Lake Deer
Community Development District

Meeting Agenda

July 23, 2026

AGENDA

Lake Deer
Community Development District

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

July 16, 2026

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 **Thursday, July 23, 2026** 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:

Audit Committee Meeting

1. Roll Call
2. Public Comment Period
3. Review of Proposals and Tally of Audit Committee Members Rankings
   A. Berger, Toombs, Elam, Gaines & Frank
   B. DiBartolomeo, McBee, Hartley & Barnes
   C. Grau & Associates
   D. McIntosh CPA
   E. Richie Tandoc, P.A.
4. Adjournment

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 June 25, 2026 Board of Supervisors Meeting
4. Acceptance of the Rankings of the Audit Committee and Authorizing Staff to Send Notice of Intent to Award
5. Public Hearing
   A. Public Hearing on the Adoption of the Fiscal Year 2026/2027 Budget
      i. Consideration of Resolution 2026-13 Adopting the District's Fiscal Year 2026/2027 Budget and Appropriating Funds
      ii. Consideration of Resolution 2026-14 Imposing Special Assessments and Certifying an Assessment Roll
6. Consideration of Resolution 2026-15 Designation of a Regular Monthly Meeting Date, Time, and Location for Fiscal Year 2026/2027

7. Ratification of License Agreement for Use of District Property with Comref Poinciana, LLC
8. Goals and Objectives
   A. Adoption of Fiscal Year 2027 Goals & Objectives
   B. Review of Approved Fiscal Year 2026 Goals & Objectives and Authorizing Chair to Execute Final Form
9. Staff Reports
   A. Attorney
   B. Engineer
      i. Presentation of 2026 Annual District Engineer's Report
   C. Field Manger's Report
   D. District Manager's Report
      i. Approval of Check Register
      ii. Balance Sheet & Income Statement
10. Other Business
11. Supervisors Requests and Audience Comments
12. Adjournment

Audit Committee Meeting

SECTION III

SECTION A

LAKE DEER COMMUNITY DEVELOPMENT DISTRICT

PROPOSAL FOR AUDIT SERVICES

PROPOSED BY:

Berger, Toombs, Elam, Gaines & Frank

CERTIFIED PUBLIC ACCOUNTANTS, PL

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600 Citrus Avenue, Suite 200
Fort Pierce, Florida 34950

(772) 461-6120

CONTACT PERSON:

Maritza Stonebraker, CPA, Director

DATE OF PROPOSAL:

July 13, 2026

TABLE OF CONTENTS

Berger, Toombs, Elam,
Gaines & Frank

Certified Public Accountants PL

600 Citrus Avenue
Suite 200
Fort Pierce, Florida 34950

772/461-6120 // 461-1155
FAX: 772/468-9278

July 13, 2026

Lake Deer Community Development District
Governmental Management Services, LLC
219 E. Livingston Street
Orlando, FL 32801

Dear District Manager:

Thank you very much for the opportunity to present our professional credentials to provide audit services for Lake Deer Community Development District.

Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants, PL has assembled a team of governmental and nonprofit specialists second to none to serve our clients. Our firm has the necessary qualifications and experience to serve as the independent auditors for Lake Deer Community Development District. We will provide you with top quality, responsive service.

Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants, PL is a recognized leader in providing services to governmental and nonprofit agencies throughout Florida. We have been the independent auditors for a number of local governmental agencies and through our experience in performing their audits, we have been able to increase our audit efficiency and; therefore, reduce costs. We have continually passed this cost savings on to our clients and will continue to do so in the future. As a result of our experience and expertise, we have developed an effective and efficient audit approach designed to meet or exceed the performance specifications 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 the standards for financial and compliance audits.

We will conduct the audit in accordance with auditing standards generally accepted in the United States of America with minimal disruption to your operations. Our firm has frequent technical updates to keep our personnel informed and up-to-date on all changes that are occurring within the industry.

Berger, Toombs, Elam,
Gaines & Frank
Certified Public Accountants PL

Lake Deer Community Development District
July 13, 2026

Our firm is a member of the Government Audit Quality Center, an organization dedicated to improving government audit quality. We also utilize the audit program software of a nationally recognized CPA firm to assure us that we are up to date with all auditing standards and to assist us maintain maximum audit efficiencies.

To facilitate your evaluation of our qualifications and experience, we have arranged this proposal to include a resume of our firm, including our available staff, our extensive prior governmental and nonprofit auditing experience and clients to be contacted.

You need a firm that will provide an efficient, cost-effective, high-quality audit within critical time constraints. You need a firm with the prerequisite governmental and nonprofit experience to perform your audit according to stringent legal and regulatory requirements, a firm that understands the complex nature of community development districts and their unique compliance requirements. You need a firm with recognized governmental and nonprofit specialists within the finance and governmental communities. And, certainly, you need a firm that will provide you with valuable feedback to enhance your current and future operations. Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants, PL is that firm. Maritza Stonebraker is the person authorized to make representations for the firm.

Thank you again for the opportunity to submit this proposal to Lake Deer Community Development District.

Very truly yours,

Berger Toombs Elam Gaines + Frank

Berger, Toombs, Elam, Gaines & Frank
Certified Public Accountants PL
Fort Pierce, Florida

PROFILE OF THE PROPOSER

Description and History of Audit Firm

Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants, PL is a Treasure Coast public accounting firm, which qualifies as a small business firm, as established by the Small Business Administration (13 CFR 121.38), with offices in Fort Pierce and Stuart. We are a member of the Florida Institute of Certified Public Accountants and the American Institute of Certified Public Accountants. The firm was formed from the merger of Edwards, Berger, Harris & Company (originated in 1972) and McAlpin, Curtis & Associates (originated in 1949). J. W. Gaines and Associates (originated in 1979) merged with the firm in 2004. Our tremendous growth rate experienced over the last 70 years is directly attributable to the firm's unrelenting dedication to providing the highest quality, responsive professional services attainable to its clients.

We are a member of the Private Companies Practice Section (PCPS) of the American Institute of Certified Public Accountants (AICPA) to assure we meet the highest standards. Membership in this practice section requires that our firm meet more stringent standards than standard AICPA membership. These rigorous requirements include the requirement of a triennial peer review of our firm's auditing and accounting practice and annual Continuing Professional Education (CPE) for all accounting staff (whether CPA or non-CPA). For standard AICPA membership, only a quality review is required and only CPAs must meet CPE requirements.

We are also a member of the Government Audit Quality Center ("the Center") of the American Institute of Certified Public Accountants to assure the quality of our government audits. Membership in the Center, which is voluntary, requires our firm to comply with additional standards to promote the quality of government audits.

We have been extensively involved in serving local government entities with professional accounting, auditing and consulting services throughout the entire history of our firm. Our substantial experience over the years makes us uniquely qualified to provide accounting, auditing, and consulting services to these clients. We are a recognized leader in providing services to governmental and nonprofit agencies on the Treasure Coast and in Central and South Florida, with extensive experience in auditing community development districts and water control districts. We were the independent auditors of the City of Fort Pierce for over 37 years and for St. Lucie County for over 34 years. Additionally, we have performed audits of the City of Stuart, the City of Vero Beach, Indian River County and Martin County. We also presently audit over 100 Community Development Districts throughout Florida.

Our firm was founded on the belief that we are better able to respond to our clients needs through education, experience, independence, quality control, and personal service. Our firm's commitment to quality is reflected in our endeavor of professional excellence via continuing education, the use of the latest computer technology, professional membership in PCPS and peer review.

We believe our approach to audit engagements, intelligence and innovation teamed with sound professional judgment enables us to explore new concepts while remaining sensitive to the fundamental need for practical solutions. We take pride in giving you the assurance that the personal assistance you receive comes from years of advanced training, technical experience and financial acumen.

Professional Staff Resources

Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants, PL has a total of 32 professional and administrative staff (including 12 professional staff with extensive experience servicing government entities). The work will be performed out of our Fort Pierce office with a proposed staff of one senior accountant and one or two staff accountants supervised by an audit manager and audit partner. With the exception of the directors of the firm's offices, the professional staff is not specifically assigned to any of our individual offices. The professional and administrative staff resources available to you through Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants, PL are as follows:

	Total
Partners/Directors (CPA's)	7
Managers (1 CPA)	2
Senior/Supervisor Accountants (1 CPA)	3
Staff Accountants	8
Paraprofessional	6
Administrative	6
Total – all personnel	32

Following is a brief description of each employee classification:

Staff Accountant – Staff accountants work directly under the constant supervision of the auditor-in-charge and, are responsible for the various testing of documents, account analysis and any other duties as his/her supervisor believes appropriate. Minimum qualification for a staff accountant is graduation from an accredited university or college with a degree in accounting or equivalent.

Senior Accountant – A senior accountant must possess all the qualifications of the staff accountant, in addition to being able to draft the necessary reports and financial statements, and supervise other staff accountants when necessary.

Managers – A manager must possess the qualifications of the senior accountant, plus be able to work without extensive supervision from the auditor-in-charge. The manager should be able to draft audit reports from start to finish and to supervise the audit team, if necessary.

Partner/Director – The director has extensive governmental auditing experience and acts as the auditor-in-charge. Directors have a financial interest in the firm.

Professional Staff Resources (Continued)

Independence – Independence of the public accounting firm, with respect to the audit client, is the foundation from which the public gains its trust in the opinion issued by the public accounting firm at the end of the audit process. This independence must be in appearance as well as in fact. The public must perceive that the accounting firm is independent of the audit entity to ensure that nothing would compromise the opinion issued by the public accounting firm. **Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants, PL** is independent of Lake Deer Community Development District, including its elected officials and related parties, at the date of this proposal, as defined by the following rules, regulations, and standards:

Au-C Section 220 – Statements on Auditing Standards issued by the American Institute of Certified Public Accountants;

ET Sections 101 and 102 – Code of Professional Conduct of the American Institute of Certified Public Accountants;

Chapter 21A-1, Florida Administrative Code;

Section 473.315, Florida Statutes; and,

Government Auditing Standards, issued by the Comptroller General of the United States.

On an annual basis, all members of the firm are required to confirm, in writing, that they have no personal or financial relationships or holding that would impair their independence with regard to the firm's clients.

Independence is a hallmark of our profession. We encourage our staff to use professional judgment in situations where our independence could be impaired or the perception of a conflict of interest might exist. In the governmental sector, public perception is as important as professional standards. Therefore, the utmost care must be exercised by independent auditors in the performance of their duties.

Ability to Furnish the Required Services

As previously noted in the Profile of the Proposer section of this document, our firm has been in existence for over 74 years. We have provided audit services to some clients for over 30 years continually. Our firm is insured against physical loss through commercial insurance and we also carry liability insurance. The majority of our audit documentation is stored electronically, both on our office network and on each employee laptop or computer assigned to each specific job. Our office computer network is backed up on tape, so in the event of a total equipment loss, we can restore all data as soon as replacement equipment is acquired. In addition, our field laptop computers carry the same data and can be used in the event of emergency with virtually no delay in completing the required services.

GOVERNMENTAL AUDITING EXPERIENCE

Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants, PL has been practicing public accounting in Florida for 70 years. Our success over the years has been the result of a strong commitment to providing personalized quality service to our clients.

The current members of our firm have performed audits of over 1,100 community development districts, and over 2,100 audits of municipalities, counties and other governmental entities such as the City of Fort Pierce and St. Lucie County.

Our firm provides a variety of accounting, auditing, tax litigation support, and consulting services. Some of the professional accounting, auditing and management consulting services that are provided by our firm are listed below:

- Performance of annual financial and compliance audits, including Single Audits of state and federal financial assistance programs, under the provisions of the Single Audit Act, Subpart F of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance), with minimal disruptions to your operations;
- Performance of special compliance audits to ascertain compliance with the applicable local, state and federal laws and regulations;
- Issuance of comfort letters and consent letters in conjunction with the issuance of tax-exempt debt obligations, including compiling financial data and interim period financial statement reviews;
- Calculation of estimated and actual federal arbitrage rebates;
- Assistance in compiling historical financial data for first-time and supplemental submissions for GFOA Certificate of Achievement for Excellence in Financial Reporting;
- Preparation of indirect cost allocation systems in accordance with Federal and State regulatory requirements;
- Providing human resource and employee benefit consulting;
- Performance of automation feasibility studies and disaster recovery plans;
- Performance feasibility studies concerning major fixed asset acquisitions and utility plant expansion plans (including electric, water, pollution control, and sanitation utilities); and
- Assistance in litigation, including testimony in civil and criminal court.
- Assist clients who utilize QuickBooks software with their software needs. Our Certified QuickBooks Advisor has undergone extensive training through QuickBooks and has passed several exams to attain this Certification.

Continuing Professional Education

All members of the governmental audit staff of our firm, and audit team members assigned to this engagement, are in compliance with the Continuing Professional Education (CPE) requirements set forth in Government Auditing Standards issued by the Comptroller General of the United States. In addition, our firm is in compliance with the applicable provisions of the Florida Statutes that require CPA's to have met certain CPE requirements prior to proposing on governmental audit engagements.

GOVERNMENTAL AUDITING EXPERIENCE (CONTINUED)

The audit team has extensive experience in performing governmental audits and is exposed to intensive and continuing concentration on these types of audits. Due to the total number of governmental audits our team performs, each member of our governmental staff must understand and be able to perform several types of governmental audits. It is our objective to provide each professional employee fifty hours or more of comprehensive continuing professional education each year. This is accomplished through attending seminars throughout Florida and is reinforced through in-house training.

Our firm has made a steadfast commitment to professional education. Our active attendance and participation in continuing professional education is a major part of our objective to obtain the most recent knowledge on issues which are of importance to our clients. We are growing on the reputation for work that our firm is providing today.

Quality Control Program

Quality control requires continuing commitment to professional excellence. **Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants, PL** is formally dedicated to that commitment.

To ensure maintaining the standards of working excellence required by our firm, we joined the Private Companies Practice Section (PCPS) of the American Institute of Certified Public Accountants (AICPA). To be a participating member firm of this practice section, a firm must obtain an independent Peer Review of its quality control policies and procedures to ascertain the firm's compliance with existing auditing standards on the applicable engagements.

The scope of the Peer Review is comprehensive in that it specifically reviews the following quality control policies and procedures of the participating firm:

- Professional, economic, and administrative independence;
- Assignment of professional personnel to engagements;
- Consultation on technical matters;
- Supervision of engagement personnel;
- Hiring and employment of personnel;
- Professional development;
- Advancement;
- Acceptance and continuation of clients; and,
- Inspection and review system.

We believe that our commitment to the program is rewarding not only to our firm, but primarily to our clients.

The external independent Peer Review of the elements of our quality control policies and procedures performed by an independent certified public accountant, approved by the PCPS of the AICPA, provides you with the assurance that we continue to conform to standards of the profession in the conduct of our accounting and auditing practice.

GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)

Our firm is also a member of Governmental Audit Quality Center (GAQC), a voluntary membership center for CPA firms that perform governmental audits. This center promotes the quality of governmental audits.

Our firm has completed successive Peer Reviews. These reviews included a representative sample of our firm's local governmental auditing engagements. As a result of these reviews, our firm obtained an unqualified opinion on our quality control program and work procedures. On page 33 is a copy of our most recent Peer Review report. It should be noted that we received a pass rating.

Our firm has never had any disciplinary actions by state regulatory bodies or professional organizations.

As our firm performs approximately one hundred audits each year that are reviewed by federal, state or local entities, we are constantly dealing with questions from these entities about our audits. We are pleased to say that any questions that have been raised were minor issues and were easily resolved without re-issuing any reports.

Certificate of Achievement for Excellence in Financial Reporting (CAFR)
We are proud and honored to have been involved with the City of Fort Pierce and the Fort Pierce Utilities Authority when they received their first Certificates of Achievement for Excellence in Financial Reporting for the fiscal years ended September 30, 1988 and 1994, respectively. We were also instrumental in the City of Stuart receiving the award, in our first year of performing their audit, for the year ended September 30, 1999.

We also assisted St. Lucie County, Florida for the year ended September 30, 2003, in preparing their first Comprehensive Annual Financial Report, and St. Lucie County has received their Certificate of Achievement for Excellence in Financial Reporting every year since.

As continued commitment to insuring that we are providing the highest level of experience, we have had at least one employee of our firm serve on the GFOA – Special Review Committee since the mid-1980s. This committee is made up of selective Certified Public Accountants throughout the United States who have demonstrated their high level of knowledge and expertise in governmental accounting. Each committee member attends a special review meeting at the Annual GFOA Conference. At this meeting, the committee reports on the Certificate of Achievement Program's most recent results, future goals, and common reporting deficiencies.

We feel that our previous experience in assisting the City of Fort Pierce, the Fort Pierce Utilities Authority and St. Lucie County obtain their first CAFRs, and the City of Stuart in continuing to receive a CAFR and our firm's continued involvement with the GFOA, and the CAFR review committee make us a valued asset for any client in the field of governmental financial reporting.

GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)

References

Florida Green Finance Authority
Jeff Walker, Special District Services
(561) 630-4922

South Village Community Development District
Darrin Mossing, Governmental Management Services LLC
(407) 841-5524

Gateway Services Community Development District
Stephen Bloom, Inframark LLC
(954) 753-5841

Clearwater Cay Community Development District
Cal Teague, Premier District Management
(239) 690-7100 ext 101

In addition to the above, we have the following additional governmental audit experience:

Community Development Districts

Aberdeen Community Development District

Alta Lakes Community Development District

Amelia Concourse Community Development District

Amelia Walk Communnity Development District

Aqua One Community Development District

Arborwood Community Development District

Arlington Ridge Community Development District

Bartram Springs Community Development District

Baytree Community Development District

Beacon Lakes Community Development District

Beaumont Community Development District

Bella Collina Community Development District

Bonnet Creek Community Development District

Buckeye Park Community Development District

Candler Hills East Community Development District

Cedar Hammock Community Development District

Central Lake Community Development District

Channing Park Community Development District

GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)

Cheval West Community Development District

Coconut Cay Community Development District

Colonial Country Club Community Development District

Connerton West Community Development District

Copperstone Community Development District

Creekside @ Twin Creeks Community Development District

Deer Run Community Development District

Dowden West Community Development District

DP1 Community Development District

Eagle Point Community Development District

East Nassau Stewardship District

Eastlake Oaks Community Development District

Easton Park Community Development District

Estancia @ Wiregrass Community Development District

Evergreen Community Development District

Forest Brooke Community Development District

Gateway Services Community Development District

Gramercy Farms Community Development District

Greenway Improvement District

Greyhawk Landing Community Development District

Griffin Lakes Community Development District

Habitat Community Development District

Harbor Bay Community Development District

Harbourage at Braden River Community Development District

Harmony Community Development District

Harmony West Community Development District

Harrison Ranch Community Development District

Hawkstone Community Development District

GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)

Heritage Harbor Community Development District

Heritage Isles Community Development District

Heritage Lake Park Community Development District

Heritage Landing Community Development District

Heritage Palms Community Development District

Heron Isles Community Development District

Heron Isles Community Development District

Highland Meadows II Community Development District

Julington Creek Community Development District

Laguna Lakes Community Development District

Lake Bernadette Community Development District

Lakeside Plantation Community Development District

Landings at Miami Community Development District

Legends Bay Community Development District

Lexington Oaks Community Development District

Live Oak No. 2 Community Development District

Madeira Community Development District

Marhsall Creek Community Development District

Meadow Pointe IV Community Development District

Meadow View at Twin Creek Community Development District

Mediterra North Community Development District

Midtown Miami Community Development District

Mira Lago West Community Development District

Montecito Community Development District

Narcoossee Community Development District

Naturewalk Community Development District

New Port Tampa Bay Community Development District

Overoaks Community Development District

Panther Trace II Community Development District

Paseo Community Development District

Pine Ridge Plantation Community Development District

Piney Z Community Development District

GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)

Poinciana Community Development District

Poinciana West Community Development District

Port of the Islands Community Development District

Portofino Isles Community Development District

Quarry Community Development District

Renaissance Commons Community Development District

Reserve Community Development District

Reserve #2 Community Development District

River Glen Community Development District

River Hall Community Development District

River Place on the St. Lucie Community Development District

Rivers Edge Community Development District

Riverwood Community Development District

Riverwood Estates Community Development District

Rolling Hills Community Development District

Rolling Oaks Community Development District

Sampson Creek Community Development District

San Simeon Community Development District

Six Mile Creek Community Development District

South Village Community Development District

Southern Hills Plantation I Community Development District

Southern Hills Plantation III Community Development District

South Fork Community Development District

St. John's Forest Community Development District

Stoneybrook South Community Development District

Stoneybrook South at ChampionsGate Community Development District

Stoneybrook West Community Development District

Tern Bay Community Development District

Terracina Community Development District

Tison's Landing Community Development District

TPOST Community Development District

GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)

Triple Creek Community Development District

TSR Community Development District

Turnbull Creek Community Development District

Twin Creeks North Community Development District

Urban Orlando Community Development District

Verano #2 Community Development District

Viera East Community Development District

VillaMar Community Development District

Vizcaya in Kendall Development District

Waterset North Community Development District

Westside Community Development District

WildBlue Community Development District

Willow Creek Community Development District

Willow Hammock Community Development District

Winston Trails Community Development District

Zephyr Ridge Community Development District

GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)

Other Governmental Organizations

City of Westlake

Florida Inland Navigation District

Fort Pierce Farms Water Control District

Indian River Regional Crime Laboratory, District 19, Florida

Viera Stewardship District

Office of the Medical Examiner, District 19

Rupert J. Smith Law Library of St. Lucie County

St. Lucie Education Foundation

Seminole Improvement District

Troup Indiantown Water Control District

Current or Recent Single Audits

St. Lucie County, Florida
Early Learning Coalition, Inc.
Gateway Services Community Development District
Healthy Start Coalition

Members of our audit team have acquired extensive experience from performing or participating in over 1,800 audits of governments, independent special taxing districts, school boards, and other agencies that receive public money and utilize fund accounting.

Much of our firm's auditing experience is with compliance auditing, which is required for publicly financed agencies. In this type of audit, we do a financial examination and also confirm compliance with various statutory and regulatory guidelines.

Following is a summary of our other experience, including Auditor General experience, as it pertains to other governmental and fund accounting audits.

Counties
(Includes elected constitutional officers, utilities and dependent taxing districts)

Indian River
Martin
Okeechobee
Palm Beach

Municipalities

City of Port St. Lucie
City of Vero Beach
Town of Orchid

GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)

Special Districts

Bannon Lakes Community Development District
Boggy Creek Community Development District
Capron Trail Community Development District
Celebration Pointe Community Development District
Coquina Water Control District
Diamond Hill Community Development District
Dovera Community Development District
Durbin Crossing Community Development District
Golden Lakes Community Development District
Lakewood Ranch Community Development District
Martin Soil and Water Conservation District
Meadow Pointe III Community Development District
Myrtle Creek Community Development District
St. Lucie County – Fort Pierce Fire District
The Crossings at Fleming Island
St. Lucie West Services District
Indian River County Mosquito Control District
St. John's Water Control District
Westchase and Westchase East Community Development Districts
Pier Park Community Development District
Verandahs Community Development District
Magnolia Park Community Development District

Schools and Colleges

Federal Student Aid Programs – Indian River Community College
Indian River Community College
Okeechobee County District School Board
St. Lucie County District School Board
Indian River School District – Internal Accounts

State and County Agencies

Central Florida Foreign-Trade Zone, Inc. (a nonprofit organization affiliated with the St. Lucie County Board of County Commissioners)
Florida School for Boys at Okeechobee
Indian River Community College Crime Laboratory
Indian River Correctional Institution

FEE SCHEDULE

We propose the fee for our audit services described below to be $5,600 for the years ending September 30, 2026 and 2027, $5,850 for the year ending September 30, 2028 and $6,000 for the years ending September 30, 2029 and 2030. In addition, if a bond issuance occurs there will be an additional fee for each additional bond. The fee is contingent upon the financial records and accounting systems of Lake Deer Community Development District being “audit ready” and the financial activity for the District is not materially increased. If we discover that additional preparation work or subsidiary schedules are needed, we will consult with your authorized representative. We can assist with this additional work at our standard rates should you desire.

SCOPE OF WORK TO BE PERFORMED

If selected as the District's auditors, we will perform a financial and compliance audit in accordance with Section 11.45, Florida Statutes, in order to express an opinion on an annual basis on the financial statements of Lake Deer Community Development District as of September 30, 2026, 2027, 2028, 2029 and 2030. The audits will be performed to the extent necessary to express an opinion on the fairness in all material respects with which the financial statements present the financial position, results of operations and changes in financial position in conformity with generally accepted accounting principles and to determine whether, for selected transactions, operations are properly conducted in accordance with legal and regulatory requirements. Reportable conditions that are also material weaknesses shall be identified as such in the Auditors' Report on Internal Control over Financial Reporting and on Compliance and Other Matters. Other (non-reportable) conditions discovered during the course of the audit will be reported in a separate letter to management, which will be referred to in the Auditors' Report on Internal Control over Financial Reporting and on Compliance and Other Matters.

Our audit will be performed in accordance with standards for financial and compliance audits contained in *Government Auditing Standards*, as well as in compliance with rules and regulations of audits of special districts as set forth by the State Auditor General in Chapter 10.550, Local Governmental Entity Audits, and other relevant federal, state and county orders, statutes, ordinances, charter, resolutions, bond covenants, Administrative Code and procedures, or rules and regulations which may pertain to the work required in the engagement.

The primary purpose of our audit will be to express an opinion on the financial statements discussed above. It should be noted that such audits are subject to the inherent risk that errors or irregularities may not be detected. However, if conditions are discovered which lead to the belief that material errors, defalcations or other irregularities may exist or if other circumstances are encountered that require extended services, we will promptly notify the appropriate individual.

Commitment to Quality Service

Personnel Qualifications and Experience

David S. McGuire, CPA, CITP
Director – 31 years experience

Education
- University of Central Florida, B.A. – Accounting
- Barry University – Master of Professional Accountancy

Registrations
- Certified Public Accountant – State of Florida, State Board of Accountancy
- Certified Information Technology Professional (CITP) – American Institute of Certified Public Accountants
- Certified Not-For-Profit Core Concepts 2018

Professional Affiliations/Community Service
- Member of the American and Florida Institutes of Certified Public Accountants
- Associate Member, Florida Government Finance Office Associates
- Assistant Coach – St. Lucie County Youth Football Organization (1994 – 2005)
- Assistant Coach – Greater Port St. Lucie Football League, Inc. (2006 – 2010)
- Board Member – Greater Port St. Lucie Football League, Inc. (2011 – 2017)
- Treasurer, AIDS Research and Treatment Center of the Treasure Coast, Inc. (2000 – 2003)
- Board Member/Treasurer, North Treasure Coast Chapter, American Red Cross (2004 – 2010)
- Member/Board Member of Port St. Lucie Kiwanis (1994 – 2001)
- President (2014/15) of Sunrise Kiwanis of Fort Pierce (2004 – 2017)
- St. Lucie District School Board Superintendent Search Committee (2013 – present)
- Board Member – Phrozen Pharoes (2019-2021)

Professional Experience
- Twenty-eight years public accounting experience with an emphasis on nonprofit and governmental organizations.
- Audit Manager in-charge on a variety of audit and review engagements within several industries, including the following government and nonprofit organizations:
  - St. Lucie County, Florida
  - 19th Circuit Office of Medical Examiner
  - Troup Indiantown Water Control District
  - Exchange Club Center for the Prevention of Child Abuse, Inc.
  - Healthy Kids of St. Lucie County
  - Mustard Seed Ministries of Ft. Pierce, Inc.
  - Reaching Our Community Kids, Inc.
  - Reaching Our Community Kids - South
  - St. Lucie County Education Foundation, Inc.
  - Treasure Coast Food Bank, Inc.
  - North Springs Improvement District
- Four years of service in the United States Air Force in computer operations, with a top secret (SCI/SBI) security clearance.

Commitment to Quality Service

Personnel Qualifications and Experience

David S. McGuire, CPA, CITP (Continued)
Director

Continuing Professional Education

- Mr. McGuire has attended numerous continuing professional education courses and seminars taught by nationally recognized sponsors in the accounting auditing and single audit compliance areas. He has attended courses over the last two years in those areas as follows:
  - Not-for-Profit Auditing Financial Results and Compliance Requirements
  - Update: Government Accounting Reporting and Auditing
  - Annual Update for Accountants and Auditors

Commitment to Quality Service

Personnel Qualifications and Experience

Matthew Gonano, CPA
Director – 14 years total experience

Education
- University of North Florida, B.B.A. – Accounting
- University of Alicante, Spain – International Business
- Florida Atlantic University – Masters of Accounting

Professional Affiliations/Community Service

- American Institute of Certified Public Accountants
- Florida Institute of Certified Public Accountants

Professional Experience

- Senior Accountant with Berger, Toombs, Elam, Gaines, & Frank providing professional services to nonprofit and governmental entities.
- Performed audits of nonprofit and governmental organizations in accordance with Governmental Accounting Auditing Standards (GAAS)
- Performed Single Audits of nonprofit organizations in accordance with OMB Circular A-133, Audits of State, Local Governments, and Non-Profit Organizations.

Continuing Professional Education
- Mr. Gonano has participated in numerous continuing professional education courses.

Commitment to Quality Service

Personnel Qualifications and Experience

Melissa Marlin, CPA
Director – 12 years

Education
- Indian River State College, A.A. – Accounting
- Florida Atlantic University, B.B.A. – Accounting

Registrations
- Certified Public Accountant – State of Florida, State Board of Accountancy

Professional Affiliations/Community Service

- Member of the American Institute of Certified Public Accountants
- Member of the Florida Institute of Certified Public Accountants
- Affiliate member of the Government Finance Officers Association

Professional Experience
- Accountant with over 10 years of experience providing professional services to nonprofit and governmental entities.
- Performed over 300 audits of nonprofit and governmental organizations in accordance with Governmental Accounting Auditing Standards (GAAS)
- Performed Single Audits of nonprofit organizations in accordance with 2 CFR Part 200 Subpart F, Uniform Guidance, Audits of State, Local Governments, and Non-Profit Organizations.

Continuing Professional Education
- Mrs. Marlin participates in numerous continuing professional education courses provided by nationally recognized sponsors to keep abreast of the latest developments in accounting and auditing such as:
    - Governmental Accounting Report and Audit Update
    - Analytical Procedures, FICPA
    - Annual Update for Accountants and Auditors
    - Single Audit Sampling and Other Considerations

Commitment to Quality Service

Personnel Qualifications and Experience

Maritza Stonebraker, CPA
Director – 10 years

Education
- Indian River State College, B.S. – Accounting

Registrations
- Certified Public Accountant – State of Florida, State Board of Accountancy

Professional Affiliations/Community Service

- Member of the American Institute of Certified Public Accountants
- Member of the Florida Institute of Certified Public Accountants
- Affiliate of the Government Finance Officers Association

Professional Experience
- Maritza launched her professional auditing career at Berger, Toombs, Elam, Gaines, & Frank, accumulating over 9 years of expertise in the field
- Performed over 300 audits of nonprofit and governmental organizations in accordance with Governmental Accounting Auditing Standards (GAAS)
- Performed Single Audits of nonprofit organizations in accordance with 2 CFR Part 200 Subpart F, Uniform Guidance, Audits of State, Local Governments, and Non-Profit Organizations.

Continuing Professional Education
- Mrs. Stonebraker participates in numerous continuing professional education courses provided by nationally recognized sponsors to keep abreast of the latest developments in accounting and auditing such as:
    - Governmental Accounting Report and Audit Update
    - Analytical Procedures, FICPA
    - Annual Update for Accountants and Auditors
    - Single Audit Sampling and Other Considerations

Commitment to Quality Service

Personnel Qualifications and Experience

Jonathan Herman, CPA
Director – 12 years

Education

- University of Central Florida, B.S. – Accounting
- Florida Atlantic University, MACC

Registrations

- Certified Public Accountant – State of Florida, State Board of Accountancy

Professional Affiliations/Community Service

- Member of the American and Florida Institutes of Certified Public Accountants
- Affiliate member Government Finance Officers Association

Professional Experience

- Over 10 years experience in all phases of public accounting and auditing experience, with a concentration in financial and compliance audits. Mr. Herman has been involved in all phases of the audits listed on the preceding pages.

Continuing Professional Education

- Has participated in numerous continuing professional education courses provided by nationally recognized sponsors to keep abreast of the latest developments. He has attended courses in those areas over the last two years such as:
  Governmental Accounting Report and Audit Update
  Annual Update: Government Accounting Reporting and Auditing
  Annual Update for Accountants and Auditors

Commitment to Quality Service

Personnel Qualifications and Experience

David F. Haughton, CPA
Accounting and Audit Manager – 34 years

Education
- Stetson University, B.B.A. – Accounting

Registrations
- Certified Public Accountant – State of Florida, State Board of Accountancy

Professional Affiliations/Community Service
- Member of the American and Florida Institutes of Certified Public Accountants
- Former Member of Florida Institute of Certified Public Accountants Committee on State and Local Government
- Affiliate Member Government Finance Officers Association (GFOA) for over 10 years
- Affiliate Member Florida Government Finance Officers Association (FGFOA) for over 10 years
- Technical Review – 1997 FICPA Course on State and Local Governments in Florida
- Board of Directors – Kiwanis of Ft. Pierce, Treasurer – 1994-1999; Vice President – 1999-2001

Professional Experience
- Twenty-seven years public accounting experience with an emphasis on governmental and nonprofit organizations.
- State Auditor General's Office – West Palm Beach, Staff Auditor, June 1985 to September 1985
- Accounting and Audit Manager of Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants PL, responsible for audit and accounting services including governmental and not-for-profit audits.
- Over 20 years of public accounting and governmental experience, specializing in governmental and nonprofit organizations with concentration in special districts, including Community Development Districts which provide services including water and sewer utilities. Governmental and non-profit entities served include the following:

    Counties:
    St. Lucie County

    Municipalities:
    City of Fort Pierce
    City of Stuart

Personnel Qualifications and Experience

David F. Haughton, CPA (Continued)
Accounting and Audit Manager

Professional Experience (Continued)

Special Districts:
Bluewaters Community Development District
Country Club of Mount Dora Community Development District
Fiddler's Creek Community Development District #1 and #2
Indigo Community Development District
North Springs Improvement District
Renaissance Commons Community Development District
St. Lucie West Services District
Stoneybrook Community Development District
Summerville Community Development District
Terracina Community Development District
Thousand Oaks Community Development District
Tree Island Estates Community Development District
Valencia Acres Community Development District

Non-Profits:
The Dunbar Center, Inc.
Hibiscus Children's Foundation, Inc.
Hope Rural School, Inc.
Maritime and Yachting Museum of Florida, Inc.
Tykes and Teens, Inc.
United Way of Martin County, Inc.
Workforce Development Board of the Treasure Coast, Inc.

- While with the Auditor General's Office he was on the staff for the state audits of the Martin County School District and Okeechobee County School District.
- During 1997 he performed a technical review of the Florida Institute of Certified Public Accountants state CPE course on Audits of State and Local Governments in Florida. His comments were well received by the author and were utilized in future updates to the course.

Continuing Professional Education

- During the past several years, he has participated in numerous professional development training programs sponsored by the AICPA and FICPA, including state conferences on special districts and governmental auditing in Florida. He averages in excess of 100 hours bi-annually of advanced training which exceeds the 80 hours required in accordance with the continuing professional education requirements of the Florida State Board of accountancy and the AICPA Private Companies Practice Section. He has over 75 hours of governmental CPE credit within the past two years.

Commitment to Quality Service

Personnel Qualifications and Experience

Paul Daly
Senior Accountant – 14 years

Education
- Florida Atlantic University, B.S. – Accounting

Professional Experience
- Staff Accountant with Berger, Toombs, Elam, Gaines, & Frank providing professional services to nonprofit and governmental entities.

Continuing Professional Education
- Working to attain the requirements to take the Certified Public Accounting (CPA) exam.

Commitment to Quality Service

Personnel Qualifications and Experience

Bryan Snyder
Manager – 11 years

Education
- Florida Atlantic University, B.B.A. – Accounting

Professional Experience
- Accountant beginning his professional auditing career with Berger, Toombs, Elam, Gaines, & Frank.
- Mr. Snyder is gaining experience auditing governmental & nonprofit entities.

Continuing Professional Education
- Mr. Snyder participates in numerous continuing education courses and plans on working to acquire his CPA certificate.
- Mr. Snyder is currently studying to pass the CPA exam.

Commitment to Quality Service

Personnel Qualifications and Experience

Tifanee Terrell, CPA
Senior Accountant – 5 years

Education
- Florida Atlantic University, M.A.C.C. – Accounting

Professional Experience
- Senior Accountant with Berger, Toombs, Elam, Gaines, & Frank providing professional services to nonprofit and governmental entities.

Continuing Professional Education
- Ms. Terrell participates in numerous continuing professional education courses provided by nationally recognized sponsors to keep abreast of the latest developments.

Commitment to Quality Service

Personnel Qualifications and Experience

Dylan Dixon
Senior Accountant – 4 years

Education
- Indian River State College, B.S. – Accounting
- Florida Gulf Coast University, M.S. – Accounting

Professional Experience
- Senior Accountant with Berger, Toombs, Elam, Gaines, & Frank providing professional services to nonprofit and governmental entities.

Continuing Professional Education
- Mr. Dixon participates in numerous continuing professional education courses provided by nationally recognized sponsors to keep abreast of the latest developments.
- Mr. Dixon is currently studying to pass the CPA exam.

Personnel Qualifications and Experience

Brennen Moore
Staff Accountant – 3 years

Education
- Indian River State College, B.S. – Accounting

Professional Experience
- Staff Accountant with Berger, Toombs, Elam, Gaines, & Frank providing professional services to nonprofit and governmental entities.

Continuing Professional Education
- Mr. Moore participates in numerous continuing professional education courses provided by nationally recognized sponsors to keep abreast of the latest developments.

Personnel Qualifications and Experience

Katie Gifford
Staff Accountant – 2 years

Education

- Indian River State College, B.S. – Accounting

Professional Experience

- Staff Accountant with Berger, Toombs, Elam, Gaines, & Frank providing professional services to nonprofit and governmental entities.

Continuing Professional Education

- Ms. Gifford participates in numerous continuing professional education courses provided by nationally recognized sponsors to keep abreast of the latest developments.

Commitment to Quality Service

Personnel Qualifications and Experience

Rayna Zicari
Staff Accountant – 2 years

Education
- Stetson University, B.B.A. – Accounting

Professional Experience
- Staff Accountant with Berger, Toombs, Elam, Gaines, & Frank providing professional services to nonprofit and governmental entities.

Continuing Professional Education
- Ms. Zicari participates in numerous continuing professional education courses provided by nationally recognized sponsors to keep abreast of the latest developments.

Commitment to Quality Service

Personnel Qualifications and Experience

Deandre McFadden
Staff Accountant – 1 year

Education
- Florida Atlantic University, B.S. – Accounting

Professional Experience
- Staff Accountant with Berger, Toombs, Elam, Gaines, & Frank providing professional services to nonprofit and governmental entities.

Continuing Professional Education
- Mr. McFadden participates in numerous continuing professional education courses provided by nationally recognized sponsors to keep abreast of the latest developments.

6930 Gall Boulevard
Suite 200
Zephyrhills, FL 33542

813.788.2155
DGPerry.com

Report on the Firm's System of Quality Control

December 4, 2025

To the Partners of Berger, Toombs, Elam, Gaines & Frank, CPAs, PL
and the Peer Review Committee of the Florida Institute of Certified Public Accountants

We have reviewed the system of quality control for the accounting and auditing practice of Berger, Toombs, Elam, Gaines & Frank, CPAs, PL, in effect for the year ended May 31, 2025. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards). A summary of the nature, objectives, scope, limitations of, and the procedures performed in a system review as described in the Standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported on in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The firm is responsible for designing and complying with a system of quality control to provide the firm with reasonable assurance of performing and reporting in conformity with the requirements of applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported on in conformity with the requirements of applicable professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of and compliance with the firm's system of quality control based on our review.

Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including a compliance audit under the Single Audit Act.

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Berger, Toombs, Elam, Gaines & Frank, CPAs, PL , in effect for the year ended May 31, 2025 has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of pass, pass with deficiency(ies), or fail. Berger, Toombs, Elam, Gaines & Frank, CPAs, PL has received a peer review rating of pass.

DG Perry

DG Perry

DG Perry
CPAs + Advisors

SECTION B

Lake Deer Community Development District

Proposer

DiBartolomeo, McBee, Hartley & Barnes, P.A.
Certified Public Accountants

2222 Colonial Road, Suite 200
Fort Pierce, Florida 34950
(772) 461-8833

591 SE Port St. Lucie Boulevard
Port Saint Lucie, Florida 34984
(772) 878-1952

Contact:

Jim Hartley, CPA
Principal

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Lake Deer
Community Development District
Audit Selection Committee

Dear Committee Members:

We are pleased to have this opportunity to present the qualifications of DiBartolomeo, McBee, Hartley & Barnes, P.A. (DMHB) to serve as Lake Deer Community Development District's independent auditors. The audit is a significant engagement demanding various professional resources, governmental knowledge and expertise, and, most importantly, experience serving Florida local governments. DMHB understands the services required and is committed to performing these services within the required time frame. We have the staff available to complete this engagement in a timely fashion. We audit several entities across the State making it feasible to schedule and provide services at the required locations.

Proven Track Record**—** Our clients know our people and the quality of our work. We have always been responsive, met deadlines, and been willing to go the extra mile with the objective of providing significant value to mitigate the cost of the audit. This proven track record of successfully working together to serve governmental clients will enhance the quality of services we provide.

Experience**—**DMHB has a history of providing quality professional services to an impressive list of public sector clients in Florida. We currently serve a large number of public sector entities in Florida, including cities, villages, special districts, as well as a large number of community development districts. Our firm has performed in excess of 100 community development district audits. In addition, our senior management team members have between 25 and 35 years experience in serving Florida governments. DMHB is a recognized leader in providing services to governmental and non-profit agencies within the State of Florida. Through our experience in performing audits, we have been able to increase our audit efficiency and therefore reduce cost. We have continually passed this cost saving on to our clients and will continue to do so in the future. As a result of our experience and expertise, we have developed an effective and efficient audit approach designed to meet or exceed the performance specifications in accordance with audit 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 with minimal disruption to your operations. Our firm has frequent technical updates to keep our personnel informed and up to date on all changes that are occurring within the industry.

2222 Colonial Road, Suite 200 • Fort Pierce, Florida 34950 • 772-461-8833 • Fax: 772-461-8872
591 S.E. Port St. Lucie Blvd., • Port St. Lucie, Florida 34984 • 772-878-1952 • Fax: 772-878-1709

Timeliness – In order to meet the Districts needs, we will perform interim internal control testing by January 31st from unaudited preliminary general ledgers provided. The remaining testing will be completed no later than May 1st. We will also review all minutes and subsequent needs related to the review of the minutes by January 31st. Follow up review will be completed as necessary.

Communication and Knowledge Sharing — Another driving force behind our service approach is frequent, candid and open communication with management with no surprises. During the course of the audit, we will communicate with management on a regular basis to provide you with a status report on the audit and to discuss any issues that arise, potential management letter comments, or potential audit differences.

In the accompanying proposal, you will find additional information upon which you can evaluate DMHB's qualifications. Our full team is in place and waiting to serve you. Please contact us at 2222 Colonial Road, Suite 200 Fort Pierce, FL 34950. Our phone number is (772) 461-8833. We look forward to further discussion on how our team can work together with you.

Very truly yours,

DiBartolomeo, McBee, Hartley & Barnes

DiBartolomeo, McBee, Hartley & Barnes, P.A.

PROFESSIONAL QUALIFICATIONS

DiBartolomeo, McBee, Hartley & Barnes, P.A. is a local public accounting firm with offices in the cities of Fort Pierce and Port St. Lucie. The firm was formed in 1982.

- ***Professional Staff Resources***

Our services will be delivered through personnel in both our Port St. Lucie and Ft. Pierce offices, located at 591 S.E. Port St. Lucie Blvd., Port St. Lucie, FL 34984 and 2222 Colonial Road, Suite 200, Fort Pierce, Florida 34950, respectively. DMHB has a total of 19 professional staff including 9 with extensive experience serving governmental entities.

Professional Staff Classification	Number of Professionals
Partner	4
Managers	2
Senior	2
Staff	11
	19

DiBartolomeo, McBee, Hartley & Barnes provides a variety of accounting, auditing, tax litigation support, estate planning, and consulting services. Some of the governmental, non-profit accounting, auditing and advisory services currently provided to clients include:

- Annual financial and compliance audits including Single Audits of State and Federal financial assistance programs under the OMB A-133 audit criteria

- Issuance of Comfort Letters, consent letters, and parity certificates in conjunction with the issuance of tax-exempt debt obligations, including compiling financial data and interim period financial statement reviews

- Assisting in compiling historical financial data for first-time and subsequent submissions for the GFOA Certificate of Achievement for Excellence in Financial Reporting

PROFESSIONAL QUALIFICATIONS (CONTINUED)

- ***Professional Staff Resources (Continued)***

    - Audits of franchise fees received from outside franchisees

    - Preparation of annual reports to the State Department of Banking and Finance

    - Audits of Internal Controls – Governmental Special Project

    - Assistance with Implementation of current GASB pronouncements

- ***Current and Near Future Workload***

  In order to better serve and provide timely and informative financial data, we have comprised an experienced audit team. Our present and future workloads will permit the proposed audit team to perform these audits within the time schedule required and meet all deadlines.

- ***Identification of Audit Team***

  The team is composed of people who are experienced, professional, and creative. They fully understand your business and will provide you with reliable opinions. In addition, they will make a point to maintain ongoing dialogue with each other and management about the status of our services.

  The auditing firm you select is only as good as the people who serve you. We are extremely proud of the outstanding team we have assembled for your engagement. Our team brings many years of relevant experience coupled with the technical skill, knowledge, authority, dedication, and most of all, the commitment you need to meet your government reporting obligations and the challenges that will result from the changing accounting standards.

  A flow chart of the audit team and brief resumes detailing individual team members' experience in each of the relevant areas follow.

  Jim Hartley, CPA – Engagement Partner (resume attached)
  Will assist in the field as main contact

  Jay McBee, CPA – Technical Reviewer (resume attached)

  Christine Kenny, CPA – Senior (resume attached)

Jim Hartley

Partner – DiBartolomeo, McBee, Hartley & Barnes

Experience and Training

Jim has over 35 years of public accounting experience and would serve as the engagement partner. His experience and training include:

- 35 years of non-profit and governmental experience.
- Specializing in serving entities ranging from Government to Associations and Special District audits.
- Has performed audits and advisory services for a variety of public sector entities.
- Has extensive experience performing audits of federal grant recipients in accordance with the Single Audit Act and the related Office of Management and Budget (OMB) guidelines.
- Experienced in maintaining the GFOA Certificate of Achievement.
- 120 hours of CPE credits over the past 3 years.

Recent Engagements

Has provided audit services on governmental entities including towns, villages, cities, counties, special districts and community development districts. Jim has assisted with financial statement preparation, system implementation, and a variety of services to a wide range of non-profit and governmental entities. Jim currently provides internal audit and consulting services to governmental entities and non-profit agencies to assist in implementing and maintaining "best practice" accounting policies and procedures. Jim provides auditing services to the Fort Pierce Utilities Authority, St. Lucie County Fire District, City of Port St. Lucie, Tradition CDD #1 – 10, Southern Groves CDD #1-6, Multiple CDD audits, Town of St. Lucie Village, Town of Sewall's Point, Town of Jupiter Island along with several other entities, including Condo and Homeowner Associations.

Education and Registrations

- Bachelor of Science in Accounting – Sterling College.
- Certified Public Accountant

Professional Affiliations

- Member of the American Institute of Certified Public Accountants
- Member of the Florida Institute of Certified Public Accountants
- Member of the Florida Government Finance Officers Association

Volunteer Service

- Treasurer & Executive Board - St. Lucie County Chamber of Commerce
- Budget Advisory Board - St. Lucie County School District
- Past Treasurer - Exchange Club for Prevention of Child Abuse & Exchange Foundation Board
- Board of Directors – State Division of Juvenile Justice

Jay L. McBee

Partner – DiBartolomeo, McBee, Hartley & Barnes

Experience and Training

Jay has over 45 years of public accounting experience and would serve as the technical reviewer on the audit. His experience and training include:

- 45 years of government experience.
- Specializing in serving local government entities.
- Has performed audits and advisory services for a variety of public sector entities including counties, cities, special districts, and school districts.
- Has experience performing audits of federal grant recipients in accordance with the Single Audit Act and the related Office of Management and Budget (OMB) guidelines, including Circular A-133 and the Rules of the Auditor General.
- Has extensive experience in performing pension audits.
- Experienced in developing and maintaining the GFOA Certificate of Achievement.
- 120 Hours of relevant government CPE credits over the past 3 years.
- Experience in municipal bond and other governmental-financing options and offerings.

Recent Engagements

Has provided auditing services on local governmental entities including towns, villages, cities, counties, special district and community development districts. Jay has assisted with financial preparation, system implementation, and a variety of government services to a wide range of governmental entities. Jay currently provides auditing services to the City of Port St. Lucie, City of Okeechobee Pension Trust Funds, St. Lucie County Fire District Pension funds, along with several other non-profit and governmental entities.

Education and Registrations

- Bachelor of Science in Accounting and Quantitative Business Management – West Virginia University.
- Certified Public Accountant

Professional Affiliations

- Member of the American Institute of Certified Public Accountants
- Member of the Florida Institute of Certified Public Accountants
- Member of the Florida Government Finance Officers Association

Volunteer Service

- Member of the St. Lucie County Citizens Budget Committee
- Finance committee for the First United Methodist Church
- Treasurer of Boys & Girls Club of St. Lucie County

Christine M. Kenny, CPA

Senior Staff – DiBartolomeo, McBee, Hartley & Barnes

Experience and training

Christine has over 18 years of public accounting experience and would serve as a senior staff for the Constitutional Officers. Her experience and training include:

- 18 years of manager and audit experience.
- Has performed audits and advisory services for a variety of public sector entities including counties, cities, towns and special districts.
- Has experience performing audits of federal grant recipients in accordance with the Single Audit Act and the related Office of Management and Budget (OMB) guidelines, including Circular A-133 and the Rules of the Auditor General.
- 100 hours of relevant government CPE credits over the past 3 years.

Recent Engagements

Has provided audit services on governmental entities including towns, villages, cities and special districts. Christine has assisted with financial statement preparation, system implementation, and a variety of services to a wide range of non-profit and governmental entities. Christine currently provides services to multiple agencies to assist in implementing and maintaining "best practice" accounting policies and procedures.
Engagements include St. Lucie County Fire District, City of Fort Pierce, Town of Sewall's Point, and Town of St. Lucie Village.

Education and Registrations

- Bachelor of Science in Accounting – Florida State University
- Professional Affiliations
- Active Member of the Florida Institute of Certified Public Accountants
- Active Member of the American Institute of Certified Public Accountants
- Member of the Florida Government Finance Officers Association

PROFESSIONAL QUALIFICATIONS (CONTINUED)

- ***Governmental Audit Experience***

DiBartolomeo, McBee, Hartley & Barnes, P.A., through its principals and members, has provided continuous in-depth professional accounting, auditing, and consulting services to local government units, nonprofit organizations, and commercial clients. Our professionals have developed considerable expertise in performing governmental audits and single audits and in preparing governmental financial statements in conformance with continually evolving GASB pronouncements, statements, and interpretations. All of the public sector entities we serve annually are required to be in accordance with GASB pronouncements and government auditing standards. We currently perform several Federal and State single audits in compliance with OMB Circular A-133 and under the Florida Single Audit Act. Our professionals are also experienced in assisting their clients with preparing Comprehensive Annual Financial Reports (GFOA).

All work performed by our firm is closely supervised by experienced certified public accountants. Only our most seasoned CPA's perform consulting services. Some of the professional accounting, auditing, and management consulting services currently provided to our local governmental clients include:

- Annual financial and compliance audits including Single Audits of State and Federal financial assistance programs under OMB A-133 audit criteria and the Florida Single Audit Act
- Assisting in compiling historical financial data for first-time and supplemental submissions for GFOA Certificate of Achievement of Excellence in Financial Reporting
- Audits of franchise fees received from outside franchisees
- Assistance with Implementation of GASB-34
- Internal audit functions
- Fixed assets review and updating cost/depreciation allocations and methods

ADDITIONAL DATA

- ***Procedures for Ensuring Quality Control & Confidentiality***

Quality control in any CPA firm can never be taken for granted. It requires a continuing commitment to professional excellence. DiBartolomeo, McBee, Hartley & Barnes is formally dedicated to that commitment.

In an effort to continue to maintain the standards of working excellence required by our firm, DiBartolomeo, McBee, Hartley & Barnes, P.A. joined the Quality Review Program of the American Institute of Certified Public Accountants. To be a participating member firm, a firm must obtain an independent compliance review of its quality control policies and procedures to ascertain the firm's compliance with existing auditing standards on the applicable engagements. The scope of peer review is comprehensive in that it specifically reviews the following quality control policies and procedures of the participating firm:

- Professional, economic, and administrative independence
- Assignment of professional personnel to engagements
- Consultation on technical matters
- Supervision of engagement personnel
- Hiring and employment of personnel
- Professional development
- Advancement
- Acceptance and continuance of clients
- Inspection and review system

- ***Independence***

Independence is a hallmark of our profession. We encourage our staff to use professional judgment in situations where our independence could be impaired or the perception of a conflict of interest might exist. In the governmental sector, public perception is as important as professional standards. Therefore, independent auditors must exercise utmost care in the performance of their duties.

Our firm has provided continuous certified public accounting services in the government sector for 31 years, and we are independent of the Community Development Districts as defined by the following rules, regulations, and standards:

ADDITIONAL DATA (CONTINUED)

- ***Independence (Continued)***

  - Au Section 220 – Statements on Auditing Standards issued by the American Institute of Certified Public Accountants
  - ET Sections 101 and 102 – Code of Professional Conduct of the American Institute of Certified Public Accountants
  - Chapter 21A-21, Florida Administrative Code
  - Section 473.315, Florida Statutes
  - Government Auditing Standards, issued by the Comptroller General of the United States

- ***Computer Auditing Capabilities***

DiBartolomeo, McBee, Hartley & Barnes' strong computer capabilities as demonstrated by our progressive approach to computer auditing and extensive use of microcomputers. Jay McBee is the MIS partner for DMHB. Jay has extensive experience in auditing and evaluating various computer systems and would provide these services in this engagement.

We view the computer operation as an integral part of its accounting systems. We would evaluate the computer control environment to:

- Understand the computer control environment's effect on internal controls
- Conclude on whether aspects of the environment require special audit attention
- Make preliminary determination of comments for inclusion in our management letter

This evaluation includes:

- System hardware and software
- Organization and administration
- Access

Contracts of Similar Nature within References

Client	Years	Annual Audit In Accordance With GAAS	Engagement Partner	Incl. Utility Audit/ Consulting	GFOA Cert.	GASB 34 Implementation & Assistance	Total Hours
St. Lucie County Fire District Karen Russell, Clerk-Treasurer (772)462-2300	1984 - Current	√	**Jim Hartley**			√	**250-300**
City of Fort Pierce Johnna Morris, Finance Director (772)-460-2200	2005- current	√	**Mark Barnes**		√	√	**800**
Fort Pierce Utilities Authority Nina Hurtubise, Finance Director (772)-466-1600	2005- current	√	**Jim Hartley**	√	√	√	**600**
Town of St. Lucie Village Diane Robertson, Town Clerk (772) 595-0663	1999 – current	√	**Jim Hartley**			√	**100**
City of Okeechobee Pension Trust Funds Marita Rice, Supervisor of Finance (863)763-9460	1998 – current	√	**Jay McBee**				**60**
St. Lucie County Fire District 175 Pension Trust Fund Chris Bushman , Captain (772) 462-2300	1990 – current	√	**Jay McBee**				**60**
Tradition Community Development District 1-10 Alan Mishlove,District Finance Manager (407)382-3256	2002 - current	√	**Jim Hartley**			√	**350**
Legends Bay Community Development District Patricia Comings-Thibault (321)263-0132	2013- current	√	**Jim Hartley**				**50**
Union Park Community Development District Patricia Comings-Thibault (321)263-0132	2013- current	√	**Jim Hartley**				**50**
Deer Island Community Development District Patricia Comings-Thibault (321)263-0132	2013- current	√	**Jim Hartley**				**50**
Park Creek Community Development District Patricia Comings-Thibault (321)263-0132	2013- current	√	**Jim Hartley**				**50**
Waterleaf Community Development District Patricia Comings-Thibault (321)263-0132	2013- current	√	**Jim Hartley**				**50**

TECHNICAL APPROACH

a. ***An Express Agreement to Meet or Exceed the Performance Specifications.***

1. The audit will be conducted in compliance with the following requirements:

   a. Rules of the Auditor General for form and content of governmental audits

   b. Regulations of the State Department of Banking and Finance

   c. Audits of State and Local Governmental Units-American Institute of Certified Public Accountants.

2. The audit report shall contain the opinion of the auditor in reference to all financial statements, and an opinion reflecting compliance with applicable legal provisions.
3. We will also provide the required copies of the audit report, the management letter, any related reports on internal control weaknesses and one copy of the adjusting journal entries and financial work papers.
4. The auditor shall, at no additional charge, make all related work papers available to any Federal or State agency upon request in accordance with Federal and State Laws and Regulations.
5. We will work in cooperation with the District, its underwriters and bond council in regard to any bond issues that may occur during the term of the contract.
6. The financial statements shall be prepared in conformity with Governmental Accounting Standards Board Statement Number 34, 63 and 65.

We will commit to issuing the audit for each Fiscal year by June 1st of the following year. In order to ensure this we will perform interim internal control testing as required by January 31st from unaudited preliminary general ledgers provided. The remaining testing will be completed no later than May 1st. We will also review all minutes and subsequent needs related to the review of the minutes by January 30th. Follow up review will be completed as necessary.

b. A Tentative Schedule for Performing the Key phases of the Audit

Audit Phase and Tasks	Oct.	Nov.	Dec.	Jan.	Feb.	Mar.	Apr.
I. Planning Phase:							
Meetings and discussions with Lake Deer Community Development District personnel regarding operating, accounting and reporting matters							
Discuss management expectations, strategies and objectives							
Review operations							
Develop engagement plan							
Study and evaluate internal controls							
Conduct preliminary analytical review							
II. Detailed Audit Phase:							
Conduct final risk assessment							
Finalize audit approach plan							
Perform substantive tests of account balances							
Perform single audit procedures (if applicable)							
Perform statutory compliance testing							
III. Closing Phase:							
Review subsequent events, contingencies and commitments							
Complete audit work and obtain management representations							
Review proposed audit adjustments with client							
IV. Reporting Phase:							
Review or assist in preparation of financial statement for Lake Deer Community Development District							
Prepare management letter and other special reports							
Exit conference with Lake Deer Community Development District officials and management							
Delivery of final reports							

b. SPECIFIC AUDIT APPROACH

Our partners are not strangers who show up for an entrance conference and an exit conference. We have developed an audit plan that allows the partners to directly supervise our staff in the field. By assigning two partners to the audit, we will have a partner on-site for a significant portion of the fieldwork. This also gives the District an additional contact individual for questions or problems that may arise during the audit.

The scope of our services will include a financial, as well as, a compliance audit of the District's financial statements. Our audit will be conducted in accordance with auditing standards generally accepted in the United States and the standards applicable to financial audits contained in *Government Auditing Standards,* issued by the Comptroller General of the United States. Additionally, our audit will be conducted in accordance with the provisions of Chapter 10.550, Rules of the Auditor General, which govern the conduct of local government entity audits performed in the State of Florida.

Our audit approach places emphasis on the accounting information system and how the data is recorded, rather than solely on the verification of numbers on a financial statement. This approach enables us to:

- Maximize our understanding of the District's operating environment
- Minimize time required conducting the audit since we start with broad considerations and narrow to specific audit objectives in critical areas

Our audit approach consists of four phases encompassing our audit process:

- Planning Phase
- Detailed Audit Phase
- Closing Phase
- Reporting

Planning Phase

Meetings and Expectations:

Our first step in this phase will be to set up a planning meeting with the financial and operating management of Lake Deer Community Development District. Our goal here is to eliminate "surprises." By meeting with responsible officials early on we can discuss significant accounting policies, closing procedures and timetables, planned timing of our audit procedures and expectations of our work. This will also be the starting point for our discussions with management related to *SAS No. 99-Consideration of Fraud in a Financial Statement Audit*. Inquiries will be made regarding managements knowledge of fraud and on management's views regarding the risk of fraud.

Review Operations and Develop Engagement Plan

It is critical that we understand the District's operating environment. To do this we will obtain and review such items as, organizational charts, recent financial statements, budget information, major contracts and lease agreements. We will also gather other information necessary to increase our understanding of the District's operations, organization, and internal control.

Study and Evaluate Internal Control

As part of general planning, we will obtain an understanding and assessment of the District's control environment. This assessment involves a review of management's operating style, written internal control procedures, and the District's accounting system. The assessment is necessary to determine if we can rely on control procedures and thus reduce the extent of substantive testing.

We then test compliance with established control procedures by ascertaining that the significant strengths within the system are functioning as described to us. Generally, transactions are selected and reviewed in sufficient detail to permit us to formulate conclusions regarding compliance with control procedures and the extent of operation compliance with pertinent laws and regulations. This involves gaining an understanding of the District's procedures, laws and regulations, and testing systems for compliance by examining contracts, invoices, bid procedures, and other documents. After testing controls, we then evaluate the results of those tests and decide whether we can rely on controls and thus reduce other audit procedures.

Conduct Preliminary Analytical Review

Also during the planning stage, we undertake analytical procedures that aid us in focusing our energies in the right direction. We call these analytical reviews.

A properly designed analytical review can be a very effective audit procedure in audits of governmental units. Analytical reviews consist of more than just a comparison of current-year actual results to prior-year actual results. Very effective analytical review techniques include trend analysis covering a number of years and comparisons of information not maintained totally within the financial accounting system, such as per capita information, prevailing market interest rates, housing statistics, etc.

Some examples of effective analytical reviews performed together and/or individually include:

- Comparison of current-year actual results with current-year budget for the current and past years with investigation of significant differences and/or trends
- Trend analysis of the percentage of current-year revenues to current-year rates for the current and previous years with investigation of significant changes in the collection percentage
- Trend analysis of the percentage of expenditures by function for the current and previous years with investigation of significant changes in percentages by department
- Monthly analysis of receipts compared to prior years to detect trends that may have audit implications

Conclusions reached enable us to determine the nature, timing and extent of other substantive procedures.

Detailed Audit Phase

Conduct Final Risk Assessment and Prepare Audit Programs

Risk assessment requires evaluating the likelihood of errors occurring that could have a material affect on the financial statements being audited. The conclusions we reach are based on many evaluations of internal control, systems, accounts, and transactions that occur throughout the audit. After evaluating the results of our tests of control and our final risk assessment we can develop detailed audit programs.

Perform Substantive Tests of Account Balances

These tests are designed to provide reasonable assurance as to the validity of the information produced by the accounting system. Substantive tests involve such things as examining invoices supporting payments, confirmation of balances with independent parties, analytical review procedures, and physical inspection of assets. All significant accounts will be subjected to substantive procedures. Substantive tests provide direct evidence of the completeness, accuracy, and validity of data.

Perform Single Audit Procedures (if applicable)

During the planning phase of the audit we will request and review schedules of expenditures of federal awards and state financial assistance. These schedules will be the basis for our determination of the specific programs we will test.

In documenting our understanding of the internal control system for the financial statement audit, we will identify control activities that impact major federal and state programs as well. This will allow us to test certain controls for the financial audit and the single audit concurrently. We will then perform additional tests of controls for each federal and state program selected for testing. We will then evaluate the results of the test of controls to determine the nature, timing and extent of substantive testing necessary to determine compliance with major program requirements.

Perform Statutory Compliance Testing

We have developed audit programs for Lake Deer Community Development District designed to test Florida Statutes as required by the Auditor General. These programs include test procedures such as general inquiries, confirmation from third parties, and examination of specific documents.

Closing Phase

During the closing phase we perform detail work paper reviews, request legal letters, review subsequent events and proposed audit adjustments. Communication with the client is critical in this phase to ensure that the information necessary to prepare financial statements in conformity with accounting principles generally accepted in the United States has been obtained.

Reporting Phase

Financial Statement Preparation

As a local firm, we spend a considerable amount of time on financial statement preparation and support. With this in mind, we can assist in certain portions of the preparation of financial statements or simply review a draft of financials prepared by your staff. We let you determine our level of involvement.

Management Letters

We want to help you solve problems before they become major.

Our management letters go beyond citing possible deficiencies in the District's internal control structures. They identify opportunities for increasing revenues, decreasing costs, improving management information, protecting assets and improving operational efficiency.

The diversity of experience of our personnel and their independent and objective viewpoints make the comments, observations, and conclusions presented in our management letters a valuable source of information. We have provided positive solution-oriented objective recommendations to our governmental clients regarding investments, accounting accuracy, data processing, revenue bonds, payroll, utility billing, purchasing, budgeting, risk management, and internal auditing.

This review ensures the integrity of the factual data in the management letter but does not influence or impair our independence.

Exit Conferences and Delivery of Reports

We anticipate meeting with appropriate District personnel in February and issuing the final required reports by the May meeting of each year.

PROPOSED AUDIT FEE

DiBartolomeo, McBee, Hartley & Barnes P.A. will perform the annual audit of Lake Deer Community Development District for the five years as follows:

September 30, 2026	$ 4,600
September 30, 2027	$ 4,750
September 30, 2028	$ 4,900
September 30, 2029	$ 5,050
September 30, 2030	$ 5,200

In years of new debt issuance fees will be adjusted in the range of $750-$1,250 depending on the complexity of the issuance.

SECTION C

Proposal to Provide Financial Auditing Services:

LAKE DEER

COMMUNITY DEVELOPMENT DISTRICT

Proposal Due: July 13, 2026
5:00PM

Submitted to:
Lake Deer
Community Development District
c/o District Manager
219 East Livingston Street
Orlando, Florida 32801

Submitted by:
Antonio J. Grau, Partner
Grau & Associates
1001 Yamato Road, Suite 301
Boca Raton, Florida 33431
Tel (561) 994-9299
Fax (561) 994-5823
tgrau@graucpa.com
www.graucpa.com

Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

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July 13, 2026

Lake Deer Community Development District
c/o District Manager
219 East Livingston Street
Orlando, Florida 32801

Re: Request for Proposal for Professional Auditing Services for the fiscal year ended September 30, 2026, with an option for four (4) additional optional annual renewals.

Grau & Associates (Grau) welcomes the opportunity to respond to the Lake Deer Community Development District's (the "District") Request for Proposal (RFP), and we look forward to working with you on your audit. We are an energetic and robust team of knowledgeable professionals and are a recognized leader of providing services to Community Development Districts. As one of Florida's few firms to primarily focus on government, we are especially equipped to provide you an effective and efficient audit.

Government audits are at the core of our practice: **95% of our work is performing audits for local governments and of that 98% are for special districts.** With our significant experience, we are able to increase efficiency, to provide immediate and continued savings, and to minimize disturbances to your operations.

Why Grau & Associates:

Knowledgeable Audit Team

Grau is proud that the personnel we assign to your audit are some of the most seasoned auditors in the field. Our staff performs governmental engagements year-round. When not working on your audit, your team is refining their audit approach for next year's audit. Our engagement partners have decades of experience and take a hands-on approach to our assignments, which all ensures a smoother process for you.

Servicing your Individual Needs

Our clients enjoy personalized service designed to satisfy their unique needs and requirements. Throughout the process of our audit, you will find that we welcome working with you to resolve any issues as swiftly and easily as possible. In addition, due to Grau's very low turnover rate for our industry, you also won't have to worry about retraining your auditors from year to year.

Developing Relationships

We strive to foster mutually beneficial relationships with our clients. We stay in touch year-round, updating, collaborating and assisting you in implementing new legislation, rules and standards that affect your organization. We are also available as a sounding board and assist with technical questions.

Maintaining an Impeccable Reputation

We have never been involved in any litigation, proceeding or received any disciplinary action. Additionally, we have never been charged with, or convicted of, a public entity crime of any sort. We are financially stable and have never been involved in any bankruptcy proceedings.

Complying With Standards

Our audit will follow the Auditing Standards of the AICPA, Generally Accepted Government Auditing Standards, issued by the Comptroller General of the United States, and the Rules of the Auditor General of the State of Florida, and any other applicable federal, state and local regulations. We will deliver our reports in accordance with your requirements.

This proposal is a firm and irrevocable offer for 90 days. We certify this proposal is made without previous understanding, agreement or connection either with any previous firms or corporations offering a proposal for the same items. We also certify our proposal is in all respects fair, without outside control, collusion, fraud, or otherwise illegal action, and was prepared in good faith. Only the person(s), company or parties interested in the project as principals are named in the proposal. Grau has no existing or potential conflicts and anticipates no conflicts during the engagement. Our Federal I.D. number is 20-2067322.

We would be happy to answer any questions or to provide any additional information. We are genuinely excited about the prospect of serving you and establishing a long-term relationship. Please do not hesitate to call or email either of our Partners, Antonio J. Grau, CPA (tgrau@graucpa.com) or Ben Steets, CPA (bsteets@graucpa.com) at 561.994.9299. We thank you for considering our firm's qualifications and experience.

Very truly yours,
Grau & Associates

Antonio J. Grau

Firm Qualifications

Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

Grau's Focus and Experience

Our Team

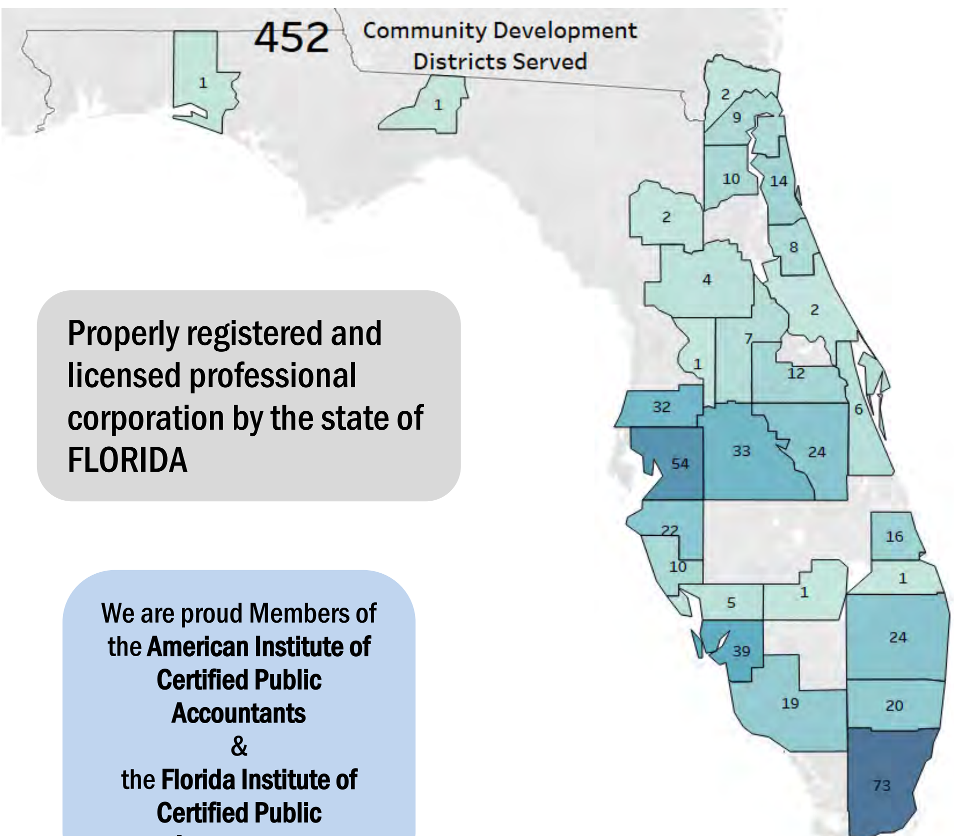
3 Partners

12 Professional Staff

2 Administrative Professionals

2005

Year founded



Properly registered and licensed professional corporation by the state of FLORIDA

We are proud Members of the **American Institute of Certified Public Accountants** & the **Florida Institute of Certified Public Accountants**

Services Provided

- Financial Auditing
- Compliance Auditing
- Accounting
- Attestation
- Arbitrage Services
- Management Consulting

9 Professional Groups

AICPA | FICPA | GFOA | FASD | FGFOA

Quality Controls

⇒ External quality review program: consistently receives a pass

⇒ Internal: ongoing monitoring to maintain quality

See next page for report and certificate

Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

FICPA
Florida Institute of Certified Public Accountants

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

November 18, 2025

Antonio Grau
Grau & Associates
1001 W. Yamato Road, Suite 301
Boca Raton, FL 33431-4403

Dear Antonio Grau:

It is my pleasure to notify you that on November 18, 2025, 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, 2028. This is the date by which all review documents should be completed and submitted to the administering entity.

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

Thank you for your cooperation.

Sincerely,

FICPA Peer Review Committee

Peer Review Team
FICPA Peer Review Committee
paul@ficpa.org
850.224.2727, x5957

cc: Daniel Hevia, David Caplivski

Firm Number: 900004390114 Review Number: 616829

119 S Monroe Street, Suite 121 | Tallahassee, FL 32301 | 850.224.2727, in Florida | www.ficpa.org

PGP
PRIDA, GUIDA & PEREZ, P.A.
CERTIFIED PUBLIC ACCOUNTANTS
2504 W. KATHLEEN STREET
TAMPA, FLORIDA 33607
TELEPHONE: (813) 226-6091
FAX: (813) 229-7754

Report on the Firm's System of Quality Control

October 3, 2025

To the Partners of Grau & Associates
And the Peer Review Committee of the
Florida Institute of Certified Public Accountants

We have reviewed the system of quality control for the accounting and auditing practice of Grau & Associates (the firm), in effect for the year ended June 30, 2025. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a system review as described in the Standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported on conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The firm is responsible for designing and complying with a system of quality control to provide the firm with reasonable assurance of performing and reporting in conformity with the requirements of applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported on conformity with the requirements of applicable professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of and compliance with the firm's system of quality control based on our review.

Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including compliance audits under the Single Audit Act.

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Grau & Associates in effect for the year ended June 30, 2025, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)*, or *fail*. Grau & Associates has received a peer review rating of *pass*.

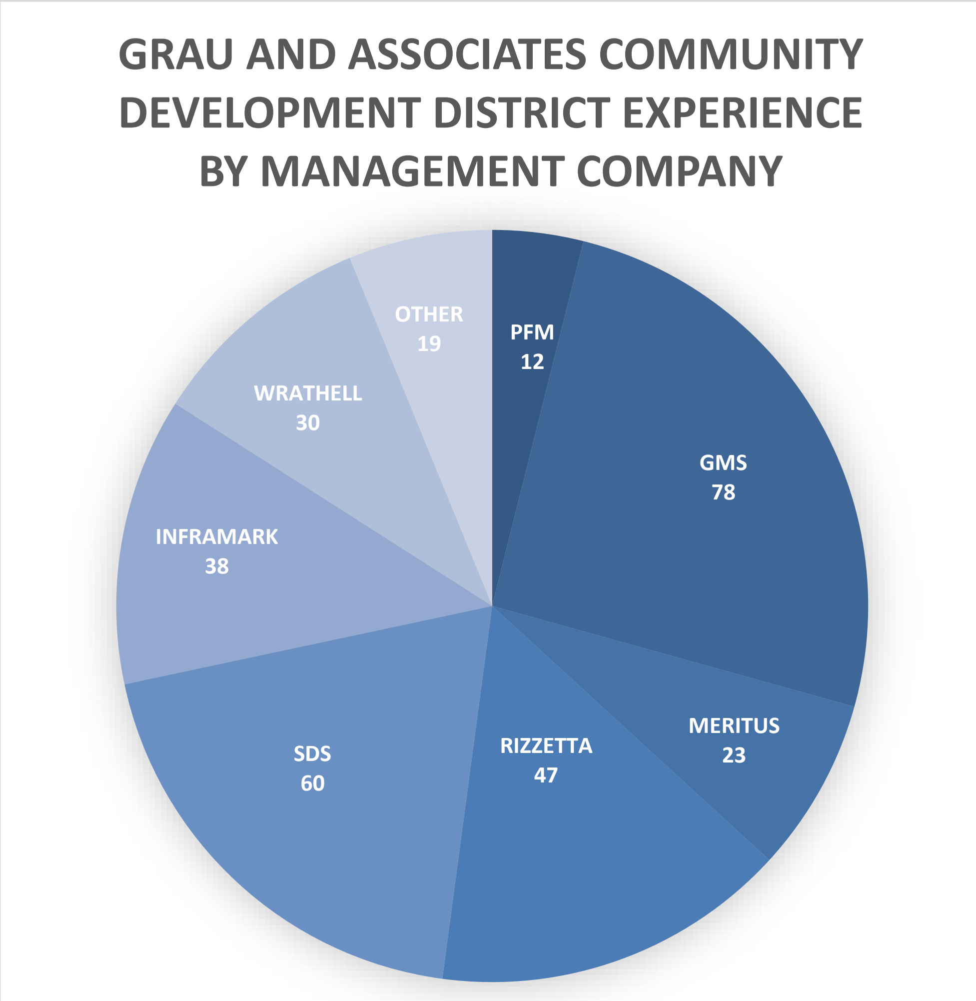
Prida Guida & Perez

Prida Guida & Perez, P.A.

MEMBER AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS
MEMBER FLORIDA INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS

Firm & Staff Experience

Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS



Profile Briefs:

Antonio J GRAU, CPA (Partner)
Years Performing Audits: 35+
CPE (last 2 years): Government Accounting, Auditing: 24 hours; Accounting, Auditing and Other: 56 hours
Professional Memberships: AICPA, FICPA, FGFOA, GFOA

Ben Steets, CPA (Partner)
Years Performing Audits: 10+
CPE (last 2 years): Government Accounting, Auditing: 28 hours; Accounting, Auditing and Other: 88 hours
Professional Memberships: AICPA, FICPA, FGFOA, FASD

"Here at Grau & Associates, staying up to date with the current technological landscape is one of our top priorities. Not only does it provide a more positive experience for our clients, but it also allows us to perform a more effective and efficient audit. With every changing technology available and utilized by our clients, we are constantly innovating our audit process."

- Tony Grau

"Quality audits and exceptional client service are at the heart of every decision we make. Our clients trust us to deliver a quality audit, adhering to high standards and assisting them with improvements for their organization."

- Ben Steets

YOUR ENGAGEMENT TEAM

Grau's client-specific engagement team is meticulously organized in order to meet the unique needs of each client. Constant communication within our solution team allows for continuity of staff and audit team. The Certified Information Technology Professional (CITP) Partner will bring a unique blend of IT expertise and understanding of accounting principles to the financial statement audit of the District.

The assigned personnel will work closely with the partner and the District to ensure that the financial statements and all other reports are prepared in accordance with professional standards and firm policy. Responsibilities will include planning the audit; communicating with the client and the partners the progress of the audit; and determining that financial statements and all reports issued by the firm are accurate, complete and are prepared in accordance with professional standards and firm policy.

The Engagement Partner will participate extensively during the various stages of the engagement and has direct responsibility for engagement policy, direction, supervision, quality control, security, confidentiality of information of the engagement and communication with client personnel. The engagement partner will also be involved directing the development of the overall audit approach and plan; performing an overriding review of work papers and ascertain client satisfaction.

Antonio 'Tony 'J. Grau, CPA, *Partner*

Contact: tgrau@graucpa.com | (561) 939-6672

Experience

For over 30 years, Tony has been providing audit, accounting and consulting services to the firm's governmental, non-profit, employee benefit, overhead and arbitrage clients. He provides guidance to clients regarding complex accounting issues, internal controls and operations.

As a member of the Government Finance Officers Association Special Review Committee, Tony participated in the review process for awarding the GFOA Certificate of Achievement in Financial Reporting. Tony was also the review team leader for the Quality Review of the Office of Management Audits of School Board of Miami-Dade County. Tony received the AICPA advanced level certificate for governmental single audits.

Education

University of South Florida (1983)
Bachelor of Arts
Business Administration

Clients Served (partial list)

(>300) Various Special Districts, including:

Bayside Improvement Community Development District
Dunes Community Development District
Fishhawk Community Development District (I, II, IV)
Grand Bay at Doral Community Development District
Heritage Harbor North Community Development District
St. Lucie West Services District
Ave Maria Stewardship Community District
Rivers Edge II Community Development District
Bartram Park Community Development District
Bay Laurel Center Community Development District

Boca Raton Airport Authority
Greater Naples Fire Rescue District
Key Largo Wastewater Treatment District
Lake Worth Drainage District
South Indian River Water Control

Professional Associations/Memberships

American Institute of Certified Public Accountants
Florida Institute of Certified Public Accountants
City of Boca Raton Financial Advisory Board Member
Florida Government Finance Officers Association
Government Finance Officers Association Member

Professional Education *(over the last two years)*

Course	Hours
Government Accounting and Auditing	24
Accounting, Auditing and Other	56
Total Hours	80 (*includes of 4 hours of Ethics CPE)*

Ben Steets, CPA, *Partner*

Contact : bsteets@graucpa.com / (561) 939-6669

Experience

Grau & Associates	Partner	2023-Present
Grau & Associates	Manager	2021-2023
Grau & Associates	Senior Auditor	2018-2021
Grau & Associates	Staff Auditor	2016-2018
PCAOB Registered Firm	Staff Auditor	2015-2016

Education

Florida Atlantic University (2015)

Clients Served *(partial list)*

(>300) Various Special Districts
Careersource Polk
Central Broward Water Control District
Dunes Community Development District
Greater Naples Fire Rescue District
Key Marco Community Development District
Lake Worth Drainage District
Mae Volen Senior Center
Port of the Islands Community Improvement District
San Carlos Park Fire and Rescue Service District
Sanibel Fire and Rescue District
South Broward Drainage District
South Trail Fire and Rescue District
Town of Highland Beach
Town of Lauderdale-By-The-Sea
Verano Walk Community Development District
West Villages Improvement District
Winding Cypress Community Development District

Professional Education (*over the last two years*)

Course	**Hours**
Government Accounting and Auditing	28
Accounting, Auditing and Other	88
Total Hours	116 (includes 4 hours of Ethics CPE)

Professional Associations/Memberships

American Institute of Certified Public Accountants
Florida Institute of Certified Public Accountants

References

Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

We have included three references of government engagements that require compliance with laws and regulations, follow fund accounting, and have financing requirements, which we believe are similar to the District.

Dunes Community Development District

Scope of Work	Financial audit
Engagement Partner	Antonio J. Grau
Dates	Annually since 1998
Client Contact	Darrin Mossing, Finance Director 475 W. Town Place, Suite 114 St. Augustine, Florida 32092 904-940-5850

Two Creeks Community Development District

Scope of Work	Financial audit
Engagement Partner	Antonio J. Grau
Dates	Annually since 2007
Client Contact	William Rizzetta, President 3434 Colwell Avenue, Suite 200 Tampa, Florida 33614 813-933-5571

Journey's End Community Development District

Scope of Work	Financial audit
Engagement Partner	Antonio J. Grau
Dates	Annually since 2004
Client Contact	Todd Wodraska, Vice President 2501 A Burns Road Palm Beach Gardens, Florida 33410 561-630-4922

Specific Audit Approach

Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

<u>AUDIT APPROACH</u>

Grau's Understanding of Work Product / Scope of Services:

We recognize the District is an important entity and we are confident our firm is eminently qualified to meet the challenges of this engagement and deliver quality audit services. ***You would be a valued client of our firm*** *and* ***we pledge to <u>commit all firm resources</u> to provide the level and quality of services (as described below) which not only meet the requirements set forth in the RFP but*** *will* ***<u>exceed those expectations</u>***. Grau & Associates fully understands the scope of professional services and work products requested. Our audit will follow the Auditing Standards of the AICPA, *Generally Accepted Government Auditing Standards*, issued by the Comptroller General of the United States, and the Rules of the Auditor General of the State of Florida and any other applicable Federal, State of Local regulations. **<u>We will deliver our reports in accordance with your requirements.</u>**

Proposed segmentation of the engagement

Our approach to the audit engagement is a risk-based approach which integrates the best of traditional auditing techniques and a total systems concept to enable the team to conduct a more efficient and effective audit. The audit will be conducted in three phases, which are as follows:

<u>Phase I - Preliminary Planning</u>

A thorough understanding of your organization, service objectives and operating environment is essential for the development of an audit plan and for an efficient, cost-effective audit. During this phase, we will meet with appropriate personnel to obtain and document our understanding of your operations and service objectives and, at the same time, give you the opportunity to express your expectations with respect to the services that we will provide. Our work effort will be coordinated so that there will be minimal disruption to your staff.

During this phase we will perform the following activities:

- » Review the regulatory, statutory and compliance requirements. This will include a review of applicable federal and state statutes, resolutions, bond documents, contracts, and other agreements;
- » Read minutes of meetings;
- » Review major sources of information such as budgets, organization charts, procedures, manuals, financial systems, and management information systems;
- » Obtain an understanding of fraud detection and prevention systems;
- » Obtain and document an understanding of internal control, including knowledge about the design of relevant policies, procedures, and records, and whether they have been placed in operation;
- » Assess risk and determine what controls we are to rely upon and what tests we are going to perform and perform test of controls;
- » Develop audit programs to incorporate the consideration of financial statement assertions, specific audit objectives, and appropriate audit procedures to achieve the specified objectives;
- » Discuss and resolve any accounting, auditing and reporting matters which have been identified.

Phase II – Execution of Audit Plan

The audit team will complete a major portion of transaction testing and audit requirements during this phase. The procedures performed during this period will enable us to identify any matter that may impact the completion of our work or require the attention of management. Tasks to be performed in Phase II include, but are not limited to the following:

- Apply analytical procedures to further assist in the determination of the nature, timing, and extent of auditing procedures used to obtain evidential matter for specific account balances or classes of transactions;
- Perform tests of account balances and transactions through sampling, vouching, confirmation and other analytical procedures; and
- Perform tests of compliance.

Phase III - Completion and Delivery

In this phase of the audit, we will complete the tasks related to year-end balances and financial reporting. All reports will be reviewed with management before issuance, and the partners will be available to meet and discuss our report and address any questions. Tasks to be performed in Phase III include, but are not limited to the following:

- Perform final analytical procedures;
- Review information and make inquiries for subsequent events; and
- Meeting with Management to discuss preparation of draft financial statements and any potential findings or recommendations.

You should expect more from your accounting firm than a signature in your annual financial report. Our concept of truly responsive professional service emphasizes taking an active interest in the issues of concern to our clients and serving as an effective resource in dealing with those issues. In following this approach, we not only audit financial information with hindsight but also consider the foresight you apply in managing operations.

Application of this approach in developing our management letter is particularly important given the increasing financial pressures and public scrutiny facing today's public officials. We will prepare the management letter at the completion of our final procedures.

In preparing this management letter, we will initially review any draft comments or recommendations with management. In addition, we will take necessary steps to ensure that matters are communicated to those charged with governance.

In addition to communicating any recommendations, we will also communicate the following, if any:

- Significant audit adjustments;
- Significant deficiencies or material weaknesses;
- Disagreements with management; and
- Difficulties encountered in performing the audit.

Our findings will contain a statement of condition describing the situation and the area that needs strengthening, what should be corrected and why. Our suggestions will withstand the basic tests of corrective action:

Is the recommendation cost effective?

Is the recommendation the simplest to effectuate in order to correct a problem?

Is the recommendation at the heart of the problem and not just correcting a symptomatic matter?

Is the corrective action taking into account why the deficiency occurred?

To assure full agreement with facts and circumstances, we will fully discuss each item with Management prior to the final exit conference. This policy means there will be no "surprises" in the management letter and fosters a professional, cooperative atmosphere.

Communications

We emphasize a continuous, year-round dialogue between the District and our management team. We regularly communicate through personal telephone calls and electronic mail throughout the audit and on a regular basis.

Our clients have the ability to transmit information to us on our secure client portal with the ability to assign different staff with separate log on and viewing capability. This further facilitates efficiency as all assigned users receive electronic mail notification as soon as new information has been posted into the portal.

Cost of Services

Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

Our proposed all-inclusive fees for the financial audit for the fiscal years ended September 30, 2026-2030 are as follows:

Year Ended September 30,	**Fee**
2026	$4,200
2027	$4,300
2028	$4,400
2029	$4,500
2030	$4,600
TOTAL (2026-2030)	**$22,000**

The above fee is based on the assumption that the District maintains its current level of operations. Should conditions change or Bonds are issued the fee would be adjusted accordingly upon approval from all parties concerned.

Supplemental Information

Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

PARTIAL LIST OF CLIENTS

SPECIAL DISTRICTS	Governmental Audit	Single Audit	Utility Audit	Current Client	Year End
Boca Raton Airport Authority	✓	✓		✓	9/30
Captain's Key Dependent District	✓			✓	9/30
Central Broward Water Control District	✓			✓	9/30
Collier Mosquito Control District	✓			✓	9/30
Coquina Water Control District	✓			✓	9/30
East Central Regional Wastewater Treatment Facility	✓		✓		9/30
Florida Green Finance Authority	✓				9/30
Greater Boca Raton Beach and Park District	✓			✓	9/30
Greater Naples Fire Control and Rescue District	✓	✓		✓	9/30
Green Corridor P.A.C.E. District	✓			✓	9/30
Hobe-St. Lucie Conservancy District	✓			✓	9/30
Indian River Farms Water Control District	✓			✓	9/30
Indian River Mosquito Control District	✓				9/30
Indian Trail Improvement District	✓			✓	9/30
Key Largo Wastewater Treatment District	✓	✓	✓	✓	9/30
Lake Asbury Municipal Service Benefit District	✓			✓	9/30
Lake Padgett Estates Independent District	✓			✓	9/30
Lake Worth Drainage District	✓			✓	9/30
Lealman Special Fire Control District	✓			✓	9/30
Loxahatchee Groves Water Control District	✓				9/30
Old Plantation Water Control District	✓			✓	9/30
Pal Mar Water Control District	✓			✓	9/30
Pinellas Park Water Management District	✓			✓	9/30
Pine Tree Water Control District (Broward)	✓			✓	9/30
Pinetree Water Control District (Wellington)	✓				9/30
Port of The Islands Community Improvement District	✓		✓	✓	9/30
Ranger Drainage District	✓	✓		✓	9/30
Renaissance Improvement District	✓			✓	9/30
San Carlos Park Fire Protection and Rescue Service District	✓			✓	9/30
Sanibel Fire and Rescue District	✓				9/30
South Central Regional Wastewater Treatment and Disposal Board	✓				9/30
South Indian River Water Control District	✓	✓		✓	9/30
South Trail Fire Protection & Rescue District	✓			✓	9/30
Spring Lake Improvement District	✓			✓	9/30
St. Lucie West Services District	✓		✓	✓	9/30
Sunrise Lakes Phase IV Recreation District	✓			✓	9/30
Sunshine Water Control District	✓			✓	9/30
Sunny Hills Units 12-15 Dependent District	✓			✓	9/30
West Villages Improvement District	✓			✓	9/30
Various Community Development Districts (452)	✓			✓	9/30
TOTAL	**491**	**5**	**4**	**484**	

ADDITIONAL SERVICES

CONSULTING / MANAGEMENT ADVISORY SERVICES

Grau & Associates also provide a broad range of other management consulting services. Our expertise has been consistently utilized by Governmental and Non-Profit entities throughout Florida. Examples of engagements performed are as follows:

- Accounting systems
- Development of budgets
- Organizational structures
- Financing alternatives
- IT Auditing
- Fixed asset records
- Cost reimbursement
- Indirect cost allocation
- Grant administration and compliance

ARBITRAGE

The federal government has imposed complex rules to restrict the use of tax-exempt financing. Their principal purpose is to eliminate any significant arbitrage incentives in a tax-exempt issue. We have determined the applicability of these requirements and performed the rebate calculations for more than 150 bond issues, including both fixed and variable rate bonds.

73 Current Arbitrage Calculations

We look forward to providing Lake Deer Community Development District with our resources and experience to accomplish not only those minimum requirements set forth in your Request for Proposal, but to exceed those expectations!

For even more information on Grau & Associates please visit us on www.graucpa.com.

SECTION D

Independent Audit Service Proposal

RMc INTOSH CPA

INTEGRITY•INSIGHT•ASSURANCE

2385 NW Executive Center Dr.
Boca Raton, FL 33431

rmcintoshcpa.com

Prepared for Lake Deer Community Development District

Prepared By:
McIntosh CPA

July 13, 2026

Table of Contents

Transmittal Letter

July 13, 2026

Board of Supervisors
Lake Deer Community Development District
Polk County, FL

McIntosh CPA is pleased to submit this proposal to provide annual auditing services for the Lake Deer Community Development District (the "District"). Our firm specializes in auditing services for governmental entities, including special districts, ensuring compliance with Florida Statutes, Government Auditing Standards (Yellow Book), and the requirements set forth by the Florida Auditor General. We are a Woman & Minority Business certified by the State of Florida.

While the firm is new, the managing partner has been providing auditing services to special districts for over 18 years and has an impeccable reputation among former clients. With this experience and knowledge, we are uniquely qualified and ready to assist the District with the audit services needed. We are confident that we will not only provide the services required but exceed expectations.

We understand the importance of accountability and fiscal responsibility in government operations. Our audit methodology is designed to provide an efficient, thorough, and collaborative review process while minimizing disruption to your daily operations. Additionally, we are committed to maintaining open communication and delivering clear, actionable recommendations to support the District's financial integrity and operational efficiency

We have an established reputation for delivering high-quality, timely, and efficient audits. With our extensive experience, we are confident in our ability to provide the District with the highest level of professional service. We acknowledge that this proposal is valid for ninety (90) days following submission.

We thank you for the opportunity to provide a proposal and look forward to working with the District's team. Please do not hesitate to contact Racquel McIntosh at 2385 NW Executive Center Dr., Suite 100, Boca Raton FL 33431, 561-981-6282, or mcintoshcpa@outlook.com with any questions.

Sincerely,

McIntoshCPA

Racquel McIntosh, CPA
President

Statement of Understanding and Scope of Work

The Lake Deer Community Development District requires independent audit services for the fiscal years ending September 30, 2026, with an option for four additional one-year renewals. Our firm understands that the audit must comply with:

- Chapter 218.39, Florida Statutes
- Florida Auditor General's Rules
- Government Auditing Standards (Yellow Book)
- Licensure under Chapter 473

The audit will include an examination of the District's financial records, internal controls, and compliance with applicable laws and regulations.

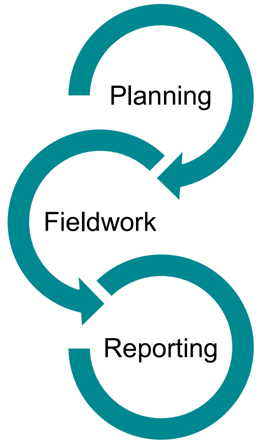
AUDIT TIMELINE

We recognize the importance of adhering to the District's annual audit deadline of June 1st and are fully committed to ensuring a timely and efficient audit process. Racquel McIntosh will be responsible for the firm meeting the required deadline. Our team will strategically plan and execute the audit to ensure that the draft and auditor's reports are completed well in advance of the deadline, allowing ample time for review and discussion. Additionally, we will maintain open communication throughout the engagement to address any concerns promptly and ensure a smooth and seamless audit experience.

SCOPE OF WORK

- Conduct an independent audit in accordance with Government Auditing Standards
- Evaluate internal controls and compliance with Florida statutes
- Issue audited financial statements with findings and recommendations
- Report to the Board of Supervisors on the audit findings
- Provide ongoing support for financial and compliance questions

The audit will be performed in the three phases below;



AUDIT PLANNING

This is the most critical part of an audit, as a well planned audit determines the flow and efficiency for the entire audit. Planning consists of the following segments:

Obtain an understanding of the District – we will gain an understanding of the District in order to perform risk assessment for the various segments of the audit. It involves reviewing the policies and procedures, documenting the internal controls of the District, including compliance requirements, and making an initial assessment of inherent risk in order to determine the preliminary risk of material misstatement to the financial statements. It also includes gaining an understanding of the District's IT environment and how that affects financial reporting.

IT Assessment – we will discuss with management and document the District's IT infrastructure, including; general controls over the network and the accounting software, and specific controls within the accounting software. We will also discuss access, backups, disaster recovery, and virus protection. These discussions will assist in determining if the IT infrastructure is adequate to reduce any material financial statement misstatements.

Preliminary analytics – current vs prior year review of accounts to determine and document causes for fluctuations.

Risk Assessment - Used in conjunction with other planning items above to dictate further audit procedures.

FIELDWORK

Based on the risk assessment results from planning, a combination of analytical procedures, detail test of transactions, and use of audit confirmations will be applied by the auditor.

Analytical procedures – these will consist of revenue and expenditure variances from the prior year, variances with the budget, calculating revenue expectations, and reviewing trend analysis for anomalies.

Test of details – these will consist of tracing and vouching transactions to and from the accounting records. Will also include testing bond compliance.

Audit confirmations – these will be sent to attorneys, tax collector, bond trustees, and other entities as deemed necessary.

REPORTING

Once the fieldwork has been completed, a draft of the financial statements along with all related audit reports will be prepared for management's review. McIntosh CPA utilizes a memo to management regarding findings and recommendations not deemed significant and therefore not included in any of the audit reports. The memo will detail the observation and provide a recommendation for corrective action. No management response is required since it will not be presented in any audit report. Before a finding is reported in the audit report, a determination is made as to why the issue occurred and whether it was a one-time occurrence. We ensure that reporting items in the audit report are necessary and that recommendations are cost beneficial.

For all three phases above, if deficiencies or discrepancies are identified, management will be informed immediately to give them a chance to research and provide additional information or put corrective measures in place.

Qualifications and Experience

INDEPENDENCE

We affirm that McIntosh CPA is independent with respect to the District. We meet the independence standards of Generally Accepted Auditing Standards and the U.S. Government Accountability Office's *Government Auditing Standards*.

FIRM QUALIFICATIONS

- Licensed under Chapter 473, Florida Statutes
- Over 18 years of experience auditing governments
- Demonstrated expertise in auditing special districts and financials
- Strong track record of timely report delivery and responsiveness

The services as outlined in the statement of understanding will be overseen by Racquel McIntosh CPA, who brings over 18 years of exemplary service in the government auditing and accounting industry. In her previous role, she was an audit partner providing auditing services to municipalities and special districts throughout the State of Florida and was in charge of audit quality for the firm. In addition, she assisted clients with internal policy review, internal control best practices and implementation, and assisted with implementation of accounting software and accounting standards.

Further, she has met the educational requirements for CPAs set forth under Florida Statutes and the Government Auditing Standards (Yellow Book) issued by the Government Accountability Office (GAO). See next page for resume.

Value-Added Service

In addition to providing audit services for the District, Racquel provides an annual training session for the District accounting staff which will include; reviewing items found in the previous year's audit, accounting treatment for certain transactions, how to respond to auditor inquiry, how to analyze financial statements, and new accounting standards and regulations applicable to the upcoming audit year.

REFERENCES

Below are three districts that the engagement partner has worked on with the named management companies. In total, the engagement partner oversaw and worked on over 200 CDDs.

CATALINA AT WRINKLER PRESERVE COMMUNITY DEVELOPMENT DISTRICT	Rizzetta & Company 3434 Colwell Avenue, Suite 200 Tampa, FL 33614
BERRY BAY COMMUNITY DEVELOPMENT DISTRICT	Meritus 2005 Pan Am Circle, Suite 300 Tampa, FL 33607
BRIGHTON LAKES COMMUNITY DEVELOPMENT DISTRICT	Inframark 210 N University Drive Coral Springs, FL 33071

RACQUEL MCINTOSH

CPA

561-981-6282

mcintoshcpa@outlook.com

Racquel Mcintosh, CPA

2385 NW Executive Center Dr. Suite 100, Boca Raton FL

EDUCATION

Masters of Accounting
Florida Atlantic University
2004

Bachelor of Arts B.B.A
Major: Accounting & Finance
Florida Atlantic University
2003

INDUSTRIES

Governments

Non-profits

MEMBERSHIPS

AICPA
CSDA
FASD
FICPA
FGFOA

FASD Board Member/Presenter

FICPA SLG Committee Member

Profile

Racquel has been providing auditing and consulting services to governments and non-profits for over 18 years. Her in-depth knowledge of government/non-profit compliance requirements, regulations, accounting principles and audit methodologies provides clients with the highest service quality delivered with the utmost integrity.

Experience

- Oct 2023- Present
  McIntosh CPA
  Founder & President

- 2005 - 2023
  Grau & Associates

Audit Staff	2005 - 2009
Audit Senior	2009 -2011
Audit Manager	2011 - 2014,
Audit Partner	2014 - 2023

- Continuing Professional Education
  Over the last two(2) years

	Hours
Government Accounting & Auditing	37.5
Accounting, Auditing & Other (Incl Ethics)	42.5
Total hours	**80**

Collaborations

In addition to external audits, Racquel has assisted clients with implementing new accounting standards and State legislation, switching ERP systems, improving internal controls via new policies and procedures, providing education via webinars/seminars, and providing guidance to management.

LIST OF SPECIAL DISTRICTS AUDITED

COMMUNITY DEVELOPMENT

- OVER 200

WATER CONTROL/DRAINAGE

- Central Broward Water Control District
- East Central Regional Water Reclamation Facility
- Old Plantation Water Control District
- Pinellas Park Water Management District
- Pinetree Water Control District (Broward and Palm Beach)
- Ranger Drainage District
- South Central Regional Wastewater Treatment & Disposal Plant

FIRE RESCUE

- San Carlos Park Fire Protection & Rescue District
- Sanibel Fire & Rescue District
- South Trail Fire & Rescue District

OTHER

- Boca Raton Airport Authority
- Greater Boca Raton Beach & Park District
- Indian Trail Improvement District
- Spring Lake Improvement District

Schedule of Fees

Below are the all-inclusive fees for the District's annual financial statement audit

Fiscal Year	Proposed Fee
2026	$5,000
2027	$5,200
2028	$5,400
2029	$5,600
2030	$5,800

The above fees are based on the District not issuing additional Bonds in any of the fiscal years. If Bonds are issued, then fees will be renegotiated.

Appendix

Ron DeSantis, Governor

Melanie S. Griffin, Secretary

Florida dbpr

STATE OF FLORIDA
DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION

BOARD OF ACCOUNTANCY

THE ACCOUNTANCY CORPORATION HEREIN IS LICENSED UNDER THE PROVISIONS OF CHAPTER 473, FLORIDA STATUTES

RACQUEL MCINTOSH CPA, P.A.

MCINTOSH CPA
2385 NW EXECUTIVE CENTER DRIVE
SUITE 100
BOCA RATON FL 33431

LICENSE NUMBER: AD71848

EXPIRATION DATE: DECEMBER 31, 2027

Always verify licenses online at MyFloridaLicense.com

ISSUED: 12/30/2025

Do not alter this document in any form.

This is your license. It is unlawful for anyone other than the licensee to use this document.

State of Florida

Woman & Minority Business Certification

McIntosh CPA

Is certified under the provisions of
287 and 295.187, Florida Statutes, for a period from:
04/05/2026 to 04/05/2028

Pedro Allende
Florida Department of Management Services

FLORIDA DEPARTMENT OF MANAGEMENT SERVICES
SUPPLIER DEVELOPMENT

Office of Supplier Development
4050 Esplanade Way, Suite 380
Tallahassee, Florida 32399
850-487-0915
www.dms.myflorida.com/osd

SECTION E

Proposal

To Serve

LAKE DEER
COMMUNITY DEVELOPMENT DISTRICT

In Response to Request for Proposals for:

Annual Audit Services

Due by: 5:00 pm, July 13, 2026

Richie Tandoc, P.A.
Certified Public Accountant & Consultant

Contact:

Richie C. Tandoc, Audit & Assurance Partner
Email: richie@rtandoc-cpa.com

13453 SW 105th Avenue
Miami, Florida 33176
Tel. (305) 720-2502, ext. 101

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Letter of Transmittal / Executive Summary

Richie Tandoc, P.A.
Certified Public Accountant & Consultant
13453 SW 105th Ave, Miami, Florida 33176 / T. (305) 720-2502

July 6, 2026

Jill Burns
District Manager
Lake Deer Community Development District
c/o Governmental Management Services –
Central Florida, LLC
219 East Livingston Street
Orlando, FL 32801

RE: Proposal to Provide Annual Audit Services

Dear Ms. Burns:

Richie Tandoc, P.A. is pleased to have the opportunity to submit a proposal to provide annual audit services to Lake Deer Community Development District (the "District") for the fiscal year ending September 30, 2026, with the option to renew annually for the fiscal years ending September 30, 2027, 2028, 2029 and 2030.

Richie Tandoc, P.A. is committed to providing value-added and quality services to the District, combining the responsive personal contact associated with a smaller firm and the sophisticated professional resources of a larger firm. As leaders in servicing governmental and non-profit entities, Richie Tandoc, P.A. is fully qualified to provide audit services to the District. We strive to exceed the expectations of our clients, with a commitment to total quality service. Translating our experience and resources into effective and efficient value-added services to the District is our highest priority, which is why we believe we are best suited to be part of your professional team.

The task that the District faces in selecting a firm to provide audit services is not an easy one. Our goal in this proposal is to present those characteristics that distinguish us as the team best suited to serve the District.

Understanding of the Work and Ability to Perform

Based on the team's knowledge and experience gained in serving governmental and non-profit entities for over three decades, more specifically the experience that we've gained having been auditors for governmental organizations similar in size to the District, the team at Richie Tandoc, P.A. has a clear understanding and ability to provide the scope of services requested, as more thoroughly described throughout this proposal.

Committed to Serving Governmental and Non-Profit Entities

Although the Firm of Richie Tandoc, P.A. officially began operating as a CPA firm in 2025, the team members at Richie Tandoc, P.A. have been serving governmental and non-profit entities for over 30 years (previously as part of PAAST, P.L. and SKJ&T, LLP). Richie Tandoc, P.A. strives to maintain its objectives in the rendering of services of the highest quality with local firm attentiveness to all of its governmental and non-profit clients.

Richie Tandoc, P.A.'s professionals, from entry-level accountants, to the managers, and to the partner, are trained to understand the issues and meet the needs of governmental and non-profit entities.

Our professionals bring a comprehensive understanding of the issues that face governmental and non-profit entities as well as "bench strength" at all levels, allowing us to respond swiftly and effectively to your evolving needs.

Your proposed engagement team consists of the following supervisory professionals:

- Richie Tandoc, Client Service and Engagement Partner – has 33 years of experience auditing governmental and non-profit organizations;
- Jenny Orantes, Audit Senior Manager – has 25 years of experience auditing governmental and non-profit organizations; and
- Danae Garcia, Audit Supervisor – has 23 years of experience auditing governmental and non-profit organizations.

With this team, the District can be assured that we are committed to performing the audit services within the timeframe required in the request for proposals.

Responsiveness

Richie Tandoc, P.A. takes pride in responding to the needs of its clients. This responsiveness is not only demonstrated by committing to performing our services within the timeframe required, but in responding to other requests as well. Our ability to be responsive will be enhanced by the open communications and excellent working relationship that we hope to develop with the District.

We look forward to hearing from you and to working with the District. As a Partner of Richie Tandoc, P.A., I am the District's primary contact and I am duly authorized to make representations for, and bind, the Firm. I can be reached directly at (305) 720-2502, ext. 101 or at richie@rtandoc-cpa.com.

Sincerely,

Richie Tandoc, P.A.

Richie C. Tandoc
Audit & Assurance Partner

Proposal Requirements

Firm Background

Richie Tandoc, P.A. (the "Firm") was originally founded and incorporated on March 1, 2017, but was originally a member/owner of SKJ&T, LLP and PAAST, P.L. certified public accounting firms, for over two decades. Effective July 16, 2025, Richie Tandoc, P.A. separated from PAAST, P.L. and began operating full-time as its own certified public accounting firm. In addition, all of the governmental audit professionals from PAAST, P.L. have joined Richie Tandoc, P.A. As such, the Firm will continue to provide professional services to its governmental and non-profit clients, including accounting/bookkeeping, auditing, consulting, and other assurance and advisory services.

The Firm's audit and assurance practice (which consists of accounting, compilations, reviews, audits, consulting and other advisory services) is composed 70% of engagements in the governmental and non-profit industries, and 30% in the commercial industry, including investments, construction, manufacturing, distribution, import/export, retail, and services fields.

Richie Tandoc, P.A. is a member of the American Institute of Certified Public Accountants Private Companies Division for CPA firms. Richie Tandoc and all eligible employees are members of the American Institute of Certified Public Accountants and the Florida Institute of Certified Public Accountants, and are in good standing with such Institutes. In addition, two of the members on the assigned engagement team are Certified Fraud Examiners, and are members of the Association of Certified Fraud Examiners.

Size and Organizational Structure of the Firm

Richie Tandoc, P.A. is considered a local CPA firm, and consists of the following owner/partner:

	Years of Experience
Richie Tandoc, Audit & Assurance Partner	33

In addition to the Partner above, the Firm consists of 7 other audit professionals composed of the following:

	Number of Personnel
Audit Professionals:	
Managers/Supervisors	3
Staff	4
Total	7

Experience in Auditing Governmental and Non-Profit Entities

Our audit professionals have substantial experience in auditing governmental and non-profit entities in accordance with auditing standards generally accepted in the United States of America, *Audits of Not-for-profit Organizations*, *Government Auditing Standards*, OMB Uniform Guidance (i.e. Federal Single Audits), Chapter, 10.550 and 10.650, *Rules of the Auditor General* (i.e. State Single Audits) and the preparation of financial statements in accordance with such standards, and FASB and GASB pronouncements, statements and interpretations, where applicable. In addition, Richie Tandoc, P.A. is a member of the AICPA's Not-for-Profit Section the Government Finance Officers Association and the Florida Government Finance Officers Association.

The following is a select list of governmental and non-profit audits that the proposed audit team at Richie Tandoc, P.A. have worked on in the last five years (special districts and special purpose governments are highlighted in red):

Governmental and Non-Profit Financial Statement and Single Audits

- Alzheimer's Association SE Fl. Chapter, Inc.
- Bayfront Park Management Trust
- Bacardi Family Foundation, Inc.
- Boynton Beach Community Red. Agency
- Broward Housing Solutions, Inc.
- Catholic Charities Legal Services, Inc.
- City of Hialeah, Florida
- City of Miami, Florida
- City of Miami Midtown CRA
- City of Miami Omni CRA
- City of Miami SE Overtown Park West CRA
- Coconut Grove Business Improvement District
- CubaNet News, Inc.
- First Call For Help of Broward, Inc.
- Florida Rising, Inc. / Florida New Majority, Inc.
- Florida Rising Together, Inc. / Florida New Majority Education Fund, Inc.
- Kristi House, Inc.
- Foundation For Human Rights in Cuba, Inc.
- Lincoln Road Business Improvement District
- Miami Homes for All, Inc.
- Miami-Dade County Aviation Department
- Miami-Dade County General Segment
- Miami-Dade County Industrial Dev. Authority
- Miami-Dade Expressway Authority
- Miami-Dade Transit
- Miami Sports & Exhibition Authority
- Miami Workers Center, Inc.
- Ophthalmology Research Foundation, Inc.
- Outreach Aid to the Americas, Inc.
- School Board of Miami-Dade County
- Two Ridges Community Development District
- Virginia Key Beach Park Trust
- Washington Avenue Business Imp. District
- West Villages Improvement District
- Wynwood Business Improvement District

Proposed Engagement Team

In order to fulfill our commitment to the District, we have structured the proposed engagement team to be responsive to your needs, consisting of professionals with the skills and experience in dealing with the issues you face. Below are the resumes of the proposed engagement team members.

Richie Tandoc, CPA, CFE

Client Service & Engagement Partner

Responsibilities

Richie will serve as the primary contact for management to ensure open and effective channels of communication. His responsibilities include keeping abreast of important developments concerning issues that would directly affect the District; coordinating the total services to be provided through continuous communication with members of the engagement team; determining the content of the reports to be issued; ascertaining that professional standards have been complied with throughout the engagement; and directing and controlling the efforts of all personnel on the engagement.

Resume

Richie is a Certified Public Accountant and Certified Fraud Examiner with over 33 years of experience providing audit services to governmental and non-profit clients.

Richie specializes in providing services specifically to: non-profit organizations, including charitable, religious and educational organizations and foundations, community

Education:

- *Bachelor of Accounting*, Florida International University
- *Master of Accounting*, Florida International University

social welfare organizations, and business leagues; and governmental organizations, including state and local governments, special districts, and special-purpose governmental organizations. He also specializes in performing Federal and State Single Audits for governmental and non-profit organizations in accordance with *Government Auditing Standards*, OMB Uniform Guidance and Chapter, 10.650 and 10.550, *Rules of the Auditor General*, respectively.

Richie stays current with topics relating to accounting and auditing, and more specifically, in the government and non-profit industries, by frequently attending local, state and national training seminars and conferences provided by the American Institute of Certified Public Accountants; Florida Institute of Certified Public Accountants; Government Finance Officers Association; and Florida Government Finance Officers Association. Richie is compliant with the Yellow Book requirements for CPE.

Prior to starting Richie Tandoc, P.A., Richie was a Partner with SKJ&T, LLP/PAAST P.L. for 22 years, and prior to that, he was a Senior Manager with KPMG for 8 years. During his time at KPMG, Richie completed a 2-year audit rotation in KPMG's London, England office.

Professional and Business Affiliations:

- Certified Public Accountant, Florida
- Certified Fraud Examiner, ACFE
- *Member*, Association of Certified Fraud Examiners
- *Member*, American Institute of CPAs
- *Member*, Government Finance Officers Association
- *Member*, Florida Government Finance Officers Association
- *Alumni*, Florida International University
- *Member and Co-Chair*, United Way of Miami-Dade County Agency Audit Committee
- *Member*, United Way of Miami-Dade County Community Impact Committee
- *Former Board Member*, Early Learning Coalition of Miami-Dade/Monroe
- *Former Member*, Early Learning Coalition of Miami-Dade/Monroe Finance Committee
- *Member*, FICPA Audit Committee

Richie has provided services to a wide range of governmental clients including, amongst others: Boynton Beach Community Redevelopment Agency; City of Coral Springs; City of Hialeah; City of Miami; City of Miami Community Redevelopment Agencies; City of Pompano Beach; Coconut Grove Business Improvement District; Florida Department of Environmental Protection; Lincoln Road Business Improvement District; Miami-Dade County; Miami-Dade Expressway Authority; Miami-Dade County Industrial Dev. Authority; School Board of Miami-Dade County; School District of Palm Beach County; Two Ridges Community Development District; Washington Avenue Business Improvement District; West Villages Improvement District; and Wynwood Business Improvement District.

Jenny Orantes, CFE

Engagement Senior Manager

Responsibilities

Jenny will be responsible for developing and coordinating the overall audit work plan under the direction of the client service partner. Her responsibilities also include supervising staff personnel, coordinating the day-to-day audit fieldwork with the Supervisor, and performing an in-depth review of all pertinent work papers and reports.

Jenny will also be responsible for coordinating the completion of the audit and the preparation of the reports; and for bringing to the attention of the client service partner any technical and sensitive issues, and potential solutions to such.

Resume

Jenny is a Certified Fraud Examiner with over 25 years of experience providing audit services to governmental and non-profit clients. Prior to the joining Richie Tandoc, P.A., she spent her entire public accounting career at SKJ&T/PAAST, P.L., rising to the level of Senior Manager.

She has substantial experience in auditing governmental and non-profit entities in accordance with *Government Auditing Standards*, auditing federal and state grants in accordance with OMB Circular A-133/Uniform Guidance and *Rules of the Auditor General* of the State of Florida.

Jenny stays current with topics relating to accounting and auditing, and more specifically, in the government and non-profit industries, by frequently attending local, state and national training seminars and conferences provided by the American Institute of Certified Public Accountants; Florida Institute of Certified Public Accountants; Government Finance Officers Association; and Florida Government Finance Officers Association. Jenny is compliant with the Yellow Book requirements for CPE.

Jenny has provided services to a wide range of government clients including, amongst others: Boynton Beach Community Redevelopment Agency; City of Coral Springs; City of Miami Community Redevelopment Agencies; Coconut Grove Business Improvement District; Florida Department of Environmental Protection; Miami-Dade County; Miami-Dade County Aviation Department; Miami Beach Housing Authority; School Board of Miami-Dade County; School District of Palm Beach County; and Wynwood Business Improvement District.

Education:

- *Bachelor of Accounting*, Florida International University
- *Master of Accounting*, Florida International University

Professional and Business Affiliations:

- Certified Fraud Examiner, ACFE
- *Member*, Association of Certified Fraud Examiners
- *Associate Member*, American Institute of CPAs
- *Associate Member*, Florida Institute of CPAs
- *Member*, Gov't Finance Officers Association
- *Member*, Florida Gov't Finance Officers Association
- *Alumni*, Florida International University
- *Former Member*, United Way of Miami-Dade County Agency Audit Committee

Danae Garcia

Engagement Supervisor

Responsibilities

Danae will assist in the planning of the audit; allocate audit tasks to staff and direct the day-to-day performance of the plan; will be under the supervision of the client service partner and senior manager; supervise audit staff and oversee daily progress of the engagement; communicate with the senior manager regarding the progress of the audit; review all workpapers and reports; and identify any technical issues to be discussed with the senior manager.

Resume

Danae has over 23 years of experience providing audit services to governmental and non-profit clients. Prior to the joining Richie Tandoc, P.A, she spent her entire public accounting career at SKJ&T/PAAST, P.L., rising to the level of Supervisor. She has substantial experience in auditing governmental and non-profit entities in accordance with *Government Auditing Standards*, auditing federal and state grants in accordance with OMB Circular A-133/Uniform Guidance and *Rules of the Auditor General* of the State of Florida.

Danae stays current with topics relating to accounting and auditing, and more specifically, in the government and non-profit industries, by frequently attending local, state and national training seminars and conferences provided by the American Institute of Certified Public Accountants; Florida Institute of Certified Public Accountants; Government Finance Officers Association; and Florida Government Finance Officers Association. Danae is compliant with the Yellow Book requirements for CPE.

Education and Professional Affiliations:

- *Bachelor of Accounting*, Florida International University
- Currently studying for the Certified Fraud Examiners exam
- *Associate Member*, AICPA
- *Associate Member*, FICPA
- *Alumni*, Florida Int'l University

Danae has provided services to a wide range of government clients including, amongst others: Boynton Beach Community Redevelopment Agency; City of Miami; City of Miami Community Redevelopment Agencies; Coconut Grove Business Improvement District; Lincoln Road Business Improvement District; Miami-Dade County; Miami-Dade County Industrial Dev. Authority; School Board of Miami-Dade County; School District of Palm Beach County; Two Ridges Community Development District; Virginia Key Beach Park Trust; Washington Avenue Business Improvement District; West Villages Improvement District; and Wynwood Business Improvement District.

Experience in Auditing Special Districts

Our professionals have substantial experience in auditing governmental entities in accordance with auditing standards generally accepted in the United States of America, *Audits of Not-for-profit Organizations*, *Government Auditing Standards*, OMB Uniform Guidance (i.e. Federal Single Audits), Chapter, 10.650 and 10.550, *Rules of the Auditor General* (i.e. State Single Audits) and the preparation of financial statements in accordance with such standards, and FASB and GASB pronouncements, statements and interpretations, where applicable.

More specifically, we have significant experience in auditing special districts and other special purpose governmental entities, similar to the District. The following is a select list of special districts that the proposed team members have provided audit services to in the last year:

Boynton Beach Community Redevelopment Agency	
Services Conducted:	Financial statement audit
Principal Contact:	Vicki Hill, Finance Director 100 E. Ocean Ave, Boynton Beach, FL 33435 (561) 600-9092 HillV@bbfl.us

City of Miami Community Redevelopment Agencies (3 Special Districts)	
Services Conducted:	Financial statement audit, Federal single audit, and agreed-upon procedures
Principal Contact:	Miguel Valentin, Finance Officer 819 NW 2nd Ave, 3rd Floor, Miami, FL 33136 (305) 679-6810 mavalentin@miamigov.com

Coconut Grove Business Improvement District	
Services Conducted:	Financial statement audit
Principal Contact:	Mark Burns, Executive Director 3250 Mary St. #305, Coconut Grove, FL 33133 (305) 461-5506 mark@grovebid.com

Lincoln Road Business Improvement District	
Services Conducted:	Financial statement audit
Principal Contact:	Anabel Llopis, Executive Director 1620 Drexel Ave, Suite 100, Miami Beach, FL 33139 (305) 600-0219 anabel@lincolnrd.com

Miami-Dade County Industrial Development Authority	
Services Conducted:	Financial statement audit
Principal Contact:	Amanda Llovet, CFO 80 SW 8th St, Suite 2801, Miami, FL 33130 (305) 579-0070 allovet@mdcida.org

Two Ridges Community Development District	
Services Conducted:	Financial statement audit
Principal Contact:	Jeff Walker, CFO (Special District Services, Inc.) 2501A Burns Rd, Palm Beach Gardens, FL 33410 (561) 579-630-4922 JWalker@sdsinc.org

West Villages Improvement District	
Services Conducted:	Financial statement audit and state single audit
Principal Contact:	Jeff Walker, CFO (Special District Services, Inc.) 2501A Burns Rd, Palm Beach Gardens, FL 33410 (561) 579-630-4922 JWalker@sdsinc.org

Washington Avenue Business Improvement District	
Services Conducted:	Financial statement audit
Principal Contact:	Troy Wright, Executive Director 1234 Washington Ave, #204, Miami Beach, FL 33139 (305) 916-0779 twright@washavemb.com

Understanding of and Ability to Furnish the Scope of Work

Richie Tandoc, P.A. has the ability and capability to perform the services required in the RFP, based on the proposed team members' experience in auditing similar entities, and our knowledge of and expertise in state and local government accounting and auditing. We understand the scope of work includes an audit of the District's basic financial statements, in accordance with:

- Rules of the Auditor General of the State of Florida, Chapters 10.550;
- Section 218.415, Florida Statutes, *Local Government Investment Policies*;
- Audits of State and Local Governments, issued by the AICPA;
- Generally Accepted Auditing Standards;
- Government Auditing Standards, issued by the Comptroller General of the United States;
- Generally Accepted Governmental Accounting Standards; and
- Any other applicable federal, state, local regulations or professional guidance not specifically listed above, which may be adopted by these organizations in the future.

Our understanding of the reports to be issued for the District, include:

- Report on the fair presentation of the basic financial statements (independent auditor's report);
- Report on internal control over financial reporting and on compliance and other matters based on an audit of the financial statements (Yellow Book report);
- Management letter in accordance with "Rules of the Auditor General"; and
- Report on compliance with Section 218.415, Florida Statutes, *Local Government Investment Policies*.

As previously mentioned, although the Firm has only recently begun operations as its own CPA firm, all of the government audit professionals at the Firm have been together since their days at SKJ&T, LLP / PAAST, P.L. The three members on the proposed team have been working together since 2003, and have been providing audit services to our governmental clients since then, and will continue to do so under Richie Tandoc, P.A.

Proposed Fees

Richie Tandoc, P.A.'s policy is to estimate fees at amounts that are highly competitive, but will also enable us to respond to your needs and provide the quality of service that the District requires. In general, our fees are based on the level of experience and training of the individuals assigned to the engagement.

Our proposed fees below also include the availability of the members of the engagement team to assist the District in answering any accounting, auditing, and/or financial reporting technical questions, or any other questions within the scope of the audit engagement, during the engagement and throughout the year. We do not charge extra for these kinds of technical questions. However, questions or services that are not within the scope of the audit may include those services that would not impair our independence as your auditors, such as consent letters, certain agreed-upon procedures, tax-related research and inquiries, and certain other financial consulting services, and would therefore be charged at rates agreed-upon with management.

Richie Tandoc, P.A.'s lump sum proposed cost for the annual audit services, are as follows:

Year Ending Sep 30,	Lump Sum Proposed Cost
2026	$ 4,500
2027	4,500
2028	4,700
2029	4,700
2030	4,700

Proposed Timetable

With management's approval, our proposed timetable for the audit is as follows:

Key Phase	Nov		Dec		Jan		Feb	
Audit Planning								
Interim Procedures								
Year-End Substantive Testing								
Exit Conference and Draft Reports								
Final Reports								

Once the timetable is agreed and finalized with management of the District, Richie Tandoc, P.A. will be committed to completing the audit within the dates specified.

Richie Tandoc, P.A.
Certified Public Accountant & Consultant

Lake Deer CDD Auditor Selection							
	Ability of Personnel (20 pts)	Proposer's Experience (20 pts)	Understading of Scope of Work (20 pts)	Ability to Furnish the Required Services (20 pts)	Price (20 pts)	Total Points Earned	Ranking (1 being highest)
Berger, Toombs, Elam, Gaines & Frank					2026- $5,600 2027- $5,600 2028- $5,850 2029- $6,000 2030- $6,000		
DiBartolomeo, McBee, Hartley & Barnes					2026- $4,600 2027- $4,750 2028- $4,900 2029- $5,050 2030- $5,200		
Grau & Associates					2026- $4,200 2027- $4,300 2028- $4,400 2029- $4,500 2030- $4,600		
McIntosh CPA					2026- $5,000 2027- $5,200 2028- $5,400 2029- $5,600 2030- $5,800		
Richie Tandoc, P.A.					2026- $4,500 2027- $4,500 2028- $4,700 2029- $4,700 2030- $4,700		

Board of Supervisors Meeting

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 **Thursday**, **June 25, 2026** at 11:04 a.m. at the Offices of PRIME Community Management, 375 Avenue A SE, Winter Haven, Florida.

Present and constituting a quorum:

Bobbie Shockley	Chairperson
Lindsey Roden *by Zoom*	Vice Chairperson
Jessica Spencer	Assistant Secretary
Kristin Cassidy	Assistant Secretary

Also present were:

Jill Burns	District Manager, GMS
Roy Van Wyk	District Counsel, Kilinski Van Wyk
Megan Birnholz-Couture *by Zoom*	District Counsel, Kilinski Van Wyk
Chace Arrington *by Zoom*	District Engineer, Dewberry
Joey Duncan *by Zoom*	District Engineer, Dewberry
Joel Blanco	Field Manager, GMS
Matt Fisher	Field Manager, GMS
Christine Wells	District Manager, GMS

FIRST ORDER OF BUSINESS **Roll Call**

Ms. Burns called the meeting to order and called the roll. Three Supervisors were present in-person constituting a quorum, and one Supervisor joined via Zoom.

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 23, 2026 Board of Supervisors & Audit Committee Meeting**

Ms. Burns presented the minutes from the April 23, 2026 Board of Supervisors meeting and asked for any questions, comments, or corrections. The Board had no changes to the minutes.

On MOTION by Ms. Shockley, seconded by Ms. Spencer, with all in favor, the Minutes of the April 23, 2026 Board of Supervisors Meeting, were approved.

FOURTH ORDER OF BUSINESS **Ratification of Amended Pool Maintenance Services Agreement**

Ms. Burns reviewed the amended pool maintenance services agreement, which adds a $50 monthly pool fuel surcharge for the pool vendor. She noted the amendment had already been approved and that the Board only needed a motion to ratify it.

On MOTION by Ms. Shockley, seconded by Ms. Spencer, with all in favor, the Amended Pool Maintenance Services Agreement, was ratified.

FIFTH ORDER OF BUSINESS **Staff Reports**

A. Attorney

Mr. Van Wyk stated that Ms. Hancock had prepared a response letter to the HOA regarding assessments on the amenity and would send it out that day.

B. Engineer

Mr. Arrington had nothing to report.

C. Field Manager's Report

i. Presentation of Letter from Landscape Maintenance Vendor (Prince and Sons) Regarding Fuel Charge Invoicing

Mr. Blanco presented the field manager's report. He stated the maintenance team had recently completed several items and did a strong job, with the property looking good overall. Contractor services were also reported as satisfactory, with no issues.

He noted that water valves for the dog park watering stations had been ordered, and they planned to follow up with the vendor on shipping status. Once the valves arrive, a plumber would likely install them. He noted a pending landscaping/fill item that currently looked acceptable, so they were monitoring it and may reduce the amount of work needed to save money.

Mr. Blanco presented the Prince and Sons fuel surcharge letter, explaining that the surcharge percentage would be based on the Florida average at the beginning of the month and applied to the monthly contract rate. They then requested a motion to approve the item.

On MOTION by Ms. Shockley, seconded by Ms. Spencer, with all in favor, the Letter from Landscape Maintenance Vendor (Prince and Sons) Regarding Fuel Charge Invoicing, was approved.

D. District Managers Report

Ms. Burns discussed a request from the management company for the rental section of Lake Deer to hold a pool event for residents. The event was originally intended for rental residents only, but she clarified that the pool could not be reserved in a way that excluded other Lake Deer residents, so the event would need to be open to all residents.

She explained that the event would be a small pool party with catered food brought in from outside, but no outside vendors, bounce houses, open flames, or similar activities. The event would be limited to the pool deck. Because events on the pool deck are typically treated differently than events held outside the pool area, she recommended that the agreement require the management company to provide a lifeguard.

On MOTION by Ms. Shockley, seconded by Ms. Spencer, with all in favor, Authorizing Counsel to draft an agreement allowing the pool event with the lifeguard requirement included, was approved.

i. Approval of Check Register

Ms. Burns presented the check register for Board approval, noting that it was included in the meeting package for review. She asked if anyone had questions.

On MOTION by Ms. Shockley, seconded by Ms. Spencer, 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. Reminder to Board Members to File Form 1's by the July 1, 2026 Deadline

Ms. Burns reminded the Board Members to File Form 1's by the July 1, 2026 Deadline.

SIXTH ORDER OF BUSINESS **Other Business**

There being no comments, the next item followed.

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

There being no comments, the next item followed.

EIGHTH ORDER OF BUSINESS **Adjournment**

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

On MOTION by Ms. Shockley, seconded by Ms. Spencer, with all in favor, the meeting was adjourned.

____________________________ ____________________________

Secretary/Assistant Secretary Chairman/Vice Chairman

SECTION V

SECTION A

SECTION 1

RESOLUTION 2026-13

THE ANNUAL APPROPRIATION RESOLUTION OF LAKE DEER COMMUNITY DEVELOPMENT DISTRICT RELATING TO THE ANNUAL APPROPRIATIONS AND ADOPTING THE BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2026, AND ENDING SEPTEMBER 30, 2027; AUTHORIZING BUDGET AMENDMENTS; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the District Manager has, prior to June 15, 2026, submitted to the Board of Supervisors ("**Board**") of the Lake Deer Community Development District ("**District**") proposed budget ("**Proposed Budget**") for the Fiscal Year beginning October 1, 2026, and ending September 30, 2027 ("**Fiscal Year 2027**"), 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 Statute*s; 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 (2) 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 2027 and appropriate such sums of money as the Board deems necessary to defray all expenditures of the District during the ensuing Fiscal Year 2027; 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 2027.

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, 2027."

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 2027, 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:

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

SECTION 3. BUDGET AMENDMENTS

Pursuant to Section 189.016, *Florida Statutes*, the District at any time within Fiscal Year 2027 or within sixty (60) days following the end of the Fiscal Year 2027 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 23rd DAY OF JULY 2026.

ATTEST:	**LAKE DEER COMMUNITY DEVELOPMENT DISTRICT**
______________________________	By:______________________________
Secretary/Assistant Secretary	Its:______________________________

Exhibit A: Adopted Budget for Fiscal Year 2027

Lake Deer
Community Development District

Proposed Budget
FY 2027

Table of Contents

Lake Deer

Community Development District

Proposed Budget

General Fund

Description		Adopted Budget FY2026		Actuals Thru 6/30/2026		Projected Next 3 Months		Projected Thru 9/30/2026		Proposed Budget FY2027
Revenues										
Assessments	$	552,766	$	555,114	$	-	$	555,114	$	590,271
Interest Income		-		5,807		1,290		7,097		-
Total Revenues	**$**	**552,766**	**$**	**560,921**	**$**	**1,290**	**$**	**562,211**	**$**	**590,271**
Expenditures										
General & Administrative										
Supervisor Fees	$	12,000	$	5,000	$	3,000	$	8,000	$	12,000
FICA Expense		738		383		230		612		738
Engineering		12,500		2,875		3,125		6,000		12,500
Attorney		25,000		5,809		6,250		12,059		20,000
Annual Audit		6,000		6,000		-		6,000		6,000
Assessment Administration		5,408		5,408		-		5,408		5,678
Arbitrage		450		450		-		450		450
Dissemination		5,565		4,174		1,391		5,565		5,843
Amortization Schedules		1,000		-		250		250		1,000
Trustee Fees		4,500		-		4,500		4,500		4,500
Management Fees		45,000		33,750		11,250		45,000		47,250
Information Technology		1,947		1,460		487		1,947		2,044
Website Maintenance		1,298		974		325		1,298		1,363
Postage & Delivery		1,000		1,036		345		1,381		1,000
Insurance		6,878		6,340		-		6,340		6,974
Copies		500		-		125		125		500
Legal Advertising		2,500		3,411		625		4,036		3,000
Other Current Charges		1,262		334		111		445		500
Office Supplies		625		17		6		23		625
Reserve Study		-		-		-		-		6,000
Dues, Licenses & Subscriptions		175		175		-		175		175
Total General & Administrative	**$**	**134,345**	**$**	**77,595**	**$**	**32,019**	**$**	**109,614**	**$**	**138,140**

Lake Deer

Community Development District

Proposed Budget

General Fund

Description	Adopted Budget FY2026	Actuals Thru 6/30/2026	Projected Next 3 Months	Projected Thru 9/30/2026	Proposed Budget FY2027
Operations & Maintenance					
Field Expenditures					
Property Insurance	$ 10,210	$ 9,607	$ -	$ 9,607	$ 9,127
Field Management	15,450	11,588	3,863	15,450	16,223
Landscape Maintenancce	84,384	63,288	21,096	84,384	92,500
Landscape Replacement	10,000	4,265	2,500	6,765	15,000
Lake Maintenance	16,800	15,205	7,380	22,585	22,980
Streetlights	45,000	36,885	12,295	49,180	50,000
Electric	3,500	310	115	425	1,500
Water & Sewer	36,000	11,972	3,991	15,963	20,000
Sidewalk & Asphalt Maintenance	2,500	-	625	625	2,500
Irrigation Repairs	7,500	2,674	1,875	4,549	5,000
General Repairs & Maintenance	15,000	5,106	3,750	8,856	10,000
Field Contingency	10,000	3,485	2,500	5,985	10,000
Subtotal Field Expenditures	**$ 256,344**	**$ 164,386**	**$ 59,989**	**$ 224,375**	**$ 254,830**
Amenity Expenditures					
Amenity - Electric	$ 14,400	$ 17,020	$ 4,910	$ 21,930	$ 25,000
Amenity - Water	10,000	14,943	4,981	19,925	21,000
Playground Lease	36,366	27,275	9,092	36,366	36,366
Internet	2,500	1,017	339	1,356	1,356
Pest Control	1,300	810	270	1,080	1,080
Janitorial Services	15,000	7,380	3,690	11,070	15,000
Security Services	12,500	8,525	3,125	11,650	12,500
Pool Maintenance	32,136	20,800	10,400	31,200	32,040
Amenity Management	12,875	9,656	3,219	12,875	13,519
Amenity Repairs & Maintenance	10,000	3,992	2,395	6,386	10,000
Holiday Lighting	7,500	7,460	-	7,460	7,460
Amenity Contingency	7,500	4,721	1,875	6,596	10,000
Subtotal Amenity Expenditures	**$ 162,077**	**$ 123,599**	**$ 44,296**	**$ 167,894**	**$ 185,321**
Total Operations & Maintenance	**$ 418,421**	**$ 287,984**	**$ 104,285**	**$ 392,269**	**$ 440,150**
Other Expenditures					
Transfer Out - Capital Reserve	$ -	$ -	$ -	$ -	$ 11,981
Capital Improvement Expenditures	**$ -**	**$ -**	**$ -**	**$ -**	**$ 11,981**
Total Expenditures	$ 552,766	$ 365,579	$ 136,304	$ 501,883	$ 590,271
Excess Revenues/(Expenditures)	**$ -**	**$ 195,342**	**$ (135,014)**	**$ 60,328**	**$ -**

Gross Assessments	$ 634,700
Discount	$ (44,429)
Net Assessments	$ 590,271

Product	Assessable Units	Net Assessments	Net Per Unit	Gross Per Unit
Single Family	577	$590,271	$1,023.00	$1,100.00
	577	**$590,271**		

Product	FY2027	FY2026	Increase/ (Decrease)
Single Family	$1,100.00	$1,030.11	$69.89

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.

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.

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.

Reserve Study

This expense covers professional services for evaluating long-term capital needs and supporting reserve planning.

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.

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.

Sidewalk & Asphalt Maintenance

This expense covers routine maintenance, repairs, and upkeep of sidewalks and asphalt surfaces to ensure safety and extend their useful life.

Irrigation Repairs

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

General Repairs & Maintenance

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

Field Contingency

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

Amenity Expenditures

Amenity - Electric

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

Amenity – Water

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

Playground Lease

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

Internet

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

Pest Control

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

Janitorial Services

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

Security Services

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

Pool Maintenance

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

Amenity 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.

Other Expenditures

Capital Reserves - Transfer

Funds collected and reserved for the replacement of and/or purchase of new capital improvements throughout the District.

Lake Deer

Community Development District

Proposed Budget

Debt Service Fund Series 2022

Description	Adopted Budget FY2026	Actuals Thru 6/30/2026	Projected Next 3 Months	Projected Thru 9/30/2026	Adopted Budget FY2027
Revenues					
Assessments - On Roll	$ 542,703	$ 545,006	$ -	$ 545,006	$ 542,703
Interest	$ 57,595	$ 28,969	$ 9,656	$ 38,625	$ 19,312
Carryforward Surplus	$ 788,628	$ 739,816	$ -	$ 739,816	$ 784,447
Total Revenues	**$ 1,388,926**	**$ 1,313,790**	**$ 9,656**	**$ 1,323,447**	**$ 1,346,462**
Expenditures					
Interest Payment - 11/01	$ 209,500	$ 209,500	$ -	$ 209,500	$ 206,800
Interest Payment - 05/01	$ 209,500	$ 209,500	$ -	$ 209,500	$ 206,800
Principal Payment - 05/01	$ 120,000	$ 120,000	$ -	$ 120,000	$ 125,000
Total Expenditures	$ 539,000	$ 539,000	$ -	$ 539,000	$ 538,600
Net Change in Fund Balance	**$ 849,926**	**$ 774,790**	**$ 9,656**	**$ 784,447**	**$ 807,862**
				Interest Payment 11/1/27	$ 203,988

Product	Assessable Units	Maximum Annual Debt Service	Net Per Unit	Gross Per Unit
Single Family	402	$542,703	$1,350	$1,451.62
No Debt	175	$0	$0	$0
	577	**$542,703**		

Lake Deer

Community Development District

Special Assessment Bonds Series 2022

Amortization Schedule

DATE		BALANCE		PRINCIPAL		INTEREST		TOTAL
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
			$	**7,510,000.00**	**$**	**7,225,087.50**	**$**	**15,064,587.50**

Lake Deer

Community Development District

Capital Reserve Fund

Description	Adopted Budget FY2026	Actuals Thru 6/30/2026	Projected Next 3 Months	Projected Thru 9/30/2026	Proposed Budget FY2027
Revenues					
Carry Forward Surplus	$ -	$ -	$ -	$ -	$ -
Interest Income	$ -	$ -	$ -	$ -	$ -
Total Revenues	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Expenditures					
Capital Outlay	$ -	$ -	$ -	$ -	$ -
Other Current Charges	$ -	$ -	$ -	$ -	$ -
Total Expenses	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Other Financing Sources/(Uses)					
Transfer In (Out)	$ -	$ -	$ -	$ -	$ 11,981
Total Other Sources and Uses	**$ -**	**$ -**	**$ -**	**$ -**	**$ 11,981**
Excess Revenues/(Expenditures)	$ -	$ -	$ -	$ -	$ 11,981

SECTION 2

RESOLUTION 2026-14

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 2027; PROVIDING FOR THE COLLECTION AND ENFORCEMENT OF SPECIAL ASSESSMENTS; CERTIFYING AN ASSESSMENT ROLL; PROVIDING FOR AMENDMENTS TO THE ASSESSMENT ROLL; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE.

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

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

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

WHEREAS, the Board of Supervisors ("**Board**") of the District hereby determines to undertake various operations and maintenance and other activities described in the District's budget ("**Adopted Budget**") for the Fiscal Year beginning October 1, 2026, and ending September 30, 2027 ("**Fiscal Year 2027**"), 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 2027; 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 23rd DAY OF JULY 2026.

ATTEST:

LAKE DEER COMMUNITY DEVELOPMENT DISTRICT

____
Secretary / Assistant Secretary

By: ___________________________

Its: ___________________________

Exhibit A: Adopted Budget for Fiscal Year 2027
Exhibit B: Assessment Roll

Lake Deer

Community Development District

Proposed Budget

FY 2027

Table of Contents

Lake Deer

Community Development District

Proposed Budget

General Fund

Description		Adopted Budget FY2026		Actuals Thru 6/30/2026		Projected Next 3 Months		Projected Thru 9/30/2026		Proposed Budget FY2027
Revenues										
Assessments	$	552,766	$	555,114	$	-	$	555,114	$	590,271
Interest Income		-		5,807		1,290		7,097		-
Total Revenues	**$**	**552,766**	**$**	**560,921**	**$**	**1,290**	**$**	**562,211**	**$**	**590,271**
Expenditures										
General & Administrative										
Supervisor Fees	$	12,000	$	5,000	$	3,000	$	8,000	$	12,000
FICA Expense		738		383		230		612		738
Engineering		12,500		2,875		3,125		6,000		12,500
Attorney		25,000		5,809		6,250		12,059		20,000
Annual Audit		6,000		6,000		-		6,000		6,000
Assessment Administration		5,408		5,408		-		5,408		5,678
Arbitrage		450		450		-		450		450
Dissemination		5,565		4,174		1,391		5,565		5,843
Amortization Schedules		1,000		-		250		250		1,000
Trustee Fees		4,500		-		4,500		4,500		4,500
Management Fees		45,000		33,750		11,250		45,000		47,250
Information Technology		1,947		1,460		487		1,947		2,044
Website Maintenance		1,298		974		325		1,298		1,363
Postage & Delivery		1,000		1,036		345		1,381		1,000
Insurance		6,878		6,340		-		6,340		6,974
Copies		500		-		125		125		500
Legal Advertising		2,500		3,411		625		4,036		3,000
Other Current Charges		1,262		334		111		445		500
Office Supplies		625		17		6		23		625
Reserve Study		-		-		-		-		6,000
Dues, Licenses & Subscriptions		175		175		-		175		175
Total General & Administrative	**$**	**134,345**	**$**	**77,595**	**$**	**32,019**	**$**	**109,614**	**$**	**138,140**

Lake Deer

Community Development District

Proposed Budget

General Fund

Description	Adopted Budget FY2026	Actuals Thru 6/30/2026	Projected Next 3 Months	Projected Thru 9/30/2026	Proposed Budget FY2027
Operations & Maintenance					
Field Expenditures					
Property Insurance	$ 10,210	$ 9,607	$ -	$ 9,607	$ 9,127
Field Management	15,450	11,588	3,863	15,450	16,223
Landscape Maintenancce	84,384	63,288	21,096	84,384	92,500
Landscape Replacement	10,000	4,265	2,500	6,765	15,000
Lake Maintenance	16,800	15,205	7,380	22,585	22,980
Streetlights	45,000	36,885	12,295	49,180	50,000
Electric	3,500	310	115	425	1,500
Water & Sewer	36,000	11,972	3,991	15,963	20,000
Sidewalk & Asphalt Maintenance	2,500	-	625	625	2,500
Irrigation Repairs	7,500	2,674	1,875	4,549	5,000
General Repairs & Maintenance	15,000	5,106	3,750	8,856	10,000
Field Contingency	10,000	3,485	2,500	5,985	10,000
Subtotal Field Expenditures	**$ 256,344**	**$ 164,386**	**$ 59,989**	**$ 224,375**	**$ 254,830**
Amenity Expenditures					
Amenity - Electric	$ 14,400	$ 17,020	$ 4,910	$ 21,930	$ 25,000
Amenity - Water	10,000	14,943	4,981	19,925	21,000
Playground Lease	36,366	27,275	9,092	36,366	36,366
Internet	2,500	1,017	339	1,356	1,356
Pest Control	1,300	810	270	1,080	1,080
Janitorial Services	15,000	7,380	3,690	11,070	15,000
Security Services	12,500	8,525	3,125	11,650	12,500
Pool Maintenance	32,136	20,800	10,400	31,200	32,040
Amenity Management	12,875	9,656	3,219	12,875	13,519
Amenity Repairs & Maintenance	10,000	3,992	2,395	6,386	10,000
Holiday Lighting	7,500	7,460	-	7,460	7,460
Amenity Contingency	7,500	4,721	1,875	6,596	10,000
Subtotal Amenity Expenditures	**$ 162,077**	**$ 123,599**	**$ 44,296**	**$ 167,894**	**$ 185,321**
Total Operations & Maintenance	**$ 418,421**	**$ 287,984**	**$ 104,285**	**$ 392,269**	**$ 440,150**
Other Expenditures					
Transfer Out - Capital Reserve	$ -	$ -	$ -	$ -	$ 11,981
Capital Improvement Expenditures	**$ -**	**$ -**	**$ -**	**$ -**	**$ 11,981**
Total Expenditures	$ 552,766	$ 365,579	$ 136,304	$ 501,883	$ 590,271
Excess Revenues/(Expenditures)	**$ -**	**$ 195,342**	**$ (135,014)**	**$ 60,328**	**$ -**

Gross Assessments	$ 634,700
Discount	$ (44,429)
Net Assessments	$ 590,271

Product	Assessable Units	Net Assessments	Net Per Unit	Gross Per Unit
Single Family	577	$590,271	$1,023.00	$1,100.00
	577	**$590,271**		

Product	FY2027	FY2026	Increase/ (Decrease)
Single Family	$1,100.00	$1,030.11	$69.89

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.

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.

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.

Reserve Study

This expense covers professional services for evaluating long-term capital needs and supporting reserve planning.

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.

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.

Sidewalk & Asphalt Maintenance

This expense covers routine maintenance, repairs, and upkeep of sidewalks and asphalt surfaces to ensure safety and extend their useful life.

Irrigation Repairs

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

General Repairs & Maintenance

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

Field Contingency

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

Amenity Expenditures

Amenity - Electric

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

Amenity – Water

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

Playground Lease

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

Internet

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

Pest Control

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

Janitorial Services

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

Security Services

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

Pool Maintenance

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

Amenity 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.

Other Expenditures

Capital Reserves - Transfer

Funds collected and reserved for the replacement of and/or purchase of new capital improvements throughout the District.

Lake Deer

Community Development District

Proposed Budget

Debt Service Fund Series 2022

Description	Adopted Budget FY2026	Actuals Thru 6/30/2026	Projected Next 3 Months	Projected Thru 9/30/2026	Adopted Budget FY2027
Revenues					
Assessments - On Roll	$ 542,703	$ 545,006	$ -	$ 545,006	$ 542,703
Interest	$ 57,595	$ 28,969	$ 9,656	$ 38,625	$ 19,312
Carryforward Surplus	$ 788,628	$ 739,816	$ -	$ 739,816	$ 784,447
Total Revenues	**$ 1,388,926**	**$ 1,313,790**	**$ 9,656**	**$ 1,323,447**	**$ 1,346,462**
Expenditures					
Interest Payment - 11/01	$ 209,500	$ 209,500	$ -	$ 209,500	$ 206,800
Interest Payment - 05/01	$ 209,500	$ 209,500	$ -	$ 209,500	$ 206,800
Principal Payment - 05/01	$ 120,000	$ 120,000	$ -	$ 120,000	$ 125,000
Total Expenditures	$ 539,000	$ 539,000	$ -	$ 539,000	$ 538,600
Net Change in Fund Balance	**$ 849,926**	**$ 774,790**	**$ 9,656**	**$ 784,447**	**$ 807,862**
				Interest Payment 11/1/27	$ 203,988

Product	Assessable Units	Maximum Annual Debt Service	Net Per Unit	Gross Per Unit
Single Family	402	$542,703	$1,350	$1,451.62
No Debt	175	$0	$0	$0
	577	**$542,703**		

Lake Deer

Community Development District

Special Assessment Bonds Series 2022

Amortization Schedule

DATE		BALANCE		PRINCIPAL		INTEREST		TOTAL
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
			$	**7,510,000.00**	**$**	**7,225,087.50**	**$**	**15,064,587.50**

Lake Deer

Community Development District

Capital Reserve Fund

Description	Adopted Budget FY2026	Actuals Thru 6/30/2026	Projected Next 3 Months	Projected Thru 9/30/2026	Proposed Budget FY2027
Revenues					
Carry Forward Surplus	$ -	$ -	$ -	$ -	$ -
Interest Income	$ -	$ -	$ -	$ -	$ -
Total Revenues	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Expenditures					
Capital Outlay	$ -	$ -	$ -	$ -	$ -
Other Current Charges	$ -	$ -	$ -	$ -	$ -
Total Expenses	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Other Financing Sources/(Uses)					
Transfer In (Out)	$ -	$ -	$ -	$ -	$ 11,981
Total Other Sources and Uses	**$ -**	**$ -**	**$ -**	**$ -**	**$ 11,981**
Excess Revenues/(Expenditures)	$ -	$ -	$ -	$ -	$ 11,981

Lake Deer CDD

FY 27 Assessment Roll

PARCEL ID	UNITS	FY 27 O&M	SERIES 2022 DEBT	TOTAL
282822935720000010	1	$1,100.00	$0.00	$1,100.00
282822935720000020	1	$1,100.00	$0.00	$1,100.00
282822935720000030	1	$1,100.00	$0.00	$1,100.00
282822935720000040	1	$1,100.00	$0.00	$1,100.00
282822935720000050	1	$1,100.00	$0.00	$1,100.00
282822935720000060	1	$1,100.00	$0.00	$1,100.00
282822935720000070	1	$1,100.00	$0.00	$1,100.00
282822935720000080	1	$1,100.00	$0.00	$1,100.00
282822935720000090	1	$1,100.00	$0.00	$1,100.00
282822935720000100	1	$1,100.00	$0.00	$1,100.00
282822935720000110	1	$1,100.00	$0.00	$1,100.00
282822935720000120	1	$1,100.00	$0.00	$1,100.00
282822935720000130	1	$1,100.00	$0.00	$1,100.00
282822935720000140	1	$1,100.00	$0.00	$1,100.00
282822935720000150	1	$1,100.00	$0.00	$1,100.00
282822935720000160	1	$1,100.00	$0.00	$1,100.00
282822935720000170	1	$1,100.00	$0.00	$1,100.00
282822935720000180	1	$1,100.00	$0.00	$1,100.00
282822935720000190	1	$1,100.00	$0.00	$1,100.00
282822935720000200	1	$1,100.00	$0.00	$1,100.00
282822935720000210	1	$1,100.00	$0.00	$1,100.00
282822935720000220	1	$1,100.00	$0.00	$1,100.00
282822935720000230	1	$1,100.00	$0.00	$1,100.00
282822935720000240	1	$1,100.00	$0.00	$1,100.00
282822935720000250	1	$1,100.00	$0.00	$1,100.00
282822935720000260	1	$1,100.00	$0.00	$1,100.00
282822935720000270	1	$1,100.00	$0.00	$1,100.00
282822935720000280	1	$1,100.00	$0.00	$1,100.00
282822935720000290	1	$1,100.00	$0.00	$1,100.00
282822935720000300	1	$1,100.00	$0.00	$1,100.00
282822935720000310	1	$1,100.00	$0.00	$1,100.00
282822935720000320	1	$1,100.00	$0.00	$1,100.00
282822935720000330	1	$1,100.00	$0.00	$1,100.00
282822935720000340	1	$1,100.00	$0.00	$1,100.00
282822935720000350	1	$1,100.00	$0.00	$1,100.00
282822935720000360	1	$1,100.00	$0.00	$1,100.00
282822935720000370	1	$1,100.00	$0.00	$1,100.00
282822935720000380	1	$1,100.00	$0.00	$1,100.00
282822935720000390	1	$1,100.00	$0.00	$1,100.00
282822935720000400	1	$1,100.00	$0.00	$1,100.00
282822935720000410	1	$1,100.00	$0.00	$1,100.00

PARCEL ID	UNITS	FY 27 O&M	SERIES 2022 DEBT	TOTAL
282822935720000420	1	$1,100.00	$0.00	$1,100.00
282822935720000430	1	$1,100.00	$0.00	$1,100.00
282822935720000440	1	$1,100.00	$0.00	$1,100.00
282822935720000450	1	$1,100.00	$0.00	$1,100.00
282822935720000460	1	$1,100.00	$0.00	$1,100.00
282822935720000470	1	$1,100.00	$0.00	$1,100.00
282822935720000480	1	$1,100.00	$0.00	$1,100.00
282822935720000490	1	$1,100.00	$0.00	$1,100.00
282822935720000500	1	$1,100.00	$0.00	$1,100.00
282822935720000510	1	$1,100.00	$0.00	$1,100.00
282822935720000520	1	$1,100.00	$0.00	$1,100.00
282822935720000530	1	$1,100.00	$0.00	$1,100.00
282822935720000540	1	$1,100.00	$0.00	$1,100.00
282822935720000550	1	$1,100.00	$0.00	$1,100.00
282822935720000560	1	$1,100.00	$0.00	$1,100.00
282822935720000570	1	$1,100.00	$0.00	$1,100.00
282822935720000580	1	$1,100.00	$0.00	$1,100.00
282822935720000590	1	$1,100.00	$0.00	$1,100.00
282822935720000600	1	$1,100.00	$0.00	$1,100.00
282822935720000610	1	$1,100.00	$0.00	$1,100.00
282822935720000620	1	$1,100.00	$0.00	$1,100.00
282822935720000630	1	$1,100.00	$0.00	$1,100.00
282822935720000640	1	$1,100.00	$0.00	$1,100.00
282822935720000650	1	$1,100.00	$0.00	$1,100.00
282822935720000660	1	$1,100.00	$0.00	$1,100.00
282822935720000670	1	$1,100.00	$0.00	$1,100.00
282822935720000680	1	$1,100.00	$0.00	$1,100.00
282822935720000690	1	$1,100.00	$0.00	$1,100.00
282822935720000700	1	$1,100.00	$0.00	$1,100.00
282822935720000710	1	$1,100.00	$1,451.62	$2,551.62
282822935720000720	1	$1,100.00	$1,451.62	$2,551.62
282822935720000730	1	$1,100.00	$1,451.62	$2,551.62
282822935720000740	1	$1,100.00	$1,451.62	$2,551.62
282822935720000750	1	$1,100.00	$1,451.62	$2,551.62
282822935720000760	1	$1,100.00	$1,451.62	$2,551.62
282822935720000770	1	$1,100.00	$1,451.62	$2,551.62
282822935720000780	1	$1,100.00	$1,451.62	$2,551.62
282822935720000790	1	$1,100.00	$1,451.62	$2,551.62
282822935720000800	1	$1,100.00	$1,451.62	$2,551.62
282822935720000810	1	$1,100.00	$1,451.62	$2,551.62
282822935720000820	1	$1,100.00	$1,451.62	$2,551.62
282822935720000830	1	$1,100.00	$1,451.62	$2,551.62
282822935720000840	1	$1,100.00	$1,451.62	$2,551.62
282822935720000850	1	$1,100.00	$1,451.62	$2,551.62
282822935720000860	1	$1,100.00	$1,451.62	$2,551.62

PARCEL ID	UNITS	FY 27 O&M	SERIES 2022 DEBT	TOTAL
282822935720000870	1	$1,100.00	$1,451.62	$2,551.62
282822935720000880	1	$1,100.00	$1,451.62	$2,551.62
282822935720000890	1	$1,100.00	$1,451.62	$2,551.62
282822935720000900	1	$1,100.00	$1,451.62	$2,551.62
282822935720000910	1	$1,100.00	$1,451.62	$2,551.62
282822935720000920	1	$1,100.00	$1,451.62	$2,551.62
282822935720000930	1	$1,100.00	$1,451.62	$2,551.62
282822935720000940	1	$1,100.00	$1,451.62	$2,551.62
282822935720000950	1	$1,100.00	$1,451.62	$2,551.62
282822935720000960	1	$1,100.00	$1,451.62	$2,551.62
282822935720000970	1	$1,100.00	$1,451.62	$2,551.62
282822935720000980	1	$1,100.00	$1,451.62	$2,551.62
282822935720000990	1	$1,100.00	$1,451.62	$2,551.62
282822935720001000	1	$1,100.00	$1,451.62	$2,551.62
282822935720001010	1	$1,100.00	$1,451.62	$2,551.62
282822935720001020	1	$1,100.00	$1,451.62	$2,551.62
282822935720001030	1	$1,100.00	$1,451.62	$2,551.62
282822935720001040	1	$1,100.00	$1,451.62	$2,551.62
282822935720001050	1	$1,100.00	$1,451.62	$2,551.62
282822935720001060	1	$1,100.00	$1,451.62	$2,551.62
282822935720001070	1	$1,100.00	$1,451.62	$2,551.62
282822935720001080	1	$1,100.00	$1,451.62	$2,551.62
282822935720001090	1	$1,100.00	$1,451.62	$2,551.62
282822935720001100	1	$1,100.00	$1,451.62	$2,551.62
282822935720001110	1	$1,100.00	$1,451.62	$2,551.62
282822935720001120	1	$1,100.00	$1,451.62	$2,551.62
282822935720001130	1	$1,100.00	$1,451.62	$2,551.62
282822935720001140	1	$1,100.00	$1,451.62	$2,551.62
282822935720001150	1	$1,100.00	$1,451.62	$2,551.62
282822935720001160	1	$1,100.00	$1,451.62	$2,551.62
282822935720001170	1	$1,100.00	$1,451.62	$2,551.62
282822935720001180	1	$1,100.00	$1,451.62	$2,551.62
282822935720001190	1	$1,100.00	$1,451.62	$2,551.62
282822935720001200	1	$1,100.00	$1,451.62	$2,551.62
282822935720001210	1	$1,100.00	$1,451.62	$2,551.62
282822935720001220	1	$1,100.00	$1,451.62	$2,551.62
282822935720001230	1	$1,100.00	$1,451.62	$2,551.62
282822935720001240	1	$1,100.00	$1,451.62	$2,551.62
282822935720001250	1	$1,100.00	$1,451.62	$2,551.62
282822935720001260	1	$1,100.00	$1,451.62	$2,551.62
282822935720001270	1	$1,100.00	$1,451.62	$2,551.62
282822935720001280	1	$1,100.00	$1,451.62	$2,551.62
282822935720001290	1	$1,100.00	$1,451.62	$2,551.62
282822935720001300	1	$1,100.00	$1,451.62	$2,551.62
282822935720001310	1	$1,100.00	$1,451.62	$2,551.62

PARCEL ID	UNITS	FY 27 O&M	SERIES 2022 DEBT	TOTAL
282822935720001320	1	$1,100.00	$1,451.62	$2,551.62
282822935720001330	1	$1,100.00	$1,451.62	$2,551.62
282822935720001340	1	$1,100.00	$1,451.62	$2,551.62
282822935720001350	1	$1,100.00	$1,451.62	$2,551.62
282822935720001360	1	$1,100.00	$1,451.62	$2,551.62
282822935720001370	1	$1,100.00	$1,451.62	$2,551.62
282822935720001380	1	$1,100.00	$1,451.62	$2,551.62
282822935720001390	1	$1,100.00	$1,451.62	$2,551.62
282822935720001400	1	$1,100.00	$1,451.62	$2,551.62
282822935720001410	1	$1,100.00	$1,451.62	$2,551.62
282822935720001420	1	$1,100.00	$1,451.62	$2,551.62
282822935720001430	1	$1,100.00	$1,451.62	$2,551.62
282822935720001440	1	$1,100.00	$1,451.62	$2,551.62
282822935720001450	1	$1,100.00	$1,451.62	$2,551.62
282822935720001460	1	$1,100.00	$1,451.62	$2,551.62
282822935720001470	1	$1,100.00	$1,451.62	$2,551.62
282822935720001480	1	$1,100.00	$1,451.62	$2,551.62
282822935720001490	1	$1,100.00	$1,451.62	$2,551.62
282822935720001500	1	$1,100.00	$1,451.62	$2,551.62
282822935720001510	1	$1,100.00	$1,451.62	$2,551.62
282822935720001520	1	$1,100.00	$1,451.62	$2,551.62
282822935720001530	1	$1,100.00	$1,451.62	$2,551.62
282822935720001540	1	$1,100.00	$1,451.62	$2,551.62
282822935720001550	1	$1,100.00	$1,451.62	$2,551.62
282822935720001560	1	$1,100.00	$1,451.62	$2,551.62
282822935720001570	1	$1,100.00	$1,451.62	$2,551.62
282822935720001580	1	$1,100.00	$1,451.62	$2,551.62
282822935720001590	1	$1,100.00	$1,451.62	$2,551.62
282822935720001600	1	$1,100.00	$1,451.62	$2,551.62
282822935720001610	1	$1,100.00	$1,451.62	$2,551.62
282822935720001620	1	$1,100.00	$1,451.62	$2,551.62
282822935720001630	1	$1,100.00	$1,451.62	$2,551.62
282822935720001640	1	$1,100.00	$1,451.62	$2,551.62
282822935720001650	1	$1,100.00	$1,451.62	$2,551.62
282822935720001660	1	$1,100.00	$1,451.62	$2,551.62
282822935720001670	1	$1,100.00	$1,451.62	$2,551.62
282822935720001680	1	$1,100.00	$1,451.62	$2,551.62
282822935720001690	1	$1,100.00	$1,451.62	$2,551.62
282822935720001700	1	$1,100.00	$1,451.62	$2,551.62
282822935720001710	1	$1,100.00	$1,451.62	$2,551.62
282822935720001720	1	$1,100.00	$1,451.62	$2,551.62
282822935720001730	1	$1,100.00	$1,451.62	$2,551.62
282822935720001740	1	$1,100.00	$1,451.62	$2,551.62
282822935720001750	1	$1,100.00	$1,451.62	$2,551.62
282822935720001760	1	$1,100.00	$1,451.62	$2,551.62

PARCEL ID	UNITS	FY 27 O&M	SERIES 2022 DEBT	TOTAL
282822935720001770	1	$1,100.00	$1,451.62	$2,551.62
282822935720001780	1	$1,100.00	$1,451.62	$2,551.62
282822935720001790	1	$1,100.00	$1,451.62	$2,551.62
282822935720001800	1	$1,100.00	$1,451.62	$2,551.62
282822935720001810	1	$1,100.00	$1,451.62	$2,551.62
282822935720001820	1	$1,100.00	$1,451.62	$2,551.62
282822935720001830	1	$1,100.00	$1,451.62	$2,551.62
282822935720001840	1	$1,100.00	$1,451.62	$2,551.62
282822935720001850	1	$1,100.00	$1,451.62	$2,551.62
282822935720001860	1	$1,100.00	$1,451.62	$2,551.62
282822935720001870	1	$1,100.00	$1,451.62	$2,551.62
282822935720001880	1	$1,100.00	$1,451.62	$2,551.62
282822935720001890	1	$1,100.00	$1,451.62	$2,551.62
282822935720001900	1	$1,100.00	$1,451.62	$2,551.62
282822935720001910	1	$1,100.00	$1,451.62	$2,551.62
282822935720001920	1	$1,100.00	$1,451.62	$2,551.62
282822935720001930	1	$1,100.00	$1,451.62	$2,551.62
282822935720001940	1	$1,100.00	$1,451.62	$2,551.62
282822935720001950	1	$1,100.00	$1,451.62	$2,551.62
282822935720001960	1	$1,100.00	$1,451.62	$2,551.62
282822935720001970	1	$1,100.00	$1,451.62	$2,551.62
282822935720001980	1	$1,100.00	$1,451.62	$2,551.62
282822935720001990	1	$1,100.00	$1,451.62	$2,551.62
282822935720002000	1	$1,100.00	$1,451.62	$2,551.62
282822935720002010	1	$1,100.00	$1,451.62	$2,551.62
282822935720002020	1	$1,100.00	$1,451.62	$2,551.62
282822935720002030	1	$1,100.00	$1,451.62	$2,551.62
282822935720002040	1	$1,100.00	$1,451.62	$2,551.62
282822935720002050	1	$1,100.00	$1,451.62	$2,551.62
282822935720002060	1	$1,100.00	$1,451.62	$2,551.62
282822935720002070	1	$1,100.00	$1,451.62	$2,551.62
282822935720002080	1	$1,100.00	$1,451.62	$2,551.62
282822935720002090	1	$1,100.00	$1,451.62	$2,551.62
282822935720002100	1	$1,100.00	$1,451.62	$2,551.62
282822935720002110	1	$1,100.00	$1,451.62	$2,551.62
282822935720002120	1	$1,100.00	$1,451.62	$2,551.62
282822935720002130	1	$1,100.00	$1,451.62	$2,551.62
282822935720002140	1	$1,100.00	$1,451.62	$2,551.62
282822935720002150	1	$1,100.00	$1,451.62	$2,551.62
282822935720002160	1	$1,100.00	$1,451.62	$2,551.62
282822935720002170	1	$1,100.00	$1,451.62	$2,551.62
282822935720002180	1	$1,100.00	$1,451.62	$2,551.62
282822935720002190	1	$1,100.00	$1,451.62	$2,551.62
282822935720002200	1	$1,100.00	$1,451.62	$2,551.62
282822935720002210	1	$1,100.00	$1,451.62	$2,551.62

PARCEL ID	UNITS	FY 27 O&M	SERIES 2022 DEBT	TOTAL
282822935720002220	1	$1,100.00	$1,451.62	$2,551.62
282822935720002230	1	$1,100.00	$1,451.62	$2,551.62
282822935720002240	1	$1,100.00	$1,451.62	$2,551.62
282822935720002250	1	$1,100.00	$1,451.62	$2,551.62
282822935720002260	1	$1,100.00	$1,451.62	$2,551.62
282822935720002270	1	$1,100.00	$1,451.62	$2,551.62
282822935720002280	1	$1,100.00	$1,451.62	$2,551.62
282822935720002290	1	$1,100.00	$1,451.62	$2,551.62
282822935720002300	1	$1,100.00	$1,451.62	$2,551.62
282822935720002310	1	$1,100.00	$1,451.62	$2,551.62
282822935720002320	1	$1,100.00	$1,451.62	$2,551.62
282822935720002330	1	$1,100.00	$1,451.62	$2,551.62
282822935720002340	1	$1,100.00	$1,451.62	$2,551.62
282822935720002350	1	$1,100.00	$1,451.62	$2,551.62
282822935720002360	1	$1,100.00	$1,451.62	$2,551.62
282822935720002370	1	$1,100.00	$1,451.62	$2,551.62
282822935720002380	1	$1,100.00	$1,451.62	$2,551.62
282822935720002390	1	$1,100.00	$1,451.62	$2,551.62
282822935720002400	1	$1,100.00	$1,451.62	$2,551.62
282822935720002410	1	$1,100.00	$1,451.62	$2,551.62
282822935720002420	1	$1,100.00	$1,451.62	$2,551.62
282822935720002430	1	$1,100.00	$1,451.62	$2,551.62
282822935720002440	1	$1,100.00	$1,451.62	$2,551.62
282822935720002450	1	$1,100.00	$1,451.62	$2,551.62
282822935720002460	1	$1,100.00	$1,451.62	$2,551.62
282822935720002470	1	$1,100.00	$1,451.62	$2,551.62
282822935720002480	1	$1,100.00	$1,451.62	$2,551.62
282822935720002490	1	$1,100.00	$1,451.62	$2,551.62
282822935720002500	1	$1,100.00	$1,451.62	$2,551.62
282822935720002510	1	$1,100.00	$1,451.62	$2,551.62
282822935720002520	1	$1,100.00	$1,451.62	$2,551.62
282822935720002530	1	$1,100.00	$1,451.62	$2,551.62
282822935720002540	1	$1,100.00	$1,451.62	$2,551.62
282822935720002550	1	$1,100.00	$1,451.62	$2,551.62
282822935720002560	1	$1,100.00	$1,451.62	$2,551.62
282822935720002570	1	$1,100.00	$1,451.62	$2,551.62
282822935720002580	1	$1,100.00	$1,451.62	$2,551.62
282822935720002590	1	$1,100.00	$1,451.62	$2,551.62
282822935720002600	1	$1,100.00	$1,451.62	$2,551.62
282822935720002610	1	$1,100.00	$1,451.62	$2,551.62
282822935720002620	1	$1,100.00	$1,451.62	$2,551.62
282822935720002630	1	$1,100.00	$1,451.62	$2,551.62
282822935720002640	1	$1,100.00	$1,451.62	$2,551.62
282822935720002650	1	$1,100.00	$1,451.62	$2,551.62
282822935720002660	1	$1,100.00	$1,451.62	$2,551.62

PARCEL ID	UNITS	FY 27 O&M	SERIES 2022 DEBT	TOTAL
282822935720002670	1	$1,100.00	$1,451.62	$2,551.62
282822935720002680	1	$1,100.00	$1,451.62	$2,551.62
282822935720002690	1	$1,100.00	$1,451.62	$2,551.62
282822935720002700	1	$1,100.00	$1,451.62	$2,551.62
282822935720002710	1	$1,100.00	$1,451.62	$2,551.62
282822935720002720	1	$1,100.00	$1,451.62	$2,551.62
282822935720002730	1	$1,100.00	$1,451.62	$2,551.62
282822935720002740	1	$1,100.00	$1,451.62	$2,551.62
282822935720002750	1	$1,100.00	$1,451.62	$2,551.62
282822935720002760	1	$1,100.00	$1,451.62	$2,551.62
282822935720002770	1	$1,100.00	$1,451.62	$2,551.62
282822935720002780	1	$1,100.00	$0.00	$1,100.00
282822935720002790	1	$1,100.00	$0.00	$1,100.00
282822935720002800	1	$1,100.00	$0.00	$1,100.00
282822935720002810	1	$1,100.00	$0.00	$1,100.00
282822935720002820	1	$1,100.00	$0.00	$1,100.00
282822935720002830	1	$1,100.00	$0.00	$1,100.00
282822935720002840	1	$1,100.00	$0.00	$1,100.00
282822935720002850	1	$1,100.00	$0.00	$1,100.00
282822935720002860	1	$1,100.00	$0.00	$1,100.00
282822935720002870	1	$1,100.00	$0.00	$1,100.00
282822935720002880	1	$1,100.00	$0.00	$1,100.00
282822935720002890	1	$1,100.00	$0.00	$1,100.00
282822935720002900	1	$1,100.00	$0.00	$1,100.00
282822935720002910	1	$1,100.00	$0.00	$1,100.00
282822935720002920	1	$1,100.00	$0.00	$1,100.00
282822935720002930	1	$1,100.00	$0.00	$1,100.00
282822935720002940	1	$1,100.00	$0.00	$1,100.00
282822935720002950	1	$1,100.00	$0.00	$1,100.00
282822935720002960	1	$1,100.00	$0.00	$1,100.00
282822935720002970	1	$1,100.00	$0.00	$1,100.00
282822935720002980	1	$1,100.00	$0.00	$1,100.00
282822935720002990	1	$1,100.00	$0.00	$1,100.00
282822935720003000	1	$1,100.00	$0.00	$1,100.00
282822935720003010	1	$1,100.00	$0.00	$1,100.00
282822935720003020	1	$1,100.00	$0.00	$1,100.00
282822935720003030	1	$1,100.00	$0.00	$1,100.00
282822935720003040	1	$1,100.00	$0.00	$1,100.00
282822935720003050	1	$1,100.00	$0.00	$1,100.00
282822935720003060	1	$1,100.00	$0.00	$1,100.00
282822935720003070	1	$1,100.00	$0.00	$1,100.00
282822935720003080	1	$1,100.00	$0.00	$1,100.00
282822935720003090	1	$1,100.00	$0.00	$1,100.00
282822935720003100	1	$1,100.00	$0.00	$1,100.00
282822935720003110	1	$1,100.00	$0.00	$1,100.00

PARCEL ID	UNITS	FY 27 O&M	SERIES 2022 DEBT	TOTAL
282822935720003120	1	$1,100.00	$0.00	$1,100.00
282822935720003130	1	$1,100.00	$0.00	$1,100.00
282822935720003140	1	$1,100.00	$0.00	$1,100.00
282822935720003150	1	$1,100.00	$0.00	$1,100.00
282822935720003160	1	$1,100.00	$0.00	$1,100.00
282822935720003170	1	$1,100.00	$0.00	$1,100.00
282822935720003180	1	$1,100.00	$0.00	$1,100.00
282822935720003190	1	$1,100.00	$0.00	$1,100.00
282822935720003200	1	$1,100.00	$0.00	$1,100.00
282822935720003210	1	$1,100.00	$0.00	$1,100.00
282822935720003220	1	$1,100.00	$0.00	$1,100.00
282822935720003230	1	$1,100.00	$0.00	$1,100.00
282822935720003240	1	$1,100.00	$0.00	$1,100.00
282822935720003250	1	$1,100.00	$0.00	$1,100.00
282822935720003260	1	$1,100.00	$0.00	$1,100.00
282822935720003270	1	$1,100.00	$0.00	$1,100.00
282822935720003280	1	$1,100.00	$0.00	$1,100.00
282822935720003290	1	$1,100.00	$0.00	$1,100.00
282822935720003300	1	$1,100.00	$0.00	$1,100.00
282822935720003310	1	$1,100.00	$0.00	$1,100.00
282822935720003320	1	$1,100.00	$0.00	$1,100.00
282822935720003330	1	$1,100.00	$0.00	$1,100.00
282822935720003340	1	$1,100.00	$0.00	$1,100.00
282822935720003350	1	$1,100.00	$0.00	$1,100.00
282822935720003360	1	$1,100.00	$0.00	$1,100.00
282822935720003370	1	$1,100.00	$0.00	$1,100.00
282822935720003380	1	$1,100.00	$0.00	$1,100.00
282822935720003390	1	$1,100.00	$0.00	$1,100.00
282822935720003400	1	$1,100.00	$0.00	$1,100.00
282822935720003410	1	$1,100.00	$0.00	$1,100.00
282822935720003420	1	$1,100.00	$0.00	$1,100.00
282822935720003430	1	$1,100.00	$0.00	$1,100.00
282822935720003440	1	$1,100.00	$0.00	$1,100.00
282822935720003450	1	$1,100.00	$0.00	$1,100.00
282822935720003460	1	$1,100.00	$0.00	$1,100.00
282822935720003470	1	$1,100.00	$0.00	$1,100.00
282822935720003480	1	$1,100.00	$0.00	$1,100.00
282822935720003490	1	$1,100.00	$0.00	$1,100.00
282822935720003500	1	$1,100.00	$0.00	$1,100.00
282822935720003510	1	$1,100.00	$0.00	$1,100.00
282822935720003520	1	$1,100.00	$0.00	$1,100.00
282822935720003530	1	$1,100.00	$0.00	$1,100.00
282822935720003540	1	$1,100.00	$0.00	$1,100.00
282822935720003550	1	$1,100.00	$0.00	$1,100.00
282822935720003560	1	$1,100.00	$0.00	$1,100.00

PARCEL ID	UNITS	FY 27 O&M	SERIES 2022 DEBT	TOTAL
282822935720003570	1	$1,100.00	$0.00	$1,100.00
282822935720003580	1	$1,100.00	$0.00	$1,100.00
282822935720003590	1	$1,100.00	$0.00	$1,100.00
282822935720003600	1	$1,100.00	$0.00	$1,100.00
282822935720003610	1	$1,100.00	$0.00	$1,100.00
282822935720003620	1	$1,100.00	$0.00	$1,100.00
282822935720003630	1	$1,100.00	$0.00	$1,100.00
282822935720003640	1	$1,100.00	$0.00	$1,100.00
282822935720003650	1	$1,100.00	$0.00	$1,100.00
282822935720003660	1	$1,100.00	$0.00	$1,100.00
282822935720003670	1	$1,100.00	$0.00	$1,100.00
282822935720003680	1	$1,100.00	$0.00	$1,100.00
282822935720003690	1	$1,100.00	$1,451.62	$2,551.62
282822935720003700	1	$1,100.00	$1,451.62	$2,551.62
282822935720003710	1	$1,100.00	$1,451.62	$2,551.62
282822935720003720	1	$1,100.00	$1,451.62	$2,551.62
282822935720003730	1	$1,100.00	$1,451.62	$2,551.62
282822935720003740	1	$1,100.00	$1,451.62	$2,551.62
282822935720003750	1	$1,100.00	$1,451.62	$2,551.62
282822935720003760	1	$1,100.00	$1,451.62	$2,551.62
282822935720003770	1	$1,100.00	$1,451.62	$2,551.62
282822935720003780	1	$1,100.00	$1,451.62	$2,551.62
282822935720003790	1	$1,100.00	$1,451.62	$2,551.62
282822935720003800	1	$1,100.00	$1,451.62	$2,551.62
282822935720003810	1	$1,100.00	$1,451.62	$2,551.62
282822935720003820	1	$1,100.00	$1,451.62	$2,551.62
282822935720003830	1	$1,100.00	$1,451.62	$2,551.62
282822935720003840	1	$1,100.00	$1,451.62	$2,551.62
282822935720003850	1	$1,100.00	$1,451.62	$2,551.62
282822935720003860	1	$1,100.00	$1,451.62	$2,551.62
282822935720003870	1	$1,100.00	$1,451.62	$2,551.62
282822935720003880	1	$1,100.00	$1,451.62	$2,551.62
282822935720003890	1	$1,100.00	$1,451.62	$2,551.62
282822935720003900	1	$1,100.00	$1,451.62	$2,551.62
282822935720003910	1	$1,100.00	$1,451.62	$2,551.62
282822935720003920	1	$1,100.00	$1,451.62	$2,551.62
282822935720003930	1	$1,100.00	$1,451.62	$2,551.62
282822935720003940	1	$1,100.00	$1,451.62	$2,551.62
282822935720003950	1	$1,100.00	$1,451.62	$2,551.62
282822935720003960	1	$1,100.00	$1,451.62	$2,551.62
282822935720003970	1	$1,100.00	$1,451.62	$2,551.62
282822935720003980	1	$1,100.00	$1,451.62	$2,551.62
282822935720003990	1	$1,100.00	$1,451.62	$2,551.62
282822935720004000	1	$1,100.00	$1,451.62	$2,551.62
282822935720004010	1	$1,100.00	$1,451.62	$2,551.62

PARCEL ID	UNITS	FY 27 O&M	SERIES 2022 DEBT	TOTAL
28282293572004020	1	$1,100.00	$1,451.62	$2,551.62
28282293572004030	1	$1,100.00	$1,451.62	$2,551.62
28282293572004040	1	$1,100.00	$1,451.62	$2,551.62
28282293572004050	1	$1,100.00	$1,451.62	$2,551.62
28282293572004060	1	$1,100.00	$1,451.62	$2,551.62
28282293572004070	1	$1,100.00	$1,451.62	$2,551.62
28282293572004080	1	$1,100.00	$1,451.62	$2,551.62
28282293572004090	1	$1,100.00	$1,451.62	$2,551.62
28282293572004100	1	$1,100.00	$1,451.62	$2,551.62
28282293572004110	1	$1,100.00	$1,451.62	$2,551.62
28282293572004120	1	$1,100.00	$1,451.62	$2,551.62
28282293572004130	1	$1,100.00	$1,451.62	$2,551.62
28282293572004140	1	$1,100.00	$1,451.62	$2,551.62
28282293572004150	1	$1,100.00	$1,451.62	$2,551.62
28282293572004160	1	$1,100.00	$1,451.62	$2,551.62
28282293572004170	1	$1,100.00	$1,451.62	$2,551.62
28282293572004180	1	$1,100.00	$1,451.62	$2,551.62
28282293572004190	1	$1,100.00	$1,451.62	$2,551.62
28282293572004200	1	$1,100.00	$1,451.62	$2,551.62
28282293572004210	1	$1,100.00	$1,451.62	$2,551.62
28282293572004220	1	$1,100.00	$1,451.62	$2,551.62
28282293572004230	1	$1,100.00	$1,451.62	$2,551.62
28282293572004240	1	$1,100.00	$1,451.62	$2,551.62
28282293572004250	1	$1,100.00	$1,451.62	$2,551.62
28282293572004260	1	$1,100.00	$1,451.62	$2,551.62
28282293572004270	1	$1,100.00	$1,451.62	$2,551.62
28282293572004280	1	$1,100.00	$1,451.62	$2,551.62
28282293572004290	1	$1,100.00	$1,451.62	$2,551.62
28282293572004300	1	$1,100.00	$1,451.62	$2,551.62
28282293572004310	1	$1,100.00	$1,451.62	$2,551.62
28282293572004320	1	$1,100.00	$1,451.62	$2,551.62
28282293572004330	1	$1,100.00	$1,451.62	$2,551.62
28282293572004340	1	$1,100.00	$1,451.62	$2,551.62
28282293572004350	1	$1,100.00	$1,451.62	$2,551.62
28282293572004360	1	$1,100.00	$1,451.62	$2,551.62
28282293572004370	1	$1,100.00	$1,451.62	$2,551.62
28282293572004380	1	$1,100.00	$1,451.62	$2,551.62
28282293572004390	1	$1,100.00	$1,451.62	$2,551.62
28282293572004400	1	$1,100.00	$1,451.62	$2,551.62
28282293572004410	1	$1,100.00	$1,451.62	$2,551.62
28282293572004420	1	$1,100.00	$1,451.62	$2,551.62
28282293572004430	1	$1,100.00	$1,451.62	$2,551.62
28282293572004440	1	$1,100.00	$1,451.62	$2,551.62
28282293572004450	1	$1,100.00	$1,451.62	$2,551.62
28282293572004460	1	$1,100.00	$1,451.62	$2,551.62

PARCEL ID	UNITS	FY 27 O&M	SERIES 2022 DEBT	TOTAL
282822935720004470	1	$1,100.00	$1,451.62	$2,551.62
282822935720004480	1	$1,100.00	$1,451.62	$2,551.62
282822935720004490	1	$1,100.00	$1,451.62	$2,551.62
282822935720004500	1	$1,100.00	$1,451.62	$2,551.62
282822935720004510	1	$1,100.00	$1,451.62	$2,551.62
282822935720004520	1	$1,100.00	$1,451.62	$2,551.62
282822935720004530	1	$1,100.00	$1,451.62	$2,551.62
282822935720004540	1	$1,100.00	$1,451.62	$2,551.62
282822935720004550	1	$1,100.00	$1,451.62	$2,551.62
282822935720004560	1	$1,100.00	$1,451.62	$2,551.62
282822935720004570	1	$1,100.00	$1,451.62	$2,551.62
282822935720004580	1	$1,100.00	$1,451.62	$2,551.62
282822935720004590	1	$1,100.00	$1,451.62	$2,551.62
282822935720004600	1	$1,100.00	$1,451.62	$2,551.62
282822935720004610	1	$1,100.00	$1,451.62	$2,551.62
282822935720004620	1	$1,100.00	$1,451.62	$2,551.62
282822935720004630	1	$1,100.00	$1,451.62	$2,551.62
282822935720004640	1	$1,100.00	$1,451.62	$2,551.62
282822935720004650	1	$1,100.00	$1,451.62	$2,551.62
282822935720004660	1	$1,100.00	$1,451.62	$2,551.62
282822935720004670	1	$1,100.00	$1,451.62	$2,551.62
282822935720004680	1	$1,100.00	$1,451.62	$2,551.62
282822935720004690	1	$1,100.00	$1,451.62	$2,551.62
282822935720004700	1	$1,100.00	$1,451.62	$2,551.62
282822935720004710	1	$1,100.00	$1,451.62	$2,551.62
282822935720004720	1	$1,100.00	$1,451.62	$2,551.62
282822935720004730	1	$1,100.00	$1,451.62	$2,551.62
282822935720004740	1	$1,100.00	$1,451.62	$2,551.62
282822935720004750	1	$1,100.00	$1,451.62	$2,551.62
282822935720004760	1	$1,100.00	$1,451.62	$2,551.62
282822935720004770	1	$1,100.00	$1,451.62	$2,551.62
282822935720004780	1	$1,100.00	$1,451.62	$2,551.62
282822935720004790	1	$1,100.00	$1,451.62	$2,551.62
282822935720004800	1	$1,100.00	$1,451.62	$2,551.62
282822935720004810	1	$1,100.00	$1,451.62	$2,551.62
282822935720004820	1	$1,100.00	$1,451.62	$2,551.62
282822935720004830	1	$1,100.00	$1,451.62	$2,551.62
282822935720004840	1	$1,100.00	$1,451.62	$2,551.62
282822935720004850	1	$1,100.00	$1,451.62	$2,551.62
282822935720004860	1	$1,100.00	$1,451.62	$2,551.62
282822935720004870	1	$1,100.00	$1,451.62	$2,551.62
282822935720004880	1	$1,100.00	$1,451.62	$2,551.62
282822935720004890	1	$1,100.00	$1,451.62	$2,551.62
282822935720004900	1	$1,100.00	$1,451.62	$2,551.62
282822935720004910	1	$1,100.00	$1,451.62	$2,551.62

PARCEL ID	UNITS	FY 27 O&M	SERIES 2022 DEBT	TOTAL
282822935720004920	1	$1,100.00	$1,451.62	$2,551.62
282822935720004930	1	$1,100.00	$1,451.62	$2,551.62
282822935720004940	1	$1,100.00	$1,451.62	$2,551.62
282822935720004950	1	$1,100.00	$1,451.62	$2,551.62
282822935720004960	1	$1,100.00	$1,451.62	$2,551.62
282822935720004970	1	$1,100.00	$1,451.62	$2,551.62
282822935720004980	1	$1,100.00	$1,451.62	$2,551.62
282822935720004990	1	$1,100.00	$1,451.62	$2,551.62
282822935720005000	1	$1,100.00	$1,451.62	$2,551.62
282822935720005010	1	$1,100.00	$1,451.62	$2,551.62
282822935720005020	1	$1,100.00	$1,451.62	$2,551.62
282822935720005030	1	$1,100.00	$1,451.62	$2,551.62
282822935720005040	1	$1,100.00	$1,451.62	$2,551.62
282822935720005050	1	$1,100.00	$1,451.62	$2,551.62
282822935720005060	1	$1,100.00	$1,451.62	$2,551.62
282822935720005070	1	$1,100.00	$1,451.62	$2,551.62
282822935720005080	1	$1,100.00	$1,451.62	$2,551.62
282822935720005090	1	$1,100.00	$1,451.62	$2,551.62
282822935720005100	1	$1,100.00	$1,451.62	$2,551.62
282822935720005110	1	$1,100.00	$1,451.62	$2,551.62
282822935720005120	1	$1,100.00	$1,451.62	$2,551.62
282822935720005130	1	$1,100.00	$1,451.62	$2,551.62
282822935720005140	1	$1,100.00	$1,451.62	$2,551.62
282822935720005150	1	$1,100.00	$1,451.62	$2,551.62
282822935720005160	1	$1,100.00	$1,451.62	$2,551.62
282822935720005170	1	$1,100.00	$1,451.62	$2,551.62
282822935720005180	1	$1,100.00	$1,451.62	$2,551.62
282822935720005190	1	$1,100.00	$1,451.62	$2,551.62
282822935720005200	1	$1,100.00	$1,451.62	$2,551.62
282822935720005210	1	$1,100.00	$1,451.62	$2,551.62
282822935720005220	1	$1,100.00	$1,451.62	$2,551.62
282822935720005230	1	$1,100.00	$1,451.62	$2,551.62
282822935720005240	1	$1,100.00	$1,451.62	$2,551.62
282822935720005250	1	$1,100.00	$1,451.62	$2,551.62
282822935720005260	1	$1,100.00	$1,451.62	$2,551.62
282822935720005270	1	$1,100.00	$1,451.62	$2,551.62
282822935720005280	1	$1,100.00	$1,451.62	$2,551.62
282822935720005290	1	$1,100.00	$1,451.62	$2,551.62
282822935720005300	1	$1,100.00	$1,451.62	$2,551.62
282822935720005310	1	$1,100.00	$1,451.62	$2,551.62
282822935720005320	1	$1,100.00	$1,451.62	$2,551.62
282822935720005330	1	$1,100.00	$1,451.62	$2,551.62
282822935720005340	1	$1,100.00	$1,451.62	$2,551.62
282822935720005350	1	$1,100.00	$1,451.62	$2,551.62
282822935720005360	1	$1,100.00	$1,451.62	$2,551.62

PARCEL ID	UNITS	FY 27 O&M	SERIES 2022 DEBT	TOTAL
282822935720005370	1	$1,100.00	$1,451.62	$2,551.62
282822935720005380	1	$1,100.00	$1,451.62	$2,551.62
282822935720005390	1	$1,100.00	$1,451.62	$2,551.62
282822935720005400	1	$1,100.00	$1,451.62	$2,551.62
282822935720005410	1	$1,100.00	$1,451.62	$2,551.62
282822935720005420	1	$1,100.00	$1,451.62	$2,551.62
282822935720005430	1	$1,100.00	$1,451.62	$2,551.62
282822935720005440	1	$1,100.00	$1,451.62	$2,551.62
282822935720005450	1	$1,100.00	$1,451.62	$2,551.62
282822935720005460	1	$1,100.00	$1,451.62	$2,551.62
282822935720005470	1	$1,100.00	$1,451.62	$2,551.62
282822935720005480	1	$1,100.00	$1,451.62	$2,551.62
282822935720005490	1	$1,100.00	$1,451.62	$2,551.62
282822935720005500	1	$1,100.00	$1,451.62	$2,551.62
282822935720005510	1	$1,100.00	$1,451.62	$2,551.62
282822935720005520	1	$1,100.00	$1,451.62	$2,551.62
282822935720005530	1	$1,100.00	$1,451.62	$2,551.62
282822935720005540	1	$1,100.00	$1,451.62	$2,551.62
282822935720005550	1	$1,100.00	$1,451.62	$2,551.62
282822935720005560	1	$1,100.00	$1,451.62	$2,551.62
282822935720005570	1	$1,100.00	$1,451.62	$2,551.62
282822935720005580	1	$1,100.00	$1,451.62	$2,551.62
282822935720005590	1	$1,100.00	$1,451.62	$2,551.62
282822935720005600	1	$1,100.00	$1,451.62	$2,551.62
282822935720005610	1	$1,100.00	$1,451.62	$2,551.62
282822935720005620	1	$1,100.00	$1,451.62	$2,551.62
282822935720005630	1	$1,100.00	$1,451.62	$2,551.62
282822935720005640	1	$1,100.00	$0.00	$1,100.00
282822935720005650	1	$1,100.00	$0.00	$1,100.00
282822935720005660	1	$1,100.00	$0.00	$1,100.00
282822935720005670	1	$1,100.00	$0.00	$1,100.00
282822935720005680	1	$1,100.00	$0.00	$1,100.00
282822935720005690	1	$1,100.00	$0.00	$1,100.00
282822935720005700	1	$1,100.00	$0.00	$1,100.00
282822935720005710	1	$1,100.00	$0.00	$1,100.00
282822935720005720	1	$1,100.00	$0.00	$1,100.00
282822935720005730	1	$1,100.00	$0.00	$1,100.00
282822935720005740	1	$1,100.00	$0.00	$1,100.00
282822935720005750	1	$1,100.00	$0.00	$1,100.00
282822935720005760	1	$1,100.00	$0.00	$1,100.00
282822935720005770	1	$1,100.00	$0.00	$1,100.00
Total Gross Assessments	577	$634,700.00	$583,551.24	$1,218,251.24
Total Net Assessments		$590,271.00	$542,702.65	$1,132,973.65

SECTION VI

RESOLUTION 2026-15

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE LAKE DEER COMMUNITY DEVELOPMENT DISTRICT SETTING THE ANNUAL MEETING SCHEDULE FOR FISCAL YEAR 2027; AND PROVIDING FOR 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 entirely within the 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 of Supervisors desires to adopt an annual meeting schedule for the fiscal year beginning October 1, 2026, and ending September 30, 2027 ("**Fiscal Year 2027**"), 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 2027 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 23RD DAY OF JULY 2026.

ATTEST:	**LAKE DEER COMMUNITY DEVELOPMENT DISTRICT**
______________________________	______________________________
Secretary/Assistant Secretary	Chairperson, Board of Supervisors

Exhibit A: Fiscal Year 2027 Annual Meeting Schedule

EXHIBIT A:
LAKE DEER COMMUNITY DEVELOPMENT DISTRICT
NOTICE OF MEETINGS FOR FISCAL YEAR 2027

The Board of Supervisors ("**Board**") of the Lake Deer Community Development District ("**District**") will hold their regular meetings for Fiscal Year 2027 at Prime Community Management, 375 Avenue A Southeast, Winter Haven, Florida 33880, at 10:15 a.m. on the following dates, unless otherwise indicated as follows:

October 14, 2026
November 11, 2026
December 9, 2026
January 13, 2027
February 10, 2027
March 10, 2027
April 14, 2027
May 12, 2027
June 9, 2027
July 14, 2027
August 11, 2027
September 8, 2027

The meetings will be conducted in accordance with the provisions of Florida law for community development districts and will be open to the public. The meetings may be continued in progress without additional notice to a date, time, and place to be specified on the record at the meeting. A copy of the agenda for the meetings may be obtained by contacting the office of the District Manager c/o Governmental Management Services - Central Florida, LLC, 219 E. Livingston Street, Orlando, Florida 32801; Phone: (407) 841-5524 ("**District Manager's Office**").

There may be occasions when one or more Board supervisors or staff will participate by speaker telephone. Pursuant to provisions of the Americans with Disabilities Act, any person requiring special accommodations at any 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 Manager's Office.

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

District Manager

SECTION VII

LICENSE AGREEMENT REGARDING THE USE OF CERTAIN DISTRICT PROPERTY

THIS LICENSE AGREEMENT (the "Agreement") is made and entered into this 16th day of July 2026, by and between:

> **LAKE DEER COMMUNITY DEVELOPMENT DISTRICT**, a local unit of special-purpose government established and existing pursuant to Chapter 190, *Florida Statutes*, with a mailing address of c/o Governmental Management Services – Central Florida, LLC, 219 East Livingston Street, Orlando, Florida (the "District"); and
>
> **COMREF POINCIANA, LLC**, a Delaware limited liability company authorized to do business in the state of Florida, with a mailing address of 110 North Wacker Drive, Suite 4000, Chicago, Illinois 60606 (the "Licensee", together with the District, the "Parties").

RECITALS

WHEREAS, the District is a local unit of special-purpose government established pursuant to and governed by Chapter 190, *Florida Statutes*; and

WHEREAS, the District owns and maintains public improvement facilities, including a swimming pool and adjacent pool deck (the "License Area"), for recreational use; and

WHEREAS, Licensee approached the District and desires to make use of the License Area for hosting a community event for District residents; and

WHEREAS, the District agrees that Licensee may use the License Area to host a community event on July 25, 2026, without charge, subject to the terms set forth herein (the "Event"); and

WHEREAS, the District and Licensee warrant and agree that they have all right, power, and authority to enter into and be bound by this Agreement.

NOW, THEREFORE, based upon good and valuable consideration and the mutual covenants of the Parties, the receipt of which and sufficiency of which is hereby acknowledged, the District and Licensee agree as follows:

1. INCORPORATION OF RECITALS. The Recitals stated above are true and correct and are incorporated herein as a material part of this Agreement.

2. GRANT OF LICENSE. The District hereby grants to Licensee a revocable, nonexclusive, non-transferable license to use the License Area to host the Event, in accordance with the terms and conditions contained herein (the "License"). As consideration for said use of the License Area, Licensee agrees to the following conditions:

A. Licensee's access is strictly limited to the License Area and the parking lot(s) serving such facilities only, and Licensee shall not access any other District property without prior written authorization from the District Manager. Use of the License Area is limited to the date, time, and uses specified herein and no other – the License is for operation of a community event hosted for the benefit of residents of the Lake Deer community. The District reserves all rights and privileges in and to the District's property, including the License Area. The License for the License Area is granted to Licensee in its "as is" condition and without any warranty or representation, express or implied.

B. Licensee's access is limited to the Event taking place on July 25, 2026, from 1:00 p.m. to 5:00 p.m., with setup permitted beginning at 12:00 p.m. on July 25, 2026, and all cleanup and removal of equipment and materials to be completed by 8:00 p.m. on July 25, 2025, as provided in Section 2(J)(ii).

C. The Parties acknowledge that weather conditions may affect the use of the License Area at any given time. The District shall have the right, but not the obligation, to temporarily close the License Area on any given day due to inclement weather, including, but not limited to, rain, hail, lightning, and strong winds. Licensee shall abide by the decision of the District as to the closure of the License Area and acknowledges that no credit or compensation of any kind shall be due to Licensee in the event of such closure. Licensee shall be solely responsible for the safety of its employees, guests, invitees, agents, or participants during such times and for making alternative arrangements in the event of weather-related closure.

D. The License does not guarantee exclusive use of the License Area. Licensee's use of the License Area shall be contemporaneous with the use of the District's facilities by patrons of the District, and Licensee's use shall not interfere with the operation of the District's facilities as a public improvement except as set forth herein.

E. Licensee shall be solely responsible for all preparations necessary for the Event to be held on the License Area. The District and Licensee agree that all food, beverages, entertainment, security, parking, traffic control, crowd control, capacity determinations, compliance with applicable fire codes and occupancy limits, and personnel necessary for the Event shall be the sole responsibility of Licensee. Licensee understands and agrees that serving, selling, or consumption of alcoholic beverages during the Event is strictly prohibited. Licensee shall obtain all necessary permits, licenses, and approvals required for the Event, including but not limited to any permits required for food service, temporary structures, or amplified sound, and shall provide copies of such permits to the District at least forty-eight (48) hours prior to the Event.

F. Proper non-permanent signage regarding parking and other information may be used during the term of the License only. Said property shall be restored to the same or better condition after completion of the Event but in no event later than 12:00 p.m. on the immediately succeeding day.

G. Licensee's use of the License Area shall be subject to the policies and regulations of the District, and Licensee acknowledges receipt of all such policies and rules and agrees it will be responsible for ensuring compliance with such rules and policies by all users under this Agreement. Among other requirements, the following are prohibited on the License Area:

i. Alcohol
ii. Smoking and vaping
iii. Vehicles (other than in designated parking spaces)
iv. Fireworks and open flames
v. Profanity, horseplay, and littering
vi. Speakers that amplify sound
vii. Inflatable rafts, balls, pool floats, and other toys and equipment in the swimming pool
viii. Food in the swimming pool

H. The grant of the License is further conditioned on Licensee's compliance at all times with applicable laws, statutes, ordinances, codes, rules, regulations, and requirements of federal, state, county, city, and municipal government, and any and all of their departments and bureaus, and all applicable permits and approvals, including but not limited to, health department requirements, ADA requirements, fire code and other laws (the "Laws"). It is Licensee's sole responsibility to know, understand, and follow such Laws. Licensee shall indemnify and hold the District harmless from any fines, penalties, or liabilities arising from Licensee's failure to comply with any Laws.

I. The District shall not be responsible for the personal safety of Licensee's invitees, participants, or other persons on District property pursuant to this Agreement, except to the limited extent provided for in the normal operation of the District's facilities. Licensee acknowledges and accepts that the District shall not be responsible for personal injury, death, or loss or damage to personal property, vehicles, or equipment stored on site, or any other losses or damages of any kind incurred by Licensee or its invitees, agents, employees, contractors, or participants. Licensee assumes all risk of injury, death, or property damage arising from use of the License Area.

J. Licensee agrees to ensure that District property, including the License Area, is not damaged or injured and agrees to assume full responsibility and liability for any damage to District property caused by the use of the License Area by its vendors, contractors, subcontractors, employees, agents, representatives, invitees, or attendees during the preparations for, the conducting of, and the cleaning after the Event.

i. **Repair.** Licensee agrees to maintain, restore, and repair, or cause to be maintained, restored, or repaired, at Licensee's sole cost and expense, any District property which is damaged, destroyed, or otherwise impaired by Licensee's employees, vendors, contractors, subcontractors, agents, representatives, invitees, or attendees, incurred during, or as a result of, the preparations for, the conduct of, or the cleaning after the Event. All such repairs shall be completed within fourteen (14) days of notice from the District, or such shorter period as the District may reasonably require based on the nature of the damage.

ii. **Cleaning.** Licensee shall be responsible for the costs to clean up the License Area and adjacent District property, including but not limited to proper disposal of trash/debris. Licensee agrees to return the License Area to its pre-Event condition immediately following the Event, but in no event later than 12:00 p.m. on the immediately succeeding day. Any unattended property or personal belongings may be removed by District staff, with no liability for removing the same, if the same is not removed within twenty-four (24) hours following the Event.

iii. **District Evaluation.** The District Manager, or his or her designee, may evaluate the License Area after the Event and shall notify Licensee of any cleaning, repair, or other restoration deemed necessary as a result of, or arising out of, the Event or due to failure by Licensee to comply with the provisions of this Agreement. If Licensee fails, after the notification, to timely perform such cleaning, repair, or other restoration to the satisfaction of the District, the District Manager, or his or her designee, may perform, or cause to be performed, such cleaning, repair, or other restoration to be made at Licensee's cost, and such cost incurred by the District shall be reimbursed by Licensee upon demand by the District Manager. Such reimbursement shall be made as soon as possible, but in no event later than fourteen (14) days after the District Manager submits the reimbursement for costs.

K. For the duration of the Event, Licensee shall hire a lifeguard to be present on the License Area who is certified by the American Red Cross in lifeguarding, first aid, and cardiopulmonary resuscitation.

4. SUSPENSION, REVOCATION AND TERMINATION. The District and Licensee acknowledge and agree that the License granted herein is a mere privilege and may be suspended, terminated or revoked immediately, with or without cause, by either party upon written notice. In the event the License is revoked or terminated pursuant to its terms, Licensee must expeditiously remove any items from the License Area. Licensee shall not be entitled to any payment of damages for termination or revocation whatsoever by the District – this grant of License is a mere privilege and not a right. The failure of any party hereto to enforce any provision of this Agreement shall not be construed to be a waiver of such or any other provision, nor in any way to affect the validity of all or any part of this Agreement or the right of such party thereafter to enforce each and every provision. No waiver of any breach shall be held to constitute a waiver of any other or subsequent breach.

5. INSURANCE AND INDEMNITY.

A. Licensee shall acquire and maintain, and shall require any vendors or subcontractors operating on the License Area to acquire and maintain, general commercial liability insurance coverage acceptable to the District in an amount not less than $1,000,000 per occurrence, as well as $100,000 automobile liability coverage, which shall include all claims and losses that may relate in any manner whatsoever to use of the License by Licensee, its employees, agents, participants, guests, or invitees, including without limitation any person entering District property pursuant to this Agreement. The insurance coverage shall additionally include a minimum of $100,000 damage to rented premises coverage. The District and its supervisors, officers, employees, staff, and consultants shall be named as additional insured parties on such policy. Licensee shall provide continuous proof of such insurance coverage to the District. A certificate of insurance reflecting such amounts and insureds shall be provided to the District at the time of execution of this Agreement.

B. Licensee hereby agrees to defend, indemnify, and hold the District harmless from and against any and all claims, demands, losses, damages, liabilities, and expenses, and all suits, actions, and judicial decrees (including, without limitation, costs and reasonable attorneys' fees for the District's legal counsel of choice, whether at trial or on appeal), arising from personal injury, death, or property damage resulting in any manner whatsoever from use of the License by Licensee, its employees, agents, participants, guests, or invitees. Nothing herein shall be construed as a waiver of the District's sovereign immunity or limits of liability beyond any statutorily limited waiver of immunity or limits of liability which may have been adopted by the Florida Legislature in section 768.28, *Florida Statutes*, or other statute. The provisions of this Paragraph shall survive suspension or revocation of the License or termination of this Agreement.

6. NOTICES. Any notice, demand, request, or communication required or permitted hereunder ("Notice" or "Notices") shall be in writing and sent by hand delivery, United States certified mail, or by recognized overnight delivery service, to the addresses first specified above. Except as otherwise provided in this Agreement, any Notice shall be deemed received only upon actual delivery at the address set forth above. Notices delivered after 5:00 p.m. (at the place of delivery) or on a non-business day shall be deemed received on the next business day. If any time for giving Notice contained in this Agreement would otherwise expire on a non-business day, the Notice period shall be extended to the next succeeding business day. Saturdays, Sundays, and legal holidays recognized by the United States government shall not be regarded as business days. Counsel for the District and counsel for Licensee may deliver Notice on behalf of the District and Licensee. Any party or other person to whom Notices are to be sent or copied may notify the other Parties and addressees of any change in name or address to which Notices shall be sent by providing the same on five (5) days' written notice to the Parties and addressees set forth herein.

7. ENFORCEMENT OF AGREEMENT. In the event that either the District or Licensee is required to enforce this Agreement by court proceedings or otherwise, then the substantially prevailing party shall be entitled to recover all fees and costs incurred, including reasonable attorneys' fees, paralegal fees, and costs for trial, mediation, or appellate proceedings. This Agreement and the provisions contained herein shall be construed, interpreted, and controlled according to the laws of the State of Florida. The Parties agree that venue for any action arising hereunder shall be in a court of appropriate jurisdiction in Polk County, Florida.

8. **SEVERABILITY.** The invalidity or unenforceability of any one or more provisions of this Agreement shall not affect the validity or enforceability of the remaining portions of this Agreement, or any part of this Agreement not held to be invalid or unenforceable.

9. **NON-TRANSFER.** The License shall be for the sole use by Licensee and shall not be assigned or transferred without the prior written consent of the District in its sole discretion. A transfer or assignment of all or any part of the License shall cause the License to become voidable, in the sole discretion of the District.

10. **ENTIRE AGREEMENT.** This is the entire agreement of the Parties as it relates to the subject of this Agreement. This Agreement may not be amended except in writing signed by both Parties. This Agreement supersedes any prior agreement between the District and Licensee regarding the use of the License Area. This Agreement shall not be recorded in the public records.

11. **PUBLIC RECORDS.** Licensee understands and agrees that all documents of any kind provided to the District in connection with this Agreement may be public records, and, accordingly, Licensee agrees to comply with all applicable provisions of Florida law in handling such records, including, but not limited to, section 119.0701, *Florida Statutes*. Licensee acknowledges that the designated public records custodian for the District is **Jill Burns** of Governmental Management Services – Central Florida, LLC (the "Public Records Custodian"). Among other requirements and to the extent applicable by law, Licensee 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 Licensee 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 Licensee'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 Licensee, Licensee 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 LICENSEE HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, FLORIDA STATUTES, TO LICENSEE'S DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS AGREEMENT, CONTACT THE PUBLIC RECORDS CUSTODIAN AT (407) 841-5524,

RECORDREQUESTGMSCFL.COM, OR 219 EAST LIVINGSTON STREET, ORLANDO, FLORIDA 32801.

12. **ANTI-HUMAN TRAFFICKING.** Licensee certifies, by acceptance of this Agreement, that neither it nor its principals utilize coercion for labor or services as defined in section 787.06, *Florida Statutes*. Licensee agrees to execute an affidavit in compliance with section 787.06(14), *Florida Statutes*, and acknowledges that if Licensee refuses to sign said affidavit, the District may terminate this Agreement immediately.

[signatures on following page]

In witness whereof, the Parties execute this Agreement the day and year first written above.

LAKE DEER COMMUNITY DEVELOPMENT DISTRICT

Signed by:
Bobbie Shockley
B4BFE8F149CE478...
____
Chair/Vice Chair, Board of Supervisors

COMREF POINCIANA, LLC

____
By: _______________________________
Its: _______________________________

SECTION VIII

SECTION A

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

October 1, 2026 – September 30, 2027

1. Community Communication and Engagement

Goal 1.1: Public Meetings Compliance

Objective: Hold at least two 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 two 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, 2025 – September 30, 2026

1. Community Communication and Engagement

Goal 1.1: Public Meetings Compliance

Objective: Hold at least two 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 two 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 IX

SECTION B

SECTION 1

Dewberry Engineers Inc.
800 N. Magnolia Ave, Suite 1000
Orlando, FL 32803

407.843.5120
407.649.8664 fax
www.dewberry.com

Sent Via Email: jburns@gmscfl.com

June 25, 2026

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 - 2026**
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 2027 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 (904) 423.4935.

Sincerely,

Joey Duncan, P.E.
District Engineer
Lake Deer Community Development District

JD:ap
Q:\Lake Deer CDD_50143398\Adm\Reports\Annual Engineer's Report\Lake Deer CDD District Engineers Report 2026_06-25-2026

SECTION C

July 25, 2026

Lake Deer CDD

Field Management Report

Completed

- Street/stop sign review.
- Pond review. Additional wildlife warning signs needed.
- Trash around the amenity has been picked up.
- Light review completed at the amenity.
- Missing hardware to pool loungers has been replaced.

Contracted Services

- The landscaping vendor continues to maintain the District's landscaping in satisfactory condition. Grass clippings found in ponds. Landscapers will be contacted to mow with chute aimed away from the ponds when mowing.
- The stormwater ponds remain in satisfactory overall condition. No algae or invasive aquatic vegetation noted.
- The District's cleaning vendor continues to provide quality cleaning services. No issues to report.
- Pool vendor continues to keep the pool in satisfactory condition per the contract.

In Progress

- Replacement of water valves for the dog park watering stations is still pending. Parts ordered.
- Fill in Wax Lilies are still pending around the monument. The week of July 23rd is a tentative installation timeframe.
- Street/stop sign straightening.
- Dog park-fill holes and sod.
- Replace burnt lighting at the amenity.
- Missing speed limit sign on Viceroy Ct.
- Install additional wildlife warning signs around ponds that require it.

SECTION D

SECTION 1

Lake Deer
Community Development District

Summary of Check Register

June 12, 2026 to July 09, 2026

Bank	Date	Check No.'s		Amount
General Fund				
	6/19/26	583-584	$	7,019.93
	6/25/26	585-586	$	7,163.00
	7/7/26	587-592	$	13,654.62
		Total Amount	**$**	**27,837.55**

*** CHECK DATES 06/12/2026 - 07/09/2026 *** LAKE DEER CDD GENERAL FUND
BANK A GENERAL FUND

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO YRMO	DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	#
6/19/26	00001	6/01/26	142	202606	320-53800-34000		*	1,287.50		
			FIELD MANAGEMENT JUNE 26							
		6/01/26	143	202606	310-51300-34000		*	3,750.00		
			MANAGEMENT FEES JUNE 26							
		6/01/26	143	202606	310-51300-35200		*	108.17		
			WEBSITE ADMIN JUNE 26							
		6/01/26	143	202606	310-51300-35100		*	162.25		
			INFORMATION TECH JUNE 26							
		6/01/26	143	202606	310-51300-31300		*	463.75		
			DISSEMINATION SVC JUNE 26							
		6/01/26	143	202606	330-57200-48300		*	1,072.92		
			AMENITY ACCESS JUNE 26							
		6/01/26	143	202606	310-51300-51000		*	1.02		
			OFFICE SUPPLIES							
		6/01/26	143	202606	310-51300-42000		*	84.32		
			POSTAGE							
						GOVERNMENTAL MANAGEMENT SERVICES-CF			6,929.93	000583
6/19/26	00061	6/08/26	71189891	202606	330-57200-48100		*	90.00		
			PEST CONTROL JUNE 26							
						MASSEY SERVICES, INC.			90.00	000584
6/25/26	00006	6/16/26	15171	202605	310-51300-31500		*	131.00		
			GENERAL COUNSEL MAY 26							
						KILINSKI VAN WYK PLLC			131.00	000585
6/25/26	00048	6/01/26	24387	202606	320-53800-46200		*	7,032.00		
			LANDSCAPE MAINT JUNE 26							
						PRINCE & SONS, INC.			7,032.00	000586
7/07/26	00001	5/29/26	144	202605	330-57200-48000		*	387.62		
			PLAYGROUND MAINTENANCE							
		5/29/26	145	202605	330-57200-48000		*	885.43		
			AMENITY MAINTENANCE							
		5/29/26	146	202605	320-53800-48000		*	331.20		
			FENCE REPAIRS							
		5/29/26	147	202605	320-53800-48000		*	220.00		
			FENCE REPAIR							
						GOVERNMENTAL MANAGEMENT SERVICES-CF			1,824.25	000587
7/07/26	00056	6/12/26	32329	202606	330-57200-48000		*	175.00		
			REPAIR VALVE ON LIFT							
						MCDONNELL CORPORATION DBA RESORT			175.00	000588
7/07/26	00069	6/22/26	102610	202606	330-57200-34500		*	492.15		
			SECURITY 6/15/26-6/21/26							

*** CHECK DATES 06/12/2026 - 07/09/2026 *** LAKE DEER CDD GENERAL FUND
BANK A GENERAL FUND

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO YRMO	DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	#
		6/29/26	102750	202606	330-57200-34500	SECURITY 6/22/26-6/28/26	*	463.20		
						NATION SECURITY SERVICES LLC			955.35	000589
7/07/26	00048	7/01/26	24844	202607	320-53800-46200	LANDSCAPE MAINT JULY 26	*	7,032.00		
						PRINCE & SONS, INC.			7,032.00	000590
7/07/26	00063	6/29/26	ARIV1057	202606	310-51300-31100	ENGINEER SERVICES JUNE 26	*	637.50		
						QUIDDITY ENGINEERING			637.50	000591
7/07/26	00050	7/07/26	07072026	202607	300-15500-10000	PLAYGROUND LEASE AUG 26	*	3,030.52		
						THM LEASING, LLC			3,030.52	000592

TOTAL FOR BANK A 27,837.55

TOTAL FOR REGISTER 27,837.55

SECTION 2

Lake Deer

Community Development District

Unaudited Financial Reporting

June 30, 2026

Table of Contents

Lake Deer

Community Development District

Combined Balance Sheet

June 30, 2026

	General Fund	Debt Service Fund	Capital Project Fund	Totals Governmental Funds
Assets:				
Cash:				
Operating Account-Wells Fargo	$ 425,089	$ -	$ -	$ 425,089
Due from General Fund	-	7,491	-	7,491
Investments:				
Series 2022				
Reserve	-	270,238	-	270,238
Revenue	-	766,789	-	766,789
Prepayment	-	510	-	510
Construction	-	-	2	2
Prepaid Expenses	3,031	-	-	3,031
Total Assets	**$ 428,120**	**$ 1,045,028**	**$ 2**	**$ 1,473,149**
Liabilities:				
Accounts Payable	$ 10,989	$ -	$ -	$ 10,989
FICA Payable	122	-	-	122
Due to Debt Service	7,491	-	-	7,491
Federal Withholding	69	-	-	69
Total Liabilites	**$ 18,672**	**$ -**	**$ -**	**$ 18,672**
Fund Balance:				
Nonspendable:				
Prepaid Items	$ 3,031	$ -	$ -	$ 3,031
Restricted for:				
Debt Service	-	1,045,028	-	1,045,028
Capital Project			2	2
Assigned for:				
Unassigned	406,417	-	-	406,417
Total Fund Balances	**$ 409,448**	**$ 1,045,028**	**$ 2**	**$ 1,454,477**
Total Liabilities & Fund Balance	$ 428,120	$ 1,045,028	$ 2	$ 1,473,149

Lake Deer

Community Development District

General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending June 30, 2026

	Adopted Budget	Prorated Budget Thru 06/30/26	Actual Thru 06/30/26	Variance
Revenues:				
Special Assessments - Tax Roll	$ 552,766	$ 552,766	$ 555,114	$ 2,348
Interest Income	-	-	5,807	5,807
Total Revenues	**$ 552,766**	**$ 552,766**	**$ 560,921**	**$ 8,155**
Expenditures:				
General & Administrative:				
Supervisor Fees	$ 12,000	$ 9,000	$ 5,000	$ 4,000
FICA Expense	738	554	383	171
Engineering	12,500	9,375	2,875	6,500
Attorney	25,000	18,750	5,809	12,941
Annual Audit	6,000	4,500	6,000	(1,500)
Assessment Administration	5,408	5,408	5,408	-
Amortization Schedules	1,000	-	-	-
Arbitrage	450	450	450	-
Dissemination	5,565	4,174	4,174	-
Trustee Fees	4,500	-	-	-
Management Fees	45,000	33,750	33,750	-
Information Technology	1,947	1,460	1,460	(0)
Website Maintenance	1,298	973	974	(0)
Postage & Delivery	1,000	750	1,036	(286)
Insurance	6,878	6,878	6,340	538
Copies	500	375	-	375
Legal Advertising	2,500	2,500	3,411	(911)
Other Current Charges	1,262	947	334	613
Office Supplies	625	469	17	452
Dues, Licenses & Subscriptions	175	175	175	-
Total General & Administrative	**$ 134,345**	**$ 100,487**	**$ 77,595**	**$ 22,892**
Operations & Maintenance				
Field Expenditures				
Property Insurance	$ 10,210	$ 10,210	$ 9,607	$ 603
Field Management	15,450	11,588	11,588	-
Landscape Maintenancce	84,384	63,288	63,288	-
Landscape Replacement	10,000	7,500	4,265	3,235
Lake Maintenance	16,800	12,600	15,205	(2,605)
Streetlights	45,000	33,750	36,885	(3,135)
Electric	3,500	2,625	310	2,315
Water & Sewer	36,000	27,000	11,972	15,028
Sidewalk & Asphalt Maintenance	2,500	1,875	-	1,875
Irrigation Repairs	7,500	5,625	2,674	2,951
General Repairs & Maintenance	15,000	11,250	5,106	6,144
Field Contingency	10,000	7,500	3,485	4,015
Total Field Expenditures	**$ 256,344**	**$ 194,810**	**$ 164,386**	**$ 30,424**

Lake Deer

Community Development District

General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending June 30, 2026

	Adopted Budget	Prorated Budget Thru 06/30/26	Actual Thru 06/30/26	Variance
Amenity Expenditures				
Amenity - Electric	$ 14,400	$ 10,800	$ 17,020	$ (6,220)
Amenity - Water	10,000	7,500	14,943	(7,443)
Playground Lease	36,366	27,275	27,275	(0)
Internet	2,500	1,875	1,017	858
Pest Control	1,300	975	810	165
Janitorial Services	15,000	11,250	7,380	3,870
Security Services	12,500	9,375	8,525	850
Pool Maintenance	32,136	24,102	20,800	3,302
Amenity Management	12,875	9,656	9,656	(0)
Amenity Repairs & Maintenance	10,000	7,500	3,992	3,508
Holiday Lighting	7,500	7,500	7,460	40
Amenity Contingency	7,500	5,625	4,721	904
Capital Outlay	-	-	-	-
Total Amenity Expenditures	**$ 162,077**	**$ 123,433**	**$ 123,599**	**$ (166)**
Total Operations & Maintenance	**$ 418,421**	**$ 318,243**	**$ 287,984**	**$ 30,259**
Total Expenditures	**$ 552,766**	**$ 418,730**	**$ 365,579**	**$ 53,151**
Excess (Deficiency) of Revenues over Expenditures	$ -	$ 134,036	$ 195,342	$ 61,306
Other Financing Sources/(Uses):				
Lease Proceeds	$ -	$ -	$ -	$ -
Total Other Financing Sources/(Uses)	**$ -**	**$ -**	**$ -**	**$ -**
Net Change in Fund Balance	**$ -**		**$ 195,342**	
Fund Balance - Beginning	$ -		$ 214,106	
Fund Balance - Ending	$ -		$ 409,448	

Lake Deer

Community Development District

Debt Service Fund Series 2022

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending June 30, 2026

	Adopted Budget	Prorated Budget Thru 06/30/26	Actual Thru 06/30/26	Variance
Revenues:				
Assessments - On Roll	$ 542,703	$ 542,703	$ 545,006	$ 2,304
Interest Income	57,595	43,197	28,969	(14,228)
Total Revenues	**$ 600,298**	**$ 585,899**	**$ 573,975**	**$ (11,924)**
Expenditures:				
Interest - 11/1	$ 209,500	$ 209,500	$ 209,500	$ -
Principal - 5/1	120,000	120,000	120,000	-
Interest - 5/1	209,500	209,500	209,500	-
Total Expenditures	**$ 539,000**	**$ 539,000**	**$ 539,000**	**$ -**
Excess (Deficiency) of Revenues over Expenditures	$ 61,298	$ 46,899	$ 34,975	$ (11,924)
Other Financing Sources/(Uses):				
Transfer In/(Out)	$ -	$ -	$ -	$ -
Total Other Financing Sources/(Uses)	$ -	$ -	$ -	$ -
Net Change in Fund Balance	**$ 61,298**	**$ 46,899**	**$ 34,975**	**$ (11,924)**
Fund Balance - Beginning	$ 788,628		$ 1,010,053	
Fund Balance - Ending	$ 849,926		$ 1,045,028	

Lake Deer

Community Development District

Capital Projects Fund Series 2022

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending June 30, 2026

	Adopted Budget	Prorated Budget Thru 06/30/26	Actual Thru 06/30/26	Variance
Revenues				
Developer Contribution	$ -	$ -	$ 2,239	$ 2,239
Interest Income	$ -	$ -	$ 7	$ 7
Total Revenues	**$ -**	**$ -**	**$ 2,246**	**$ 2,246**
Expenditures:				
Capital Outlay	$ -	$ -	$ 2,834	$ (2,834)
Total Expenditures	**$ -**	**$ -**	**$ 2,834**	**$ (2,834)**
Excess (Deficiency) of Revenues over Expenditures	**$ -**	**$ -**	**$ (588)**	**$ (588)**
Other Financing Sources/(Uses)				
Transfer In/(Out)	$ -	$ -	$ -	$ -
Total Other Financing Sources (Uses)	**$ -**	**$ -**	**$ -**	**$ -**
Net Change in Fund Balance	**$ -**	**$ -**	**$ (588)**	**$ (588)**
Fund Balance - Beginning	$ -		$ 589	
Fund Balance - Ending	$ -		$ 2	

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	$ (5,944)	$ 138,594	$ 395,902	$ 10,512	$ 7,204	$ 1,215	$ 1,237	$ 1,264	$ 5,130	$ -	$ -	$ -	$ 555,114
Interest Income	-	-	1	823	1,109	1,188	1,088	865	733	-	-	-	5,807
Total Revenues	**$ (5,944)**	**$ 138,594**	**$ 395,903**	**$ 11,336**	**$ 8,313**	**$ 2,403**	**$ 2,324**	**$ 2,129**	**$ 5,863**	**$ -**	**$ -**	**$ -**	**$ 560,921**
Expenditures:													
General & Administrative:													
Supervisor Fees	$ 1,200	$ -	$ -	$ 1,000	$ -	$ 1,000	$ 1,000	$ -	$ 800	$ -	$ -	$ -	$ 5,000
FICA Expense	92	-	-	77	-	77	77	-	61	-	-	-	383
Engineering	425	-	625	188	813	-	188	-	638	-	-	-	2,875
Attorney	1,058	675	-	153	1,441	630	1,722	131	-	-	-	-	5,809
Annual Audit	-	-	-	-	-	-	6,000	-	-	-	-	-	6,000
Assessment Administration	5,408	-	-	-	-	-	-	-	-	-	-	-	5,408
Amortization Schedules	-	-	-	-	-	-	-	-	-	-	-	-	-
Arbitrage	450	-	-	-	-	-	-	-	-	-	-	-	450
Dissemination	464	464	464	464	464	464	464	464	464	-	-	-	4,174
Trustee Fees	-	-	-	-	-	-	-	-	-	-	-	-	-
Management Fees	3,750	3,750	3,750	3,750	3,750	3,750	3,750	3,750	3,750	-	-	-	33,750
Information Technology	162	162	162	162	162	162	162	162	162	-	-	-	1,460
Website Maintenance	108	108	108	108	108	108	108	108	108	-	-	-	974
Postage & Delivery	25	19	5	199	11	663	1	29	84	-	-	-	1,036
Insurance	6,340	-	-	-	-	-	-	-	-	-	-	-	6,340
Copies	-	-	-	-	-	-	-	-	-	-	-	-	-
Legal Advertising	-	2,017	-	1,116	-	-	278	-	-	-	-	-	3,411
Other Current Charges	-	-	3	60	52	51	61	53	53	-	-	-	334
Office Supplies	1	3	3	3	0	3	0	4	1	-	-	-	17
Dues, Licenses & Subscriptions	175	-	-	-	-	-	-	-	-	-	-	-	175
Total General & Administrative	**$ 19,657**	**$ 7,198**	**$ 5,120**	**$ 7,278**	**$ 6,801**	**$ 6,908**	**$ 13,810**	**$ 4,701**	**$ 6,121**	**$ -**	**$ -**	**$ -**	**$ 77,595**

Lake Deer

Community Development District

Month to Month

	Oct	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sept	Total
Operations & Maintenance													
Field Expenditures													
Property Insurance	$ 9,607	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 9,607
Field Management	1,288	1,288	1,288	1,288	1,288	1,288	1,288	1,288	1,288	-	-	-	11,588
Landscape Maintenancce	7,032	7,032	7,032	7,032	7,032	7,032	7,032	7,032	7,032	-	-	-	63,288
Landscape Replacement	-	1,265	3,000	-	-	-	-	-	-	-	-	-	4,265
Lake Maintenance	1,400	1,400	-	5,025	1,845	1,845	1,845	1,845	-	-	-	-	15,205
Streetlights	3,716	3,716	3,716	3,716	3,732	3,661	7,321	3,661	3,648	-	-	-	36,885
Electric	29	26	52	31	29	29	58	29	28	-	-	-	310
Water & Sewer	1,008	2,660	1,428	1,520	1,627	1,247	2,030	366	86	-	-	-	11,972
Sidewalk & Asphalt Maintenance	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrigation Repairs	52	533	-	465	195	-	1,259	76	94	-	-	-	2,674
General Repairs & Maintenance	1,005	-	-	-	990	660	1,740	711	-	-	-	-	5,106
Field Contingency	2,741	25	-	-	-	-	719	-	-	-	-	-	3,485
Total Field Expenditures	**$ 27,877**	**$ 17,944**	**$ 16,515**	**$ 19,077**	**$ 16,737**	**$ 15,761**	**$ 23,291**	**$ 15,007**	**$ 12,176**	**$ -**	**$ -**	**$ -**	**$ 164,386**
Amenity Expenditures													
Amenity - Electric	$ 1,444	$ 1,623	$ 3,054	$ 3,458	$ 1,295	$ 1,236	$ 2,647	$ 1,120	$ 1,143	$ -	$ -	$ -	$ 17,020
Amenity - Water	1,377	1,249	1,913	1,866	1,988	1,664	2,962	1,083	842	-	-	-	14,943
Playground Lease	3,031	3,031	3,031	3,031	3,031	3,031	3,031	3,031	3,031	-	-	-	27,275
Internet	110	-	220	110	115	115	115	115	115	-	-	-	1,017
Pest Control	90	90	90	90	90	90	90	90	90	-	-	-	810
Janitorial Services	930	920	920	910	940	920	930	910	-	-	-	-	7,380
Security Services	120	344	120	240	240	2,324	120	2,320	2,697	-	-	-	8,525
Pool Maintenance	2,600	2,600	2,600	2,600	2,600	2,600	2,600	2,600	-	-	-	-	20,800
Amenity Management	1,073	1,073	1,073	1,073	1,073	1,073	1,073	1,073	1,073	-	-	-	9,656
Amenity Repairs & Maintenance	-	-	-	-	984	976	584	1,273	175	-	-	-	3,992
Holiday Lighting	3,730	-	-	3,730	-	-	-	-	-	-	-	-	7,460
Amenity Contingency	636	7	-	450	333	1,689	125	495	986	-	-	-	4,721
Capital Outlay	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Amenity Expenditures	**$ 15,140**	**$ 10,936**	**$ 13,020**	**$ 17,558**	**$ 12,689**	**$ 15,718**	**$ 14,276**	**$ 14,110**	**$ 10,152**	**$ -**	**$ -**	**$ -**	**$ 123,599**
Total Operations & Maintenance	**$ 43,018**	**$ 28,880**	**$ 29,535**	**$ 36,634**	**$ 29,427**	**$ 31,478**	**$ 37,568**	**$ 29,117**	**$ 22,327**	**$ -**	**$ -**	**$ -**	**$ 287,984**
Total Expenditures	**$ 62,675**	**$ 36,078**	**$ 34,655**	**$ 43,912**	**$ 36,228**	**$ 38,386**	**$ 51,378**	**$ 33,818**	**$ 28,449**	**$ -**	**$ -**	**$ -**	**$ 365,579**
Excess (Deficiency) of Revenues over Expenditures	$ (68,619)	$ 102,516	$ 361,248	$ (32,577)	$ (27,915)	$ (35,983)	$ (49,053)	$ (31,689)	$ (22,586)	$ -	$ -	$ -	$ 195,342
Other Financing Sources/Uses:													
Lease Proceeds	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Other Financing Sources/Uses	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Net Change in Fund Balance	**$ (68,619)**	**$ 102,516**	**$ 361,248**	**$ (32,577)**	**$ (27,915)**	**$ (35,983)**	**$ (49,053)**	**$ (31,689)**	**$ (22,586)**	**$ -**	**$ -**	**$ -**	**$ 195,342**

Lake Deer

Community Development District

Long Term Debt Report

Series 2022, Special Assessment Revenue Bonds			
Maturity Date:	5/1/2053		
Optional Redemption Date:	5/1/2037		
Reserve Fund Definition	Max Annual Debt Service		
Reserve Fund Requirement	$270,238		
Reserve Fund Balance	270,238		
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)
Principal Payment - 05/01/26		$	(120,000)
Current Bonds Outstanding		**$**	**7,510,000**

Lake Deer

COMMUNITY DEVELOPMENT DISTRICT

Special Assessment Receipts - Polk County

Fiscal Year 2026

Gross Assessments	$ 594,373.47	$ 583,551.24	$ 1,177,924.71
Net Assessments	$ 552,767.33	$ 542,702.65	$ 1,095,469.98

ON ROLL ASSESSMENTS

							allocation in %	50.46%	49.54%	100.00%
Date	*Distribution*	*Date*	*Gross Amount*	*Commissions*	*Discount/Penalty*	*Interest*	*Net Receipts*	*O&M Portion*	*2022 Debt Service*	*Total*
10/17/25	CHK#490	1 % Fee	$0.00	$0.00	$0.00	$0.00	($11,779.24)	$ (5,943.73)	$ (5,835.51)	$ (11,779.24)
11/21/25	ACH	11/1-11/7/25	$5,806.48	($111.48)	($232.25)	$0.00	$5,462.75	$ 2,756.47	$ 2,706.28	$ 5,462.75
11/21/25	ACH	11/1-11/7/25	$4,120.44	($164.80)	($79.11)	$0.00	$3,876.53	$ 1,956.07	$ 1,920.46	$ 3,876.53
11/26/25	ACH	11/8-11/15/25	$1,030.11	($19.78)	($41.20)	$0.00	$969.13	$ 489.02	$ 480.11	$ 969.13
11/26/25	ACH	11/8-11/15/25	$1,451.62	($27.87)	($58.06)	$0.00	$1,365.69	$ 689.12	$ 676.57	$ 1,365.69
12/08/25	ACH	11/16-11/25/25	$58,064.80	($1,114.84)	($2,322.60)	$0.00	$54,627.36	$ 27,564.63	$ 27,062.73	$ 54,627.36
12/08/25	ACH	11/16-11/25/25	$221,473.65	($4,252.31)	($8,858.00)	$0.00	$208,363.34	$ 105,138.84	$ 103,224.50	$ 208,363.34
12/19/25	ACH	11/26-11/30/25	$335,324.22	($6,438.23)	($13,412.80)	$0.00	$315,473.19	$ 159,185.81	$ 156,287.38	$ 315,473.19
12/19/25	ACH	11/26-11/30/25	$237,955.41	($4,568.76)	($9,517.20)	$0.00	$223,869.45	$ 112,963.13	$ 110,906.32	$ 223,869.45
12/31/25	ACH	12/01-12/15/25	$152,420.10	($2,927.62)	($6,038.93)	$0.00	$143,453.55	$ 72,385.77	$ 71,067.78	$ 143,453.55
12/31/25	ACH	12/01-12/15/25	$108,161.55	($2,077.54)	($4,284.80)	$0.00	$101,799.21	$ 51,367.25	$ 50,431.96	$ 101,799.21
01/09/26	ACH	12/16-12/31/25	$8,240.88	($159.87)	($247.20)	$0.00	$7,833.81	$ 3,952.89	$ 3,880.92	$ 7,833.81
01/09/26	ACH	12/16-12/31/25	$11,612.96	($225.29)	($348.40)	$0.00	$11,039.27	$ 5,570.35	$ 5,468.92	$ 11,039.27
01/29/26	ACH	INTEREST	$0.00	$0.00	$0.00	$993.79	$993.79	$ 501.46	$ 492.33	$ 993.79
01/29/26	ACH	INTEREST	$0.00	$0.00	$0.00	$966.00	$966.00	$ 487.44	$ 478.56	$ 966.00
02/12/26	ACH	01/01-01/31/26	$7,210.77	($120.94)	($1,164.01)	$0.00	$5,925.82	$ 2,990.13	$ 2,935.69	$ 5,925.82
02/12/26	ACH	01/01-01/31/26	$10,161.34	($170.42)	($1,640.33)	$0.00	$8,350.59	$ 4,213.66	$ 4,136.93	$ 8,350.59
03/13/26	ACH	02/01-02/28/26	$1,019.81	($20.40)	$0.00	$0.00	$999.41	$ 504.30	$ 495.11	$ 999.41
03/13/26	ACH	02/01-02/28/26	$1,437.10	($28.74)	$0.00	$0.00	$1,408.36	$ 710.65	$ 697.71	$ 1,408.36
04/17/26	ACH	03/01-03/31/26	$1,030.11	($20.60)	$0.00	$0.00	$1,009.51	$ 509.39	$ 500.12	$ 1,009.51
04/17/26	ACH	03/01-03/31/26	$1,451.62	($29.03)	$0.00	$0.00	$1,422.59	$ 717.83	$ 704.76	$ 1,422.59
04/30/26	ACH	02/01-03/31/26	$0.00	$0.00	$0.00	$1.64	$1.64	$ 0.83	$ 0.81	$ 1.64
04/30/26	ACH	01/01-01/31/26	$0.00	$0.00	$0.00	$8.46	$8.46	$ 4.27	$ 4.19	$ 8.46
04/30/26	ACH	01/01-01/31/26	$0.00	$0.00	$0.00	$6.01	$6.01	$ 3.03	$ 2.98	$ 6.01
04/30/26	ACH	02/01-03/31/26	$0.00	$0.00	$0.00	$2.30	$2.30	$ 1.16	$ 1.14	$ 2.30
05/13/26	ACH	04/01-04/30/26	$1,061.01	($21.22)	$0.00	$0.00	$1,039.79	$ 524.67	$ 515.12	$ 1,039.79
05/13/26	ACH	04/01-04/30/26	$1,495.17	($29.90)	$0.00	$0.00	$1,465.27	$ 739.37	$ 725.90	$ 1,465.27
06/24/26	ACH	06/01-06/01/26	$4,305.86	($86.12)	$0.00	$0.00	$4,219.74	$ 2,129.25	$ 2,090.49	$ 4,219.74
06/24/26	ACH	06/01-06/01/26	$6,067.77	($121.36)	$0.00	$0.00	$5,946.41	$ 3,000.52	$ 2,945.89	$ 5,946.41
		TOTAL	**$ 1,180,902.78**	**$ (22,737.12)**	**$ (48,244.89)**	**$ 1,978.20**	**$ 1,100,119.73**	**$ 555,113.58**	**$ 545,006.15**	**$ 1,100,119.73**

100.42%	**Net Percent Collected**
0	**Balance Remaining to Collect**