Dewey Robbins
Community Development District

Agenda

August 27, 2025

AGENDA

Dewey Robbins
Community Development District
219 E. Livingston Street, Orlando, FL 32801
Phone: 407-841-5524 – Fax: 407-839-1526

August 20, 2025

Board of Supervisors
Dewey Robbins Community
Development District

Dear Board Members:

The special meeting of the Board of Supervisors of the Dewey Robbins Community Development District will be held **Wednesday, August 27, 2025, at 9:30 PM the Cooper Memorial Library, 2525 Oakley Seaver Drive, Clermont, FL 34711.** Following is the advance agenda for the regular meeting:

Audit Committee Meeting

1. Roll Call
2. Public Comment Period
3. Review of Proposals and Tally of Audit Committee Members Rankings
   A. Grau & Associates
   B. DiBartolomeo, McBee, Hartley & Barnes, P.A.
4. Adjournment

Board of Supervisors Meeting

1. Roll Call
2. Public Comment Period
3. Approval of Minutes of the May 28, 2025, Board of Supervisors and Audit Committee Meetings
4. Public Hearing
   A. Consideration of Resolution 2025-05 Adopting Fiscal Year 2026 Approved Budget and Appropriating Funds
   B. Consideration of Resolution 2025-06 Imposing Fiscal Year 2026 Special Assessments and Certifying Assessment Roll
5. Consideration of Fiscal Year 2026 Direct Collection Agreement
6. Acceptance of Ranking of the Audit Committee and Authorizing Staff to Send a

Notice of Intent to Award

7. Staff Reports
    A. Attorney
    B. Engineer
    C. District Manager's Report
        i. Balance Sheet & Income Statement
        ii. Ratification of Funding Request No. 18
        iii. Approval of Fiscal Year 2026 Meeting Schedule
        iv. District Goals and Objectives
            a. Adoption of Fiscal Year 2026 Goals & Objectives
            b. Presentation of Fiscal Year 2025 Goals & Objectives Authorizing Chair to Execute
8. Other Business
9. Supervisors Requests
10. Adjournment

AUDIT COMMITTEE MEETING

SECTION III

DEWEY ROBBINS CDD Auditor Selection							
	Ability of Personnel (20 pts)	Proposer's Experience (20 pts)	Understading of Scope of Work (20 pts)	Ability to Furnish the Required Services (20 pts)	Price (20 pts)	Total Points Earned	Ranking (1 being highest)
Grau & Associates					2025- $4,600 2026- $4,700 2027- $4,800 2028- $4,900 2029- $5,000		
DiBartolomeo. McBee, Hartley & Barnes					2025- $3,850 2026- $3,950 2027- $4,150 2028- $4,300 2029- $4,500		

SECTION A

Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

Proposal to Provide Financial Auditing Services:

DEWEY ROBBINS
COMMUNITY DEVELOPMENT DISTRICT

Proposal Due: August 1, 2025
5:00PM

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

Submitted by:
Antonio J. Grau, Partner
Grau & Associates
1001 Yamato Road, Suite 301
Boca Raton, Florida 33431
Tel (561) 994-9299
(800) 229-4728
Fax (561) 994-5823
tgrau@graucpa.com
www.graucpa.com

Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

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Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

August 1, 2025

Dewey Robbins Community Development District
c/o District Manager
219 East Livingston Street
Orlando, Florida 32801

Re: Request for Proposal for Professional Auditing Services for the fiscal year ended September 30, 2025, with an option for four (4) additional annual renewals.

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

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

Why Grau & Associates:

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

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

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

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

Complying With Standards

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

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

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

Very truly yours,
Grau & Associates

Antonio J. Grau

Firm Qualifications

Grau's Focus and Experience

Our Team

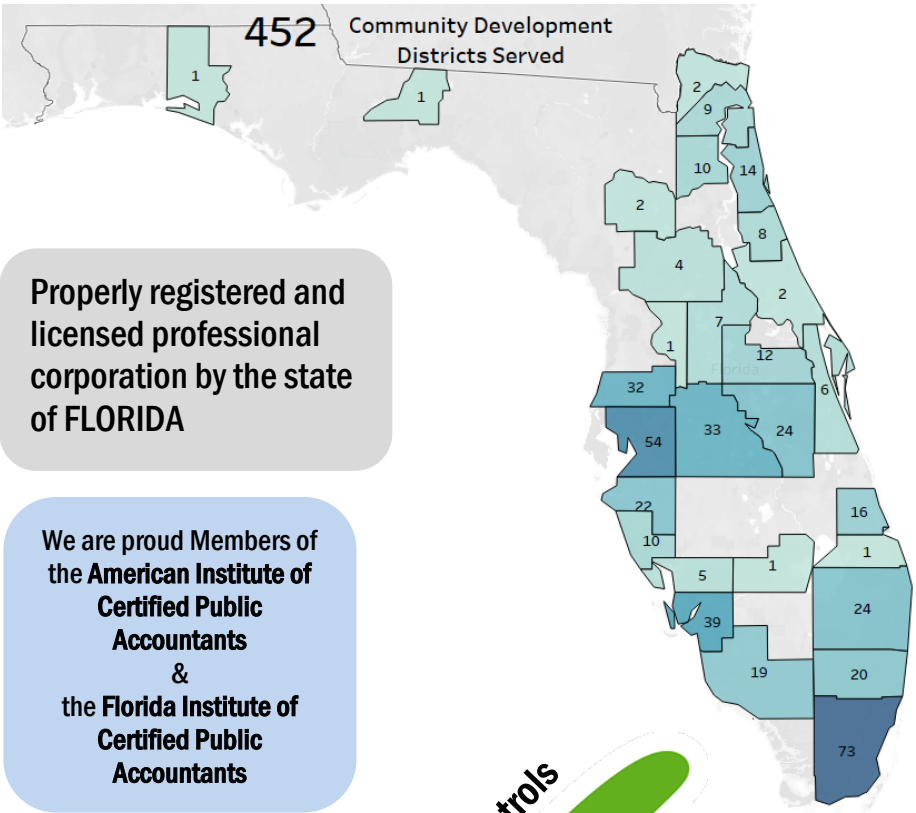
3 Partners

11 Professional Staff

2 Administrative Professionals

2005

Year founded

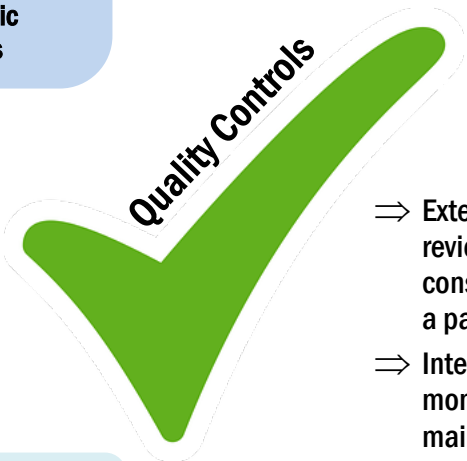


Properly registered and licensed professional corporation by the state of FLORIDA

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

Services Provided

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



- External quality review program: consistently receives a pass
- Internal: ongoing monitoring to maintain quality

AICPA | FICPA | GFOA | FASD | FGFOA

See next page for report and certificate

March 17, 2023

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

Dear Antonio Grau:

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

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

Thank you for your cooperation.

Sincerely,

FICPA Peer Review Committee

Peer Review Team
FICPA Peer Review Committee

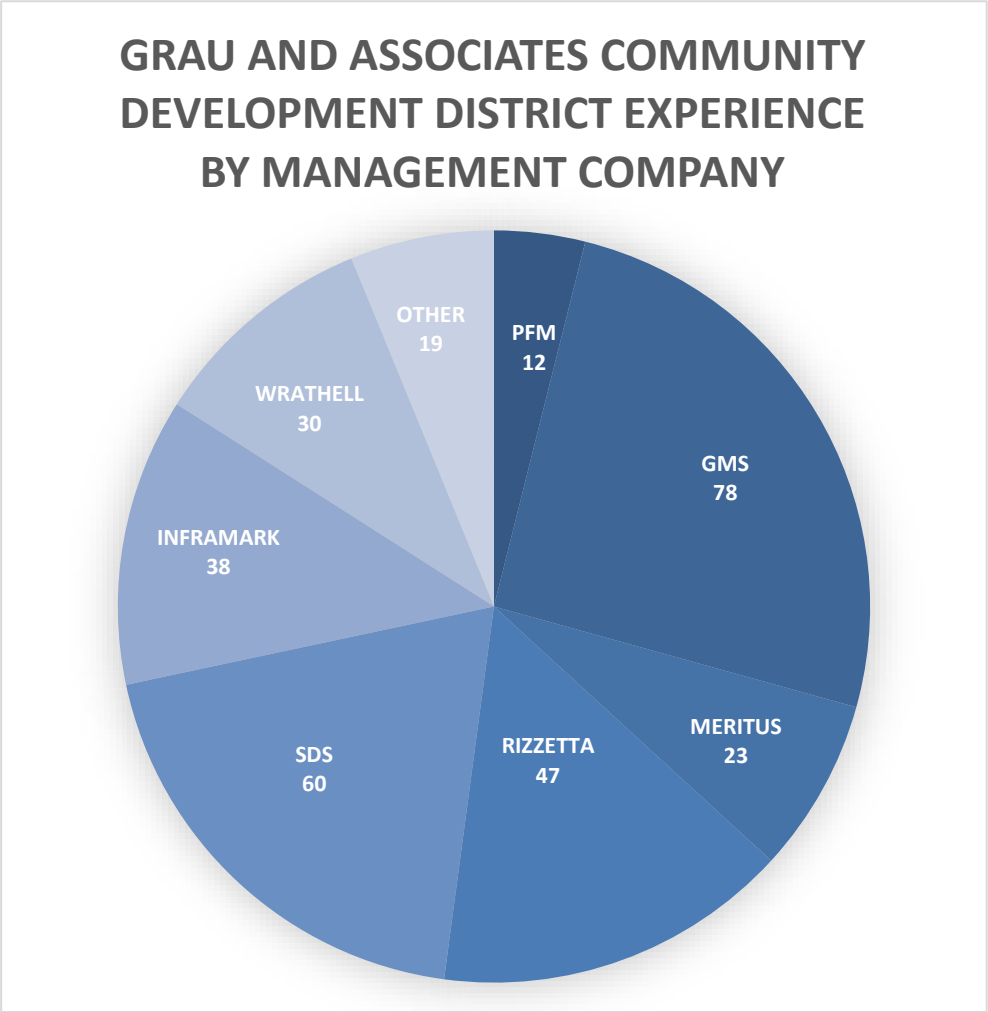
850.224.2727, x5957

cc: Daniel Hevia, Racquel McIntosh

Firm Number: 900004390114 Review Number: 594791

Firm & Staff Experience

Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS



Profile Briefs:

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

David Caplivski, CPA (Partner)
Years Performing Audits: 13+
CPE (last 2 years): Government Accounting, Auditing: 24 hours; Accounting, Auditing and Other: 64 hours
Professional Memberships: AICPA, FICPA, FGFOA, FASD

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

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

YOUR ENGAGEMENT TEAM

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

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

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

Antonio 'Tony ' J. Grau, CPA

Partner

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

Experience

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

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

Education

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

Clients Served (partial list)

(>300) Various Special Districts, including:

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

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

Professional Associations/Memberships

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

Professional Education *(over the last two years)*

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

David Caplivski, CPA/CITP, Partner

Contact : dcaplivski@graucpa.com / 561-939-6676

Experience

Grau & Associates	Partner	2021-Present
Grau & Associates	Manager	2014-2020
Grau & Associates	Senior Auditor	2013-2014
Grau & Associates	Staff Auditor	2010-2013

Education

Florida Atlantic University (2009)
Master of Accounting
Nova Southeastern University (2002)
Bachelor of Science
Environmental Studies

Certifications and Certificates

Certified Public Accountant (2011)
AICPA Certified Information Technology Professional (2018)
AICPA Accreditation COSO Internal Control Certificate (2022)

Clients Served *(partial list)*

(>300) Various Special Districts
Aid to Victims of Domestic Abuse
Boca Raton Airport Authority
Broward Education Foundation
CareerSource Brevard
CareerSource Central Florida 403 (b) Plan
City of Lauderhill GERS
City of Parkland Police Pension Fund
City of Sunrise GERS
Coquina Water Control District
Central County Water Control District
City of Miami (program specific audits)
City of West Park
Coquina Water Control District
East Central Regional Wastewater Treatment Facl.
East Naples Fire Control & Rescue District
Hispanic Human Resource Council
Loxahatchee Groves Water Control District
Old Plantation Water Control District
Pinetree Water Control District
San Carlos Park Fire & Rescue Retirement Plan
South Indian River Water Control District
South Trail Fire Protection & Rescue District
Town of Haverhill
Town of Hypoluxo
Town of Hillsboro Beach
Town of Lantana
Town of Lauderdale By-The–Sea Volunteer Fire Pension
Town of Pembroke Park
Village of Wellington
Village of Golf

Professional Education (over the last two years)

Course	Hours
Government Accounting and Auditing	24
Accounting, Auditing and Other	64
Total Hours	88 (*includes 4 hours of Ethics CPE)*

Professional Associations

Member, American Institute of Certified Public Accountants
Member, Florida Institute of Certified Public Accountants
Member, Florida Government Finance Officers Association
Member, Florida Association of Special Districts

References

Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

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

Dunes Community Development District

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

Two Creeks Community Development District

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

Journey's End Community Development District

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

Specific Audit Approach

Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

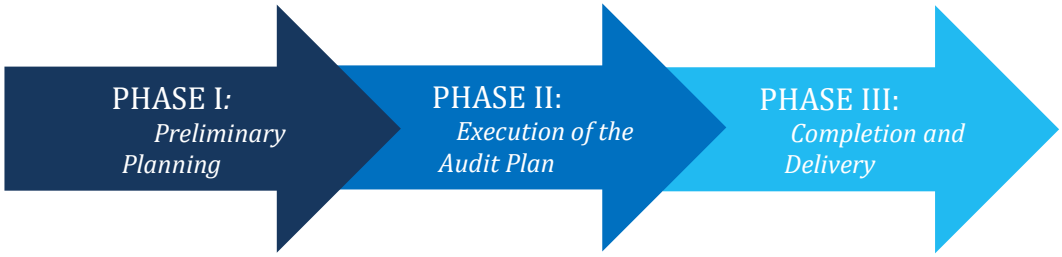
AUDIT APPROACH

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

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

Proposed segmentation of the engagement

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



Phase I - Preliminary Planning

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

During this phase we will perform the following activities:

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

Phase II – Execution of Audit Plan

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

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

Phase III - Completion and Delivery

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

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

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

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

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

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

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

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

Is the recommendation cost effective?

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

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

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

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

Communications

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

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

Cost of Services

Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

Our proposed all-inclusive fees for the financial audit for the fiscal years ended September 30, 2025-2029 are as follows:

Year Ended September 30,	Fee
2025	$4,600
2026	$4,700
2027	$4,800
2028	$4,900
2029	$5,000
TOTAL (2025-2029)	**$24,000**

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

Supplemental Information

Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

PARTIAL LIST OF CLIENTS

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

ADDITIONAL SERVICES

CONSULTING / MANAGEMENT ADVISORY SERVICES

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

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

ARBITRAGE

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

73 Current Arbitrage Calculations

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

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

SECTION B

Dewey Robbins Community Development District

Proposer

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

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

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

Contact:

Jim Hartley, CPA
Principal

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DMHB

DiBARTOLOMEO, McBEE, HARTLEY & BARNES, P.A.

CERTIFIED PUBLIC ACCOUNTANTS

Dewey Robbins
Community Development District
Audit Selection Committee

Dear Committee Members:

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

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

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

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

Member AICPA **Member AICPA Division for CPA Firms Private Company Practice Section** **Member AICPA**

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

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

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

Very truly yours,

DiBartolomeo, McBee, Hartley & Barnes

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

PROFESSIONAL QUALIFICATIONS

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

- ***Professional Staff Resources***

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

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

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

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

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

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

PROFESSIONAL QUALIFICATIONS (CONTINUED)

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

  - Audits of franchise fees received from outside franchisees
  - Preparation of annual reports to the State Department of Banking and Finance
  - Audits of Internal Controls – Governmental Special Project
  - Assistance with Implementation of current GASB pronouncements

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

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

- ***Identification of Audit Team***

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

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

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

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

  Jay McBee, CPA – Technical Reviewer (resume attached)

  Christine Kenny, CPA – Senior (resume attached)

Jim Hartley

Partner – DiBartolomeo, McBee, Hartley & Barnes

Experience and Training

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

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

Recent Engagements

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

Education and Registrations

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

Professional Affiliations

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

Volunteer Service

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

Jay L. McBee

Partner – DiBartolomeo, McBee, Hartley & Barnes

Experience and Training

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

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

Recent Engagements

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

Education and Registrations

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

Professional Affiliations

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

Volunteer Service

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

Christine M. Kenny, CPA

Senior Staff – DiBartolomeo, McBee, Hartley & Barnes

Experience and training

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

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

Recent Engagements

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

Education and Registrations

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

PROFESSIONAL QUALIFICATIONS (CONTINUED)

- ***Governmental Audit Experience***

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

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

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

ADDITIONAL DATA

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

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

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

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

- ***Independence***

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

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

ADDITIONAL DATA (CONTINUED)

- ***Independence (Continued)***

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

- ***Computer Auditing Capabilities***

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

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

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

  This evaluation includes:

  - System hardware and software
  - Organization and administration
  - Access

Contracts of Similar Nature within References

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

TECHNICAL APPROACH

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

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

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

   b. Regulations of the State Department of Banking and Finance

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

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

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

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

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

b. SPECIFIC AUDIT APPROACH

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

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

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

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

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

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

Planning Phase

Meetings and Expectations:

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

Review Operations and Develop Engagement Plan

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

Study and Evaluate Internal Control

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

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

Conduct Preliminary Analytical Review

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

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

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

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

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

Detailed Audit Phase

Conduct Final Risk Assessment and Prepare Audit Programs

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

Perform Substantive Tests of Account Balances

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

Perform Single Audit Procedures (if applicable)

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

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

Perform Statutory Compliance Testing

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

Closing Phase

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

Reporting Phase

Financial Statement Preparation

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

Management Letters

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

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

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

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

Exit Conferences and Delivery of Reports

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

PROPOSED AUDIT FEE

DiBartolomeo, McBee, Hartley & Barnes P.A. will perform the annual audit of Dewey Robbins Community Development District as follows:

September 2025	$ 3,850
September 2026	$ 3,950
September 2027	$ 4,150
September 2028	$ 4,300
September 2029	$ 4,500

In years of new debt issuance fees may be adjusted as mutually agreed upon.

MINUTES

MINUTES OF MEETING
DEWEY ROBBINS
COMMUNITY DEVELOPMENT DISTRICT

The regular meeting of the Board of Supervisors of the Dewey Robbins Community Development District was held Wednesday, **May 28, 2025,** at 9:30 a.m. at the Cooper Memorial Library, 2525 Oakley Seaver Drive, Clermont, Florida.

Present and constituting a quorum:

Tony Iorio	Chairman
Doug Beasley	Vice Chairman
Rocky Owen *by phone*	Assistant Secretary
Tom Franklin	Assistant Secretary
Jason Lonas *by phone*	Assistant Secretary

Also present were:

George Flint	District Manager, GMS
Sarah Sandy *by phone*	District Counsel, Kutak Rock
Kathy Leo *by phone*	District Engineer, GAI Engineering
Rob Szozda	Field Manager

FIRST ORDER OF BUSINESS **Roll Call**

Mr. Flint called the meeting to order and called roll. Three Board members were present in person constituting a quorum. Mr. Lonas and Mr. Owen joined by phone.

SECOND ORDER OF BUSINESS **Public Comment Period**

Mr. Flint stated only Board and staff are present for the meeting.

THIRD ORDER OF BUSINESS **Approval of Minutes of the March 26, 2025, Board of Supervisors Meeting**

Mr. Flint presented the minutes from the March 26, 2025 Board of Supervisors meeting and asked for any questions, comments, or corrections. The Board had no changes to the minutes and there was a motion of approval.

> On MOTION by Mr. Beasley, seconded by Mr. Franklin, with all in favor, the Minutes of the March 26, 2025 Board of Supervisors Meeting, were approved.

FOURTH ORDER OF BUSINESS **Consideration of Resolution 2025-03 Approving the Fiscal Year 2026 Proposed Budget and Setting a Public Hearing to Adopt**

Mr. Flint presented the resolution to the Board and suggested the regularly scheduled August meeting for the public hearing and final adoption. He summarized the proposed budget for the Board and offered to answer any questions. There being no questions from the Board, there was a motion of approval.

> On MOTION by Mr. Beasley, seconded by Mr. Franklin, with all in favor, Resolution 2025-03 Approving the Fiscal Year 2026 Proposed Budget and Setting a Public Hearing to Adopt, was approved.

FIFTH ORDER OF BUSINESS **Consideration of Resolution 2025-04 Bond Ratification Resolution**

Mr. Flint noted this is the bond ratification resolution. Ms. Sandy stated that this approves and ratifies the actions taken by staff and Supervisors between the last meeting with any actions that needed to be done to be sure the bonds were issued. She offered to answer any Board questions and asked for a motion of approval.

> On MOTION by Mr. Franklin, seconded by Mr. Beasley, with all in favor, Resolution 2025-04 Bond Ratification Resolution, was approved.

SIXTH ORDER OF BUSINESS **Consideration of Disclosure of Public Financing**

Mr. Flint stated that statutes require that the District takes certain steps in disclosing the Bonds that were issued. Any time there is a purchases property within the boundary of the District, this disclosure will be presented in the title work and explains what the District is, what it's responsibilities are, the purpose of the bonds, what the debt service assessments are, and where

they can look to get more detail on all that information. There were no Board questions and there was a motion of approval.

> On MOTION by Mr. Franklin, seconded by Mr. Beasley, with all in favor, the Disclosure of Public Financing, was approved.

SEVENTH ORDER OF BUSINESS Appointment of Audit Committee

Mr. Flint sated that the Dirict needs to go through the audit selection process which requires the Board to appoint and Audit Committee. Mr. Flint suggested that the Board appoint themselves as the Audit Committee and there was a motion of approval while also appointing Mr. Iorio as the Chair.

> On MOTION by Mr. Iorio, seconded by Mr. Franklin, with all in favor, the Appointment of the Board of Supervisor as the Audit Committee and Appointment of Mr. Iorio as the Chairman, was approved.

EIGHTH ORDER OF BUSINESS Staff Reports

A. Attorney

Ms. Sandy had nothing further for the Board and the next item followed.

B. Engineer

Ms. Leo stated that they are working with GMS to prepare maintenance maps for the District.

C. District Manager's Report

i. Balance & Income Sheet

Mr. Flint presented the unaudited financials through March 31st. He offered to answer any Board questions and there was no action required on this item.

ii. Ratification of Funding Requests No. 11-12

Mr. Flint presented Funding Requests No. 11-12 to the Board and asked for ratification.

On MOTION by Mr. Franklin, seconded by Mr. Beasley, with all in favor, Funding Requests No. 11-12, were ratified.

iii. Presentation of Registered Voters – 0

Mr. Flint presented the number of registered voters within the District which was zero.

iv. Reminder of Form1 Filing Date – July 1st

Mr. Flint reminded that Board that their Form 1 statement of financial interest is due by July 1st.

NINTH ORDER OF BUSINESS Other Business

There being no comments, the next item followed.

TENTH ORDER OF BUSINESS Supervisors Requests

There being no comments, the next item followed.

ELEVENTH ORDER OF BUSINESS Adjournment

Mr. Flint asked the Board for a motion to adjourn.

On MOTION by Mr. Iorio, seconded by Mr. Beasley, with all in favor, the meeting was adjourned.

_____ _____

Secretary/Assistant Secretary Chairman/Vice Chairman

MINUTES OF MEETING
DEWEY ROBBINS
COMMUNITY DEVELOPMENT DISTRICT

The audit committee meeting of the Board of Supervisors of the Dewey Robbins Community Development District was held Wednesday, **May 28, 2025,** at 9:30 a.m. at the Cooper Memorial Library, 2525 Oakley Seaver Drive, Clermont, Florida.

Present for the Audit Committee were:

Tony Iorio
Doug Beasley
Rocky Owen *by phone*
Tom Franklin
Jason Lonas *by phone*

Also present were:

George Flint	District Manager, GMS
Sarah Sandy	District Counsel, Kutak Rock
Kathy Leo *by phone*	District Engineer, GAI Engineering
Rob Szozda	Field Manager

FIRST ORDER OF BUSINESS **Roll Call**

Mr. Flint called the meeting to order and called roll. Three Board members were present constituting a quorum. Mr. Lonas and Mr. Owen joined by phone.

SECOND ORDER OF BUSINESS **Public Comment Period**

Mr. Flint stated only Board and staff are present for the meeting.

THIRD ORDER OF BUSINESS **Audit Services**

A. Approval of Request for Proposals and Selection Criteria

Mr. Flint presented the form of the RFP and selection criteria and offered to answer any Board questions. There being no questions, there was a motion of approval.

> On MOTION by Mr. Iorio, seconded by Mr. Beasley, with all in favor, the Request for Proposals and Selection Criteria, were approved.

B. Approval of Notice of Request for Proposals for Audit Services

Mr. Flint presented the form of the notice that will be advertised and there was a motion of approval.

> On MOTION by Mr. Iorio, seconded by Mr. Franklin, with all in favor, the Notice of Request for Proposals for Audit Services, was approved.

C. Public Announcement of Opportunity to Provide Audit Services

Mr. Flint noted that staff will publicly announce the opportunity for any qualified auditing firms to respond to the RFP.

FOURTH ORDER OF BUSINESS Adjournment

Mr. Flint asked the Board for a motion to adjourn.

> On MOTION by Mr. Iorio, seconded by Mr. Franklin, with all in favor, the meeting was adjourned.

_____ _____

Secretary/Assistant Secretary Chairman/Vice Chairman

SECTION IV

SECTION A

RESOLUTION 2025-05
[FY 2026 APPROPRIATION RESOLUTION]

THE ANNUAL APPROPRIATION RESOLUTION OF THE DEWEY ROBBINS COMMUNITY DEVELOPMENT DISTRICT ("DISTRICT") RELATING TO THE ANNUAL APPROPRIATIONS AND ADOPTING THE BUDGET(S) FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2025, AND ENDING SEPTEMBER 30, 2026; AUTHORIZING BUDGET AMENDMENTS; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, for the fiscal year beginning October 1, 2025, and ending September 30, 2026 ("**FY 2026**"), the District Manager prepared and submitted to the Board of Supervisors ("**Board**") of the Dewey Robbins Community Development District (**"District"**) prior to June 15, 2025, proposed budget(s) ("**Proposed Budget**") along with an explanatory and complete financial plan for each fund of the District, pursuant to the provisions of Section 190.008(2)(a), *Florida Statute*s; and

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

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

WHEREAS, the District Manager posted the Proposed Budget on the District's website in accordance with Section 189.016, *Florida Statutes*; and

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

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE DEWEY ROBBINS COMMUNITY DEVELOPMENT DISTRICT:

SECTION 1. BUDGET

a. The Proposed Budget, attached hereto as **Exhibit A,** as amended by the Board, is hereby adopted in accordance with the provisions of Section 190.008(2)(a), *Florida Statutes* (**"Adopted Budget"**), and incorporated herein by reference; provided, however, that the comparative figures contained in the Adopted Budget may be subsequently revised as deemed necessary by the District Manager to reflect actual revenues and expenditures.

b. The Adopted Budget, as amended, shall be maintained in the office of the District Manager and at the District's Local Records Office and identified as "The Budget for the Dewey Robbins Community Development District for the Fiscal Year Ending September 30, 2026."

c. The Adopted Budget shall be posted by the District Manager on the District's official website in accordance with Chapter 189, *Florida Statutes*, and shall remain on the website for at least two (2) years.

SECTION 2. APPROPRIATIONS

There is hereby appropriated out of the revenues of the District, for FY 2026, the sum(s) set forth in **Exhibit A** to be raised by the levy of assessments and/or otherwise, which sum is deemed by the Board to be necessary to defray all expenditures of the District during said budget year, to be divided and appropriated as set forth in **Exhibit A.**

SECTION 3. BUDGET AMENDMENTS

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

a. A line-item appropriation for expenditures within a fund may be decreased or increased by motion of the Board recorded in the minutes, and approving the expenditure, if the total appropriations of the fund do not increase.

b. The District Manager or Treasurer may approve an expenditure that would increase or decrease a line-item appropriation for expenditures within a fund if the total appropriations of the fund do not increase and if either (i) the aggregate change in the original appropriation item does not exceed the greater of $15,000 or 15% of the original appropriation, or (ii) such expenditure is authorized by separate disbursement or spending resolution.

c. Any other budget amendments shall be adopted by resolution and consistent with Florida law. The District Manager or Treasurer must ensure that any amendments to the budget under this paragraph c. are posted on the District's website in accordance with Chapter 189, *Florida Statutes*, and remain on the website for at least two (2) years.

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

PASSED AND ADOPTED THIS 27th DAY OF AUGUST 2025.

ATTEST:

DEWEY ROBBINS COMMUNITY DEVELOPMENT DISTRICT

_____
Secretary / Assistant Secretary

_____
Chair/Vice Chair, Board of Supervisors

Exhibit A: FY 2026 Budget

Dewey Robbins

Community Development District

Proposed Budget

FY2026

Table of Contents

Dewey Robbins

Community Development District

General Fund

Description	Adopted Budget FY2025	Actuals Thru 7/31/25	Projected Next 2 Months	Projected Thru 9/30/25	Proposed Budget FY2026
Revenues					
Assessments - On Roll	$ -	$ -	$ -	$ -	$ 76,400
Assessments - Direct	$ -	$ -	$ -	$ -	$ 83,423
Developer Contributions	$ 124,678	$ 41,147	$ 23,204	$ 64,350	$ 32,612
Total Revenues	**$ 124,678**	**$ 41,147**	**$ 23,204**	**$ 64,350**	**$ 192,435**
Expenditures					
General & Administrative					
Supervisor Fees	$ 12,000	$ 1,200	$ 800	$ 2,000	$ 2,400
Fica Expense	$ 918	$ 46	$ 31	$ 77	$ 184
Engineering	$ 15,000	$ 5,424	$ 1,085	$ 6,508	$ 7,500
Attorney	$ 25,000	$ 7,657	$ 3,500	$ 11,157	$ 12,500
Annual Audit	$ -	$ -	$ -	$ -	$ 5,000
Assessment Administration	$ -	$ -	$ -	$ -	$ 5,000
Arbitrage	$ -	$ -	$ -	$ -	$ 450
Dissemination	$ -	$ 1,250	$ 833	$ 2,083	$ 5,000
Trustee Fees	$ -	$ -	$ -	$ -	$ 4,500
Management Fees	$ 40,000	$ 23,333	$ 6,667	$ 30,000	$ 40,000
Information Technology	$ 1,800	$ 1,500	$ 300	$ 1,800	$ 1,800
Website Maintenance	$ 1,200	$ 1,000	$ 200	$ 1,200	$ 1,200
Telephone	$ 300	$ -	$ -	$ -	$ 300
Postage & Delivery	$ 1,000	$ 82	$ 16	$ 98	$ 400
Insurance	$ 5,000	$ 5,000	$ -	$ 5,000	$ 6,125
Printing & Binding	$ 1,000	$ 8	$ 25	$ 33	$ 400
Legal Advertising	$ 15,000	$ 376	$ 3,000	$ 3,376	$ 5,000
Contingency	$ 5,000	$ 682	$ 136	$ 818	$ 5,000
Office Supplies	$ 625	$ 0	$ 25	$ 25	$ 250
Travel Per Diem	$ 660	$ -	$ -	$ -	$ 200
Dues, Licenses & Subscriptions	$ 175	$ 175	$ -	$ 175	$ 175
Total Administrative	**$ 124,678**	**$ 47,732**	**$ 16,618**	**$ 64,350**	**$ 103,384**
Operation and Maintenance					
Field Expenditures					
Field Management	$ -	$ -	$ -	$ -	$ 15,000
Landscape Maintenance	$ -	$ -	$ -	$ -	$ 33,000
Landscape Replacement & Enhancements	$ -	$ -	$ -	$ -	$ 7,500
Pond Discing	$ -	$ -	$ -	$ -	$ 6,000
Streetlights	$ -	$ -	$ -	$ -	$ 12,551
General Repairs & Maintenance	$ -	$ -	$ -	$ -	$ 10,000
Contingency	$ -	$ -	$ -	$ -	$ 5,000
Total Field Expenditures	**$ -**	**$ -**	**$ -**	**$ -**	**$ 89,051**
Total Expenditures	**$ 124,678**	**$ 47,732**	**$ 16,618**	**$ 64,350**	**$ 192,435**
Excess Revenues/(Expenditures)	$ -	$ (6,586)	$ 6,586	$ -	$ -

Type	Units	ERU	Total ERUS	Total Net	Net/Unit	Gross/Unit
SF 40'	51	0.80	40.80	$20,400.00	$400.00	$425.53
SF 50'	112	1.00	112.00	$56,000.00	$500.00	$531.91
Unplatted	652	0.26	166.85	$83,422.75	$127.95	$136.12
Developer Contribution				$32,611.85		
Total			319.65	$192,434.60		

Dewey Robbins
Community Development District
General Fund Narrative

Revenues:

Assessments

The District will levy a non-ad valorem special assessment on all taxable property within the District, to fund all General Operating and Maintenance Expenditures for the Fiscal Year.

Developer Contributions

The District will enter into a funding agreement with the Developer to fund the General Fund expenditures for the Fiscal Year.

Expenditures:

General & Administrative:

Supervisor Fees

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

FICA Expenditures

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

Engineering

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

Attorney

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

Annual Audit

The District is required by Florida Statutes to arrange for an independent audit of its financial records on an annual basis.

Assessment Administration

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

Arbitrage

The District will contract with an independent certified public accountant to annually calculate the District's Arbitrage Rebate Liability on Series 2025 bond issuance.

Dissemination

The District is required by the Security and Exchange Commission to comply with Rule 15c2-12(b)(5) which relates to additional reporting requirements for unrated bond issues. This cost is based upon Series 2025 bond issuance. Governmental Management Services – Central Florida, LLC provides these services.

Trustee Fees

The District will incur trustee related costs with the issuance of its' issued bonds.

Management Fees

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

Information Technology

Represents costs with Governmental Management Services – Central Florida, LLC related to the District's information systems, which include but are not limited to video conferencing services, cloud storage services and servers, security, accounting software, etc.

Website Maintenance

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

Telephone

Telephone and fax machine.

Postage & Delivery

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

Insurance

The District's general liability and public official's liability insurance coverages.

Printing & Binding

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

Legal Advertising

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

Other Current Charges

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

Office Supplies

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

Travel Per Diem

The Board of Supervisors can be reimbursed for travel expenditures related to the conducting of District business.

Dues, Licenses & Subscriptions

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

Operations & Maintenance:

Field Management

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

Landscape Maintenance

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

Landscape Replacement & Enhancements

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

Pond Discing

Represents the estimated cost of performing mechanical discing in and around pond areas to control vegetation, reduce sediment buildup, and support proper drainage and ecological health within the District's water bodies.

Streetlights

Encompasses the budgeted amount for the District's decorative light poles and fixtures in various locations.

General Repairs & Maintenance

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

Field Contingency

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

Dewey Robbins
Community Development District

Proposed Budget
Debt Service Fund
Series 2025

Description	Proposed Budget FY2025	Actuals Thru 7/31/25	Projected Next 2 Months	Projected Thru 9/30/25	Proposed Budget FY2026
Revenues					
Assessments	$ -	$ -	$ -	$ -	$ 352,207
Interest Income	$ -	$ 3,613	$ 723	$ 4,336	$ 2,168
Carry Forward Surplus	$ -	$ -	$ -	$ -	$ 144,696
Total Revenues	**$ -**	**$ 3,613**	**$ 723**	**$ 4,336**	**$ 499,070**
Expenses					
Interest- 11/01	$ -	$ -	$ -	$ -	$ 140,360
Principal - 05/01	$ -	$ -	$ -	$ -	$ 70,000
Interest - 05/01	$ 25,733	$ 25,733	$ -	$ 25,733	$ 140,360
Total Expenditures	**$ 25,733**	**$ 25,733**	**$ -**	**$ 25,733**	**$ 350,720**
Other Financing Sources/(Uses)					
Bond Proceeds	$ 342,196	$ 342,196	$ -	$ 342,196	$ -
Total Other Financing Sources/(Uses)	**$ 342,196**	**$ 342,196**	**$ -**	**$ 342,196**	**$ -**
Excess Revenues/(Expenditures)	$ 316,464	$ 320,077	$ 723	$ 320,799	$ 148,350

***Carry forward less amount in Reserve funds.**

	Series 2025
Interest - 11/01/26	**$138,785**

Product	Assessable Units	Net Assessment	Net Per Unit	Gross Per Unit
Single Family 40'	125	$140,883	$1,127.06	$1,199.00
Single Family 50'	180	$211,324	$1,174.02	$1,248.96
Total ERU's	305	**$352,207**		

Dewey Robbins

Community Development District

Series 2025 Special Assessment Bonds

Amortization Schedule

DATE	BALANCE	PRINCIPAL	INTEREST	TOTAL
11/01/25	$ 5,030,000.00		$ 140,360.00	$ 166,092.67
05/01/26	$ 5,030,000.00	$ 70,000.00	$ 140,360.00	
11/01/26	$ 4,960,000.00		$ 138,785.00	$ 349,145.00
05/01/27	$ 4,960,000.00	$ 75,000.00	$ 138,785.00	
11/01/27	$ 4,885,000.00		$ 137,097.50	$ 350,882.50
05/01/28	$ 4,885,000.00	$ 75,000.00	$ 137,097.50	
11/01/28	$ 4,810,000.00		$ 135,410.00	$ 347,507.50
05/01/29	$ 4,810,000.00	$ 80,000.00	$ 135,410.00	
11/01/29	$ 4,730,000.00		$ 133,610.00	$ 349,020.00
05/01/30	$ 4,730,000.00	$ 85,000.00	$ 133,610.00	
11/01/30	$ 4,645,000.00		$ 131,697.50	$ 350,307.50
05/01/31	$ 4,645,000.00	$ 90,000.00	$ 131,697.50	
11/01/31	$ 4,555,000.00		$ 129,672.50	$ 351,370.00
05/01/32	$ 4,555,000.00	$ 95,000.00	$ 129,672.50	
11/01/32	$ 4,460,000.00		$ 127,535.00	$ 352,207.50
05/01/33	$ 4,460,000.00	$ 95,000.00	$ 127,535.00	
11/01/33	$ 4,365,000.00		$ 124,875.00	$ 347,410.00
05/01/34	$ 4,365,000.00	$ 105,000.00	$ 124,875.00	
11/01/34	$ 4,260,000.00		$ 121,935.00	$ 351,810.00
05/01/35	$ 4,260,000.00	$ 110,000.00	$ 121,935.00	
11/01/35	$ 4,150,000.00		$ 118,855.00	$ 350,790.00
05/01/36	$ 4,150,000.00	$ 115,000.00	$ 118,855.00	
11/01/36	$ 4,035,000.00		$ 115,635.00	$ 349,490.00
05/01/37	$ 4,035,000.00	$ 120,000.00	$ 115,635.00	
11/01/37	$ 3,915,000.00		$ 112,275.00	$ 347,910.00
05/01/38	$ 3,915,000.00	$ 130,000.00	$ 112,275.00	
11/01/38	$ 3,785,000.00		$ 108,635.00	$ 350,910.00
05/01/39	$ 3,785,000.00	$ 135,000.00	$ 108,635.00	
11/01/39	$ 3,650,000.00		$ 104,855.00	$ 348,490.00
05/01/40	$ 3,650,000.00	$ 145,000.00	$ 104,855.00	
11/01/40	$ 3,505,000.00		$ 100,795.00	$ 350,650.00
05/01/41	$ 3,505,000.00	$ 150,000.00	$ 100,795.00	
11/01/41	$ 3,355,000.00		$ 96,595.00	$ 347,390.00
05/01/42	$ 3,355,000.00	$ 160,000.00	$ 96,595.00	
11/01/42	$ 3,195,000.00		$ 92,115.00	$ 348,710.00
05/01/43	$ 3,195,000.00	$ 170,000.00	$ 92,115.00	
11/01/43	$ 3,025,000.00		$ 87,355.00	$ 349,470.00
05/01/44	$ 3,025,000.00	$ 180,000.00	$ 87,355.00	
11/01/44	$ 2,845,000.00		$ 82,315.00	$ 349,670.00
05/01/45	$ 2,845,000.00	$ 190,000.00	$ 82,315.00	
11/01/45	$ 2,655,000.00		$ 76,995.00	$ 349,310.00
05/01/46	$ 2,655,000.00	$ 200,000.00	$ 76,995.00	
11/01/46	$ 2,455,000.00		$ 71,195.00	$ 348,190.00
05/01/47	$ 2,455,000.00	$ 215,000.00	$ 71,195.00	
11/01/47	$ 2,240,000.00		$ 64,960.00	$ 351,155.00
05/01/48	$ 2,240,000.00	$ 225,000.00	$ 64,960.00	
11/01/48	$ 2,015,000.00		$ 58,435.00	$ 348,395.00
05/01/49	$ 2,015,000.00	$ 240,000.00	$ 58,435.00	
11/01/49	$ 1,775,000.00		$ 51,475.00	$ 349,910.00
05/01/50	$ 1,775,000.00	$ 255,000.00	$ 51,475.00	
11/01/50	$ 1,520,000.00		$ 44,080.00	$ 350,555.00
05/01/51	$ 1,520,000.00	$ 270,000.00	$ 44,080.00	
11/01/51	$ 1,250,000.00		$ 36,250.00	$ 350,330.00
05/01/52	$ 1,250,000.00	$ 285,000.00	$ 36,250.00	
11/01/52	$ 965,000.00		$ 27,985.00	$ 349,235.00
05/01/53	$ 965,000.00	$ 305,000.00	$ 27,985.00	
11/01/53	$ 660,000.00		$ 19,140.00	$ 352,125.00
05/01/54	$ 660,000.00	$ 320,000.00	$ 19,140.00	
11/01/54	$ 340,000.00		$ 9,860.00	$ 349,000.00
05/01/55	$ 340,000.00	$ 340,000.00	$ 9,860.00	
11/01/55				$ 349,860.00
		$ 5,030,000.00	**$ 5,601,565.00**	**$ 10,657,297.67**

SECTION B

RESOLUTION 2025-06
[FY 2026 ASSESSMENT RESOLUTION]

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE DEWEY ROBBINS COMMUNITY DEVELOPMENT DISTRICT PROVIDING FOR FUNDING FOR THE FY 2026 ADOPTED BUDGET(S); PROVIDING FOR THE COLLECTION AND ENFORCEMENT OF SPECIAL ASSESSMENTS, INCLUDING BUT NOT LIMITED TO PENALTIES AND INTEREST THEREON; CERTIFYING AN ASSESSMENT ROLL; PROVIDING FOR AMENDMENTS TO THE ASSESSMENT ROLL; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE.

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

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

WHEREAS, for the fiscal year beginning October 1, 2025, and ending September 30, 2026 (**"FY 2026"**), the Board of Supervisors ("**Board**") of the District has determined to undertake various operations and maintenance and other activities described in the District's budget (**"Adopted Budget**"), attached hereto as **Exhibit A**; and

WHEREAS, pursuant to Chapter 190, *Florida Statutes*, the District may fund the Adopted Budget through the levy and imposition of special assessments on benefitted lands within the District and, regardless of the imposition method utilized by the District, under Florida law the District may collect such assessments by direct bill, tax roll, or in accordance with other collection measures provided by law; and

WHEREAS, in order to fund the District's Adopted Budget, the District's Board now desires to adopt this Resolution setting forth the means by which the District intends to fund its Adopted Budget.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE DEWEY ROBBINS COMMUNITY DEVELOPMENT DISTRICT:

1. **FUNDING.** The District's Board hereby authorizes the funding mechanisms for the Adopted Budget as provided further herein and as indicated in the Adopted Budget attached hereto as **Exhibit A** and the assessment roll attached hereto as **Exhibit B** ("**Assessment Roll**").

2. **OPERATIONS AND MAINTENANCE ASSESSMENTS.**

   a. Benefit Findings. The provision of the services, facilities, and operations as described in **Exhibit A** confers a special and peculiar benefit to the lands within the District, which benefit exceeds or equals the cost of the assessments. The allocation of the assessments to the specially benefitted lands is shown in **Exhibit A** and **Exhibit B** and is hereby found to be fair and reasonable.

b. **O&M Assessment Imposition.** Pursuant to Chapter 190, *Florida Statutes*, a special assessment for operations and maintenance ("**O&M Assessment(s)**") is hereby levied and imposed on benefitted lands within the District and in accordance with **Exhibit A** and **Exhibit B**. The lien of the O&M Assessments imposed and levied by this Resolution shall be effective upon passage of this Resolution.

c. **Maximum Rate.** Pursuant to Section 197.3632(4), *Florida Statutes*, the lien amount shall serve as the "maximum rate" authorized by law for operation and maintenance assessments.

3. **DEBT SERVICE SPECIAL ASSESSMENTS.** The District's Board hereby certifies for collection the FY 2026 installment of the District's previously levied debt service special assessments ("**Debt Assessments**," and together with the O&M Assessments, the "**Assessments**") in accordance with this Resolution and as further set forth in **Exhibit A** and **Exhibit B**, and hereby directs District staff to affect the collection of the same**.**

4. **COLLECTION AND ENFORCEMENT; PENALTIES; INTEREST.** Pursuant to Chapter 190, *Florida Statutes,* the District is authorized to collect and enforce the Assessments as set forth below.

a. **Tax Roll Assessments.** To the extent indicated in **Exhibit A** and **Exhibit B**, those certain O&M Assessments (if any) and/or Debt Assessments (if any) imposed on the "**Tax Roll Property**" identified in **Exhibit B** shall be collected by the County Tax Collector at the same time and in the same manner as County property taxes in accordance with Chapter 197, *Florida Statutes* ("**Uniform Method**"). That portion of the Assessment Roll which includes the Tax Roll Property is hereby certified to the County Tax Collector and shall be collected by the County Tax Collector in the same manner and time as County property taxes. The District's Board finds and determines that such collection method is an efficient method of collection for the Tax Roll Property.

b. **Direct Bill Assessments.** To the extent indicated in **Exhibit A** and **Exhibit B**, those certain O&M Assessments (if any) and/or Debt Assessments (if any) imposed on "**Direct Collect Property**" identified in **Exhibit B** shall be collected directly by the District in accordance with Florida law, as set forth in **Exhibit A** and **Exhibit B.** The District's Board finds and determines that such collection method is an efficient method of collection for the Direct Collect Property.

i. *Due Date (O&M Assessments).* O&M Assessments directly collected by the District shall be due and payable in full on **November 1, 2025**; provided, however, that, to the extent permitted by law, the O&M Assessments due may be paid in several partial, deferred payments and according to the following schedule: **50**% due no later than **November 1, 2025**, **25**% due no later than **February 1, 2026,** and **25**% due no later than **May 1, 2026**.

ii. *Due Date (Debt Assessments).* Debt Assessments directly collected by the District shall be due and payable in full on **November 1, 2025**; provided, however, that, to the extent permitted by law, the Debt Assessments due may be paid in several partial, deferred payments and according to the following schedule: **50**% due no later than **November 1, 2025**, **25**% due no later than **February 1, 2026,** and **25**% due no later than **May 1, 2026**.

iii. In the event that an Assessment payment is not made in accordance with the schedule(s) stated above, the whole of such Assessment, including any remaining partial, deferred payments for the Fiscal Year: shall immediately become due and payable; shall accrue interest, penalties in the amount of one percent (1%) per month, and all costs of collection and enforcement; and shall either be enforced pursuant to a foreclosure action, or, at the District's sole discretion, collected pursuant to the Uniform Method on a future tax bill, which amount may include penalties, interest, and costs of collection and enforcement. Any prejudgment interest on delinquent Assessments shall accrue at the rate of any bonds secured by the Assessments, or at the statutory prejudgment interest rate, as applicable. In the event an Assessment subject to direct collection by the District shall be delinquent, the District Manager and District Counsel, without further authorization by the Board, may initiate foreclosure proceedings pursuant to Chapter 170, *Florida Statutes,* or other applicable law to collect and enforce the whole Assessment, as set forth herein.

c. **Future Collection Methods.** The District's decision to collect Assessments by any particular method – e.g., on the tax roll or by direct bill – does not mean that such method will be used to collect special assessments in future years, and the District reserves the right in its sole discretion to select collection methods in any given year, regardless of past practices.

5. **ASSESSMENT ROLL; AMENDMENTS.** The Assessment Roll, attached hereto as **Exhibit B,** is hereby certified for collection. The Assessment Roll shall be collected pursuant to the collection methods provided above. The proceeds therefrom shall be paid to the District. The District Manager shall keep apprised of all updates made to the County property roll by the Property Appraiser after the date of this Resolution and shall amend the Assessment Roll in accordance with any such updates, for such time as authorized by Florida law, to the County property roll.

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

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

PASSED AND ADOPTED THIS 27TH DAY OF AUGUST 2025.

ATTEST:

DEWEY ROBBINS COMMUNITY DEVELOPMENT DISTRICT

_____
Secretary / Assistant Secretary

By:_____

Its:_____

Exhibit A: Adopted Budget
Exhibit B: Assessment Roll

Dewey Robbins CDD
FY 26 Assessment Roll

ParcelId	Units	O&M	Debt	Total
312025010000000100	1	$531.91	$1,248.96	$1,780.87
312025010000000200	1	$531.91	$1,248.96	$1,780.87
312025010000000300	1	$531.91	$1,248.96	$1,780.87
312025010000000400	1	$531.91	$1,248.96	$1,780.87
312025010000000500	1	$531.91	$1,248.96	$1,780.87
312025010000000600	1	$531.91	$1,248.96	$1,780.87
312025010000000700	1	$531.91	$1,248.96	$1,780.87
312025010000000800	1	$531.91	$1,248.96	$1,780.87
312025010000000900	1	$531.91	$1,248.96	$1,780.87
312025010000001000	1	$531.91	$1,248.96	$1,780.87
312025010000001100	1	$531.91	$1,248.96	$1,780.87
312025010000001200	1	$531.91	$1,248.96	$1,780.87
312025010000001300	1	$531.91	$1,248.96	$1,780.87
312025010000001400	1	$531.91	$1,248.96	$1,780.87
312025010000001500	1	$531.91	$1,248.96	$1,780.87
312025010000001600	1	$531.91	$1,248.96	$1,780.87
312025010000001700	1	$531.91	$1,248.96	$1,780.87
312025010000001800	1	$531.91	$1,248.96	$1,780.87
312025010000001900	1	$531.91	$1,248.96	$1,780.87
312025010000002000	1	$531.91	$1,248.96	$1,780.87
312025010000002100	1	$531.91	$1,248.96	$1,780.87
312025010000002200	1	$531.91	$1,248.96	$1,780.87
312025010000002300	1	$531.91	$1,248.96	$1,780.87
312025010000002400	1	$531.91	$1,248.96	$1,780.87
312025010000002500	1	$531.91	$1,248.96	$1,780.87
312025010000002600	1	$531.91	$1,248.96	$1,780.87
312025010000002700	1	$531.91	$1,248.96	$1,780.87
312025010000002800	1	$531.91	$1,248.96	$1,780.87
312025010000002900	1	$531.91	$1,248.96	$1,780.87
312025010000003000	1	$531.91	$1,248.96	$1,780.87
312025010000003100	1	$531.91	$1,248.96	$1,780.87
312025010000003200	1	$531.91	$1,248.96	$1,780.87
312025010000003300	1	$531.91	$1,248.96	$1,780.87
312025010000003400	1	$531.91	$1,248.96	$1,780.87
312025010000003500	1	$531.91	$1,248.96	$1,780.87
312025010000003600	1	$531.91	$1,248.96	$1,780.87
312025010000003700	1	$531.91	$1,248.96	$1,780.87
312025010000003800	1	$531.91	$1,248.96	$1,780.87
312025010000003900	1	$531.91	$1,248.96	$1,780.87
312025010000004000	1	$531.91	$1,248.96	$1,780.87
312025010000004100	1	$531.91	$1,248.96	$1,780.87
312025010000004200	1	$531.91	$1,248.96	$1,780.87
312025010000004300	1	$531.91	$1,248.96	$1,780.87
312025010000004400	1	$531.91	$1,248.96	$1,780.87
312025010000004500	1	$531.91	$1,248.96	$1,780.87
312025010000004600	1	$531.91	$1,248.96	$1,780.87
312025010000004700	1	$531.91	$1,248.96	$1,780.87
312025010000004800	1	$531.91	$1,248.96	$1,780.87
312025010000004900	1	$531.91	$1,248.96	$1,780.87
312025010000005000	1	$531.91	$1,248.96	$1,780.87
312025010000005100	1	$531.91	$1,248.96	$1,780.87
312025010000005200	1	$531.91	$1,248.96	$1,780.87
312025010000005300	1	$531.91	$1,248.96	$1,780.87
312025010000005400	1	$531.91	$1,248.96	$1,780.87
312025010000005500	1	$531.91	$1,248.96	$1,780.87
312025010000005600	1	$531.91	$1,248.96	$1,780.87

ParcelId	Units	O&M	Debt	Total
312025010000005700	1	$531.91	$1,248.96	$1,780.87
312025010000005800	1	$531.91	$1,248.96	$1,780.87
312025010000005900	1	$531.91	$1,248.96	$1,780.87
312025010000006000	1	$531.91	$1,248.96	$1,780.87
312025010000006100	1	$531.91	$1,248.96	$1,780.87
312025010000006200	1	$531.91	$1,248.96	$1,780.87
312025010000006300	1	$531.91	$1,248.96	$1,780.87
312025010000006400	1	$531.91	$1,248.96	$1,780.87
312025010000006500	1	$531.91	$1,248.96	$1,780.87
312025010000006600	1	$531.91	$1,248.96	$1,780.87
312025010000006700	1	$425.53	$1,199.00	$1,624.53
312025010000006800	1	$425.53	$1,199.00	$1,624.53
312025010000006900	1	$425.53	$1,199.00	$1,624.53
312025010000007000	1	$425.53	$1,199.00	$1,624.53
312025010000007100	1	$425.53	$1,199.00	$1,624.53
312025010000007200	1	$425.53	$1,199.00	$1,624.53
312025010000007300	1	$425.53	$1,199.00	$1,624.53
312025010000007400	1	$425.53	$1,199.00	$1,624.53
312025010000007500	1	$425.53	$1,199.00	$1,624.53
312025010000007600	1	$425.53	$1,199.00	$1,624.53
312025010000007700	1	$425.53	$1,199.00	$1,624.53
312025010000007800	1	$425.53	$1,199.00	$1,624.53
312025010000007900	1	$425.53	$1,199.00	$1,624.53
312025010000008000	1	$425.53	$1,199.00	$1,624.53
312025010000008100	1	$425.53	$1,199.00	$1,624.53
312025010000008200	1	$425.53	$1,199.00	$1,624.53
312025010000008300	1	$425.53	$1,199.00	$1,624.53
312025010000008400	1	$425.53	$1,199.00	$1,624.53
312025010000008500	1	$425.53	$1,199.00	$1,624.53
312025010000008600	1	$531.91	$1,248.96	$1,780.87
312025010000008700	1	$531.91	$1,248.96	$1,780.87
312025010000008800	1	$531.91	$1,248.96	$1,780.87
312025010000008900	1	$531.91	$1,248.96	$1,780.87
312025010000009000	1	$531.91	$1,248.96	$1,780.87
312025010000009100	1	$531.91	$1,248.96	$1,780.87
312025010000009200	1	$531.91	$1,248.96	$1,780.87
312025010000009300	1	$531.91	$1,248.96	$1,780.87
312025010000009400	1	$531.91	$1,248.96	$1,780.87
312025010000009500	1	$531.91	$1,248.96	$1,780.87
312025010000009600	1	$531.91	$1,248.96	$1,780.87
312025010000009700	1	$531.91	$1,248.96	$1,780.87
312025010000009800	1	$531.91	$1,248.96	$1,780.87
312025010000009900	1	$531.91	$1,248.96	$1,780.87
312025010000010000	1	$531.91	$1,248.96	$1,780.87
312025010000010100	1	$531.91	$1,248.96	$1,780.87
312025010000010200	1	$531.91	$1,248.96	$1,780.87
312025010000010300	1	$531.91	$1,248.96	$1,780.87
312025010000010400	1	$531.91	$1,248.96	$1,780.87
312025010000010500	1	$531.91	$1,248.96	$1,780.87
312025010000010600	1	$531.91	$1,248.96	$1,780.87
312025010000010700	1	$531.91	$1,248.96	$1,780.87
312025010000010800	1	$531.91	$1,248.96	$1,780.87
312025010000010900	1	$531.91	$1,248.96	$1,780.87
312025010000011000	1	$531.91	$1,248.96	$1,780.87
312025010000011100	1	$531.91	$1,248.96	$1,780.87
312025010000011200	1	$531.91	$1,248.96	$1,780.87
312025010000011300	1	$531.91	$1,248.96	$1,780.87
312025010000011400	1	$531.91	$1,248.96	$1,780.87
312025010000011500	1	$425.53	$1,199.00	$1,624.53

ParcelId	Units	O&M	Debt	Total
312025010000011600	1	$425.53	$1,199.00	$1,624.53
312025010000011700	1	$425.53	$1,199.00	$1,624.53
312025010000011800	1	$425.53	$1,199.00	$1,624.53
312025010000011900	1	$425.53	$1,199.00	$1,624.53
312025010000012000	1	$425.53	$1,199.00	$1,624.53
312025010000012100	1	$425.53	$1,199.00	$1,624.53
312025010000012200	1	$425.53	$1,199.00	$1,624.53
312025010000012300	1	$425.53	$1,199.00	$1,624.53
312025010000012400	1	$425.53	$1,199.00	$1,624.53
312025010000012500	1	$425.53	$1,199.00	$1,624.53
312025010000012600	1	$425.53	$1,199.00	$1,624.53
312025010000012700	1	$531.91	$1,248.96	$1,780.87
312025010000012800	1	$531.91	$1,248.96	$1,780.87
312025010000012900	1	$531.91	$1,248.96	$1,780.87
312025010000013000	1	$531.91	$1,248.96	$1,780.87
312025010000013100	1	$531.91	$1,248.96	$1,780.87
312025010000013200	1	$531.91	$1,248.96	$1,780.87
312025010000013300	1	$531.91	$1,248.96	$1,780.87
312025010000013400	1	$531.91	$1,248.96	$1,780.87
312025010000013500	1	$531.91	$1,248.96	$1,780.87
312025010000013600	1	$531.91	$1,248.96	$1,780.87
312025010000013700	1	$531.91	$1,248.96	$1,780.87
312025010000013800	1	$531.91	$1,248.96	$1,780.87
312025010000013900	1	$531.91	$1,248.96	$1,780.87
312025010000014000	1	$531.91	$1,248.96	$1,780.87
312025010000014100	1	$531.91	$1,248.96	$1,780.87
312025010000014200	1	$531.91	$1,248.96	$1,780.87
312025010000014300	1	$531.91	$1,248.96	$1,780.87
312025010000014400	1	$425.53	$1,199.00	$1,624.53
312025010000014500	1	$425.53	$1,199.00	$1,624.53
312025010000014600	1	$425.53	$1,199.00	$1,624.53
312025010000014700	1	$425.53	$1,199.00	$1,624.53
312025010000014800	1	$425.53	$1,199.00	$1,624.53
312025010000014900	1	$425.53	$1,199.00	$1,624.53
312025010000015000	1	$425.53	$1,199.00	$1,624.53
312025010000015100	1	$425.53	$1,199.00	$1,624.53
312025010000015200	1	$425.53	$1,199.00	$1,624.53
312025010000015300	1	$425.53	$1,199.00	$1,624.53
312025010000015400	1	$425.53	$1,199.00	$1,624.53
312025010000015500	1	$425.53	$1,199.00	$1,624.53
312025010000015600	1	$425.53	$1,199.00	$1,624.53
312025010000015700	1	$425.53	$1,199.00	$1,624.53
312025010000015800	1	$425.53	$1,199.00	$1,624.53
312025010000015900	1	$425.53	$1,199.00	$1,624.53
312025010000016000	1	$425.53	$1,199.00	$1,624.53
312025010000016100	1	$425.53	$1,199.00	$1,624.53
312025010000016200	1	$425.53	$1,199.00	$1,624.53
312025010000016300	1	$425.53	$1,199.00	$1,624.53
Total Gross Onroll	163	$81,275.95	$201,032.52	$282,308.47
Total Net Onroll		$76,399.39	$188,970.57	$265,369.96
Direct Billing	**Acres**			
312025000400002800	11.98836	$5,272.37	$10,316.30	$15,588.67
052125000100000100	131.8251	$57,975.43	$113,439.01	$171,414.44
322025000300000900	57.98772	$25,502.45	$49,899.97	$75,402.41
Total Gross Direct	201.8012	$88,750.24	$173,655.28	$262,405.52
Total Net Direct		$83,425.23	$163,235.96	$246,661.19

ParcelId	Units	O&M	Debt	Total
Total Gross Assessments		$170,026.19	$374,687.80	$544,713.99
Total Net Assessments		$159,824.62	$352,206.53	$512,031.15

SECTION V

DIRECT COLLECT AGREEMENT
FY 2026

This **Agreement** ("**Agreement**") is made and entered into effective as of October 1, 2026 ("**Effective Date**"), by and between:

Dewey Robbins Community Development District, a local unit of special-purpose government established pursuant to Chapter 190, *Florida Statutes* (hereinafter "**District**"), located in the City of Leesburg, Lake County, Florida ("**County**"), and whose mailing address is c/o Governmental Management Services, LLC, 219 E. Livingston Street, Orlando, Florida 32801; and

TLC Hodges Reserve, LLC, a Florida limited liability company, and the owner of certain property located within the boundaries of the District (hereinafter, the "**Property Owner**," and together with the District, "**Parties**"), and whose mailing address is 605 Commonwealth Avenue, Orlando, Florida 32803. For purposes of this Agreement, Property Owner's property is more particularly described in **Exhibit A** attached hereto ("**Property**").

RECITALS

WHEREAS, pursuant to Chapter 190, *Florida Statutes*, the District was established for the purpose of planning, financing, constructing, operating, and/or maintaining certain infrastructure, and is authorized to levy such taxes, special assessments, fees and other charges as may be necessary in furtherance of the District's activities and services; and

WHEREAS, the Property will benefit from the timely construction and acquisition of the District's facilities, activities and services and from the continued operations of the District; and

WHEREAS, for the fiscal year beginning October 1, 2025, and ending September 30, 2026 ("**FY 2026**"), the Board of Supervisors ("**Board**") of the District determined to undertake various operations and maintenance and other activities described in the District's adopted budget ("**Adopted Budget**"); and

WHEREAS, pursuant to Chapter 190, *Florida Statutes*, the District may fund the Adopted Budget through the levy and imposition of special assessments on benefitted lands within the District, and, regardless of imposition method utilized by the District, under Florida law the District may collect such assessments by direct bill, tax roll, or in accordance with other collection measures provided by law; and

WHEREAS, pursuant to Resolution 2025-06 ("**Annual Assessment Resolution**"), the District's Board levied special assessments to fund the operations and maintenance of the Adopted Budget ("**O&M Assessments**") in the amounts set forth in Adopted Budget and the assessment roll attached to the Annual Assessment Resolution ("**Assessment Roll**"), and set forth the method by which the O&M Assessments and the FY 2026 installment of the District's previously levied debt service assessments ("**Debt Assessment**," and together with the O&M Assessments, "**Assessments**") shall be collected and enforced; and

WHEREAS, Property Owner agrees that the O&M Assessments, which were imposed on the lands within the District, including the Property, have been validly imposed and constitute valid, legal, and binding liens upon the lands within the District; and

WHEREAS, pursuant to Florida law, the District certified the Assessment Roll for collection, which Assessment Roll includes in full or part that certain "**Direct Collect Property**" (as defined in the Annual Assessment Resolution and further identified on the Assessment Roll) for direct collection by the District in accordance with Florida law; and

WHEREAS, as the Property is identified on the Assessment Roll as Direct Collect Property, the District and Property Owner desire to arrange for the direct collection and direct payment of the District's Assessments levied against the Property.

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

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.

2. **VALIDITY OF SPECIAL ASSESSMENTS.** Property Owner agrees that the Assessments have been validly imposed and constitute valid, legal, and binding liens upon the lands within the District, including the Property. Property Owner hereby waives and relinquishes any rights it may have to challenge, object to, or otherwise fail to pay such Assessments.

3. **COVENANT TO PAY.** Property Owner agrees to pay the Assessments attributable to the Property, regardless of whether Property Owner owns the Property at the time such payment is due or paid. Nothing herein shall prohibit Property Owner from prorating or otherwise collecting these Assessments from subsequent purchasers of the Property. The District shall send a bill to Property Owner at least thirty (30) days prior to the first Assessment due date, indicating the exact amount of the Assessment being certified for collection in FY 2026. The Assessments attributable to the Property shall be due and payable on the dates and in the amounts set forth in the Annual Assessment Resolution. The District's decision to collect Assessments by any particular method – e.g., on the tax roll or by direct bill – does not mean that such method will be used to collect special assessments in future years, and the District reserves the right in its sole discretion to select collection methods in any given year, regardless of past practices.

4. **ENFORCEMENT**. This Agreement shall serve as an alternative, additional method for collection of the Assessments. This Agreement shall not affect the District's ability to collect and enforce its Assessments by any other method authorized by Florida law. Property Owner acknowledges that the failure to pay the Assessments may result in the initiation of a foreclosure action, or, at the District's sole discretion, delinquent Assessments may be certified for collection on a future County tax bill. In the event that an Assessment payment is not made in accordance with the schedule stated above, the whole of such Assessment – including any remaining partial, deferred payments for FY 2026, shall immediately become due and payable; shall accrue interest, penalties in the amount of one percent (1%) per month, and all costs of collection and enforcement; and shall either be enforced pursuant to a foreclosure action, or, at the District's sole discretion, collected pursuant to the Chapter 197, Florida Statutes ("**Uniform Method**") on a future tax bill, which amount may include penalties, interest, and costs of collection and enforcement. Any prejudgment interest on delinquent Assessments shall accrue at the applicable rate of any bonds or other debt instruments secured by the Assessments, or at the statutory prejudgment interest rate, as applicable. In the event an Assessment subject to direct collection by the District shall be delinquent, the District Manager and District Counsel, without further authorization by the Board, may

initiate legal proceedings pursuant to Chapter 170, *Florida Statutes*, or other applicable law to collect and enforce the whole Assessment, as set forth herein.

5. **NOTICE.** All notices, requests, consents and other communications under this Agreement, but excluding invoices ("**Notices**") shall be in writing and shall be delivered, mailed by First Class Mail, postage prepaid, or overnight delivery service, to the Parties, at the addresses set forth above. Except as otherwise provided in this Agreement, any Notice shall be deemed received only upon actual delivery at the address set forth in this Agreement. Notices delivered after 5:00p.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 Parties may deliver Notice on behalf of the Parties. Any Party or other person to whom Notices are to be sent or copied may notify the other Parties and addresses 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 addresses set forth in this Agreement.

6. **AMENDMENT.** 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 of the Parties hereto.

7. **AUTHORITY.** The execution of this Agreement has been duly authorized by the appropriate body or official of all parties hereto, each Party has complied with all the requirements of law, and each Party has full power and authority to comply with the terms and provisions of this Agreement.

8. **ASSIGNMENT.** This Agreement may not be assigned, in whole or in part, by either Party except upon the written consent of the other. Any purported assignment without such consent shall be void.

9. **DEFAULT.** A default by either Party under this Agreement shall entitle the other to all remedies available at law or in equity, which shall include, but not be limited to, the right of damages, injunctive relief and specific performance and specifically including the ability of the District to enforce any and all payment obligations under this Agreement through the imposition and enforcement of a contractual or other lien on property owned by the Property Owner.

10. **ATTORNEYS' FEES.** In the event that either Party is required to enforce this Agreement by court proceedings or otherwise, then the Parties agree that the prevailing Party shall be entitled to recover from the other all costs incurred, including reasonable attorneys' fees and costs for trial, alternative dispute resolution, or appellate proceedings.

11. **BENEFICIARIES.** This Agreement is solely for the benefit of the formal parties herein and no right or cause of action shall accrue upon or by reason hereof, to or for the benefit of any third party not a formal party hereto. Nothing in this Agreement expressed or implied is intended or shall be construed to confer upon any person or corporation other than the Parties hereto any right, remedy or claim under or by reason of this Agreement or any provisions or conditions hereof; and all of the provisions, representations, covenants and conditions herein contained shall inure to the sole benefit of and shall be binding upon the Parties hereto and their respective representatives, successors and assigns.

12. **APPLICABLE LAW.** This Agreement and the provisions contained herein shall be construed, interpreted and controlled according to the laws of the State of Florida.

13. **NEGOTIATION AT ARM'S LENGTH.** This Agreement has been negotiated fully between the Parties as an arm's length transaction. The Parties participated fully in the preparation of this Agreement with the assistance of their respective counsel. In the case of a dispute concerning the interpretation of any provision of this Agreement, the Parties are each deemed to have drafted, chosen and selected the language, and the doubtful language will not be interpreted or construed against any party.

[SIGNATURES ON NEXT PAGE]

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

Attest:

_____
Secretary/Assistant Secretary

Dewey Robbins Community Development District

_____
By: _____
Its: _____

TLC Hodges Reserve, LLC, a Florida limited liability company

_____
Witness

By: _____
Name: _____
Title: _____

EXHIBIT A **Description of the Property**

EXHIBIT A

DESCRIPTION:

DEWEY ROBBINS CDD

A PARCEL OF LAND LYING IN SECTIONS 31 AND 32, TOWNSHIP 20 SOUTH, RANGE 25 EAST, LAKE COUNTY, FLORIDA, AND BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS:

COMMENCE AT THE SOUTHEAST CORNER OF THE SOUTHEAST 1/4 OF SECTION 31, TOWNSHIP 20 SOUTH, RANGE 25 EAST; THENCE RUN N 89°30'16" W ALONG THE SOUTH LINE OF THE SOUTHEAST 1/4 OF SAID SECTION 31, A DISTANCE OF 894.51 FEET; THENCE DEPARTING SAID SOUTH LINE, RUN N 00°29'44" E, A DISTANCE OF 25.00 FEET TO A POINT ON THE NORTH RIGHT-OF-WAY LINE OF DEWEY ROBBINS ROAD, SAID POINT ALSO BEING THE POINT OF BEGINNING; THENCE N 89°30'16" W ALONG SAID NORTH RIGHT-OF-WAY LINE, A DISTANCE OF 1091.91 FEET TO A POINT ON THE WEST LINE OF THE EAST 1/2 OF THE SOUTHWEST 1/4 OF THE SOUTHEAST 1/4 OF SAID SECTION 31; THENCE DEPARTING SAID NORTH RIGHT-OF-WAY LINE, RUN N 00°42'30" E ALONG SAID WEST LINE, A DISTANCE OF 1305.48 FEET TO A POINT ON THE NORTH LINE OF SAID EAST 1/2 OF THE SOUTHWEST 1/4 OF THE SOUTHEAST 1/4; THENCE DEPARTING SAID WEST LINE, RUN S 89°23'11" E ALONG SAID NORTH LINE, A DISTANCE OF 662.59 FEET TO A POINT ON THE WEST LINE OF THE NORTHEAST 1/4 OF THE SOUTHEAST 1/4 OF SAID SECTION 31; THENCE RUN N 00°43'14" E ALONG SAID WEST LINE, A DISTANCE OF 1329.32 FEET TO THE NORTH 1/4 CORNER OF SAID SOUTHEAST 1/4 OF SECTION 31; THENCE DEPARTING SAID WEST LINE, RUN S 89°18'05" E ALONG THE NORTH LINE OF SAID NORTHEAST 1/4 OF THE SOUTHEAST 1/4 OF SAID SECTION 31, A DISTANCE OF 1325.91 FEET TO THE NORTHEAST CORNER OF SAID SOUTHEAST 1/4 OF SECTION 31; THENCE DEPARTING SAID NORTH LINE, RUN S 00°45'28" W ALONG THE EAST LINE OF SAID NORTHEAST 1/4 OF THE SOUTHEAST 1/4 OF SECTION 31, A DISTANCE OF 1326.87 FEET TO THE SOUTHWEST CORNER OF NORTH 1/2 OF SOUTHWEST 1/4 OF SECTION 32, TOWNSHIP 20 SOUTH, RANGE 25 EAST, LAKE COUNTY, FLORIDA; THENCE DEPARTING SAID EAST LINE, RUN S 89° 33'32" E ALONG THE SOUTH LINE OF THE NORTH 1/2 OF THE SOUTHWEST 1/4 OF SAID SECTION 32, A DISTANCE OF 1988.79 FEET; THENCE DEPARTING SAID SOUTH LINE, RUN S 00°38'43" W, A DISTANCE OF 1303.74 FEET TO A POINT ON THE AFORESAID NORTH RIGHT-OF-WAY LINE OF DEWEY ROBBINS ROAD; THENCE ALONG SAID NORTH RIGHT-OF-WAY LINE, RUN N 89°30'17" W, A DISTANCE OF 1991.34 FEET TO A POINT ON THE WEST LINE OF THE SOUTHWEST 1/4 OF THE SOUTHWEST 1/4 OF SAID SECTION 32; THENCE DEPARTING SAID NORTH RIGHT-OF-WAY LINE, RUN N 00°45'28" E ALONG SAID WEST LINE, A DISTANCE OF 638.43 FEET TO THE NORTHEAST CORNER OF THE SOUTHEAST 1/4 OF THE SOUTHEAST 1/4 OF SECTION 31; THENCE N 89°27'21" W, A DISTANCE OF 662.31 FEET; THENCE S 00°44'21" W, A DISTANCE

OF 428.99 FEET; THENCE N 89°30'16" W, A DISTANCE OF 233.41 FEET; THENCE S 00°29'44" W, A DISTANCE OF 210.00 FEET TO THE POINT OF BEGINNING.

CONTAINING 148.564 ACRES, MORE OR LESS.

TOGETHER WITH

A PARCEL OF LAND LYING IN SECTION 5, TOWNSHIP 21 SOUTH, RANGE 25 EAST, LAKE COUNTY, FLORIDA, AND BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS:

COMMENCE AT THE NORTHWEST CORNER OF SECTION 5, TOWNSHIP 21 SOUTH, RANGE 25 EAST; THENCE RUN S 89°30'17" E ALONG THE NORTH LINE OF SAID SECTION 5, A DISTANCE OF 1217.24 FEET; THENCE DEPARTING SAID NORTH LINE, RUN S 00°29'43" W, A DISTANCE OF 33.00 FEET TO A POINT ON THE SOUTH RIGHT-OF-WAY LINE OF DEWEY ROBBINS ROAD, SAID POINT ALSO BEING THE POINT OF BEGINNING; THENCE ALONG SAID SOUTH RIGHT-OF-WAY LINE, RUN THE FOLLOWING TWO (2) COURSES: 1) S 89°30'17" E, A DISTANCE OF 1438.82 FEET; 2) S 89°23'22" E, A DISTANCE OF 854.06 FEET; THENCE DEPARTING SAID SOUTH RIGHT-OF-WAY LINE, RUN S 00°14'07" E ALONG THE EAST LINE OF THE WEST 3/4 OF GOVERNMENT LOT 2, A DISTANCE OF 2507.27 FEET TO THE SOUTH LINE OF SAID GOVERNMENT LOT 2 ALSO BEING THE SOUTH LINE OF THE NORTHEAST 1/4 OF SAID SECTION 5; THENCE ALONG SAID SOUTH LINE, RUN N 89°59'03" W, A DISTANCE OF 986.78 FEET TO THE SOUTHWEST CORNER OF SAID NORTHEAST 1/4 OF SECTION 5; THENCE DEPARTING SAID SOUTH LINE, RUN N 89°58'32" W ALONG THE SOUTH LINE OF GOVERNMENT LOT 3 AND THE SOUTH LINE OF THE NORTHWEST 1/4 OF SAID SECTION 5, A DISTANCE OF 1330.66 FEET; THENCE DEPARTING SAID SOUTH LINE, RUN N 00°19'32" E ALONG THE WEST LINE OF GOVERNMENT LOT 3, A DISTANCE OF 2527.98 FEET TO THE POINT OF BEGINNING.

CONTAINING 133.257 ACRES, MORE OR LESS

David W. Maxwell
2023.11.15 09:30:52 -05'00'

LESS AND EXCEPT

Lots 1 thru 163, inclusively, HODGES RESERVE PHASE 1, according in the Plat thereof, as recorded in the Public Records of Lake County, Florida, at Plat Book 84, Pages 93-98.

SECTION VII

SECTION C

SECTION 1

Dewey Robbins

Community Development District

Unaudited Financial Reporting

July 31, 2025

Table of Contents

Dewey Robbins

Community Development District

Combined Balance Sheet

July 31, 2025

	General Fund	Debt Service Fund	Capital Projects Fund	Totals Governmental Funds
Assets:				
Cash:				
Operating Account	$ 10,838	$ -	$ -	$ 10,838
Due From Developer	$ 4,801	$ -	$ -	$ 4,801
Investments:				
Series 2025				
Reserve	$ -	$ 176,104	$ -	$ 176,104
Interest	$ -	$ 143,973	$ -	$ 143,973
Cost of Issuance	$ -	$ -	$ 5,165	$ 5,165
Total Assets	**$ 15,639**	**$ 320,077**	**$ 5,165**	**$ 340,881**
Liabilities:				
Accounts Payable	$ 4,801	$ -	$ -	$ 4,801
Total Liabilites	**$ 4,801**	**$ -**	**$ -**	**$ 4,801**
Fund Balance:				
Restricted for:				
Debt Service- Series 2025	$ -	$ 320,077	$ -	$ 320,077
Capital Projects- Series 2025	$ -	$ -	$ 5,165	$ 5,165
Unassigned	$ 10,838	$ -	$ -	$ 10,838
Total Fund Balances	**$ 10,838**	**$ 320,077**	**$ 5,165**	**$ 336,080**
Total Liabilities & Fund Balance	$ 15,639	$ 320,077	$ 5,165	$ 340,881

Dewey Robbins

Community Development District

General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending July 31, 2025

	Proposed Budget	Prorated Budget Thru 07/31/25	Actual Thru 07/31/25	Variance
Revenues:				
Developer Contributions	$ 124,678	$ 41,147	$ 41,147	$ -
Total Revenues	**$ 124,678**	**$ 41,147**	**$ 41,147**	**$ -**
Expenditures:				
General & Administrative:				
Supervisor Fees	$ 12,000	$ 10,000	$ 1,200	$ 8,800
FICA Expense	$ 918	$ 765	$ 46	$ 719
Engineering	$ 15,000	$ 12,500	$ 5,424	$ 7,076
Attorney	$ 25,000	$ 20,833	$ 7,657	$ 13,177
Dissemination	$ -	$ -	$ 1,250	$ (1,250)
Management Fees	$ 40,000	$ 33,333	$ 23,333	$ 10,000
Information Technology	$ 1,800	$ 1,500	$ 1,500	$ -
Website Maintenance	$ 1,200	$ 1,000	$ 1,000	$ -
Telephone	$ 300	$ 250	$ -	$ 250
Postage & Delivery	$ 1,000	$ 833	$ 82	$ 752
Insurance	$ 5,000	$ 5,000	$ 5,000	$ -
Printing & Binding	$ 1,000	$ 833	$ 8	$ 825
Legal Advertising	$ 15,000	$ 12,500	$ 376	$ 12,124
Other Current Charges	$ 5,000	$ 4,167	$ 682	$ 3,485
Office Supplies	$ 625	$ 521	$ 0	$ 520
Travel Per Diem	$ 660	$ 550	$ -	$ 550
Dues, Licenses & Subscriptions	$ 175	$ 175	$ 175	$ -
Total Expenditures	**$ 124,678**	**$ 104,761**	**$ 47,732**	**$ 57,029**
Excess (Deficiency) of Revenues over Expenditures	$ -		$ (6,586)	
Fund Balance - Beginning	$ -		$ 17,423	
Fund Balance - Ending	$ -		$ 10,838	

Dewey Robbins

Community Development District

Debt Service Fund Series 2025

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending July 31, 2025

	Adopted Budget	Prorated Budget Thru 07/31/25	Actual Thru 07/31/25	Variance
Revenues:				
Interest	$ -	$ -	$ 3,613	$ 3,613
Total Revenues	**$ -**	**$ -**	**$ 3,613**	**$ 3,613**
Expenditures:				
Series 2025				
Interest - 11/1	$ -	$ -	$ -	$ -
Principal - 5/1	$ -	$ -	$ -	$ -
Interest - 5/1	$ -	$ -	$ 25,733	$ (25,733)
Total Expenditures	$ -	$ -	$ 25,733	$ (25,733)
Excess (Deficiency) of Revenues over Expenditures	$ -		$ (22,120)	
Other Financing Sources/(Uses):				
Bond Proceeds	$ -	$ -	$ 342,196	$ 342,196
Total Other Financing Sources/(Uses)	**$ -**	**$ -**	**$ 342,196**	**$ 342,196**
Net Change in Fund Balance	**$ -**		**$ 320,077**	
Fund Balance - Beginning	$ -		$ -	
Fund Balance - Ending	$ -		$ 320,077	

Dewey Robbins

Community Development District

Capital Projects Fund Series 2025

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending July 31, 2025

	Adopted Budget	Prorated Budget Thru 07/31/25	Actual Thru 07/31/25	Variance
Revenues				
Interest	$ -	$ -	$ 65	$ 65
Developer Advance	$ -	$ -	$ 6,548	$ 6,548
Total Revenues	**$ -**	**$ -**	**$ 6,613**	**$ 6,613**
Expenditures:				
Capital Outlay	$ -	$ -	$ 4,384,319	$ (4,384,319)
Capital Outlay - COI	$ -	$ -	$ 304,933	$ (304,933)
Total Expenditures	**$ -**	**$ -**	**$ 4,689,252**	**$ (4,689,252)**
Excess (Deficiency) of Revenues over Expenditures	**$ -**		**$ (4,682,638)**	
Other Financing Sources/(Uses)				
Bond Proceeds	$ -	$ -	$ 4,687,804	$ 4,687,804
Total Other Financing Sources (Uses)	**$ -**	**$ -**	**$ 4,687,804**	**$ 4,687,804**
Net Change in Fund Balance	**$ -**		**$ 5,165**	
Fund Balance - Beginning			$ -	
Fund Balance - Ending			$ 5,165	

Dewey Robbins

Community Development District

Month to Month

	Oct	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sept	Total
Revenues:													
Developer Contributions	$ 1,917	$ 2,459	$ 1,735	$ 3,871	$ -	$ 5,312	$ 4,106	$ 9,087	$ 7,859	$ 4,801	$ -	$ -	$ 41,147
Total Revenues	**$ 1,917**	**$ 2,459**	**$ 1,735**	**$ 3,871**	**$ -**	**$ 5,312**	**$ 4,106**	**$ 9,087**	**$ 7,859**	**$ 4,801**	**$ -**	**$ -**	**$ 41,147**
Expenditures:													
General & Administrative:													
Supervisor Fees	$ 400	$ -	$ -	$ -	$ -	$ -	$ 400	$ -	$ 400	$ -	$ -	$ -	$ 1,200
FICA Expense	$ 15	$ -	$ -	$ -	$ -	$ -	$ 15	$ -	$ 15	$ -	$ -	$ -	$ 46
Engineering	$ 360	$ 1,260	$ -	$ -	$ 594	$ -	$ 1,125	$ 2,085	$ -	$ -	$ -	$ -	$ 5,424
Attorney	$ 475	$ -	$ -	$ 440	$ 424	$ 1,876	$ 1,541	$ 2,103	$ 799	$ -	$ -	$ -	$ 7,657
Annual Audit	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Assessment Administration	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Arbitrage	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Dissemination	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 417	$ 417	$ 417	$ -	$ -	$ 1,250
Trustee Fees	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Management Fees	$ 1,667	$ 1,667	$ 1,667	$ 1,667	$ 1,667	$ 1,667	$ 3,333	$ 3,333	$ 3,333	$ 3,333	$ -	$ -	$ 23,333
Information Technology	$ 150	$ 150	$ 150	$ 150	$ 150	$ 150	$ 150	$ 150	$ 150	$ 150	$ -	$ -	$ 1,500
Website Maintenance	$ 100	$ 100	$ 100	$ 100	$ 100	$ 100	$ 100	$ 100	$ 100	$ 100	$ -	$ -	$ 1,000
Postage & Delivery	$ 1	$ 2	$ 37	$ 1	$ 2	$ 18	$ 17	$ 1	$ 2	$ 2	$ -	$ -	$ 82
Insurance	$ 5,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 5,000
Printing & Binding	$ -	$ 5	$ -	$ -	$ -	$ 2	$ -	$ -	$ 1	$ -	$ -	$ -	$ 8
Legal Advertising	$ -	$ 86	$ -	$ -	$ -	$ 92	$ 98	$ 100	$ -	$ -	$ -	$ -	$ 376
Other Current Charges	$ 326	$ 38	$ 38	$ 38	$ 41	$ 41	$ 41	$ 41	$ 76	$ -	$ -	$ -	$ 682
Office Supplies	$ 0	$ 0	$ -	$ 0	$ 0	$ -	$ -	$ 0	$ 0	$ 0	$ -	$ -	$ 0
Dues, Licenses & Subscriptions	$ 175	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 175
Total Expenditures	**$ 8,668**	**$ 3,308**	**$ 1,992**	**$ 2,395**	**$ 2,977**	**$ 3,946**	**$ 6,821**	**$ 8,330**	**$ 5,293**	**$ 4,002**	**$ -**	**$ -**	**$ 47,732**
Excess (Deficiency) of Revenues over Expenditures	$ (6,751)	$ (849)	$ (257)	$ 1,476	$ (2,977)	$ 1,365	$ (2,715)	$ 757	$ 2,565	$ 799	$ -	$ -	$ (6,586)

Dewey Robbins

Community Development District

Long Term Debt Report

SERIES 2025, SPECIAL ASSESSMENT REVENUE BONDS		
INTEREST RATE:	4.50%, 5.60%, 5.84%	
MATURITY DATE:	5/1/2055	
RESERVE FUND DEFINITION	50% of MAXIMUM ANNUAL DEBT SERVICE	
RESERVE FUND REQUIREMENT	$176,104	
RESERVE FUND BALANCE	$176,104	
BONDS OUTSTANDING - 3/28/25		$5,030,000
CURRENT BONDS OUTSTANDING		**$5,030,000**

SECTION 2

Dewey Robbins CDD

Community Development District

Funding Request #18
July 31, 2025

Bill to:

	Payee		General Fund
1	**Governmental Management Services**		
	Invoice# 18- Management Fees- July 2025	$	4,002.17
2	**Kutak Rock LLP**		
	Invoice# 3598663- General Counsel- June 2025	$	799.00
		$	**4,801.17**

GMS-Central Florida, LLC
1001 Bradford Way
Kingston, TN 37763

Invoice

Invoice #: 18
Invoice Date: 7/1/25
Due Date: 7/1/25
Case:
P.O. Number:

Bill To:

Dewey Robbins CDD
219 E. Livingston St.
Orlando, FL 32801

Description	Hours/Qty	Rate	Amount
Management Fees		3,333.33	3,333.33
Website Administration		100.00	100.00
Information Technology		150.00	150.00
Dissemination Agent Services		416.67	416.67
Office Supplies		0.09	0.09
Postage		2.08	2.08

Total	$4,002.17
Payments/Credits	$0.00
Balance Due	$4,002.17

K U T A K R O C K L L P

TALLAHASSEE, FLORIDA
Telephone 404-222-4600
Facsimile 404-222-4654

Federal ID 47-0597598

July 29, 2025

Check Remit To:
Kutak Rock LLP
PO Box 30057
Omaha, NE 68103-1157

ACH/Wire Transfer Remit To:
ABA #104000016
First National Bank of Omaha
Kutak Rock LLP
A/C # 24690470
Reference: Invoice No. 3598663
Client Matter No. 49823-1
Notification Email: eftgroup@kutakrock.com

Mr. George Flint
Dewey Robbins CDD
C/O Governmental Management Services-Central Florida, LLC
219 East Livingston Street
Orlando, FL 32801

Invoice No. 3598663
49823-1

Re: General Counsel

For Professional Legal Services Rendered

06/08/25	S. Sandy	1.20	408.00	Review FY 2026 proposed budget and assessments; prepare remaining documents for same
06/11/25	S. Sandy	0.10	34.00	Confer regarding June agenda
06/13/25	D. Wilbourn	1.20	222.00	Prepare fiscal year budget documents
06/16/25	M. Rigoni	0.20	61.00	Confer with Sandy regarding deficit funding agreement
06/27/25	D. Wilbourn	0.40	74.00	Prepare fiscal year budget documents

TOTAL HOURS 3.10

TOTAL FOR SERVICES RENDERED $799.00

TOTAL CURRENT AMOUNT DUE $799.00

SECTION 3

BOARD OF SUPERVISORS MEETING DATES
DEWEY ROBBINS COMMUNITY DEVELOPMENT DISTRICT
FISCAL YEAR 2026

The Board of Supervisors of the Dewey Robbins Community Development District will hold their regular meetings for Fiscal Year 2026 on the 4th Wednesday of each month, at the Cooper Memorial Library, 2525 Oakley Seaver Drive, Clermont, Florida 34711, at 9:30 a.m., unless otherwise indicated as follows:

October 22, 2025
November 26, 2025
January 28, 2026
February 25, 2026
March 25, 2026
April 22, 2026
May 27, 2026
June 24, 2026
July 22, 2026
August 26, 2026
September 23, 2026

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

There may be occasions when one or more Supervisors or staff will participate by telephone. Pursuant to provisions of the Americans with Disabilities Act, any person requiring special accommodations at this meeting because of a disability or physical impairment should contact the District Office at (407) 841-5524 at least 48 hours prior to the meeting. If you are hearing or speech impaired, please contact the Florida Relay Service by dialing 7-1-1, or 1-800-955-8771 (TTY) / 1-800-955-8770 (Voice), for aid in contacting the District Office.

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

District Manager

SECTION 4

Dewey Robbins Community Development District Performance Measures/Standards & Annual Reporting Form

October 1, 2025 – September 30, 2026

1. Community Communication and Engagement

Goal 1.1: Public Meetings Compliance

Objective: Hold at least three regular Board of Supervisor meetings per year to conduct CDD related business and discuss community needs.
Measurement: Number of public board meetings held annually as evidenced by meeting minutes and legal advertisements.
Standard: A minimum of three board meetings were held during the Fiscal Year.
Achieved: Yes ☐ No ☐

Goal 1.2: Notice of Meetings Compliance

Objective: Provide public notice of each meeting at least seven days in advance, as specified in Section 190.007(1), using at least two communication methods.
Measurement: Timeliness and method of meeting notices as evidenced by posting to CDD website, publishing in local newspaper and via electronic communication.
Standard: 100% of meetings were advertised with 7 days notice per statute on at least two mediums (i.e., newspaper, CDD website, electronic communications).
Achieved: Yes ☐ No ☐

Goal 1.3: Access to Records Compliance

Objective: Ensure that meeting minutes and other public records are readily available and easily accessible to the public by completing monthly CDD website checks.
Measurement: Monthly website reviews will be completed to ensure meeting minutes and other public records are up to date as evidenced by District Management's records.
Standard: 100% of monthly website checks were completed by District Management.
Achieved: Yes ☐ No ☐

2. Infrastructure and Facilities Maintenance

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

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

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

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

Achieved: Yes ☐ No ☐

Goal 2.2: District Infrastructure and Facilities Inspections

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

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

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

Achieved: Yes ☐ No ☐

3. Financial Transparency and Accountability

Goal 3.1: Annual Budget Preparation

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

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

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

Achieved: Yes ☐ No ☐

Goal 3.2: Financial Reports

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

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

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

Achieved: Yes ☐ No ☐

Goal 3.3: Annual Financial Audit

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

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

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

Achieved: Yes ☐ No ☐

Chair/Vice Chair:_____ Date:_____
Print Name:_____
Horseshoe Creek Community Development District

District Manager:_____ Date:_____
Print Name:_____
Horseshoe Creek Community Development District

Memorandum

To: Board of Supervisors

From: District Management

Date: August 28, 2024

RE: HB7013 – Special Districts Performance Measures and Standards

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To enhance accountability and transparency, new regulations were established for all special districts, by the Florida Legislature, during their 2024 legislative session. Starting on October 1, 2024, or by the end of the first full fiscal year after its creation (whichever comes later), each special district must establish goals and objectives for each program and activity, as well as develop performance measures and standards to assess the achievement of these goals and objectives. Additionally, by December 1 each year (initial report due on December 1, 2025), each special district is required to publish an annual report on its website, detailing the goals and objectives achieved, the performance measures and standards used, and any goals or objectives that were not achieved.

District Management has identified the following key categories to focus on for Fiscal Year 2025 and develop statutorily compliant goals for each:

- Community Communication and Engagement
- Infrastructure and Facilities Maintenance
- Financial Transparency and Accountability

Additionally, special districts must provide an annual reporting form to share with the public that reflects whether the goals & objectives were met for the year. District Management has streamlined these requirements into a single document that meets both the statutory requirements for goal/objective setting and annual reporting.

The proposed goals/objectives and the annual reporting form are attached as exhibit A to this memo. District Management recommends that the Board of Supervisors adopt these goals and objectives to maintain compliance with HB7013 and further enhance their commitment to the accountability and transparency of the District.

Exhibit A:

Goals, Objectives and Annual Reporting Form

Dewey Robbins Community Development District
Performance Measures/Standards &
Annual Reporting Form

October 1, 2024 – September 30, 2025

1. Community Communication and Engagement

Goal 1.1: Public Meetings Compliance

Objective: Hold at least three regular Board of Supervisor meetings per year to conduct CDD related business and discuss community needs.
Measurement: Number of public board meetings held annually as evidenced by meeting minutes and legal advertisements.
Standard: A minimum of three board meetings were held during the Fiscal Year.
Achieved: Yes ☐ No ☐

Goal 1.2: Notice of Meetings Compliance

Objective: Provide public notice of meetings in accordance with Florida Statutes, using at least two communication methods.
Measurement: Timeliness and method of meeting notices as evidenced by posting to CDD website, publishing in local newspaper and via electronic communication.
Standard: 100% of meetings were advertised per Florida statute on at least two mediums (i.e., newspaper, CDD website, electronic communications).
Achieved: Yes ☐ No ☐

Goal 1.3: Access to Records Compliance

Objective: Ensure that meeting minutes and other public records are readily available and easily accessible to the public by completing monthly CDD website checks.
Measurement: Monthly website reviews will be completed to ensure meeting minutes and other public records are up to date as evidenced by District Management's records.
Standard: 100% of monthly website checks were completed by District Management.
Achieved: Yes ☐ No ☐

2. Financial Transparency and Accountability

Goal 2.1: Annual Budget Preparation

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

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

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

Achieved: Yes ☐ No ☐

Goal 2.2: Financial Reports

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

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

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

Achieved: Yes ☐ No ☐

Goal 2.3: Annual Financial Audit

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

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

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

Achieved: Yes ☐ No ☐

Chair/Vice Chair:_____ Date:_____
Print Name:_____
Dewey Robbins Community Development District

District Manager:_____ Date:_____
Print Name:_____
Dewey Robbins Community Development District