

*Lawson Dunes  
Community Development District*

*Meeting Agenda*

*April 19, 2023*

# 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

April 12, 2023

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

Dear Board Members:

A regular meeting of the Board of Supervisors of the **Lawson Dunes Community Development District** will be held on **Wednesday, April 19, 2023 at 2:00 PM at 346 E. Central Ave., Winter Haven, FL 33880.**

**Zoom Video Link:** <https://us06web.zoom.us/j/81629000991>

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

**Meeting ID:** 816 2900 0991

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 November 16, 2022 Audit Committee Meeting and Board of Supervisors Meeting
4. Consideration of Resolution 2023-01 Approving the Proposed Fiscal Year 2023/2024 Budget (Suggested Date: July 19, 2023), Declaring Special Assessments, and Setting the Public Hearings on the Adoption of the Fiscal Year 2023/2024 Budget and the Imposition of Operations and Maintenance Assessments
5. Consideration of Resolution 2023-02 Authorizing Bank Account Signatories
6. Ratification of Contract Agreement with Polk County Property Appraiser
7. Ratification of 2023 Data Sharing and Usage Agreement with Polk County Property Appraiser
8. Ratification of Engagement Letter for Audit Services for Fiscal Years 2022, 2023, and 2024
9. Ratification of Release of Temporary Construction and Access Easement Agreement—**ADDED**
10. Staff Reports
  - A. Attorney
  - B. Engineer
  - C. District Manager's Report
    - i. Approval of Check Register
    - ii. Balance Sheet & Income Statement
    - iii. Ratification of Summary of Series 2022 Requisitions #49 to #85
    - iv. Ratification of Fiscal Year 2023 Funding Requests #5 and #6
11. Other Business
12. Supervisors Requests and Audience Comments
13. Adjournment

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

# MINUTES

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

The Audit Committee meeting of the Lawson Dunes Community Development District was held on Wednesday, **November 16, 2022** at 2:00 p.m. at 346 E. Central Ave., Winter Haven, Florida.

Present for the Audit Committee were:

|                 |                     |
|-----------------|---------------------|
| Rennie Heath    | Chairman            |
| Bobbie Henley   | Assistant Secretary |
| Daniel Arnette  | Assistant Secretary |
| Chuck Cavaretta | Assistant Secretary |

Also, present were:

|               |                                 |
|---------------|---------------------------------|
| Jill Burns    | District Manager, GMS           |
| Lauren Gentry | District Counsel, KVV Law Group |
| Rey Malave    | District Engineer, Dewberry     |

*The following is a summary of the discussions and actions taken at the November 16, 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**

**Review of Proposals and Tally of Audit Committee Member Rankings**

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

**B. Grau & Associates**

Ms. Burns stated that two proposals were received, and Mr. Cavaretta gave a brief summary for the Board. He stated that both firms were equally ranked in all of the criteria categories and

DiBartolomeo was slightly lower on price, thus scoring higher in that category. He suggested making a motion to award the contract to DiBartolomeo, McBee, Hartley, & Barnes.

On MOTION by Mr. Cavaretta, seconded by Mr. Heath, with all in favor, Review of Proposals and Tally of Audit Committee Member Ranking DiBartolomeo, McBee Hartley & Barnes #1, was approved.

**FOURTH ORDER OF BUSINESS**

**Adjournment**

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

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

\_\_\_\_\_  
Chairman/Vice Chairman

**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 Wednesday, **November 16, 2022** at 2:00 p.m. at 346 E. Central Ave., Winter Haven, Florida.

Present and constituting a quorum were:

|                 |                     |
|-----------------|---------------------|
| Rennie Heath    | Chairman            |
| Bobbie Henley   | Assistant Secretary |
| Daniel Arnette  | Assistant Secretary |
| Chuck Cavaretta | Assistant Secretary |

Also, present were:

|               |                                 |
|---------------|---------------------------------|
| Jill Burns    | District Manager, GMS           |
| Lauren Gentry | District Counsel, KVV Law Group |
| Rey Malave    | District Engineer, Dewberry     |

*The following is a summary of the discussions and actions taken at the November 16, 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 September 6, 2022 Board of Supervisors and Audit Committee Meetings**

Ms. Burns presented the minutes of the September 6, 2022 Board of Supervisors and Audit Committee meeting and asked for any comments or corrections. Hearing none, she asked for a motion to approve.

On MOTION by Mr. Heath, seconded by Mr. Cavaretta, with all in favor, the Minutes of the September 6, 2022 Board of Supervisors and Audit Committee Meeting, were approved.

**FOURTH ORDER OF BUSINESS**

**Acceptance of the Rankings of the Audit Committee and Authorizing Staff to Send Notice of Intent to Award**

Ms. Burns stated that the Audit Committee meeting was held just prior to the Board of Supervisors meeting and the committee is making the recommendation to rank DiBartolomeo #1 and asked the Board to accept the rankings of the Audit Committee and have staff send a notice of intent to award to DiBartolomeo and authorize the Chair to sign the contracts.

On MOTION by Mr. Heath, seconded by Mr. Cavaretta, with all in favor, Accepting the Ranking of the Audit Committee with DiBartolomeo Ranked #1 and Authorizing Staff to Send a Notice of Intent to Award and Authorizing the Chair to Sign the Contracts, was approved.

**FIFTH ORDER OF BUSINESS**

**Staff Reports**

**A. Attorney**

Ms. Gentry had nothing further for the Board.

**B. Engineer**

Mr. Malave had no updates for the Board.

**C. District Manager’s Report**

**i. Approval of Check Register**

Ms. Burns presented the check register totaling \$24,072.06 The Board had no questions, and Ms. Burns asked for a motion to approve.

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

**ii. 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.



**iii. Ratification of Summary of Series 2022 Requisitions #33 to #48**

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

On MOTION by Mr. Heath, seconded by Mr. Arnette, with all in favor, Series 2022 Requisitions #33 to #48, 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. Heath, seconded by Mr. Arnette, with all in favor, the meeting was adjourned.

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

\_\_\_\_\_  
Chairman/Vice Chairman

# SECTION IV

**RESOLUTION 2023-01**

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE LAWSON DUNES COMMUNITY DEVELOPMENT DISTRICT APPROVING PROPOSED BUDGETS FOR FISCAL YEAR 2023/2024; DECLARING SPECIAL ASSESSMENTS TO FUND THE PROPOSED BUDGETS PURSUANT TO CHAPTERS 170, 190 AND 197, FLORIDA STATUTES; SETTING PUBLIC HEARINGS; ADDRESSING PUBLICATION; ADDRESSING SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.**

WHEREAS, the District Manager has heretofore prepared and submitted to the Board of Supervisors (“**Board**”) of the Lawson Dunes Community Development District (“**District**”) prior to June 15, 2023, proposed budgets (“**Proposed Budget**”) for the fiscal year beginning October 1, 2023 and ending September 30, 2024 (“**Fiscal Year 2023/2024**”); and

WHEREAS, it is in the best interest of the District to fund the administrative and operations services (together, “**Services**”) set forth in the Proposed Budget by levy of special assessments pursuant to Chapters 170, 190 and 197, Florida Statutes (“**Assessments**”), as set forth in the preliminary assessment roll included within the Proposed Budget; and

WHEREAS, the District hereby determines that benefits would accrue to the properties within the District, as outlined within the Proposed Budget, in an amount equal to or in excess of the Assessments, and that such Assessments would be fairly and reasonably allocated as set forth in the Proposed Budget; and

WHEREAS, the Board has considered the Proposed Budget, including the Assessments, and desires to set the required public hearings thereon;

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

**1. PROPOSED BUDGET APPROVED.** The Proposed Budget prepared by the District Manager for Fiscal Year 2023/2024 attached hereto as **Exhibit A** is hereby approved as the basis for conducting a public hearing to adopt said Proposed Budget.

**2. DECLARING ASSESSMENTS.** Pursuant to Chapters 170, 190 and 197, Florida Statutes, the Assessments shall defray the cost of the Services in the total estimated amounts set forth in the Proposed Budget. The nature of, and plans and specifications for, the Services to be funded by the Assessments are described in the Proposed Budget and in the reports (if any) of the District Engineer, all of which are on file and available for public inspection at the “**District’s Office**,” located at Governmental Management Services-CF, LLC – 219 East Livingston Street, Orlando, Florida 32801. The Assessments shall be levied within the District on all benefitted lots and lands, and shall be apportioned, all as described in the Proposed Budget and the preliminary assessment roll included therein. The preliminary assessment roll is also on file and available for public inspection at the District’s Office. The Assessments shall be paid in one more installments pursuant to a bill issued by the District in November of 2023, and pursuant to Chapter 170, Florida Statutes, or, alternatively, pursuant to the *Uniform Method* as set forth in Chapter 197, Florida Statutes.

**3. SETTING PUBLIC HEARINGS.** Pursuant to Chapters 170, 190, and 197, Florida Statutes, public hearings on the approved Proposed Budget and the Assessments are hereby declared and set for the following date, hour and location:

DATE: Wednesday, July 19, 2023

HOUR: 2:00 p.m.

LOCATION: 346 East Central Avenue  
Winter Haven, Florida 33880

**4. TRANSMITTAL OF PROPOSED BUDGET TO LOCAL GENERAL-PURPOSE GOVERNMENTS.** The District Manager is hereby directed to submit a copy of the Proposed Budget to the City of Haines City and Polk County at least 60 days prior to the hearing set above.

**5. POSTING OF PROPOSED BUDGET.** In accordance with Section 189.016, *Florida Statutes*, the District's Secretary is further directed to post the approved Proposed Budget on the District's website at least two days before the budget hearing date as set forth in Section 3, and shall remain on the website for at least 45 days.

**6. PUBLICATION OF NOTICE.** The District shall cause this Resolution to be published once a week for a period of two weeks in a newspaper of general circulation published in Polk County. Additionally, notice of the public hearings shall be published in the manner prescribed in Florida law.

**7. 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.

**8. EFFECTIVE DATE.** This Resolution shall take effect immediately upon adoption.

**PASSED AND ADOPTED THIS 19TH DAY OF APRIL 2023.**

ATTEST:

\_\_\_\_\_  
Secretary

**LAWSON DUNES COMMUNITY  
DEVELOPMENT DISTRICT**

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

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

***Proposed Budget***  
***FY2024***



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

| Description             | Adopted<br>Budget<br>FY2023 | Actuals<br>Thru<br>2/28/23 | Projected<br>Next<br>7 Months | Projected<br>Thru<br>9/30/23 | Proposed<br>Budget<br>FY2024 |
|-------------------------|-----------------------------|----------------------------|-------------------------------|------------------------------|------------------------------|
| <b>Revenues</b>         |                             |                            |                               |                              |                              |
| Assessments             | \$ -                        | \$ -                       | \$ -                          | \$ -                         | \$ 346,300                   |
| Developer Contributions | \$ 223,800                  | \$ 20,000                  | \$ 70,000                     | \$ 90,000                    | \$ -                         |
| <b>Total Revenues</b>   | <b>\$ 223,800</b>           | <b>\$ 20,000</b>           | <b>\$ 70,000</b>              | <b>\$ 90,000</b>             | <b>\$ 346,300</b>            |

**Expenditures**

General & Administrative

|   |                   |                  |                  |                  |                   |
|---|-------------------|------------------|------------------|------------------|-------------------|
| Supervisor Fees                           | \$ 12,000         | \$ 800           | \$ 7,000         | \$ 7,800         | \$ 12,000         |
| Engineering                               | \$ 15,000         | \$ -             | \$ 4,375         | \$ 4,375         | \$ 15,000         |
| Attorney                                  | \$ 25,000         | \$ 867           | \$ 7,000         | \$ 7,867         | \$ 20,000         |
| Annual Audit                              | \$ 4,000          | \$ -             | \$ 3,150         | \$ 3,150         | \$ 3,500          |
| Assessment Administration                 | \$ 5,000          | \$ -             | \$ -             | \$ -             | \$ 5,000          |
| Arbitrage                                 | \$ 450            | \$ -             | \$ 450           | \$ 450           | \$ 450            |
| Dissemination                             | \$ 5,000          | \$ 2,083         | \$ 2,917         | \$ 5,000         | \$ 5,300          |
| Trustee Fees                              | \$ 4,050          | \$ -             | \$ 4,050         | \$ 4,050         | \$ 4,050          |
| Management Fees                           | \$ 35,000         | \$ 14,583        | \$ 20,417        | \$ 35,000        | \$ 37,100         |
| Information Technology                    | \$ 1,800          | \$ 750           | \$ 1,050         | \$ 1,800         | \$ 1,800          |
| Website Maintenance                       | \$ 1,200          | \$ 500           | \$ 700           | \$ 1,200         | \$ 1,200          |
| Postage & Delivery                        | \$ 1,000          | \$ 26            | \$ 140           | \$ 166           | \$ 1,000          |
| Insurance                                 | \$ 5,000          | \$ 5,000         | \$ -             | \$ 5,000         | \$ 5,750          |
| Copies                                    | \$ 1,000          | \$ -             | \$ 350           | \$ 350           | \$ 1,000          |
| Legal Advertising                         | \$ 15,000         | \$ 321           | \$ 10,000        | \$ 10,321        | \$ 5,000          |
| Administrative Contingency                | \$ 5,000          | \$ -             | \$ 266           | \$ 266           | \$ 2,000          |
| Office Supplies                           | \$ 625            | \$ 6             | \$ 140           | \$ 146           | \$ 625            |
| Dues, Licenses & Subscriptions            | \$ 175            | \$ 175           | \$ -             | \$ 175           | \$ 175            |
| <b>Total General &amp; Administrative</b> | <b>\$ 136,300</b> | <b>\$ 25,111</b> | <b>\$ 62,004</b> | <b>\$ 87,116</b> | <b>\$ 120,950</b> |

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

| Description  | Adopted Budget FY2023 | Actuals Thru 2/28/23 | Projected Next 7 Months | Projected Thru 9/30/23 | Proposed Budget FY2024 |
|--|-----------------------|----------------------|-------------------------|------------------------|------------------------|
| <i>Operations &amp; Maintenance</i>                    |                       |                      |                         |                        |                        |
| <b>Field Expenditures</b>                              |                       |                      |                         |                        |                        |
| Property Insurance                                     | \$ -                  | \$ -                 | \$ -                    | \$ -                   | \$ 10,000              |
| Field Management                                       | \$ 7,500              | \$ -                 | \$ -                    | \$ -                   | \$ 15,000              |
| Landscape Maintenance                                  | \$ 25,000             | \$ -                 | \$ -                    | \$ -                   | \$ 45,500              |
| Landscape Replacement                                  | \$ -                  | \$ -                 | \$ -                    | \$ -                   | \$ 10,000              |
| Pond Maintenance                                       | \$ -                  | \$ -                 | \$ -                    | \$ -                   | \$ 5,000               |
| Irrigation Repairs                                     | \$ -                  | \$ -                 | \$ -                    | \$ -                   | \$ 7,500               |
| Streetlights   | \$ -                  | \$ -                 | \$ -                    | \$ -                   | \$ 30,000              |
| Electric   | \$ -                  | \$ -                 | \$ -                    | \$ -                   | \$ 5,000               |
| Water & Sewer  | \$ -                  | \$ -                 | \$ -                    | \$ -                   | \$ 10,000              |
| Sidewalk & Asphalt Maintenance                         | \$ -                  | \$ -                 | \$ -                    | \$ -                   | \$ 2,500               |
| General Repairs & Maintenance                          | \$ -                  | \$ -                 | \$ -                    | \$ -                   | \$ 10,000              |
| Field Contingency                                      | \$ 10,000             | \$ -                 | \$ -                    | \$ -                   | \$ 7,500               |
| <b>Subtotal Field Expenditures</b>                     | <b>\$ 42,500</b>      | <b>\$ -</b>          | <b>\$ -</b>             | <b>\$ -</b>            | <b>\$ 158,000</b>      |
| <b>Amenity Expenditures</b>                            |                       |                      |                         |                        |                        |
| Amenity - Electric                                     | \$ -                  | \$ -                 | \$ -                    | \$ -                   | \$ 2,000               |
| Amenity - Water  | \$ -                  | \$ -                 | \$ -                    | \$ -                   | \$ 2,500               |
| Internet   | \$ -                  | \$ -                 | \$ -                    | \$ -                   | \$ 500                 |
| Playground Lease                                       | \$ 20,000             | \$ -                 | \$ -                    | \$ -                   | \$ 35,000              |
| Pest Control   | \$ -                  | \$ -                 | \$ -                    | \$ -                   | \$ 500                 |
| Janitorial Service                                     | \$ -                  | \$ -                 | \$ -                    | \$ -                   | \$ 2,550               |
| Security Service                                       | \$ -                  | \$ -                 | \$ -                    | \$ -                   | \$ 10,000              |
| Pool Maintenance                                       | \$ -                  | \$ -                 | \$ -                    | \$ -                   | \$ 5,550               |
| Amenity Access Management                              | \$ -                  | \$ -                 | \$ -                    | \$ -                   | \$ 1,250               |
| Amenity Repairs & Maintenance                          | \$ -                  | \$ -                 | \$ -                    | \$ -                   | \$ 5,000               |
| Amenity Contingency                                    | \$ 25,000             | \$ -                 | \$ -                    | \$ -                   | \$ 2,500               |
| <b>Subtotal Amenity Expenditures</b>                   | <b>\$ 45,000</b>      | <b>\$ -</b>          | <b>\$ -</b>             | <b>\$ -</b>            | <b>\$ 67,350</b>       |
| <b>Total Operations &amp; Maintenance Expenditures</b> | <b>\$ 87,500</b>      | <b>\$ -</b>          | <b>\$ -</b>             | <b>\$ -</b>            | <b>\$ 225,350</b>      |
| <b>Total Expenditures</b>                              | <b>\$ 223,800</b>     | <b>\$ 25,111</b>     | <b>\$ 62,004</b>        | <b>\$ 87,116</b>       | <b>\$ 346,300</b>      |
| <b>Excess Revenues/(Expenditures)</b>                  | <b>\$ -</b>           | <b>\$ (5,111)</b>    | <b>\$ 7,996</b>         | <b>\$ 2,884</b>        | <b>\$ -</b>            |

|                                 |             |
|---------------------------------|-------------|
| Gross Assessments               | \$ 372,366  |
| (Less: Discounts & Collections) | \$ (26,066) |
| Net Assessments                 | \$ 346,300  |

| Product            | ERU's         | Assessable Units | ERU/Unit | Net Assessment      | Net Per Unit | Gross Per Unit |
|--------------------|---------------|------------------|----------|---------------------|--------------|----------------|
| Single Family      | 386.00        | 386              | 1.00     | \$346,300.00        | \$897.15     | \$964.68       |
| <b>Total ERU's</b> | <b>386.00</b> | <b>386</b>       |          | <b>\$346,300.00</b> |              |                |



# Lawson Dunes

## Community Development District

### General Fund Narrative

#### **Revenues:**

##### Assessments

The District will levy a non-ad valorem assessment on all the assessable property within the District in order to pay for operating expenditures during 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, Dewberry Engineering, 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, Kilinski | Van Wyk, 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. This service is provided by DiBartolomeo, McBee, Hartley & Barnes, P.A.

##### Assessment Administration

The District has contracted with Governmental Management Services – Central Florida LLC, to levy and administer the collection of non-ad valorem assessment on all assessable property within the District.

##### Arbitrage

The District has contracted with AMTEC to annually calculate the District's Arbitrage Rebate Liability on an its Series 2022 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 with Governmental Management Services – Central Florida ,LLC is based upon its Series 2022 issued bond.

##### Trustee Fees

The District will incur trustee related costs with the issuance of its' Series 2022 bond.

# Lawson Dunes

## Community Development District

### General Fund Narrative

#### 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 various cost of information technology for the District with Governmental Management Services – Central Florida LLC, such as video conferencing, cloud storage and servers, positive pay implementation and programming for fraud protection, accounting software, tablets for meetings, Adobe, Microsoft Office, 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.

#### 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 with Florida Insurance Alliance.

#### 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.

#### Administrative Contingency

Bank charges and any other miscellaneous expenditures incurred during the year that do not fit into any administrative category.

#### 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.

# Lawson Dunes

## Community Development District

### General Fund Narrative

#### 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 Expenditures**

#### Property Insurance

The District's property insurance coverages with Florida Insurance Alliance.

#### 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.

#### Landscape Replacement

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

#### Pond Maintenance

Represents the estimated cost of maintaining ponds in the District.

#### Irrigation Repairs

Represents the cost of maintaining and repairing the irrigation system. This includes the sprinklers, and irrigation wells.

#### Streetlights

Represents the cost to maintain street lights within the District Boundaries that are expected to be in place throughout the fiscal year.

#### Electric

Represents current and estimated electric charges of common areas throughout the District.

#### Water & Sewer

Represents current and estimated costs for water and refuse services provided for common areas throughout the District.

# Lawson Dunes

## Community Development District

### General Fund Narrative

#### Sidewalk & Asphalt Maintenance

Represents the estimated costs of maintaining the sidewalks and asphalt throughout the District's Boundary.

#### General Repairs & Maintenance

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

#### 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**

#### Amenity - Electric

Represents estimated electric charges for the District's amenity facilities.

#### Amenity - Water

Represents estimated water charges for the District's amenity facilities.

#### Internet

Internet service will be added for use at the Amenity Center.

#### Playground Lease

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

#### Pest Control

The District will incur costs for pest control treatments to its amenity facilities.

#### Janitorial Services

Represents estimated costs to provide janitorial services and supplies for the District's amenity facilities..

#### Security Services

Represents the estimated cost of contracting a monthly security service for the District's amenity facilities.

#### Pool Maintenance

Represents the estimated costs of regular cleaning and treatments of the District's pool.

#### Amenity Access Management

Represents the cost with Governmental Management Services – Central Florida LLC of managing and monitoring access to the District's amenity facilities

**Lawson Dunes**  
**Community Development District**  
**General Fund Narrative**

*Amenity Repairs & Maintenance*

Represents estimated costs for repairs and maintenance of the District's amenity facilities.

*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**  
**Proposed Budget**  
**Debt Service Fund Series 2022**

| Description                           | Adopted Budget FY2023 | Actuals Thru 2/28/23 | Projected Next 7 Months | Projected Thru 9/30/23 | Proposed Budget FY2024 |
|---------------------------------------|-----------------------|----------------------|-------------------------|------------------------|------------------------|
| <b>Revenues</b>                       |                       |                      |                         |                        |                        |
| Assessments                           | \$ 779,116            | \$ -                 | \$ 779,116              | \$ 779,116             | \$ 779,116             |
| Interest                              | \$ -                  | \$ 10,359            | \$ 6,090                | \$ 16,448              | \$ -                   |
| Carryforward Surplus                  | \$ 224,311            | \$ 226,774           | \$ -                    | \$ 226,774             | \$ 313,946             |
| <b>Total Revenues</b>                 | <b>\$ 1,003,427</b>   | <b>\$ 237,133</b>    | <b>\$ 785,205</b>       | <b>\$ 1,022,338</b>    | <b>\$ 1,093,062</b>    |
| <b>Expenditures</b>                   |                       |                      |                         |                        |                        |
| Interest - 11/1                       | \$ 224,311            | \$ 224,311           | \$ -                    | \$ 224,311             | \$ 295,034             |
| Principal - 5/1                       | \$ 185,000            | \$ -                 | \$ 185,000              | \$ 185,000             | \$ 190,000             |
| Interest - 5/1                        | \$ 299,081            | \$ -                 | \$ 299,081              | \$ 299,081             | \$ 295,034             |
| <b>Total Expenditures</b>             | <b>\$ 708,392</b>     | <b>\$ 224,311</b>    | <b>\$ 484,081</b>       | <b>\$ 708,392</b>      | <b>\$ 780,069</b>      |
| <b>Excess Revenues/(Expenditures)</b> | <b>\$ 295,034</b>     | <b>\$ 12,822</b>     | <b>\$ 301,124</b>       | <b>\$ 313,946</b>      | <b>\$ 312,993</b>      |

Interest Payment 11/1/24 \$ 290,878

| Product       | Assessable Units | Maximum Annual   |              |                |
|---------------|------------------|------------------|--------------|----------------|
|               |                  | Debt Service     | Net Per Unit | Gross Per Unit |
| Single Family | 386              | \$779,116        | \$2,018.43   | \$2,170.36     |
|               | 386              | <b>\$779,116</b> |              |                |

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

| DATE     | BALANCE          | PRINCIPAL               | INTEREST                | TOTAL                   |
|----------|------------------|-------------------------|-------------------------|-------------------------|
| 11/01/23 | \$ 11,815,000.00 | \$ -                    | \$ 295,034.38           | \$ 295,034.38           |
| 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           |
|          |                  | <b>\$ 11,815,000.00</b> | <b>\$ 11,003,275.00</b> | <b>\$ 22,818,275.00</b> |

# SECTION V



**RESOLUTION 2023-02**

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF LAWSON DUNES COMMUNITY DEVELOPMENT DISTRICT APPOINTING THE DISTRICT'S APPOINTED TREASURER, ASSISTANT TREASURER, AND SECRETARY OF THE DISTRICT AS SIGNORS ON THE DISTRICT'S LOCAL BANK ACCOUNT AND PROVIDING AN EFFECTIVE DATE.**

**WHEREAS**, Lawson Dunes Community Development District (the "District") is a local unit of special-purpose government created and existing pursuant to Chapter 190, *Florida Statutes*, and situated within the City of Haines City, Polk County, Florida; and

**WHEREAS**, the District's Board of Supervisors desires to appoint the District's appointed Treasurer, Assistant Treasurer, and Secretary as signors on the District's local bank account.

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

**SECTION 1.** The District's appointed Treasurer, Assistant Treasurer, and Secretary shall be appointed as signors on the District's local bank account.

**SECTION 2.** This Resolution shall take effect immediately upon its adoption.

**PASSED AND ADOPTED** this 19th day of April 2023.

ATTEST:

**LAWSON DUNES COMMUNITY  
DEVELOPMENT DISTRICT**

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

\_\_\_\_\_  
Chairperson, Board of Supervisors

# SECTION VI

# CONTRACT AGREEMENT

This Agreement made and entered into on Tuesday, December 6, 2022 by and between the Lawson Dunes Community Development District, a local unit of special purpose government of the State of Florida hereinafter referred to as the 'Special District', and Marsha M. Faux, Polk County Property Appraiser, a Constitutional Officer of the State of Florida, whose address is 255 North Wilson Ave., Bartow, FL 33830, hereinafter referred to as the 'Property Appraiser'.

1. Section [197.3632](#) Florida Statutes, provides that special assessments of non-ad valorem taxes levied by the Special District may be included in the assessment rolls of the County and collected in conjunction with ad valorem taxes as assessed by the Property Appraiser. Pursuant to that option, the Property Appraiser and the Special District shall enter into an agreement providing for reimbursement to the Property Appraiser of administrative costs, including costs of inception and maintenance, incurred as a result of such inclusion.
2. The parties herein agree that, for the 2023 tax year assessment roll, the Property Appraiser will include on the assessment rolls such special assessments as are certified to her by the Lawson Dunes Community Development District.
3. The term of this Agreement shall commence on January 1, 2023 or the date signed below, whichever is later, and shall run until December 31, 2023, the date of signature by the parties notwithstanding. This Agreement shall not automatically renew.
4. The Special District shall meet all relevant requirements of Section [197.3632](#) & [190.021](#) Florida Statutes.
5. The Special District shall furnish the Property Appraiser with up-to-date data concerning its boundaries and proposed assessments, and other information as requested by the Property Appraiser to facilitate in administering the non-ad valorem assessment in question. Specifically, if assessments will be included on the 2023 TRIM Notice, the Special District shall provide **proposed assessments no later than Friday, July 14, 2023**. The Special District's assessments shall, as far as practicable, be uniform (e.g. one uniform assessment for maintenance, etc.) to facilitate the making of the assessments by the mass data techniques utilized by the Property Appraiser.
6. The Special District shall certify to the Property Appraiser the Special District's annual installment and levy **no later than Friday, September 15, 2023**. The Property Appraiser shall, using the information provided by the Special District, place the Special District's non ad-valorem special assessments on properties within the district for inclusion on the 2023 tax roll.
7. The Property Appraiser shall be compensated by the Special District for the administrative costs incurred in carrying out this Agreement at the rate of 1% of the amount levied on the TRIM Notice or if the TRIM Notice is not used, the rate shall be 1% of the amount levied on the 2023 tax roll. For the TRIM Notice, the Property Appraiser will require **payment on or before Friday, September 15, 2023** for processing within the Property Appraiser budget year (October 1st – September 30th).
8. If the actual costs of performing the services under this agreement exceed the compensation provided for in Paragraph 7, the amount of compensation shall be the actual costs of performing the services under this agreement.
9. If tax roll corrections are requested by the Special District, the Property Appraiser shall be compensated by the Special District for the administrative costs incurred at the rate of \$5.00 for each tax roll correction exceeding ten (10) corrections per tax year.

The Special District shall indemnify and hold harmless, to the extent permitted by Florida law and without waiving its right of any applicable sovereign immunity, the Property Appraiser and all respective officers, employees, agents and instrumentalities from any and all liability, losses or damages, including attorneys' fees and costs of defense, which the Property Appraiser and all respective officers, employees, agents or instrumentalities may incur as a result of claims, demands, suits, causes of actions or proceedings of any kind or nature arising out of, relating to or resulting from the negligent or intentional acts or omissions of the Special District or its employees, agents, servants, partners, principals, or subcontractors arising out of, relating to, or resulting from the performance of the Agreement. The Special District shall pay all claims and losses in connection therewith and shall investigate and defend all claims, suits or actions of any kind or nature in the name of the Property Appraiser where applicable, including appellate proceedings, and shall pay all costs, judgments, and attorneys' fees which may issue thereon.

EXECUTED By:

Jill Burns

Special District Representative

Jill Burns

Print name

District Manager

1/9/2023

Title

Date

Marsha M. Faux, CFA, ASA

Polk County Property Appraiser

By:

Marsha Faux

Marsha M. Faux, Property Appraiser

# SECTION VII



**Marsha M. Faux, CFA, ASA**  
**POLK COUNTY PROPERTY APPRAISER**  
**2023 Data Sharing and Usage Agreement**

**LAWSON DUNES CDD**

This Data Sharing and Usage Agreement, hereinafter referred to as “**Agreement**,” establishes the terms and conditions under which the **LAWSON DUNES CDD**, hereinafter referred to as “**agency**,” can acquire and use Polk County Property Appraiser data that is exempt from Public Records disclosure as defined in [FS 119.071](#).

*As of July 1, 2021, the Florida Public Records Exemptions Statute was amended as it relates to the publicly available records maintained by the county property appraiser and tax collector. As a result, exempt (aka confidential) parcels and accounts have been added back to our website and FTP data files. No owner names, mailing addresses, or official records (OR) books and pages of recorded documents related to these parcels/accounts, appear on the Property Appraiser’s website or in FTP data files. In addition, the Polk County Property Appraiser’s mapping site has been modified to accommodate the statutory change. See Senate Bill 781 for additional information.*

**For the purposes of this Agreement, all data is provided. It is the responsibility of the agency to apply all statutory guidelines relative to confidentiality.**

The confidentiality of personal identifying information including: names, mailing address and OR Book and Pages owned by individuals that have received exempt / confidential status, hereinafter referred to as “**confidential data**,” **will be protected as follows:**

1. The **agency** will not release **confidential data** that may reveal identifying information of individuals exempted from Public Records disclosure.
2. The **agency** will not present the **confidential data** in the results of data analysis (including maps) in any manner that would reveal personal identifying information of individuals exempted from Public Records disclosure.
3. The **agency** shall comply with all state laws and regulations governing the confidentiality and exempt status of personal identifying and location information that is the subject of this Agreement.
4. The **agency** shall ensure any employee granted access to **confidential data** is subject to the terms and conditions of this Agreement.
5. The **agency** shall ensure any third party granted access to **confidential data** is subject to the terms and conditions of this Agreement. Acceptance of these terms must be provided in writing to the **agency** by the third party before personal identifying information is released.

The term of this Agreement shall commence on **January 1, 2023** and shall run until **December 31, 2023**, the date of signature by the parties notwithstanding. **This Agreement shall not automatically renew.** A new agreement will be provided annually to ensure all responsible parties are aware of and maintain the terms and conditions of this Data Sharing and Usage Agreement.

In witness of their agreement to the terms above, the parties or their authorized agents hereby affix their signatures.

**POLK COUNTY PROPERTY APPRAISER**

**LAWSON DUNES CDD**

Signature: Marsha M. Faux

Signature: Jill Burns

Print: Marsha M. Faux CFA, ASA

Print: Jill Burns

Title: Polk County Property Appraiser

Title: District Manager

Date: December 1, 2022

Date: 1/9/2023

Please email the signed agreement to [pataxroll@polk-county.net](mailto:pataxroll@polk-county.net).

# SECTION VIII

December 14, 2022

Lawson Dunes Community Development District  
Board of Supervisors

We are pleased to confirm our understanding of the services we are to provide Lawson Dunes Community Development District, ("the District") for the fiscal years ended September 30, 2022, 2023 and 2024.

### **Audit Scope and Objectives**

We will audit the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information, and the disclosures, which collectively comprise the basic financial statements of the District as of and for the years ended September 30, 2022, 2023 and 2024. Accounting standards generally accepted in the United States of America (GAAP) provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement the District's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement we will apply certain limited procedures to the District's RSI in accordance with auditing standards generally accepted in the United States of America (GAAS). These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient appropriate evidence to express an opinion or provide any assurance. The following RSI is required by GAAP and will be subjected to certain limited procedures, but will not be audited.

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

The objectives of our audit are to obtain reasonable assurance as to whether the financial statements as a whole are free from material misstatement, whether due to fraud or error; issue an auditor's report that includes our opinion about whether your financial statements are fairly presented, in all material respects, in conformity with GAAP; and report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements.

### **Auditor's Responsibilities for the Audit of the Financial Statements**

We will conduct our audit in accordance with GAAS and will include tests of your accounting records and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors, fraudulent financial reporting, or misappropriation of assets that comes to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for a reasonable period of time.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, tests of the physical existence of inventories, and direct confirmation of receivables and certain assets and liabilities by correspondence with selected customers, creditors, and financial institutions. We will also request written representations from your attorneys as part of the engagement.

We may, from time to time and depending on the circumstances, use third-party service providers in serving your account. We may share confidential information about you with these service providers but remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures, and safeguards to protect the confidentiality of your personal information. In addition, we will secure confidentiality agreements with all service providers to maintain the confidentiality of your information and we will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In the event that we are unable to secure an appropriate confidentiality agreement, you will be asked to provide your consent prior to the sharing of your confidential information with the third-party service provider. Furthermore, we will remain responsible for the work provided by any such third-party service providers.

Our audit of the financial statements does not relieve you of your responsibilities.

#### **Audit Procedures—Internal Control**

We will obtain an understanding of the government and its environment, including internal control relevant to the audit, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control. An audit is not designed to provide assurance on internal control or to identify deficiencies in internal control. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards.

#### **Audit Procedures—Compliance**

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

#### **Other Services**

We will also prepare the financial statements of Lawson Dunes Community Development District in conformity with accounting principles generally accepted in the United States of America based on information provided by you.



We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statement services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

You agree to assume all management responsibilities for the financial statement preparation services and any other nonattest services we provide; oversee the services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of the services; and accept responsibility for them.

### **Responsibilities of Management for the Financial Statements**

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for designing, implementing, and maintaining internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including monitoring ongoing activities; for the selection and application of accounting principles; and for the preparation and fair presentation of the financial statements in conformity with accounting principles generally accepted in the United States of America with the oversight of those charged with governance.

Management is responsible for making information available for the drafting of financial statements, all financial records, and related information available to us and for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers). You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) additional information that we may request for the purpose of the audit; and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about the financial statements and related matters.

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

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

You are responsible for the preparation of the supplementary information in conformity with accounting principles generally accepted in the United States of America (GAAP). You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information.

You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon. Your responsibilities include acknowledging to us in the representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

## **Engagement Administration, Fees, and Other**

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

Subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to a cognizant or oversight agency or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of DiBartolomeo, McBee, Hartley & Barnes, P.A. personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies. Notwithstanding the foregoing, the parties acknowledge that various documents reviewed or produced during the conduct of the audit may be public records under Florida law.

We will complete the audit within prescribed statutory deadlines, with the understanding that your employees will provide information needed to perform the audit on a timely basis.

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

Jim Hartley is the engagement partner and is responsible for supervising the engagement and signing the report or authorizing another individual to sign it. Our fees for these services are not to exceed \$3,150 for the year ending 2022, \$3,250 for the year ending 2023 and \$3,400 for year ending 2024, respectively. The fee estimate is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary or if additional Bonds are issued, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket expenditures through the date of termination.

Either party may unilaterally terminate this agreement, with or without cause, upon thirty (30) days written notice. Upon any termination of this Agreement, the District will pay all invoices for services rendered prior to the date of the notice of termination but subject to any offsets that the District may have. Pursuant to Section 218.391, Florida Statutes, all invoices for fees or other compensation must be submitted in sufficient detail to demonstrate compliance with the terms of this engagement.

We shall take all necessary steps to ensure that the audit is completed in a timely fashion so that the financial reports and audits may be approved by the District's Board of Supervisors within 180 days after the end of the fiscal year under review.

We agree and understand that Chapter 119, Florida Statutes, may be applicable to documents prepared in connection with the services provided hereunder and agree to cooperate with public record requests made there under. In connection with this Agreement, we agree to comply with all provisions of Florida's public records laws, including but not limited to Section 119.0701, Florida Statutes, the terms of which are incorporated herein. Among other requirements, we will:

- a. Keep and maintain public records required by the District to perform the service.
- b. Upon request from the District's custodian of public records, provide the District with a copy of the requested records or allow the records to be inspected or copied within a reasonable time at a cost that does not exceed the cost provided in Chapter 119, Florida Statutes or as otherwise provided by law.
- c. Ensure that public records that are exempt or confidential and exempt from public records disclosure requirements are not disclosed except as authorized by law for the duration of the contract term and following completion of the Agreement if the auditor does not transfer the records to the District.

- d. Upon completion of this Agreement, transfer, at no cost, to the District all public records in possession of the auditor or keep and maintain public records required by the District to perform the service. If the auditor transfers all public records to the District upon completion of this Agreement, the auditor shall destroy any duplicate public records that are exempt or confidential and exempt from public records disclosure requirements. If the auditor keeps and maintains public records upon completion of the Agreement, the auditor shall meet all applicable requirements for retaining public records. All records stored electronically must be provided to the District, upon request from the District’s custodian of public records, in a format that is compatible with the information technology systems of the District.

**Reporting**

We will issue a written report upon completion of our audit of Lawson Dunes Community Development District’s financial statements. Our report will be addressed to the Board of Supervisors of the District. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditor’s report, or if necessary, withdraw from this engagement. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or withdraw from this engagement.

We appreciate the opportunity to be of service to Lawson Dunes Community Development District and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the attached copy and return it to us.

*DiBartolomeo, McBee, Hartley & Barnes*

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

RESPONSE:

This letter correctly sets forth the understanding of Lawson Dunes Community Development District.

Management signature: Rennie Heath

Title: Chairman

Date: 12/21/2022

# SECTION IX

**This space reserved for use by the  
Clerk of the Circuit Court**

**Prepared By and Return to:**

Roy Van Wyk, Esq.  
**KILINSKI | VAN WYK**  
2016 Delta Boulevard Suite 101  
Tallahassee, Florida 32301

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**RELEASE OF  
TEMPORARY CONSTRUCTION AND ACCESS EASEMENT AGREEMENT**

This RELEASE OF TEMPORARY CONSTRUCTION AND ACCESS EASEMENT AGREEMENT (“Release”) is executed by the LAWSON DUNES COMMUNITY DEVELOPMENT DISTRICT, whose address is 219 E. Livingston Street, Orlando, Florida 32801 (“District”).

**WITNESSETH:**

**WHEREAS**, the District is the holder of a temporary construction and access easement (the “Easement”) as granted and more particularly described by that certain *Temporary Construction and Access Easement Agreement* (the “Agreement”) dated February 1, 2022, and recorded in Official Records Book 12186, Pages 2252-2258 of the Official Records of Polk County, Florida; and

**WHEREAS**, the District no longer has need for the Easement as the improvements contemplated to be constructed by the Agreement have been completed; and

**WHEREAS**, the District desires to release the Easement and terminate the Agreement of record.

**NOW, THEREFORE**, the District hereby releases, conveys and quitclaims all of the District’s right, title and interest in and to the Easement and hereby cancels the Agreement of record and all of the lands and property identified in the Agreement as being subject to the Easement, to the extent not previously released pursuant to the provisions of the Easement, shall be deemed to be and are hereby released therefrom.

*{SIGNATURES SET FORTH ON THE FOLLOWING PAGE}*

Signed, sealed and delivered  
in the presence of:

Lindsey Roden  
(Signature)

Lindsey Roden  
(Print Name)

Jessica Kowalski  
(Signature)

Jessica Kowalski  
(Print Name)

**LAWSON DUNES COMMUNITY DEVELOPMENT  
DISTRICT**, a local unit of special-purpose  
government created pursuant to Chapter 190,

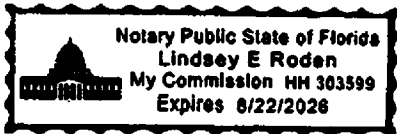
*Florida Statutes*

By: Warren K. Heath II

Warren K. Heath II, Chairperson, Board of  
Supervisors

STATE OF FLORIDA  
COUNTY OF POLK

The foregoing instrument was acknowledged before me by means of  physical presence  
or  online notarization this 10<sup>th</sup> day of APRIL, 2023, by Warren K. Heath II, as  
Chairperson of the Board of Supervisors of Lawson Dunes Community Development District.



[notary seal]

Lindsey E Roden

(Official Notary Signature)

Name: Lindsey E. Roden

Personally Known Warren K. Heath

OR Produced Identification \_\_\_\_\_

Type of Identification \_\_\_\_\_

# SECTION X

# SECTION C



# SECTION 1

# Lawson Dunes Community Development District

## Summary of Check Register

November 1, 2022 to February 28, 2023

| Bank                | Date     | Check No.'s | Amount              |
|---------------------|----------|-------------|---------------------|
| General Fund        | 11/16/22 | 52          | \$ 264.69           |
|                     | 11/29/22 | 53 - 57     | \$ 4,384.54         |
|                     | 12/13/22 | 58 - 59     | \$ 3,907.37         |
|                     | 1/4/23   | 60 - 61     | \$ 695.50           |
|                     | 1/25/23  | 62 - 63     | \$ 3,737.74         |
|                     |          |             | <hr/>               |
|                     |          |             | \$ 12,989.84        |
| <b>Total Amount</b> |          |             | <b>\$ 12,989.84</b> |

| CHECK<br>DATE | VEND# | .....INVOICE.....<br>DATE INVOICE | ...EXPENSED TO...<br>YRMO DPT ACCT# SUB SUBCLASS | VENDOR NAME   | STATUS | AMOUNT   | ....CHECK.....<br>AMOUNT # |
|---------------|-------|-----------------------------------|--|---|--------|----------|----------------------------|
| 11/16/22      | 00007 | 11/10/22 4755                     | 202210 310-51300-31500                           | GEN.COUNSEL/MTHLY MEETING<br>KILINSKI / VAN WYK, PLLC       | *      | 264.69   | 264.69 000052              |
| 11/29/22      | 00011 | 11/16/22 BH111620                 | 202211 310-51300-11000                           | SUPERVISOR FEE 11/16/22<br>BOBBIE HENLEY                    | *      | 200.00   | 200.00 000053              |
| 11/29/22      | 00016 | 11/16/22 CC111620                 | 202211 310-51300-11000                           | SUPERVISOR FEE 11/16/22<br>CHARLES CAVARETTA                | *      | 200.00   | 200.00 000054              |
| 11/29/22      | 00017 | 11/16/22 DA111620                 | 202211 310-51300-11000                           | SUPERVISOR FEE 11/16/22<br>DANIEL ARNETTE                   | *      | 200.00   | 200.00 000055              |
| 11/29/22      | 00001 | 11/01/22 11                       | 202211 310-51300-34000                           | MANAGEMENT FEES - NOV 22                                    | *      | 2,916.67 | 3,584.54 000056            |
|               |       | 11/01/22 11                       | 202211 310-51300-35200                           | WEBSITE MANAGEMENT-NOV 22                                   | *      | 100.00   |                            |
|               |       | 11/01/22 11                       | 202211 310-51300-35100                           | INFORMATION TECH - NOV 22                                   | *      | 150.00   |                            |
|               |       | 11/01/22 11                       | 202211 310-51300-31300                           | DISSEMINATION SVCS-NOV 22                                   | *      | 416.67   |                            |
|               |       | 11/01/22 11                       | 202211 310-51300-51000                           | OFFICE SUPPLIES   | *      | .06      |                            |
|               |       | 11/01/22 11                       | 202211 310-51300-42000                           | POSTAGE   | *      | 1.14     |                            |
|               |       |                                   |  | GOVERNMENTAL MANAGEMENT SERVICES-CF                         |        |          |                            |
| 11/29/22      | 00003 | 11/16/22 RH111620                 | 202211 310-51300-11000                           | SUPERVISOR FEE 11/16/22<br>RENNIE HEATH                     | *      | 200.00   | 200.00 000057              |
| 12/13/22      | 00009 | 11/30/22 00050960                 | 202211 310-51300-48000                           | NOT OF AUD MTG&BOS 11/9<br>CA FLORIDA HOLDINGS DBA LOCAL IQ | *      | 320.93   | 320.93 000058              |
| 12/13/22      | 00001 | 12/01/22 12                       | 202212 310-51300-34000                           | MANAGEMENT FEES - DEC 22                                    | *      | 2,916.67 |                            |
|               |       | 12/01/22 12                       | 202212 310-51300-35200                           | WEBSITE ADMIN - DEC 22                                      | *      | 100.00   |                            |
|               |       | 12/01/22 12                       | 202212 310-51300-35100                           | INFO TECHNOLOGY - DEC 22                                    | *      | 150.00   |                            |
|               |       | 12/01/22 12                       | 202212 310-51300-31300                           | DISSEMINATION - DEC 22                                      | *      | 416.67   |                            |
|               |       |                                   |  |   |        |          |                            |

LDCD LAWSON DUNES MBYINGTON

| CHECK<br>DATE                       | VEND# | .....INVOICE.....<br>DATE INVOICE | ...EXPENSED TO...<br>YRMO DPT ACCT# SUB SUBCLASS | VENDOR NAME               | STATUS | AMOUNT    | ....CHECK.....<br>AMOUNT # |
|-------------------------------------|-------|-----------------------------------|--|---------------------------|--------|-----------|----------------------------|
| 12/01/22                            | 12    | 202212                            | 310-51300-51000                                  | OFFICE SUPPLIES           | *      | 2.53      |                            |
| 12/01/22                            | 12    | 202212                            | 310-51300-42000                                  | POSTAGE                   | *      | .57       |                            |
| GOVERNMENTAL MANAGEMENT SERVICES-CF |       |                                   |  |                           |        |           | 3,586.44 000059            |
| 1/04/23                             | 00018 | 10/19/22                          | 2188772- 202209 310-51300-31100                  | ENGINEERING SVCS - SEP 22 | *      | 337.50    |                            |
| DEWBERRY ENGINEERS INC.             |       |                                   |  |                           |        |           | 337.50 000060              |
| 1/04/23                             | 00007 | 12/12/22                          | 5125 202211 310-51300-31500                      | BOS MTG/AUDIT SVCS/AGENDA | *      | 358.00    |                            |
| KILINSKI / VAN WYK, PLLC            |       |                                   |  |                           |        |           | 358.00 000061              |
| 1/25/23                             | 00001 | 1/01/23                           | 13 202301 310-51300-34000                        | MANAGEMENT FEES - JAN 23  | *      | 2,916.67  |                            |
| 1/01/23                             | 13    | 202301                            | 310-51300-35200                                  | WEBSITE ADMIN - JAN 23    | *      | 100.00    |                            |
| 1/01/23                             | 13    | 202301                            | 310-51300-35100                                  | INFO TECHNOLOGY - JAN 23  | *      | 150.00    |                            |
| 1/01/23                             | 13    | 202301                            | 310-51300-31300                                  | DISSEMINATION - JAN 23    | *      | 416.67    |                            |
| 1/01/23                             | 13    | 202301                            | 310-51300-51000                                  | OFFICE SUPPLIES           | *      | .12       |                            |
| 1/01/23                             | 13    | 202301                            | 310-51300-42000                                  | POSTAGE                   | *      | 2.28      |                            |
| GOVERNMENTAL MANAGEMENT SERVICES-CF |       |                                   |  |                           |        |           | 3,585.74 000062            |
| 1/25/23                             | 00007 | 1/18/23                           | 5505 202207 310-51300-31500                      | PREPARING AGENDA ITEMS    | *      | 152.00    |                            |
| KILINSKI / VAN WYK, PLLC            |       |                                   |  |                           |        |           | 152.00 000063              |
| TOTAL FOR BANK A                    |       |                                   |  |                           |        | 12,989.84 |                            |
| TOTAL FOR REGISTER                  |       |                                   |  |                           |        | 12,989.84 |                            |

# SECTION 2

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

***Unaudited Financial Reporting***  
***February 28, 2023***



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**Lawson Dunes**  
**Community Development District**  
**Combined Balance Sheet**  
**February 28, 2023**

|   | <i>General<br/>Fund</i> | <i>Debt Service<br/>Fund</i> | <i>Capital Project<br/>Fund</i> | <i>Total<br/>Governmental Funds</i> |
|---|-------------------------|------------------------------|---------------------------------|-------------------------------------|
| <b>Assets:</b>                              |                         |                              |                                 |                                     |
| <b>Cash:</b>                                |                         |                              |                                 |                                     |
| Operating Account                           | \$ 14,008               | \$ -                         | \$ -                            | \$ 14,008                           |
| <b>Investments:</b>                         |                         |                              |                                 |                                     |
| <b>Series 2022</b>                          |                         |                              |                                 |                                     |
| Reserve                                     | \$ -                    | \$ 779,116                   | \$ -                            | \$ 779,116                          |
| Revenue                                     | \$ -                    | \$ 12,822                    | \$ -                            | \$ 12,822                           |
| Interest                                    | \$ -                    | \$ 6,753                     | \$ -                            | \$ 6,753                            |
| Construction                                | \$ -                    | \$ -                         | \$ 4,276,126                    | \$ 4,276,126                        |
| <b>Total Assets</b>                         | <b>\$ 14,008</b>        | <b>\$ 798,690</b>            | <b>\$ 4,276,126</b>             | <b>\$ 5,088,824</b>                 |
| <b>Liabilities:</b>                         |                         |                              |                                 |                                     |
| Accounts Payable                            | \$ 3,846                | \$ -                         | \$ -                            | \$ 3,846                            |
| Retainage Payable                           | \$ -                    | \$ -                         | \$ 139,759                      | \$ 139,759                          |
| <b>Total Liabilities</b>                    | <b>\$ 3,846</b>         | <b>\$ -</b>                  | <b>\$ 139,759</b>               | <b>\$ 143,606</b>                   |
| <b>Fund Balance:</b>                        |                         |                              |                                 |                                     |
| Restricted For:                             |                         |                              |                                 |                                     |
| Capital Projects - Series 2022              | \$ -                    | \$ -                         | \$ 4,136,366                    | \$ 4,136,366                        |
| Debt Service - Series 2022                  | \$ -                    | \$ 798,690                   | \$ -                            | \$ 798,690                          |
| Unassigned                                  | \$ 10,162               | \$ -                         | \$ -                            | \$ 10,162                           |
| <b>Total Fund Balances</b>                  | <b>\$ 10,162</b>        | <b>\$ 798,690</b>            | <b>\$ 4,136,366</b>             | <b>\$ 4,945,218</b>                 |
| <b>Total Liabilities &amp; Fund Balance</b> | <b>\$ 14,008</b>        | <b>\$ 798,690</b>            | <b>\$ 4,276,126</b>             | <b>\$ 5,088,824</b>                 |



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

**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**For The Period Ending February 28, 2023**

|   | Adopted<br>Budget | Prorated Budget<br>Thru 02/28/23 | Actual<br>Thru 02/28/23 | Variance         |
|---|-------------------|----------------------------------|-------------------------|------------------|
| <b>Revenues:</b>  |                   |                                  |                         |                  |
| Developer Contributions                                   | \$ 223,800        | \$ 20,000                        | \$ 20,000               | \$ -             |
| <b>Total Revenues</b>                                     | <b>\$ 223,800</b> | <b>\$ 20,000</b>                 | <b>\$ 20,000</b>        | <b>\$ -</b>      |
| <b>Expenditures:</b>                                      |                   |                                  |                         |                  |
| <b>General &amp; Administrative:</b>                      |                   |                                  |                         |                  |
| Supervisor Fees   | \$ 12,000         | \$ 5,000                         | \$ 800                  | \$ 4,200         |
| Engineering   | \$ 15,000         | \$ 6,250                         | \$ -                    | \$ 6,250         |
| Attorney  | \$ 25,000         | \$ 10,417                        | \$ 867                  | \$ 9,550         |
| Annual Audit  | \$ 4,000          | \$ -                             | \$ -                    | \$ -             |
| Assessment Administration                                 | \$ 5,000          | \$ -                             | \$ -                    | \$ -             |
| Arbitrage   | \$ 450            | \$ -                             | \$ -                    | \$ -             |
| Dissemination   | \$ 5,000          | \$ 2,083                         | \$ 2,083                | \$ (0)           |
| Trustee Fees  | \$ 4,050          | \$ -                             | \$ -                    | \$ -             |
| Management Fees   | \$ 35,000         | \$ 14,583                        | \$ 14,583               | \$ (0)           |
| Information Technology                                    | \$ 1,800          | \$ 750                           | \$ 750                  | \$ -             |
| Website Maintenance                                       | \$ 1,200          | \$ 500                           | \$ 500                  | \$ -             |
| Postage & Delivery  | \$ 1,000          | \$ 417                           | \$ 26                   | \$ 390           |
| Insurance   | \$ 5,000          | \$ 5,000                         | \$ 5,000                | \$ -             |
| Copies  | \$ 1,000          | \$ 417                           | \$ -                    | \$ 417           |
| Legal Advertising   | \$ 15,000         | \$ 6,250                         | \$ 321                  | \$ 5,929         |
| Other Current Charges                                     | \$ 5,000          | \$ 2,083                         | \$ -                    | \$ 2,083         |
| Office Supplies   | \$ 625            | \$ 260                           | \$ 6                    | \$ 255           |
| Dues, Licenses & Subscriptions                            | \$ 175            | \$ 175                           | \$ 175                  | \$ -             |
| <b>Subtotal General &amp; Administrative Expenditures</b> | <b>\$ 136,300</b> | <b>\$ 54,185</b>                 | <b>\$ 25,111</b>        | <b>\$ 29,074</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>\$ 42,500</b>  | <b>\$ -</b>                      | <b>\$ -</b>             | <b>\$ -</b>      |
| <b>Amenity Expenditures</b>                               |                   |                                  |                         |                  |
| Playground Lease  | \$ 20,000         | \$ -                             | \$ -                    | \$ -             |
| Amenity Contingency                                       | \$ 25,000         | \$ -                             | \$ -                    | \$ -             |
| <b>Subtotal Amenity Expenditures</b>                      | <b>\$ 45,000</b>  | <b>\$ -</b>                      | <b>\$ -</b>             | <b>\$ -</b>      |
| <b>Total Expenditures</b>                                 | <b>\$ 223,800</b> | <b>\$ 54,185</b>                 | <b>\$ 25,111</b>        | <b>\$ 29,074</b> |
| <b>Excess (Deficiency) of Revenues over Expenditures</b>  | <b>\$ -</b>       | <b>\$ -</b>                      | <b>\$ (5,111)</b>       |                  |
| <b>Fund Balance - Beginning</b>                           | <b>\$ -</b>       | <b>\$ -</b>                      | <b>\$ 15,273</b>        |                  |
| <b>Fund Balance - Ending</b>                              | <b>\$ -</b>       | <b>\$ -</b>                      | <b>\$ 10,162</b>        |                  |

**Lawson Dunes**  
**Community Development District**  
**Debt Service Fund Series 2022**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**For The Period Ending February 28, 2023**

|  | Adopted<br>Budget | Prorated Budget<br>Thru 02/28/23 | Actual<br>Thru 02/28/23 | Variance         |
|--|-------------------|----------------------------------|-------------------------|------------------|
| <b>Revenues:</b>   |                   |                                  |                         |                  |
| Assessments - Direct                                     | \$ 779,116        | \$ -                             | \$ -                    | \$ -             |
| Interest   | \$ -              | \$ -                             | \$ 10,359               | \$ 10,359        |
| <b>Total Revenues</b>                                    | <b>\$ 779,116</b> | <b>\$ -</b>                      | <b>\$ 10,359</b>        | <b>\$ 10,359</b> |
| <b>Expenditures:</b>                                     |                   |                                  |                         |                  |
| <b>General &amp; Administrative:</b>                     |                   |                                  |                         |                  |
| Interest - 11/1  | \$ 224,311        | \$ 224,311                       | \$ 224,311              | \$ (0)           |
| Principal - 5/1  | \$ 185,000        | \$ -                             | \$ -                    | \$ -             |
| Interest - 5/1   | \$ 299,081        | \$ -                             | \$ -                    | \$ -             |
| <b>Total Expenditures</b>                                | <b>\$ 708,392</b> | <b>\$ 224,311</b>                | <b>\$ 224,311</b>       | <b>\$ (0)</b>    |
| <b>Excess (Deficiency) of Revenues over Expenditures</b> | <b>\$ 70,723</b>  |                                  | <b>\$ (213,952)</b>     |                  |
| <b>Other Financing Sources/(Uses):</b>                   |                   |                                  |                         |                  |
| Transfer In/(Out)  | \$ -              | \$ -                             | \$ 6,753                | \$ 6,753         |
| <b>Total Other Financing Sources/(Uses)</b>              | <b>\$ -</b>       | <b>\$ -</b>                      | <b>\$ 6,753</b>         | <b>\$ 6,753</b>  |
| <b>Net Change in Fund Balance</b>                        | <b>\$ 70,723</b>  |                                  | <b>\$ (207,200)</b>     |                  |
| <b>Fund Balance - Beginning</b>                          | <b>\$ 224,311</b> |                                  | <b>\$ 1,005,890</b>     |                  |
| <b>Fund Balance - Ending</b>                             | <b>\$ 295,034</b> |                                  | <b>\$ 798,690</b>       |                  |

**Lawson Dunes**  
**Community Development District**  
**Capital Project Fund Series 2022**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**For The Period Ending February 28, 2023**

|  | Adopted<br>Budget | Prorated Budget<br>Thru 02/28/23 | Actual<br>Thru 02/28/23 | Variance              |
|--|-------------------|----------------------------------|-------------------------|-----------------------|
| <b>Revenues:</b>   |                   |                                  |                         |                       |
| Interest   | \$ -              | \$ -                             | \$ 75,191               | \$ 75,191             |
| <b>Total Revenues</b>                                    | <b>\$ -</b>       | <b>\$ -</b>                      | <b>\$ 75,191</b>        | <b>\$ 75,191</b>      |
| <b>Expenditures:</b>                                     |                   |                                  |                         |                       |
| <b>General &amp; Administrative:</b>                     |                   |                                  |                         |                       |
| Capital Outlay   | \$ -              | \$ -                             | \$ 2,384,867            | \$ (2,384,867)        |
| <b>Total Expenditures</b>                                | <b>\$ -</b>       | <b>\$ -</b>                      | <b>\$ 2,384,867</b>     | <b>\$ (2,384,867)</b> |
| <b>Excess (Deficiency) of Revenues over Expenditures</b> | <b>\$ -</b>       | <b>\$ -</b>                      | <b>\$ (2,309,677)</b>   |                       |
| <b>Other Financing Sources/(Uses):</b>                   |                   |                                  |                         |                       |
| Transfer In/(Out)  | \$ -              | \$ -                             | \$ (6,753)              | \$ (6,753)            |
| <b>Total Other Financing Sources/(Uses)</b>              | <b>\$ -</b>       | <b>\$ -</b>                      | <b>\$ (6,753)</b>       | <b>\$ (6,753)</b>     |
| <b>Net Change in Fund Balance</b>                        | <b>\$ -</b>       | <b>\$ -</b>                      | <b>\$ (2,316,429)</b>   |                       |
| <b>Fund Balance - Beginning</b>                          | <b>\$ -</b>       | <b>\$ -</b>                      | <b>\$ 6,452,795</b>     |                       |
| <b>Fund Balance - Ending</b>                             | <b>\$ -</b>       | <b>\$ -</b>                      | <b>\$ 4,136,366</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         |
| <b>Total Revenues</b>                                     | <b>\$ -</b>       | <b>\$ 20,000</b> | <b>\$ -</b>       | <b>\$ -</b>       | <b>\$ -</b>       | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ 20,000</b>  |
| <b>Expenditures:</b>                                      |                   |                  |                   |                   |                   |             |             |             |             |             |             |             |                   |
| <b>General &amp; Administrative:</b>                      |                   |                  |                   |                   |                   |             |             |             |             |             |             |             |                   |
| Supervisor Fees   | \$ -              | \$ 800           | \$ -              | \$ -              | \$ -              | \$ -        | \$ -        | \$ -        | \$ -        | \$ -        | \$ -        | \$ -        | \$ 800            |
| Engineering   | \$ -              | \$ -             | \$ -              | \$ -              | \$ -              | \$ -        | \$ -        | \$ -        | \$ -        | \$ -        | \$ -        | \$ -        | \$ -              |
| Attorney  | \$ 265            | \$ 358           | \$ -              | \$ 37             | \$ 208            | \$ -        | \$ -        | \$ -        | \$ -        | \$ -        | \$ -        | \$ -        | \$ 867            |
| Annual Audit  | \$ -              | \$ -             | \$ -              | \$ -              | \$ -              | \$ -        | \$ -        | \$ -        | \$ -        | \$ -        | \$ -        | \$ -        | \$ -              |
| Assessment Administration                                 | \$ -              | \$ -             | \$ -              | \$ -              | \$ -              | \$ -        | \$ -        | \$ -        | \$ -        | \$ -        | \$ -        | \$ -        | \$ -              |
| Arbitrage   | \$ -              | \$ -             | \$ -              | \$ -              | \$ -              | \$ -        | \$ -        | \$ -        | \$ -        | \$ -        | \$ -        | \$ -        | \$ -              |
| Dissemination   | \$ 417            | \$ 417           | \$ 417            | \$ 417            | \$ 417            | \$ -        | \$ -        | \$ -        | \$ -        | \$ -        | \$ -        | \$ -        | \$ 2,083          |
| Trustee Fees  | \$ -              | \$ -             | \$ -              | \$ -              | \$ -              | \$ -        | \$ -        | \$ -        | \$ -        | \$ -        | \$ -        | \$ -        | \$ -              |
| Management Fees   | \$ 2,917          | \$ 2,917         | \$ 2,917          | \$ 2,917          | \$ 2,917          | \$ -        | \$ -        | \$ -        | \$ -        | \$ -        | \$ -        | \$ -        | \$ 14,583         |
| Information Technology                                    | \$ 150            | \$ 150           | \$ 150            | \$ 150            | \$ 150            | \$ -        | \$ -        | \$ -        | \$ -        | \$ -        | \$ -        | \$ -        | \$ 750            |
| Website Maintenance                                       | \$ 100            | \$ 100           | \$ 100            | \$ 100            | \$ 100            | \$ -        | \$ -        | \$ -        | \$ -        | \$ -        | \$ -        | \$ -        | \$ 500            |
| Postage & Delivery  | \$ 4              | \$ 1             | \$ 1              | \$ 2              | \$ 18             | \$ -        | \$ -        | \$ -        | \$ -        | \$ -        | \$ -        | \$ -        | \$ 26             |
| Insurance   | \$ 5,000          | \$ -             | \$ -              | \$ -              | \$ -              | \$ -        | \$ -        | \$ -        | \$ -        | \$ -        | \$ -        | \$ -        | \$ 5,000          |
| Copies  | \$ -              | \$ -             | \$ -              | \$ -              | \$ -              | \$ -        | \$ -        | \$ -        | \$ -        | \$ -        | \$ -        | \$ -        | \$ -              |
| Legal Advertising   | \$ -              | \$ 321           | \$ -              | \$ -              | \$ -              | \$ -        | \$ -        | \$ -        | \$ -        | \$ -        | \$ -        | \$ -        | \$ 321            |
| Other Current Charges                                     | \$ -              | \$ -             | \$ -              | \$ -              | \$ -              | \$ -        | \$ -        | \$ -        | \$ -        | \$ -        | \$ -        | \$ -        | \$ -              |
| Office Supplies   | \$ 3              | \$ 0             | \$ 3              | \$ 0              | \$ 0              | \$ -        | \$ -        | \$ -        | \$ -        | \$ -        | \$ -        | \$ -        | \$ 6              |
| Dues, Licenses & Subscriptions                            | \$ 175            | \$ -             | \$ -              | \$ -              | \$ -              | \$ -        | \$ -        | \$ -        | \$ -        | \$ -        | \$ -        | \$ -        | \$ 175            |
| <b>Subtotal General &amp; Administrative Expenditures</b> | <b>\$ 9,030</b>   | <b>\$ 5,063</b>  | <b>\$ 3,586</b>   | <b>\$ 3,622</b>   | <b>\$ 3,810</b>   | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ 25,111</b>  |
| <i>Operations &amp; Maintenance</i>                       |                   |                  |                   |                   |                   |             |             |             |             |             |             |             |                   |
| <b>Field Expenditures</b>                                 |                   |                  |                   |                   |                   |             |             |             |             |             |             |             |                   |
| Field Management  | \$ -              | \$ -             | \$ -              | \$ -              | \$ -              | \$ -        | \$ -        | \$ -        | \$ -        | \$ -        | \$ -        | \$ -        | \$ -              |
| Landscape Maintenance                                     | \$ -              | \$ -             | \$ -              | \$ -              | \$ -              | \$ -        | \$ -        | \$ -        | \$ -        | \$ -        | \$ -        | \$ -        | \$ -              |
| Field Contingency   | \$ -              | \$ -             | \$ -              | \$ -              | \$ -              | \$ -        | \$ -        | \$ -        | \$ -        | \$ -        | \$ -        | \$ -        | \$ -              |
| <b>Subtotal Field Expenditures</b>                        | <b>\$ -</b>       | <b>\$ -</b>      | <b>\$ -</b>       | <b>\$ -</b>       | <b>\$ -</b>       | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b>       |
| <b>Amenity Expenditures</b>                               |                   |                  |                   |                   |                   |             |             |             |             |             |             |             |                   |
| Playground Lease  | \$ -              | \$ -             | \$ -              | \$ -              | \$ -              | \$ -        | \$ -        | \$ -        | \$ -        | \$ -        | \$ -        | \$ -        | \$ -              |
| Amenity Contingency                                       | \$ -              | \$ -             | \$ -              | \$ -              | \$ -              | \$ -        | \$ -        | \$ -        | \$ -        | \$ -        | \$ -        | \$ -        | \$ -              |
| <b>Subtotal Amenity Expenditures</b>                      | <b>\$ -</b>       | <b>\$ -</b>      | <b>\$ -</b>       | <b>\$ -</b>       | <b>\$ -</b>       | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b>       |
| <b>Total Expenditures</b>                                 | <b>\$ 9,030</b>   | <b>\$ 5,063</b>  | <b>\$ 3,586</b>   | <b>\$ 3,622</b>   | <b>\$ 3,810</b>   | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ 25,111</b>  |
| <b>Excess Revenues (Expenditures)</b>                     | <b>\$ (9,030)</b> | <b>\$ 14,937</b> | <b>\$ (3,586)</b> | <b>\$ (3,622)</b> | <b>\$ (3,810)</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ (5,111)</b> |

**Lawson Dunes**  
**Community Development District**  
**Long Term Debt Summary**

| <b>SERIES 2022, SPECIAL ASSESSMENT REVENUE BONDS</b> |                                |                     |
|--|--------------------------------|---------------------|
| INTEREST RATES:                                      | 4.375%, 4.750%, 5.000%, 5.125% |                     |
| MATURITY DATE:                                       | 5/1/2052                       |                     |
| OPTIONAL REDEMPTION DATE:                            | 5/1/2032                       |                     |
| 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 3

| Requisition | Payee/Vendor                             | Amount                 |
|-------------|--|------------------------|
| 49          | Atlantic TNG, LLC                        | \$ 28,624.00           |
| 50          | Fortline Waterworks                      | \$ 53,794.82           |
| 51          | QGS Development, Inc.                    | \$ 988,897.03          |
| 52          | Absolute Engineering, Inc.               | \$ 33,863.00           |
| 53          | CH Dev, LLC                              | \$ 3,750.00            |
| 54          | Fortline Waterworks                      | \$ 3,440.00            |
| 55          | Dewberry Engineers, Inc.                 | \$ 1,050.66            |
| 56          | CH Dev, LLC                              | \$ 7,500.00            |
| 57          | Absolute Engineering, Inc.               | \$ 51,823.67           |
| 58          | Fortline Waterworks                      | \$ 4,176.00            |
| 59          | CH Dev, LLC                              | \$ 3,750.00            |
| 60          | CH Dev, LLC                              | \$ 3,750.00            |
| 61          | Dewberry Engineers, Inc.                 | \$ 1,680.00            |
| 62          | Fortline Waterworks                      | \$ 26,944.40           |
| 63          | CH Dev, LLC                              | \$ 3,750.00            |
| 64          | CH Dev, LLC                              | \$ 3,750.00            |
| 65          | Dewberry Engineers, Inc.                 | \$ 1,242.50            |
| 66          | Faulkner Engineering Services            | \$ 24,140.00           |
| 67          | Absolute Engineering, Inc.               | \$ 28,387.97           |
| 68          | Mack Industries                          | \$ 9,952.00            |
| 69          | Fortline Waterworks                      | \$ 28,120.00           |
| 70          | QGS Development, Inc.                    | \$ 439,607.86          |
| 71          | QGS Development, Inc.                    | \$ 684,437.90          |
| 72          | Horner Environmental Professionals, Inc. | \$ 1,133.90            |
| 73          | CH Dev, LLC                              | \$ 3,750.00            |
| 74          | CH Dev, LLC                              | \$ 3,750.00            |
| 75          | Dewberry Engineers, Inc.                 | \$ 560.00              |
| 76          | QGS Development, Inc.                    | \$ 790,700.93          |
| 77          | Innovations Design Group                 | \$ 250.00              |
| 78          | CH Dev, LLC                              | \$ 3,750.00            |
| 79          | Absolute Engineering, Inc.               | \$ 38,976.00           |
| 80          | Raysor Transportation Consulting         | \$ 11,000.00           |
| 81          | Duke Energy                              | \$ 61,530.84           |
| 82          | QGS Development, Inc.                    | \$ 871,023.86          |
| 83          | Absolute Engineering, Inc.               | \$ 22,866.24           |
| 84          | CH Dev, LLC                              | \$ 3,750.00            |
| 85          | Signature Privacy Walls of Florida       | \$ 119,847.87          |
|             | <b>TOTAL</b>                             | <b>\$ 4,369,321.45</b> |

# SECTION 4



**Lawson Dunes**  
Community Development District

Funding Request #5  
November 11, 2022

**Bill To:** CH DEV, LLC

General Fund  
FY2023

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|          |   |           |                  |
|----------|---|-----------|------------------|
| <b>1</b> | <b>Operations &amp; Maintenance Funding</b> | <b>\$</b> | <b>20,000.00</b> |
|----------|---|-----------|------------------|

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|               |           |                  |
|---------------|-----------|------------------|
| <b>Total:</b> | <b>\$</b> | <b>20,000.00</b> |
|---------------|-----------|------------------|

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Please make check payable to:

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

**Lawson Dunes**  
Community Development District

Funding Request #6  
April 3, 2023

General Fund  
FY2023

**Bill To:** CH DEV, LLC

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|          |   |           |                  |
|----------|---|-----------|------------------|
| <b>1</b> | <b>Operations &amp; Maintenance Funding</b> | <b>\$</b> | <b>20,000.00</b> |
|----------|---|-----------|------------------|

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|               |           |                  |
|---------------|-----------|------------------|
| <b>Total:</b> | <b>\$</b> | <b>20,000.00</b> |
|---------------|-----------|------------------|

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Please make check payable to:

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