

*Lawson Dunes
Community Development District*

Meeting Agenda

November 16, 2022

AGENDA

Lawson Dunes

Community Development District

219 E. Livingston St., Orlando, Florida 32801

Phone: 407-841-5524 – Fax: 407-839-1526

November 9, 2022

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

Dear Board Members:

An Audit Committee Meeting and a regular Board of Supervisors Meeting of the **Lawson Dunes Community Development District** will be held on **Wednesday, November 16, 2022 at 2:00 PM** at **346 E. Central Ave., Winter Haven, FL 33880.**

Zoom Video Link: <https://us06web.zoom.us/j/82925769991>

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

Meeting ID: 829 2576 9991

Following is the advance agenda for the meeting:

Audit Committee Meeting

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

Board of Supervisors Meeting

1. Roll Call
2. Public Comment Period (¹Speakers 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 September 6, 2022 Board of Supervisors and Audit Committee Meetings
4. Acceptance of the Rankings of the Audit Committee and Authorizing Staff to Send Notice of Intent to Award
5. Staff Reports
 - A. Attorney
 - B. Engineer
 - C. District Manager's Report

¹ Comments will be limited to three (3) minutes

- i. Approval of Check Register
 - ii. Balance Sheet & Income Statement
 - iii. Ratification of Summary of Series 2022 Requisitions #33 to #48
- 6. Other Business
- 7. Supervisors Requests and Audience Comments
- 8. Adjournment

Audit Committee Meeting

SECTION III

SECTION A

Lawson Dunes Community Development District

Proposer

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

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

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

Contact:

**Jim Hartley, CPA
Principal**

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Lawson Dunes
Community Development District
Audit Selection Committee

Dear Committee Members:

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

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

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

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

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

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

Very truly yours,

A handwritten signature in black ink that reads "DiBartolomeo, McBee, Hartley & Barnes". The signature is written in a cursive, flowing style.

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

PROFESSIONAL QUALIFICATIONS

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

➤ *Professional Staff Resources*

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

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

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

- Annual financial and compliance audits including Single Audits of State and Federal financial assistance programs under the OMB A-133 audit criteria
- Issuance of Comfort Letters, consent letters, and parity certificates in conjunction with the issuance of tax-exempt debt obligations, including compiling financial data and interim period financial statement reviews
- Assisting in compiling historical financial data for first-time and subsequent submissions for the GFOA Certificate of Achievement for Excellence in Financial Reporting

PROFESSIONAL QUALIFICATIONS (CONTINUED)

➤ *Professional Staff Resources (Continued)*

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

➤ *Current and Near Future Workload*

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

➤ *Identification of Audit Team*

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

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

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

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

Jay McBee, CPA – Technical Reviewer (resume attached)

Christine Kenny, CPA – Senior (resume attached)

Jim Hartley

Partner – DiBartolomeo, McBee, Hartley & Barnes

Experience and Training

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

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

Recent Engagements

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

Education and Registrations

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

Professional Affiliations

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

Volunteer Service

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

Jay L. McBee

Partner – DiBartolomeo, McBee, Hartley & Barnes

Experience and Training

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

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

Recent Engagements

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

Education and Registrations

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

Professional Affiliations

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

Volunteer Service

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

Christine M. Kenny, CPA

Senior Staff – DiBartolomeo, McBee, Hartley & Barnes

Experience and training

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

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

Recent Engagements

Has provided audit services on governmental entities including towns, villages, cities and special districts. Christine has assisted with financial statement preparation, system implementation, and a variety of services to a wide range of non-profit and governmental entities. Christine currently provides services to multiple agencies to assist in implementing and maintaining “best practice” accounting policies and procedures.

Engagements include St. Lucie County Fire District, City of Fort Pierce, Town of Sewall’s Point, and Town of St. Lucie Village.

Education and Registrations

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

PROFESSIONAL QUALIFICATIONS (CONTINUED)

➤ *Governmental Audit Experience*

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

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

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

ADDITIONAL DATA

➤ *Procedures for Ensuring Quality Control & Confidentiality*

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

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

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

➤ *Independence*

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

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

ADDITIONAL DATA (CONTINUED)

➤ *Independence (Continued)*

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

➤ *Computer Auditing Capabilities*

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

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

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

This evaluation includes:

- System hardware and software
- Organization and administration
- Access

Contracts of Similar Nature within References

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

TECHNICAL APPROACH

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

1. The audit will be conducted in compliance with the following requirements:
 - a. Rules of the Auditor General for form and content of governmental audits
 - b. Regulations of the State Department of Banking and Finance
 - c. Audits of State and Local Governmental Units-American Institute of Certified Public Accountants.
2. The audit report shall contain the opinion of the auditor in reference to all financial statements, and an opinion reflecting compliance with applicable legal provisions.
3. We will also provide the required copies of the audit report, the management letter, any related reports on internal control weaknesses and one copy of the adjusting journal entries and financial work papers.
4. The auditor shall, at no additional charge, make all related work papers available to any Federal or State agency upon request in accordance with Federal and State Laws and Regulations.
5. We will work in cooperation with the District, its underwriters and bond council in regard to any bond issues that may occur during the term of the contract.
6. The financial statements shall be prepared in conformity with Governmental Accounting Standards Board Statement Number 34, 63 and 65.

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

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

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

b. SPECIFIC AUDIT APPROACH

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

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

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

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

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

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

Planning Phase

Meetings and Expectations:

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

Review Operations and Develop Engagement Plan

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

Study and Evaluate Internal Control

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

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

Conduct Preliminary Analytical Review

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

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

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

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

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

Detailed Audit Phase

Conduct Final Risk Assessment and Prepare Audit Programs

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

Perform Substantive Tests of Account Balances

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

Perform Single Audit Procedures (if applicable)

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

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

Perform Statutory Compliance Testing

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

Closing Phase

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

Reporting Phase

Financial Statement Preparation

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

Management Letters

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

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

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

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

Exit Conferences and Delivery of Reports

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

PROPOSED AUDIT FEE FOR EACH YEAR OF THE THREE YEARS

DiBartolomeo, McBee, Hartley & Barnes P.A. will perform the annual audit of Lawson Dunes Community Development District for the three years as follows:

September 30, 2022	\$ 3,150
September 30, 2023	\$ 3,250
September 30, 2024	\$ 3,400

In years of new debt issuance fees may be adjusted based on review with management.

SECTION B



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

Proposal to Provide Financial Auditing Services:

LAWSON DUNES

COMMUNITY DEVELOPMENT DISTRICT

Proposal Due: October 03, 2022
5:00PM

Submitted to:

Lawson Dunes
Community Development District
c/o District Manager
219 East Livingston Street
Orlando, FL 32801

Submitted by:

Antonio J. Grau, Partner
Grau & Associates
951 Yamato Road, Suite 280
Boca Raton, Florida 33431
Tel (561) 994-9299
(800) 229-4728
Fax (561) 994-5823
tgrau@graucpa.com
www.graucpa.com



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

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Grau & Associates

CERTIFIED PUBLIC ACCOUNTANTS

October 03, 2022

Lawson Dunes Community Development District
c/o District Manager
219 East Livingston Street
Orlando, FL 32801

Re: Request for Proposal for Professional Auditing Services for the fiscal year ended September 30, 2022, with an option for four (4) additional annual renewals.

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

Special district audits are at the core of our practice: **we have a total of 360 clients, 329 or 91% of which are special districts.** We know the specifics of the professional services and work products needed to meet your RFP requirements like no other firm. With this level of experience, we are able to increase efficiency, to provide immediate and continued savings, and to minimize disturbances to client operations.

Why Grau & Associates:

Knowledgeable Audit Team

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

Servicing your Individual Needs

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

Developing Relationships

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

Maintaining an Impeccable Reputation

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

Complying With Standards

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

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

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

Very truly yours,
Grau & Associates



Antonio J. Grau

Firm Qualifications



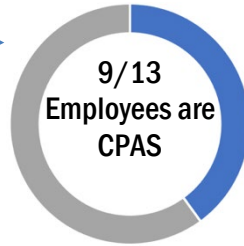
Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

Grau's Focus and Experience

Our Team



3 Partners
10 Professional Staff
2 Administrative Professionals



2005

Year founded

Services Provided



Properly registered and licensed professional corporation by the state of FLORIDA

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

Quality Controls

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



AICPA | FICPA | GFOA | FASD | FGFOA

See next page for report and certificate



FICPA Peer Review Program
Administered in Florida
by The Florida Institute of CPAs



Peer Review
Program

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

February 20, 2020

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

Dear Antonio Grau:

It is my pleasure to notify you that on February 20, 2020, the Florida Peer Review Committee accepted the report on the most recent System Review of your firm. The due date for your next review is December 31, 2022. This is the date by which all review documents should be completed and submitted to the administering entity.

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

Thank you for your cooperation.

Sincerely,

FICPA Peer Review Committee

Peer Review Team
FICPA Peer Review Committee
paul@ficpa.org
800-342-3197 ext. 251

Florida Institute of CPAs

cc: Daniel Hevia, Racquel McIntosh

Firm Number: 900004390114

Review Number: 571202

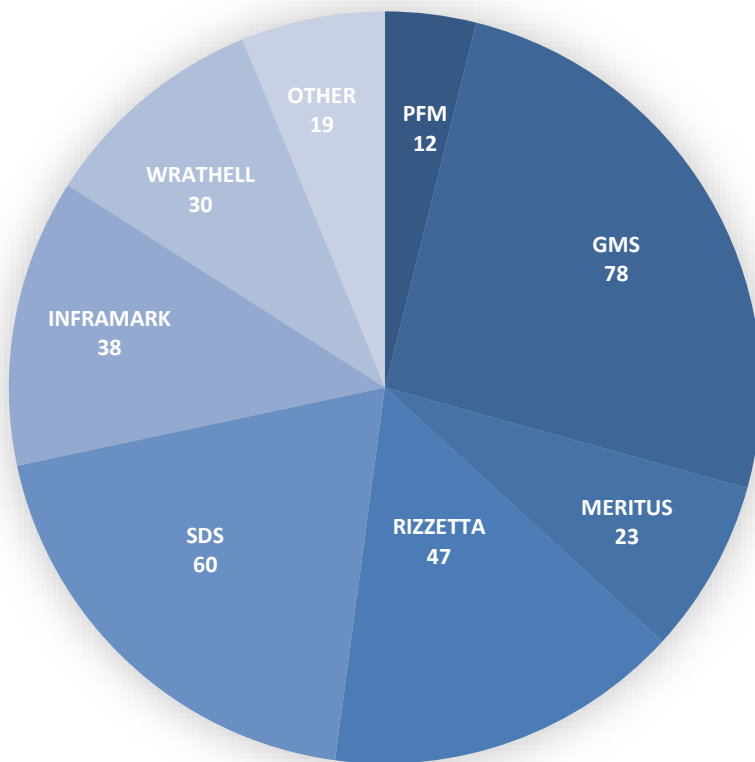
3800 Esplanade Way, Suite 210 | Tallahassee, FL 32311 | 800.342.3197, in Florida | 850.224.2727 | Fax: 850.222.8190 | www.ficpa.org

Firm & Staff Experience



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

GRAU AND ASSOCIATES COMMUNITY DEVELOPMENT DISTRICT EXPERIENCE BY MANAGEMENT COMPANY



Profile Briefs:

Antonio J GRAU, CPA (Partner)

Years Performing Audits: 30+

CPE (last 2 years):

Government

Accounting, Auditing:

24 hours; Accounting,

Auditing and Other:

56 hours

Professional

Memberships: AICPA,

FICPA, FGFOA, GFOA

Racquel McIntosh, CPA (Partner)

Years Performing Audits: 14+

CPE (last 2 years):

Government

Accounting, Auditing:

47 hours; Accounting,

Auditing and Other:

58 hours

Professional

Memberships: AICPA,

FICPA, FGFOA, FASD

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

- Tony Grau

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

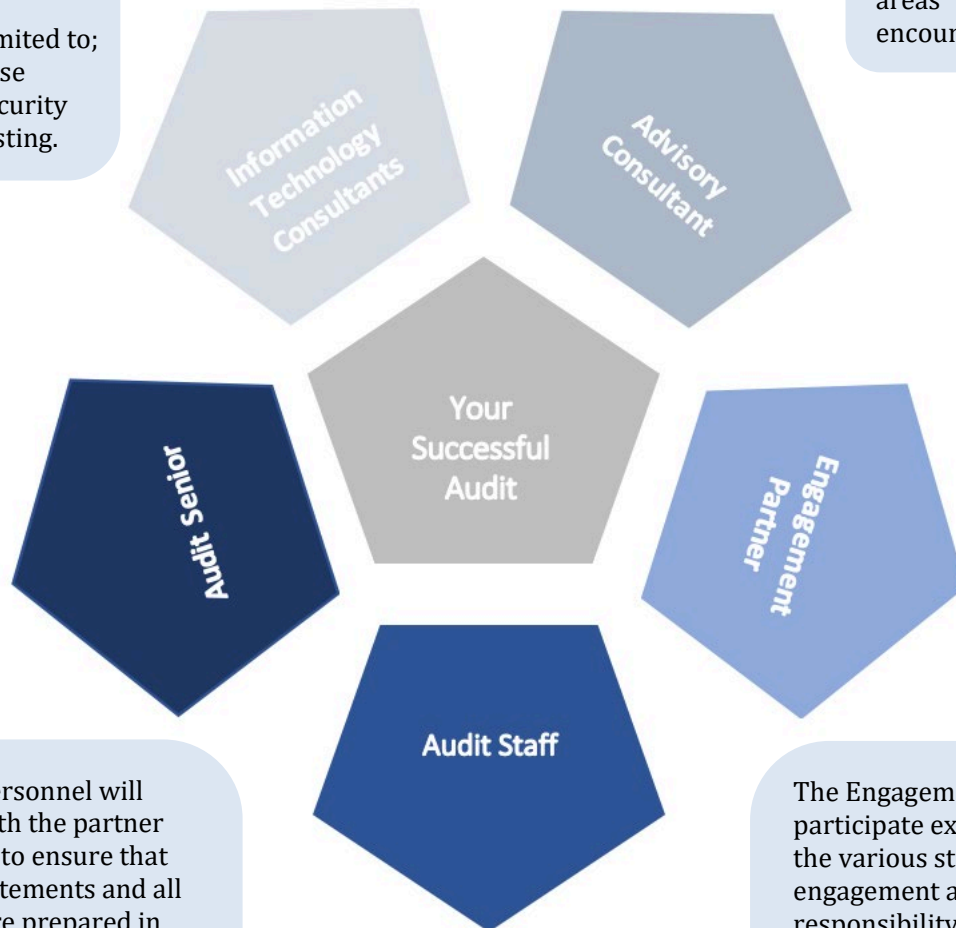
-Racquel McIntosh

YOUR ENGAGEMENT TEAM

Grau's client-specific engagement team is meticulously organized in order to meet the unique needs of each client. Constant communication within our solution team allows for continuity of staff and audit team.

Grau contracts with an outside group of IT management consultants to assist with matters including, but not limited to; network and database security, internet security and vulnerability testing.

An advisory consultant will be available as a sounding board to advise in those areas where problems are encountered.



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

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



Antonio 'Tony' J. Grau, CPA
Partner

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

Experience

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

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

Education

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

Clients Served (partial list)

(>300) Various Special Districts, including:

Bayside Improvement Community Development District	St. Lucie West Services District
Dunes Community Development District	Ave Maria Stewardship Community District
Fishhawk Community Development District (I,II,IV)	Rivers Edge II Community Development District
Grand Bay at Doral Community Development District	Bartram Park Community Development District
Heritage Harbor North Community Development District	Bay Laurel Center Community Development District
Boca Raton Airport Authority	
Greater Naples Fire Rescue District	
Key Largo Wastewater Treatment District	
Lake Worth Drainage District	
South Indian River Water Control	

Professional Associations/Memberships

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

Professional Education (over the last two years)

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



Racquel C. McIntosh, CPA

Partner

Contact : rmcintosh@graucpa.com | (561) 939-6669

Experience

Racquel has been providing government audit, accounting and advisory services to our clients for over 14 years. She serves as the firm's quality control partner; in this capacity she closely monitors engagement quality ensuring standards are followed and maintained throughout the audit.

Racquel develops in-house training seminars on current government auditing, accounting, and legislative topics and also provides seminars for various government organizations. In addition, she assists clients with implementing new accounting software, legislation, and standards.

Education

Florida Atlantic University (2004)

Master of Accounting

Florida Atlantic University (2003)

Bachelor of Arts:

Finance, Accounting

Clients Served (partial list)

(>300) Various Special Districts, including:
Carlton Lakes Community Development District
Golden Lakes Community Development District
Rivercrest Community Development District
South Fork III Community Development District
TPOST Community Development District

Westchase Community Development District
Monterra Community Development District
Palm Coast Park Community Development District
Long Leaf Community Development District
Watergrass Community Development District

East Central Regional Wastewater Treatment Facilities
Indian Trail Improvement District
Pinellas Park Water Management District
Ranger Drainage District
South Trail Fire Protection and Rescue Service District

Professional Associations/ Memberships

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

FICPA State & Local Government Committee
FGFOA Palm Beach Chapter

Professional Education (over the last two years)

Course

Government Accounting and Auditing
Accounting, Auditing and Other
Total Hours

Hours

47

58

105 (includes of 4 hours of Ethics CPE)

References



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

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

Dunes Community Development District

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

Two Creeks Community Development District

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

Journey's End Community Development District

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

Specific Audit Approach



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

AUDIT APPROACH

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

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

Proposed segmentation of the engagement

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



Phase I - Preliminary Planning

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

During this phase we will perform the following activities:

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

Phase II – Execution of Audit Plan

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

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

Phase III - Completion and Delivery

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

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

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

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

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

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

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

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

Is the recommendation cost effective?

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

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

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

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

Communications

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

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

Cost of Services



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

Our proposed all-inclusive fees for the financial audit for the fiscal years ended September 30, 2022-2026 are as follows:

<u>Year Ended September 30,</u>	<u>Fee</u>
2022	\$3,600
2023	\$3,700
2024	\$3,800
2025	\$3,900
2026	<u>\$4,000</u>
TOTAL (2022-2026)	<u>\$19,000</u>

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

Supplemental Information



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

PARTIAL LIST OF CLIENTS

SPECIAL DISTRICTS	Governmental Audit	Single Audit	Utility Audit	Current Client	Year End
Boca Raton Airport Authority	✓	✓		✓	9/30
Captain's Key Dependent District	✓			✓	9/30
Central Broward Water Control District	✓			✓	9/30
Collier Mosquito Control District	✓			✓	9/30
Coquina Water Control District	✓			✓	9/30
East Central Regional Wastewater Treatment Facility	✓		✓		9/30
Florida Green Finance Authority	✓				9/30
Greater Boca Raton Beach and Park District	✓			✓	9/30
Greater Naples Fire Control and Rescue District	✓	✓		✓	9/30
Green Corridor P.A.C.E. District	✓			✓	9/30
Hobe-St. Lucie Conservancy District	✓			✓	9/30
Indian River Mosquito Control District	✓				9/30
Indian Trail Improvement District	✓			✓	9/30
Key Largo Waste Water Treatment District	✓	✓	✓	✓	9/30
Lake Padgett Estates Independent District	✓			✓	9/30
Lake Worth Drainage District	✓			✓	9/30
Lealman Special Fire Control District	✓			✓	9/30
Loxahatchee Groves Water Control District	✓				9/30
Old Plantation Control District	✓			✓	9/30
Pal Mar Water Control District	✓			✓	9/30
Pinellas Park Water Management District	✓			✓	9/30
Pine Tree Water Control District (Broward)	✓			✓	9/30
Pinetree Water Control District (Wellington)	✓				9/30
Ranger Drainage District	✓	✓		✓	9/30
Renaissance Improvement District	✓			✓	9/30
San Carlos Park Fire Protection and Rescue Service District	✓			✓	9/30
Sanibel Fire and Rescue District	✓			✓	9/30
South Central Regional Wastewater Treatment and Disposal Board	✓			✓	9/30
South-Dade Venture Development District	✓			✓	9/30
South Indian River Water Control District	✓	✓		✓	9/30
South Trail Fire Protection & Rescue District	✓			✓	9/30
Spring Lake Improvement District	✓			✓	9/30
St. Lucie West Services District	✓		✓	✓	9/30
Sunshine Water Control District	✓			✓	9/30
West Villages Improvement District	✓			✓	9/30
Various Community Development Districts (297)	✓			✓	9/30
TOTAL	333	5	3	328	

ADDITIONAL SERVICES

CONSULTING / MANAGEMENT ADVISORY SERVICES

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

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

ARBITRAGE

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

73

Current
Arbitrage
Calculations

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

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

Lawson Dunes CDD Auditor Selection							
	Ability of Personnel (20 pts)	Proposer's Experience (20 pts)	Understanding of Scope of Work (20 pts)	Ability to Furnish the Required Services (20 pts)	Price (20 pts)	Total Points Earned	Ranking (1 being highest)
DiBartolomeo, McBee, Hartley & Barnes					2022- \$3,150 2023- \$3,250 2024- \$3,400 2025- N/A 2026- N/A		
Grau & Associates					2022- \$3,600 2023- \$3,700 2024- \$3,800 2025- \$3,900 2026- \$4,000		

Board of Supervisors Meeting

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, **September 6, 2022** at 2:16 p.m. at 346 E. Central Ave., Winter Haven, Florida.

Present and constituting a quorum were:

Lauren Schwenk	Vice Chairperson
Bobbie Henley	Supervisor
Daniel Arnette	Supervisor
Chuck Cavaretta	Supervisor

Also, present were:

Jill Burns	District Manager, GMS
Grace Kobitter	District Counsel, KE Law Group
Molly Banfield <i>via Zoom</i>	District Engineer, Dewberry
Rey Malave <i>via Zoom</i>	District Engineer, Dewberry

The following is a summary of the discussions and actions taken at the September 6, 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. Four 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 August 2, 2022
Board of Supervisors Meeting**

Ms. Burns presented the minutes of the August 2, 2022 Board of Supervisors meeting and asked for any comments or corrections. Hearing none, she asked for a motion to approve.

On MOTION by Ms. Schwenk, seconded by Ms. Henley, with all in favor, the Minutes of the August 2, 2022 Board of Supervisors Meeting, were approved.

FOURTH ORDER OF BUSINESS

**Consideration of Resolution 2022-46
Imposing and Collecting Debt Service Special
Assessments**

Ms. Burns noted that they did not levy an O&M assessment, but since they issued bonds, they needed to do a resolution that will levy the debt assessments for collection this year. They will be direct billed; they will not collect on roll.

On MOTION by Ms. Henley, seconded by Mr. Arnette, with all in favor, Resolution 2022-46 Imposing and Collecting Debt Service Special Assessments, was approved.

FIFTH ORDER OF BUSINESS

Staff Reports

A. Attorney

Ms. Kobitter had nothing further to report to the Board.

B. Engineer

Mr. Malave had no updates for the Board.

C. District Manager's Report

i. Ratification of Fiscal Year 2022 Funding Request #4

Ms. Burns noted that this funding request had already been approved, and she was seeking ratification.

On MOTION by Mr. Cavaretta, seconded by Mr. Arnette, with all in favor, Fiscal Year 2022 Funding Request #4, was ratified.

ii. Approval of Check Register

Ms. Burns presented the check register. The Board had no questions, and Ms. Burns asked for a motion to approve.

On MOTION by Ms. Schwenk, seconded by Ms. Henley, with all in favor, the Check Register, was approved.

iii. Balance Sheet & Income Statement

Ms. Burns stated that their unaudited financials were in the agenda package for review. No action was required by the Board.

iv. Ratification of Summary of Series 2022 Requisitions #1 to #32

Ms. Burns noted that these requisitions had already been approved, and they were asking the Board to ratify.

On MOTION by Mr. Cavaretta, seconded by Ms. Schwenk, with all in favor, Series 2022 Requisitions #1 to #32, were ratified.

SIXTH ORDER OF BUSINESS

Other Business

There being none, the next item followed.

SEVENTH ORDER OF BUSINESS

Supervisors Requests and Audience Comments

There being none, the next item followed.

EIGHTH ORDER OF BUSINESS

Adjournment

Ms. Burns adjourned the meeting.

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

Ms. Burns reconvened the meeting. Ms. Burns asked that the Board appoint themselves as the audit committee.

On MOTION by Ms. Schwenk, seconded by Mr. Cavaretta, with all in favor, Appointing the Board of Supervisors as the Audit Committee, was approved.

Ms. Burns adjourned the meeting.

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

Secretary/Assistant Secretary

Chairman/Vice Chairman

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

The Audit Committee meeting of the Board of Supervisors of the Lawson Dunes Community Development District was held on Tuesday, **September 6, 2022** at 2:20 p.m. at 346 E. Central Ave., Winter Haven, Florida.

Present and constituting a quorum were:

Lauren Schwenk	Vice Chairperson
Bobbie Henley	Supervisor
Daniel Arnette	Supervisor
Chuck Cavaretta	Supervisor

Also, present were:

Jill Burns	District Manager, GMS
Grace Kobitter	District Counsel, KE Law Group
Molly Banfield <i>via Zoom</i>	District Engineer, Dewberry
Rey Malave <i>via Zoom</i>	District Engineer, Dewberry

The following is a summary of the discussions and actions taken at the September 6, 2022 Lawson Dunes Community Development District's Audit Committee Meeting.

FIRST ORDER OF BUSINESS

Roll Call

Ms. Burns called the meeting to order. Four 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

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**

Ms. Burns reviewed the form of request for proposals along with selection criteria for the audit. She noted that this was the standard form they use as their other Districts. She noted that they will be due October 3, 2022 and they will review them once they're received.

On MOTION by Mr. Cavaretta, seconded by Mr. Arnette, with all in favor, Authorizing Staff to Issue the Request for Proposals and Approving the Selection Criteria for Audit Services, was approved.

FOURTH ORDER OF BUSINESS

Adjournment

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

Secretary/Assistant Secretary

Chairman/Vice Chairman

SECTION V

SECTION C

SECTION 1

Lawson Dunes Community Development District

Summary of Checks

August 1, 2022 to October 31, 2022

Bank	Date	Check No.'s		Amount
General Fund	8/10/22	32 - 35	\$	4,183.34
	8/23/22	36	\$	680.18
	8/30/22	37	\$	1,680.00
	9/6/22	38	\$	1,272.50
	9/21/22	39 - 42	\$	6,939.28
	9/22/22	43 - 46	\$	800.00
	9/30/22	47	\$	3,589.33
	10/12/22	48	\$	487.00
	10/19/22	49 - 51	\$	4,440.43
			\$	24,072.06

*** CHECK DATES 08/01/2022 - 10/31/2022 ***

LAWSON DUNES 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 #
8/10/22	00011	8/02/22 BH080220	202208 310-51300-11000	SUPERVISOR FEE 08/02/22	*	200.00	
				BOBBIE HENLEY			200.00 000032
8/10/22	00016	8/02/22 CC080220	202208 310-51300-11000	SUPERVISOR FEE 08/02/22	*	200.00	
				CHARLES CAVARETTA			200.00 000033
8/10/22	00017	8/02/22 DA080220	202208 310-51300-11000	SUPERVISOR FEE 08/02/22	*	200.00	
				DANIEL ARNETTE			200.00 000034
8/10/22	00001	8/01/22 8	202208 310-51300-34000	MANAGEMENT FEES - AUG 22	*	2,916.67	
		8/01/22 8	202208 310-51300-35200	WEBSITE MANAGEMENT-AUG 22	*	100.00	
		8/01/22 8	202208 310-51300-35100	INFORMATION TECH - AUG 22	*	150.00	
		8/01/22 8	202208 310-51300-31300	DISSEMINATION SVCS-AUG 22	*	416.67	
				GOVERNMENTAL MANAGEMENT SERVICES-CF			3,583.34 000035
8/23/22	00009	7/31/22 00047712	202207 310-51300-48000	8/2 BUDGET HEARING	*	680.18	
				CA FLORIDA HOLDINGS DBA LOCAL IQ			680.18 000036
8/30/22	00018	8/26/22 2161649	202207 310-51300-31100	ENGINEER SERVICES-JUL 22	*	1,680.00	
				DEWBERRY ENGINEERS INC.			1,680.00 000037
9/06/22	00007	8/11/22 3649	202207 310-51300-31500	GEN.COUNSEL/MTHLY MEETING	*	1,272.50	
				KE LAW GROUP PLLC			1,272.50 000038
9/21/22	00009	8/31/22 00048474	202208 310-51300-48000	NOT OF BOARD MEETING	*	292.19	
				CA FLORIDA HOLDINGS DBA LOCAL IQ			292.19 000039
9/21/22	00018	9/09/22 2175202-	202208 310-51300-31100	ENGINEER SERVICES-AUG 22	*	675.00	
				DEWBERRY ENGINEERS INC.			675.00 000040
9/21/22	00008	8/26/22 16459	202209 300-15500-10000	FY23 INSURANCE POLICY	*	5,000.00	
				EGIS INSURANCE & RISK ADVISORS, LLC			5,000.00 000041

LDCD LAWSON DUNES MBYINGTON

AP300R	YEAR-TO-DATE ACCOUNTS PAYABLE PREPAID/COMPUTER CHECK REGISTER										RUN 11/09/22	PAGE 2	
***	CHECK DATES	08/01/2022 - 10/31/2022 ***											
		LAWSON DUNES 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 #		
9/21/22	00007	9/09/22 4002	202208 310-51300-31500	GEN.COUNSEL/MTHLY MEETING		*		972.09					
				KE LAW GROUP PLLC						972.09 000042			
9/22/22	00011	9/06/22 BH090620	202209 310-51300-11000	SUPERVISOR FEES 09/06/22		*		200.00					
				BOBBIE HENLEY						200.00 000043			
9/22/22	00016	9/06/22 CC090620	202209 310-51300-11000	SUPERVISOR FEES 09/06/22		*		200.00					
				CHARLES CAVARETTA						200.00 000044			
9/22/22	00017	9/06/22 DA090620	202209 310-51300-11000	SUPERVISOR FEES 09/06/22		*		200.00					
				DANIEL ARNETTE						200.00 000045			
9/22/22	00004	9/06/22 LS090620	202209 310-51300-11000	SUPERVISOR FEES 09/06/22		*		200.00					
				LAUREN SCHWENK						200.00 000046			
9/30/22	00001	9/01/22 9	202209 310-51300-34000	MANAGEMENT FEES - SEP 22		*		2,916.67					
		9/01/22 9	202209 310-51300-35200	WEBSITE MANAGEMENT-SEP 22		*		100.00					
		9/01/22 9	202209 310-51300-35100	INFORMATION TECH - SEP 22		*		150.00					
		9/01/22 9	202209 310-51300-31300	DISSEMINATION SVCS-SEP 22		*		416.67					
		9/01/22 9	202209 310-51300-51000	OFFICE SUPPLIES		*		2.71					
		9/01/22 9	202209 310-51300-42000	POSTAGE		*		3.28					
				GOVERNMENTAL MANAGEMENT SERVICES-CF						3,589.33 000047			
10/12/22	00007	10/04/22 4251	202209 310-51300-31500	GEN.COUNSEL/MTHLY MEETING		*		487.00					
				KE LAW GROUP PLLC						487.00 000048			
10/19/22	00009	9/30/22 00049246	202209 310-51300-48000	ANNUAL AUDIT SERVICES		*		349.67					
		9/30/22 00049246	202209 310-51300-48000	MEETING DATES FY23		*		325.72					
				CA FLORIDA HOLDINGS DBA LOCAL IQ						675.39 000049			
10/19/22	00002	10/03/22 87518	202210 310-51300-54000	SPECIAL DISTRICT FEE-FY23		*		175.00					
				DEPARTMENT OF ECONOMIC OPPORTUNITY						175.00 000050			
				LD CD LAWSON DUNES		MBYINGTON							

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
10/19/22	00001	10/01/22	10 202210 310-51300-34000		*	2,916.67	
			MANAGEMENT FEES - OCT 22				
		10/01/22	10 202210 310-51300-35200		*	100.00	
			WEBSITE MANAGEMENT-OCT 22				
		10/01/22	10 202210 310-51300-35100		*	150.00	
			INFORMATION TECH - OCT 22				
		10/01/22	10 202210 310-51300-31300		*	416.67	
			DISSEMINATION SVCS-OCT 22				
		10/01/22	10 202210 310-51300-51000		*	2.71	
			OFFICE SUPPLIES				
		10/01/22	10 202210 310-51300-42000		*	3.99	
			POSTAGE				
				GOVERNMENTAL MANAGEMENT SERVICES-CF			3,590.04 000051
				TOTAL FOR BANK A		24,072.06	
				TOTAL FOR REGISTER		24,072.06	

SECTION 2

Lawson Dunes
Community Development District

Unaudited Financial Reporting
September 30, 2022



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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
September 30, 2022

	<i>General Fund</i>	<i>Debt Service Fund</i>	<i>Capital Projects Fund</i>	<i>Totals Governmental Funds</i>
Assets:				
Cash:				
Operating Account	\$ 11,925	\$ -	\$ -	\$ 11,925
Investments:				
Series 2022				
Reserve	\$ -	\$ 779,116	\$ -	\$ 779,116
Revenue	\$ -	\$ 2,463	\$ -	\$ 2,463
Interest	\$ -	\$ 224,311	\$ -	\$ 224,311
Construction	\$ -	\$ -	\$ 7,905,370	\$ 7,905,370
Cost of Issuance	\$ -	\$ -	\$ 6,699	\$ 6,699
Prepaid Expenses	\$ 5,000	\$ -	\$ -	\$ 5,000
Total Assets	\$ 16,925	\$ 1,005,890	\$ 7,912,068	\$ 8,934,883
Liabilities:				
Accounts Payable	\$ 1,162	\$ -	\$ -	\$ 1,162
Total Liabilities	\$ 1,162	\$ -	\$ -	\$ 1,162
Fund Balance:				
Nonspendable:				
Deposits and Prepaid Items	\$ 5,000	\$ -	\$ -	\$ 5,000
Restricted For:				
Capital Projects - Series 2022	\$ -	\$ -	\$ 7,912,068	\$ 7,912,068
Debt Service - Series 2022	\$ -	\$ 1,005,890	\$ -	\$ 1,005,890
Unassigned	\$ 10,763	\$ -	\$ -	\$ 10,763
Total Fund Balances	\$ 15,763	\$ 1,005,890	\$ 7,912,068	\$ 8,933,721
Total Liabilities & Fund Balance	\$ 16,925	\$ 1,005,890	\$ 7,912,068	\$ 8,934,883

Lawson Dunes
Community Development District
General Fund
Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending September 30, 2022

	Adopted Budget	Prorated Budget Thru 09/30/22	Actual Thru 09/30/22	Variance
Revenues:				
Developer Contributions	\$ 100,698	\$ 100,698	\$ 80,000	\$ (20,698)
Total Revenues	\$ 100,698	\$ 100,698	\$ 80,000	\$ (20,698)
Expenditures:				
<u>General & Administrative:</u>				
Supervisor Fees	\$ 8,000	\$ 8,000	\$ 4,400	\$ 3,600
Engineering	\$ 10,000	\$ 10,000	\$ 2,555	\$ 7,445
Attorney	\$ 16,667	\$ 16,667	\$ 12,061	\$ 4,606
Annual Audit	\$ 4,000	\$ 4,000	\$ -	\$ 4,000
Assessment Administration	\$ 5,000	\$ 5,000	\$ -	\$ 5,000
Arbitrage	\$ 450	\$ 450	\$ -	\$ 450
Dissemination	\$ 3,333	\$ 3,333	\$ 1,250	\$ 2,083
Trustee Fees	\$ 3,600	\$ 3,600	\$ -	\$ 3,600
Management Fees	\$ 23,333	\$ 23,333	\$ 23,333	\$ (0)
Information Technology	\$ 1,200	\$ 1,200	\$ 1,200	\$ -
Website Maintenance	\$ 2,550	\$ 2,550	\$ 2,550	\$ -
Telephone	\$ 200	\$ 200	\$ -	\$ 200
Postage & Delivery	\$ 667	\$ 667	\$ 69	\$ 598
Insurance	\$ 5,000	\$ 5,000	\$ 3,315	\$ 1,685
Printing & Binding	\$ 667	\$ 667	\$ 72	\$ 595
Legal Advertising	\$ 10,000	\$ 10,000	\$ 13,250	\$ (3,250)
Other Current Charges	\$ 5,000	\$ 5,000	\$ -	\$ 5,000
Office Supplies	\$ 417	\$ 417	\$ 57	\$ 360
Travel Per Diem	\$ 440	\$ 440	\$ -	\$ 440
Dues, Licenses & Subscriptions	\$ 175	\$ 175	\$ 125	\$ 50
Total Expenditures	\$ 100,698	\$ 100,698	\$ 64,237	\$ 36,461
Excess (Deficiency) of Revenues over Expenditures	\$ -	\$ -	\$ 15,763	
Fund Balance - Beginning	\$ -	\$ -	\$ -	
Fund Balance - Ending	\$ -	\$ -	\$ 15,763	

Lawson Dunes
Community Development District
Debt Service Fund Series 2022
Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending September 30, 2022

	Adopted	Prorated Budget	Actual	
	Budget	Thru 09/30/22	Thru 09/30/22	Variance
<u>Revenues:</u>				
Interest	\$ -	\$ -	\$ 2,463	\$ 2,463
Total Revenues	\$ -	\$ -	\$ 2,463	\$ 2,463
<u>Expenditures:</u>				
<u>General & Administrative:</u>				
Interest - 11/1	\$ -	\$ -	\$ -	\$ -
Principal - 5/1	\$ -	\$ -	\$ -	\$ -
Interest - 5/1	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ -	\$ -	\$ -
Excess (Deficiency) of Revenues over Expenditures	\$ -	\$ -	\$ 2,463	
<u>Other Financing Sources/(Uses):</u>				
Bond Proceeds	\$ -	\$ -	\$ 1,003,427	\$ 1,003,427
Total Other Financing Sources/(Uses)	\$ -	\$ -	\$ 1,003,427	\$ 1,003,427
Net Change in Fund Balance	\$ -	\$ -	\$ 1,005,890	
Fund Balance - Beginning	\$ -	\$ -	\$ -	
Fund Balance - Ending	\$ -	\$ -	\$ 1,005,890	

Lawson Dunes
Community Development District
Capital Project Fund Series 2022
Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending September 30, 2022

	Adopted	Prorated Budget	Actual	
	Budget	Thru 09/30/22	Thru 09/30/22	Variance
<u>Revenues:</u>				
Developer Advances	\$ -	\$ -	\$ 861,057	\$ 861,057
Interest	\$ -	\$ -	\$ 23,158	\$ 23,158
Total Revenues	\$ -	\$ -	\$ 884,214	\$ 884,214
<u>Expenditures:</u>				
<u>General & Administrative:</u>				
Capital Outlay	\$ -	\$ -	\$ 3,532,319	\$ (3,532,319)
Capital Outlay - Cost of Issuance	\$ -	\$ -	\$ 436,400	\$ (436,400)
Total Expenditures	\$ -	\$ -	\$ 3,968,719	\$ (3,968,719)
Excess (Deficiency) of Revenues over Expenditures	\$ -	\$ -	\$ (3,084,505)	
<u>Other Financing Sources/(Uses):</u>				
Bond Proceeds	\$ -	\$ -	\$ 10,996,573	\$ 10,996,573
Total Other Financing Sources/(Uses)	\$ -	\$ -	\$ 10,996,573	\$ 10,996,573
Net Change in Fund Balance	\$ -	\$ -	\$ 7,912,068	
Fund Balance - Beginning	\$ -	\$ -	\$ -	
Fund Balance - Ending	\$ -	\$ -	\$ 7,912,068	

Lawson Dunes
Community Development District
Month to Month

	Oct	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sept	Total
Revenues:													
Developer Contributions	\$ -	\$ -	\$ -	20,000	\$ -	\$ -	20,000	20,000	\$ -	\$ -	20,000	\$ -	80,000
Total Revenues	\$ -	\$ -	\$ -	20,000	\$ -	\$ -	20,000	20,000	\$ -	\$ -	20,000	\$ -	80,000
Expenditures:													
<u>General & Administrative:</u>													
Supervisor Fees	\$ -	\$ -	\$ -	\$ -	600	\$ -	600	600	1,200	\$ -	600	800	4,400
Engineering	\$ -	\$ -	\$ -	\$ -	200	\$ -	\$ -	\$ -	\$ -	1,680	675	\$ -	2,555
Attorney	\$ -	\$ -	\$ -	1,274	2,343	912	3,182	1,534	85	1,273	972	487	12,061
Annual Audit	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Assessment Administration	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Arbitrage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Dissemination	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	417	417	417	1,250
Trustee Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Management Fees	\$ -	\$ -	\$ -	\$ -	2,917	2,917	2,917	2,917	2,917	2,917	2,917	2,917	23,333
Information Technology	\$ -	\$ -	\$ -	\$ -	150	150	150	150	150	150	150	150	1,200
Website Maintenance	\$ -	\$ -	\$ -	\$ -	100	100	1,850	100	100	100	100	100	2,550
Telephone	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Postage & Delivery	\$ -	\$ -	\$ -	\$ -	\$ -	10	\$ -	23	8	25	\$ -	3	69
Insurance	\$ -	\$ -	\$ -	\$ -	3,315	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	3,315
Printing & Binding	\$ -	\$ -	\$ -	\$ -	36	36	\$ -	1	\$ -	\$ -	\$ -	\$ -	72
Legal Advertising	\$ -	\$ -	\$ -	331	953	9,648	671	\$ -	\$ -	680	292	675	13,250
Other Current Charges	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Office Supplies	\$ -	\$ -	\$ -	\$ -	3	0	\$ -	46	3	3	\$ -	3	57
Travel Per Diem	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Dues, Licenses & Subscriptions	\$ -	\$ -	\$ -	\$ -	125	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	125
Total Expenditures	\$ -	\$ -	\$ -	1,604	10,741	13,773	9,369	5,369	4,462	7,244	6,123	5,552	64,237
Excess Revenues (Expenditures)	\$ -	\$ -	\$ -	18,396	(10,741)	(13,773)	10,631	14,631	(4,462)	(7,244)	13,877	(5,552)	15,763

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
CURRENT BONDS OUTSTANDING		\$12,000,000

SECTION 3

Requisition	Payee/Vendor	Amount
33	Mack Industries	\$ 2,120.00
34	County Materials	\$ 61,532.68
35	CH Dev, LLC	\$ 3,750.00
36	Innovations Design Group	\$ 3,550.00
37	CH Dev, LLC	\$ 3,750.00
38	Absolute Engineering, Inc.	\$ 52,583.86
39	CH Dev, LLC	\$ 3,750.00
40	Atlantic TNG, LLC	\$ 19,061.00
41	Fortline Waterworks	\$ 509,887.33
42	County Materials	\$ 57,852.00
43	Dewberry Engineers, Inc.	\$ 1,680.00
44	Absolute Engineering, Inc.	\$ 23,723.91
45	QGS Development, Inc.	\$ 1,230,891.08
46	Innovations Design Group	\$ 6,500.00
47	CH Dev, LLC	\$ 3,750.00
48	Dewberry Engineers, Inc.	\$ 1,400.00
	TOTAL	\$ 1,985,781.86