues	\$ 727,439	\$ 694,126	\$ 1,917,855	\$ 1,223,729
Expenditures:				
Interest - 11/1	\$ 249,303	\$ 249,303	\$ 249,303	\$ -
Special Call - 11/1	-	-	10,000	(10,000)
Special Call - 2/1	-	-	1,335,000	(1,335,000)
Interest - 2/1	-	-	18,267	(18,267)
Principal - 5/1	135,000	135,000	115,000	20,000
Interest - 5/1	249,303	249,303	212,506	36,797
Special Call - 5/1	-	-	15,000	(15,000)
Total Expenditures	\$ 633,606	\$ 633,606	\$ 1,955,077	\$ (1,321,470)
Excess (Deficiency) of Revenues over Expenditures	\$ 93,833	\$ 60,520	\$ (37,221)	\$ (97,741)
Other Financing Sources/(Uses):				
Transfer In/(Out)	\$ -	\$ -	\$ (270,664)	\$ (270,664)
Total Other Financing Sources/(Uses)	\$ -	\$ -	\$ (270,664)	\$ (270,664)
Net Change in Fund Balance	\$ 93,833	\$ 60,520	\$ (307,885)	\$ (368,405)
Fund Balance - Beginning	\$ 249,601		\$ 1,298,306	
Fund Balance - Ending	\$ 343,434		\$ 990,421	

Lake Deer
Community Development District
Capital Projects Fund Series 2022
Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending May 31, 2025

	Adopted	Prorated Budget	Actual	
	Budget	Thru 05/31/25	Thru 05/31/25	Variance
Revenues				
Developer Contribution	\$ -	\$ -	\$ 14,577	\$ 14,577
Interest Income	\$ -	\$ -	\$ 1,262	\$ 1,262
Total Revenues	\$ -	\$ -	\$ 15,839	\$ 15,839
Expenditures:				
Capital Outlay	\$ -	\$ -	\$ 286,528	\$ (286,528)
Total Expenditures	\$ -	\$ -	\$ 286,528	\$ (286,528)
Excess (Deficiency) of Revenues over Expenditures	\$ -	\$ -	\$ (270,689)	\$ (270,689)
Other Financing Sources/(Uses)				
Transfer In/(Out)	\$ -	\$ -	\$ 270,664	\$ 270,664
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ 270,664	\$ 270,664
Net Change in Fund Balance	\$ -	\$ -	\$ (25)	\$ (25)
Fund Balance - Beginning	\$ -		\$ 57	
Fund Balance - Ending	\$ -		\$ 32	

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	\$ (5,133)	\$ 106,556	\$ 364,127	\$ 954	\$ 2,676	\$ 973	\$ 2,960	\$ 2,060	\$ -	\$ -	\$ -	\$ -	\$ 475,172
Interest Income	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenues	\$ (5,133)	\$ 106,556	\$ 364,127	\$ 954	\$ 2,676	\$ 973	\$ 2,960	\$ 2,060	\$ -	\$ -	\$ -	\$ -	\$ 475,172
Expenditures:													
General & Administrative:													
Supervisor Fees	\$ -	\$ 800	\$ -	\$ -	\$ -	\$ 800	\$ 600	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,200
FICA Expense	-	-	-	-	-	61	46	-	-	-	-	-	107
Engineering	-	650	-	-	759	-	673	-	-	-	-	-	2,081
Attorney	155	565	248	280	1,765	449	1,109	598	-	-	-	-	5,169
Annual Audit	-	-	-	-	-	-	-	5,800	-	-	-	-	5,800
Assessment Administration	5,250	-	-	-	-	-	-	-	-	-	-	-	5,250
Arbitrage Rebate	-	450	-	-	-	-	-	-	-	-	-	-	450
Dissemination Agent	564	464	464	964	464	464	564	464	-	-	-	-	4,410
Trustee Fees	-	-	-	-	-	-	-	-	-	-	-	-	-
Management Fees	3,542	3,542	3,542	3,542	3,542	3,542	3,542	3,542	-	-	-	-	28,333
Information Technology	158	158	158	158	158	158	158	158	-	-	-	-	1,260
Website Maintenance	105	105	105	105	105	105	105	105	-	-	-	-	840
Postage & Delivery	97	54	102	234	60	79	51	201	-	-	-	-	878
Insurance General Liability	5,981	-	-	-	-	-	-	454	-	-	-	-	6,435
Printing & Binding	-	-	-	-	-	4	-	-	-	-	-	-	4
Legal Advertising	-	-	-	-	-	-	-	-	-	-	-	-	-
Administrative Contingency	59	71	56	56	79	49	107	64	-	-	-	-	540
Office Supplies	3	1	4	1	1	3	2	3	-	-	-	-	18
Dues, Licenses & Subscriptions	175	-	-	-	-	-	-	-	-	-	-	-	175
Total General & Administrative	\$ 16,088	\$ 6,859	\$ 4,678	\$ 5,338	\$ 6,931	\$ 5,713	\$ 6,955	\$ 11,389	\$ -	\$ -	\$ -	\$ -	\$ 63,950

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	\$ 8,878	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	8,878
Field Management	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	-	-	-	-	10,000
Landscape Maintenance	7,032	7,032	7,032	7,032	7,032	7,032	7,032	7,032	-	-	-	-	56,256
Landscape Replacement	-	6,600	-	-	-	75	1,000	-	-	-	-	-	7,675
Lake Maintenance	1,050	1,050	1,050	1,050	1,050	2,200	1,400	1,400	-	-	-	-	10,250
Streetlights	-	-	-	-	-	-	7,359	3,715	-	-	-	-	11,074
Electric	21	21	21	23	-	45	22	22	-	-	-	-	175
Water & Sewer	2,718	2,642	5,273	2,408	5,707	3,143	898	405	-	-	-	-	23,194
Sidewalk & Asphalt Maintenance	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrigation Repairs	109	80	231	-	297	-	605	-	-	-	-	-	1,321
General Repairs & Maintenance	-	-	-	1,403	-	-	-	-	-	-	-	-	1,403
Field Contingency	-	10,534	-	-	25,228	-	-	840	-	-	-	-	36,602
Total Field Expenditures	\$ 21,058	\$ 29,209	\$ 14,857	\$ 13,166	\$ 40,564	\$ 13,745	\$ 19,566	\$ 14,664	\$ -	\$ -	\$ -	\$ -	166,827
Amenity Expenditures													
Amenity - Electric	\$ -	\$ 1,421	\$ -	\$ 2,734	\$ -	\$ 2,588	\$ 1,332	\$ 1,222	\$ -	\$ -	\$ -	\$ -	9,296
Amenity - Water	-	-	1,258	1,580	1,320	2,150	1,956	1,428	-	-	-	-	9,692
Playground Lease	3,031	3,031	3,031	3,031	3,031	3,031	3,031	3,031	-	-	-	-	24,244
Internet	85	-	160	80	-	160	80	80	-	-	-	-	645
Pest Control	-	110	90	90	90	90	90	90	-	-	-	-	650
Janitorial Services	-	659	800	944	910	930	920	930	-	-	-	-	6,093
Security Services	-	-	-	-	-	3,483	1,971	6,232	-	-	-	-	11,685
Pool Maintenance	848	2,600	2,600	2,600	2,600	2,600	2,600	2,600	-	-	-	-	19,048
Amenity Management	1,042	1,042	1,042	1,042	1,042	1,042	1,042	1,042	-	-	-	-	8,333
Amenity Repairs & Maintenance	-	-	-	-	-	-	-	-	-	-	-	-	-
Amenity Contingency	2,756	-	-	-	-	160	775	-	-	-	-	-	3,691
Capital Outlay	-	-	57,406	-	-	-	-	-	-	-	-	-	57,406
Total Amenity Expenditures	\$ 7,761	\$ 8,862	\$ 66,386	\$ 12,100	\$ 8,993	\$ 16,232	\$ 13,797	\$ 16,653	\$ -	\$ -	\$ -	\$ -	150,784
Total Operations & Maintenance	\$ 28,819	\$ 38,071	\$ 81,243	\$ 25,265	\$ 49,556	\$ 29,977	\$ 33,362	\$ 31,318	\$ -	\$ -	\$ -	\$ -	317,612
Total Expenditures	\$ 44,906	\$ 44,929	\$ 85,921	\$ 30,604	\$ 56,488	\$ 35,690	\$ 40,317	\$ 42,706	\$ -	\$ -	\$ -	\$ -	381,562
Excess (Deficiency) of Revenues over Expenditures	\$ (50,040)	\$ 61,627	\$ 278,206	\$ (29,650)	\$ (53,812)	\$ (34,717)	\$ (37,358)	\$ (40,647)	\$ -	\$ -	\$ -	\$ -	93,610
Other Financing Sources/Uses:													
Lease Proceeds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Total Other Financing Sources/Uses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Net Change in Fund Balance	\$ (50,040)	\$ 61,627	\$ 278,206	\$ (29,650)	\$ (53,812)	\$ (34,717)	\$ (37,358)	\$ (40,647)	\$ -	\$ -	\$ -	\$ -	93,610

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	\$270,238	
Reserve Fund Balance	270,664	
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)
Special Call - 11/01/24	\$	(10,000)
Special Call- 02/01/25	\$	(1,335,000)
Principal Payment - 05/01/25	\$	(115,000)
Special Call- 05/01/25	\$	(15,000)
Current Bonds Outstanding	\$	7,630,000

Lake Deer
COMMUNITY DEVELOPMENT DISTRICT
Special Assessment Receipts - Polk County
Fiscal Year 2025

Gross Assessments	\$	513,333.82	\$	684,576.03	\$	1,197,909.85
Net Assessments	\$	477,400.45	\$	636,655.71	\$	1,114,056.16

ON ROLL ASSESSMENTS

							allocation in %	42.85%	57.15%	100.00%
Date	Distribution	635118.76	Gross Amount	Commissions	Discount/Penalty	Interest	Net Receipts	O&M Portion	2022 Debt Service	Total
10/28/24	CHK#335	1 % Fee	(\$11,979.10)	\$0.00	\$0.00	\$0.00	(\$11,979.10)	\$ (5,133.34)	\$ (6,845.76)	\$ (11,979.10)
11/26/24	ACH	11/8-11/15/24	\$189,573.61	(\$3,639.83)	(\$7,582.28)	\$0.00	\$178,351.50	\$ 76,428.00	\$ 101,923.50	\$ 178,351.50
11/26/24	ACH	11/8-11/15/24	\$74,731.44	(\$1,434.84)	(\$2,989.56)	\$0.00	\$70,307.04	\$ 30,128.30	\$ 40,178.74	\$ 70,307.04
12/06/24	ACH	11/16-11/26/24	\$306,291.82	(\$5,880.80)	(\$12,251.61)	\$0.00	\$288,159.41	\$ 123,483.39	\$ 164,676.02	\$ 288,159.41
12/06/24	ACH	11/16-11/26/24	\$322,946.58	(\$6,200.55)	(\$12,918.88)	\$0.00	\$303,827.15	\$ 130,197.40	\$ 173,629.75	\$ 303,827.15
12/20/24	ACH	11/27-11/30/24	\$36,476.06	(\$700.34)	(\$1,459.19)	\$0.00	\$34,316.53	\$ 14,705.48	\$ 19,611.05	\$ 34,316.53
12/20/24	ACH	11/27-11/30/24	\$59,516.42	(\$1,142.72)	(\$2,380.46)	\$0.00	\$55,993.24	\$ 23,994.48	\$ 31,998.76	\$ 55,993.24
12/27/24	ACH	12/01-12/15/24	\$110,323.12	(\$2,118.50)	(\$4,398.14)	\$0.00	\$103,806.48	\$ 44,483.63	\$ 59,322.85	\$ 103,806.48
12/27/24	ACH	12/01-12/15/24	\$67,614.16	(\$1,298.36)	(\$2,695.94)	\$0.00	\$63,619.86	\$ 27,262.67	\$ 36,357.19	\$ 63,619.86
01/10/25	ACH	12/16-12/31/24	\$1,451.62	(\$28.16)	(\$43.54)	\$0.00	\$1,379.92	\$ 591.33	\$ 788.59	\$ 1,379.92
01/10/25	ACH	12/16-12/31/24	\$889.66	(\$17.26)	(\$26.69)	\$0.00	\$845.71	\$ 362.41	\$ 483.30	\$ 845.71
02/03/25	ACH	Interest	\$0.00	\$0.00	\$0.00	\$970.01	\$970.01	\$ 415.67	\$ 554.34	\$ 970.01
02/03/25	ACH	Interest	\$0.00	\$0.00	\$0.00	\$730.83	\$730.83	\$ 313.18	\$ 417.65	\$ 730.83
02/10/25	ACH	01/01-01/31/25	\$2,961.30	(\$57.48)	(\$87.09)	\$0.00	\$2,816.73	\$ 1,207.04	\$ 1,609.69	\$ 2,816.73
02/10/25	ACH	01/01-01/31/25	\$1,814.91	(\$35.23)	(\$53.37)	\$0.00	\$1,726.31	\$ 739.77	\$ 986.54	\$ 1,726.31
03/07/25	ACH	02/01-02/28/25	\$1,451.61	(\$28.74)	(\$14.52)	\$0.00	\$1,408.35	\$ 603.51	\$ 804.84	\$ 1,408.35
03/07/25	ACH	02/01-02/28/25	\$889.66	(\$17.62)	(\$8.90)	\$0.00	\$863.14	\$ 369.88	\$ 493.26	\$ 863.14
04/11/25	ACH	03/01-03/31/25	\$2,668.98	(\$53.38)	\$0.00	\$0.00	\$2,615.60	\$ 1,120.85	\$ 1,494.75	\$ 2,615.60
04/11/25	ACH	03/01-03/31/25	\$4,354.86	(\$87.10)	\$0.00	\$0.00	\$4,267.76	\$ 1,828.84	\$ 2,438.92	\$ 4,267.76
04/30/25	ACH	03/01-03/31/25	\$0.00	\$0.00	\$0.00	\$8.75	\$8.75	\$ 3.75	\$ 5.00	\$ 8.75
04/30/25	ACH	03/01-03/31/25	\$0.00	\$0.00	\$0.00	\$14.27	\$14.27	\$ 6.12	\$ 8.15	\$ 14.27
05/09/25	ACH	04/01-04/30/25	\$2,930.50	(\$59.81)	\$0.00	\$59.82	\$2,930.51	\$ 1,289.98	\$ 1,640.53	\$ 2,930.51
05/09/25	ACH	04/01-04/30/25	\$1,832.70	(\$36.65)	\$0.00	\$0.00	\$1,796.05	\$ 769.65	\$ 1,026.40	\$ 1,796.05
TOTAL			\$ 1,176,739.91	\$ (22,837.37)	\$ (46,910.17)	\$ 1,783.68	\$ 1,108,776.05	\$ 475,171.99	\$ 633,604.06	\$ 1,108,776.05

98.23%	Gross Percent Collected
\$ 21,169.94	Balance Remaining to Collect

SECTION 3



April 22, 2025

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

RE: Lake Deer Community Development District Registered Voters

Dear Ms. Ham,

In response to your request, there are currently **147** voters within the Lake Deer Community Development District. This number of registered voters in said District is as of **April 15, 2025**.

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

Sincerely,

A handwritten signature in black ink that reads "Melony M. Bell".

Melony M. Bell
Supervisor of Elections
Polk County, Florida

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

PolkElections.gov

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