

*Lake Deer*  
*Community Development District*

*Meeting Agenda*

*August 20, 2025*

# AGENDA

# *Lake Deer*

## *Community Development District*

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

August 13, 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 **Wednesday, August 20, 2025 at 2:00 PM** 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 July 8, 2025 Board of Supervisors Meeting
4. Consideration of Audit Services Engagement Letter for Fiscal Year 2025 Audit
5. Staff Reports
  - A. Attorney
  - B. Engineer
  - C. Field Manager's Report
    - i. Consideration of Proposal for Midge Treatment
  - D. District Manager's Report
    - i. Approval of Amenity Policy Clarification Regarding Access Card Issuance
    - ii. Approval of Check Register
    - iii. Balance Sheet & Income Statement
6. Other Business
7. Supervisors Requests and Audience Comments
8. 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 **Tuesday, July 8, 2025**, at 11:31 a.m. at the Offices of PRIME Community Management, 375 Avenue A SE, Winter Haven, Florida.

Present and constituting a quorum:

Bobbie Henley	Assistant Secretary
Lindsey Roden	Assistant Secretary
Kristen Cassidy	Assistant Secretary

Also present were:

Jill Burns	District Manager, GMS
Meredith Hammock	District Counsel, Kilinski Van Wyk
Savannah Hancock	District Counsel, Kilinski Van Wyk
Rey Malave <i>via Zoom</i>	District Engineer, Dewberry
Joey Duncan <i>via Zoom</i>	District Engineer, Dewberry
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 opened the public comment period. Hearing no public comments, the next item followed.

**THIRD ORDER OF BUSINESS**

**Approval of Minutes of the April 16, 2025  
Board of Supervisors Meeting**

Ms. Burns presented the minutes from the April 16, 2025, Board of Supervisors meeting and asked for any questions, comments, or corrections. The Board had one change to the minutes to add Roy Van Wyk, District Counsel, to the list of attendees as he was present for the April 16, 2025 Board of Supervisor's meeting.

On MOTION by Ms. Roden, seconded by Ms. Henley, with all in favor, the Minutes of the April 16, 2025, Board of Supervisors Meeting, were approved as amended.

**FOURTH ORDER OF BUSINESS**

**Public Hearings**

**A. Public Hearing on the Adoption of the Fiscal Year 2025/2026 Budget**

Ms. Burns asked to open the public hearing.

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

**i. Consideration of Resolution 2025-04 Adopting the District's Fiscal Year 2025/2026 Budget and Appropriating Funds**

Ms. Burns presented Resolution 2025-04 to the Board and noted there were increases to a few of the line items including landscape maintenance, lake maintenance, and water and sewer. These three line items were the biggest increases in the field portion. She pointed out that for the amenity portion, they were able to lower the security line item based on the actual seasonal contract that was awarded. She stated they increased the pool maintenance scope based on usage and more cleans in the summer. She also stated they added a line item for holiday decorations based on resident feedback. She explained that the increase amount annually per lot is \$140.45, so the per lot assessment would be \$1,030.11.

Ms. Burns opened the public comment period. Hearing no public comments, Ms. Burns turned it over to the Board for any comments or questions on the budget. No Board comments or questions were heard.

On MOTION by Ms. Roden, seconded by Ms. Henley, with all in favor, Resolution 2025-04 Adopting the District's Fiscal Year 2025/2026 Budget and Appropriating Funds, was approved.

Ms. Burns asked to close the public hearing.

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

**B. Public Hearing on the Imposition of Operations and Maintenance Special Assessments**

Ms. Burns asked to open the public hearing. She stated this is a separate hearing levying the assessment that was approved based on the budget that was just adopted.

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

**i. Consideration of Resolution 2025-05 Imposing Special Assessments and Certifying an Assessment Roll**

Ms. Burns presented Resolution 2025-05 to the Board and staff. She noted that this resolution is included in the agenda package for review as well as the assessment roll that will be certified for collection with the Polk County tax collector.

On MOTION by Ms. Roden, seconded by Ms. Henley, with all in favor, Resolution 2025-05 Imposing Special Assessments and Certifying an Assessment Roll, was approved.

Ms. Burns asked to close the public hearing.

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

**FIFTH ORDER OF BUSINESS**

**Consideration of Resolution 2025-06  
Designation of a Regular Monthly Meeting  
Date, Time, and Location of Fiscal Year  
2025/2026**

Ms. Burns presented Resolution 2025-06 to the Board and staff. The Board agreed with the third Wednesday at 11:00 a.m. for the designated regular monthly meeting date and time.

On MOTION by Ms. Henley, seconded by Ms. Cassidy, with all in favor, Resolution 2025-06 Designation of a Regular Monthly Meeting Date, Time and Location of Fiscal Year 2025/2026, was approved.

**SIXTH ORDER OF BUSINESS****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)**

Ms. Burns presented Resolution 2025-07 stating they are required to hold a Landowners' Election every two years in November, and they have one this November. The Board agreed to the suggested date, Wednesday, November 19, 2025 at 11:00 a.m. She explained that there are three seats up for election, Seat #1, Seat #2, and Seat #5.

On MOTION by Ms. Roden, seconded by Ms. Henley, with all in favor, 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), was approved.

**SEVENTH ORDER OF BUSINESS****Consideration of Resolution 2025-08  
Adopting Amended Amenity Rules**

Ms. Hammock presented Resolution 2025-08. She clarified the change to the lake and pond policies as it relates to no recreational water activity or water sports.

On MOTION by Ms. Henley, seconded by Ms. Roden, with all in favor, Resolution 2025-08 Adopting Amended Amenity Rules, was approved.

**EIGHTH ORDER OF BUSINESS****Presentation of Fiscal Year 2024 Audit Report**

Ms. Burns presented the Fiscal Year 2024 Audit Report, which was included in the agenda package for Board review. She noted there were no instances of noncompliance, no findings listed, and the District does not meet any of the conditions for a financial emergency. It is considered a clean audit. She explained that this was submitted to the state by the June 30<sup>th</sup> deadline, as required. She pointed out that they are required to get an independent audit, and this is an independent audit report.

On MOTION by Ms. Henley, seconded by Ms. Roden, with all in favor, the Fiscal Year 2024 Audit Report, was approved.



**NINTH ORDER OF BUSINESS****Goals and Objectives****A. Adoption of Fiscal Year 2026 Goals & Objectives**

Ms. Burns stated there was a change in Florida statutes that now requires Districts to adopt goals and objectives annually. She noted Fiscal Year 2026 starts October 1, 2025 and runs through September 30, 2026. She pointed out that these goals are the same as the goals that they adopted in 2025. The Board agreed to keep the goals the same.

On MOTION by Ms. Henley, seconded by Ms. Cassidy, with all in favor, Adopting the Fiscal Year 2026 Goals & Objectives, was approved.

**B. Presentation of Fiscal Year 2025 Goals & Objectives and Authorizing Chair to Execute**

Ms. Burns explained that part of the statute is that the review the goals at the end of the year. She explained that they are on track to meet all of the goals. She noted they are looking to authorize the Chair to sign the form and confirm that the goals were met.

On MOTION by Ms. Henley, seconded by Ms. Roden, with all in favor, the Fiscal Year 2025 Goals & Objectives and Authorizing Chair to Execute, was approved.

**TENTH ORDER OF BUSINESS****Staff Reports****A. Attorney**

Ms. Hammock had nothing additional to report.

**B. Engineer****i. Presentation of 2025 Annual District Engineer's Report**

Mr. Duncan stated the submittal of their annual report went to staff on June 30<sup>th</sup> and they found that everything is in good repair with a few items turned in for maintenance. He pointed out that they reviewed the operations and maintenance budget, and it is all fine. He also noted that they went back and looked at their insurance coverage and found their limits are adequate for their community. Mr. Duncan concluded his report. Mr. Malave noted that there was a noticeable amount of young alligators in the lakes.

On MOTION by Ms. Roden, seconded by Ms. Henley, with all in favor, Accepting the 2025 Annual District Engineer's Report, was approved.

### **C. Field Manager's Report**

#### **i. Consideration of Proposal for Purchase and Installation of Wildlife Caution Signs Around District Ponds**

Mr. Blanco reviewed the Field Managers' Report. He noted field staff has continued reviewing the landscaping throughout the District, which remains in satisfactory conditions including all pond tracts. He noted landscaping beds have been detailed at both entrances, median on Cottontail Boulevard and around the amenity. He pointed out that the Sabal at both entrances, median on Cottontail, and the amenity all remain neat in appearance after previously being trimmed before the start of summer. He noted the flax lilies and entrance median plantings continue to thrive in the summer season. He also pointed out that there is a leaning tree in the amenity area that is scheduled to be strapped. Mr. Blanco's report also included that field staff continued reviewing the ponds throughout the District and the ponds were found in excellent conditions, field staff noted high midge activity and pond vendor was notified with proposal for midge treatment, alligator warning signs throughout the District, pool motor given out, under warranty and scheduled for replacement prior to the long weekend, pool area remains in satisfactory conditions, crotons at the front of the amenity have been trimmed, playground area remains consistently clean, dog parks were free of trash with waste stations serviced and the dog park holes were filled with rocks to prevent digging.

Mr. Blanco presented a proposal for the purchase and installation of wildlife caution signs around District ponds.

On MOTION by Ms. Roden, seconded by Ms. Henley, with all in favor, the proposal for Purchase and Installation of Wildlife Caution Signs Around District Ponds, was approved.

Mr. Blanco will have midge treatment quote for the next meeting.

### **C. District Managers Report**

#### **i. Approval of the Check Register**

Ms. Burns presented the check register totaling \$66,730.36. It's 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.

**iii. Presentation of Number of Registers Voters – 147**

Ms. Burns stated there are 147 registered voters in the District.

**ELEVENTH ORDER OF BUSINESS                      Other Business**

There being no comments, the next item followed.

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

There was a question from an audience member about the Landowners' Election. Ms. Burns explained and discussed the Landowners' Election process.

**THIRTEENTH ORDER OF BUSINESS                      Adjournment**

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

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

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Secretary/Assistant Secretary

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Chairman/Vice Chairman

## SECTION IV



# Grau & Associates

CERTIFIED PUBLIC ACCOUNTANTS

1001 Yamato Road • Suite 301  
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August 7, 2025

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

We are pleased to confirm our understanding of the services we are to provide Lake Deer Community Development District, Polk County, Florida ("the District") for the fiscal year ended September 30, 2025. We will audit the financial statements of the governmental activities and each major fund, including the related notes to the financial statements, which collectively comprise the basic financial statements of Lake Deer Community Development District as of and for the fiscal year ended September 30, 2025. In addition, we will examine the District's compliance with the requirements of Section 218.415 Florida Statutes. This letter serves to renew our agreement and establish the terms and fee for the 2025 audit.

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

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

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

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

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

## Audit Objectives

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

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

**Examination Objective**

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

**Other Services**

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

**Management Responsibilities**

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

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

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

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

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

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

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

**Audit Procedures—General**

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

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

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

**Audit Procedures—Internal Control**

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

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

**Audit Procedures—Compliance**

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

**Engagement Administration, Fees, and Other**

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

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

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

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

Our fee for these services will not exceed \$6,000 for the September 30, 2025 audit, unless there is a change in activity by the District which results in additional audit work or if Bonds are issued. This agreement is automatically renewed each year thereafter subject to the mutual agreement by both parties to all terms and fees. The fee for each annual renewal will be agreed upon separately.

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

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

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

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

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

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

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

Very truly yours,

Grau & Associates



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Antonio J. Grau

RESPONSE:

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

By: \_\_\_\_\_

Title: \_\_\_\_\_

Date: \_\_\_\_\_





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



Peer Review  
Program

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

**March 17, 2023**

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

**Dear Antonio Grau:**

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

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

Thank you for your cooperation.

Sincerely,

*FICPA Peer Review Committee*

**Peer Review Team**  
**FICPA Peer Review Committee**

**850.224.2727, x5957**

**cc: Daniel Hevia, Racquel McIntosh**

**Firm Number: 900004390114**

**Review Number: 594791**

## SECTION V

# SECTION C



# Lake Deer CDD

## Field Management Report



August 20<sup>th</sup>, 2025

Joel Blanco

Field Manager

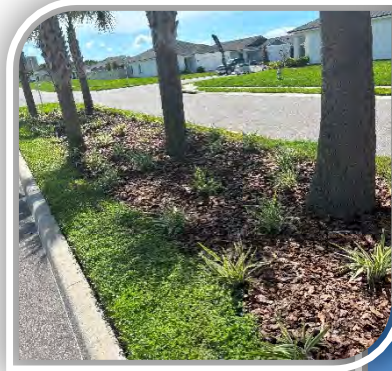
GMS



# Site Item

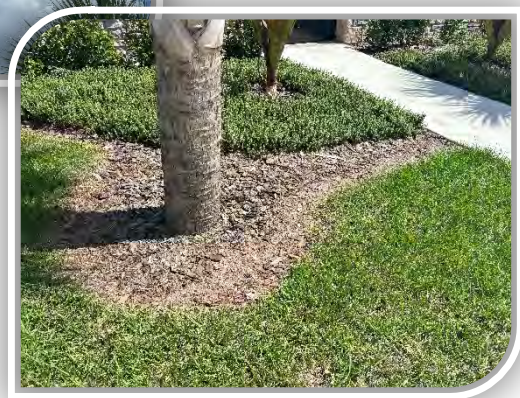
## Landscaping & Pond Review

- Field Staff has reviewed both landscaping and ponds throughout the district.
- Mulch beds at both entrances, median on Cottontail Blvd. and perimeter along Marigold Dr. have been refreshed with brown pine bark.
- Sabal Palms remain uniformed at both entrances and median on Cottontail Blvd.
- Pond remain clear and free heavy weeds with pond cleanings scheduled to address debris from the ongoing construction sites.
- Amenity mulch refresh of the front landscaping beds and trimming of the amenity sabal palms have been scheduled.
- Attached is a proposal for midge treatment all ponds within the district for board consideration.



# Site Item

## Landscaping & Pond Review Cont'd





# Site Item

## Amenity Review

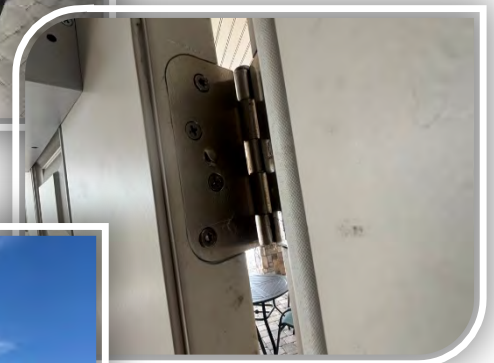
- Field Staff has conducted reviews of the district amenities.
- Pool vendor made us aware that the other motor for the pool equipment had given out but was still under warranty. Motor starter and contactor were also found faulty and replaced under warranty with the pool open.
- Pool area, playground, and dog parks were found consistently mowed, clean and maintained for resident use.



# Completed/In Progress

## Maintenance Items

- Field Staff has noted and completed several maintenance items during reviews.
- Several sections of fallen slats along Marigold Dr. and behind the row of homes on Bluethread Way were reinstalled with some damaged posts replaced.
- Panic Bar Shield was installed on the amenity door to help prevent unwanted guests from entering the amenity.
- Sagging Men's restroom door was repaired in the amenity.
- Damage Stop Sign Post at the corner of Pine Lily/Swallowtail was replaced and installed.





# 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](mailto:jblanco@gmscfl.com). Thank you.

Respectfully,  
Joel Blanco

# SECTION 1

ESTIMATE

Aquatic Weed Management, Inc.  
PO Box 1259  
Haines City, FL 33845

WATERWEED1@AOL.COM  
+1 (863) 412-1919



Bill to  
Lake Deer CDD  
GMS - Central Florida  
219 E Livingston St.  
Orlando, FL 32801

Estimate details  
Estimate no.: 1624  
Estimate date: 07/18/2025

#	Date	Product or service	Description	Qty	Rate	Amount
1.		Scope of Work	Monthly pond (17 totaling approx. 15 acres) larvicide treatment to control midges (Blind Mosquitoes).	12	\$445.00	\$5,340.00
Total						\$5,340.00

Note to customer  
Thank you for your business!

Accepted date

Accepted by

# SECTION D

# SECTION 1

Amenity Policies. During the period when a Renter is designated as the beneficial user, the Resident shall not be entitled to use the Amenities. In other words, Renter's and Resident's cannot simultaneously hold Amenity privileges associated with that residential unit. Residents may retain their Amenities rights in lieu of granting them to their Renters.

Residents shall be responsible for all charges incurred by their Renters which remain unpaid after the customary billing and collection procedures established by the District. Residents are responsible for the deportment of their respective Renter, including the Renter's adherence to the Amenity Policies.

- (7) **Access Cards.** One complimentary Access Card will be issued to each Household at the time they are closing upon property within the District, or upon approval of Non-Resident Patron application and payment of applicable Annual User Fee, or upon verification and approval of Renter designation. Proof of property ownership may be required annually. All Patrons must use their Access Card for entrance to the Amenities.

All Patrons must use the Access Card issued to their Household for entrance to the Amenity Facilities. Each Household will be authorized one (1) initial Access Card free of charge. One (1) additional Access Card may be purchased at the Amenity Rates in effect, for a maximum of two (2) Access Cards per Household in service at a time. Replacement Access Cards may be purchased in accordance with the Amenity Rates then in effect.

Patrons must scan their Access Cards in the Card reader to gain access to the Amenities. This Access Card system provides a security and safety measure for Patrons and protects the Amenities from non-Patron entry. Under no circumstances shall a Patron provide their Access Card to another person, whether Patron or non-Patron, to allow access to the Amenities, and under no circumstances shall a Patron intentionally leave doors, gates, or other entrance barriers open to allow entry by non-Patrons.

Access Cards are the property of the District and are non-transferable except in accordance with the District's Amenity Policies. All lost or stolen Cards must be reported immediately to District Staff. Fees shall apply to replace any lost or stolen Cards.

## SECTION 2

# Lake Deer

## Community Development District

### Summary of Check Register

July 1, 2025 to July 31, 2025

Bank	Date	Check No.'s	Amount
General Fund	7/21/25	453-458	\$ 19,222.87
	7/29/25	459-461	\$ 2,749.10
			<hr/>
			\$ 21,971.97
Total Amount			\$ 21,971.97



AP300R  
\*\*\* CHECK NOS. 000453-000461

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

RUN 8/12/25

PAGE 1

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	.....CHECK..... AMOUNT #
7/21/25	00013	6/23/25 22451355	202505 310-51300-31100	GENERAL ENGINEERING MAY25	*	180.00	
				DEWBERRY ENGINEERS INC.			180.00 000453
7/21/25	00042	6/30/25 00071977	202506 310-51300-48000	NOT OF PUBLIC HEARING	*	3,194.36	
				GANNETT MEDIA CORP DBA GANNETT			3,194.36 000454
7/21/25	00001	7/01/25 86	202507 320-53800-34000	FIELD MANAGEMENT-JUL25	*	1,250.00	
		7/01/25 87	202507 310-51300-34000	MANAGEMENT FEES-JUL25	*	3,541.67	
		7/01/25 87	202507 310-51300-35200	WEBSITE MANAGEMENT-JUL25	*	105.00	
		7/01/25 87	202507 310-51300-35100	INFORMATION TECH-JUL25	*	157.50	
		7/01/25 87	202507 310-51300-31300	DISSEMINATION SVCS-JUL25	*	463.72	
		7/01/25 87	202507 330-57200-48300	AMENITY ACCESS MGMT	*	1,041.67	
		7/01/25 87	202507 310-51300-51000	OFFICE SUPPLIES	*	.36	
		7/01/25 87	202507 310-51300-42000	POSTAGE	*	32.58	
				GOVERNMENTAL MANAGEMENT SERVICES-CF			6,592.50 000455
7/21/25	00015	5/01/25 27481	202505 310-51300-32200	AUDIT FYE 09/30/2024	*	5,800.00	
				GRAU & ASSOCIATES			5,800.00 000456
7/21/25	00006	7/12/25 12673	202506 310-51300-31500	ATTORNEY SVCS-JUN25	*	425.50	
				KILINSKI VAN WYK PLLC			425.50 000457
7/21/25	00050	7/03/25 07032025	202507 300-15500-10000	PLAYGROUND LEASE-AUG25	*	3,030.51	
				THM LEASING, LLC			3,030.51 000458
7/29/25	00013	7/22/25 22456197	202506 310-51300-31100	GENERAL ENGINEERING JUN25	*	690.00	
				DEWBERRY ENGINEERS INC.			690.00 000459
7/29/25	00061	5/01/25 65305231	202505 330-57200-48100	PEST CONTROL MAY25	*	90.00	
		6/24/25 65722118	202506 330-57200-48100	PEST CONTROL-JUN25	*	90.00	

LKDR LAKE DEER HHENRY

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK.... AMOUNT #
		7/16/25 66142934	202507 330-57200-48100		*	90.00	
		PEST CONTROL-JUL25					
		MASSEY SERVICES, INC.					270.00 000460
7/29/25	00069	6/16/25 97605	202506 330-57200-34500		*	447.20	
		SECURITY SER-06/09-06/15					
		6/23/25 97676	202506 330-57200-34500		*	447.20	
		SECURITY SER-06/16-06/22					
		7/14/25 97965	202507 330-57200-34500		*	447.50	
		SECURITY SER-07/07-07/13					
		7/21/25 98061	202507 330-57200-34500		*	447.20	
		SECURITY SER-07/14-07/20					
		NATION SECURITY SERVICES LLC					1,789.10 000461
TOTAL FOR BANK A						21,971.97	
TOTAL FOR REGISTER						21,971.97	

LKDR LAKE DEER HHENRY

## SECTION 3

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

***Unaudited Financial Reporting***  
***July 31, 2025***



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

**Lake Deer**  
**Community Development District**  
**Combined Balance Sheet**  
**July 31, 2025**

	General Fund	Debt Service Fund	Capital Project Fund	Totals Governmental Funds
<b>Assets:</b>				
<u>Cash:</u>				
Operating Account-Wells Fargo	\$ 315,890	\$ -	\$ -	\$ 315,890
Due from Developer	-	-	-	-
Due from General Fund	-	5,422	-	5,422
<u>Investments:</u>				
<u>Series 2022</u>				
Reserve	-	270,664	-	270,664
Revenue	-	726,697	-	726,697
Prepayment	-	67	-	67
Construction	-	-	0	0
Prepaid Expenses	3,031	-	-	3,031
<b>Total Assets</b>	<b>\$ 318,921</b>	<b>\$ 1,002,850</b>	<b>\$ 0</b>	<b>\$ 1,321,772</b>
<b>Liabilities:</b>				
Accounts Payable	\$ 20,328	\$ -	\$ -	\$ 20,328
Accrued Expenses	-	-	-	-
Retainage Payable	-	-	-	-
Due to Debt Service	5,422	-	-	5,422
<b>Total Liabilities</b>	<b>\$ 25,750</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 25,750</b>
<b>Fund Balance:</b>				
Nonspendable:				
Prepaid Items	\$ 3,031	\$ -	\$ -	\$ 3,031
Restricted for:				
Debt Service	-	1,002,850	-	1,002,850
Capital Project	-	-	0	0
Assigned for:				
Unassigned	290,141	-	-	290,141
<b>Total Fund Balances</b>	<b>\$ 293,171</b>	<b>\$ 1,002,850</b>	<b>\$ 0</b>	<b>\$ 1,296,022</b>
<b>Total Liabilities &amp; Fund Balance</b>	<b>\$ 318,921</b>	<b>\$ 1,002,850</b>	<b>\$ 0</b>	<b>\$ 1,321,772</b>

**Lake Deer**  
**Community Development District**  
**General Fund**

**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**For The Period Ending July 31, 2025**

	Adopted	Prorated Budget	Actual	
	Budget	Thru 07/31/25	Thru 07/31/25	Variance

**Revenues:**

Special Assessments - Tax Roll	\$ 477,399	\$ 477,399	\$ 479,238	\$ 1,839
Interest Income	-	-	-	-

<b>Total Revenues</b>	<b>\$ 477,399</b>	<b>\$ 477,399</b>	<b>\$ 479,238</b>	<b>\$ 1,839</b>
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**Expenditures:**

**General & Administrative:**

Supervisor Fees	\$ 12,000	\$ 10,000	\$ 2,800	\$ 7,200
FICA Expense	-	-	153	(153)
Engineering	12,500	10,417	2,951	7,466
Attorney	25,000	20,833	5,594	15,239
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	5,337	5,337	-
Trustee Fees	4,500	-	-	-
Management Fees	42,500	35,417	35,417	(0)
Information Technology	1,890	1,575	1,575	-
Website Maintenance	1,260	1,050	1,050	-
Postage & Delivery	1,000	833	1,382	(549)
Insurance General Liability	6,429	6,429	6,435	(7)
Printing & Binding	500	417	4	413
Legal Advertising	2,500	2,083	3,194	(1,111)
Administrative Contingency	2,000	1,667	607	1,059
Office Supplies	625	521	20	501
Dues, Licenses & Subscriptions	175	175	175	-

<b>Total General &amp; Administrative</b>	<b>\$ 130,144</b>	<b>\$ 108,453</b>	<b>\$ 78,194</b>	<b>\$ 30,259</b>
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**Operations & Maintenance**

**Field Expenditures**

Property Insurance	\$ 10,000	\$ 10,000	\$ 8,878	\$ 1,122
Field Management	15,000	12,500	12,500	-
Landscape Maintenance	55,580	46,317	70,320	(24,003)
Landscape Replacement	10,000	6,600	7,675	(1,075)
Lake Maintenance	12,600	10,500	13,050	(2,550)
Streetlights	45,000	37,500	18,504	18,996
Electric	3,500	2,917	225	2,691
Water & Sewer	10,000	8,333	24,559	(16,225)
Sidewalk & Asphalt Maintenance	2,500	2,083	-	2,083
Irrigation Repairs	7,500	6,250	1,560	4,690
General Repairs & Maintenance	15,000	12,500	1,403	11,097
Field Contingency	7,500	7,500	36,602	(29,102)

<b>Total Field Expenditures</b>	<b>\$ 194,180</b>	<b>\$ 163,000</b>	<b>\$ 195,275</b>	<b>\$ (32,275)</b>
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**Lake Deer**  
**Community Development District**  
**General Fund**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**For The Period Ending July 31, 2025**

	Adopted	Prorated Budget	Actual	
	Budget	Thru 07/31/25	Thru 07/31/25	Variance
<b>Amenity Expenditures</b>				
Amenity - Electric	\$ 14,400	\$ 12,000	\$ 11,994	\$ 6
Amenity - Water	4,500	3,750	11,809	(8,059)
Playground Lease	36,375	30,313	30,305	7
Internet	2,500	2,083	805	1,279
Pest Control	1,300	1,083	830	253
Janitorial Services	15,000	12,500	7,923	4,577
Security Services	34,000	28,333	14,609	13,724
Pool Maintenance	15,000	12,500	24,248	(11,748)
Amenity Management	12,500	10,417	10,417	(0)
Amenity Repairs & Maintenance	10,000	8,333	-	8,333
Amenity Contingency	7,500	6,250	4,141	2,109
Capital Outlay	-	-	57,406	(57,406)
<b>Total Amenity Expenditures</b>	<b>\$ 153,075</b>	<b>\$ 127,563</b>	<b>\$ 174,486</b>	<b>\$ (46,924)</b>
<b>Total Operations &amp; Maintenance</b>	<b>\$ 347,255</b>	<b>\$ 290,563</b>	<b>\$ 369,761</b>	<b>\$ (79,199)</b>
<b>Total Expenditures</b>	<b>\$ 477,399</b>	<b>\$ 399,016</b>	<b>\$ 447,956</b>	<b>\$ (48,940)</b>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<b>\$ -</b>	<b>\$ 78,383</b>	<b>\$ 31,282</b>	<b>\$ (47,101)</b>
<b><i>Other Financing Sources/(Uses):</i></b>				
Lease Proceeds	\$ -	\$ -	\$ -	\$ -
<b>Total Other Financing Sources/(Uses)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Net Change in Fund Balance</b>	<b>\$ -</b>	<b>\$ 78,383</b>	<b>\$ 31,282</b>	<b>\$ (47,101)</b>
<b>Fund Balance - Beginning</b>	<b>\$ -</b>		<b>\$ 261,889</b>	
<b>Fund Balance - Ending</b>	<b>\$ -</b>		<b>\$ 293,171</b>	



# Lake Deer

## Community Development District

### Debt Service Fund Series 2022

#### Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending July 31, 2025

	Adopted	Prorated Budget	Actual	
	Budget	Thru 07/31/25	Thru 07/31/25	Variance
<b>Revenues:</b>				
Assessments - On Roll	\$ 636,656	\$ 636,656	\$ 639,026	\$ 2,370
Assessments - Prepayments	-	-	1,236,255	1,236,255
Assessments - Lot Closing	-	-	-	-
Interest Income	90,784	75,653	55,004	(20,649)
<b>Total Revenues</b>	<b>\$ 727,439</b>	<b>\$ 712,309</b>	<b>\$ 1,930,285</b>	<b>\$ 1,217,976</b>
<b>Expenditures:</b>				
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)
<b>Total Expenditures</b>	<b>\$ 633,606</b>	<b>\$ 633,606</b>	<b>\$ 1,955,077</b>	<b>\$ (1,321,470)</b>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<b>\$ 93,833</b>	<b>\$ 78,702</b>	<b>\$ (24,792)</b>	<b>\$ (103,494)</b>
<b>Other Financing Sources/(Uses):</b>				
Transfer In/(Out)	\$ -	\$ -	\$ (270,664)	\$ (270,664)
<b>Total Other Financing Sources/(Uses)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (270,664)</b>	<b>\$ (270,664)</b>
<b>Net Change in Fund Balance</b>	<b>\$ 93,833</b>	<b>\$ 78,702</b>	<b>\$ (295,456)</b>	<b>\$ (374,158)</b>
<b>Fund Balance - Beginning</b>	<b>\$ 249,601</b>		<b>\$ 1,298,306</b>	
<b>Fund Balance - Ending</b>	<b>\$ 343,434</b>		<b>\$ 1,002,850</b>	

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

	Adopted	Prorated Budget	Actual	
	Budget	Thru 07/31/25	Thru 07/31/25	Variance
<b>Revenues</b>				
Developer Contribution	\$ -	\$ -	\$ 15,139	\$ 15,139
Interest Income	\$ -	\$ -	\$ 1,263	\$ 1,263
<b>Total Revenues</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 16,402</b>	<b>\$ 16,402</b>
<b>Expenditures:</b>				
Capital Outlay	\$ -	\$ -	\$ 287,122	\$ (287,122)
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 287,122</b>	<b>\$ (287,122)</b>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (270,720)</b>	<b>\$ (270,720)</b>
<b>Other Financing Sources/(Uses)</b>				
Transfer In/(Out)	\$ -	\$ -	\$ 270,664	\$ 270,664
<b>Total Other Financing Sources (Uses)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 270,664</b>	<b>\$ 270,664</b>
<b>Net Change in Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (56)</b>	<b>\$ (56)</b>
<b>Fund Balance - Beginning</b>	<b>\$ -</b>		<b>\$ 57</b>	
<b>Fund Balance - Ending</b>	<b>\$ -</b>		<b>\$ 0</b>	

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

	Oct	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sept	Total
<b>Revenues:</b>													
Special Assessments - Tax Roll	\$ (5,133)	\$ 106,556	\$ 364,127	\$ 954	\$ 2,676	\$ 973	\$ 2,960	\$ 2,060	\$ 4,066	\$ -	\$ -	\$ -	\$ 479,238
Interest Income	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenues</b>	<b>\$ (5,133)</b>	<b>\$ 106,556</b>	<b>\$ 364,127</b>	<b>\$ 954</b>	<b>\$ 2,676</b>	<b>\$ 973</b>	<b>\$ 2,960</b>	<b>\$ 2,060</b>	<b>\$ 4,066</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 479,238</b>
<b>Expenditures:</b>													
<b>General &amp; Administrative:</b>													
Supervisor Fees	\$ -	\$ 800	\$ -	\$ -	\$ -	\$ 800	\$ 600	\$ -	\$ -	\$ 600	\$ -	\$ -	\$ 2,800
FICA Expense	-	-	-	-	-	61	46	-	-	46	-	-	153
Engineering	-	650	-	-	759	-	673	180	690	-	-	-	2,951
Attorney	155	565	248	280	1,765	449	1,109	598	426	-	-	-	5,594
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	464	464	-	-	5,337
Trustee Fees	-	-	-	-	-	-	-	-	-	-	-	-	-
Management Fees	3,542	3,542	3,542	3,542	3,542	3,542	3,542	3,542	3,542	3,542	-	-	35,417
Information Technology	158	158	158	158	158	158	158	158	158	158	-	-	1,575
Website Maintenance	105	105	105	105	105	105	105	105	105	105	-	-	1,050
Postage & Delivery	97	54	102	234	60	79	51	201	471	33	-	-	1,382
Insurance General Liability	5,981	-	-	-	-	-	-	454	-	-	-	-	6,435
Printing & Binding	-	-	-	-	-	4	-	-	-	-	-	-	4
Legal Advertising	-	-	-	-	-	-	-	-	3,194	-	-	-	3,194
Administrative Contingency	59	71	56	56	79	49	107	64	67	-	-	-	607
Office Supplies	3	1	4	1	1	3	2	3	1	0	-	-	20
Dues, Licenses & Subscriptions	175	-	-	-	-	-	-	-	-	-	-	-	175
<b>Total General &amp; Administrative</b>	<b>\$ 16,088</b>	<b>\$ 6,859</b>	<b>\$ 4,678</b>	<b>\$ 5,338</b>	<b>\$ 6,931</b>	<b>\$ 5,713</b>	<b>\$ 6,955</b>	<b>\$ 11,569</b>	<b>\$ 9,118</b>	<b>\$ 4,947</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 78,194</b>

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

	Oct	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sept	Total
<b><u>Operations &amp; Maintenance</u></b>													
<b>Field Expenditures</b>													
Property Insurance	\$ 8,878	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	8,878
Field Management	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	-	-	12,500
Landscape Maintenance	7,032	7,032	7,032	7,032	7,032	7,032	7,032	7,032	7,032	7,032	-	-	70,320
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	1,400	1,400	-	-	13,050
Streetlights	-	-	-	-	-	-	7,359	3,715	3,715	3,715	-	-	18,504
Electric	21	21	21	23	-	45	22	22	22	28	-	-	225
Water & Sewer	2,718	2,642	5,273	2,408	5,707	3,143	898	405	653	712	-	-	24,559
Sidewalk & Asphalt Maintenance	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrigation Repairs	109	80	231	-	297	-	605	-	239	-	-	-	1,560
General Repairs & Maintenance	-	-	-	1,403	-	-	-	-	-	-	-	-	1,403
Field Contingency	-	10,534	-	-	25,228	-	-	840	-	-	-	-	36,602
<b>Total Field Expenditures</b>	<b>\$ 21,058</b>	<b>\$ 29,209</b>	<b>\$ 14,857</b>	<b>\$ 13,166</b>	<b>\$ 40,564</b>	<b>\$ 13,745</b>	<b>\$ 19,566</b>	<b>\$ 14,664</b>	<b>\$ 14,311</b>	<b>\$ 14,137</b>	<b>\$ -</b>	<b>\$ -</b>	<b>195,275</b>
<b>Amenity Expenditures</b>													
Amenity - Electric	\$ -	\$ 1,421	\$ -	\$ 2,734	\$ -	\$ 2,588	\$ 1,332	\$ 1,222	\$ 1,456	\$ 1,242	\$ -	\$ -	11,994
Amenity - Water	-	-	1,258	1,580	1,320	2,150	1,956	1,428	1,024	1,093	-	-	11,809
Playground Lease	3,031	3,031	3,031	3,031	3,031	3,031	3,031	3,031	3,031	3,031	-	-	30,305
Internet	85	-	160	80	-	160	80	80	80	80	-	-	805
Pest Control	-	110	90	90	90	90	90	90	90	90	-	-	830
Janitorial Services	-	659	800	944	910	930	920	940	920	900	-	-	7,923
Security Services	-	-	-	-	-	3,483	1,971	6,232	1,462	1,462	-	-	14,609
Pool Maintenance	848	2,600	2,600	2,600	2,600	2,600	2,600	2,600	2,600	2,600	-	-	24,248
Amenity Management	1,042	1,042	1,042	1,042	1,042	1,042	1,042	1,042	1,042	1,042	-	-	10,417
Amenity Repairs & Maintenance	-	-	-	-	-	-	-	-	-	-	-	-	-
Amenity Contingency	2,756	-	-	-	-	160	775	-	-	450	-	-	4,141
Capital Outlay	-	-	57,406	-	-	-	-	-	-	-	-	-	57,406
<b>Total Amenity Expenditures</b>	<b>\$ 7,761</b>	<b>\$ 8,862</b>	<b>\$ 66,386</b>	<b>\$ 12,100</b>	<b>\$ 8,993</b>	<b>\$ 16,232</b>	<b>\$ 13,797</b>	<b>\$ 16,663</b>	<b>\$ 11,704</b>	<b>\$ 11,989</b>	<b>\$ -</b>	<b>\$ -</b>	<b>174,486</b>
<b>Total Operations &amp; Maintenance</b>	<b>\$ 28,819</b>	<b>\$ 38,071</b>	<b>\$ 81,243</b>	<b>\$ 25,265</b>	<b>\$ 49,556</b>	<b>\$ 29,977</b>	<b>\$ 33,362</b>	<b>\$ 31,328</b>	<b>\$ 26,014</b>	<b>\$ 26,126</b>	<b>\$ -</b>	<b>\$ -</b>	<b>369,761</b>
<b>Total Expenditures</b>	<b>\$ 44,906</b>	<b>\$ 44,929</b>	<b>\$ 85,921</b>	<b>\$ 30,604</b>	<b>\$ 56,488</b>	<b>\$ 35,690</b>	<b>\$ 40,317</b>	<b>\$ 42,896</b>	<b>\$ 35,132</b>	<b>\$ 31,072</b>	<b>\$ -</b>	<b>\$ -</b>	<b>447,956</b>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<b>\$ (50,040)</b>	<b>\$ 61,627</b>	<b>\$ 278,206</b>	<b>\$ (29,650)</b>	<b>\$ (53,812)</b>	<b>\$ (34,717)</b>	<b>\$ (37,358)</b>	<b>\$ (40,837)</b>	<b>\$ (31,066)</b>	<b>\$ (31,072)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>31,282</b>
<b>Other Financing Sources/Uses:</b>													
Lease Proceeds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
<b>Total Other Financing Sources/Uses</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
<b>Net Change in Fund Balance</b>	<b>\$ (50,040)</b>	<b>\$ 61,627</b>	<b>\$ 278,206</b>	<b>\$ (29,650)</b>	<b>\$ (53,812)</b>	<b>\$ (34,717)</b>	<b>\$ (37,358)</b>	<b>\$ (40,837)</b>	<b>\$ (31,066)</b>	<b>\$ (31,072)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>31,282</b>

# Lake Deer

## Community Development District

### Long Term Debt Report

Series 2022, Special Assessment Revenue Bonds		
Maturity Date:	5/1/53	
Optional Redemption Date:	5/1/37	
Reserve Fund Definition	Max Annual Debt Service	
Reserve Fund Requirement	\$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)
<b>Current Bonds Outstanding</b>	<b>\$</b>	<b>7,630,000</b>

**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
06/13/25	ACH	05/01-05/30/25	\$4,485.47	(\$89.71)	\$0.00	\$0.00	\$4,395.76	\$	1,883.69	\$ 2,512.07	\$ 4,395.76
06/13/25	ACH	05/01-05/30/25	\$2,749.05	(\$54.98)	\$0.00	\$0.00	\$2,694.07	\$	1,154.48	\$ 1,539.59	\$ 2,694.07
06/23/25	ACH	Tax Receipt	\$1,516.96	(\$30.34)	\$0.00	\$0.00	\$1,486.62	\$	637.05	\$ 849.57	\$ 1,486.62
06/23/25	ACH	Tax Receipt	\$929.69	(\$18.59)	\$0.00	\$0.00	\$911.10	\$	390.43	\$ 520.67	\$ 911.10
<b>TOTAL</b>			<b>\$ 1,186,421.08</b>	<b>\$ (23,030.99)</b>	<b>\$ (46,910.17)</b>	<b>\$ 1,783.68</b>	<b>\$ 1,118,263.60</b>	<b>\$</b>	<b>479,237.64</b>	<b>\$ 639,025.96</b>	<b>\$ 1,118,263.60</b>

<b>100.38%</b>	<b>Net Percent Collected</b>
<b>0</b>	<b>Balance Remaining to Collect</b>