AGENDA

Dewey Robbins
Community Development District

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

July 15, 2026

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, July 22, 2026, at 10:00 AM the Cooper Memorial Library, 2525 Oakley Seaver Drive, Clermont, FL 34711.** Following is the advance agenda for the regular meeting:

Board of Supervisors Meeting

1. Roll Call
2. Public Comment Period
3. Approval of Minutes of the April 22, 2026, Board of Supervisors Meetings
4. Public Hearing
   - A. Consideration of Resolution 2026-04 Adopting Fiscal Year 2027 Approved Budget and Appropriating Funds
   - B. Consideration of Resolution 2026-05 Imposing Fiscal Year 2027 Special Assessments and Certifying Assessment Roll
5. Consideration of Fiscal Year 2027 Budget Funding Agreement
6. Consideration of Fiscal Year 2027 Direct Collection Agreement
7. Presentation of Fiscal Year 2025 Financial Audit
8. Staff Reports
   - A. Attorney
   - B. Engineer
   - C. Field Manager
   - D. District Manager's Report
     - i. Approval of Check Register
     - ii. Balance Sheet & Income Statement
     - iii. Presentation of Registered Voters- 5
     - iv. Approval of Fiscal Year 2027 Meeting Schedule
     - v. District Goals and Objectives
       - a. Adoption of Fiscal Year 2027 Goals & Objectives
       - b. Review of Approved Fiscal Year 2026 Goals & Objectives Authorizing Chair to Execute Final Form
9. Other Business
10. Supervisors Requests
11. Adjournment

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, **April 22, 2026,** at 10:00 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	Assistant Secretary
Tom Franklin	Assistant Secretary
Jason Lonas *by phone*	Assistant Secretary

Also present were:

George Flint	District Manager, GMS
Tucker Mackie *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. Four Board members were present in person constituting a quorum. Mr. Lonas joined by phone.

SECOND ORDER OF BUSINESS **Public Comment Period**

Mr. Flint stated no members of the public were present for comment.

THIRD ORDER OF BUSINESS **Approval of Minutes of the January 28, 2026 Board of Supervisors Meeting**

Mr. Flint presented the minutes from the January 28, 2026 Board of Supervisors meeting and asked for any comments or corrections. The Board had no changes to the minutes.

> On MOTION by Mr. Iorio, seconded by Mr. Owen, with all in favor, the Minutes of the January 28, 2026 Board of Supervisors Meeting, were approved.

FOURTH ORDER OF BUSINESS **Consideration of Resolution 2026-01 Authorizing Final Requisition**

Mr. Flint stated that Resolution 2026-01 serves three main purposes: it acknowledges the acquisition of Phase 1A improvements, formally identifies and accepts infrastructure contributions from both the Phase 1 developer (Landsea) and Master Landowner, and confirms that the required conditions for these contributions have been met. The resolution authorizes payment of $839,150.95 from the debt service reserve release funds and construction account once all release conditions are satisfied. Mr. Flint noted that these procedures are similar to those used in previous resolutions for earlier projects.

> On MOTION by Mr. Franklin, seconded by Mr. Iorio, with all in favor, Resolution 2026-01 Authorizing Final Requisition, was approved.

FIFTH ORDER OF BUSINESS **Consideration of Resolution 2026-02 Approving Fiscal Year 2027 Proposed Budget and Setting a Public Hearing to Adopt**

Mr. Flint noted that the next resolution would approve the proposed budget and schedule the public hearing for July 22, 2026.

> On MOTION by Mr. Franklin, seconded by Mr. Owen, with all in favor, Resolution 2026-02 Approving Fiscal Year 2027 Proposed Budget and Setting a Public Hearing to Adopt on July 22, 2026, was approved.

SIXTH ORDER OF BUSINESS **Consideration of Resolution 2026-03 Designating the Date, Time, and Location of the November 2026 Landowner's Election and Meeting**

Mr. Flint stated that Resolution 2026-03 sets the date for the next landowner's meeting, which will be the first Tuesday in November, specifically November 3, 2026 at 10:00 a.m. at the current location.

> On MOTION by Mr. Franklin, seconded by Mr. Owen, with all in favor, Resolution 2026-03 Designating the Date, Time, and Location of the November 2026 Landowner's Election and Meeting for November 3, 2026 at 10:00 a.m., was approved.

SEVENTH ORDER OF BUSINESS **Consideration of Series 2025 Arbitrage Rebate Proposal**

Mr. Flint reviewed the proposal for arbitrage rebate calculations at a rate of $450 with pricing provided for five years.

> On MOTION by Mr. Franklin, seconded by Mr. Owen, with all in favor, the Series 2025 Arbitrage Rebate Proposal, was approved.

EIGHTH ORDER OF BUSINESS **Staff Reports**

A. Attorney

Mr. Mackie reported that there were no updates apart from ongoing due diligence regarding property ownership, which may require cleanup work to be addressed at future meetings. Otherwise, there was nothing further to report, and he is available to answer any questions.

B. Engineer

Ms. Leo had nothing to report.

C. Field Manager

i. Review of Landscape and Pond Maintenance Proposals

a. Contours Landscape Solution

b. Cherry Lake

c. Blade Runners Commercial Landscaping Orlando

d. Exclusive Landscaping Group

e. Tooles Tractor Services

Mr. Flint explained the process of awarding the landscape maintenance contract, noting that bids were solicited from four vendors, all of whom are familiar to the community. The two leading firms were Cherry Lake and Contours, with Cherry Lake offering a slightly lower annual price ($30,405) and included pond disking in their bid. The Contours bid was approximately $3,000 higher totaling $33,464.64. Mr. Flint stated both firms do quality work but personally favored Cherry Lake due to their superior pond disking, as observed at Lake Emma. With Cherry Lake's lower price and higher pond disking quality, he recommended awarding the contract to Cherry Lake.

On MOTION by Mr. Iorio, seconded by Mr. Owen, with all in favor, The Cherry Lake Proposal for Landscape and Pond Maintenance, was approved.

D. District Manager's Report

i. Approval of Check Register

Mr. Flint noted the unaudited financials were in the agenda. He offered to answer any Board questions.

On MOTION by Mr. Iorio, seconded by Mr. Owen, with all in favor, Check Register, was approved.

ii. Balance Sheet & Income Statement

Mr. Flint noted the unaudited financials were in the agenda. He offered to answer any Board questions.

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

SECTION IV

SECTION A

RESOLUTION 2026-04
[FY 2027 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, 2026, AND ENDING SEPTEMBER 30, 2027; AUTHORIZING BUDGET AMENDMENTS; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, for the fiscal year beginning October 1, 2026, and ending September 30, 2027 ("**FY 2027**"), the District Manager prepared and submitted to the Board of Supervisors ("**Board**") of the Dewey Robbins Community Development District (**"District"**) prior to June 15, 2026, 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, 2027."

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 2027, 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 2027 or within 60 days following the end of the FY 2027 may amend its Adopted Budget for that fiscal year as follows:

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

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

c. Any other budget amendments shall be adopted by resolution and consistent with Florida law. The District Manager or Treasurer must ensure that any amendments to the budget under 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. APPROVAL OF PRIOR ACTIONS. The actions of the Chairman, Vice Chairman, Secretary, Treasurer, Assistant Secretaries, and all District Staff in finalizing the Adopted Budget, including preparing the Proposed Budget and setting, noticing, and all other actions required for the public hearing on the Proposed Budget, are hereby ratified, approved, and confirmed in all respects.

SECTION 5. SEVERABILITY; EFFECTIVE DATE. 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. This Resolution shall take effect immediately upon adoption.

[CONTINUED ON NEXT PAGE]

PASSED AND ADOPTED THIS 22nd DAY OF JULY 2026.

ATTEST:

DEWEY ROBBINS COMMUNITY DEVELOPMENT DISTRICT

____
Secretary / Assistant Secretary

____
Chair/Vice Chair, Board of Supervisors

Exhibit A: FY 2027 Budget

Dewey Robbins

Community Development District

Proposed Budget

FY2027

Table of Contents

Dewey Robbins

Community Development District

General Fund

Description	Adopted Budget FY2026	Actuals Thru 5/31/26	Projected Next 4 Months	Projected Thru 9/30/26	Proposed Budget FY2027
Revenues					
Assessments - On Roll	$ 76,400	$ 76,464	$ -	$ 76,464	$ 76,400
Assessments - Direct	$ 83,423	$ 83,425	$ -	$ 83,425	$ 83,186
Developer Contributions	$ 32,612	$ 32,953	$ -	$ 32,953	$ 55,004
Interest	$ -	$ 1,182	$ 443	$ 1,626	$ -
Total Revenues	**$ 192,435**	**$ 194,025**	**$ 443**	**$ 194,469**	**$ 214,590**
Expenditures					
General & Administrative					
Supervisor Fees	$ 2,400	$ 400	$ 800	$ 1,200	$ 2,400
FICA Expenditure	$ 184	$ 15	$ 31	$ 46	$ 184
Engineering	$ 7,500	$ 2,250	$ 3,500	$ 5,750	$ 7,500
Attorney	$ 12,500	$ 4,158	$ 5,000	$ 9,158	$ 12,500
Annual Audit	$ 5,000	$ 4,600	$ -	$ 4,600	$ 5,000
Assessment Administration	$ 5,000	$ 5,000	$ -	$ 5,000	$ 5,000
Arbitrage	$ 450	$ -	$ -	$ -	$ 450
Dissemination	$ 5,000	$ 3,333	$ 1,667	$ 5,000	$ 5,000
Trustee Fees	$ 4,500	$ 2,123	$ -	$ 2,123	$ 4,500
Management Fees	$ 40,000	$ 26,667	$ 13,333	$ 40,000	$ 40,000
Information Technology	$ 1,800	$ 1,200	$ 600	$ 1,800	$ 1,800
Website Maintenance	$ 1,200	$ 800	$ 400	$ 1,200	$ 1,200
Telephone	$ 300	$ -	$ -	$ -	$ 300
Postage & Delivery	$ 400	$ 91	$ 65	$ 156	$ 400
Insurance	$ 6,125	$ 5,300	$ -	$ 5,300	$ 5,831
Printing & Binding	$ 400	$ 31	$ 50	$ 81	$ 400
Legal Advertising	$ 5,000	$ -	$ 2,000	$ 2,000	$ 5,000
Contingency	$ 5,000	$ 438	$ 200	$ 638	$ 5,000
Office Supplies	$ 250	$ 1	$ 25	$ 26	$ 250
Travel Per Diem	$ 200	$ -	$ -	$ -	$ 200
Dues, Licenses & Subscriptions	$ 175	$ 175	$ -	$ 175	$ 175
Total Administrative	**$ 103,384**	**$ 56,582**	**$ 27,671**	**$ 84,253**	**$ 103,090**
Operation and Maintenance					
Field Expenditures					
Field Management	$ 15,000	$ -	$ 5,000	$ 5,000	$ 15,000
Landscape Maintenance	$ 33,000	$ 3,869	$ 9,000	$ 12,869	$ 33,000
Landscape Replacement & Enhancements	$ 7,500	$ -	$ 2,500	$ 2,500	$ 7,500
Pond Discing	$ 6,000	$ -	$ 2,000	$ 2,000	$ 6,000
Streetlights	$ 12,551	$ 22,898	$ 11,449	$ 34,347	$ 35,000
General Repairs & Maintenance	$ 10,000	$ -	$ 3,333	$ 3,333	$ 10,000
Field Contingency	$ 5,000	$ -	$ 1,667	$ 1,667	$ 5,000
Total O&M Expenditures:	**$ 89,051**	**$ 26,767**	**$ 34,949**	**$ 61,716**	**$ 111,500**
Total Expenditures	**$ 192,435**	**$ 83,349**	**$ 62,620**	**$ 145,969**	**$ 214,590**
Excess Revenues/(Expenditures)	$ -	$ 110,676	$ (62,176)	$ 48,500	$ -

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	166.37	$83,185.52	$127.59	$135.73
Developer Contribution				$55,004.08		
Total			319.17	$214,589.60		

Dewey Robbins
Community Development District
General Fund Narrative

Revenues:

Assessments

The District levies 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 enters 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 provides 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 provides 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 contracts 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.

Contingency

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	Adopted Budget FY2026	Actuals Thru 5/31/26	Projected Next 4 Months	Projected Thru 9/30/26	Proposed Budget FY2027
Revenues					
Assessments - Tax Roll	$ 188,971	$ 189,131	$ -	$ 189,131	$ 188,971
Assessments - Direct	$ 163,236	$ 163,236	$ -	$ 163,236	$ 163,236
Interest Income	$ 2,168	$ 8,395	$ 3,148	$ 11,543	$ 5,771
Carry Forward Surplus	$ 144,696	$ 146,284	$ -	$ 146,284	$ 151,271
Total Revenues	**$ 499,070**	**$ 507,046**	**$ 3,148**	**$ 510,194**	**$ 509,248**
Expenses					
Interest- 11/1	$ 140,360	$ 140,360	$ -	$ 140,360	$ 138,785
Principal - 5/1	$ 70,000	$ 70,000	$ -	$ 70,000	$ 75,000
Interest - 5/1	$ 140,360	$ 140,360	$ -	$ 140,360	$ 138,785
Total Expenditures	**$ 350,720**	**$ 350,720**	**$ -**	**$ 350,720**	**$ 352,570**
Other Financing Sources/(Uses)					
Transfer In/(Out)	$ -	$ (8,203)	$ -	$ (8,203)	$ -
Total Other Financing Sources/(Uses)	**$ -**	**$ (8,203)**	**$ -**	**$ (8,203)**	**$ -**
Excess Revenues/(Expenditures)	$ 148,350	$ 148,123	$ 3,148	$ 151,271	$ 156,678

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

Series 2025	
Interest - 11/01/27	**$137,098**

Product	Assessable Units	Net Assessment	Net Per Unit	Gross Per Unit
Single Family 40'	51	$57,480	$1,127.06	$1,199.00
Single Family 50'	112	$131,491	$1,174.02	$1,248.96
Total ERU's	163	**$188,971**		

Dewey Robbins

Community Development District

Series 2025 Special Assessment Bonds

Amortization Schedule

DATE	BALANCE	PRINCIPAL	INTEREST	TOTAL
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
		$ 4,960,000.00	**$ 5,320,845.00**	**$ 10,491,205.00**

SECTION B

RESOLUTION 2026-05
[FY 2027 ASSESSMENT RESOLUTION]

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE DEWEY ROBBINS COMMUNITY DEVELOPMENT DISTRICT PROVIDING FOR FUNDING FOR THE FY 2027 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 the City of Leesburg, 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, 2026, and ending September 30, 2027 (**"FY 2027"**), 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 2027 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 **December 1, 2026**; 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 **December 1, 2026**, **25**% due no later than **February 1, 2027,** and **25**% due no later than **May 1, 2027.**

ii. *Due Date (Debt Assessments).* Debt Assessments directly collected by the District shall be due and payable in full on **December 1, 2026**; 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 **December 1, 2026**, **25**% due no later than **February 1, 2027,** and **25**% due no later than **May 1, 2027.**

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.

The Board of Supervisors hereby authorizes any officer of the District, the District Manager, Darrin Mossing Jr and Michael Cortese, or any one of them (herein referred to as an Authorized Agents) to execute a form DR408A and such other documents as may be necessary to formally transmit and certify the Assessment Roll to the Lake County Tax Collector and take such other actions as may be associated therewith.

6. **APPROVAL OF PRIOR ACTIONS.** The actions of the Chairman, Vice Chairman, Secretary, Treasurer, Assistant Secretaries, and all District Staff in finalizing the Assessments and Assessment Roll as provided herein are hereby ratified, approved, and confirmed in all respects.

7. **SEVERABILITY; EFFECTIVE DATE.** 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. This Resolution shall take effect immediately upon adoption.

[CONTINUED ON NEXT PAGE]

PASSED AND ADOPTED THIS 22nd DAY OF JULY 2026.

ATTEST:

DEWEY ROBBINS COMMUNITY DEVELOPMENT DISTRICT

____
Secretary / Assistant Secretary

By:______________________________________

Its:______________________________________

Exhibit A: Adopted Budget
Exhibit B: Assessment Roll

Dewey Robbins CDD
FY 27 Assessment Roll

ParcelId	Type	Units	O&M	Debt	Total
312025010000000100	50	1	$531.91	$1,248.96	$1,780.87
312025010000000200	50	1	$531.91	$1,248.96	$1,780.87
312025010000000300	50	1	$531.91	$1,248.96	$1,780.87
312025010000000400	50	1	$531.91	$1,248.96	$1,780.87
312025010000000500	50	1	$531.91	$1,248.96	$1,780.87
312025010000000600	50	1	$531.91	$1,248.96	$1,780.87
312025010000000700	50	1	$531.91	$1,248.96	$1,780.87
312025010000000800	50	1	$531.91	$1,248.96	$1,780.87
312025010000000900	50	1	$531.91	$1,248.96	$1,780.87
312025010000001000	50	1	$531.91	$1,248.96	$1,780.87
312025010000001100	50	1	$531.91	$1,248.96	$1,780.87
312025010000001200	50	1	$531.91	$1,248.96	$1,780.87
312025010000001300	50	1	$531.91	$1,248.96	$1,780.87
312025010000001400	50	1	$531.91	$1,248.96	$1,780.87
312025010000001500	50	1	$531.91	$1,248.96	$1,780.87
312025010000001600	50	1	$531.91	$1,248.96	$1,780.87
312025010000001700	50	1	$531.91	$1,248.96	$1,780.87
312025010000001800	50	1	$531.91	$1,248.96	$1,780.87
312025010000001900	50	1	$531.91	$1,248.96	$1,780.87
312025010000002000	50	1	$531.91	$1,248.96	$1,780.87
312025010000002100	50	1	$531.91	$1,248.96	$1,780.87
312025010000002200	50	1	$531.91	$1,248.96	$1,780.87
312025010000002300	50	1	$531.91	$1,248.96	$1,780.87
312025010000002400	50	1	$531.91	$1,248.96	$1,780.87
312025010000002500	50	1	$531.91	$1,248.96	$1,780.87
312025010000002600	50	1	$531.91	$1,248.96	$1,780.87
312025010000002700	50	1	$531.91	$1,248.96	$1,780.87
312025010000002800	50	1	$531.91	$1,248.96	$1,780.87
312025010000002900	50	1	$531.91	$1,248.96	$1,780.87
312025010000003000	50	1	$531.91	$1,248.96	$1,780.87
312025010000003100	50	1	$531.91	$1,248.96	$1,780.87
312025010000003200	50	1	$531.91	$1,248.96	$1,780.87
312025010000003300	50	1	$531.91	$1,248.96	$1,780.87
312025010000003400	50	1	$531.91	$1,248.96	$1,780.87
312025010000003500	50	1	$531.91	$1,248.96	$1,780.87
312025010000003600	50	1	$531.91	$1,248.96	$1,780.87
312025010000003700	50	1	$531.91	$1,248.96	$1,780.87
312025010000003800	50	1	$531.91	$1,248.96	$1,780.87
312025010000003900	50	1	$531.91	$1,248.96	$1,780.87
312025010000004000	50	1	$531.91	$1,248.96	$1,780.87
312025010000004100	50	1	$531.91	$1,248.96	$1,780.87
312025010000004200	50	1	$531.91	$1,248.96	$1,780.87
312025010000004300	50	1	$531.91	$1,248.96	$1,780.87
312025010000004400	50	1	$531.91	$1,248.96	$1,780.87
312025010000004500	50	1	$531.91	$1,248.96	$1,780.87
312025010000004600	50	1	$531.91	$1,248.96	$1,780.87
312025010000004700	50	1	$531.91	$1,248.96	$1,780.87
312025010000004800	50	1	$531.91	$1,248.96	$1,780.87
312025010000004900	50	1	$531.91	$1,248.96	$1,780.87
312025010000005000	50	1	$531.91	$1,248.96	$1,780.87
312025010000005100	50	1	$531.91	$1,248.96	$1,780.87
312025010000005200	50	1	$531.91	$1,248.96	$1,780.87
312025010000005300	50	1	$531.91	$1,248.96	$1,780.87
312025010000005400	50	1	$531.91	$1,248.96	$1,780.87
312025010000005500	50	1	$531.91	$1,248.96	$1,780.87
312025010000005600	50	1	$531.91	$1,248.96	$1,780.87

ParcelId	Type	Units	O&M	Debt	Total
312025010000005700	50	1	$531.91	$1,248.96	$1,780.87
312025010000005800	50	1	$531.91	$1,248.96	$1,780.87
312025010000005900	50	1	$531.91	$1,248.96	$1,780.87
312025010000006000	50	1	$531.91	$1,248.96	$1,780.87
312025010000006100	50	1	$531.91	$1,248.96	$1,780.87
312025010000006200	50	1	$531.91	$1,248.96	$1,780.87
312025010000006300	50	1	$531.91	$1,248.96	$1,780.87
312025010000006400	50	1	$531.91	$1,248.96	$1,780.87
312025010000006500	50	1	$531.91	$1,248.96	$1,780.87
312025010000006600	50	1	$531.91	$1,248.96	$1,780.87
312025010000006700	40	1	$425.53	$1,199.00	$1,624.53
312025010000006800	40	1	$425.53	$1,199.00	$1,624.53
312025010000006900	40	1	$425.53	$1,199.00	$1,624.53
312025010000007000	40	1	$425.53	$1,199.00	$1,624.53
312025010000007100	40	1	$425.53	$1,199.00	$1,624.53
312025010000007200	40	1	$425.53	$1,199.00	$1,624.53
312025010000007300	40	1	$425.53	$1,199.00	$1,624.53
312025010000007400	40	1	$425.53	$1,199.00	$1,624.53
312025010000007500	40	1	$425.53	$1,199.00	$1,624.53
312025010000007600	40	1	$425.53	$1,199.00	$1,624.53
312025010000007700	40	1	$425.53	$1,199.00	$1,624.53
312025010000007800	40	1	$425.53	$1,199.00	$1,624.53
312025010000007900	40	1	$425.53	$1,199.00	$1,624.53
312025010000008000	40	1	$425.53	$1,199.00	$1,624.53
312025010000008100	40	1	$425.53	$1,199.00	$1,624.53
312025010000008200	40	1	$425.53	$1,199.00	$1,624.53
312025010000008300	40	1	$425.53	$1,199.00	$1,624.53
312025010000008400	40	1	$425.53	$1,199.00	$1,624.53
312025010000008500	40	1	$425.53	$1,199.00	$1,624.53
312025010000008600	50	1	$531.91	$1,248.96	$1,780.87
312025010000008700	50	1	$531.91	$1,248.96	$1,780.87
312025010000008800	50	1	$531.91	$1,248.96	$1,780.87
312025010000008900	50	1	$531.91	$1,248.96	$1,780.87
312025010000009000	50	1	$531.91	$1,248.96	$1,780.87
312025010000009100	50	1	$531.91	$1,248.96	$1,780.87
312025010000009200	50	1	$531.91	$1,248.96	$1,780.87
312025010000009300	50	1	$531.91	$1,248.96	$1,780.87
312025010000009400	50	1	$531.91	$1,248.96	$1,780.87
312025010000009500	50	1	$531.91	$1,248.96	$1,780.87
312025010000009600	50	1	$531.91	$1,248.96	$1,780.87
312025010000009700	50	1	$531.91	$1,248.96	$1,780.87
312025010000009800	50	1	$531.91	$1,248.96	$1,780.87
312025010000009900	50	1	$531.91	$1,248.96	$1,780.87
312025010000010000	50	1	$531.91	$1,248.96	$1,780.87
312025010000010100	50	1	$531.91	$1,248.96	$1,780.87
312025010000010200	50	1	$531.91	$1,248.96	$1,780.87
312025010000010300	50	1	$531.91	$1,248.96	$1,780.87
312025010000010400	50	1	$531.91	$1,248.96	$1,780.87
312025010000010500	50	1	$531.91	$1,248.96	$1,780.87
312025010000010600	50	1	$531.91	$1,248.96	$1,780.87
312025010000010700	50	1	$531.91	$1,248.96	$1,780.87
312025010000010800	50	1	$531.91	$1,248.96	$1,780.87
312025010000010900	50	1	$531.91	$1,248.96	$1,780.87
312025010000011000	50	1	$531.91	$1,248.96	$1,780.87
312025010000011100	50	1	$531.91	$1,248.96	$1,780.87
312025010000011200	50	1	$531.91	$1,248.96	$1,780.87
312025010000011300	50	1	$531.91	$1,248.96	$1,780.87
312025010000011400	50	1	$531.91	$1,248.96	$1,780.87
312025010000011500	40	1	$425.53	$1,199.00	$1,624.53

ParcelId	Type	Units	O&M	Debt	Total
312025010000011600	40	1	$425.53	$1,199.00	$1,624.53
312025010000011700	40	1	$425.53	$1,199.00	$1,624.53
312025010000011800	40	1	$425.53	$1,199.00	$1,624.53
312025010000011900	40	1	$425.53	$1,199.00	$1,624.53
312025010000012000	40	1	$425.53	$1,199.00	$1,624.53
312025010000012100	40	1	$425.53	$1,199.00	$1,624.53
312025010000012200	40	1	$425.53	$1,199.00	$1,624.53
312025010000012300	40	1	$425.53	$1,199.00	$1,624.53
312025010000012400	40	1	$425.53	$1,199.00	$1,624.53
312025010000012500	40	1	$425.53	$1,199.00	$1,624.53
312025010000012600	40	1	$425.53	$1,199.00	$1,624.53
312025010000012700	50	1	$531.91	$1,248.96	$1,780.87
312025010000012800	50	1	$531.91	$1,248.96	$1,780.87
312025010000012900	50	1	$531.91	$1,248.96	$1,780.87
312025010000013000	50	1	$531.91	$1,248.96	$1,780.87
312025010000013100	50	1	$531.91	$1,248.96	$1,780.87
312025010000013200	50	1	$531.91	$1,248.96	$1,780.87
312025010000013300	50	1	$531.91	$1,248.96	$1,780.87
312025010000013400	50	1	$531.91	$1,248.96	$1,780.87
312025010000013500	50	1	$531.91	$1,248.96	$1,780.87
312025010000013600	50	1	$531.91	$1,248.96	$1,780.87
312025010000013700	50	1	$531.91	$1,248.96	$1,780.87
312025010000013800	50	1	$531.91	$1,248.96	$1,780.87
312025010000013900	50	1	$531.91	$1,248.96	$1,780.87
312025010000014000	50	1	$531.91	$1,248.96	$1,780.87
312025010000014100	50	1	$531.91	$1,248.96	$1,780.87
312025010000014200	50	1	$531.91	$1,248.96	$1,780.87
312025010000014300	50	1	$531.91	$1,248.96	$1,780.87
312025010000014400	40	1	$425.53	$1,199.00	$1,624.53
312025010000014500	40	1	$425.53	$1,199.00	$1,624.53
312025010000014600	40	1	$425.53	$1,199.00	$1,624.53
312025010000014700	40	1	$425.53	$1,199.00	$1,624.53
312025010000014800	40	1	$425.53	$1,199.00	$1,624.53
312025010000014900	40	1	$425.53	$1,199.00	$1,624.53
312025010000015000	40	1	$425.53	$1,199.00	$1,624.53
312025010000015100	40	1	$425.53	$1,199.00	$1,624.53
312025010000015200	40	1	$425.53	$1,199.00	$1,624.53
312025010000015300	40	1	$425.53	$1,199.00	$1,624.53
312025010000015400	40	1	$425.53	$1,199.00	$1,624.53
312025010000015500	40	1	$425.53	$1,199.00	$1,624.53
312025010000015600	40	1	$425.53	$1,199.00	$1,624.53
312025010000015700	40	1	$425.53	$1,199.00	$1,624.53
312025010000015800	40	1	$425.53	$1,199.00	$1,624.53
312025010000015900	40	1	$425.53	$1,199.00	$1,624.53
312025010000016000	40	1	$425.53	$1,199.00	$1,624.53
312025010000016100	40	1	$425.53	$1,199.00	$1,624.53
312025010000016200	40	1	$425.53	$1,199.00	$1,624.53
312025010000016300	40	1	$425.53	$1,199.00	$1,624.53
Total Gross Assessments		163	$81,275.95	$201,032.52	$282,308.47
Total Net Assessments			$76,399.39	$188,970.57	$265,369.96
Direct Billing		Acres			
312025000400002800		11.99	$5,257.22	$10,316.30	$15,573.52
052125000100000100		131.83	$57,808.85	$113,439.01	$171,247.86
322025000300000900		57.99	$25,429.17	$49,899.97	$75,329.14
Total Gross Direct		201.80	$88,495.23	$173,655.28	$262,150.51
Total Net Direct			$83,185.52	$163,235.96	$246,421.48

ParcelId	Type	Units	O&M	Debt	Total
Total Gross Assessments			$169,771.18	$374,687.80	$544,458.98
Total Net Assessments			$159,584.91	$352,206.53	$511,791.45

SECTION V

BUDGET FUNDING AGREEMENT
(O&M DEFICIT)
FY 2027

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*, ("**District**"), and located in Lake County, Florida ("**County**"), and
>
> **TLC Hodges Reserve, LLC,** a Florida limited liability company, and the owner and/or developer of property located within the boundaries of the District ("**Developer,**" and together with the District, the "**Parties**"). For purposes of this Agreement, the term "**Property**" shall refer to that certain property within the District owned by the Developer on the Effective Date of this Agreement.

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, Developer presently owns and/or is developing the Property within the District, which 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, 2026, and ending September 30, 2027 ("**FY 2027**"), the Board of Supervisors ("**Board**") of the District adopted its general fund budget ("**Budget**") attached hereto as **Exhibit A** and incorporated herein by reference, and has and/or will levy non-ad valorem special assessments ("**O&M Assessments**") in order to fund a portion of the Budget; and

WHEREAS, the Parties recognize the Budget may be amended from time to time in the sole discretion of the District; and

WHEREAS, the Parties recognize that in order to fund the Budget the District has the option of levying O&M Assessments on all lands within the District benefitting from the activities, operations and services set forth in the Budget, including the Property, or utilizing such other revenue sources as may be available to it; and

WHEREAS, in lieu of levying O&M Assessments to fully fund the Budget, the Developer is willing to provide such funds as are necessary to allow the District to proceed with its operations as described in the Budget; and

WHEREAS, the Developer agrees that the activities, operations and services provide a special and peculiar benefit to the Property equal to or in excess of the costs reflected in the Budget, subject to the terms and limitations provided herein; and

WHEREAS, the Developer agreed to enter into this Agreement in lieu of having the District levy and collect O&M Assessments for FY 2027 at higher levels than currently provided for in **Exhibit A**, as authorized by law against the lands within the District, including the Property, for the activities, operations, and services set forth in the Budget; and

WHEREAS, Developer and District agree such Budget funding obligation by the Developer may be secured and collection enforced pursuant to the methods provided herein.

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. **FUNDING.** The Developer agrees to fund, on an as-needed basis, the difference between the total amount of net O&M Assessments levied by the District for FY 2027 and the amount of funds necessary to allow the District to proceed with its operations as described in the Budget (such difference referred to herein as the "**O&M Deficit**"). The Developer agrees to make available to the District the monies ("**Funding Obligation**") necessary to fund any O&M Deficit within thirty (30) days of written request by the District. **Exhibit A** attached hereto may be amended from time to time pursuant to Florida law. Any such amendment adopted by the Board at a duly noticed public meeting shall have the effect of amending this Agreement without further action of the Parties. Notwithstanding the foregoing, the Developer's consent shall be required for any amendment that would increase the Developer's Funding Obligation beyond the amount set forth in the Budget as of the Effective Date of this Agreement; provided however, the Parties agree to work in good faith to minimize unanticipated increases in the Developer's Funding Obligation and the Developer agrees that its consent shall not be unreasonably withheld to Budget amendments the District deems necessary. As a point of clarification, the District shall only request as part of the Funding Obligation that the Developer fund the actual expenses of the District, and the Developer is not required to fund the total general fund Budget in the event that actual expenses are less than the projected total general fund Budget, as may be amended as provided herein and/or as may otherwise be funded by O&M Assessments collected for FY 2027. The funds shall be placed in the District's general checking account. In the event the Developer sells any of the Property during the term of this Agreement, the Developer's rights and obligations under this Agreement shall remain the same.

2. **ACKNOWLEDGEMENT.** The District hereby finds, and the Developer acknowledges and agrees, that the activities, operations and services set forth in the Budget provide a special and peculiar benefit to the Property, which benefit is initially allocated to undeveloped property on an equal developable acreage basis. These Funding Obligation payments are made by the Developer in lieu of taxes, fees, or assessments which might otherwise be levied or imposed by the District. Nothing contained herein shall constitute or be construed as a waiver of the District's right to levy assessments, including on the Property, in the event of a funding deficit.

3. **COLLECTION METHODS.** The District may enforce the collection of funds due under this Agreement using one or more of the following collection methods:

    a. *Contractual Lien.* The District shall have the right to file a continuing lien ("**Lien**") upon all or a portion of the Property, which Lien shall be effective as of the date and time of the recording of a "Notice of Lien" in the public records of the County.
    b. *Enforcement Action.* The District shall have the right to file an action against the Developer in the appropriate judicial forum in and for the County.

c. *Uniform Method; Direct.* The District may certify amounts due hereunder as a non-ad valorem assessment on all or any part of the Property for collection, either through the Uniform Method of Collection set forth in Chapter 197, Florida Statutes, or under any method of direct bill and collection authorized by Florida law.

The enforcement of the collection of funds in any of the above manners, including which method(s) to utilize, shall be in the sole discretion of the District Manager on behalf of the District, without the need of further Board action authorizing or directing such.

4. **ENTIRE AGREEMENT; AMENDMENTS.** This instrument shall constitute the final and complete expression of the agreement among 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.

5. **AUTHORIZATION.** 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 of the requirements of law, and each Party has full power and authority to comply with the terms and provisions of this instrument.

6. **ASSIGNMENT.** This Agreement may be assigned, in whole or in part, by either Party only upon the written consent of the other. Any purported assignment without such consent shall be void.

7. **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/or specific performance.

8. **ENFORCEMENT.** In the event that any 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 interest accrued on an unsatisfied Funding Obligation, reasonable fees and costs incurred by the District incident to the collection of the Funding Obligation or for enforcement of the Lien, or reasonable attorneys' fees and costs for trial, alternative dispute resolution, or appellate proceedings.

9. **THIRD PARTY 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.

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

11. **ARM'S LENGTH.** This Agreement has been negotiated fully among 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 to be effective the day and year first written above.

Attest:

____
Secretary/Assistant Secretary

Dewey Robbins Community Development District

____
By: ____
Its: ____

TLC Hodges Reserve, LLC

____
Witness

By: ________________________________
Name: _____________________________
Title: ______________________________

EXHIBIT A: FY 2027 Budget

SECTION VI

DIRECT COLLECT AGREEMENT
FY 2027

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 Lake County, Florida ("**County**"), and whose mailing address is c/o Governmental Management Services - Central Florida, 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**"). 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, 2026, and ending September 30, 2027 ("**FY 2027**"), 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 2026-05 ("**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 2027 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 2027. 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 2027, 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 to be effective the day and year first written above.

Attest:	**Dewey Robbins Community Development District**
________________________________	____
Secretary/Assistant Secretary	By: ____
	Its: ____
	TLC Hodges Reserve, LLC
___________________________________	By: ________________________________
Witness	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

DEWEY ROBBINS COMMUNITY DEVELOPMENT DISTRICT

FINANCIAL STATEMENTS

September 30, 2025

DEWEY ROBBINS COMMUNITY DEVELOPMENT DISTRICT
FINANCIAL STATEMENTS
September 30, 2025

CONTENTS

DMHB
DiBARTOLOMEO, McBEE, HARTLEY & BARNES, P.A.
CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITORS' REPORT

To the Board of Supervisors
Dewey Robbins Community Development District
City of Leesburg, Florida

Opinions

We have audited the accompanying financial statements of the governmental activities and each major fund of Dewey Robbins Community Development District, City of Leesburg, Florida ("District") as of and for the year ended September 30, 2025, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the District as of September 30, 2025, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions.

2222 Colonial Road, Suite 201 • 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

Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

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

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

Required Supplementary Information

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

Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated May 21, 2026, on our consideration of the Dewey Robbins Community Development District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, rules, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the District's internal control over financial reporting and compliance.

Report on Other Legal and Regulatory Requirements

We have also issued our report dated May 21, 2026 on our consideration of the District's compliance with requirements of Section 218.415, Florida Statutes, as required by Rule 10.556(10) of the Auditor General of the State of Florida. The purpose of that report is to provide an opinion based on our examination conducted in accordance with attestation Standards established by the American Institute of Certified Public Accountants.

DiBartolomeo, McBee, Hartley & Barnes

DiBartolomeo, McBee, Hartley & Barnes, P.A.
Fort Pierce, Florida
May 21, 2026

Our discussion and analysis of Dewey Robbins Community Development District, City of Leesburg, Florida ("District") financial performance provides an overview of the District's financial activities for the fiscal year ended September 30, 2025. Please read it in conjunction with the District's Independent Auditor's Report, basic financial statements, accompanying notes and supplementary information to the basic financial statements.

FINANCIAL HIGHLIGHTS

- The liabilities of the District exceeded its assets at the close of the most recent fiscal year resulting in a net position deficit balance of ($416,707).

- The change in the District's total net position in comparison with the prior fiscal year was ($434,130), a decrease. The key components of the District's net position and change in net position are reflected in the table in the government-wide financial analysis section.

- At September 30, 2025, the District's governmental funds reported combined ending fund balances of $330,784. A portion of fund balance is non-spendable for prepaid items, restricted for debt service, future capital repairs and replacement and the remainder is unassigned fund balance which is available for spending at the District's discretion.

OVERVIEW OF FINANCIAL STATEMENTS

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

Government-Wide Financial Statements

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

The statement of net position presents information on all the District's assets and liabilities, with the difference between the two reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the District is improving or deteriorating.

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

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

Fund Financial Statements

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

Governmental Funds

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

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the District's near-term financing decisions.

Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balance provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The District maintains three individual governmental funds for external reporting. Information is presented in the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances for the general fund, debt service fund and capital projects fund. All funds are major funds. The District adopts an annual appropriated budget for its general fund. A budgetary comparison schedule has been provided for the general fund to demonstrate compliance with the budget.

Notes to the Financial Statements

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

GOVERNMENT WIDE FINANCIAL ANALYSIS

As noted earlier, net position may serve over time as a useful indicator of an entity's financial position. In the case of the District, liabilities exceeded assets at the close of the most recent fiscal year. A portion of the District's net position reflects its investment in capital assets (e.g. land, land improvements and infrastructure). These assets are used to provide services to residents; consequently, these assets are not available for future spending. The balance of unrestricted net position may be used to meet the District's obligations.

Key components of net position were as follows:

Statement of Net Position

	2025	2024 (UNAUDITED)
Current assets	$ 342,140	$ 24,017
Capital assets	4,384,319	-
Total assets	4,726,459	24,017
Current liabilities	198,068	6,594
Long-term liabilities	4,945,098	-
Total liabilities	5,143,166	6,594
Net position		
Net invested in capital assets	(625,577)	-
Restricted for debt service	205,676	-
Unrestricted	3,194	17,423
Total net position	$ (416,707)	$ 17,423

The District's net position decreased during the most recent fiscal year. The majority of the change represents the degree to which ongoing cost of operations exceeded program revenues.

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

Change in Net Position

	2025	2024 (UNAUDITED)
Program revenues	$ 58,138	$ 53,403
Total revenues	58,138	53,403
Expenses		
General government	59,793	35,980
Interest on long-term debt	142,702	-
Cost of issuance	289,773	-
Total expenses	492,268	35,980
Change in net position	(434,130)	17,423
Net position - beginning of year	17,423	-
Net position - end of year	$ (416,707)	$ 17,423

As noted above and in the statement of activities, the cost of all governmental activities during the fiscal year ended September 30, 2025 was $492,268, which consisted of cost of issuance, interest on long-term debt and costs associated with constructed and maintaining certain capital improvements. The costs of the District's activities were funded by developer contributions.

GENERAL BUDGETING HIGHLIGHTS

An operating budget was adopted and maintained by the governing board for the District pursuant to the requirements of Florida Statutes. The budget is adopted using the same basis of accounting that is used in preparation of the fund financial statements. The legal level of budgetary control, the level at which expenditures may not exceed budget, is in the aggregate. Any budget amendments that increase the aggregate budgeted appropriations must be approved by the Board of Supervisors. Actual general fund expenditures did not exceed appropriations for the fiscal year ended September 30, 2025.

The variance between budgeted and actual general fund revenues is significant. The actual general fund expenditures for the current fiscal year were lower than budgeted amounts due primarily to anticipated costs which were not incurred in the current fiscal year. The general fund reported a deficit for fiscal year ended September 30, 2025 which was funded with prior year surpluses.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

At September 30, 2025, the District had $4,384,319 invested in construction in process. Construction in process has not completed as of September 30, 2025 and therefore is not depreciated to date. More detailed information about the District's capital assets is presented in the notes of the financial statements.

Capital Debt

At September 30, 2025, the District had $5,015,098 in Bonds outstanding for its governmental activities. More detailed information about the District's capital debt is presented in the accompanying notes to the financial statements.

ECONOMIC FACTORS, NEXT YEAR'S BUDGET AND OTHER INFORMATION

For the fiscal year 2026, the District anticipates that the cost of general operations will remain fairly constant. In connection with the District's future infrastructure maintenance and replacement plan, the District Board has included in the budget, an estimate of those anticipated future costs and has assigned a portion of current available resources for that purpose.

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

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

DEWEY ROBBINS COMMUNITY DEVELOPMENT DISTRICT
STATEMENT OF NET POSITION
September 30, 2025

		GOVERNMENTAL ACTIVITIES
ASSETS		
Cash and cash equivalents	$	9,250
Prepaid items		5,300
Restricted assets:		
Investments		327,590
Capital assets:		
Non-depreciable		4,384,319
TOTAL ASSETS		4,726,459
LIABILITIES		
Accounts payable and accrued expenses	$	6,056
Accrued interest payable		116,712
Bonds payable, due within one year		70,000
Bonds payable, due in more than one year		4,945,098
TOTAL LIABILITIES		5,143,166
NET POSITION		
Net investment in capital assets		(625,577)
Restricted for:		
Debt service		205,676
Unrestricted		3,194
TOTAL NET POSITION	$	(416,707)

The accompanying notes are an integral part of this financial statement

DEWEY ROBBINS COMMUNITY DEVELOPMENT DISTRICT

STATEMENT OF ACTIVITIES

Year Ended September 30, 2025

Functions/Programs	Expenses	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions	Net (Expense) Revenues and Changes in Net Position: Governmental Activities
Governmental activities				
General government	$ 59,793	$ 45,564	$ -	$ (14,229)
Maintenance and operations	-	-	6,650	6,650
Interest on long-term debt	142,702	5,924	-	(136,778)
Cost of issuance	289,773	-	-	(289,773)
Total governmental activities	$ 492,268	$ 51,488	$ 6,650	(434,130)
Change in net position				(434,130)
Net position - October 1, 2024				17,423
Net position - September 30, 2025				$ (416,707)

The accompanying notes are an integral part of this financial statement

DEWEY ROBBINS COMMUNITY DEVELOPMENT DISTRICT
BALANCE SHEET – GOVERNMENTAL FUNDS
September 30, 2025

	MAJOR FUNDS			TOTAL GOVERNMENTAL FUNDS
	GENERAL	DEBT SERVICE	CAPITAL PROJECTS	
ASSETS				
Cash and cash equivalents	$ 9,250	$ -	$ -	$ 9,250
Investments	-	322,388	5,202	327,590
Prepaid items	5,300	-	-	5,300
TOTAL ASSETS	$ 14,550	$ 322,388	$ 5,202	$ 342,140
LIABILITIES AND FUND BALANCES				
LIABILITIES				
Accounts payable	$ 6,056	$ -	$ -	$ 6,056
Unearned revenue	5,300	-	-	5,300
TOTAL LIABILITIES	11,356	-	-	11,356
FUND BALANCES				
Nonspendable:				
Prepaid items	5,300	-	-	5,300
Restricted for:				
Debt service	-	322,388	-	322,388
Capital projects	-	-	5,202	5,202
Unassigned	(2,106)	-	-	(2,106)
TOTAL FUND BALANCES	3,194	322,388	5,202	330,784
TOTAL LIABILITIES AND FUND BALANCES	$ 14,550	$ 322,388	$ 5,202	$ 342,140

The accompanying notes are an integral part of this financial statement

DEWEY ROBBINS COMMUNITY DEVELOPMENT DISTRICT

RECONCILIATION OF TOTAL GOVERNMENTAL FUND BALANCES
TO NET POSITION OF GOVERNMENTAL ACTIVITIES
September 30, 2025

Total Governmental Fund Balances in the Balance Sheet	$ 330,784
Amount reported for governmental activities in the Statement of Net Assets are different because:	
Capital asset used in governmental activities are not financial resources and therefore are not reported in the governmental funds:	
Governmental capital assets	4,384,319
Certain liabilities are not due and payable in the current period and therefore are not reported in the funds:	
Accrued interest payable	(116,712)
Original issue discount	14,902
Governmental bonds payable	(5,030,000)
Net Position of Governmental Activities	$ (416,707)

The accompanying notes are an integral part of this financial statement

DEWEY ROBBINS COMMUNITY DEVELOPMENT DISTRICT
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES – GOVERNMENTAL FUNDS
Year Ended September 30, 2025

	MAJOR FUNDS			TOTAL GOVERNMENTAL FUNDS
	GENERAL	DEBT SERVICE	CAPITAL PROJECTS	
REVENUES				
Developer contributions	$ 45,564	$ -	$ 6,548	$ 52,112
Investment earnings	-	5,924	102	6,026
TOTAL REVENUES	45,564	5,924	6,650	58,138
EXPENDITURES				
General government	59,793	-	-	59,793
Capital outlay	-	-	4,384,319	4,384,319
Debt				
Interest expense	-	25,732	-	25,732
Bond issuance costs	-	-	289,773	289,773
TOTAL EXPENDITURES	59,793	25,732	4,674,092	4,759,617
EXCESS REVENUES OVER (UNDER) EXPENDITURES	(14,229)	(19,808)	(4,667,442)	(4,701,479)
OTHER SOURCES (USES)				
Bond discount	-	-	(15,160)	(15,160)
Bond proceeds	-	342,196	4,687,804	5,030,000
TOTAL OTHER SOURCES (USES)	-	342,196	4,672,644	5,014,840
EXCESS REVENUES OVER (UNDER) EXPENDITURES AND OTHER SOURCES (USES)	(14,229)	322,388	5,202	313,361
FUND BALANCE				
Beginning of year	17,423	-	-	17,423
End of year	$ 3,194	$ 322,388	$ 5,202	$ 330,784

The accompanying notes are an integral part of this financial statement

DEWEY ROBBINS COMMUNITY DEVELOPMENT DISTRICT
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
Year Ended September 30, 2025

Net Change in Fund Balances - Total Governmental Funds	$ 313,361
Amount reported for governmental activities in the Statement of Activities are different because:	
The issuance of long-term debt provides current financial resources to governmental funds. These transactions, however, have no effect on net assets. This is the amount of long-term debt issued in the current period.	(5,014,840)
Governmental funds report capital outlays as expenditures. However, in the Statement of Activities, the costs of those assets are depreciated over their estimated useful lives:	
Capital outlay	4,384,319
Certain items reported in the Statement of Activities do not require the use of current financial resources and therefore are not reported expenditures in the governmental funds:	
Change in accrued interest payable	(116,712)
Provision for amortization of bond discount	(258)
Change in Net Position of Governmental Activities	$ (434,130)

The accompanying notes are an integral part of this financial statement

NOTE A- NATURE OF ORGANIZATION AND REPORTING ENTITY

Dewey Robbins Community Development District ("District") was established on March 11, 2024 by the City of Leesburg, Ordinance 24-14 pursuant to the Uniform Community Development District Act of 1980, Chapter 190, Florida Statutes. The Act provides among other things, the power to manage basic services for community development, power to borrow money and issue bonds, and to levy and assess non-ad valorem assessments for the financing and delivery of capital infrastructure.

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

The District is governed by the Board of Supervisors ("Board"), which is composed of five members. The majority of the Board members are affiliated with the Developer. The Supervisors are elected on an at large basis by the owners of the property within the District. The Board of Supervisors of the District exercise all powers granted to the District pursuant to Chapter 190, Florida Statutes.

The Board has the responsibility for:

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

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

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Government-Wide and Fund Financial Statements

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

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Government-Wide and Fund Financial Statements (continued)

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

Measurement Focus, Basis of Accounting and Financial Statement Presentation

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

Governmental fund financial statements are reported using the economic financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period.

Expenditures are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures are recorded only when payment is due.

Assessments

Assessments are non-ad valorem assessments on benefited lands within the District. Assessments are levied to pay for the operations and maintenance of the District. The fiscal year for which annual assessments are levied begins on October 1 with discounts available for payments through February 28 and become delinquent on April 1. The District's annual assessments for operations are billed and collected by the County Tax Collector. The amounts remitted to the District are net of applicable discounts or fees and include interest on monies held from the day of collection to the day of distribution.

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Measurement Focus, Basis of Accounting and Financial Statement Presentation (continued)

Assessments (continued)

Assessments and interest associated with the current fiscal period are considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. The portion of assessments receivable due within the current fiscal period is considered to be susceptible to accrual as revenue of the current period. All other revenue items are considered to be measurable and available only when cash is received by the government.

The District reports the following major governmental funds:

General Fund

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

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

Debt Service Fund

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

Capital Projects Fund

The capital projects fund accounts for the financial resources to be used for the acquisition or construction of major infrastructure with the District.

Assets, Liabilities and Net Position or Equity

Restricted Assets

These assets represent cash and investments set aside pursuant to contractual restrictions.

Deposits and Investments

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

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Assets, Liabilities and Net Position or Equity (continued)

Deposits and Investments (continued)

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

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

Securities listed in paragraph c and d shall be invested to provide sufficient liquidity to pay obligations as they come due. In addition, surplus funds may be deposited into certificates of deposit which are insured.

The District records all interest revenue related to investment activities in the respective funds and reports investments at fair value.

Prepaid Items

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

Capital Assets

Capital assets, which include property, plant and equipment, and infrastructure assets (e.g., roads, sidewalks and similar items) are reported in the government activities columns in the government-wide financial statements. Capital assets are defined by the government as assets with an initial, individual cost of more than $5,000 (amount not rounded) and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Assets, Liabilities and Net Position or Equity (continued)

Capital Assets

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

In the governmental fund financial statements, amounts incurred for the acquisition of capital assets are reported as fund expenditures. Depreciation expense is not reported in the governmental fund financial statements.

Unearned Revenue

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

Long-Term Obligations

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

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

Deferred Outflows/Inflows of Resources

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

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Assets, Liabilities and Net Position or Equity (continued)

Deferred Outflows/Inflows of Resources (continued)

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

Fund Equity/Net Position

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

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

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

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

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

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Other Disclosures

Use of Estimates

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

NOTE C - BUDGETARY INFORMATION

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

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

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

NOTE D – DEPOSITS AND INVESTMENTS

Deposits

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

NOTE D – DEPOSITS AND INVESTMENTS (CONTINUED)

Investments

The District's investments were held as follows at September 30, 2025:

Investment	Fair Value	Credit Risk	Maturities
US Bank Gcts 0490	$ 327,590	N/A	N/A
Total Investments	$ 327,590		

Custodial credit risk - For an investment, custodial credit risk is the risk that, in the event of the failure of the counterparty, the District will not be able to recover the value of the investments or collateral securities that are in the possession of an outside party. The District has no formal policy for custodial risk. The investments listed in the schedule above are not evidenced by securities that exist in physical or book entry form.

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

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

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

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

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

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

NOTE D – DEPOSITS AND INVESTMENTS (CONTINUED)

Investments (continued)

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

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

NOTE E - CAPITAL ASSETS

Capital asset activity for the fiscal year ended September 30, 2025 was as follows:

	Balance 10/01/2024	Increases	Decreases	Balance 09/30/2025
Governmental activities:				
Capital assets, not being depreciated:				
Construction in progress	$ -	$ 4,384,319	$ -	$ 4,384,319
Total capital assets, not being depreciated	-	4,384,319	-	4,384,319
Governmental activities capital assets - net	$ -	$ 4,384,319	$ -	$ 4,384,319

The District Capital Improvement Project ("CIP") is being built in phases. A portion of the project costs was expected to be financed with the proceeds from the issuance of Bonds with the remainder to be funded by the Developer and conveyed to the District. The infrastructure will include roadways, potable water and wastewater systems, and land improvements. Upon completion, certain infrastructure is to be conveyed to others for ownership and maintenance.

Developer contributions to the capital projects fund for the current fiscal year were $6,548.

NOTE F – LONG-TERM LIABILITIES

$5,030,000 Capital Improvement Revenue Bonds, Series 2025 – On March 28, 2025, the District issued $5,030,000 in Capital Improvement Revenue Bonds, Series 2025. The Bonds were issued to finance the acquisition and construction of certain improvements for the benefit of the property within the District. The Bonds are payable through May 2055. The Bonds bear interest ranging from 4.5% to 5.8% payable semi-annually on the first day of each May and November. Principal is due serially each May 1, commencing May 2026.

NOTE F – LONG-TERM LIABILITIES (CONTINUED)

The Series 2025 Bonds are subject to redemption at the option of the District prior to maturity. The Series 2025 Bonds are subject to extraordinary mandatory redemption prior to maturity in the manner determined by the Bond Registrar if certain events occurred as outlined in the Bond Indenture.

The Bond Indenture has certain restrictions and requirements relating principally to the use of proceeds to pay for the infrastructure improvements and the procedures to be followed by the District on assessments to property owners. The District agreed to levy special assessments in annual amounts adequate to provide payment of debt service and to meet the reserve requirements. The requirements have been met for the fiscal year ended September 30, 2025.

The following is a summary of activity in the long-term debt of the District for the year ended September 30, 2025:

	Balance 10/01/2024	Additions	Deletions	Balance 09/30/2025	Due Within One Year
Capital Improvement Revenue Bonds, Series 2025	$ -	$5,030,000	$ -	$ 5,030,000	$ 70,000
	-	5,030,000	-	5,030,000	70,000
Unamortized bond discount	-	(15,160)	(258)	(14,902)	-
	$ -	$5,014,840	$ (258)	$ 5,015,098	$ 70,000

The annual requirements to amortize the principal and interest of bonded debt outstanding as of September 30, 2025 are as follows:

September 30,	Principal	Interest	Total
2026	$ 70,000	$ 280,720	$ 350,720
2027	75,000	277,570	352,570
2028	75,000	274,195	349,195
2029	80,000	270,820	350,820
2030	85,000	267,220	352,220
2031-2035	495,000	1,271,430	1,766,430
2036-2040	645,000	1,120,510	1,765,510
2041-2045	850,000	918,350	1,768,350
2046-2050	1,135,000	646,120	1,781,120
2051-2055	1,520,000	274,630	1,794,630
	$ 5,030,000	$ 5,601,565	$ 10,631,565

NOTE G – DEVELOPER TRANSACTIONS

The Developer has agreed to fund the general operations of the District. In connection with that agreement, Developer contributions to the general fund were $45,564. See Note E for other Developer transactions.

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

NOTE H - MANAGEMENT COMPANY

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

NOTE I - RISK MANAGEMENT

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

NOTE J – CONCENTRATION

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

DEWEY ROBBINS COMMUNITY DEVELOPMENT DISTRICT
STATEMENT OF REVENUES AND EXPENDITURES
BUDGET AND ACTUAL – GENERAL FUND
Year Ended September 30, 2025

	* BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
REVENUES			
Developer contributions	$ 124,678	$ 45,564	$ (79,114)
TOTAL REVENUES	124,678	45,564	(79,114)
EXPENDITURES			
Current			
General government	124,678	59,793	64,885
TOTAL EXPENDITURES	124,678	59,793	64,885
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	$ -	(14,229)	$ (14,229)
FUND BALANCES			
Beginning of year		17,423	
End of year		$ 3,194	

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

An operating budget was adopted and maintained by the governing board for the District pursuant to the requirements of Florida Statutes. The budget is adopted using the same basis of accounting that is used in preparation of the fund financial statements. The legal level of budgetary control, the level at which expenditures may not exceed budget, is in the aggregate. Any budget amendments that increase the aggregate budgeted appropriations must be approved by the Board of Supervisors, Actual general fund expenditures did not exceed appropriations for the fiscal year ended September 30, 2025.

The variance between budgeted and actual general fund revenues is not significant. The actual general fund expenditures for the current fiscal year were lower than budgeted amounts due primarily to anticipated costs which were not incurred in the current fiscal year. The general fund reported a deficit for fiscal year ended September 30, 2025 which was funded with prior year surpluses.

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

To the Board of Directors
Dewey Robbins Community Development District
City of Leesburg, Florida

We have audited in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to the financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Dewey Robbins Community Development District, as of September 30, 2025 and for the year ended September 30, 2025, which collectively comprise the Dewey Robbins Community Development District's basic financial statements and have issued our report thereon dated May 21, 2026.

Report on Internal Control Over Financial Reporting

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

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

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

Report on Compliance and Other Matters

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

Purpose of this Report

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

DiBartolomeo, McBee, Hartley & Barnes

DiBartolomeo, McBee, Hartley & Barnes, P.A.
Fort Pierce, Florida
May 21, 2026

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

To the Board of Directors
Dewey Robbins Community Development District
City of Leesburg, Florida

We have examined Dewey Robbins Community Development District, City of Leesburg, Florida's ("District") compliance with the requirements of Section 218.415, Florida Statutes, in accordance with Rule 10.556(10) of the Auditor General of the State of Florida during the fiscal year ended September 30, 2025. Management is responsible for District's compliance with those requirements. Our responsibility is to express an opinion on District's compliance based on our examination.

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

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

In our opinion, the District complied, in all material respects, with the aforementioned requirements for the fiscal year ended September 30, 2025.

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

DiBartolomeo, McBee, Hartley & Barnes

DiBartolomeo, McBee Hartley & Barnes, P.A.
Fort Pierce, Florida
May 21, 2026

Management Letter

To the Board of Supervisors
Dewey Robbins Community Development District
City of Leesburg, Florida

Report on the Financial Statements

We have audited the financial statements of the Dewey Robbins Community Development District ("District") as of and for the fiscal year ended September 30, 2025, and have issued our report thereon dated May 21, 2026.

Auditors' Responsibility

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

Other Reporting Requirements

We have issued our Independent Auditors' Report on Internal Control over Financial Reporting and Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with Government Auditing Standards and Independent Accountants' Report on an examination conducted in accordance with AICPA Professional Standards, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures in those reports, which are dated May 21, 2026, should be considered in conjunction with this management letter.

Prior Audit Findings

Section 10.554(1)(i)1., Rules of the Auditor General, requires that we determine whether or not corrective actions have been taken to address findings and recommendations made in the preceding annual financial audit report. Initial year audit, there were no findings in the prior year.

Official Title and Legal Authority

Section 10.554(1)(i)4., Rules of the Auditor General, requires that the name or official title and legal authority for the primary government and each component unit of the reporting entity be disclosed in this management letter, unless disclosed in the notes to the financial statements. The information required is disclosed in the notes to the financial statements.

Financial Condition and Management

Section 10.554(1)(i)5.a. and 10.556(7), Rules of the Auditor General, require us to apply appropriate procedures and communicate the results of our determination as to whether or not the District has met one or more of the conditions described in Section 218.503(1), Florida Statutes, and to identify the specific condition(s) met. In connection with our audit, we determined that the District did not meet any of the conditions described in Section 218.503(1), Florida Statutes.

Pursuant to Sections 10.554(1)(i)5.b. and 10.556(8), Rules of the Auditor General, we applied financial condition assessment procedures for the District. It is management's responsibility to monitor the District's financial condition, and our financial condition assessment was based in part on representations made by management and the review of financial information provided by same.

Section 10.554(1)(i)2., Rules of the Auditor General, requires that we communicate any recommendations to improve financial management. In connection with our audit, we did not have any such recommendations.

Property Assessed Clean Energy (PACE) Programs

As required by Section 10.554(1)(i)6.a., Rules of the Auditor General, the District did not authorize a PACE program pursuant to Section 163.081 or Section 163.082, Florida Statutes, did not operate with in the District's geographical boundaries during the fiscal year under audit.

Specific Information

As required by Section 218.39(3)(c), Florida Statutes, and Section 10.554(1)(i)6, Rules of the Auditor General, the Dewey Robbins Community Development District reported:

a. The total number of district employees compensated in the last pay period of the District's fiscal year as 2.
b. The total number of independent contractors to whom nonemployee compensation was paid in the last month of the District's fiscal year as 3.
c. All compensation earned by or awarded to employees, whether paid or accrued, regardless of contingency as $400.
d. All compensation earned by or awarded to nonemployee independent contractors, whether paid or accrued, regardless of contingency as $57,351.
e. The District does not have any construction projects with a total cost of at least $65,000 that are scheduled to begin on or after October 1 of the fiscal year being reported.
f. The District did not amend its final adopted budget under Section 189.016(6), Florida Statutes.

As required by Section 218.39(3)(c), Florida Statutes, and Section 10.554(1)(i)7, Rules of the Auditor General, the Dewey Robbins Community Development District reported:

a. The rate or rates of non-ad valorem special assessments imposed by the District as N/A.
b. The total amount of special assessments collected by or on behalf of the District as N/A.
c. The total amount of outstanding bonds issued by the District as $5,030,000.

Additional Matters

Section 10.554(1)(i)3., Rules of the Auditor General, requires us to communicate noncompliance with provisions of contracts or grant agreements, or abuse, that have occurred, or are likely to have occurred, that have an effect on the financial statements that is less than material but which warrants the attention of those charged with governance. In connection with our audit, we did not have any such findings.

Purpose of this Letter

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

DiBartolomeo, McBee, Hartley & Barnes

DiBartolomeo, McBee, Hartley & Barnes, P.A.
Fort Pierce, Florida
May 21, 2026

SECTION VIII

SECTION D

SECTION 1

Dewey Robbins
Community Development District

Summary of Check Register

May 14 , 2026 through July 8 , 2026

Fund	Date	Check No.'s		Amount
General Fund				
	5/14/26	93-96	$	11,903.34
	5/29/26	97-97	$	4,600.00
	6/4/26	98-98	$	2,070.50
	6/11/26	99-99	$	50.00
	6/18/26	100-100	$	4,059.56
	6/25/26	101-101	$	7,157.66
	7/1/26	102-103	$	2,980.00
		Total Amount	**$**	**32,821.06**

*** CHECK DATES 05/14/2026 - 07/08/2026 *** DEWEY ROBBINS GENERAL FUND
BANK A GENERAL FUND

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO YRMO	DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
5/14/26	00009	5/01/26	F0000001	202605	320-53800-43100		*	2,868.00		
			PH1 STREETLIGHTS MAY26							
						DUKE ENERGY			2,868.00	000093
5/14/26	00008	5/08/26	2236621	202604	310-51300-31100		*	750.00		
			ENGINEER SVCS APR26							
						GAI CONSULTANTS, INC			750.00	000094
5/14/26	00001	5/01/26	29	202605	310-51300-34000		*	3,333.33		
			MANAGEMENT FEES MAY26							
		5/01/26	29	202605	310-51300-35200		*	100.00		
			WEBSITE ADMIN MAY26							
		5/01/26	29	202605	310-51300-35100		*	150.00		
			INFORMATION TECH MAY26							
		5/01/26	29	202605	310-51300-31300		*	416.67		
			DISSEM AGENT SVCS MAY26							
		5/01/26	29	202605	310-51300-51000		*	.30		
			OFFICE SUPPLIES MAY26							
		5/01/26	29	202605	310-51300-42000		*	13.44		
			POSTAGE MAY26							
		5/01/26	29	202605	310-51300-42500		*	25.35		
			COPIES MAY26							
						GOVERNMENTAL MANAGEMENT SERVICES-CF			4,039.09	000095
5/14/26	00011	4/24/26	8161803	202604	310-51300-32300		*	2,123.13		
			TRUSTEE FEES FY26							
		4/24/26	8161803	202604	300-15500-10000		*	2,123.12		
			TRUSTEE FEES FY27							
						U.S. BANK			4,246.25	000096
5/29/26	00012	5/26/26	90118908	202605	310-51300-32200		*	4,600.00		
			AUDIT SERVICES FY25							
						DIBARTOLOMEO, MCBEE, HARTLEY &			4,600.00	000097
6/04/26	00004	5/28/26	3748819	202604	310-51300-31500		*	2,070.50		
			GENERAL COUNSEL APR26							
						KUTAK ROCK LLP			2,070.50	000098
6/11/26	00013	6/05/26	2026NONA	202606	310-51300-49000		*	50.00		
			NAL FILE NONAD ASSESS							
						LAKE COUNTY PROPERTY APPRAISER			50.00	000099
6/18/26	00001	6/01/26	30	202606	310-51300-34000		*	3,333.33		
			MANAGEMENT FEES JUN26							
		6/01/26	30	202606	310-51300-35200		*	100.00		
			WEBSITE ADMIN JUN26							

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO YRMO	DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
		6/01/26	30	202606	310-51300-35100		*	150.00		
			INFORMATION TECH JUN26							
		6/01/26	30	202606	310-51300-31300		*	416.67		
			DISSEM AGENT SVCS JUN26							
		6/01/26	30	202606	310-51300-51000		*	.12		
			OFFICE SUPPLIES JUN26							
		6/01/26	30	202606	310-51300-42000		*	59.44		
			POSTAGE JUN26							
						GOVERNMENTAL MANAGEMENT SERVICES-CF			4,059.56	000100
6/25/26	00014	5/22/26	265	202605	320-53800-46200		*	3,869.33		
			LANDSCAPE MAINT MAY26							
		6/05/26	426	202606	320-53800-46200		*	2,329.00		
			LANDSCAPE MAINT JUN26							
		6/23/26	539	202606	320-53800-47101		*	959.33		
			ADDITIONAL POND TILLING							
						CHERRYLAKE, INC.			7,157.66	000101
7/01/26	00009	6/12/26	F0000001	202606	320-53800-43100		*	2,851.00		
						DUKE ENERGY			2,851.00	000102
7/01/26	00004	6/26/26	3763708	202605	310-51300-31500		*	129.00		
			GENERAL COUNSEL MAY26							
						KUTAK ROCK LLP			129.00	000103
						TOTAL FOR BANK A		32,821.06		
						TOTAL FOR REGISTER		32,821.06		

SECTION 2

Dewey Robbins

Community Development District

Unaudited Financial Reporting

May 31, 2026

Table of Contents

Dewey Robbins

Community Development District

Combined Balance Sheet

May 31, 2026

	General Fund	*Debt Service Fund*	*Capital Projects Fund*	*Totals Governmental Funds*
Assets:				
Cash:				
Operating Account	$ 117,816	$ -	$ -	$ 117,816
Investments:				
Series 2025				
Reserve	$ -	$ 176,104	$ -	$ 176,104
Revenue	$ -	$ 148,123	$ -	$ 148,123
Construction	$ -	$ -	$ 13,659	$ 13,659
Prepaid Expenses	$ 2,123	$ -	$ -	$ 2,123
Total Assets	**$ 119,939**	**$ 324,226**	**$ 13,659**	**$ 457,824**
Liabilities:				
Accounts Payable	$ 6,069	$ -	$ -	$ 6,069
Total Liabilites	**$ 6,069**	**$ -**	**$ -**	**$ 6,069**
Fund Balance:				
Restricted for:				
Debt Service- Series 2025	$ -	$ 324,226	$ -	$ 324,226
Capital Projects- Series 2025	$ -	$ -	$ 13,659	$ 13,659
Unassigned	$ 113,870	$ -	$ -	$ 113,870
Total Fund Balances	**$ 113,870**	**$ 324,226**	**$ 13,659**	**$ 451,755**
Total Liabilities & Fund Balance	$ 119,939	$ 324,226	$ 13,659	$ 457,824

Dewey Robbins

Community Development District

General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending May 31, 2026

	Proposed Budget	Prorated Budget Thru 05/31/26	Actual Thru 05/31/26	Variance
Revenues:				
Assessments - On Roll	$ 76,400	$ 76,400	$ 76,464	$ 64
Assessments - Direct	$ 83,423	$ 83,423	$ 83,425	$ 2
Developer Contributions	$ 32,612	$ 32,612	$ 32,953	$ 341
Interest	$ -	$ -	$ 1,182	$ 1,182
Total Revenues	**$ 192,435**	**$ 192,435**	**$ 194,025**	**$ 1,591**
Expenditures:				
General & Administrative:				
Supervisor Fees	$ 2,400	$ 1,600	$ 400	$ 1,200
FICA Expense	$ 184	$ 122	$ 15	$ 107
Engineering	$ 7,500	$ 5,000	$ 2,250	$ 2,750
Attorney	$ 12,500	$ 8,333	$ 4,158	$ 4,176
Annual Audit	$ 5,000	$ 4,600	$ 4,600	$ -
Assessment Administration	$ 5,000	$ 5,000	$ 5,000	$ -
Arbitrage	$ 450	$ -	$ -	$ -
Dissemination	$ 5,000	$ 3,333	$ 3,333	$ (0)
Trustee Fees	$ 4,500	$ 2,123	$ 2,123	$ -
Management Fees	$ 40,000	$ 26,667	$ 26,667	$ 0
Information Technology	$ 1,800	$ 1,200	$ 1,200	$ -
Website Maintenance	$ 1,200	$ 800	$ 800	$ -
Telephone	$ 300	$ 200	$ -	$ 200
Postage & Delivery	$ 400	$ 267	$ 91	$ 176
Insurance	$ 6,125	$ 6,125	$ 5,300	$ 825
Printing & Binding	$ 400	$ 267	$ 31	$ 235
Legal Advertising	$ 5,000	$ 3,333	$ -	$ 3,333
Other Current Charges	$ 5,000	$ 3,333	$ 438	$ 2,895
Office Supplies	$ 250	$ 167	$ 1	$ 166
Travel Per Diem	$ 200	$ 133	$ -	$ 133
Dues, Licenses & Subscriptions	$ 175	$ 175	$ 175	$ -
Total General & Administrative	**$ 103,384**	**$ 72,779**	**$ 56,582**	**$ 16,197**
Operations & Maintenance				
Field Expenditures				
Field Management	$ 15,000	$ 10,000	$ -	$ 10,000
Landscape Maintenance	$ 33,000	$ 22,000	$ 3,869	$ 18,131
Landscape Replacement & Enhancements	$ 7,500	$ 5,000	$ -	$ 5,000
Pond Discing	$ 6,000	$ 4,000	$ -	$ 4,000
Streetlights	$ 12,551	$ 8,367	$ 22,898	$ (14,531)
General Repairs & Maintenance	$ 10,000	$ 6,667	$ -	$ 6,667
Contingency	$ 5,000	$ 3,333	$ -	$ 3,333
Subtotal Field Expenditures	**$ 89,051**	**$ 59,367**	**$ 26,767**	**$ 32,600**
Total Operations & Maintenance	**$ 89,051**	**$ 59,367**	**$ 26,767**	**$ 32,600**
Total Expenditures	**$ 192,435**	**$ 132,146**	**$ 83,349**	**$ 48,797**
Excess (Deficiency) of Revenues over Expenditures	$ -		$ 110,676	
Fund Balance - Beginning	$ -		$ 3,194	
Fund Balance - Ending	$ -		$ 113,870	

Dewey Robbins

Community Development District

Debt Service Fund Series 2025

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending May 31, 2026

	Adopted Budget	Prorated Budget Thru 05/31/26	Actual Thru 05/31/26	Variance
Revenues:				
Assessments - Tax Roll	$ 188,971	$ 188,971	$ 189,131	$ 160
Assessments - Direct	$ 163,236	$ 163,236	$ 163,236	$ -
Interest	$ 2,168	$ 2,168	$ 8,395	$ 6,227
Total Revenues	**$ 354,374**	**$ 354,374**	**$ 360,762**	**$ 6,387**
Expenditures:				
Series 2025				
Interest - 11/1	$ 140,360	$ 140,360	$ 140,360	$ -
Principal - 5/1	$ 70,000	$ 70,000	$ 70,000	$ -
Interest - 5/1	$ 140,360	$ 140,360	$ 140,360	$ -
Total Expenditures	$ 350,720	$ 350,720	$ 350,720	$ -
Excess (Deficiency) of Revenues over Expenditures	$ 3,654		$ 10,042	
Other Financing Sources/(Uses):				
Transfer In/(Out)	$ -	$ -	$ (8,203)	$ (8,203)
Total Other Financing Sources/(Uses)	$ -	$ -	$ (8,203)	$ (8,203)
Net Change in Fund Balance	**$ 3,654**		**$ 1,838**	
Fund Balance - Beginning	$ 144,696		$ 322,388	
Fund Balance - Ending	$ 148,350		$ 324,226	

Dewey Robbins

Community Development District

Capital Projects Fund Series 2025

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending May 31, 2026

	Adopted Budget	Prorated Budget Thru 05/31/26	Actual Thru 05/31/26	Variance
Revenues				
Interest	$ -	$ -	$ 253	$ 253
Total Revenues	**$ -**	**$ -**	**$ 253**	**$ 253**
Expenditures:				
Capital Outlay	$ -	$ -	$ -	$ -
Total Expenditures	**$ -**	**$ -**	**$ -**	**$ -**
Excess (Deficiency) of Revenues over Expenditures	**$ -**		**$ 253**	
Other Financing Sources/(Uses)				
Transfer In/(Out)	$ -	$ -	$ 8,203	$ 8,203
Total Other Financing Sources (Uses)	**$ -**	**$ -**	**$ 8,203**	**$ 8,203**
Net Change in Fund Balance	**$ -**		**$ 8,457**	
Fund Balance - Beginning	$ -		$ 5,202	
Fund Balance - Ending	$ -		$ 13,659	

Dewey Robbins

Community Development District

Month to Month

	Oct	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sept	Total
Revenues:													
Assessments - On Roll	$ -	$ -	$ 75,982	$ -	$ 482	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 76,464
Assessments - Direct	$ -	$ -	$ 41,713	$ 20,856	$ -	$ -	$ 20,856	$ -	$ -	$ -	$ -	$ -	$ 83,425
Developer Contributions	$ 22,863	$ 4,184	$ 5,906	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 32,953
Interest	$ -	$ -	$ 1	$ 260	$ 254	$ 221	$ 201	$ 246	$ -	$ -	$ -	$ -	$ 1,182
Total Revenues	**$ 22,863**	**$ 4,184**	**$ 123,601**	**$ 21,116**	**$ 736**	**$ 221**	**$ 21,058**	**$ 246**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 194,025**
Expenditures:													
General & Administrative:													
Supervisor Fees	$ -	$ -	$ -	$ -	$ -	$ -	$ 400	$ -	$ -	$ -	$ -	$ -	$ 400
FICA Expense	$ -	$ -	$ -	$ -	$ -	$ -	$ 15	$ -	$ -	$ -	$ -	$ -	$ 15
Engineering	$ -	$ -	$ -	$ -	$ 1,125	$ 375	$ 750	$ -	$ -	$ -	$ -	$ -	$ 2,250
Attorney	$ 160	$ -	$ -	$ 301	$ 680	$ 818	$ 2,071	$ 129	$ -	$ -	$ -	$ -	$ 4,158
Annual Audit	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 4,600	$ -	$ -	$ -	$ -	$ 4,600
Assessment Administration	$ 5,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 5,000
Arbitrage	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Dissemination	$ 417	$ 417	$ 417	$ 417	$ 417	$ 417	$ 417	$ 417	$ -	$ -	$ -	$ -	$ 3,333
Trustee Fees	$ -	$ -	$ -	$ -	$ -	$ -	$ 2,123	$ -	$ -	$ -	$ -	$ -	$ 2,123
Management Fees	$ 3,333	$ 3,333	$ 3,333	$ 3,333	$ 3,333	$ 3,333	$ 3,333	$ 3,333	$ -	$ -	$ -	$ -	$ 26,667
Information Technology	$ 150	$ 150	$ 150	$ 150	$ 150	$ 150	$ 150	$ 150	$ -	$ -	$ -	$ -	$ 1,200
Website Maintenance	$ 100	$ 100	$ 100	$ 100	$ 100	$ 100	$ 100	$ 100	$ -	$ -	$ -	$ -	$ 800
Telephone	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Postage & Delivery	$ -	$ 3	$ 1	$ 50	$ 2	$ 19	$ 2	$ 13	$ -	$ -	$ -	$ -	$ 91
Insurance	$ 5,300	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 5,300
Printing & Binding	$ 3	$ -	$ -	$ -	$ -	$ -	$ 3	$ 25	$ -	$ -	$ -	$ -	$ 31
Legal Advertising	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Other Current Charges	$ 51	$ 54	$ 53	$ 44	$ 39	$ 39	$ 118	$ 39	$ -	$ -	$ -	$ -	$ 438
Office Supplies	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ -	$ -	$ -	$ -	$ 1
Dues, Licenses & Subscriptions	$ 175	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 175
Total General & Administrative	**$ 14,689**	**$ 4,057**	**$ 4,054**	**$ 4,395**	**$ 5,846**	**$ 5,251**	**$ 9,483**	**$ 8,807**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 56,582**
Operations & Maintenance													
Field Expenditures													
Field Management	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Landscape Maintenance	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 3,869	$ -	$ -	$ -	$ -	$ 3,869
Landscape Replacement & Enhancements	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Pond Discing	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Streetlights	$ 2,621	$ 3,027	$ 2,879	$ 2,864	$ 2,906	$ 2,867	$ 2,866	$ 2,868	$ -	$ -	$ -	$ -	$ 22,898
General Repairs & Maintenance	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Contingency	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Operations & Maintenance	**$ 2,621**	**$ 3,027**	**$ 2,879**	**$ 2,864**	**$ 2,906**	**$ 2,867**	**$ 2,866**	**$ 6,737**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 26,767**
Total Expenditures	**$ 17,310**	**$ 7,084**	**$ 6,933**	**$ 7,259**	**$ 8,752**	**$ 8,118**	**$ 12,349**	**$ 15,545**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 83,349**
Excess (Deficiency) of Revenues over Expenditures	**$ 5,554**	**$ (2,901)**	**$ 116,668**	**$ 13,857**	**$ (8,015)**	**$ (7,897)**	**$ 8,709**	**$ (15,299)**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 110,676**

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
LESS: Principal Payment - 05/01/26		($70,000)
CURRENT BONDS OUTSTANDING		**$4,960,000**

Dewey Robbins

Community Development District

Special Assessment Receipt Schedule

Fiscal Year 2026

Gross Assessments	$ 81,275.95	$ 201,032.52	$ 282,308.47
Net Assessments	$ 76,399.39	$ 188,970.57	$ 265,369.96

ON ROLL ASSESSMENTS

							28.79%	71.21%	100.00%
Date	*Distribution*	*Gross Amount*	*Commissions*	*Discount/Penalty*	*Interest*	*Net Receipts*	*O&M Portion*	*2025 Debt Series*	*Total*
12/19/25	ACH	$188,195.04	($3,763.90)	$0.00	$0.00	$184,431.14	$53,097.30	$131,333.84	$184,431.14
12/19/25	ACH	$75,982.06	($1,519.64)	$0.00	$0.00	$74,462.42	$21,437.56	$53,024.86	$74,462.42
12/31/25	ACH	$1,531.89	($30.64)	$0.00	$0.00	$1,501.25	$432.21	$1,069.04	$1,501.25
12/31/25	ACH	$3,597.00	($71.94)	$0.00	$0.00	$3,525.06	$1,014.86	$2,510.20	$3,525.06
02/02/26	ACH	$1,199.00	($23.98)	$0.00	$0.00	$1,175.02	$338.29	$836.73	$1,175.02
02/02/26	ACH	$510.63	($10.21)	$0.00	$0.00	$500.42	$144.07	$356.35	$500.42
	TOTAL	**$ 271,015.62**	**$ (5,420.31)**	**$ -**	**$ -**	**$ 265,595.31**	**$ 76,464.29**	**$ 189,131.02**	**$ 265,595.31**

100%	**Net Percent Collected**
0	**Balance Remaining to Collect**

DIRECT BILL ASSESSMENTS

TLC DR HOLDINGS LLC						
2026-01				Net Assessments	$ -	$ -
Date Received	Due Date	Check Number	Net Assessed	Amount Received	General Fund	Series 2025
12/9/25	11/1/25	2634/2627	$ 123,330.59	$ 123,330.59	$ 41,712.61	$ 81,617.98
1/27/26	2/1/26	2695	$ 61,665.30	$ 61,665.30	$ 20,856.31	$ 40,808.99
4/29/26	5/1/26	2795	$ 61,665.30	$ 61,665.30	$ 20,856.31	$ 40,808.99
			$ 246,661.19	$ 246,661.19	$ 83,425.23	$ 163,235.96

SECTION 3

www.lakevotes.gov

1898 E. Burleigh Blvd. ● P.O. Box 457 ● Tavares, FL 32778 **P** 352-343-9734 **F** 352-343-3605 **E** Hays@lakevotes.gov

April 21, 2026

Brittany Brookes, Recording Secretary
219 E. Livingston St.
Orlando FL 32801

Re: District Counts

The number of registered voters within the Dewey Robbins Community Development District as of April 15, 2026 is **5**.

If we may be of further assistance, please contact this office.

Sincerely,

D. Alan Hays

D. Alan Hays
Lake County Supervisor of Elections

SECTION 4

BOARD OF SUPERVISORS MEETING DATES
DEWEY ROBBINS COMMUNITY DEVELOPMENT DISTRICT
FISCAL YEAR 2027

The Board of Supervisors of the Dewey Robbins Community Development District will hold their regular meetings for Fiscal Year 2027 on the 4th Wednesday of each month, at the Cooper Memorial Library, 2525 Oakley Seaver Drive, Clermont, Florida 34711, at 10:00 a.m., unless otherwise indicated as follows:

October 28, 2026
November 4, 2026*
January 27, 2027
February 24, 2027
March 24, 2027
April 28, 2027
May 26, 2027
June 23, 2027
July 28, 2027
August 25, 2027
September 22, 2027

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 5

SECTION a.

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

October 1, 2026 – September 30, 2027

1. Community Communication and Engagement

Goal 1.1: Public Meetings Compliance

Objective: Hold at least 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:________________________________

Dewey Robbins Community Development District

District Manager:___________________________ Date:_______________

Print Name:________________________________

Dewey Robbins Community Development District

SECTION b.

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:________________________________

Dewey Robbins Community Development District

District Manager:___________________________ Date:_______________

Print Name:________________________________

Dewey Robbins Community Development District