

*Lawson Dunes  
Community Development District*

*Meeting Agenda*

*September 6, 2022*

# AGENDA

# *Lawson Dunes*

## *Community Development District*

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

August 30, 2022

**Board of Supervisors  
Lawson Dunes  
Community Development District**

Dear Board Members:

A regular Board of Supervisors meeting, and an Audit Committee Meeting, of the Board of Supervisors of the **Lawson Dunes Community Development District** will be held on **Tuesday, September 6, 2022 at 2:15 PM at 346 E. Central Ave., Winter Haven, FL 33880.**

**Zoom Video Link:** <https://us06web.zoom.us/j/84670172184>

**Zoom Call-In Number:** 1-646-876-9923

**Meeting ID:** 846 7017 2184

Following is the advance agenda for the meeting:

### **Board of Supervisors Meeting**

1. Roll Call
2. Public Comment Period (<sup>1</sup>Speakers will fill out a card and submit it to the District Manager prior to the beginning of the meeting)
3. Approval of Minutes of the August 2, 2022 Board of Supervisors Meeting
4. Consideration of Resolution 2022-46 Imposing and Collecting Debt Service Special Assessments
5. Staff Reports
  - A. Attorney
  - B. Engineer
  - C. District Manager's Report
    - i. Ratification of Fiscal Year 2022 Funding Request #4
    - ii. Approval of Check Register
    - iii. Balance Sheet & Income Statement
    - iv. Ratification of Summary of Series 2022 Requisitions #1 to #32
6. Other Business
7. Supervisors Requests and Audience Comments
8. Adjournment

### **Audit Committee Meeting**

1. Roll Call

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<sup>1</sup> Comments will be limited to three (3) minutes

2. Public Comment Period
3. Audit Services
  - A. Approval of Request for Proposals and Selection Criteria
  - B. Approval of Notice of Request for Proposals for Audit Services
  - C. Public Announcement of Opportunity to Provide Audit Services
4. Adjournment

# MINUTES

**MINUTES OF MEETING  
LAWSON DUNES  
COMMUNITY DEVELOPMENT DISTRICT**

The regular meeting of the Board of Supervisors of the Lawson Dunes Community Development District was held on Tuesday, **August 2, 2022** at 2:15 p.m. at 346 E. Central Ave., Winter Haven, Florida.

Present and constituting a quorum were:

Bobbie Henley	Assistant Secretary
Daniel Arnette	Assistant Secretary
Chuck Cavaretta	Assistant Secretary

Also, present were:

Jill Burns	District Manager, GMS
Lauren Gentry	KE Law Group
Molly Banfield <i>via Zoom</i>	Dewberry
Rey Malave <i>via Zoom</i>	Dewberry

*The following is a summary of the discussions and actions taken at the August 2, 2022 Lawson Dunes Community Development District's Regular Board of Supervisor's Meeting.*

**FIRST ORDER OF BUSINESS**

**Roll Call**

Ms. Burns called the meeting to order. Three Supervisors were present constituting a quorum.

**SECOND ORDER OF BUSINESS**

**Public Comment Period**

Ms. Burns noted that there were no members of the public present.

**THIRD ORDER OF BUSINESS**

**Approval of Minutes of the June 7, 2022  
Board of Supervisors Meeting**

Ms. Burns presented the minutes of the June 7, 2022 Board of Supervisors meeting and asked for any comments or corrections. Hearing none, she asked for a motion to approve.

On MOTION by Mr. Cavaretta, seconded by Mr. Arnette, with all in favor, the Minutes of the June 7, 2022 Board of Supervisors Meeting, were approved.

**FOURTH ORDER OF BUSINESS**

**Public Hearing**

**A. Public Hearing on the Adoption of the Fiscal Year 2023 Budget**

Ms. Burns asked for a motion to open the public hearing.

On MOTION by Mr. Cavaretta, seconded by Mr. Arnette, with all in favor, Opening the Public Hearing, was approved.

There being no members of the public present, Ms. Burns asked for a motion to close the public hearing.

On MOTION by Mr. Cavaretta, seconded by Mr. Arnette, with all in favor, Closing the Public Hearing, was approved.

**i. Consideration of Resolution 2022-43 Adopting the Fiscal Year 2023 Budget and Appropriating Funds**

Ms. Burns presented the resolution, noting that the budget would be developer funded as expenses were incurred. She added that the total budget amount was \$223,800 and asked for a motion to approve.

On MOTION by Mr. Cavaretta, seconded by Mr. Arnette, with all in favor, Resolution 2022-43 Adopting the Fiscal Year 2023 Budget and Appropriating Funds, was approved.

**ii. Consideration of Fiscal Year 2022/2023 Developer Funding Agreement**

Ms. Burns reviewed the agreement and asked for a motion to approve.

On MOTION Mr. Cavaretta, seconded by Mr. Arnette, with all in favor, the Fiscal Year 2022/2023 Developer Funding Agreement, was approved.

**FIFTH ORDER OF BUSINESS**

**Consideration of Resolution 2022-44  
Designation of a Regular Monthly Meeting  
Date, Time, and Location for Fiscal Year 2023**

Ms. Burns presented the resolution, noting that the suggested date and time of the meeting schedule was the third Wednesday of each month at 2:00 p.m. at the same location.

On MOTION by Mr. Cavaretta, seconded by Mr. Arnette, with all in favor, Resolution 2022-44 Designation of a Regular Monthly Meeting Date, Time, and Location for Fiscal Year 2023, was approved.

**SIXTH ORDER OF BUSINESS**

**Consideration of Resolution 2022-45  
Ratifying the Series 2022 Bonds**

Ms. Burns presented the resolution, noting that it ratified, affirmed, and approved the actions taken by the Chair and other District officers and staff in the closing and the issuance of the Series 2022 bonds.

On MOTION by Mr. Cavaretta, seconded by Mr. Arnette, with all in favor, Resolution 2022-45 Ratifying the Series 2022 Bonds, was approved.

**SEVENTH ORDER OF BUSINESS**

**Consideration of Disclosure of Public  
Financing**

Ms. Burns stated that the disclosure of public financing was included in the agenda package, noting that it would be recorded in public records to notify potential property owners of the bond issuance.

On MOTION by Mr. Cavaretta, seconded by Mr. Arnette, with all in favor, Disclosure of Public Financing, was approved.

**EIGHTH ORDER OF BUSINESS**

**Staff Reports**

**A. Attorney**

Ms. Gentry stated she had nothing further to report but added that they would be updating the budget resolution to add the line item for the debt appropriation.

**B. Engineer**



**i. Consideration of Proposal to Provide Professional Consulting Services**

Ms. Burns presented a proposal for professional consulting services for Dewberry and asked for a motion to approve.

On MOTION by Mr. Cavaretta, seconded by Mr. Arnette, with all in favor, the Work Authorization for Dewberry, was approved.

**C. District Manager's Report**

**i. Approval of Check Register**

Ms. Burns presented the check register, which totaled \$906,090.27. She asked for a motion to approve.

On MOTION by Mr. Arnette, seconded by Mr. Cavaretta, with all in favor, the Check Register, was approved.

**ii. Balance Sheet & Income Statement**

Ms. Burns stated that this was their unaudited financials. This did not require any Board action.

**NINTH ORDER OF BUSINESS**

**Other Business**

There being none, the next item followed.

**TENTH ORDER OF BUSINESS**

**Supervisors Requests and Audience Comments**

There being none, the next item followed.

**ELEVENTH ORDER OF BUSINESS**

**Adjournment**

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

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Secretary/Assistant Secretary

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Chairman/Vice Chairman

## SECTION IV

## RESOLUTION 2022-46\_

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE LAWSON DUNES COMMUNITY DEVELOPMENT DISTRICT CONFIRMING A PRIOR DETERMINATION OF BENEFIT AND PROVIDING FOR THE COLLECTION AND ENFORCEMENT OF DEBT SERVICE 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 Lawson Dunes 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, certain infrastructure improvements, facilities and services to the lands within the District; and

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

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

**WHEREAS**, for the fiscal year beginning October 1, 2022 and ending September 30, 2023 (“**Fiscal Year 2022/2023**”), the Board of Supervisors (“**Board**”) of the District has adopted its budgets, including its operations and maintenance budget and debt service budgets (“**Adopted Budget**”) attached hereto as **Exhibit “A”** and now desires to set forth the method by which debt service special assessments shall be collected and enforced; and

**WHEREAS**, the District has entered into a funding agreement for the purpose of funding its operations and maintenance budget for Fiscal Year 2022/2023 and accordingly is not at this time levying a special assessment to fund its Fiscal Year 2022/2023 operations and maintenance budget; and

**WHEREAS**, Chapter 170, *Florida Statutes*, provides a mechanism pursuant to which special assessments may be collected directly by the District; and

**WHEREAS**, it is in the best interests of the District to adopt the assessment roll (“**Assessment Roll**”) attached hereto as **Exhibit “B,”** and to directly collect the debt service assessments on the property identified in the Assessment Roll (“**Direct Collect Property**”), all as set forth in **Exhibit “B;”** and

**WHEREAS**, it is in the best interests of the District to permit the District Manager to amend the Assessment Roll adopted herein, for such time as authorized by Florida law.

**NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE LAWSON DUNES COMMUNITY DEVELOPMENT DISTRICT:**

**SECTION 1. BENEFIT & ALLOCATION FINDINGS.** The Board finds and determines that the District's capital improvement plan, which is funded in part by the District's debt service special assessments, continues to confer a special and peculiar benefit to the lands within the District, which benefit exceeds or equals the cost of the assessments as set forth in **Exhibits "A" and "B."** Additionally, the Board finds and determines that the allocation of the assessments to the specially benefitted lands, as shown in **Exhibits "A" and "B,"** continues to be fair and reasonable.

**SECTION 2. COLLECTION AND ENFORCEMENT; PENALTIES; INTEREST.**

**A. Direct Bill Assessments.** The previously levied debt service special assessments levied on the Direct Collect Property will be collected directly by the District in accordance with Florida law, as set forth in **Exhibits "A" and "B."** Assessments directly collected by the District are due in full on December 1, 2022; provided, however, that, to the extent permitted by law, the assessments due may be paid in several partial, deferred payments and according to the following schedule: 25% due no later than October 1, 2022, 25% due no later than December 1, 2022, 25% due no later than February 1, 2023 and 25% due no later than May 1, 2023. In the event that an assessment payment is not made in accordance with the schedule stated above, the whole assessment – including any remaining partial, deferred payments for Fiscal Year 2022/2023, 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.

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

**SECTION 3. ASSESSMENT ROLL.** The Assessment Roll, attached to this Resolution as **Exhibit "B,"** is hereby certified for collection.

**SECTION 4. ASSESSMENT ROLL AMENDMENT.** The District Manager shall keep apprised of all updates made to the County property roll by the Property Appraiser after the date of this Resolution, and shall amend the Assessment Roll in accordance with any such updates, for such time as authorized by Florida law. After any amendment of the Assessment Roll, the District Manager shall file the updates in the District records.

**SECTION 5. SEVERABILITY.** The invalidity or unenforceability of any one or more provisions of this Resolution shall not affect the validity or enforceability of the remaining portions of this Resolution, or any part thereof.

**SECTION 6. EFFECTIVE DATE.** This Resolution shall take effect upon the passage and adoption of this Resolution by the Board.

**PASSED AND ADOPTED** this 6th day of September, 2022.

ATTEST:

**LAWSON DUNES COMMUNITY  
DEVELOPMENT DISTRICT**

\_\_\_\_\_  
Secretary / Assistant Secretary

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

Its:\_\_\_\_\_

**Exhibit A:** Budget

**Exhibit B:** Assessment Roll (Direct Collect)

***Lawson Dunes***  
***Community Development District***

***Adopted Budget***  
***FY2023***



# Table of Contents

<b>1</b>	<u>General Fund</u>
<b>2-4</b>	<u>General Fund Narrative</u>
<b>5</b>	<u>Debt Service Fund Series 2022</u>
<b>6</b>	<u>Amortization Schedule Series 2022</u>

**Lawson Dunes**  
**Community Development District**  
**Adopted Budget**  
**General Fund**

Description	Adopted Budget FY2022	Actuals Thru 6/30/22	Projected Next 3 Months	Projected Thru 9/30/22	Adopted Budget FY2023
<b>Revenues</b>					
Developer Contributions	\$ 100,698	\$ 60,000	\$ 20,000	\$ 80,000	\$ 223,800
<b>Total Revenues</b>	<b>\$ 100,698</b>	<b>\$ 60,000</b>	<b>\$ 20,000</b>	<b>\$ 80,000</b>	<b>\$ 223,800</b>
<b>Expenditures</b>					
<i>General &amp; Administrative</i>					
Supervisor Fees	\$ 8,000	\$ 3,000	\$ 3,000	\$ 6,000	\$ 12,000
Engineering	\$ 10,000	\$ 200	\$ 3,750	\$ 3,950	\$ 15,000
Attorney	\$ 16,667	\$ 9,329	\$ 6,250	\$ 15,579	\$ 25,000
Annual Audit	\$ 4,000	\$ -	\$ -	\$ -	\$ 4,000
Assessment Administration	\$ 5,000	\$ -	\$ -	\$ -	\$ 5,000
Arbitrage	\$ 450	\$ -	\$ -	\$ -	\$ 450
Dissemination	\$ 3,333	\$ -	\$ 1,250	\$ 1,250	\$ 5,000
Trustee Fees	\$ 3,600	\$ -	\$ -	\$ -	\$ 4,050
Management Fees	\$ 23,333	\$ 14,583	\$ 8,750	\$ 23,333	\$ 35,000
Information Technology	\$ 1,200	\$ 750	\$ 450	\$ 1,200	\$ 1,800
Website Maintenance **	\$ 2,550	\$ 2,250	\$ 300	\$ 2,550	\$ 1,200
Telephone	\$ 200	\$ -	\$ -	\$ -	\$ -
Postage & Delivery	\$ 667	\$ 41	\$ 250	\$ 291	\$ 1,000
Insurance	\$ 5,000	\$ 3,315	\$ -	\$ 3,315	\$ 5,000
Copies	\$ 667	\$ 72	\$ 250	\$ 322	\$ 1,000
Legal Advertising	\$ 10,000	\$ 11,602	\$ 3,000	\$ 14,602	\$ 15,000
Other Current Charges	\$ 5,000	\$ -	\$ 1,875	\$ 1,875	\$ 5,000
Office Supplies	\$ 417	\$ 51	\$ 156	\$ 208	\$ 625
Travel Per Diem	\$ 440	\$ -	\$ -	\$ -	\$ -
Dues, Licenses & Subscriptions	\$ 175	\$ 125	\$ -	\$ 125	\$ 175
<b>Subtotal General &amp; Administrative</b>	<b>\$ 100,698</b>	<b>\$ 45,319</b>	<b>\$ 29,281</b>	<b>\$ 74,600</b>	<b>\$ 136,300</b>
<i>Operations &amp; Maintenance</i>					
<b>Field Expenditures</b>					
Field Management	\$ -	\$ -	\$ -	\$ -	\$ 7,500
Landscape Maintenance	\$ -	\$ -	\$ -	\$ -	\$ 25,000
Field Contingency	\$ -	\$ -	\$ -	\$ -	\$ 10,000
<b>Subtotal Field Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 42,500</b>
<b>Amenity Expenditures</b>					
Playground Lease	\$ -	\$ -	\$ -	\$ -	\$ 20,000
Amenity Contingency	\$ -	\$ -	\$ -	\$ -	\$ 25,000
<b>Subtotal Amenity Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 45,000</b>
<b>Total Expenditures</b>	<b>\$ 100,698</b>	<b>\$ 45,319</b>	<b>\$ 29,281</b>	<b>\$ 74,600</b>	<b>\$ 223,800</b>
<b>Excess Revenues/(Expenditures)</b>	<b>\$ -</b>	<b>\$ 14,681</b>	<b>\$ (9,281)</b>	<b>\$ 5,400</b>	<b>\$ -</b>

\*FY22 Budget is prorated from February 2022 to September 2022

\*\* FY22 Budget amount includes a one-time website creation fee.



# Lawson Dunes

## Community Development District

### General Fund Narrative

#### **Revenues:**

##### **Developer Contributions**

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

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#### **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.

##### **Engineering**

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

##### **Attorney**

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

##### **Annual Audit**

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

##### **Assessment Administration**

The District will contract to levy and administer the collection of non-ad valorem assessment on all assessable property within the District.

##### **Arbitrage**

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

# **Lawson Dunes**

## **Community Development District**

### **General Fund Narrative**

#### 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.

#### Copies

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

#### Legal Advertising

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

#### Other Current Charges

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

# Lawson Dunes

## Community Development District

### General Fund Narrative

#### 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 expenditure under this category for the District.

### **Operations & Maintenance:**

#### Field Management

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

#### Landscape Maintenance

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

#### Field Contingency

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

### **Amenity Expenditures:**

#### Playground Lease

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

#### Amenity Contingency

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

**Lawson Dunes**  
**Community Development District**  
**Adopted Budget**  
**Debt Service Fund Series 2022**

Description	Adopted Budget FY2022	Actuals Thru 6/30/22	Projected Next 3 Months	Projected Thru 9/30/22	Adopted Budget FY2023
<b>Revenues</b>					
Assessments	\$ -	\$ -	\$ -	\$ -	\$ 779,116
Carryforward Surplus	\$ -	\$ -	\$ -	\$ -	\$ 224,311
<b>Total Revenues</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,003,427</b>
<b>Expenditures</b>					
Interest - 11/1	\$ -	\$ -	\$ -	\$ -	\$ 224,311
Principal - 5/1	\$ -	\$ -	\$ -	\$ -	\$ 185,000
Interest - 5/1	\$ -	\$ -	\$ -	\$ -	\$ 299,081
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 708,392</b>
<b>Excess Revenues/(Expenditures)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 295,034</b>
<i>Other Financing Sources (Uses)</i>					
Bond Proceeds	\$ -	\$ 1,003,427	\$ -	\$ 1,003,427	\$ -
<b>Total Other Financing Sources (Uses)</b>	<b>\$ -</b>	<b>\$ 1,003,427</b>	<b>\$ -</b>	<b>\$ 1,003,427</b>	<b>\$ -</b>
<b>Net Change in Fund Balance</b>	<b>\$ -</b>	<b>\$ 1,003,427</b>	<b>\$ -</b>	<b>\$ 1,003,427</b>	<b>\$ 295,034</b>
Interest Payment 11/1/23					\$ 295,034

**Lawson Dunes**  
**Community Development District**  
**Special Assessment Bonds Series 2022**  
**Amortization Schedule**

DATE	BALANCE	PRINCIPAL	INTEREST	TOTAL
11/01/22	\$ 12,000,000.00	\$ -	\$ 224,310.94	\$ 224,310.94
05/01/23	\$ 12,000,000.00	\$ 185,000.00	\$ 299,081.25	\$ -
11/01/23	\$ 11,815,000.00	\$ -	\$ 295,034.38	\$ 779,115.63
05/01/24	\$ 11,815,000.00	\$ 190,000.00	\$ 295,034.38	\$ -
11/01/24	\$ 11,625,000.00	\$ -	\$ 290,878.13	\$ 775,912.50
05/01/25	\$ 11,625,000.00	\$ 200,000.00	\$ 290,878.13	\$ -
11/01/25	\$ 10,995,000.00	\$ -	\$ 286,503.13	\$ 777,381.25
05/01/26	\$ 10,995,000.00	\$ 210,000.00	\$ 286,503.13	\$ -
11/01/26	\$ 10,995,000.00	\$ -	\$ 281,909.38	\$ 778,412.50
05/01/27	\$ 10,995,000.00	\$ 220,000.00	\$ 281,909.38	\$ -
11/01/27	\$ 10,995,000.00	\$ -	\$ 277,096.88	\$ 779,006.25
05/01/28	\$ 10,995,000.00	\$ 230,000.00	\$ 277,096.88	\$ -
11/01/28	\$ 10,765,000.00	\$ -	\$ 271,634.38	\$ 778,731.25
05/01/29	\$ 10,765,000.00	\$ 240,000.00	\$ 271,634.38	\$ -
11/01/29	\$ 10,525,000.00	\$ -	\$ 265,934.38	\$ 777,568.75
05/01/30	\$ 10,525,000.00	\$ 250,000.00	\$ 265,934.38	\$ -
11/01/30	\$ 9,735,000.00	\$ -	\$ 259,996.88	\$ 775,931.25
05/01/31	\$ 9,735,000.00	\$ 265,000.00	\$ 259,996.88	\$ -
11/01/31	\$ 9,735,000.00	\$ -	\$ 253,703.13	\$ 778,700.00
05/01/32	\$ 9,735,000.00	\$ 275,000.00	\$ 253,703.13	\$ -
11/01/32	\$ 9,735,000.00	\$ -	\$ 247,171.88	\$ 775,875.00
05/01/33	\$ 9,735,000.00	\$ 290,000.00	\$ 247,171.88	\$ -
11/01/33	\$ 9,445,000.00	\$ -	\$ 239,921.88	\$ 777,093.75
05/01/34	\$ 9,445,000.00	\$ 305,000.00	\$ 239,921.88	\$ -
11/01/34	\$ 9,140,000.00	\$ -	\$ 232,296.88	\$ 777,218.75
05/01/35	\$ 9,140,000.00	\$ 320,000.00	\$ 232,296.88	\$ -
11/01/35	\$ 8,820,000.00	\$ -	\$ 224,296.88	\$ 776,593.75
05/01/36	\$ 8,820,000.00	\$ 335,000.00	\$ 224,296.88	\$ -
11/01/36	\$ 8,485,000.00	\$ -	\$ 215,921.88	\$ 775,218.75
05/01/37	\$ 8,485,000.00	\$ 355,000.00	\$ 215,921.88	\$ -
11/01/37	\$ 8,130,000.00	\$ -	\$ 207,046.88	\$ 777,968.75
05/01/38	\$ 8,130,000.00	\$ 370,000.00	\$ 207,046.88	\$ -
11/01/38	\$ 7,760,000.00	\$ -	\$ 197,796.88	\$ 774,843.75
05/01/39	\$ 7,760,000.00	\$ 390,000.00	\$ 197,796.88	\$ -
11/01/39	\$ 7,370,000.00	\$ -	\$ 188,046.88	\$ 775,843.75
05/01/40	\$ 7,370,000.00	\$ 410,000.00	\$ 188,046.88	\$ -
11/01/40	\$ 6,075,000.00	\$ -	\$ 177,796.88	\$ 775,843.75
05/01/41	\$ 6,075,000.00	\$ 430,000.00	\$ 177,796.88	\$ -
11/01/41	\$ 6,075,000.00	\$ -	\$ 167,046.88	\$ 774,843.75
05/01/42	\$ 6,075,000.00	\$ 455,000.00	\$ 167,046.88	\$ -
11/01/42	\$ 6,075,000.00	\$ -	\$ 155,671.88	\$ 777,718.75
05/01/43	\$ 6,075,000.00	\$ 480,000.00	\$ 155,671.88	\$ -
11/01/43	\$ 5,595,000.00	\$ -	\$ 143,371.88	\$ 779,043.75
05/01/44	\$ 5,595,000.00	\$ 500,000.00	\$ 143,371.88	\$ -
11/01/44	\$ 5,095,000.00	\$ -	\$ 130,559.38	\$ 773,931.25
05/01/45	\$ 5,095,000.00	\$ 530,000.00	\$ 130,559.38	\$ -
11/01/45	\$ 4,565,000.00	\$ -	\$ 116,978.13	\$ 777,537.50
05/01/46	\$ 4,565,000.00	\$ 555,000.00	\$ 116,978.13	\$ -
11/01/46	\$ 4,010,000.00	\$ -	\$ 102,756.25	\$ 774,734.38
05/01/47	\$ 4,010,000.00	\$ 585,000.00	\$ 102,756.25	\$ -
11/01/47	\$ 3,425,000.00	\$ -	\$ 87,765.63	\$ 775,521.88
05/01/48	\$ 3,425,000.00	\$ 615,000.00	\$ 87,765.63	\$ -
11/01/48	\$ 2,810,000.00	\$ -	\$ 72,006.25	\$ 774,771.88
05/01/49	\$ 2,810,000.00	\$ 650,000.00	\$ 72,006.25	\$ -
11/01/49	\$ 2,160,000.00	\$ -	\$ 55,350.00	\$ 777,356.25
05/01/50	\$ 2,160,000.00	\$ 685,000.00	\$ 55,350.00	\$ -
11/01/50	\$ 1,475,000.00	\$ -	\$ 37,796.88	\$ 778,146.88
05/01/51	\$ 1,475,000.00	\$ 720,000.00	\$ 37,796.88	\$ -
11/01/51	\$ 755,000.00	\$ -	\$ 19,346.88	\$ 777,143.75
05/01/52	\$ 755,000.00	\$ 755,000.00	\$ 19,346.88	\$ 774,346.88
	\$ 12,000,000.00	\$ 11,526,667.19	\$ 23,526,667.19	

TABLE 7  
LAWSON DUNES COMMUNITY DEVELOPMENT DISTRICT  
PRELIMINARY ASSESSMENT ROLL  
SUPPLEMENTAL ASSESSMENT METHODOLOGY

Owner	Parcel ID	Acres	Total Par Debt Allocation Per Acre	Total Par Debt Allocated	Net Annual Debt Assessment Allocation	Gross Annual Debt Assessment Allocation (1)
CH DEV LLC	27-27-23-000000-024001	9.59	\$155,019	\$1,486,630	\$96,521	\$103,786
CH DEV LLC	27-27-23-000000-022003	19.00	\$155,019	\$2,945,356	\$191,231	\$205,625
CH DEV LLC	27-27-26-000000-013020	19.43	\$155,019	\$3,012,014	\$195,559	\$210,278
CH DEV LLC	27-27-26-000000-013040	9.79	\$155,019	\$1,517,633	\$98,534	\$105,951
CH DEV LLC	27-27-26-000000-031010	9.80	\$155,019	\$1,519,184	\$98,635	\$106,059
CH DEV LLC	27-27-26-000000-031020	9.80	\$155,019	\$1,519,184	\$98,635	\$106,059
<b>Totals</b>		<b>77.41</b>		<b>\$12,000,000</b>	<b>\$779,116</b>	<b>\$837,759</b>

(1) This amount includes 7% to cover collection fees and early payment discounts when collected utilizing the uniform method.

Annual Assessment Periods	30
Average Coupon Rate (%)	5.05%
Maximum Annual Debt Service	\$779,116

Prepared by: Governmental Management Services - Central Florida, LLC

## SECTION V

# SECTION C



# SECTION 1

**Lawson Dunes**  
Community Development District

**Funding Request #4**  
**August 10, 2022**

**General Fund**  
**FY2022**

**Bill To:** CH DEV, LLC

**1 Operations & Maintenance Funding**

**\$ 20,000.00**

**Total:**

**\$ 20,000.00**

Please make check payable to:

**Lawson Dunes Community Development District**  
6200 Lee Vista Blvd, Suite 300  
Orlando, FL 32822

## SECTION 2

# Lawson Dunes Community Development District

## Summary of Checks

July 1, 2022 to July 31, 2022

Bank	Date	Check No.'s	Amount
General Fund	7/6/22	29	\$ 200.00
	7/13/22	30 - 31	\$ 3,696.28
			<b>\$ 3,896.28</b>

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
7/06/22	00017	6/07/22 DA060720	202206 310-51300-11000		*	200.00	
		SUPERVISOR FEE 06/07/22		DANIEL ARNETTE			200.00 000029
7/13/22	00001	7/01/22 7	202207 310-51300-34000	MANAGEMENT FEES - JUL 22	*	2,916.67	
		7/01/22 7	202207 310-51300-35200	WEBSITE MANAGEMENT-JUL 22	*	100.00	
		7/01/22 7	202207 310-51300-35100	INFORMATION TECH - JUL 22	*	150.00	
		7/01/22 7	202207 310-51300-31300	DISSEMINATION SVCS-JUL 22	*	416.67	
		7/01/22 7	202207 310-51300-51000	OFFICE SUPPLIES	*	2.71	
		7/01/22 7	202207 310-51300-42000	POSTAGE	*	25.08	
				GOVERNMENTAL MANAGEMENT SERVICES-CF			3,611.13 000030
7/13/22	00007	7/06/22 3068	202206 310-51300-31500	GEN.COUNSEL/MTHLY MEETING	*	85.15	
				KE LAW GROUP PLLC			85.15 000031
TOTAL FOR BANK A						3,896.28	
TOTAL FOR REGISTER						3,896.28	

## SECTION 3

***Lawson Dunes***  
***Community Development District***

***Unaudited Financial Reporting***  
***July 31, 2022***



# Table of Contents

1	<u>Balance Sheet</u>
2	<u>General Fund</u>
3	<u>Debt Service Fund Series 2022</u>
4	<u>Capital Project Fund Series 2022</u>
5	<u>Month to Month</u>
6	<u>Long Term Debt Report</u>



**Lawson Dunes**  
**Community Development District**  
**Combined Balance Sheet**  
**July 31, 2022**

	<i>General Fund</i>	<i>Debt Service Fund</i>	<i>Capital Projects Fund</i>	<i>Totals Governmental Funds</i>
<b>Assets:</b>				
<u>Cash:</u>				
Operating Account	\$ 11,070	\$ -	\$ -	\$ 11,070
<u>Investments:</u>				
<u>Series 2022</u>				
Reserve	\$ -	\$ 779,116	\$ -	\$ 779,116
Revenue	\$ -	\$ 335	\$ -	\$ 335
Interest	\$ -	\$ 224,311	\$ -	\$ 224,311
Construction	\$ -	\$ -	\$ 9,355,531	\$ 9,355,531
Cost of Issuance	\$ -	\$ -	\$ 6,684	\$ 6,684
<b>Total Assets</b>	<b>\$ 11,070</b>	<b>\$ 1,003,762</b>	<b>\$ 9,362,216</b>	<b>\$ 10,377,047</b>
<b>Liabilities:</b>				
Accounts Payable	\$ 680	\$ -	\$ -	\$ 680
<b>Total Liabilities</b>	<b>\$ 680</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 680</b>
<b>Fund Balance:</b>				
Restricted For:				
Capital Projects - Series 2022	\$ -	\$ -	\$ 9,362,216	\$ 9,362,216
Debt Service - Series 2022	\$ -	\$ 1,003,762	\$ -	\$ 1,003,762
Unassigned	\$ 10,390	\$ -	\$ -	\$ 10,390
<b>Total Fund Balances</b>	<b>\$ 10,390</b>	<b>\$ 1,003,762</b>	<b>\$ 9,362,216</b>	<b>\$ 10,376,367</b>
<b>Total Liabilities &amp; Fund Balance</b>	<b>\$ 11,070</b>	<b>\$ 1,003,762</b>	<b>\$ 9,362,216</b>	<b>\$ 10,377,047</b>

**Lawson Dunes**  
**Community Development District**  
**General Fund**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**For The Period Ending July 31, 2022**

	Adopted	Prorated Budget	Actual	
	Budget	Thru 07/31/22	Thru 07/31/22	Variance
<b><u>Revenues:</u></b>				
Developer Contributions	\$ 100,698	\$ 60,000	\$ 60,000	\$ -
<b>Total Revenues</b>	<b>\$ 100,698</b>	<b>\$ 60,000</b>	<b>\$ 60,000</b>	<b>\$ -</b>
<b><u>Expenditures:</u></b>				
<b><u>General &amp; Administrative:</u></b>				
Supervisor Fees	\$ 8,000	\$ 6,000	\$ 3,000	\$ 3,000
Engineering	\$ 10,000	\$ 7,500	\$ 200	\$ 7,300
Attorney	\$ 16,667	\$ 12,500	\$ 9,329	\$ 3,171
Annual Audit	\$ 4,000	\$ -	\$ -	\$ -
Assessment Administration	\$ 5,000	\$ -	\$ -	\$ -
Arbitrage	\$ 450	\$ -	\$ -	\$ -
Dissemination	\$ 3,333	\$ 417	\$ 417	\$ -
Trustee Fees	\$ 3,600	\$ -	\$ -	\$ -
Management Fees	\$ 23,333	\$ 17,500	\$ 17,500	\$ (0)
Information Technology	\$ 1,200	\$ 900	\$ 900	\$ -
Website Maintenance	\$ 2,550	\$ 2,350	\$ 2,350	\$ -
Telephone	\$ 200	\$ 150	\$ -	\$ 150
Postage & Delivery	\$ 667	\$ 500	\$ 66	\$ 434
Insurance	\$ 5,000	\$ 5,000	\$ 3,315	\$ 1,685
Printing & Binding	\$ 667	\$ 500	\$ 72	\$ 428
Legal Advertising	\$ 10,000	\$ 10,000	\$ 12,282	\$ (2,282)
Other Current Charges	\$ 5,000	\$ 3,750	\$ -	\$ 3,750
Office Supplies	\$ 417	\$ 313	\$ 54	\$ 258
Travel Per Diem	\$ 440	\$ 330	\$ -	\$ 330
Dues, Licenses & Subscriptions	\$ 175	\$ 175	\$ 125	\$ 50
<b>Total Expenditures</b>	<b>\$ 100,698</b>	<b>\$ 67,884</b>	<b>\$ 49,610</b>	<b>\$ 18,274</b>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<b>\$ -</b>		<b>\$ 10,390</b>	
<b>Fund Balance - Beginning</b>	<b>\$ -</b>		<b>\$ -</b>	
<b>Fund Balance - Ending</b>	<b>\$ -</b>		<b>\$ 10,390</b>	

**Lawson Dunes**  
**Community Development District**  
**Debt Service Fund Series 2022**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**For The Period Ending July 31, 2022**

	Adopted	Prorated Budget	Actual	
	Budget	Thru 07/31/22	Thru 07/31/22	Variance
<b><u>Revenues:</u></b>				
Interest	\$ -	\$ -	\$ 335	\$ 335
<b>Total Revenues</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 335</b>	<b>\$ 335</b>
<b><u>Expenditures:</u></b>				
<b><u>General &amp; Administrative:</u></b>				
Interest - 11/1	\$ -	\$ -	\$ -	\$ -
Principal - 5/1	\$ -	\$ -	\$ -	\$ -
Interest - 5/1	\$ -	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<b>\$ -</b>		<b>\$ 335</b>	
<b><u>Other Financing Sources/(Uses):</u></b>				
Bond Proceeds	\$ -	\$ -	\$ 1,003,427	\$ 1,003,427
<b>Total Other Financing Sources/(Uses)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,003,427</b>	<b>\$ 1,003,427</b>
<b>Net Change in Fund Balance</b>	<b>\$ -</b>		<b>\$ 1,003,762</b>	
<b>Fund Balance - Beginning</b>	<b>\$ -</b>		<b>\$ -</b>	
<b>Fund Balance - Ending</b>	<b>\$ -</b>		<b>\$ 1,003,762</b>	

**Lawson Dunes**  
**Community Development District**  
**Capital Project Fund Series 2022**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**For The Period Ending July 31, 2022**

	Adopted	Prorated Budget	Actual	
	Budget	Thru 07/31/22	Thru 07/31/22	Variance
<b><u>Revenues:</u></b>				
Developer Advances	\$ -	\$ -	\$ 861,057	\$ 861,057
Interest	\$ -	\$ -	\$ 3,527	\$ 3,527
<b>Total Revenues</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 864,583</b>	<b>\$ 864,583</b>
<b><u>Expenditures:</u></b>				
<b><u>General &amp; Administrative:</u></b>				
Capital Outlay	\$ -	\$ -	\$ 2,062,541	\$ (2,062,541)
Capital Outlay - Cost of Issuance	\$ -	\$ -	\$ 436,400	\$ (436,400)
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,498,941</b>	<b>\$ (2,498,941)</b>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<b>\$ -</b>		<b>\$ (1,634,358)</b>	
<b><u>Other Financing Sources/(Uses):</u></b>				
Bond Proceeds	\$ -	\$ -	\$ 10,996,573	\$ 10,996,573
<b>Total Other Financing Sources/(Uses)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 10,996,573</b>	<b>\$ 10,996,573</b>
<b>Net Change in Fund Balance</b>	<b>\$ -</b>		<b>\$ 9,362,216</b>	
<b>Fund Balance - Beginning</b>	<b>\$ -</b>		<b>\$ -</b>	
<b>Fund Balance - Ending</b>	<b>\$ -</b>		<b>\$ 9,362,216</b>	

**Lawson Dunes**  
**Community Development District**  
**Month to Month**

	Oct	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sept	Total
<b>Revenues:</b>													
Developer Contributions	\$ -	\$ -	\$ -	20,000	\$ -	\$ -	20,000	20,000	\$ -	\$ -	\$ -	\$ -	60,000
<b>Total Revenues</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>20,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>20,000</b>	<b>20,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>60,000</b>
<b>Expenditures:</b>													
<b><u>General &amp; Administrative:</u></b>													
Supervisor Fees	\$ -	\$ -	\$ -	\$ -	600	\$ -	600	600	1,200	\$ -	\$ -	\$ -	3,000
Engineering	\$ -	\$ -	\$ -	\$ -	200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	200
Attorney	\$ -	\$ -	\$ -	1,274	2,343	912	3,182	1,534	85	\$ -	\$ -	\$ -	9,329
Annual Audit	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Assessment Administration	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Arbitrage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Dissemination	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	417	\$ -	\$ -	417
Trustee Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Management Fees	\$ -	\$ -	\$ -	\$ -	2,917	2,917	2,917	2,917	2,917	2,917	\$ -	\$ -	17,500
Information Technology	\$ -	\$ -	\$ -	\$ -	150	150	150	150	150	150	\$ -	\$ -	900
Website Maintenance	\$ -	\$ -	\$ -	\$ -	100	100	1,850	100	100	100	\$ -	\$ -	2,350
Telephone	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Postage & Delivery	\$ -	\$ -	\$ -	\$ -	\$ -	10	\$ -	23	8	25	\$ -	\$ -	66
Insurance	\$ -	\$ -	\$ -	\$ -	3,315	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	3,315
Printing & Binding	\$ -	\$ -	\$ -	\$ -	36	36	\$ -	1	\$ -	\$ -	\$ -	\$ -	72
Legal Advertising	\$ -	\$ -	\$ -	331	953	9,648	671	\$ -	\$ -	680	\$ -	\$ -	12,282
Other Current Charges	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Office Supplies	\$ -	\$ -	\$ -	\$ -	3	0	\$ -	46	3	3	\$ -	\$ -	54
Travel Per Diem	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Dues, Licenses & Subscriptions	\$ -	\$ -	\$ -	\$ -	125	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	125
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>1,604</b>	<b>10,741</b>	<b>13,773</b>	<b>9,369</b>	<b>5,369</b>	<b>4,462</b>	<b>4,291</b>	<b>\$ -</b>	<b>\$ -</b>	<b>49,610</b>
<b>Excess Revenues (Expenditures)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>18,396</b>	<b>(10,741)</b>	<b>(13,773)</b>	<b>10,631</b>	<b>14,631</b>	<b>(4,462)</b>	<b>(4,291)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>10,390</b>

# Lawson Dunes

## Community Development District

### Long Term Debt Summary

SERIES 2022, SPECIAL ASSESSMENT REVENUE BONDS		
INTEREST RATES:	4.375%, 4.750%, 5.000%, 5.125%	
MATURITY DATE:	5/1/2052	
RESERVE FUND DEFINITION	MAXIMUM ANNUAL DEBT SERVICE	
RESERVE FUND REQUIREMENT	\$779,116	
RESERVE FUND BALANCE	\$779,116	
BONDS OUTSTANDING - 06/16/22		\$12,000,000
<b>CURRENT BONDS OUTSTANDING</b>		<b>\$12,000,000</b>

## SECTION 4

Requisition	Payee/Vendor	Amount
1	CH Dev	\$ 3,750.00
2	Stacy's Printing	\$ 57.85
3	Stearns Weaver Miller Weissler...P.A.	\$ 2,148.93
4	Absolute Engineering, Inc.	\$ 16,293.75
5	Greenalnd Services, LLC	\$ 54,187.00
6	Horner Environmental	\$ 870.00
7	Innovations Design Group	\$ 8,300.00
8	CH Dev, LLC	\$ 3,750.00
9	Fussell Well Drilling	\$ 12,270.00
10	QGS Development, Inc.	\$ 804,759.42
11	County Materials	\$ 41,931.90
12	Dewberry Engineers, Inc.	\$ 1,130.00
13	Atlantic TNG, LLC	\$ 52,224.00
14	Mack Industries	\$ 181,136.00
15	CH Dev, LLC	\$ 7,500.00
16	Stacy's Printing	\$ 46.15
17	Absolute Engineering, Inc.	\$ 11,129.56
18	KE Law Group	\$ 2,943.84
19	Fussell Well Drilling	\$ 17,250.00
20	KE Law Group	\$ 10,036.52
21	County Materials	\$ 97,956.00
22	Atlantic TNG, LLC	\$ 29,546.00
23	Mack Industries	\$ 3,316.00
24	Mack Industries	\$ 7,397.00
25	KE Law Group	\$ 262.00
26	Fortline Waterworks	\$ 96,039.00
27	County Materials	\$ 67,746.60
28	CH Dev, LLC	\$ 3,750.00
29	Atlantic TNG, LLC	\$ 19,537.00
30	Absolute Engineering, Inc.	\$ 11,261.28
31	QGS Development, Inc.	\$ 357,216.17
32	County Materials	\$ 27,684.00
	TOTAL	\$ 1,953,425.97



# Audit Committee Meeting

## SECTION III

# SECTION A

**LAWSON DUNES COMMUNITY DEVELOPMENT DISTRICT  
REQUEST FOR PROPOSALS**

**District Auditing Services for Fiscal Year 2022  
Polk County, Florida**

**INSTRUCTIONS TO PROPOSERS**

**SECTION 1. DUE DATE.** Sealed proposals must be received no later than Monday, October 3, 2022 at 5:00 p.m., at the offices of Governmental Management Services – Central Florida, LLC, Attn: Jill Burns/Samantha Hoxie, District Manager, 219 East Livingston Street, Orlando, Florida 32801. Proposals will be publicly opened at that time.

**SECTION 2. FAMILIARITY WITH THE LAW.** By submitting a proposal, the Proposer is assumed to be familiar with all federal, state, and local laws, ordinances, rules and regulations that in any manner affect the work. Ignorance on the part of the Proposer will in no way relieve it from responsibility to perform the work covered by the proposal in compliance with all such laws, ordinances and regulations.

**SECTION 3. QUALIFICATIONS OF PROPOSER.** The contract, if awarded, will only be awarded to a responsible Proposer who is qualified by experience and licensing to do the work specified herein. The Proposer shall submit with its proposal satisfactory evidence of experience in similar work and show that it is fully prepared to complete the work to the satisfaction of the District.

**SECTION 4. SUBMISSION OF ONLY ONE PROPOSAL.** Proposers shall be disqualified, and their proposals rejected if the District has reason to believe that collusion may exist among the Proposers, the Proposer has defaulted on any previous contract or is in arrears on any previous or existing contract, or for failure to demonstrate proper licensure and business organization.

**SECTION 5. SUBMISSION OF PROPOSAL.** Submit one (1) original hard copy and one (1) electronic copy of the Proposal Documents, and other requested attachments, at the time and place indicated herein, which shall be enclosed in an opaque sealed envelope, marked with the title “**Auditing Services – Lawson Dunes Community Development District**” on the face of it.

**SECTION 6. MODIFICATION AND WITHDRAWAL.** Proposals may be modified or withdrawn by an appropriate document duly executed and delivered to the place where proposals are to be submitted at any time prior to the time and date the proposals are due. No proposal may be withdrawn after opening for a period of ninety (90) days.

**SECTION 7. PROPOSAL DOCUMENTS.** The proposal documents shall consist of the notice announcing the request for proposals, these instructions, the Evaluation Criteria Sheet and a proposal with all required documentation pursuant to Section 12 of these instructions (the “Proposal Documents”).

**SECTION 8. PROPOSAL.** In making its proposal, each Proposer represents that it has read and understands the Proposal Documents and that the proposal is made in accordance therewith.

**SECTION 9. BASIS OF AWARD/RIGHT TO REJECT.** The District reserves the right to reject any and all proposals, make modifications to the work, and waive any informalities or irregularities in proposals as it is deemed in the best interests of the District.

**SECTION 10. CONTRACT AWARD.** Within fourteen (14) days of receipt of the Notice of Award from the District, the Proposer shall enter into and execute a Contract (engagement letter) with the District.

**SECTION 11. LIMITATION OF LIABILITY.** Nothing herein shall be construed as or constitute a waiver of District's limited waiver of liability contained in Section 768.28, *Florida Statutes*, or any other statute or law.

**SECTION 12. MISCELLANEOUS.** All proposals shall include the following information in addition to any other requirements of the proposal documents.

- A. List position or title of all personnel to perform work on the District audit. Include résumés for each person listed; list years of experience in present position for each party listed and years of related experience.
- B. Describe proposed staffing levels, including résumés with applicable certifications.
- C. Three references from projects of similar size and scope. The Proposer should include information relating to the work it conducted for each reference as well as a name, address and phone number of a contact person.
- D. The lump sum cost of the provision of the services under the proposal for Fiscal Year 2021, plus the lump sum cost of four (4) annual renewals.
- E. Provide a proposed schedule for performance of the audit.

**SECTION 13. PROTESTS.** In accordance with the District's Rules of Procedure, any protest regarding the Proposal Documents, must be filed in writing, at the offices of the District Manager, within seventy-two (72) calendar hours (excluding Saturday, Sunday, and state holidays) after the receipt of the Proposal Documents. The formal protest setting forth with particularity the facts and law upon which the protest is based shall be filed within seven (7) calendar days (including Saturday, Sunday, and state holidays) after the initial notice of protest was filed. Failure to timely file a notice of protest or failure to timely file a formal written protest shall constitute a waiver of any right to object or protest with respect to the aforesaid Proposal Documents.

**SECTION 14. EVALUATION OF PROPOSALS.** The criteria to be used in the evaluation of proposals are presented in the Evaluation Criteria Sheet, contained within the Proposal Documents.

## LAWSON DUNES COMMUNITY DEVELOPMENT DISTRICT AUDITOR SELECTION EVALUATION CRITERIA

### 1. *Ability of Personnel.*

**(20 Points)**

(E.g., geographic location of the firm's headquarters or permanent office in relation to the project; capabilities and experience of key personnel; present ability to manage this project; evaluation of existing workload; proposed staffing levels, etc.)

## 2. *Proposer's Experience.*

**(20 Points)**

(E.g. past record and experience of the Proposer in similar projects; volume of work previously performed by the firm; past performance for other community development districts in other contracts; character, integrity, reputation of Proposer, etc.)

### 3. *Understanding of Scope of Work.*

**(20 Points)**

Extent to which the proposal demonstrates an understanding of the District's needs for the services requested.

#### 4. *Ability to Furnish the Required Services.*

**(20 Points)**

Extent to which the proposal demonstrates the adequacy of Proposer's financial resources and stability as a business entity necessary to complete the services required.

### 5. *Price.*

**(20 Points)**

Points will be awarded based upon the lowest total proposal for rendering the services and the reasonableness of the proposal.

**TOTAL**

**(100 Points)**

## SECTION B



## **LAWSON DUNES COMMUNITY DEVELOPMENT DISTRICT REQUEST FOR PROPOSALS FOR ANNUAL AUDIT SERVICES**

The Lawson Dunes Community Development District hereby requests proposals for annual financial auditing services. The proposal must provide for the auditing of the District's financial records for the fiscal year ending September 30, 2022, with an option for four (4) additional annual renewals. The District is a local unit of special-purpose government created under Chapter 190, *Florida Statutes*, for the purpose of financing, constructing, and maintaining public infrastructure. The District is located in the City of Haines City, Polk County, Florida. The District currently has an operating budget of approximately \$223,800. The final contract will require that, among other things, the audit for the fiscal year ending September 30, 2022, be completed no later than June 1, 2023.

Each auditing entity submitting a proposal must be authorized to do business in Florida; hold all applicable state and federal professional licenses in good standing, including but not limited to a license under Chapter 473, *Florida Statutes*, and be qualified to conduct audits in accordance with "Government Auditing Standards", as adopted by the Florida Board of Accountancy. Audits shall be conducted in accordance with Florida law and particularly section 218.39, *Florida Statutes*, and the rules of the Florida Auditor General.

Proposal packages, which include evaluation criteria and instructions to proposers, are available from the District Manager at the address and telephone number listed below.

Proposers must provide one (1) original hard copy and one (1) electronic copy of their proposal to Governmental Management Services – Central Florida, LLC Attn: Jill Burns, District Manager, 219 East Livingston Street, Orlando, Florida 32801, in an envelope marked on the outside **"Auditing Services – Lawson Dunes Community Development District."**

Proposals must be received by **5:00 PM on Monday, October 3, 2022**, at the office address listed above. Proposals received after this time will not be eligible for consideration. Please direct all questions regarding this Notice to the District Manager who can be reached at (407) 841-5524.

Jill Burns, District Manager  
Governmental Management Services – Central Florida, LLC

Run date: Monday, September 19, 2022