Lake Deer
Community Development District

Meeting Agenda

September 24, 2026

AGENDA

Lake Deer
Community Development District

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

September 17, 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, September 24, 2026** at **11:00 AM** at the **Offices of PRIME Community Management, 375 Avenue A SE, Winter Haven, FL 33880.**

Zoom Video Link: https://us06web.zoom.us/j/82629254883
Zoom Call-In Number: 1-646-876-9923
Meeting ID: 826 2925 4883

Following is the advance agenda for the meeting:

Board of Supervisors Meeting

1. Roll Call
2. Public Comment Period (Public Comments are limited to three (3) minutes each)
3. Approval of Minutes of the July 23, 2026 Board of Supervisors Meeting & Audit Committee Meeting
4. Consideration of Proposals for Reserve Study Services
    A. Capital Reserve Advisors
    B. Reserve Study Advisors
5. Consideration of Renewal of Fiscal Year 2027 Maintenance Agreements
    A. Temporary Fuel Surcharge Agreement for Landscape Maintenance Services
    B. Temporary Fuel Surcharge Agreement for Pool Maintenance Services
6. Ratification of Audit Services Engagement Letter for Fiscal Year 2026 through Fiscal Year 2030 Audit
7. Ratification of Amended and Restated Agreement for Holiday Lighting Services
8. Staff Reports
    A. Attorney
    B. Engineer
        i. Consideration of Work Authorization 2027-1 for Fiscal Year 2027 Engineering Services from Dewberry
    C. Field Manger's Report
    D. District Manager's Report
        i. Approval of Check Register
        ii. Balance Sheet & Income Statement
9. Other Business
10. Supervisors Requests and Audience Comments
11. Adjournment

MINUTES

MINUTES OF MEETING
LAKE DEER
COMMUNITY DEVELOPMENT DISTRICT

The Audit Committee meeting of the Lake Deer Community Development District was held on **Thursday**, **July 23, 2026** at 11:32 a.m. at the Offices of PRIME Community Management, 375 Avenue A SE, Winter Haven, Florida.

Present for the Audit Committee were:

Bobbie Shockley
Lindsey Roden
Jessica Spencer
Emily Hazelrig

Also present were:

Jill Burns	District Manager, GMS
Meredith Hammock *by Zoom*	District Counsel, Kilinski Van Wyk
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.

SECOND ORDER OF BUSINESS **Public Comment Period**

There being no comments, the next item followed.

THIRD ORDER OF BUSINESS **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.

Ms. Burns presented the proposals for auditing services. The Board reviewed the five responses received to the RFP for auditing services. Rankings were based on personnel qualifications, proposed experience, understanding of the scope of work, ability to provide the required services, and price. Ms. Roden presented the evaluation scores, with Grau & Associates receiving 100 points, DiBartolomeo, McBee, Hartley & Barnes 98 points, Richie Tandoc, P.A. 97 points, McIntosh 96 points, and Berger, Toombs, Elam, Gaines & Frank 75 points. The Board approved the rankings as presented with Grau & Associates ranking #1.

On MOTION by Ms. Shockley, seconded by Ms. Hazelrig, with all in favor, Ranking Grau & Associates as the #1 Proposer to Provide Audit Services, was approved.

FOURTH 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.

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Secretary/Assistant Secretary Chairman/Vice Chairman

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**, **July 23, 2026** at 11:30 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	Vice Chairperson
Jessica Spencer	Assistant Secretary
Emily Hazelrig	Assistant Secretary

Also present were:

Jill Burns	District Manager, GMS
Meredith Hammock *by Zoom*	District Counsel, Kilinski Van Wyk
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. Four Supervisors were present constituting a quorum.

SECOND ORDER OF BUSINESS **Public Comment Period**

Ms. Burns stated there were no members of the public present at this time.

THIRD ORDER OF BUSINESS **Approval of Minutes of the June 25, 2026 Board of Supervisors Meeting**

Ms. Burns presented the minutes from the June 25, 2026, Board of Supervisors meeting. She asked for any questions, comments, or corrections.

> On MOTION by Ms. Roden, seconded by Ms. Spencer, with all in favor, the Minutes of the June 25, 2026 Board of Supervisors Meeting, were approved.

FOURTH ORDER OF BUSINESS **Acceptance of the Rankings of the Audit Committee and Authorizing Staff to Send Notice of Intent to Award**

Ms. Burns reviewed the rankings of the Audit Committee. The Board accepted the Audit Committee's rankings, with Grau & Associates ranked first, and authorized staff to issue the Notice of Intent to Award to Grau & Associates

On MOTION by Ms. Roden, seconded by Ms. Shockley, with all in favor, Acceptance of the Rankings of the Audit Committee and Authorizing Staff to Send Notice of Intent to Award to Grau & Associates, was approved.

FIFTH ORDER OF BUSINESS **Public Hearing**

A. Public Hearing on the Adoption of the Fiscal Year 2026/2027 Budget

Ms. Burns requested a motion to open the public hearing.

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

Ms. Burns stated that no members of the public were present to provide comments.

i. Consideration of Resolution 2026-13 Adopting the District's Fiscal Year 2026/2027 Budget and Appropriating Funds

Ms. Burns presented Resolution 2026-13, adopting the District's Fiscal Year 2026/2027 budget and appropriating funds. She explained that the proposed budget reflects an increase from the current fiscal year but remains below the previously noticed assessment amount of $1,123. Adjustments include adding funding for a reserve study now that the community is built out, increasing landscape maintenance and replacement costs and streetlight expenses based on actuals, and reducing water and sewer expenses. Amenity expenses for electricity and water were increased based on actual facility costs, and approximately $11,000 was included to establish a capital reserve. The proposed assessment for Fiscal Year 2027 is $1,100, representing an increase of $69.89 from the current year.

On MOTION by Ms. Shockley, seconded by Ms. Hazelrig, with all in favor, Resolution 2026-13 Adopting the District's Fiscal Year 2026/2027 Budget and Appropriating Funds, was approved.

ii. Consideration of Resolution 2026-14 Imposing Special Assessments and Certifying an Assessment Roll

Ms. Burns presented Resolution 2026-14, imposing special assessments and certifying an assessment roll. She explained that the resolution certifies the operations and maintenance assessments based on the Fiscal Year 2027 budget approved by the Board, as well as the previously levied debt assessments.

On MOTION by Ms. Roden, seconded by Ms. Shockley, with all in favor, Resolution 2026-14 Imposing Special Assessments and Certifying an Assessment Roll, was approved.

Ms. Burns requested a motion to close the public hearing.

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

SIXTH ORDER OF BUSINESS Consideration of Resolution 2026-15 Designation of a Regular Monthly Meeting Date, Time, and Location for Fiscal Year 2026/2027

Ms. Burns presented Resolution 2026-15, designation of a regular monthly meeting date, time, and location for Fiscal Year 2026/2027. The proposed schedule moves the meetings to the second Wednesday of each month at 10:15 a.m., aligning the schedule with Lake Deer, Lawson Dunes, and Hammock Reserve.

On MOTION by Ms. Shockley, seconded by Ms. Roden, with all in favor, Resolution 2026-15 Designation of a Regular Monthly Meeting Date, Time, and Location for Fiscal Year 2026/2027, was approved.

SEVENTH ORDER OF BUSINESS **Ratification of License Agreement for Use of District Property with Comref Poinciana, LLC**

Ms. Burns presented the license agreement for use of District property with Comref Poinciana, LLC. The Board considered ratification of a license agreement for the use of District property with Comref Poinciana, LLC. The agreement was drafted following the Board's prior approval of an event at the community pool, subject to the property management company hiring a lifeguard for the event. The company agreed to the requirement, and the event is scheduled for the upcoming weekend. The Board ratified the license agreement.

On MOTION by Ms. Roden, seconded by Ms. Hazelrig, with all in favor, the License Agreement for Use of District Property with Comref Poinciana, LLC, was ratified.

EIGHTH ORDER OF BUSINESS **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

Ms. Burns presented the Fiscal Year 2027 Goals and Objectives, which are the same as the goals adopted for the current fiscal year. The Board also authorized the Chair to sign the Fiscal Year 2026 Goals and Objectives confirming they were met at the end of the fiscal year.

On MOTION by Ms. Shockley, seconded by Ms. Spencer, with all in favor, Adopting the Fiscal Year 2027 Goals & Objectives and Reviewing of Approved Fiscal Year 2026 Goals & Objectives and Authorizing Chair to Execute Final Form, was approved.

SIXTH ORDER OF BUSINESS **Staff Reports**

A. Attorney

Ms. Hammock had nothing to report but was happy to answer any questions the Board had.

B. Engineer

i. Presentation of 2026 Annual District Engineer's Report

Ms. Burns presented the 2026 Annual District's engineer's report. The Board considered the District Engineer's Annual Report, which was included in the meeting package for review. The report constitutes the annual inspection required under applicable law and the Trust Indenture and confirms the District's operations and maintenance procedures for addressing and repairing any identified items.

On MOTION by Ms. Shockley, seconded by Ms. Hazelrig, with all in favor, the 2026 Annual District Engineer's Report, was approved.

C. Field Manager's Report

Mr. Fisher reviewed the field management report, including ongoing maintenance of street and stop signs in Lake Deer. Several signs were noted to be leaning and missing hardware, and a maintenance ticket was submitted for correction. Contracted services were reported to be operating as expected. Landscaping was addressed regarding grass clippings being discharged into the pond, which can contribute to algae growth. The dog park will be monitored and holes caused by digging dogs will be filled and resodded as needed. Monument plantings, consisting of wax myrtles at the front entrance, were completed during the week and will be reviewed.

D. District Managers Report

Ms. Burns introduced Christine Wells, who will be taking over as District Manager. The transition will occur over the next several months, with Ms. Wells expected to assume the role beginning in the next fiscal year. Ms. Burns also presented the check register included in the agenda package for review.

i. Approval of the Check Register

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

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

TENTH ORDER OF BUSINESS Other Business

There being no comments, the next item followed.

ELEVENTH ORDER OF BUSINESS Supervisors' Requests and Audience Comments

There being no comments, the next item followed.

TWELFTH ORDER OF BUSINESS Adjournment

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

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

______________________________	______________________________
Secretary/Assistant Secretary	Chairman/Vice Chairman

SECTION IV

SECTION A

Capital Reserve Advisors

14502 N Dale Mabry Hwy. Suite 200. Tampa, FL 33618
pierre@capitalreserveadvisors.com
www.capitalreserveadvisors.com
(813)444-8022

Christine Wells
Lake Deer CDD
C/O GMSCFL
219 E. Livingston Street
Orlando, FL 32801

August 4, 2026

Proposal for Reserve Study with On-Site Analysis

As you requested, we are submitting this proposal for reserve study services for **Lake Deer CDD.** The site analysiswill be scheduled as soon as we receive the signed agreement (attached) to proceed. Our report is issued as a Reserve Management Plan engagement and is intended to match your budget year and will be a 30-year projection for the 30-year period beginning **October 1, 2026**.

Since maintenance expenditures are often the most significant costs of an association, properly preparing a Reserve Study is one of the most important responsibilities for common interest organizations. An accurate and detailed analysis will minimize reserve assessments and reduce the risk of insufficient funds, while still maintaining the common areas. Some consider the reserve study simply as a budget tool. Others want a dynamic long-term replacement management tool. Either way, we can help.

Capital Reserve Advisors:

- **Local**: Located in Tampa, FL for your convenience and unrivaled customer service.
- **Experts**: Lynn Sallee, RS, CMM, PRA, and CPSI designations with 48 years of construction experience and 11 years of Reserve Study deliveries.
- Pierre del Rosario has provided financial services to condominium and homeowners associations clients since 2000.
- **Vetted**: Capital Reserve Advisors uses software specifically designed to prepare reserve studies that has been fully tested by a team of independent financial experts for calculation accuracy and certified to meet the strict ICBI software standards and is used by more than 3,000 satisfied clients worldwide.
- **Easy**: Reserve Study Reports that are usually less than 30 pages makes it easy for boards of directors and management professionals to read, digest and distribute. Our report provides actionable management information that is detailed enough to understand, but not so detailed that it overwhelms the reader. This report is supplemented by separately issued detail financial schedules to provide a complete reserve activity management system.
- **Affordable**: We believe in using the latest technology to our advantage. Because we have continued to evolve our business practices by staying ahead of the curve with our software, we are able to pass on the savings to our clients.
- **Full Service**: Each of our on-site analyses includes everything you have come to expect from reserve study providers. Full component detail lists with site or element photos, current and future replacement cost estimates, and anecdotal evidence and/or commentary where necessary.
- **Full Service +**: At no extra charge, we also prepare the report with the understanding that every association is unique. Our reports are prepared for the association but also, ***by the association.*** This includes open communication, *unlimited revisions, and *client-use software.

Fee Quotation

The fee for preparing the reserve study with on-site analysis for the fiscal period starting **October 1, 2026** is **$ 3,250**.

If you would like us to proceed with your reserve study, please indicate your acceptance by signing the attached Reserve Study Services Agreement and returning it to us. The terms of this proposal will remain in effect for sixty days from the date of this proposal.

Pierre del Rosario, President

Attachment

*See attached agreement for terms of service
See attached brochure for complete information about our company

Capital Reserve Advisors

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Lake Deer CDD
C/O GMSCFL
219 E. Livingston Street
Orlando, FL 32801

August 4, 2026

Reserve Study Services Agreement
Reserve Study with On-Site Analysis

This Agreement is made between Capital Reserve Advisors ("CRA") and **Lake Deer CDD**, (the "Association"). The Association has engaged Capital Reserve Advisors to perform and prepare an analysis and projection of the Association's replacement funding program ("Reserve Study") pursuant to the terms and conditions as set forth herein.

IT IS AGREED:

1. **Analysis Date and Period:** The Reserve Study will be a projection for the 30-year period commencing **October 1, 2026**.

2. **Date of Delivery of Requested Information:** A draft report will be available for review by the Association within two weeks from the date of CRA's receipt of the applicable documents, information, and materials requested, and completion of the site analysis by CRA . The Reserve Study will assume the most probable course of events in consideration of information supplied by the Association, CRA 's research, and industry standards and guidelines. However, the Association acknowledges that actual replacement costs may vary from those set forth in the Reserve Study and such variations may be material. Accordingly, CRA does not, and shall not, guarantee that actual replacement costs and/or remaining lives will approximate those contained in the Reserve Study.

   CRA hereby requests the information and documents described on Schedule A attached to this Agreement.

   The Association covenants and agrees to provide CRA with all the information and documents set forth on Schedule A, and to cooperate with all reasonable requests of CRA in connection with this Agreement. Without limiting the foregoing, the Association shall ensure that its personnel are reasonably available to consult with CRA regarding replacement funding expenditures and the condition of the physical components of the common areas and shall allow CRA reasonable access to conduct periodic physical inspections of the Association's facilities and common areas.

3. **Date of Delivery of Final Report:** The final report will be issued within seven working days of receiving approval from the Association for issuance of such report. The Reserve Study shall be dated as of the date of delivery to the Association (the "Report Date"). If the Association does not inform CRA of any changes within 30 days of delivery of the draft report, then the draft report is considered to be approved as is, and CRA will issue the final report.

4. **Report Format:** The format of the Reserve Study will be similar to the sample report available on our web site at http://www.capitalreserveadvisors.com. The purpose of the Reserve Study is to assist the Association in properly managing replacement funds and common area property, so that future funds will be sufficient when expenditures are necessary and common area property can be maintained efficiently for the life of the project. The Reserve Study is intended only for the Association's internal use, and only for the purposes, and subject to the limitations described in this Agreement.

5. **Reserve Study Update:** CRA has no responsibility to update the final Reserve Study for events and circumstances occurring after the Report Date. CRA recommends that interim updates be performed at least annually and at more frequent intervals if there are material fluctuations in the rates of inflation and investment or when material changes in costs or in estimated lives of replacement fund items occur.

6. **Reserve Study Fee & Terms:** CRA 's fee for preparing the Reserve Study, with site analysis, for the period beginning **October 1, 2026** is **$ 3,250**. 50% of this fee will be billed upon authorization to proceed and is due and payable at that time. The remaining 50% will be billed upon delivery of the draft report and is due and payable within 30 days. If a draft report is not issued at the request of the Association, the remaining 50% is due and payable within 30 days of importing data into Facilities 7 software and providing access to the Association.

7. **No Warranties:** The Association acknowledges and agrees that neither CRA , nor any officer, director, owner, employee, agent or affiliate of CRA , has made any representations, warranties, guarantees, or promises of any kind regarding CRA 's services or deliverables except as expressly provided in this Agreement. CRA disclaims all warranties, including without limitation any warranty as to fitness of the Reserve Study for a particular purpose, whether express, implied or arising by operation of law. CRA shall not be liable to the Association for any incidental, consequential, or special damages whatsoever, including without limitation any lost revenues or lost profits, arising from or related to this Agreement and the services provided hereunder.

8. **Miscellaneous:**

(a) Entire Agreement. This Agreement embodies the entire agreement and understanding between the parties with respect to its subject matter, and supersedes all prior agreements, whether written or oral, pertaining to such subject matter.

(b) Governing Law. Disputes arising under this agreement (including the scope, nature and quality of services to be performed by us, our fees and other terms of the engagement) shall be submitted to mediation. A competent and impartial third-party, acceptable to both parties, shall be appointed to mediate, and each disputing party shall pay an equal percentage of the mediator's fees and expenses. No suit or arbitration proceedings shall be commenced under this agreement until at least 60 days after the mediator's first meeting with the involved parties. If the dispute requires litigation, the court shall be authorized to impose all defense costs against any non-prevailing party found not to have participated in the mediation process in good faith. This Agreement is governed by, and shall be construed in accordance with, the laws of the State of Florida. Venue for all legal or equitable actions relating to or arising from this Agreement shall be Hillsborough County, Florida.

(c) Force Majeure. Notwithstanding anything to the contrary provided in this Agreement, CRA shall not be liable for any delay or failure to perform any ofits obligations under this Agreement if such delay or failure is caused by an act of god, government requirements, fire, or any other cause or circumstance beyond its reasonable control. CRA shall use reasonable efforts to avoid, remove, or cure all such circumstances as soon as is reasonably feasible.

(d) Third Party Actions. If there are any member or third party actions involving the Association which cause CRA to incur time charges or expenses other than for the initial preparation of the reserve study report, CRA is to be reimbursed by the Association for any costs or time charges incurred in connection therewith.

9. **Limitations of Reserve Study** Association understands and agrees that:

(a) The Reserve Study is intended for the sole use of the Association and is not to be construed as a guarantee, warranty or an opinion on the advisability of purchase.

(b) The information provided by the Reserve Study is effective for one year from the completion date of the report. An annual review and update of this Reserve Study is required to adjust known cost changes and to maintain accuracy.

(c) CRA 's financial liability for errors and omissions is limited to the fees charged to Association to perform the Reserve Study.

(d) The scope of the Reserve Study is expressly limited to the components included.

(e) The remaining useful life estimates of the Reserve Study assumes normal weather conditions and does not factor in damage by flood, wind, storm, earthquake or other insurable events. The useful life estimates assume proper construction, installation, design plus adequate preventive maintenance. Improper construction, installation, design or failure to maintain will lead to shortened useful lives.

(f) The cost estimates of the Reserve Study are based in current pricing for similar installations and materials and/or based in actual costs paid by Association. Future costs are subject to change according to supply and demand, material costs, effects of inflation and other forces which are not under CRA 's control.

(g) The conclusions of the Reserve Study do not involve forensic or destructive testing of the components and were arrived at by either visual inspection and/or information provided by Association.

(h) The Reserve Study is not intended to address or discover construction defects, asbestos, mold, water intrusion or lead paint. Association agrees to indemnify, defend and hold CRA harmless from all related claims.

(i) Association warrants that the components, equipment and materials are constructed or assembled by qualified and licensed contractors according to manufacturer specifications and that the finished construction complies with all applicable building codes at the time of construction.

Approval of Agreement

Lake Deer CDD:

By:____

Date: ______________________________________

For Capital Reserve Advisors :

By:

Pierre del Rosario, President

August 4, 2026

Lake Deer CDD- Schedule A Documents, Information,

and Materials Requested

The table below provides a fairly comprehensive list of the documents and information we require in order to perform a comprehensive analysis for you and helps to improve the accuracy of the report. Our normal work process is:

- Phone call or email notification to schedule date for on-site analysis
- Summarize and evaluate data in my office, and research and estimate pricing of reserve activities
- Prepare a draft of the report and information for your edits and our discussion
- Conference call (if necessary) to discuss the data and report. This is your board's report and I want to walk you through it and make necessary adjustments so that you have the best information and a workable plan going forward.
- Edits based on our conference call and second draft (or final) report issued

#	Documents requested	Reason needed	Required	Done
1	A copy of the most recent prior reserve study, if available	This helps ensure that we will identify all components and may provide measurement information. It is also a good check for us on costing information.	**No**	
2	A copy of the most current financial statements of the Association that shows the current total of reserve funds, and the current budgeted amount to be transferred monthly to reserves	Necessary for us to know how much you are presently contributing to reserves, and to anticipate the following year's reserve contribution.	**Yes**	
3	A copy of the Association's budget for the most recent year	This is required UNLESS it is shown on the financial statements listed above (# 2)		
4	A copy of the Association's governing documents (CC&R's, etc.)	Only necessary if it discusses maintenance responsibility of Association		
5	Copies of prior paid invoices for repair and/or replacement of common area components	Very helpful information to help us make sure that cost data we reflect in the study represents actual, rather than estimated costs.		
6	Copies of bids solicited for repair and/or replacement of common area components, whether awarded or not	Very helpful information to help us make sure that cost data we reflect in the study represents actual, rather than estimated costs.		
7	A copy of your reserve policies	Required if you have specific reserve policies. If not, we will be happy to help you establish policies for your Association.		
8	A list of addresses and phone numbers for pertinent service contractors (landscape, pool, elevator, roof, paint, deck, etc.)	Very helpful information to help us make sure that we have accurate cost data and an understating of your maintenance plan.		
9	A copy of the plot map of the project or community showing phasing details and building shapes or styles	This is necessary for us to identify all components.	**Yes**	
10	Temporary use of keys, access devices or gate codes to enter upon the common areas, pool or recreation areas and equipment or storage areas	Necessary for us to gain access to restricted areas.	**Yes**	

Additional information may be requested once we have started our work.

SECTION B

Kejsi Shuaipi, Account Manager
(954) 620-0908
kejsi.shuaipi@reserveadvisors.com

Property Wellness
Reserve Study Program Proposal
Level I Reserve Study

Lake Deer Community Development District
poinciana, fl

Reserve Advisors
Your Property Wellness Consultants

Our Property Wellness Reserve Study Program

Your home is the most expensive personal property you will ever own. The responsibility for preserving its value reaches beyond your home to include the spaces you share with your neighbors. Structures, systems, streets and amenities must be maintained to protect the value of your investment. But the required responsibility often stretches beyond individual knowledge and expertise. That's why associations turn to Reserve Advisors. As your property wellness consultants, our reserve study helps associations understand their assets, expected lifespans, and both the budgets and maintenance needed to keep them in great working order.

A Proactive Property Wellness Program

Our engineers provide a thorough evaluation of your property and shared assets, and create a strong, informed plan to maximize your community's physical and financial wellness for the long haul. Because proactive care ensures that your shared property is cared for the way you would care for your home. We have been helping communities thrive for over 30 years. But the job we are obsessed with is making sure you and your neighbors have what you need to protect your property today and prevent costly and avoidable repairs tomorrow. It is the best way to care for the place that makes you feel welcome, safe, secure and proud.

Helping Communities Thrive for Over 30 Years

With a team of 60+ engineers whose engineering backgrounds include civil, structural, mechanical, and more, we have over 350 years of combined experience conducting reserve studies for common interest realty associations nationwide. Our service area is one of the largest in the industry, and we pride ourselves on delivering unbiased recommendations that give communities the plans they need to ensure the future well-being of the property.

37,000+
RESERVE STUDIES CONDUCTED

19,000+
ASSOCIATIONS SERVED

3,950,000+
RESIDENTS SERVED

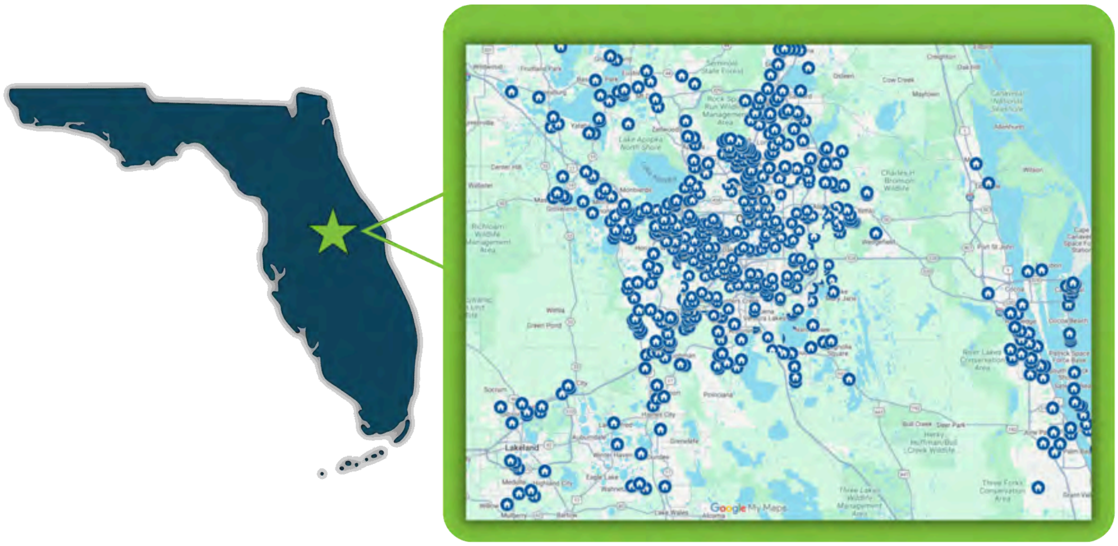
Industry Leadership

We were instrumental in pioneering the Community Association Institute's (CAI) Reserve Study Standards, and were influential in revising these standards in 2023 through our participation in an industry task force. This diverse group included reserve specialists, professional managers, community board members, attorneys, and accountants. Additionally, we continue to shape best practices in the field through active involvement with the Foundation for Community Association Research (FCAR), including chairing the Reserve Study Best Practices Report.

As a national member of CAI, we are actively involved in over 30 chapters nationwide, regularly supporting the organization's members through structured education, speaking engagements, and publications for managers and board members. Our leadership team members, Michelle Baldry and Matt Kuisle, are board members of FCAR and CAI, respectively. In addition to complying with legislative requirements specific to reserve studies, we are compliant with and/or accredited by:

- Association of Professional Reserve Analysts (APRA)
- Community Associations Institute (CAI)
- American Institute of Certified Public Accountants (AICPA)

Your Trusted Neighborhood Partner



Hear What Our Clients Say

"I had the pleasure of working with KC and JJ on updating a reserve study for an HOA I manage, and the experience was excellent from start to finish. Their communication was professional, knowledgeable, and consistently prompt throughout the process. They stayed on schedule, kept everything on track, and even delivered the updated study ahead of deadline. I highly recommend their services to anyone looking for reliable and efficient professionals."

Lissette Negron, Community Association Manager
Highlands Reserve Homeowners Association, Inc.
Davenport, Florida

"Having worked with Roy from Reserve Advisors for many years, I've always been able to rely on his expertise, professionalism, and consistency in delivering accurate reserve study reports. His attention to detail and deep understanding of association needs give our board's confidence in the recommendations provided. Roy has also always been available to help break down report findings and explain key details to board members when needed, making complex financial planning discussions much easier to navigate. His knowledge and responsiveness have made Reserve Advisors a trusted resource for our communities."

Sandy Etheredge, Director of Licensed Community Association Management
Empire Management Group
Kissimmee, Florida

Level I Full Reserve Study

RESERVE ADVISORS™ Long-term thinking. Everyday commitment.	LEVEL I	LEVEL II	LEVEL III
	FULL RESERVE STUDY	RESERVE STUDY UPDATE WITH SITE-VISIT	RESERVE STUDY WITHOUT SITE-VISIT
		RESERVE STUDY PROCESS	
ONSITE VISUAL INSPECTION	✓	✓	
PRE-INSPECTION MEETING	✓	✓	
COMPONENT INVENTORY PLUS COMPONENT QUANTITIES & MEASUREMENTS	Established	Re-Assessed/Evaluated	Reflects prior study
CONDITION ASSESSMENTS	Based on visual observation	Based on visual observation	As reported by association
USEFUL LIFE ESTIMATES	Based on engineer's condition assessment	Based on engineer's condition assessment	Based on client's reported condition
VALUATION/COST ESTIMATES VIA PROPRIETARY BID DATABASE	Established for each reserve component	Re-evaluated for each reserve component	Re-evaluated for each reserve component
		KEY DELIVERABLES	
MEETS AND EXCEEDS CAI'S NATIONAL RESERVE STUDY STANDARDS	✓	✓	✓
PRIORITIZED LIST OF CAPITAL EXPENDITURES	✓	✓	✓
CUSTOMIZED RECOMMENDED FUNDING PLAN(S)	✓	✓	✓
RECOMMENDED PREVENTATIVE MAINTENANCE ACTIVITIES	✓	✓	
INCLUSION OF LONG-LIVED ASSETS	✓	✓	✓
ELECTRONIC REPORT	Comprehensive report with component detail	Comprehensive report with component detail	Executive summary overview
EXCEL SPREADSHEETS	✓	✓	✓
SUPPORT WITH IMPLEMENTATION OF REPORT	✓	✓	✓
COMPLIMENTARY REPORT REVISION	✓	✓	
UNCONDITIONAL POST-STUDY SUPPORT AT NO ADDITIONAL COST INCLUDING REPORT PRESENTATION	✓	✓	✓
	★ RECOMMENDED SERVICE LEVEL		

We are proposing a Level I Full Reserve Study. This service involves developing a component list and quantification of each item - a crucial aspect often overlooked by unqualified providers. This service is suitable for communities that have never undergone a reserve study, as well as those contemplating a change in reserve study providers. Conducting a Level I Reserve Study allows us to not only verify the accuracy of the component inventory and related quantities/measurements with certainty - the foundation of any reserve study - but to also present capital planning recommendations with unwavering confidence.

Property Wellness Reserve Study Program

Reserve Advisors will perform a Level I Reserve Study in accordance with Community Associations Institute (CAI) National Reserve Study Standards. Your reserve study is comprised of the following:

Physical Analysis: The reserve study consultant will develop a detailed list of reserve components, also known as a component inventory, and related quantities for each. We will complete a condition assessment or physical evaluation for each reserve component and the current condition of each will be documented with photographs. Life and cost estimates will be performed to determine estimated useful lives, remaining useful lives and current cost of repair or replacement.

Financial Analysis: The reserve study consultant will identify the current reserve fund status in terms of cash value and prepare a customized funding plan. The funding plan outlines recommended annual reserve contributions to offset the future cost of capital projects over the next 30 years.

Property Description

Lake Deer Community Development District comprises 577 homes. We've identified and will include the following reserve components:

Streets and Curbs, Access Drives, Parking Areas, and/or Driveways, Fences, Irrigation System, Monuments, Landscaping, Mailboxes, Perimeter Walls/Fences, Sidewalks, Pond(s), Playground(s), Pool House(s), Pool(s) including Fence, Deck, Mechanicals, etc., Gates, Dog Park, and other property specifically identified that you'd like us to include.

Scope of work includes all property owned-in-common as defined in your association's declaration and other property specifically identified that you'd like us to include.

Key Elements of Your Property Wellness Reserve Study Program

Reserve Advisors' Exclusive Tools

Reserve Advisors' exclusive tools allow you to make informed decisions to maintain your association's long-term physical and financial health.

Reserve Expenditures

View your community's entire schedule of prioritized expenditures for the next 30 years on one easy-to-read spreadsheet.

View Example

Funding Plan

Establishes the most stable and equitable recommended annual reserve contributions necessary to meet your future project needs.

View Example

Reserve Funding Graph

Highlights your community's current financial health and provides visibility to your projected cash flow over the next 30 years.

View Example

Component Specific Details

Including photographic documentation of conditions, project specific best practices outlining the scope of future projects, and preventative maintenance activities to maximize component useful lives.

View Example

Excel Spreadsheets

Empowering you to make more informed decisions by adjusting project schedules, future costs, and annual contributions in real time.

For Confidence in All Decisions

Personalized Experience Guarantee

As your trusted advisor, we are committed to providing clarity on the true cost of property ownership through a comprehensive capital planning solution and unmatched advisory services. If the experience we provide fails to live up to your expectations, contact us at any time for a refund.

Your property is your biggest investment. **Here's why we're the right partner to protect it.**

Full Engagement

It's our job to understand your specific concerns and to discuss your priorities in order to ensure your experience exceeds expectations.

Detailed Understanding

We will do whatever it takes to ensure you have complete confidence in interpreting and putting into practice our findings and recommendations.

Ongoing Support

Unlike other firms, we provide current and future boards with additional insight, availability to answer questions and guidance well beyond report delivery.

> RA is comprised of a highly professional team with the depth of knowledge, access to extensive research resources, and sensitive interpersonal skills needed to collaborate with our community group comprised of board members and ad-hoc committee members to produce a detailed and relevant reserve study vital to keeping our community in a strong fiscal position as we plan for the future. Our engineer did an excellent job preparing the community for the site visit, listening to and incorporating information shared by our stakeholders, and leading them through a virtual meeting review of the completed study, answering questions and noting tweaks needed to finalize the reserve study for the community.
>
> **Ellen C. | Treasurer**

The Time to Protect Your Property's Long-Term Health is Now

To Start Your Property Wellness Reserve Study Program Today:

1. Select the service options below to confirm scope of engagement

Service	Price
Reserve Study (Level I)	$6,450.00

Your Reserve Study Includes:

- **Pre-project Collaboration:** Meeting with management and the board on community priorities and goals.
- **Unlimited Virtual Support:** Free Study Presentation after report delivery. Available for the lifetime of your community.
- **Excel Financial Management Tool:** Fully editable spreadsheet to run scenarios & track actual expenditures.
- **Preventative Maintenance Guidance:** Clear maintenance schedules and practical steps you can implement right away.
- **Revision Period:** One complimentary update within 6 months of delivery.
- **Dedicated Expertise:** Your community is supported by a full-time Reserve Advisors engineer, backed by our quality assurance team to ensure accuracy and peace of mind.

Scheduling Flexibility Discount Option

☐ ~15% Discount for project kickoff in Q1 of 2027 Contingent upon contract being approved by 10/31/2026. The kickoff and inspection must be scheduled in Q1 of 2027 for this discount to be applied.	-$950.00

We will collaborate with you to complete a reserve study tailored to your newly developed CDD, covering the district's key infrastructure and amenity assets. With responsibilities that may include roads, lakes/ponds, and multiple community amenities, a key pain point is establishing a clear baseline inventory and realistic long-term funding plan from the outset. By confirming the CDD-maintained scope, documenting current conditions, and developing useful lives and cost projections using today's pricing, we can provide the Board with defensible projections and a practical framework for stable budgeting and capital planning.

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2. Sign below

Signature: ____________________________ Title: ____________________________

Name: ____________________________ Date: ____________________________

For: Lake Deer Community Development District Ref: 263191

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3. Pay 50% retainer. An invoice will be emailed to you upon project authorization.

Mailing Address
Reserve Advisors, LLC
PO Box 88955
Milwaukee, WI 53288-8926

ACH
Send Remittances to 'accounting@reserveadvisors.com' at time of payment
Checking Account Number: 151391168
Routing Number: 075905787
Financial Institution: First Business Bank
17335 Golf Parkway, Suite 150 | Brookfield, WI 53045

You will receive your electronic report approximately four (4) weeks after our inspection, based on timely receipt of all necessary information from you. Authorization to inspection time varies depending on demand for our services. This proposal, dated 8/13/2026, is valid for 90 days, and may be executed and delivered by facsimile, portable document format (.pdf) or other electronic signature pages, and in any number of counterparts, which taken together shall be deemed one and the same instrument. One complimentary hard copy report is available upon request.

Professional Service Conditions

Our Services - Reserve Advisors, LLC ("RA" or "us" or "we") performs its services as an independent contractor in accordance with our professional practice standards and its compensation is not contingent upon our conclusions. The purpose of our reserve study is to provide a budget planning tool that identifies the current status of the reserve fund, and an opinion recommending an annual funding plan, to create reserves for anticipated future replacement expenditures of the subject property. The purpose of our energy benchmarking services is to track, collect and summarize the subject property's energy consumption over time for your use in comparison with other buildings of similar size and establishing a performance baseline for your planning of long-term energy efficiency goals.

Our inspection and analysis of the subject property is limited to visual observations, is noninvasive and is not meant to nor does it include investigation into statutory, regulatory or code compliance. RA inspects sloped roofs from the ground and inspects flat roofs where safe access (stairs or ladder permanently attached to the structure) is available. Our energy benchmarking services with respect to the subject property is limited to collecting energy and utility data and summarizing such data in the form of an Energy Star Portfolio Manager Report or any other similar report, and hereby expressly excludes any recommendations with respect to the results of such energy benchmarking services or the accuracy of the energy information obtained from utility companies and other third-party sources with respect to the subject property. The reserve report and any energy benchmarking report (i.e., any Energy Star Portfolio Manager Report) (including any subsequent revisions thereto pursuant to the terms hereof, collectively, the "Report") are based upon a "snapshot in time" at the moment of inspection. RA may note visible physical defects in the Report. The inspection is made by employees generally familiar with real estate and building construction. Except to the extent readily apparent to RA, RA cannot and shall not opine on the structural integrity of or other physical defects in the property under any circumstances. Without limitation to the foregoing, RA cannot and shall not opine on, nor is RA responsible for, the property's conformity to specific governmental code requirements for fire, building, earthquake, occupancy or otherwise.

RA is not responsible for conditions that have changed between the time of inspection and the issuance of the Report. RA does not provide invasive testing on any mechanical systems that provide energy to the property, nor can RA opine on any system components that are not easily accessible during the inspection. RA does not investigate, nor assume any responsibility for any existence or impact of any hazardous materials, such as asbestos, urea-formaldehyde foam insulation, other chemicals, toxic wastes, environmental mold or other potentially hazardous materials or structural defects that are latent or hidden defects which may or may not be present on or within the property. RA does not make any soil analysis or geological study as part of its services, nor does RA investigate vapor, water, oil, gas, coal, or other subsurface mineral and use rights or such hidden conditions, and RA assumes no responsibility for any such conditions. The Report contains opinions of estimated replacement costs or deferred maintenance expenses and remaining useful lives, which are neither a guarantee of the actual costs or expenses of replacement or deferred maintenance nor a guarantee of remaining useful lives of any property element.

RA assumes, without independent verification, the accuracy of all data provided to it. Except to the extent resulting from RA's willful misconduct in connection with the performance of its obligations under this agreement, you agree to indemnify, defend, and hold RA and its affiliates, officers, managers, employees, agents, successors and assigns (each, an "RA Party") harmless from and against (and promptly reimburse each RA Party for) any and all losses, claims, actions, demands, judgments, orders, damages, expenses or liabilities, including, without limitation, reasonable attorneys' fees, asserted against or to which any RA Party may become subject in connection with this engagement, including, without limitation, as a result of any false, misleading or incomplete information which RA relied upon that was supplied by you or others under your direction, or which may result from any improper use or reliance on the Report by you or third parties under your control or direction or to whom you provided the Report. NOTWITHSTANDING ANY OTHER PROVISION HEREIN TO THE CONTRARY, THE AGGREGATE LIABILITY (IF ANY) OF RA WITH RESPECT TO THIS AGREEMENT AND RA'S OBLIGATIONS HEREUNDER IS LIMITED TO THE AMOUNT OF THE FEES ACTUALLY RECEIVED BY RA FROM YOU FOR THE SERVICES AND REPORT PERFORMED BY RA UNDER THIS AGREEMENT, WHETHER ARISING IN CONTRACT, TORT (INCLUDING NEGLIGENCE), STRICT LIABILITY OR OTHERWISE. YOUR REMEDIES SET FORTH HEREIN ARE EXCLUSIVE AND ARE YOUR SOLE REMEDIES FOR ANY FAILURE OF RA TO COMPLY WITH ITS OBLIGATIONS HEREUNDER OR OTHERWISE. RA SHALL NOT BE LIABLE FOR ANY SPECIAL, INDIRECT, INCIDENTAL, CONSEQUENTIAL, PUNITIVE OR EXEMPLARY DAMAGES OF ANY KIND, INCLUDING, BUT NOT LIMITED TO, ANY LOST PROFITS AND LOST SAVINGS, LOSS OF USE OR INTERRUPTION OF BUSINESS, HOWEVER CAUSED, WHETHER ARISING IN CONTRACT, TORT (INCLUDING NEGLIGENCE), BREACH OF WARRANTY, STRICT LIABILITY OR OTHERWISE, EVEN IF RA HAS BEEN ADVISED OF THE POSSIBILITY OF SUCH DAMAGES. IN NO EVENT WILL RA BE LIABLE FOR THE COST OF PROCUREMENT OF SUBSTITUTE GOODS OR SERVICES. RA DISCLAIMS ALL REPRESENTATIONS AND WARRANTIES WHATSOEVER, EXPRESS OR IMPLIED OR OF ANY NATURE, WITH REGARD TO THE SERVICES AND THE REPORT, INCLUDING, WITHOUT LIMITATION, MERCHANTABILITY OR FITNESS FOR A PARTICULAR PURPOSE.

Professional Service Conditions - Continued

Report - RA will complete the services in accordance with the Proposal. The Report represents a valid opinion of RA's findings and recommendations with respect to the reserve study and is deemed complete. RA will consider any additional information made available to RA within 6 months of issuing the Report and issue a revised Report based on such additional information if a timely request for a revised Report is made by you. RA retains the right to withhold a revised Report if payment for services was not tendered in a timely manner. All information received by RA and all files, work papers or documents developed by RA during the course of the engagement shall remain the property of RA and may be used for whatever purpose it sees fit. RA reserves the right to, and you acknowledge and agree that RA may, use any data provided by you in connection with the services, or gathered as a result of providing such services, including in connection with creating and issuing any Report, in a de-identified and aggregated form for RA's business purposes.

Your Obligations - You agree to provide us access to the subject property for an on-site visual inspection. You agree to provide RA all available, historical and budgetary information, the governing documents, and other information that we request and deem necessary to complete the Report. Additionally, you agree to provide historical replacement schedules, utility bills and historical energy usage files that RA requests and deems necessary to complete the energy benchmarking services, and you agree to provide any utility release(s) reasonably requested by RA permitting RA to obtain any such data and/or information from any utility representative or other third party. You agree to pay actual attorneys' fees and any other costs incurred to collect on any unpaid balance for RA's services.

Use of Our Report - Use of the Report is limited to only the purpose stated herein. You acknowledge that RA is the exclusive owner of all intellectual property rights in and relating to the Report. You hereby acknowledge that any use or reliance by you on the Report for any unauthorized purpose is at your own risk and that you will be liable for the consequences of any unauthorized use or distribution of the Report. Use or possession of the Report by any unauthorized third party is prohibited. The Report in whole or in part is not and cannot be used as a design specification for design engineering purposes or as an appraisal. You may show the Report in its entirety to the following third parties: members of your organization (including your directors, officers, tenants and prospective purchasers), your accountants, attorneys, financial institutions and property managers who need to review the information contained herein, and any other third party who has a right to inspect the Report under applicable law including, but not limited, to any government entity or agency, or any utility companies. Without the written consent of RA, you shall not disclose the Report to any other third party. By engaging our services, you agree that the Report contains intellectual property developed (and owned solely) by RA and agree that you will not reproduce or distribute the Report to any party that conducts reserve studies or energy benchmarking services without the written consent of RA.

RA will include (and you hereby agree that RA may include) your name in our client lists. RA reserves the right to use (and you hereby agree that RA may use) property information to obtain estimates of replacement costs, useful life of property elements or otherwise as RA, in its sole discretion, deems appropriate.

Payment Terms, Due Dates and Interest Charges - If reserve study and energy benchmarking services are performed by RA, then the retainer payment is due upon execution of this agreement and prior to the inspection by RA, and any balance is due net 30 days from the Report shipment date. If only energy benchmarking services are performed by RA, then the retainer payment is due upon execution of this agreement and any balance is due net 30 days from the Report shipment date. In any case, any balance remaining 30 days after delivery of the Report shall accrue an interest charge of 1.5% per month. Unless this agreement is earlier terminated by RA in the event you breach or otherwise fail to comply with your obligations under this agreement, RA's obligations under this agreement shall commence on the date you execute and deliver this agreement and terminate on the date that is 6 months from the date of delivery of the Report by RA. Notwithstanding anything herein to the contrary, each provision that by its context and nature should survive the expiration or early termination of this agreement shall so survive, including, without limitation, any provisions with respect to payment, intellectual property rights, limitations of liability and governing law.

Miscellaneous – Neither party shall be liable for any failures or delays in performance due to fire, flood, strike or other labor difficulty, act of God, act of any governmental authority, riot, embargo, fuel or energy shortage, pandemic, wrecks or delays in transportation, or due to any other cause beyond such party's reasonable control; provided, however, that you shall not be relieved from your obligations to make any payment(s) to RA as and when due hereunder. In the event of a delay in performance due to any such cause, the time for completion or date of delivery will be extended by a period of time reasonably necessary to overcome the effect of such delay. You may not assign or otherwise transfer this agreement, in whole or in part, without the prior written consent of RA. RA may freely assign or otherwise transfer this agreement, in whole or in part, without your prior consent. This agreement shall be governed by the laws of the State of Wisconsin without regard to any principles of conflicts of law that would apply the laws of another jurisdiction. Any dispute with respect to this agreement shall be exclusively venued in Milwaukee County Circuit Court or in the United States District Court for the Eastern District of Wisconsin. Each party hereto agrees and hereby waives the right to a trial by jury in any action, proceeding or claim brought by or on behalf of the parties hereto with respect to any matter related to this agreement.

RA may have a financial interest in, or business relationships with, management companies, service providers, or other third parties that have or in the future may have a business relationship with you. Further, RA may from time to time receive and/or provide compensation, referral fees, discounts, or other remuneration from or to management companies or other third parties in connection with client referrals or other business arrangements, including this engagement. The foregoing is intended to satisfy any disclosure requirements under applicable certifications, standards, or codes of ethics.
29247750.6

SECTION V

SECTION A

ADDENDUM TO AGREEMENT FOR LANDSCAPE AND IRRIGATION MAINTENANCE

(Temporary Fuel Surcharge)

THIS ADDENDUM ("Addendum") is made effective this 29th day of June 2026 ("Effective Date"), by and between:

LAKE DEER COMMUNITY DEVELOPMENT DISTRICT, a local unit of special-purpose government established pursuant to Chapter 190, *Florida Statutes*, and located within Polk County, Florida, whose mailing address is c/o Governmental Management Services – Central Florida, LLC, 219 East Livingston Street, Orlando, Florida 32801 ("District"); and

PRINCE AND SONS INC., a Florida corporation, whose mailing address is 200 F Street South, Haines City, Florida 33844 ("Contractor" and, with the District, "Parties").

RECITALS

WHEREAS, the District and Contractor previously entered into that certain *Amended and Restated Agreement for Landscape and Irrigation Maintenance Services*, dated as of September 18, 2024 ("Agreement"), incorporated herein by this reference; and

WHEREAS, the District and Contractor desire to modify the Agreement to account for additional compensation for a temporary fuel surcharge, as set forth in **Exhibit A**, attached hereto and incorporated herein by reference; and

WHEREAS, pursuant to Section 20 of the Agreement, the Agreement may be amended by an instrument in writing executed by both Parties; and

WHEREAS, the District and Contractor now desire to amend the Agreement as described herein.

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

1. RECITALS. The recitals stated above are true and correct and by this reference are incorporated herein and form a material part of this Addendum.

2. TEMPORARY FUEL SURCHARGE.

A. Services, as that term is defined in the Agreement, rendered on or after the Effective Date of this Addendum shall be subject to a temporary fuel surcharge, as outlined in **Exhibit A** to this Addendum ("Surcharge"). The Surcharge will be in effect from the Effective Date through September 30, 2026.

B. The Surcharge must be shown as a separate line item on the invoices showing the compensation owed under the Agreement, plus the Surcharge, and a total amount for each month. Contractor shall provide a screenshot of the AAA Florida Average Gas Prices as of the first day of each month, which will be compared to the rates set forth in **Exhibit A** to evidence the Surcharge.

3. AFFIRMATION OF THE AGREEMENT. The Agreement is hereby affirmed and continues to constitute a valid and binding agreement between the Parties. Except as described in Section 2 of this Addendum, nothing herein shall modify the rights and obligations of the Parties under the Agreement. All remaining provisions, including, but not limited to, the engagement of services, fees, costs, indemnification, and sovereign immunity provisions, remain in full effect and are fully enforceable.

4. AUTHORIZATION. The execution of this Addendum has been duly authorized by the appropriate body or official of the District and Contractor, both the District and Contractor have complied with all requirements of law, and both the District and Contractor have full power and authority to comply with the terms and provisions of this Addendum.

5. EXECUTION IN COUNTERPARTS. This Addendum may be executed in any number of counterparts, each of which when executed and delivered shall be an original; however, all such counterparts together shall constitute one and the same instrument.

6. EFFECTIVE DATE. This Addendum shall have an effective date as of the date first written above.

IN WITNESS WHEREOF, the Parties execute this Addendum the day and year first written above.

LAKE DEER COMMUNITY DEVELOPMENT DISTRICT

Signed by:
Bobbie Shockley
B4BFE8F149CE478...
Chairperson, Board of Supervisors

PRINCE AND SONS INC., a Florida corporation

Signed by:
C7CB56360E5C44C...
By: Lucas Martin
Its: Manager

Exhibit A: Fuel Surcharge Proposal

Exhibit A

Fuel Charge

PRINCE & SONS

Headquarters
200 South F Street
Haines City, Florida 33844
(863) 422-5207
www.princeandsonsinc.com

Tampa
9513 US 92 East
Tampa, Florida 33610

Orlando
14645 Boggy Creek Rd
Orlando, Florida 32824

Valued Customer,

Our family-owned company at Prince & Sons thanks you for the business in servicing your property's landscaping. We are unable to continue to absorb excessive increase in the cost of fuel to our company. We do everything we can to conserve fuel and buy in bulk to keep our prices down however the increases to gas and diesel have resulted in a direct 3% increase to our hard costs that we need to pass along to our customers. We hope this is not a long-term problem so we want to have in place a clear invoicing process that can be tracked. Effective immediately we are sending a separate 3% fuel charge invoice to help offset this expense. The below increase will be invoiced:

Average gas price of >=$4/gallon we will have a 3% increase

Average gas price of $3.50-$3.99/gallon we will have a 2% increase

Average gas price <$3.49/gallon the fuel service charge will end

We thank you for your understanding with this. Please do not hesitate to contact your manager if you have any questions.

Warmest Regards,

Lucas Martin

Lucas Dean Martin
Vice President
Phone: 863-422-5207 Office
PRINCE & SONS INC

SECTION B

ADDENDUM TO POOL MAINTENANCE SERVICES AGREEMENT

(Temporary Fuel Surcharge)

THIS ADDENDUM ("Addendum") is made effective this 1st day of June 2026 ("Effective Date"), by and between:

LAKE DEER COMMUNITY DEVELOPMENT DISTRICT, a local unit of special-purpose government established pursuant to Chapter 190, *Florida Statutes*, whose mailing address is c/o Governmental Management Services – Central Florida, LLC, 219 East Livingston Street, Orlando, Florida 32801 ("District"); and

ROGER JAMES MCDONNELL D/B/A RESORT POOL SERVICES, whose mailing address is 14525 Johns Lake Road, Clermont, Florida 34711 ("Contractor" and, with the District, "Parties").

RECITALS

WHEREAS, the District and Contractor previously entered into that certain *Agreement for Pool Maintenance Services*, dated as of September 18, 2024 ("Agreement"), incorporated herein by this reference; and

WHEREAS, the District and Contractor desire to modify the Agreement to account for additional compensation for a temporary fuel surcharge, as set forth in **Exhibit A**, attached hereto and incorporated herein by reference; and

WHEREAS, pursuant to Section 19 of the Agreement, the Agreement may be amended by an instrument in writing executed by both Parties; and

WHEREAS, the District and Contractor now desire to amend the Agreement as described herein.

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

1. RECITALS. The recitals stated above are true and correct and by this reference are incorporated herein and form a material part of this Addendum.

2. TEMPORARY FUEL SURCHARGE.

A. Services, as that term is defined in the Agreement, rendered on or after the Effective Date of this Addendum shall be subject to a temporary fuel surcharge, as outlined in **Exhibit A** to this Addendum ("Surcharge"). The Surcharge will be in effect from the Effective Date through September 30, 2026.

B. The Surcharge must be shown as a separate line item on the invoices showing the compensation owed under the Agreement, plus the Surcharge, and a total amount for each month. Contractor shall provide a screenshot of the AAA Florida Average Gas Prices as of the first day of each month, which will be compared to the rates set forth in **Exhibit A** to evidence the Surcharge.

3. **AFFIRMATION OF THE AGREEMENT.** The Agreement is hereby affirmed and continues to constitute a valid and binding agreement between the Parties. Except as described in Section 2 of this Addendum, nothing herein shall modify the rights and obligations of the Parties under the Agreement. All remaining provisions, including, but not limited to, the engagement of services, fees, costs, indemnification, and sovereign immunity provisions, remain in full effect and are fully enforceable.

4. **AUTHORIZATION.** The execution of this Addendum has been duly authorized by the appropriate body or official of the District and Contractor, both the District and Contractor have complied with all requirements of law, and both the District and Contractor have full power and authority to comply with the terms and provisions of this Addendum.

5. **EXECUTION IN COUNTERPARTS.** This Addendum may be executed in any number of counterparts, each of which when executed and delivered shall be an original; however, all such counterparts together shall constitute one and the same instrument.

6. **EFFECTIVE DATE.** This Addendum shall have an effective date as of the date first written above.

IN WITNESS WHEREOF, the Parties execute this Addendum the day and year first written above.

LAKE DEER COMMUNITY DEVELOPMENT DISTRICT

Bobbie Slowly

Chairperson, Board of Supervisors

ROGER JAMES MCDONNELL D/B/A RESORT POOL SERVICES

DocuSigned by:

Simon McDonnell

C233DB72FD304B8...

By: Simon McDonnell

Its: Manager

Exhibit A: Fuel Surcharge Proposal

Exhibit A
Fuel Charge

RESORT
POOL SERVICES

Monthly Fuel Surcharge Request

To whom it may concern

We appreciate your continued trust and support. We are writing to inform you of a temporary change to our billing structure due to the ongoing increase in fuel costs.

As you may be aware, gas prices have risen significantly and continue to impact transportation and operational expenses across our industry. In order to continue providing the reliable service and quality you expect, we will be implementing a temporary fuel surcharge of $50 per month, effective June 1st 2026.

This surcharge will remain in place only until gas prices have remained under $3.95 at which time the fee will be removed.

We understand that any increase in costs can be difficult, and this decision was not made lightly. Our goal is to remain transparent while continuing to serve you without compromising the quality and dependability of our services.

We sincerely appreciate your understanding and continued business. If you have any questions, please feel free to contact us directly.

Thank you again for your support.

Simon McDonnell

VP of Operations

Resort Pool Services

321-689-6210

SECTION VI

Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

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

July 29, 2026

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

We are pleased to confirm our understanding of the services we are to provide Lake Deer Community Development District, Polk County, Florida ("the District") for the fiscal year ended September 30, 2026, with the option of four (4) additional one-year renewals. We will audit the financial statements of the governmental activities and each major fund, including the related notes to the financial statements, which collectively comprise the basic financial statements of Lake Deer Community Development District as of and for the fiscal year ended September 30, 2026, with the option of four (4) additional one-year renewals. In addition, we will examine the District's compliance with the requirements of Section 218.415 Florida Statutes.

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

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

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

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

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

Audit Objectives

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

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

We will also issue a management letter as required by Chapter 10.550, Rules of the Auditor General of the State of Florida. As part of our audit, we will apply financial condition assessment procedures pursuant to Section 218.39(5), Florida Statutes, and Rule 10.556(8), Rules of the Auditor General, and will report, as applicable, whether the District met any of the conditions described in Section 218.503(1), Florida Statutes.

Examination Objective

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

Other Services

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

Management Responsibilities

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

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

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

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

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

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

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

Audit Procedures—General

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

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

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

Audit Procedures—Internal Control

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

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

Audit Procedures—Compliance

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

Engagement Administration, Fees, and Other

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

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

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

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

This agreement provides for a contract period of one (1) year with the option of four (4) additional, one-year renewals upon the written consent of both parties. Our fee for these services will not exceed $4,200 for the September 30, 2026 audit, unless there is a change in activity by the District which results in additional audit work or if Bonds are issued. The fees for the fiscal years 2027, 2028, 2029 and 2030 will not exceed $4,300, $4,400, $4,500 and $4,600, respectively, unless there is a change in activity by the District which results in additional audit work or if Bonds are issued.

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

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

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

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

We will provide you with a copy of our most recent external peer review report and any letter of comment, and any subsequent peer review reports and letters of comment received during the period of the contract. Our 2025 peer review report accompanies this letter.

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

Very truly yours,

Grau & Associates

Tony Grau

____
Antonio J. Grau

RESPONSE:

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

Signed by:

By: Bobbie Shockley
B4BFE8F149CE478...

Title: Chairperson

Date: 2026-07-29

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

SECTION VII

AMENDED AND RESTATED AGREEMENT FOR HOLIDAY LIGHTING

THIS AGREEMENT ("**Agreement**") is made and entered into this 25th day of August 2026, by and between:

> **LAKE DEER COMMUNITY DEVELOPMENT DISTRICT,** a local unit of special-purpose government established pursuant to Chapter 190, *Florida Statutes,* being located in Polk County, Florida, with a mailing address of c/o Governmental Management Services – Central Florida, LLC, 219 East Livingston Street, Orlando, Florida 32801 ("**District**"); and
>
> **SPARKLING POOLS AND LIGHTS, LLC D/B/A FESTIVE GLOW,** a Florida limited liability company, with a mailing address of 6333 Southwest 46th Drive, Gainesville, Florida 32608 ("**Contractor**" and, together with the District, the "**Parties**").

<u>RECITALS</u>

WHEREAS, the District was established for the purpose of planning, financing, constructing, installing, operating and/or maintaining certain infrastructure improvements within the boundaries of the District; and

WHEREAS, the District has a need to retain an independent contractor to provide for the installation and maintenance of seasonal lighting and decorations ("**Lighting**"); and

WHEREAS, Contractor represents that it is qualified to perform such services and has agreed to provide to the District those services identified in this Agreement and in **Exhibit A** attached hereto and incorporated herein by this reference ("**Services**"); and

WHEREAS, the Parties previously entered into an agreement for the Services and now desire for this Agreement to replace and supersede any previous agreements for the Services; and

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

NOW, THEREFORE, in consideration of the recitals, agreements, and mutual covenants contained herein, and other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged by the Parties, the Parties agree as follows:

SECTION 1. RECITALS. The recitals so stated are true and correct and by this reference are incorporated into and form a material part of this Agreement.

SECTION 2. SCOPE OF SERVICES; TERM.

A. Contractor will provide the Services, which include but are not limited to the provision of materials and labor, and installation services. Contractor shall be solely responsible for the means, manner and methods by which its duties, obligations and responsibilities are met to the satisfaction of the District. While providing the Services, Contractor shall assign such staff as may be required, and such staff shall be responsible for coordinating, expediting, and controlling all aspects to assure completion of the Services.

B. Contractor shall perform the Services in a neat and workmanlike manner. In the event the District, in its sole determination, finds that the work of Contractor is not satisfactory to the District, the District shall have the right to immediately terminate this Agreement and will only be responsible for payment of Services satisfactorily completed.

C. Contractor shall use all due care to protect the property of the District, its residents and landowners from damage. Contractor agrees to commence repair of any damage resulting from Contractor's activities within twenty-four (24) hours.

D. This Agreement shall be effective upon execution of this Agreement and shall continue through September 30, 2027 ("**Initial Term**"). Thereafter, this Agreement shall be automatically renewed for two (2) additional one (1) year periods, unless terminated earlier in accordance with the terms herein.

SECTION 3. COMPENSATION.

A. The District agrees to pay Contractor **Seven Thousand Five Hundred Dollars and Zero Cents ($7,500.00)**, as set forth in Option C in **Exhibit A**.

B. All invoices are due and payable in accordance with Florida's Local Government Prompt Payment Act, Sections 218.70 through 218.80, *Florida Statutes*. Contractor shall only be compensated for those Services actually rendered. Any changes in compensation must be set forth in a writing signed by the Parties.

C. Contractor agrees that the District shall not be liable for payment for any additional services or amounts unless the District, through an authorized representative of the District, authorizes Contractor, in writing, to perform such additional services.

D. Contractor shall promptly and properly pay for all labor employed, materials purchased, and equipment hired by it to perform under this Agreement. Contractor shall keep the District's property free from any materialmen's or mechanic's liens and claims or notices in respect to such liens and claims, which arise by reason of Contractor's performance under this Agreement, and Contractor shall immediately discharge any such claim or lien. In the event that Contractor does not pay or satisfy such claim or lien within three (3) business days after the filing of notice thereof, the District, in addition to any and all other remedies available under this Agreement, may terminate this Agreement to be effective immediately upon the giving of notice of termination.

SECTION 4. INDEPENDENT CONTRACTOR. In all matters relating to this Agreement, Contractor shall be acting as an independent contractor. Neither Contractor nor employees of Contractor, if there are any, are employees of the District under the meaning or application of any Federal or State Unemployment or Insurance Laws or Old Age Laws or otherwise. Contractor agrees to assume all liabilities or obligations imposed by any one or more of such laws with respect to employees of Contractor, if there are any, in the performance of this Agreement. Contractor shall not have any authority to assume or create any obligation, express or implied, on behalf of the District and Contractor shall have no authority to represent the District as an agent, employee, or in any other capacity, unless otherwise set forth in this Agreement.

SECTION 5. INSURANCE.

A. Contractor shall, at its own expense, maintain insurance during the performance of its services under this Agreement, with limits of liability not less than the following:

1. Workers' Compensation Insurance, or Contractor's certificate of exemption, in accordance with the laws of the State of Florida.

2. Commercial General Liability Insurance covering Contractor's legal liability for bodily injuries, with limits of not less than One Million Dollars ($1,000,000.00) combined single limit bodily injury and property damage liability, and covering at least the following hazards:

i. Independent Contractors Coverage for bodily injury and property damage in connection with any subcontractors' operation, if any.

3. Employer's Liability Coverage with limits of at least One Million Dollars ($1,000,000.00) per accident or disease.

4. Automobile Liability Insurance for bodily injuries in limits of not less than One Million Dollars ($1,000,000.00) combined single limit bodily injury and for property damage, providing coverage for any accident arising out of or resulting from the operation, maintenance, or use by Contractor of any owned, non-owned, or hired automobiles, trailers, or other equipment required to be licensed.

B. The District and the District's staff, employees, consultants, officers, representatives, agents, and supervisors shall be named as additional insureds on the above listed policies, except Workers' Compensation and Employer's Liability. All above-referenced insurance policies shall be considered primary and non-contributory with respect to the additional insureds, and all such required insurance policies shall be endorsed to provide for a waiver of underwriter's rights of subrogation in favor of the additional insureds. Contractor shall furnish the District with the Certificate of Insurance evidencing compliance with this requirement. No certificate shall be acceptable to the District, unless it provides that any change or termination within the policy periods of the insurance coverages, as certified, shall not be effective within thirty (30) days of prior written notice to the District. Insurance coverage shall be from a reputable insurance carrier, licensed to conduct business in the State of Florida.

C. If Contractor fails to have secured and maintained the required insurance, the District has the right but not the obligation to secure such required insurance in which event Contractor shall pay the cost for that required insurance and shall furnish, upon demand, all information that may be required in connection with the District's obtaining the required insurance.

SECTION 6. INDEMNIFICATION.

A. Obligations under this section shall include the payment of all settlements, judgments, damages, liquidated damages, penalties, forfeitures, back pay awards, court costs, arbitration and/or mediation costs, litigation expenses, attorneys' fees, and paralegal fees (incurred in court, out of court, on appeal, or in bankruptcy proceedings) as ordered.

B. Contractor agrees to defend, indemnify and hold harmless the District and its officers, agents and employees from any and all liability, claims, actions, suits or demands by any person, corporation or other entity for injuries, death, or property damage of any nature, arising out of, or in connection with, the work to be performed by Contractor, including litigation or any appellate proceedings with respect thereto. Contractor further agrees that nothing herein shall constitute or be construed as a waiver of the District's sovereign immunity or limitations on liability contained in Section 768.28, *Florida Statutes*, or other statute.

SECTION 7. AGREEMENT; AMENDMENTS. This instrument shall constitute the final and complete expression of the agreement between the Parties relating to the subject matter of this Agreement. Amendments to and waivers of the provisions contained in this Agreement may be made only by an instrument in writing which is executed by both Parties.

SECTION 8. AGREEMENT CONTROLS. To the extent that any of the provisions in the attached **Exhibit A** and this Agreement conflict, the terms of this Agreement control.

SECTION 9. WARRANTY. Contractor warrants to the District that all materials furnished under this Agreement shall be new, and that all services and materials shall be of good quality, free from faults and defects. In addition to all manufacturer warranties for materials purchased for purposes of this Agreement, all Services provided by Contractor pursuant to this Agreement shall be warranted for one (1) year from the date of the final acceptance by the District of the Services. Contractor shall commence to repair and/or replace any Lighting covered by this warranty within twenty-four (24) hours of being informed of any lighting outage and/or commence necessary repairs or replacement of the Lighting.

SECTION 10. AUTHORIZATION. The execution of this Agreement has been duly authorized by the appropriate body or official of the Parties, the Parties have complied with all the requirements of law, and the Parties have full power and authority to comply with the terms and provisions of this instrument.

SECTION 11. TERMINATION. Contractor may terminate this Agreement with cause by providing thirty (30) days' written notice of termination to the District stating a failure of the District to perform according to the terms of this Agreement; provided, however, that the District shall be provided a reasonable opportunity to cure any failure under this Agreement. The District may terminate this Agreement immediately for cause by providing written notice of termination to Contractor. The District shall provide thirty (30) days' written notice of termination without cause. Upon any termination of this Agreement, Contractor shall be entitled to payment for all work and/or services rendered up until the effective termination of this Agreement, subject to whatever claims or off-sets the District may have against Contractor, as its sole recourse for termination.

SECTION 12. COMPLIANCE WITH GOVERNMENTAL REGULATION. Contractor shall keep, observe, and perform all requirements of applicable local, state, and federal laws, rules, regulations, or ordinances. If Contractor fails to notify the District in writing within five (5) days of the receipt of any notice, order, requirement to comply notice, or a report of a violation or an alleged violation, made by any local, state, or federal governmental body or agency or subdivision thereof with respect to the services being rendered under this Agreement or any action of Contractor or any of its agents, servants, employees, or materialmen, or with respect to terms, wages, hours, conditions of employment, safety appliances, or any other requirements applicable to provision of services, or fails to comply with any requirement of such agency within five (5) days after receipt of any such notice, order, requirement to comply notice, or report of a violation or an alleged violation, the District may terminate this Agreement, such termination to be effective immediately upon the giving of notice of termination.

SECTION 13. ENFORCEMENT OF AGREEMENT. In the event that either the District or Contractor 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, expert witness fees, paralegal fees and costs for trial, alternative dispute resolution, or appellate proceedings.

SECTION 14. NOTICES. All notices, requests, consents, and other communications under this Agreement ("**Notice**" or "**Notices**") shall be in writing and shall be hand delivered, mailed by First Class Mail, postage prepaid, or sent by overnight delivery service, to the Parties, as follows:

A.	**If to the District:**	Lake Deer Community Development District c/o Governmental Management Services – Central Florida, LLC 219 East Livingston Street Orlando, Florida 32801 Attn: District Manager
	With a copy to:	Kilinski | Van Wyk, PLLC 517 East College Avenue Tallahassee, Florida 32301 Attn: Lake Deer CDD, District Counsel
B.	**If to Contractor:**	Sparkling Pools and Lights, LLC d/b/a Festive Glow 6333 Southwest 46th Drive Gainesville, Florida 32608 Attn: Jeb Bennett

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 Contractor may deliver Notices on behalf of the District and Contractor. 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 in this Agreement.

SECTION 15. ASSIGNMENT. Neither the District nor Contractor may assign this Agreement or any monies to become due under this Agreement without the prior written approval of the other, and such approval shall not be unreasonably withheld.

SECTION 16. CONTROLLING LAW AND VENUE. This Agreement and the provisions contained in this Agreement shall be construed, interpreted, and controlled according to the laws of the State of Florida. Venue shall be in Polk County, Florida.

SECTION 17. PUBLIC RECORDS. Contractor understands and agrees that all documents of any kind provided to the District in connection with this Agreement may be public records, and, accordingly, Contractor agrees to comply with all applicable provisions of Florida law in handling such records, including but not limited to Section 119.0701, *Florida Statutes*. Contractor acknowledges that the designated public records custodian for the District is **Jill Burns** ("**Public Records Custodian**"). Among other requirements and to the extent applicable by law, Contractor 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 Contractor 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 Contractor'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 Contractor, Contractor 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 CONTRACTOR HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, FLORIDA STATUTES, TO CONTRACTOR'S DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS CONTRACT, CONTACT THE CUSTODIAN OF PUBLIC RECORDS AT GOVERNMENTAL MANAGEMENT SERVICES – CENTRAL FLORIDA, LLC, 219 EAST LIVINGSTON STREET, ORLANDO, FLORIDA 32801, PHONE (407) 841-5524, OR BY EMAIL AT JBURNS@GMSCFL.COM.

SECTION 18. 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.

SECTION 19. HEADINGS FOR CONVENIENCE ONLY. The descriptive headings in this Agreement are for convenience only and shall neither control nor affect the meaning or construction of any of the provisions of this Agreement.

SECTION 20. COUNTERPARTS. This instrument may be executed in any number of counterparts, each of which, when executed and delivered, shall constitute an original, and such counterparts together shall constitute one and the same instrument. Signature and acknowledgment pages, if any, may be detached from the counterparts and attached to a single copy of this document to physically form one document.

SECTION 21. E-VERIFY. Contractor shall comply with and perform all applicable provisions of Section 448.095, *Florida Statutes*. Accordingly, to the extent required by Florida Statute, Contractor shall register with and use the United States Department of Homeland Security's E-Verify system to verify the work authorization status of all newly hired employees and shall comply with all requirements of Section 448.095, *Florida Statutes*, as to the use of subcontractors. The District may terminate this Agreement immediately for cause if there is a good faith belief that Contractor has knowingly violated Section 448.09(1), *Florida Statutes*. By entering into this Agreement, Contractor represents that no public employer has terminated a contract with Contractor under Section 448.095(5)(c), *Florida Statutes*, within the year immediately preceding the date of this Agreement.

SECTION 22. FOREIGN INFLUENCE. Contractor understands that under Section 286.101, *Florida Statutes*, that Contractor must disclose any current or prior interest, any contract with, or any grant or gift from a foreign country of concern as that term is defined within the above referenced statute.

SECTION 23. SCRUTINIZED COMPANIES STATEMENT. In accordance with Section 287.135, *Florida Statutes*, Contractor represents that in entering into this Agreement, neither it nor any of its officers, directors, executives, partners, shareholders, members, or agents is on the Scrutinized Companies with Activities in Sudan List, the Scrutinized Companies with Activities in Iran Terrorism Sectors List, or the Scrutinized Companies and Other Entities that Boycott Israel List created pursuant to Sections 215.4725 and 215.473, *Florida Statutes*, and in the event such status changes, Contractor shall immediately notify the District. If Contractor is found to have submitted a false statement, has been placed on the Scrutinized Companies with Activities in Sudan List, the Scrutinized Companies with Activities in Iran Terrorism Sectors List, or has been engaged in business operations in Cuba or Syria, or is now or in the future on the Scrutinized Companies and Other Entities that Boycott Israel List, or engaged in a boycott of Israel, the District may immediately terminate this Agreement.

SECTION 24. ANTI-HUMAN TRAFFICKING REQUIREMENTS. Contractor 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*. Contractor agrees to execute an affidavit, in a form acceptable to the District, in compliance with Section 787.06(14), *Florida Statutes*.

[Signature page follows]

[Signature page to Agreement by and between Lake Deer Community Development District and Sparkling Pools and Lights, LLC d/b/a Festive Glow for Holiday Lighting]

IN WITNESS WHEREOF, the Parties hereto have executed this Agreement on the day and year first written above.

LAKE DEER COMMUNITY DEVELOPMENT DISTRICT

Signed by:
Bobbie Shockley
B4BFE8F149CE478...

Chairperson, Board of Supervisors

SPARKLING POOLS AND LIGHTS, LLC D/B/A FESTIVE GLOW, a Florida limited liability company

Signed by:
Jeb Bennett
D1B0FDDB20624B8...

By: Jeb Bennett

Its: Owner

EXHIBIT A: Contractor's Proposal

EXHIBIT A
Contractor's Proposal

Festive Glow

PROPOSAL

Checks payable to: Festive Glow
6333 SW 46th Drive Gainesville, FL 32608
P: (352) 827 – XMAS (9627)
FestiveGlowLighting.com

Residential • Commercial • Community
Supplies • Installation • Removal
FestiveGlow@outlook.com

Customer: Lake Deer CDD – Attn: Matt Fisher Date: 07 / 17 / 2026
Address: 3331 Pine Lily Avenue City: Poinciana Zip: 34759
Phone W: (407) 841- 5524 C: (863) 956-6207 E-mail: MFisher@gmscfl.com

Lake Deer – 2026 Holiday Lighting Proposal

Two main entrance monuments (Marigold Avenue & Cottontail Blvd; Marigold Avenue & Broadwing Blvd)
24" wreaths lit with warm white LED mini lights will be hung on the front two pillars of the entrance sign in the center median (2 per side; 4 per sign (double sided); 8 total). Wreaths will be adorned with a Red/Gold Nylon UV protected bow. Garland lit with warm white LED mini lights will be hung across top of entrance sign. Red/Gold UV protected Nylon bows will be hung at the top.

➔ **Cost - $1,820/per sign (double sided) - (x 2 signs) = $3,640.00**

Both signs will utilize Commercial grade battery operated materials as a power is unavailable at both sign locations. Timer on battery operated decorations will be set from 6 pm – Midnight.

***There is slight price increase (+$40) from last year due to BOTH signs being battery powered this year. Last year – we discussed have outlet installed at Cottontail Blvd – but it could not be completed. This year – we will provide battery operated materials at both locations.**

Amenity Center
Warm White LED C9 bulbs along the roof profile of the front, left, and right side (3 sides) of the amenity center. Two Red/Gold UV protected Nylon bows hung on either side of main entry sign. Six Palm trees will be trunk wrapped with warm white LED mini lights.

***Price includes design, lease of commercial grade products, installation, removal, and storage**

➔ **Cost - $3,860.00**

Proposal Total - $7,500.00
Pricing based off of 3-Year Agreement for the 2026, 2027, and 2028 Holiday Seasons!
(Price lock for 3 years; Pending budget availability)

SECTION VIII

SECTION B

SECTION 1

Dewberry

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

August 24, 2026

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

Subject: **Work Authorization 2027-1**
Lake Deer Community Development District
District Engineering Services – FY 2027
Polk County, Florida

Dear Ms. Burns:

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

I. General Engineering Services

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

Our fee for this task will be based on time and materials, in accordance with the enclosed Schedule of Charges. The referenced Schedule of Charges is valid for fiscal year 2027 only. We estimate a budget of $12,500, plus other direct costs.

II. Other Direct Costs

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

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

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

Sincerely,

Joey V. Duncan, PE
Principal Engineer

Reinardo Malavé, P.E.
Associate Vice President

JD:RM:ap
Q:\Lake Deer CDD_50137546\Adm\Correspondence\AAS\Lake Deer CDD FY 2027 District Engineering Services – 08-24-2026
Enclosures

APPROVED AND ACCEPTED

By: ______________________________
Authorized Representative of
Lake Deer Community Development District

Date: ____________________________

Dewberry

Attachment A

STANDARD HOURLY BILLING RATE SCHEDULE

Professional/Technical/Construction/Surveying Services

LABOR CLASSIFICATION	HOURLY RATES
Professional	
Engineer I, II, III	$135.00, $150.00, $170.00
Engineer IV, V, VI	$195.00, $225.00, $255.00
Engineer VII, VIII, IX	$295.00, $325.00, $365.00
Environmental Specialist I, II, III	$115.00, $145.00, $170.00
Senior Environmental Scientist IV, V, VI	$185.00, $205.00, $230.00
Planner I, II, III	$115.00, $145.00, $170.00
Senior Planner IV, V, VI	$185.00, $205.00, $230.00
Landscape Designer I, II, III	$115.00, $145.00, $170.00
Senior Landscape Architect IV, V, VI	$185.00, $205.00, $230.00
Principal	$395.00
Technical	
CADD Technician I, II, III, IV, V	$95.00, $115.00, $140.00, $155.00, $205.00
Designer I, II, III	$115.00, $150.00, $180.00
Designer IV, V, VI	$200.00, $220.00, $260.00
Construction	
Construction Professional I, II, III	$135.00, $170.00, $200.00
Construction Professional IV, V, VI	$240.00, $280.00, $335.00
Survey	
Surveyor I, II, III	$75.00, $90.00, $120.00
Surveyor IV, V, VI	$140.00, $155.00, $170.00
Surveyor VII, VIII, IX	$190.00, $225.00, $270.00
Senior Surveyor IX	$330.00
Fully Equipped 1, 2, 3 Person Field Crew	$170.00, $215.00, $290.00
Laser Scanner 1, 2 Person Field Crew	$225.00, $270.00
Administration	
Administrative Professional I, II, III, IV	$78.00, $110.00, $135.00, $165.00
Other Direct Costs (Printing, Postage, Etc.)	Cost + 15%

SECTION C

September 24, 2026

Lake Deer CDD

Field Management Report

Completed

- Speed limit post and sign that was knocked down was installed on Viceroy Ct.
- Sagging men's restroom door was repaired.
- Men's urinal partition was detaching from the wall. GMS maintenance team refastened with new anchors.
- The monuments have been pressure washed to remove algae build up.
- Bent gate latch at the dog park has been replaced.
- Dog watering stations have been repaired and are currently working.
- Fencing panels that were knocked down from recent storms have been repaired.

Contracted Services

- The landscaping vendor continues to maintain the District's landscaping in satisfactory condition.
- 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

- Install additional wildlife warning signs around ponds that require it.
- Replace 3 fans located at the amenity sitting area.
- Replace solar lights at the monuments.
- Repair sunken sidewalk panel at the curb ramp located at Viceroy Ct/Pine Lily Ave.

SECTION D

SECTION 1

Lake Deer
Community Development District

Summary of Check Register

July 10, 2026 to September 10, 2026

Bank	Date	Check No.'s	Amount
General Fund			
	7/16/26	593-597	$ 8,143.39
	7/24/26	598-606	$ 17,019.56
	7/31/26	607-608	$ 1,393.20
	8/13/26	609-614	$ 15,183.70
	8/19/26	615-619	$ 15,519.59
	8/27/26	620-626	$ 6,464.87
	9/1/26	627-630	$ 12,370.71
	9/10/26	631-634	$ 4,437.88
			$ 80,532.90
		Total Amount	**$ 80,532.90**

*** CHECK DATES 07/10/2026 - 09/10/2026 *** 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	CHECK #
7/16/26	00001	7/01/26	148	202607	320-53800-34000	FIELD MANAGEMENT JULY 26	*	1,287.50		
		7/01/26	148	202607	330-57200-49000	CURRENT DEMANDS CHARGE	*	13.39		
		7/01/26	149	202607	310-51300-34000	MANAGEMENT FEES JULY 26	*	3,750.00		
		7/01/26	149	202607	310-51300-35200	WEBSITE ADMIN JULY 26	*	108.17		
		7/01/26	149	202607	310-51300-35100	INFORMATION TECH JULY 26	*	162.25		
		7/01/26	149	202607	310-51300-31300	DISSEMINATION SVC JULY 26	*	463.75		
		7/01/26	149	202607	330-57200-48300	AMENITY ACCESS JULY 26	*	1,072.92		
		7/01/26	149	202607	310-51300-51000	OFFICE SUPPLIES	*	3.64		
		7/01/26	149	202607	310-51300-42000	POSTAGE	*	28.23		
						GOVERNMENTAL MANAGEMENT SERVICES-CF			6,889.85	000593
7/16/26	00061	7/09/26	71577571	202607	330-57200-48100	PEST CONTROL JULY 26	*	90.00		
						MASSEY SERVICES, INC.			90.00	000594
7/16/26	00069	7/06/26	102855	202607	330-57200-34500	SECURITY 6/29/26-7/5/26	*	578.96		
						NATION SECURITY SERVICES LLC			578.96	000595
7/16/26	00048	5/08/26	23949	202605	320-53800-46200	FUEL CHARGE MAY 26	*	210.96		
						PRINCE & SONS, INC.			210.96	000596
7/16/26	00076	6/30/26	00077778	202606	310-51300-48000	NOT AUDIT MTG 6/29/26	*	373.62		
						USA TODAY MEDIA CORP.			373.62	000597
7/24/26	00067	6/30/26	22097	202606	320-53800-47000	LAKE MAINTENANCE JUNE 26	*	1,845.00		
						AQUATIC WEED MANAGEMENT, INC			1,845.00	000598
7/24/26	00060	6/30/26	18313	202606	330-57200-48200	CLEANING JUNE 26	*	910.00		
						CSS CLEAN STAR SERVICES OF CENTRAL			910.00	000599
7/24/26	00065	6/30/26	28811	202606	330-57200-34500	SIFER ISO CARD	*	1,600.69		
						CURRENT DEMANDS ELECTRICAL &			1,600.69	000600

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO YRMO	DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
7/24/26	00013	7/13/26	22495972	202606	310-51300-31100		*	362.50		
			ENGINEER SERVICES JUNE 26							
		7/13/26	22495973	202606	310-51300-31100		*	1,955.00		
			ANNUAL REPORT							
						DEWBERRY ENGINEERS INC.			2,317.50	000601
7/24/26	00001	6/30/26	150	202606	330-57200-48000		*	844.89		
			AMENITY GENERAL MAINT							
						GOVERNMENTAL MANAGEMENT SERVICES-CF			844.89	000602
7/24/26	00006	7/16/26	15408	202606	310-51300-31500		*	2,202.77		
			GENERAL COUNSEL JUNE 26							
						KILINSKI VAN WYK PLLC			2,202.77	000603
7/24/26	00056	6/01/26	32084	202606	330-57200-48500		*	2,650.00		
			POOL MAINTENANCE JUNE 26							
		6/30/26	AV32630	202606	330-57200-49000		*	225.00		
			REPLACE LIFE RING							
		7/01/26	AV32515	202607	330-57200-48500		*	2,600.00		
			POOL MAINTENANCE JULY 26							
						MCDONNELL CORPORATION DBA RESORT			5,475.00	000604
7/24/26	00069	5/25/26	102241	202605	330-57200-34500		*	463.20		
			SECURITY 5/18/26-5/24/26							
		7/17/26	103022	202607	330-57200-34500		*	463.20		
			SECURITY 7/6/26-7/12/26							
		7/20/26	103122	202607	330-57200-34500		*	463.20		
			SECURITY 7/13/26-7/19/26							
						NATION SECURITY SERVICES LLC			1,389.60	000605
7/24/26	00048	6/01/26	24461	202606	320-53800-46200		*	210.96		
			MATERIAL FUEL CHARG JUN26							
		7/01/26	25037	202607	320-53800-46200		*	140.00		
			MATERIAL FUEL CHARG JUL26							
		7/15/26	25185	202607	320-53800-47300		*	83.15		
			IRRIGATION REPAIRS							
						PRINCE & SONS, INC.			434.11	000606
7/31/26	00060	7/29/26	18571	202607	330-57200-48200		*	930.00		
			CLEANING JULY 26							
						CSS CLEAN STAR SERVICES OF CENTRAL			930.00	000607
7/31/26	00069	7/27/26	103237	202607	330-57200-34500		*	463.20		
			SECURITY 7/20/26-7/26/26							
						NATION SECURITY SERVICES LLC			463.20	000608

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO... YRMO	DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	#
8/13/26	00067	7/24/26	22225	202607	320-53800-47000		*	1,845.00		
			LAKE MAINTENANCE JULY 26							
						AQUATIC WEED MANAGEMENT, INC			1,845.00	000609
8/13/26	00078	7/29/26	108160	202607	330-57200-48000		*	212.98		
			REPLACE 3 WAY SWITCH							
						KINCAID ELECTRICAL SERVICES INC			212.98	000610
8/13/26	00056	8/01/26	AV33051	202608	330-57200-48500		*	2,600.00		
			POOL MAINTENANCE AUG 26							
						MCDONNELL CORPORATION DBA RESORT			2,600.00	000611
8/13/26	00069	8/03/26	103363	202607	330-57200-34500		*	463.20		
			SECURITY 7/27/26-8/2/26							
						NATION SECURITY SERVICES LLC			463.20	000612
8/13/26	00048	8/01/26	25489	202608	320-53800-46200		*	7,032.00		
			LANDSCAPE MAINT AUG 26							
						PRINCE & SONS, INC.			7,032.00	000613
8/13/26	00050	8/07/26	08072026	202608	300-15500-10000		*	3,030.52		
			PLAYGROUND LEASE SEPT 26							
						THM LEASING, LLC			3,030.52	000614
8/19/26	00013	8/17/26	22499710	202607	310-51300-31100		*	187.50		
			ENGINEER SVCS JUL 26							
		8/17/26	22499712	202607	310-51300-31100		*	375.00		
			ANNUAL REPORT JULY26							
						DEWBERRY ENGINEERS INC.			562.50	000615
8/19/26	00001	8/01/26	151	202608	320-53800-34000		*	1,287.50		
			FIELD MANAGEMENT AUG26							
		8/01/26	152	202608	310-51300-34000		*	3,750.00		
			MANAGEMENT FEES AUG 26							
		8/01/26	152	202608	310-51300-35200		*	108.17		
			WEBSITE ADMIN AUG 26							
		8/01/26	152	202608	310-51300-35100		*	162.25		
			INFORMATION TECH AUG26							
		8/01/26	152	202608	310-51300-31300		*	463.75		
			DISSEMINATION SVC AUG 26							
		8/01/26	152	202608	330-57200-48300		*	1,072.92		
			AMENITY ACCESS AUG 26							
		8/01/26	152	202608	310-51300-51000		*	4.06		
			OFFICE SUPPLIES							
		8/01/26	152	202608	310-51300-42000		*	38.64		
			POSTAGE							

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO YRMO	DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
		8/01/26	152	202608	310-51300-42500	COPIES	*	25.20		
						GOVERNMENTAL MANAGEMENT SERVICES-CF			6,912.49	000616
8/19/26	00043	8/12/26	08122026	202608	300-20700-10000	ASSESSMENT TSFR SER2022	*	7,491.40		
						LAKE DEER CDD C/O US BANK			7,491.40	000617
8/19/26	00061	8/13/26	72135062	202608	330-57200-48100	PEST CONTROL AUG 26	*	90.00		
						MASSEY SERVICES, INC.			90.00	000618
8/19/26	00069	8/10/26	103474	202608	330-57200-34500	SECURITY 8/3/26-8/9/26	*	463.20		
						NATION SECURITY SERVICES LLC			463.20	000619
8/27/26	00065	8/14/26	1194	202608	330-57200-34500	VIDEO VERIFICATION AUG26	*	120.00		
						CURRENT DEMANDS ELECTRICAL &			120.00	000620
8/27/26	00006	8/14/26	15730	202607	310-51300-31500	GENERAL COUNSEL JULY 26	*	1,876.50		
						KILINSKI VAN WYK PLLC			1,876.50	000621
8/27/26	00043	8/24/26	08242026	202608	300-20700-10000	ASSESSMENT TSFR SER2022	*	10.17		
						LAKE DEER CDD C/O US BANK			10.17	000622
8/27/26	00080	8/21/26	504196	202608	320-53800-49000	FENCE REPAIR	*	2,805.00		
						MY FENCE COMPANY LLC			2,805.00	000623
8/27/26	00069	8/17/26	103584	202608	330-57200-34500	SECURITY 8/10/26-8/16/26	*	463.20		
						NATION SECURITY SERVICES LLC			463.20	000624
8/27/26	00048	8/01/26	25617	202608	320-53800-46200	FUEL CHARGE AUG 26	*	140.00		
						PRINCE & SONS, INC.			140.00	000625
8/27/26	00079	8/11/26	220	202608	330-57200-48000	PLUMBING REPAIRS	*	1,050.00		
						1 TIME PLUMBING OF LAKELAND LLC			1,050.00	000626
9/01/26	00067	8/31/26	22394	202608	320-53800-47000	LAKE MAINTENANCE AUG26	*	1,845.00		
						AQUATIC WEED MANAGEMENT, INC			1,845.00	000627

*** CHECK DATES 07/10/2026 - 09/10/2026 *** 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	CHECK #
9/01/26	00069	8/24/26	103693	202608	330-57200-34500		*	463.20		
			SECURITY 8/17/26-8/23/26							
						NATION SECURITY SERVICES LLC			463.20	000628
9/01/26	00048	9/01/26	26115	202609	320-53800-46200		*	7,032.00		
			LANDSCAPE MAINT SEPT26							
						PRINCE & SONS, INC.			7,032.00	000629
9/01/26	00050	9/01/26	09012026	202609	300-15500-10000		*	3,030.51		
			PLAYGROUND LEASE OCT26							
						THM LEASING, LLC			3,030.51	000630
9/10/26	00056	9/01/26	33508	202609	330-57200-48500		*	2,600.00		
			POOL MAINTENANCE SEPT26							
						MCDONNELL CORPORATION DBA RESORT			2,600.00	000631
9/10/26	00069	8/31/26	103818	202608	330-57200-34500		*	463.20		
			SECURITY 8/24/26-8/30/26							
						NATION SECURITY SERVICES LLC			463.20	000632
9/10/26	00063	9/08/26	ARIV1060	202608	310-51300-31100		*	595.00		
			ENGINEER SERVICES AUG26							
						QUIDDITY ENGINEERING LLC			595.00	000633
9/10/26	00076	7/31/26	00078216	202607	310-51300-48000		*	779.68		
			NOT ADOPT BUG MTG 7/2/26							
						USA TODAY MEDIA CORP.			779.68	000634
						TOTAL FOR BANK A		80,532.90		

SECTION 2

Lake Deer

Community Development District

Unaudited Financial Reporting

August 30, 2026

Table of Contents

Lake Deer
Community Development District
Combined Balance Sheet
August 30, 2026

		General Fund		Debt Service Fund		Capital Project Fund		Totals Governmental Funds
Assets:								
Cash:								
Operating Account-Wells Fargo	$	338,031	$	-	$	-	$	338,031
Investments:								
Series 2022								
Reserve		-		270,238		-		270,238
Revenue		-		780,359		-		780,359
Prepayment		-		513		-		513
Construction		-		-		2		2
Prepaid Expenses		3,031		-		-		3,031
Total Assets	**$**	**341,061**	**$**	**1,051,109**	**$**	**2**	**$**	**1,392,172**
Liabilities:								
Accounts Payable	$	13,939	$	-	$	-	$	13,939
Total Liabilites	**$**	**13,939**	**$**	**-**	**$**	**-**	**$**	**13,939**
Fund Balance:								
Nonspendable:								
Prepaid Items	$	3,031	$	-	$	-	$	3,031
Restricted for:								
Debt Service		-		1,051,109		-		1,051,109
Capital Project		-		-		2		2
Assigned for:								
Unassigned		324,092		-		-		324,092
Total Fund Balances	**$**	**327,122**	**$**	**1,051,109**	**$**	**2**	**$**	**1,378,233**
Total Liabilities & Fund Balance	$	341,061	$	1,051,109	$	2	$	1,392,172

Lake Deer

Community Development District

General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending August 30, 2026

	Adopted Budget	Prorated Budget Thru 08/30/26	Actual Thru 08/30/26	Variance
Revenues:				
Special Assessments - Tax Roll	$ 552,766	$ 552,766	$ 555,124	$ 2,358
Interest Income	-	-	7,177	7,177
Total Revenues	**$ 552,766**	**$ 552,766**	**$ 562,301**	**$ 9,535**
Expenditures:				
General & Administrative:				
Supervisor Fees	$ 12,000	$ 11,000	$ 5,800	$ 5,200
FICA Expense	738	677	444	233
Engineering	12,500	11,458	6,350	5,108
Attorney	25,000	22,917	11,880	11,036
Annual Audit	6,000	5,500	6,000	(500)
Assessment Administration	5,408	5,408	5,408	-
Amortization Schedules	1,000	-	-	-
Arbitrage	450	450	450	-
Dissemination	5,565	5,101	5,101	-
Trustee Fees	4,500	-	-	-
Management Fees	45,000	41,250	41,250	-
Information Technology	1,947	1,784	1,785	(0)
Website Maintenance	1,298	1,190	1,190	(0)
Postage & Delivery	1,000	917	1,103	(186)
Insurance	6,878	6,878	6,340	538
Copies	500	458	25	433
Legal Advertising	2,500	2,500	4,565	(2,065)
Other Current Charges	1,262	1,157	459	698
Office Supplies	625	573	25	548
Dues, Licenses & Subscriptions	175	175	175	-
Total General & Administrative	**$ 134,345**	**$ 119,393**	**$ 98,349**	**$ 21,044**
Operations & Maintenance				
Field Expenditures				
Property Insurance	$ 10,210	$ 10,210	$ 9,607	$ 603
Field Management	15,450	14,163	14,163	-
Landscape Maintenancce	84,384	77,352	78,054	(702)
Landscape Replacement	10,000	9,167	5,590	3,577
Lake Maintenance	16,800	15,400	20,740	(5,340)
Streetlights	45,000	41,250	44,181	(2,931)
Electric	3,500	3,208	342	2,866
Water & Sewer	36,000	33,000	12,884	20,116
Sidewalk & Asphalt Maintenance	2,500	2,292	-	2,292
Irrigation Repairs	7,500	6,875	2,757	4,118
General Repairs & Maintenance	15,000	13,750	5,106	8,644
Field Contingency	10,000	9,167	6,730	2,436
Total Field Expenditures	**$ 256,344**	**$ 235,833**	**$ 200,155**	**$ 35,678**

Lake Deer

Community Development District

General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending August 30, 2026

	Adopted Budget	Prorated Budget Thru 08/30/26	Actual Thru 08/30/26	Variance
Amenity Expenditures				
Amenity - Electric	$ 14,400	$ 13,200	$ 17,820	$ (4,620)
Amenity - Water	10,000	9,167	16,705	(7,538)
Playground Lease	36,366	33,336	33,336	(0)
Internet	2,500	2,292	1,248	1,044
Pest Control	1,300	1,192	990	202
Janitorial Services	15,000	13,750	10,420	3,330
Security Services	12,500	11,458	11,292	167
Pool Maintenance	32,136	29,458	28,650	808
Amenity Management	12,875	11,802	11,802	(0)
Amenity Repairs & Maintenance	10,000	9,167	6,099	3,067
Holiday Lighting	7,500	7,500	7,460	40
Amenity Contingency	7,500	6,875	4,960	1,915
Total Amenity Expenditures	**$ 162,077**	**$ 149,196**	**$ 150,781**	**$ (1,586)**
Total Operations & Maintenance	**$ 418,421**	**$ 385,028**	**$ 350,936**	**$ 34,092**
Total Expenditures	**$ 552,766**	**$ 504,421**	**$ 449,285**	**$ 55,136**
Excess (Deficiency) of Revenues over Expenditures	$ -	$ 48,345	$ 113,016	$ 64,671
Net Change in Fund Balance	**$ -**		**$ 113,016**	
Fund Balance - Beginning	$ -		$ 214,106	
Fund Balance - Ending	$ -		$ 327,122	

Lake Deer

Community Development District

Debt Service Fund Series 2022

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending August 30, 2026

	Adopted Budget	Prorated Budget Thru 08/30/26	Actual Thru 08/30/26	Variance
Revenues:				
Assessments - On Roll	$ 542,703	$ 542,703	$ 545,016	$ 2,314
Interest Income	57,595	52,796	35,039	(17,756)
Total Revenues	**$ 600,298**	**$ 595,498**	**$ 580,056**	**$ (15,443)**
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	$ 56,498	$ 41,056	$ (15,443)
Net Change in Fund Balance	**$ 61,298**	**$ 56,498**	**$ 41,056**	**$ (15,443)**
Fund Balance - Beginning	$ 788,628		$ 1,010,053	
Fund Balance - Ending	$ 849,926		$ 1,051,109	

Lake Deer

Community Development District

Capital Projects Fund Series 2022

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending August 30, 2026

	Adopted Budget	Prorated Budget Thru 08/30/26	Actual Thru 08/30/26	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)**
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	$ 10	$ -	$ -	$ 555,124
Interest Income	-	-	1	823	1,109	1,188	1,088	865	733	725	645	-	7,177
Total Revenues	**$ (5,944)**	**$ 138,594**	**$ 395,903**	**$ 11,336**	**$ 8,313**	**$ 2,403**	**$ 2,324**	**$ 2,129**	**$ 5,863**	**$ 735**	**$ 645**	**$ -**	**$ 562,301**
Expenditures:													
General & Administrative:													
Supervisor Fees	$ 1,200	$ -	$ -	$ 1,000	$ -	$ 1,000	$ 1,000	$ -	$ 800	$ 800	$ -	$ -	$ 5,800
FICA Expense	92	-	-	77	-	77	77	-	61	61	-	-	444
Engineering	425	-	625	188	813	-	188	-	2,955	563	595	-	6,350
Attorney	1,058	675	1,656	153	1,441	630	1,722	131	2,203	1,877	337	-	11,880
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	464	464	-	5,101
Trustee Fees	-	-	-	-	-	-	-	-	-	-	-	-	-
Management Fees	3,750	3,750	3,750	3,750	3,750	3,750	3,750	3,750	3,750	3,750	3,750	-	41,250
Information Technology	162	162	162	162	162	162	162	162	162	162	162	-	1,785
Website Maintenance	108	108	108	108	108	108	108	108	108	108	108	-	1,190
Postage & Delivery	25	19	5	199	11	663	1	29	84	28	39	-	1,103
Insurance	6,340	-	-	-	-	-	-	-	-	-	-	-	6,340
Copies	-	-	-	-	-	-	-	-	-	-	25	-	25
Legal Advertising	-	2,017	-	1,116	-	-	278	-	374	780	-	-	4,565
Other Current Charges	-	-	3	60	52	51	61	53	53	62	63	-	459
Office Supplies	1	3	3	3	0	3	0	4	1	4	4	-	25
Dues, Licenses & Subscriptions	175	-	-	-	-	-	-	-	-	-	-	-	175
Total General & Administrative	**$ 19,657**	**$ 7,198**	**$ 6,776**	**$ 7,278**	**$ 6,801**	**$ 6,908**	**$ 13,810**	**$ 4,701**	**$ 11,015**	**$ 8,658**	**$ 5,546**	**$ -**	**$ 98,349**

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	1,288	1,288	-	14,163
Landscape Maintenancce	7,032	7,032	7,032	7,032	7,032	7,032	7,032	7,243	7,243	7,172	7,172	-	78,054
Landscape Replacement	-	1,265	3,000	-	-	-	-	-	-	1,325	-	-	5,590
Lake Maintenance	1,400	1,400	-	5,025	1,845	1,845	1,845	1,845	1,845	1,845	1,845	-	20,740
Streetlights	3,716	3,716	3,716	3,716	3,732	3,661	7,321	3,661	3,648	3,648	3,648	-	44,181
Electric	29	-	52	31	29	29	58	29	28	29	29	-	342
Water & Sewer	1,008	2,660	1,428	1,520	1,627	1,247	2,030	366	344	561	93	-	12,884
Sidewalk & Asphalt Maintenance	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrigation Repairs	52	533	-	465	195	-	1,259	76	94	83	-	-	2,757
General Repairs & Maintenance	1,005	-	-	-	990	660	1,740	711	-	-	-	-	5,106
Field Contingency	2,741	25	-	-	-	-	719	-	-	440	2,805	-	6,730
Total Field Expenditures	**$ 27,877**	**$ 17,918**	**$ 16,515**	**$ 19,077**	**$ 16,737**	**$ 15,761**	**$ 23,291**	**$ 15,218**	**$ 14,490**	**$ 16,391**	**$ 16,879**	**$ -**	**$ 200,155**
Amenity Expenditures													
Amenity - Electric	$ 1,444	$ -	$ 3,054	$ 3,458	$ 1,295	$ 1,236	$ 2,647	$ 1,120	$ 1,143	$ 1,264	$ 1,159	$ -	$ 17,820
Amenity - Water	1,377	1,249	1,913	1,866	1,988	1,664	2,962	1,083	842	799	963	-	16,705
Playground Lease	3,031	3,031	3,031	3,031	3,031	3,031	3,031	3,031	3,031	3,031	3,031	-	33,336
Internet	110	-	220	110	115	115	115	115	115	115	115	-	1,248
Pest Control	90	90	90	90	90	90	90	90	90	90	90	-	990
Janitorial Services	930	920	920	910	940	920	930	910	910	930	1,200	-	10,420
Security Services	120	344	120	240	240	2,324	120	583	2,676	2,552	1,973	-	11,292
Pool Maintenance	2,600	2,600	2,600	2,600	2,600	2,600	2,600	2,600	2,650	2,600	2,600	-	28,650
Amenity Management	1,073	1,073	1,073	1,073	1,073	1,073	1,073	1,073	1,073	1,073	1,073	-	11,802
Amenity Repairs & Maintenance	-	-	-	-	984	976	584	1,273	1,020	213	1,050	-	6,099
Holiday Lighting	3,730	-	-	3,730	-	-	-	-	-	-	-	-	7,460
Amenity Contingency	636	7	-	450	333	1,689	125	495	1,211	13	-	-	4,960
Total Amenity Expenditures	**$ 15,140**	**$ 9,313**	**$ 13,020**	**$ 17,558**	**$ 12,689**	**$ 15,718**	**$ 14,276**	**$ 12,373**	**$ 14,761**	**$ 12,680**	**$ 13,254**	**$ -**	**$ 150,781**
Total Operations & Maintenance	**$ 43,018**	**$ 27,231**	**$ 29,535**	**$ 36,634**	**$ 29,427**	**$ 31,478**	**$ 37,568**	**$ 27,591**	**$ 29,251**	**$ 29,070**	**$ 30,133**	**$ -**	**$ 350,936**
Total Expenditures	**$ 62,675**	**$ 34,429**	**$ 36,311**	**$ 43,912**	**$ 36,228**	**$ 38,386**	**$ 51,378**	**$ 32,292**	**$ 40,266**	**$ 37,728**	**$ 35,679**	**$ -**	**$ 449,285**
Excess (Deficiency) of Revenues over Expenditures	$ (68,619)	$ 104,165	$ 359,593	$ (32,577)	$ (27,915)	$ (35,983)	$ (49,053)	$ (30,163)	$ (34,403)	$ (36,993)	$ (35,034)	$ -	$ 113,016
Net Change in Fund Balance	**$ (68,619)**	**$ 104,165**	**$ 359,593**	**$ (32,577)**	**$ (27,915)**	**$ (35,983)**	**$ (49,053)**	**$ (30,163)**	**$ (34,403)**	**$ (36,993)**	**$ (35,034)**	**$ -**	**$ 113,016**

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
07/31/26	ACH	04/01-06/30/26	$0.00	$0.00	$0.00	$8.52	$8.52	$ 4.30	$ 4.22	$ 8.52
07/31/26	ACH	04/01-06/30/26	$0.00	$0.00	$0.00	$12.01	$12.01	$ 6.06	$ 5.95	$ 12.01
		TOTAL	**$ 1,180,902.78**	**$ (22,737.12)**	**$ (48,244.89)**	**$ 1,998.73**	**$ 1,100,140.26**	**$ 555,123.94**	**$ 545,016.32**	**$ 1,100,140.26**

100.43%	**Net Percent Collected**
0	**Balance Remaining to Collect**