

*Lawson Dunes  
Community Development District*

*Meeting Agenda*

*July 17, 2024*

# 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

July 10, 2024

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

Dear Board Members:

A meeting of the Board of Supervisors of the **Lawson Dunes Community Development District** will be held on **Wednesday, July 17, 2024 at 2:00 PM** at **346 E. Central Ave., Winter Haven, FL 33880.**

**Zoom Video Link:** <https://us06web.zoom.us/j/81703584731>

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

**Meeting ID:** 817 0358 4731

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 June 19, 2024 Board of Supervisors Meeting
4. Public Hearings
  - A. Public Hearing on the Adoption of the Fiscal Year 2024/2025 Budget
    - i. Consideration of Resolution 2024-04 Adopting the District's Fiscal Year 2024/2025 Budget and Appropriating Funds
    - ii. Consideration of Resolution 2024-05 Imposing Special Assessments and Certifying an Assessment Roll
  - B. Public Hearing on the Adoption of Amenity Policies and Rates
    - i. Consideration of Resolution 2024-06 Adopting Amenity Policies and Rates for the District
5. Consideration of Resolution 2024-07 Designation of a Regular Monthly Meeting Date, Time, and Location for Fiscal Year 2024/2025
6. Consideration of the Adoption of Goals and Objectives for the District
7. Presentation of Fiscal Year 2023 Audit Report
8. Staff Reports
  - A. Attorney
  - B. Engineer
  - C. Field Manager's Report
  - D. District Manager's Report
    - i. Approval of Check Register
    - ii. Balance Sheet & Income Statement
    - iii. Ratification of Series 2022 Requisitions #148, #149, and #150
9. Other Business
10. Supervisors Requests and Audience Comments
11. 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 regular meeting of the Board of Supervisors of the Lawson Dunes Community Development District was held on Wednesday, **June 19, 2024** at 2:00 p.m. at 346 E. Central Ave., Winter Haven, Florida.

Present and constituting a quorum were:

Lauren Schwenk	Vice Chairperson
Bobbie Henley	Assistant Secretary
Daniel Arnette <i>by Zoom</i>	Assistant Secretary
Chuck Cavaretta	Assistant Secretary

Also, present were:

Jill Burns	District Manager, GMS
Savannah Hancock	District Counsel, Kilinski Van Wyk
Rey Malave <i>via Zoom</i>	District Engineer, Dewberry
Chace Arrington <i>via Zoom</i>	District Engineer, Dewberry
Joel Blanco <i>by Zoom</i>	Field Manager, GMS

*The following is a summary of the discussions and actions taken at the June 19, 2024 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 and called the roll. Three Supervisors were present constituting a quorum. Mr. Arnette attended by Zoom.

**SECOND ORDER OF BUSINESS**

**Public Comment Period**

Ms. Burns stated no members of the public were in attendance or on Zoom.

**THIRD ORDER OF BUSINESS**

**Approval of Minutes of the April 17, 2024 Board of Supervisors Meeting**

Ms. Burns presented the minutes of the April 17, 2024 Board of Supervisors meeting and asked for a motion to approve.

On MOTION by Mr. Cavaretta, seconded by Ms. Henley, with all in favor, the Minutes of the April 17, 2024 Board of Supervisors Meeting, were approved.

**FOURTH ORDER OF BUSINESS****Consideration of Proposal for Playground Equipment from ProPlaygrounds**

Ms. Burns stated the next three items will be discussed together. The District is going to enter into a lease purchase agreement with ProPlaygrounds to finance the playground over five years. She noted this was going to be significantly over budget. In reviewing it, there were two separate playgrounds so Eric is going to have the quote revised to remove one of the playgrounds and just do one near the pool and have an open space tract with the dog park. She recommended doing a NTE amount and authorizing the chair to execute it when he receives the final quote.

**FIFTH ORDER OF BUSINESS****Consideration of Proposal for Pool Furniture from Patio Showcase****SIXTH ORDER OF BUSINESS****Consideration of Equipment Lease/Purchase Agreement for Pool Furniture and Playground Equipment**

On MOTION by Ms. Schwenk, seconded by Ms. Henley, with all in favor, the Revised Proposal for Equipment Lease/Purchase Agreement for Pool Furniture and Playground Equipment NTE \$175K, was approved in substantial form.

**SEVENTH ORDER OF BUSINESS****Staff Reports****A. Attorney**

Ms. Hancock reminded the Board to do their Form 1.

**B. Engineer**

Mr. Malave had nothing to report.

**C. Field Manager's Report**

Mr. Blanco presented the Field Managers' Report.

**D. District Manager's Report****i. Approval of Check Register**

Ms. Burns presented the check register from April 1, 2024 through May 31, 2024 totaling \$45,858.19 and asked for approval.

On MOTION by Ms. Henley, seconded by Ms. Schwenk, with all in favor, the Check Register totaling \$45,858.19, was approved.

**ii. Balance Sheet & Income Statement**

Ms. Burns stated that the financial statements were included in the agenda package for review.

**iii. Ratification of Summary of Series 2022 Requisitions #146 to #147**

Ms. Burns noted these have been approved by the Chair and the District Engineer and need to be ratified by the Board.

On MOTION by Ms. Schwenk, seconded by Mr. Cavaretta, with all in favor, the Series 2022 Requisitions #146 to #147, were ratified.

**iv. Presentation of Number of Registered Voters – 13**

Ms. Burns stated there are currently 13 registered voters.

**EIGHTH ORDER OF BUSINESS**

**Other Business**

There being no comments, the next item followed.

**NINTH ORDER OF BUSINESS**

**Supervisors Requests and Audience Comments**

There being no comments, the next item followed.

**TENTH ORDER OF BUSINESS**

**Adjournment**

Ms. Burns adjourned the meeting.

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

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Secretary/Assistant Secretary

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Chairman/Vice Chairman

## SECTION IV

# SECTION A

# SECTION 1

## RESOLUTION 2024-04

### THE ANNUAL APPROPRIATION RESOLUTION OF THE LAWSON DUNES COMMUNITY DEVELOPMENT DISTRICT (“DISTRICT”) RELATING TO THE ANNUAL APPROPRIATIONS AND ADOPTING THE BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2024, AND ENDING SEPTEMBER 30, 2025; AUTHORIZING BUDGET AMENDMENTS; AND PROVIDING AN EFFECTIVE DATE.

**WHEREAS**, the District Manager has, prior to the fifteenth (15<sup>th</sup>) day in June, 2024, submitted to the Board of Supervisors (“**Board**”) of the Lawson Dunes Community Development District (“**District**”) proposed budget (“**Proposed Budget**”) for the fiscal year beginning October 1, 2024 and ending September 30, 2025 (“**Fiscal Year 2024/2025**”) along with an explanatory and complete financial plan for each fund of the District, pursuant to the provisions of Section 190.008(2)(a), *Florida Statutes*; and

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

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

**WHEREAS**, the District Manager posted the Proposed Budget on the District’s website at least two days before the public hearing; and

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

**WHEREAS**, the District Manager has prepared a Proposed Budget, whereby the budget shall project the cash receipts and disbursements anticipated during a given time period, including reserves for contingencies for emergency or other unanticipated expenditures during the fiscal year.

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

#### SECTION 1. BUDGET

- a. The Board has reviewed the Proposed Budget, a copy of which is on file with the office of the District Manager and at the District’s Local Records Office, and hereby approves certain amendments thereto, as shown in Section 2 below.
- b. The Proposed Budget, attached hereto as **Exhibit “A,”** as amended by the Board, is hereby adopted in accordance with the provisions of Section 190.008(2)(a), *Florida Statutes* (“**Adopted Budget**”), and incorporated herein by reference; provided, however, that the comparative figures contained in the Adopted Budget may be subsequently revised as deemed necessary by the District Manager to reflect actual revenues and expenditures.

- c. The Adopted Budget, as amended, shall be maintained in the office of the District Manager and at the District's Local Records Office and identified as "The Budget for the Lawson Dunes Community Development District for the Fiscal Year Ending September 30, 2025."
- d. The Adopted Budget shall be posted by the District Manager on the District's official website within thirty (30) days after adoption, and shall remain on the website for at least 2 years.

## **SECTION 2. APPROPRIATIONS**

There is hereby appropriated out of the revenues of the District, for Fiscal Year 2024/2025, the sum of \_\_\_\_\_ to be raised to be raised by levy of assessments, pursuant to a developer funding agreement or otherwise, which sum is deemed by the Board to be necessary to defray all expenditures of the District during said budget year, to be divided and appropriated in the following fashion:

TOTAL GENERAL FUND	_____
DEBT SERVICE FUND (SERIES 2022)	_____
TOTAL ALL FUNDS	_____

## **SECTION 3. BUDGET AMENDMENTS**

Pursuant to Section 189.016, *Florida Statutes*, the District at any time within Fiscal Year 2024/2025 or within 60 days following the end of the Fiscal Year 2024/2025 may amend its Adopted Budget for that fiscal year as follows:

- a. A line-item appropriation for expenditures within a fund may be decreased or increased by motion of the Board recorded in the minutes, and approving the expenditure, if the total appropriations of the fund do not increase.
- b. The District Manager or Treasurer may approve an expenditure that would increase or decrease a line-item appropriation for expenditures within a fund if the total appropriations of the fund do not increase and if either (i) the aggregate change in the original appropriation item does not exceed the greater of \$15,000 or 15% of the original appropriation, or (ii) such expenditure is authorized by separate disbursement or spending resolution.
- c. Any other budget amendments shall be adopted by resolution and consistent with Florida law.

The District Manager or Treasurer must ensure that any amendments to the budget under paragraph c. above are posted on the District's website within five (5) days after adoption and remain on the website for at least two (2) years.

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



**PASSED AND ADOPTED THIS 17TH DAY OF JULY 2024.**

ATTEST:

**LAWSON DUNES COMMUNITY  
DEVELOPMENT DISTRICT**

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

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

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

**Exhibit A:**      FY 2024/2025 Budget

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

***Proposed Budget***  
***FY2025***



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

Description	Adopted Budget FY2024	Actuals Thru 5/31/24	Projected Next 4 Months	Projected Thru 9/30/24	Proposed Budget FY2025
<b>Revenues</b>					
Assessments - On Roll	\$ 348,550	\$ 354,929	\$ -	\$ 354,929	\$ 468,883
<b>Total Revenues</b>	<b>\$ 348,550</b>	<b>\$ 354,929</b>	<b>\$ -</b>	<b>\$ 354,929</b>	<b>\$ 468,883</b>
<b>Expenditures</b>					
<i>General &amp; Administrative</i>					
Supervisor Fees	\$ 12,000	\$ 1,400	\$ 2,400	\$ 3,800	\$ 12,000
Engineering	\$ 15,000	\$ 1,128	\$ 1,500	\$ 2,628	\$ 10,000
Attorney	\$ 20,000	\$ 7,227	\$ 5,000	\$ 12,227	\$ 20,000
Annual Audit	\$ 3,500	\$ -	\$ 3,250	\$ 3,250	\$ 3,500
Assessment Administration	\$ 5,000	\$ 5,000	\$ -	\$ 5,000	\$ 5,250
Arbitrage	\$ 450	\$ -	\$ 450	\$ 450	\$ 450
Dissemination	\$ 5,300	\$ 4,533	\$ 1,767	\$ 6,300	\$ 5,565
Trustee Fees	\$ 4,050	\$ -	\$ 4,050	\$ 4,050	\$ 4,050
Management Fees	\$ 37,100	\$ 24,733	\$ 12,367	\$ 37,100	\$ 42,500
Information Technology	\$ 1,800	\$ 1,200	\$ 600	\$ 1,800	\$ 1,890
Website Maintenance	\$ 1,200	\$ 800	\$ 400	\$ 1,200	\$ 1,260
Postage & Delivery	\$ 1,000	\$ 294	\$ 220	\$ 514	\$ 500
Insurance	\$ 5,500	\$ 7,069	\$ -	\$ 7,069	\$ 5,720
Copies	\$ 1,000	\$ 1	\$ 50	\$ 51	\$ 350
Legal Advertising	\$ 5,000	\$ -	\$ 2,500	\$ 2,500	\$ 2,500
Administrative Contingency	\$ 2,000	\$ 387	\$ 152	\$ 539	\$ 2,000
Office Supplies	\$ 625	\$ 6	\$ 20	\$ 26	\$ -
Dues, Licenses & Subscriptions	\$ 175	\$ 175	\$ -	\$ 175	\$ 175
<b>Total General &amp; Administrative</b>	<b>\$ 120,700</b>	<b>\$ 53,953</b>	<b>\$ 34,725</b>	<b>\$ 88,679</b>	<b>\$ 117,710</b>

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

Description	Adopted Budget FY2024	Actuals Thru 5/31/24	Projected Next 4 Months	Projected Thru 9/30/24	Proposed Budget FY2025
<b><u>Operations &amp; Maintenance</u></b>					
<b>Field Expenditures</b>					
Property Insurance	\$ 10,000	\$ -	\$ 5,000	\$ 5,000	\$ 3,243
Field Management	\$ 15,000	\$ 1,250	\$ 7,500	\$ 8,750	\$ 15,000
Landscape Maintenance	\$ 45,500	\$ 13,076	\$ 15,015	\$ 28,091	\$ 55,580
Landscape Replacement	\$ 10,000	\$ -	\$ 5,000	\$ 5,000	\$ 10,000
Pond Maintenance	\$ 5,000	\$ -	\$ 2,500	\$ 2,500	\$ -
Irrigation Repairs	\$ 7,500	\$ 385	\$ 3,750	\$ 4,135	\$ 5,000
Streetlights	\$ 30,000	\$ -	\$ 15,000	\$ 15,000	\$ 30,000
Electric	\$ 5,000	\$ 9,581	\$ 6,800	\$ 16,381	\$ 3,500
Water & Sewer	\$ 10,000	\$ 40,146	\$ 20,000	\$ 60,146	\$ 66,000
Sidewalk & Asphalt Maintenance	\$ 2,500	\$ -	\$ 1,250	\$ 1,250	\$ -
General Repairs & Maintenance	\$ 10,000	\$ -	\$ 5,000	\$ 5,000	\$ 10,000
Field Contingency	\$ 10,000	\$ 475	\$ 1,000	\$ 1,475	\$ 5,000
<b>Subtotal Field Expenditures</b>	<b>\$ 160,500</b>	<b>\$ 64,914</b>	<b>\$ 87,815</b>	<b>\$ 152,729</b>	<b>\$ 203,323</b>
<b>Amenity Expenditures</b>					
Amenity - Electric	\$ 2,000	\$ -	\$ 1,000	\$ 1,000	\$ 6,000
Amenity - Water	\$ 2,500	\$ -	\$ 1,250	\$ 1,250	\$ 6,000
Internet	\$ 500	\$ -	\$ 250	\$ 250	\$ 2,000
Playground Lease	\$ 35,000	\$ -	\$ 17,500	\$ 17,500	\$ 41,150
Pest Control	\$ 500	\$ -	\$ 250	\$ 250	\$ 600
Janitorial Service	\$ 2,550	\$ -	\$ 1,275	\$ 1,275	\$ 15,300
Security Service	\$ 10,000	\$ -	\$ 5,000	\$ 5,000	\$ 32,000
Pool Maintenance	\$ 5,550	\$ -	\$ 2,775	\$ 2,775	\$ 19,800
Amenity Management	\$ 1,250	\$ -	\$ 625	\$ 625	\$ 10,000
Amenity Repairs & Maintenance	\$ 5,000	\$ -	\$ 2,500	\$ 2,500	\$ 7,500
Amenity Contingency	\$ 2,500	\$ -	\$ 1,250	\$ 1,250	\$ 7,500
<b>Subtotal Amenity Expenditures</b>	<b>\$ 67,350</b>	<b>\$ -</b>	<b>\$ 33,675</b>	<b>\$ 33,675</b>	<b>\$ 147,850</b>
<b>Total Operations &amp; Maintenance Expenditures</b>	<b>\$ 227,850</b>	<b>\$ 64,914</b>	<b>\$ 121,490</b>	<b>\$ 186,404</b>	<b>\$ 351,173</b>
<b>Total Expenditures</b>	<b>\$ 348,550</b>	<b>\$ 118,867</b>	<b>\$ 156,215</b>	<b>\$ 275,083</b>	<b>\$ 468,883</b>
<b>Excess Revenues/(Expenditures)</b>	<b>\$ -</b>	<b>\$ 236,061</b>	<b>\$ (156,215)</b>	<b>\$ 79,846</b>	<b>\$ -</b>

Gross Assessments	\$ 504,175
(Less: Discounts & Collections 7%)	\$ (35,292)
Net Assessments	<u>\$ 468,883</u>

Per Unit Gross Assessment \$ 1,306.15

Prior Year Per Unit Gross Assessment \$ 970.95

Increase (Decrease) \$ 335.20

% Increase 34.52%

Product	ERU's	Assessable Units	ERU/Unit	Net Assessment	Net Per Unit	Gross Per Unit
Single Family	386.00	386	1.00	\$468,883.00	\$1,214.72	\$1,306.15
<b>Total ERU's</b>	<b>386.00</b>	<b>386</b>		<b>\$468,883.00</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 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 streetlights within the District Boundaries that are expected to be in place throughout the fiscal year.

#### Electric

Represents estimated electric charges of common areas throughout the District.

#### Water & Sewer

Represents 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.

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

*Amenity Management*

Amenity Management provides access card issuance through registration, proof of residency, and photo identification. The team also provides keycard troubleshooting for issues and concerns related to access control. Staff reviews security concerns and amenity policy violations via remote camera monitoring on an as-needed basis. Districts are provided electronic communication for District news and direct remote customer service through phone and email directly to the Amenity Access Team.

*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 FY2024	Actuals Thru 5/31/24	Projected Next 4 Months	Projected Thru 9/30/24	Proposed Budget FY2025
<b>Revenues</b>					
Assessments	\$ 689,217	\$ 683,070	\$ 6,147	\$ 689,217	\$ 636,900
Assessments - Prepayments	\$ -	\$ 471,852	\$ -	\$ 471,852	\$ -
Interest	\$ -	\$ 33,689	\$ 16,844	\$ 50,533	\$ -
Carryforward Surplus	\$ 315,140	\$ 959,148	\$ -	\$ 959,148	\$ 668,473
<b>Total Revenues</b>	<b>\$ 1,004,357</b>	<b>\$ 2,147,759</b>	<b>\$ 22,991</b>	<b>\$ 2,170,750</b>	<b>\$ 1,305,373</b>
<b>Expenditures</b>					
Interest - 11/1	\$ 260,456	\$ 260,456	\$ -	\$ 260,456	\$ 236,984
Special Call - 11/1	\$ -	\$ 295,000	\$ -	\$ 295,000	\$ -
Interest - 2/1	\$ -	\$ 6,364	\$ -	\$ 6,364	\$ -
Special Call - 2/1	\$ -	\$ 510,000	\$ -	\$ 510,000	\$ -
Principal - 5/1	\$ 170,000	\$ 155,000	\$ 15,000	\$ 170,000	\$ 160,000
Interest - 5/1	\$ 260,456	\$ 240,375	\$ 20,081	\$ 260,456	\$ 236,984
<b>Total Expenditures</b>	<b>\$ 690,913</b>	<b>\$ 1,467,195</b>	<b>\$ 35,081</b>	<b>\$ 1,502,277</b>	<b>\$ 633,969</b>
<b>Excess Revenues/ (Expenditures)</b>	<b>\$ 313,445</b>	<b>\$ 680,564</b>	<b>\$ (12,090)</b>	<b>\$ 668,473</b>	<b>\$ 671,405</b>
<b>Other Financing Sources (Uses)</b>					
Transfer In/Out	\$ -	\$ (317,594)	\$ -	\$ (317,594)	\$ -
<b>Total Other Financing Sources (Uses)</b>	<b>\$ -</b>	<b>\$ (317,594)</b>	<b>\$ -</b>	<b>\$ (317,594)</b>	<b>\$ -</b>
<b>Net Change in Fund Balance</b>	<b>\$ 313,445</b>	<b>\$ 362,970</b>	<b>\$ (12,090)</b>	<b>\$ 350,880</b>	<b>\$ 671,405</b>

Interest Payment 11/1/25 \$ 233,484

Product	Assessable Units	Maximum Annual Debt Service	Net Per Unit	Gross Per Unit
Single Family - Paid Down	386	\$636,900	\$1,650.00	\$1,774.19
	386	<b>\$636,900</b>		

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

DATE	BALANCE	PRINCIPAL	INTEREST	TOTAL
11/01/24	\$ 9,470,000.00	\$ -	\$ 236,984.38	\$ 632,359.38
05/01/25	\$ 9,470,000.00	\$ 160,000.00	\$ 236,984.38	\$ -
11/01/25	\$ 9,310,000.00	\$ -	\$ 233,484.38	\$ 630,468.75
05/01/26	\$ 9,310,000.00	\$ 170,000.00	\$ 233,484.38	\$ -
11/01/26	\$ 9,140,000.00	\$ -	\$ 229,765.63	\$ 633,250.00
05/01/27	\$ 9,140,000.00	\$ 175,000.00	\$ 229,765.63	\$ -
11/01/27	\$ 8,965,000.00	\$ -	\$ 225,937.50	\$ 630,703.13
05/01/28	\$ 8,965,000.00	\$ 185,000.00	\$ 225,937.50	\$ -
11/01/28	\$ 8,780,000.00	\$ -	\$ 221,543.75	\$ 632,481.25
05/01/29	\$ 8,780,000.00	\$ 195,000.00	\$ 221,543.75	\$ -
11/01/29	\$ 8,585,000.00	\$ -	\$ 216,912.50	\$ 633,456.25
05/01/30	\$ 8,585,000.00	\$ 205,000.00	\$ 216,912.50	\$ -
11/01/30	\$ 8,380,000.00	\$ -	\$ 212,043.75	\$ 633,956.25
05/01/31	\$ 8,380,000.00	\$ 215,000.00	\$ 212,043.75	\$ -
11/01/31	\$ 8,165,000.00	\$ -	\$ 206,937.50	\$ 633,981.25
05/01/32	\$ 8,165,000.00	\$ 225,000.00	\$ 206,937.50	\$ -
11/01/32	\$ 7,940,000.00	\$ -	\$ 201,593.75	\$ 633,531.25
05/01/33	\$ 7,940,000.00	\$ 235,000.00	\$ 201,593.75	\$ -
11/01/33	\$ 7,705,000.00	\$ -	\$ 195,718.75	\$ 632,312.50
05/01/34	\$ 7,705,000.00	\$ 250,000.00	\$ 195,718.75	\$ -
11/01/34	\$ 7,455,000.00	\$ -	\$ 189,468.75	\$ 635,187.50
05/01/35	\$ 7,455,000.00	\$ 260,000.00	\$ 189,468.75	\$ -
11/01/35	\$ 7,195,000.00	\$ -	\$ 182,968.75	\$ 632,437.50
05/01/36	\$ 7,195,000.00	\$ 275,000.00	\$ 182,968.75	\$ -
11/01/36	\$ 6,920,000.00	\$ -	\$ 176,093.75	\$ 634,062.50
05/01/37	\$ 6,920,000.00	\$ 290,000.00	\$ 176,093.75	\$ -
11/01/37	\$ 6,630,000.00	\$ -	\$ 168,843.75	\$ 634,937.50
05/01/38	\$ 6,630,000.00	\$ 305,000.00	\$ 168,843.75	\$ -
11/01/38	\$ 6,325,000.00	\$ -	\$ 161,218.75	\$ 635,062.50
05/01/39	\$ 6,325,000.00	\$ 320,000.00	\$ 161,218.75	\$ -
11/01/39	\$ 6,005,000.00	\$ -	\$ 153,218.75	\$ 634,437.50
05/01/40	\$ 6,005,000.00	\$ 335,000.00	\$ 153,218.75	\$ -
11/01/40	\$ 5,670,000.00	\$ -	\$ 144,843.75	\$ 633,062.50
05/01/41	\$ 5,670,000.00	\$ 350,000.00	\$ 144,843.75	\$ -
11/01/41	\$ 5,320,000.00	\$ -	\$ 136,093.75	\$ 630,937.50
05/01/42	\$ 5,320,000.00	\$ 370,000.00	\$ 136,093.75	\$ -
11/01/42	\$ 4,950,000.00	\$ -	\$ 126,843.75	\$ 632,937.50
05/01/43	\$ 4,950,000.00	\$ 390,000.00	\$ 126,843.75	\$ -
11/01/43	\$ 4,560,000.00	\$ -	\$ 116,850.00	\$ 633,693.75
05/01/44	\$ 4,560,000.00	\$ 410,000.00	\$ 116,850.00	\$ -
11/01/44	\$ 4,150,000.00	\$ -	\$ 106,343.75	\$ 633,193.75
05/01/45	\$ 4,150,000.00	\$ 430,000.00	\$ 106,343.75	\$ -
11/01/45	\$ 3,720,000.00	\$ -	\$ 95,325.00	\$ 631,668.75
05/01/46	\$ 3,720,000.00	\$ 455,000.00	\$ 95,325.00	\$ -
11/01/46	\$ 3,265,000.00	\$ -	\$ 83,665.63	\$ 633,990.63
05/01/47	\$ 3,265,000.00	\$ 480,000.00	\$ 83,665.63	\$ -
11/01/47	\$ 2,785,000.00	\$ -	\$ 71,365.63	\$ 635,031.25

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

DATE		BALANCE	PRINCIPAL		INTEREST		TOTAL
05/01/48	\$	2,785,000.00	\$	500,000.00	\$	71,365.63	\$ -
11/01/48	\$	2,285,000.00	\$	-	\$	58,553.13	\$ 629,918.75
05/01/49	\$	2,285,000.00	\$	530,000.00	\$	58,553.13	\$ -
11/01/49	\$	1,755,000.00	\$	-	\$	44,971.88	\$ 633,525.00
05/01/50	\$	1,755,000.00	\$	555,000.00	\$	44,971.88	\$ -
11/01/50	\$	1,200,000.00	\$	-	\$	30,750.00	\$ 630,721.88
05/01/51	\$	1,200,000.00	\$	585,000.00	\$	30,750.00	\$ -
11/01/51	\$	615,000.00	\$	-	\$	15,759.38	\$ 631,509.38
05/01/52	\$	615,000.00	\$	615,000.00	\$	15,759.38	\$ 630,759.38
			\$	<b>9,625,000.00</b>	\$	<b>8,488,200.00</b>	\$ <b>18,353,575.00</b>

## SECTION 2

## RESOLUTION 2024-05

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE LAWSON DUNES COMMUNITY DEVELOPMENT DISTRICT MAKING A DETERMINATION OF BENEFIT AND IMPOSING SPECIAL ASSESSMENTS FOR FISCAL YEAR 2024/2025; PROVIDING FOR THE COLLECTION AND ENFORCEMENT OF SPECIAL ASSESSMENTS; CERTIFYING AN ASSESSMENT ROLL; PROVIDING FOR AMENDMENTS TO THE ASSESSMENT ROLL; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE.**

**WHEREAS**, the Lawson Dunes Community Development District (“**District**”) is a local unit of special-purpose government established pursuant to Chapter 190, Florida Statutes, for the purpose of providing, operating and maintaining infrastructure improvements, certain infrastructure improvements, facilities and services to the lands within the District; and

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

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

**WHEREAS**, the Board of Supervisors (“**Board**”) of the District hereby determines to undertake various operations and maintenance and other activities described in the District’s budget (“**Adopted Budget**”) for the fiscal year beginning October 1, 2024, and ending September 30, 2025 (“**Fiscal Year 2024/2025**”), attached hereto as **Exhibit A**; and

**WHEREAS**, the District must obtain sufficient funds to provide for the operation and maintenance of the services and facilities provided by the District as described in the Adopted Budget; and

**WHEREAS**, the provision of such services, facilities, and operations is a benefit to lands within the District; and

**WHEREAS**, Chapter 190, Florida Statutes, provides that the District may impose special assessments on benefitted lands within the District; and

**WHEREAS**, it is in the best interests of the District to proceed with the imposition of the special assessments for operations and maintenance in the amount set forth in the Adopted Budget; and

**WHEREAS**, the District has previously levied assessments for debt service, which the District desires to collect for Fiscal Year 2024/2025; and

**WHEREAS**, Chapter 197, Florida Statutes, provides a mechanism pursuant to which special assessments may be placed on the tax roll and collected by the local tax collector (“**Uniform Method**”), and the District has previously authorized the use of the Uniform Method by, among other things, entering into agreements with the Property Appraiser and Tax Collector of the County for that purpose; and

**WHEREAS**, it is in the best interests of the District to adopt the Assessment Roll of the Lawson Dunes Community Development District (“**Assessment Roll**”) attached to this Resolution as **Exhibit B** and incorporated as a material part of this Resolution by this reference, and to certify the Assessment Roll to the County Tax Collector pursuant to the Uniform Method; and

**WHEREAS**, it is in the best interests of the District to permit the District Manager to amend the Assessment Roll adopted herein, including that portion certified to the County Tax Collector by this Resolution, as the Property Appraiser updates the property roll for the County, for such time as authorized by Florida law.

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

**SECTION 1. BENEFIT & ALLOCATION FINDINGS.** The provision of the services, facilities, and operations as described in **Exhibit A** confers a special and peculiar benefit to the lands within the District, which benefit exceeds or equals the cost of the assessments. The allocation of the assessments to the specially benefitted lands is shown in **Exhibits A and B**, and is hereby found to be fair and reasonable.

**SECTION 2. ASSESSMENT IMPOSITION.** Pursuant to Chapters 190 and 197, Florida Statutes, and using the procedures authorized by Florida law for the levy and collection of special assessments, a special assessment for operation and maintenance is hereby imposed and levied on benefitted lands within the District and in accordance with **Exhibits A and B**. The lien of the special assessments for operations and maintenance imposed and levied by this Resolution shall be effective upon passage of this Resolution. Moreover, pursuant to Section 197.3632(4), *Florida Statutes*, the lien amount shall serve as the “maximum rate” authorized by law for operation and maintenance assessments.

**SECTION 3. COLLECTION.** The collection of the operation and maintenance special assessments and previously levied debt service assessments shall be at the same time and in the same manner as County taxes in accordance with the Uniform Method, as indicated on **Exhibits A and B**. The decision to collect special assessments by any particular method – e.g., on the tax roll or by direct bill – does not mean that such method will be used to collect special assessments in future years, and the District reserves the right in its sole discretion to select collection methods in any given year, regardless of past practices.

**SECTION 4. ASSESSMENT ROLL.** The Assessment Roll, attached to this Resolution as **Exhibit B**, is hereby certified to the County Tax Collector and shall be collected by the County Tax Collector in the same manner and time as County taxes. The proceeds therefrom shall be paid to the District.

**SECTION 5. ASSESSMENT ROLL AMENDMENT.** The District Manager shall keep apprised of all updates made to the County property roll by the Property Appraiser after the date of this Resolution, and shall amend the Assessment Roll in accordance with any such updates, for such time as authorized by Florida law, to the County property roll. After any amendment of the Assessment Roll, the District Manager shall file the updates in the District records.

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

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



**PASSED AND ADOPTED** this 17th day of July 2024.

ATTEST:

**LAWSON DUNES COMMUNITY  
DEVELOPMENT DISTRICT**

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

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

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

**Exhibit A:** Budget

**Exhibit B:** Assessment Roll (Uniform Method)

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

***Proposed Budget***  
***FY2025***



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

Description	Adopted Budget FY2024	Actuals Thru 5/31/24	Projected Next 4 Months	Projected Thru 9/30/24	Proposed Budget FY2025
<b>Revenues</b>					
Assessments - On Roll	\$ 348,550	\$ 354,929	\$ -	\$ 354,929	\$ 468,883
<b>Total Revenues</b>	<b>\$ 348,550</b>	<b>\$ 354,929</b>	<b>\$ -</b>	<b>\$ 354,929</b>	<b>\$ 468,883</b>
<b>Expenditures</b>					
<i>General &amp; Administrative</i>					
Supervisor Fees	\$ 12,000	\$ 1,400	\$ 2,400	\$ 3,800	\$ 12,000
Engineering	\$ 15,000	\$ 1,128	\$ 1,500	\$ 2,628	\$ 10,000
Attorney	\$ 20,000	\$ 7,227	\$ 5,000	\$ 12,227	\$ 20,000
Annual Audit	\$ 3,500	\$ -	\$ 3,250	\$ 3,250	\$ 3,500
Assessment Administration	\$ 5,000	\$ 5,000	\$ -	\$ 5,000	\$ 5,250
Arbitrage	\$ 450	\$ -	\$ 450	\$ 450	\$ 450
Dissemination	\$ 5,300	\$ 4,533	\$ 1,767	\$ 6,300	\$ 5,565
Trustee Fees	\$ 4,050	\$ -	\$ 4,050	\$ 4,050	\$ 4,050
Management Fees	\$ 37,100	\$ 24,733	\$ 12,367	\$ 37,100	\$ 42,500
Information Technology	\$ 1,800	\$ 1,200	\$ 600	\$ 1,800	\$ 1,890
Website Maintenance	\$ 1,200	\$ 800	\$ 400	\$ 1,200	\$ 1,260
Postage & Delivery	\$ 1,000	\$ 294	\$ 220	\$ 514	\$ 500
Insurance	\$ 5,500	\$ 7,069	\$ -	\$ 7,069	\$ 5,720
Copies	\$ 1,000	\$ 1	\$ 50	\$ 51	\$ 350
Legal Advertising	\$ 5,000	\$ -	\$ 2,500	\$ 2,500	\$ 2,500
Administrative Contingency	\$ 2,000	\$ 387	\$ 152	\$ 539	\$ 2,000
Office Supplies	\$ 625	\$ 6	\$ 20	\$ 26	\$ -
Dues, Licenses & Subscriptions	\$ 175	\$ 175	\$ -	\$ 175	\$ 175
<b>Total General &amp; Administrative</b>	<b>\$ 120,700</b>	<b>\$ 53,953</b>	<b>\$ 34,725</b>	<b>\$ 88,679</b>	<b>\$ 117,710</b>

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

Description	Adopted Budget FY2024	Actuals Thru 5/31/24	Projected Next 4 Months	Projected Thru 9/30/24	Proposed Budget FY2025
<b><u>Operations &amp; Maintenance</u></b>					
<b>Field Expenditures</b>					
Property Insurance	\$ 10,000	\$ -	\$ 5,000	\$ 5,000	\$ 3,243
Field Management	\$ 15,000	\$ 1,250	\$ 7,500	\$ 8,750	\$ 15,000
Landscape Maintenance	\$ 45,500	\$ 13,076	\$ 15,015	\$ 28,091	\$ 55,580
Landscape Replacement	\$ 10,000	\$ -	\$ 5,000	\$ 5,000	\$ 10,000
Pond Maintenance	\$ 5,000	\$ -	\$ 2,500	\$ 2,500	\$ -
Irrigation Repairs	\$ 7,500	\$ 385	\$ 3,750	\$ 4,135	\$ 5,000
Streetlights	\$ 30,000	\$ -	\$ 15,000	\$ 15,000	\$ 30,000
Electric	\$ 5,000	\$ 9,581	\$ 6,800	\$ 16,381	\$ 3,500
Water & Sewer	\$ 10,000	\$ 40,146	\$ 20,000	\$ 60,146	\$ 66,000
Sidewalk & Asphalt Maintenance	\$ 2,500	\$ -	\$ 1,250	\$ 1,250	\$ -
General Repairs & Maintenance	\$ 10,000	\$ -	\$ 5,000	\$ 5,000	\$ 10,000
Field Contingency	\$ 10,000	\$ 475	\$ 1,000	\$ 1,475	\$ 5,000
<b>Subtotal Field Expenditures</b>	<b>\$ 160,500</b>	<b>\$ 64,914</b>	<b>\$ 87,815</b>	<b>\$ 152,729</b>	<b>\$ 203,323</b>
<b>Amenity Expenditures</b>					
Amenity - Electric	\$ 2,000	\$ -	\$ 1,000	\$ 1,000	\$ 6,000
Amenity - Water	\$ 2,500	\$ -	\$ 1,250	\$ 1,250	\$ 6,000
Internet	\$ 500	\$ -	\$ 250	\$ 250	\$ 2,000
Playground Lease	\$ 35,000	\$ -	\$ 17,500	\$ 17,500	\$ 41,150
Pest Control	\$ 500	\$ -	\$ 250	\$ 250	\$ 600
Janitorial Service	\$ 2,550	\$ -	\$ 1,275	\$ 1,275	\$ 15,300
Security Service	\$ 10,000	\$ -	\$ 5,000	\$ 5,000	\$ 32,000
Pool Maintenance	\$ 5,550	\$ -	\$ 2,775	\$ 2,775	\$ 19,800
Amenity Management	\$ 1,250	\$ -	\$ 625	\$ 625	\$ 10,000
Amenity Repairs & Maintenance	\$ 5,000	\$ -	\$ 2,500	\$ 2,500	\$ 7,500
Amenity Contingency	\$ 2,500	\$ -	\$ 1,250	\$ 1,250	\$ 7,500
<b>Subtotal Amenity Expenditures</b>	<b>\$ 67,350</b>	<b>\$ -</b>	<b>\$ 33,675</b>	<b>\$ 33,675</b>	<b>\$ 147,850</b>
<b>Total Operations &amp; Maintenance Expenditures</b>	<b>\$ 227,850</b>	<b>\$ 64,914</b>	<b>\$ 121,490</b>	<b>\$ 186,404</b>	<b>\$ 351,173</b>
<b>Total Expenditures</b>	<b>\$ 348,550</b>	<b>\$ 118,867</b>	<b>\$ 156,215</b>	<b>\$ 275,083</b>	<b>\$ 468,883</b>
<b>Excess Revenues/(Expenditures)</b>	<b>\$ -</b>	<b>\$ 236,061</b>	<b>\$ (156,215)</b>	<b>\$ 79,846</b>	<b>\$ -</b>

Gross Assessments	\$ 504,175
(Less: Discounts & Collections 7%)	\$ (35,292)
Net Assessments	<u>\$ 468,883</u>

Per Unit Gross Assessment \$ 1,306.15

Prior Year Per Unit Gross Assessment \$ 970.95

Increase (Decrease) \$ 335.20

% Increase 34.52%

Product	ERU's	Assessable Units	ERU/Unit	Net Assessment	Net Per Unit	Gross Per Unit
Single Family	386.00	386	1.00	\$468,883.00	\$1,214.72	\$1,306.15
<b>Total ERU's</b>	<b>386.00</b>	<b>386</b>		<b>\$468,883.00</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 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 streetlights within the District Boundaries that are expected to be in place throughout the fiscal year.

#### Electric

Represents estimated electric charges of common areas throughout the District.

#### Water & Sewer

Represents 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.

# **Lawson Dunes**

## **Community Development District**

### **General Fund Narrative**

#### *Amenity Management*

Amenity Management provides access card issuance through registration, proof of residency, and photo identification. The team also provides keycard troubleshooting for issues and concerns related to access control. Staff reviews security concerns and amenity policy violations via remote camera monitoring on an as-needed basis. Districts are provided electronic communication for District news and direct remote customer service through phone and email directly to the Amenity Access Team.

#### *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 FY2024	Actuals Thru 5/31/24	Projected Next 4 Months	Projected Thru 9/30/24	Proposed Budget FY2025
<b>Revenues</b>					
Assessments	\$ 689,217	\$ 683,070	\$ 6,147	\$ 689,217	\$ 636,900
Assessments - Prepayments	\$ -	\$ 471,852	\$ -	\$ 471,852	\$ -
Interest	\$ -	\$ 33,689	\$ 16,844	\$ 50,533	\$ -
Carryforward Surplus	\$ 315,140	\$ 959,148	\$ -	\$ 959,148	\$ 668,473
<b>Total Revenues</b>	<b>\$ 1,004,357</b>	<b>\$ 2,147,759</b>	<b>\$ 22,991</b>	<b>\$ 2,170,750</b>	<b>\$ 1,305,373</b>
<b>Expenditures</b>					
Interest - 11/1	\$ 260,456	\$ 260,456	\$ -	\$ 260,456	\$ 236,984
Special Call - 11/1	\$ -	\$ 295,000	\$ -	\$ 295,000	\$ -
Interest - 2/1	\$ -	\$ 6,364	\$ -	\$ 6,364	\$ -
Special Call - 2/1	\$ -	\$ 510,000	\$ -	\$ 510,000	\$ -
Principal - 5/1	\$ 170,000	\$ 155,000	\$ 15,000	\$ 170,000	\$ 160,000
Interest - 5/1	\$ 260,456	\$ 240,375	\$ 20,081	\$ 260,456	\$ 236,984
<b>Total Expenditures</b>	<b>\$ 690,913</b>	<b>\$ 1,467,195</b>	<b>\$ 35,081</b>	<b>\$ 1,502,277</b>	<b>\$ 633,969</b>
<b>Excess Revenues/ (Expenditures)</b>	<b>\$ 313,445</b>	<b>\$ 680,564</b>	<b>\$ (12,090)</b>	<b>\$ 668,473</b>	<b>\$ 671,405</b>
<b>Other Financing Sources (Uses)</b>					
Transfer In/Out	\$ -	\$ (317,594)	\$ -	\$ (317,594)	\$ -
<b>Total Other Financing Sources (Uses)</b>	<b>\$ -</b>	<b>\$ (317,594)</b>	<b>\$ -</b>	<b>\$ (317,594)</b>	<b>\$ -</b>
<b>Net Change in Fund Balance</b>	<b>\$ 313,445</b>	<b>\$ 362,970</b>	<b>\$ (12,090)</b>	<b>\$ 350,880</b>	<b>\$ 671,405</b>

Interest Payment 11/1/25 \$ 233,484

Product	Assessable Units	Maximum Annual Debt Service	Net Per Unit	Gross Per Unit
Single Family - Paid Down	386	\$636,900	\$1,650.00	\$1,774.19
	386	<b>\$636,900</b>		

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

DATE	BALANCE	PRINCIPAL	INTEREST	TOTAL
11/01/24	\$ 9,470,000.00	\$ -	\$ 236,984.38	\$ 632,359.38
05/01/25	\$ 9,470,000.00	\$ 160,000.00	\$ 236,984.38	\$ -
11/01/25	\$ 9,310,000.00	\$ -	\$ 233,484.38	\$ 630,468.75
05/01/26	\$ 9,310,000.00	\$ 170,000.00	\$ 233,484.38	\$ -
11/01/26	\$ 9,140,000.00	\$ -	\$ 229,765.63	\$ 633,250.00
05/01/27	\$ 9,140,000.00	\$ 175,000.00	\$ 229,765.63	\$ -
11/01/27	\$ 8,965,000.00	\$ -	\$ 225,937.50	\$ 630,703.13
05/01/28	\$ 8,965,000.00	\$ 185,000.00	\$ 225,937.50	\$ -
11/01/28	\$ 8,780,000.00	\$ -	\$ 221,543.75	\$ 632,481.25
05/01/29	\$ 8,780,000.00	\$ 195,000.00	\$ 221,543.75	\$ -
11/01/29	\$ 8,585,000.00	\$ -	\$ 216,912.50	\$ 633,456.25
05/01/30	\$ 8,585,000.00	\$ 205,000.00	\$ 216,912.50	\$ -
11/01/30	\$ 8,380,000.00	\$ -	\$ 212,043.75	\$ 633,956.25
05/01/31	\$ 8,380,000.00	\$ 215,000.00	\$ 212,043.75	\$ -
11/01/31	\$ 8,165,000.00	\$ -	\$ 206,937.50	\$ 633,981.25
05/01/32	\$ 8,165,000.00	\$ 225,000.00	\$ 206,937.50	\$ -
11/01/32	\$ 7,940,000.00	\$ -	\$ 201,593.75	\$ 633,531.25
05/01/33	\$ 7,940,000.00	\$ 235,000.00	\$ 201,593.75	\$ -
11/01/33	\$ 7,705,000.00	\$ -	\$ 195,718.75	\$ 632,312.50
05/01/34	\$ 7,705,000.00	\$ 250,000.00	\$ 195,718.75	\$ -
11/01/34	\$ 7,455,000.00	\$ -	\$ 189,468.75	\$ 635,187.50
05/01/35	\$ 7,455,000.00	\$ 260,000.00	\$ 189,468.75	\$ -
11/01/35	\$ 7,195,000.00	\$ -	\$ 182,968.75	\$ 632,437.50
05/01/36	\$ 7,195,000.00	\$ 275,000.00	\$ 182,968.75	\$ -
11/01/36	\$ 6,920,000.00	\$ -	\$ 176,093.75	\$ 634,062.50
05/01/37	\$ 6,920,000.00	\$ 290,000.00	\$ 176,093.75	\$ -
11/01/37	\$ 6,630,000.00	\$ -	\$ 168,843.75	\$ 634,937.50
05/01/38	\$ 6,630,000.00	\$ 305,000.00	\$ 168,843.75	\$ -
11/01/38	\$ 6,325,000.00	\$ -	\$ 161,218.75	\$ 635,062.50
05/01/39	\$ 6,325,000.00	\$ 320,000.00	\$ 161,218.75	\$ -
11/01/39	\$ 6,005,000.00	\$ -	\$ 153,218.75	\$ 634,437.50
05/01/40	\$ 6,005,000.00	\$ 335,000.00	\$ 153,218.75	\$ -
11/01/40	\$ 5,670,000.00	\$ -	\$ 144,843.75	\$ 633,062.50
05/01/41	\$ 5,670,000.00	\$ 350,000.00	\$ 144,843.75	\$ -
11/01/41	\$ 5,320,000.00	\$ -	\$ 136,093.75	\$ 630,937.50
05/01/42	\$ 5,320,000.00	\$ 370,000.00	\$ 136,093.75	\$ -
11/01/42	\$ 4,950,000.00	\$ -	\$ 126,843.75	\$ 632,937.50
05/01/43	\$ 4,950,000.00	\$ 390,000.00	\$ 126,843.75	\$ -
11/01/43	\$ 4,560,000.00	\$ -	\$ 116,850.00	\$ 633,693.75
05/01/44	\$ 4,560,000.00	\$ 410,000.00	\$ 116,850.00	\$ -
11/01/44	\$ 4,150,000.00	\$ -	\$ 106,343.75	\$ 633,193.75
05/01/45	\$ 4,150,000.00	\$ 430,000.00	\$ 106,343.75	\$ -
11/01/45	\$ 3,720,000.00	\$ -	\$ 95,325.00	\$ 631,668.75
05/01/46	\$ 3,720,000.00	\$ 455,000.00	\$ 95,325.00	\$ -
11/01/46	\$ 3,265,000.00	\$ -	\$ 83,665.63	\$ 633,990.63
05/01/47	\$ 3,265,000.00	\$ 480,000.00	\$ 83,665.63	\$ -
11/01/47	\$ 2,785,000.00	\$ -	\$ 71,365.63	\$ 635,031.25

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

DATE		BALANCE		PRINCIPAL		INTEREST		TOTAL
05/01/48	\$	2,785,000.00	\$	500,000.00	\$	71,365.63	\$	-
11/01/48	\$	2,285,000.00	\$	-	\$	58,553.13	\$	629,918.75
05/01/49	\$	2,285,000.00	\$	530,000.00	\$	58,553.13	\$	-
11/01/49	\$	1,755,000.00	\$	-	\$	44,971.88	\$	633,525.00
05/01/50	\$	1,755,000.00	\$	555,000.00	\$	44,971.88	\$	-
11/01/50	\$	1,200,000.00	\$	-	\$	30,750.00	\$	630,721.88
05/01/51	\$	1,200,000.00	\$	585,000.00	\$	30,750.00	\$	-
11/01/51	\$	615,000.00	\$	-	\$	15,759.38	\$	631,509.38
05/01/52	\$	615,000.00	\$	615,000.00	\$	15,759.38	\$	630,759.38
				<b>\$ 9,625,000.00</b>	<b>\$</b>	<b>8,488,200.00</b>	<b>\$</b>	<b>18,353,575.00</b>

<b>Lawson Dunes CDD</b> <b>FY 25 Roll</b>
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PARCEL ID	UNITS	FY 25 O&M	SERIES 2022 DEBT	TOTAL
272726758514001010	1	\$1,306.15	\$1,774.20	\$3,080.35
272726758514001020	1	\$1,306.15	\$1,774.20	\$3,080.35
272726758514001030	1	\$1,306.15	\$1,774.20	\$3,080.35
272726758514001040	1	\$1,306.15	\$1,774.20	\$3,080.35
272726758514001050	1	\$1,306.15	\$1,774.20	\$3,080.35
272726758514001060	1	\$1,306.15	\$1,774.20	\$3,080.35
272726758514001070	1	\$1,306.15	\$1,774.20	\$3,080.35
272726758514001080	1	\$1,306.15	\$1,774.20	\$3,080.35
272726758514001090	1	\$1,306.15	\$1,774.20	\$3,080.35
272726758514001100	1	\$1,306.15	\$1,774.20	\$3,080.35
272726758514001110	1	\$1,306.15	\$1,774.20	\$3,080.35
272726758514001120	1	\$1,306.15	\$1,774.20	\$3,080.35
272726758514001130	1	\$1,306.15	\$1,774.20	\$3,080.35
272726758514001140	1	\$1,306.15	\$1,774.20	\$3,080.35
272726758514001150	1	\$1,306.15	\$1,774.20	\$3,080.35
272726758514001160	1	\$1,306.15	\$1,774.20	\$3,080.35
272726758514001170	1	\$1,306.15	\$1,774.20	\$3,080.35
272726758514001180	1	\$1,306.15	\$1,774.20	\$3,080.35
272726758514001190	1	\$1,306.15	\$1,774.20	\$3,080.35
272726758514001200	1	\$1,306.15	\$1,774.20	\$3,080.35
272726758514001210	1	\$1,306.15	\$1,774.20	\$3,080.35
272726758514002010	1	\$1,306.15	\$1,774.20	\$3,080.35
272726758514002020	1	\$1,306.15	\$1,774.20	\$3,080.35
272726758514002030	1	\$1,306.15	\$1,774.20	\$3,080.35
272726758514002040	1	\$1,306.15	\$1,774.20	\$3,080.35
272726758514002050	1	\$1,306.15	\$1,774.20	\$3,080.35
272726758514002060	1	\$1,306.15	\$1,774.20	\$3,080.35
272726758514002070	1	\$1,306.15	\$1,774.20	\$3,080.35
272726758514002080	1	\$1,306.15	\$1,774.20	\$3,080.35
272726758514002090	1	\$1,306.15	\$1,774.20	\$3,080.35
272726758514002100	1	\$1,306.15	\$1,774.20	\$3,080.35
272726758514002110	1	\$1,306.15	\$1,774.20	\$3,080.35
272726758514002120	1	\$1,306.15	\$1,774.20	\$3,080.35
272726758514003010	1	\$1,306.15	\$1,774.20	\$3,080.35
272726758514003020	1	\$1,306.15	\$1,774.20	\$3,080.35
272726758514003030	1	\$1,306.15	\$1,774.20	\$3,080.35
272726758514003040	1	\$1,306.15	\$1,774.20	\$3,080.35
272726758514003050	1	\$1,306.15	\$1,774.20	\$3,080.35
272726758514003060	1	\$1,306.15	\$1,774.20	\$3,080.35
272726758514003070	1	\$1,306.15	\$1,774.20	\$3,080.35
272726758514003080	1	\$1,306.15	\$1,774.20	\$3,080.35
272726758514003090	1	\$1,306.15	\$1,774.20	\$3,080.35
272726758514003100	1	\$1,306.15	\$1,774.20	\$3,080.35
272726758514003110	1	\$1,306.15	\$1,774.20	\$3,080.35
272726758514003120	1	\$1,306.15	\$1,774.20	\$3,080.35
272726758514003130	1	\$1,306.15	\$1,774.20	\$3,080.35
272726758514003140	1	\$1,306.15	\$1,774.20	\$3,080.35
272726758514003150	1	\$1,306.15	\$1,774.20	\$3,080.35

[illegible]

[illegible]



[illegible]

[illegible]

[illegible]

[illegible]

<b>PARCEL ID</b>	<b>UNITS</b>	<b>FY 25 O&amp;M</b>	<b>SERIES 2022 DEBT</b>	<b>TOTAL</b>
272726758514017180	1	\$1,306.15	\$1,774.20	\$3,080.35
272726758514017190	1	\$1,306.15	\$1,774.20	\$3,080.35
272726758514017200	1	\$1,306.15	\$1,774.20	\$3,080.35
272726758514017210	1	\$1,306.15	\$1,774.20	\$3,080.35
272726758514017220	1	\$1,306.15	\$1,774.20	\$3,080.35
272726758514017230	1	\$1,306.15	\$1,774.20	\$3,080.35
272726758514017240	1	\$1,306.15	\$1,774.20	\$3,080.35
272726758514017250	1	\$1,306.15	\$1,774.20	\$3,080.35
272726758514017260	1	\$1,306.15	\$1,774.20	\$3,080.35
272726758514017270	1	\$1,306.15	\$1,774.20	\$3,080.35
272726758514017280	1	\$1,306.15	\$1,774.20	\$3,080.35
272726758514017290	1	\$1,306.15	\$1,774.20	\$3,080.35
272726758514017300	1	\$1,306.15	\$1,774.20	\$3,080.35
272726758514017310	1	\$1,306.15	\$1,774.20	\$3,080.35
272726758514017320	1	\$1,306.15	\$1,774.20	\$3,080.35
272726758514017330	1	\$1,306.15	\$1,774.20	\$3,080.35
272726758514017340	1	\$1,306.15	\$1,774.20	\$3,080.35
272726758514017350	1	\$1,306.15	\$1,774.20	\$3,080.35
272726758514017360	1	\$1,306.15	\$1,774.20	\$3,080.35
272726758514017370	1	\$1,306.15	\$1,774.20	\$3,080.35
272726758514017380	1	\$1,306.15	\$1,774.20	\$3,080.35
272726758514017390	1	\$1,306.15	\$1,774.20	\$3,080.35
272726758514017400	1	\$1,306.15	\$1,774.20	\$3,080.35
272726758514017410	1	\$1,306.15	\$1,774.20	\$3,080.35
272726758514017420	1	\$1,306.15	\$1,774.20	\$3,080.35
272726758514017430	1	\$1,306.15	\$1,774.20	\$3,080.35
<b>Total Gross Assessments</b>	<b>386</b>	<b>\$504,173.90</b>	<b>\$684,841.20</b>	<b>\$1,189,015.10</b>
<b>Total Net Assessments</b>		<b>\$468,881.73</b>	<b>\$636,902.32</b>	<b>\$1,105,784.04</b>

## SECTION B

# SECTION 1

## RESOLUTION 2024-06

### **A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE LAWSON DUNES COMMUNITY DEVELOPMENT DISTRICT ADOPTING AMENITY RULES AND POLICIES; A SUSPENSION AND TERMINATION RULE; ADOPTING RATES, FEES AND CHARGES; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE.**

**WHEREAS**, Lawson Dunes Community Development District (“District”) is a local unit of special purpose government created and existing pursuant to Chapter 190, *Florida Statutes*, which anticipates owning, operating and maintaining certain recreational amenity facilities and other improvements throughout the District (collectively, “**Facilities**”); and

**WHEREAS**, Chapters 190 and 120, *Florida Statutes*, authorize the District to adopt rules, policies, rates, charges and fees to govern the administration of the District and to adopt resolutions as may be necessary for the conduct of District business; and

**WHEREAS**, the Board desires to adopt rules, policies, rates and charges regarding use of the District’s Facilities, rules relating to the suspension and/or termination of patrons’ rights to utilize the Facilities, and rates applicable to patrons’ use of the Facilities; and

**WHEREAS**, the Board finds that it is in the best interests of the District and necessary for the efficient operation of the District to adopt by resolution the *Amenity Policies, Rates and Disciplinary and Enforcement Rule* (“**Facility Rule**”), which is attached hereto as **Exhibit A** and incorporated herein by this reference, for immediate use and application; and

**WHEREAS**, the Board finds that the fees and rates outlined in **Exhibit A** are just and equitable having been based upon (i) the amount of service furnished; and (ii) other factors affecting the use of the facilities furnished; and

**WHEREAS**, the Board of Supervisors has complied with applicable Florida law concerning rule development, ratemaking, and rule and rate adoption, including the holding of public hearings thereon.

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

**SECTION 1.** The Facility Rule set forth in **Exhibit A**, inclusive of policies, rates and fees and disciplinary rule, are hereby adopted pursuant to this resolution as necessary for the conduct of District business and shall remain in full force and effect unless revised or repealed by the District in accordance with Chapters 120 and 190, *Florida Statutes*.

**SECTION 2.** If any provision of this resolution is held to be illegal or invalid, the other provisions shall remain in full force and effect.



**SECTION 3.** This Resolution shall become effective upon its passage and shall remain in effect unless rescinded or repealed.

**PASSED AND ADOPTED** this 17<sup>th</sup> day of July 2024.

**ATTEST:**

**LAWSON DUNES COMMUNITY  
DEVELOPMENT DISTRICT**

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Secretary/Assistant Secretary

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Chairperson/Vice-Chairperson, Board of  
Supervisors

**Exhibit A:** Facility Rule and Rates

**EXHIBIT A**

<b>TYPE</b>	<b>RATE</b>
Annual Non-Resident User Fee	\$2,500.00 - \$4,000.00
Additional/Replacement Access Card	\$30.00 - \$50.00
Administrative Fee for Rule Violation	Up to \$500.00
Administrative Fee for Return Check/Insufficient Funds	\$50.00
Meeting Room Rental Fee	Deposit of \$500.00 - \$1,000.00

# **LAWSON DUNES COMMUNITY DEVELOPMENT DISTRICT**

## **AMENITY POLICIES AND RATES AND DISCIPLINARY AND ENFORCEMENT RULE**

**ADOPTED –JULY 17, 2024 <sup>1</sup>**

<sup>1</sup> LAW IMPLEMENTED: SS. 190.011, 190.035, FLA. STAT. (2023); In accordance with Chapter 190 of the Florida Statutes, and on July 17, 2024, at a duly noticed public meeting and after a duly noticed public hearing, the Board of Supervisors of the Lawson Dunes Community Development District adopted the following rules, policies and rates governing the operation of the District's facilities and services.

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## DEFINITIONS

**“Amenities” or “Amenity Facilities”**– shall mean the properties and areas owned by the District and intended for recreational use and shall include, but not specifically be limited to swimming pool, pool deck, walking trails, parks, tot lot, and playground, together with their appurtenant facilities and areas.

**“Amenity Policies” or “Policies” and “Amenity Rates”** – shall mean these Amenity Policies and Rates of the Lawson Dunes Community Development District, as amended from time to time. The Board of Supervisors reserves the right to amend or modify these Policies, as necessary and convenient, in their sole and absolute discretion, and will notify Patrons of any changes. Patrons may obtain the currently effective Policies from the District Manager’s Office. The Board of Supervisors and District Staff shall have full authority to enforce the Amenity Policies.

**“Amenity Manager”** – shall mean the District Manager or that person or firm so designated by the District’s Board of Supervisors, including their employees.

**“Amenity Rates”** – shall mean those rates and fees established by the Board of Supervisors of the Lawson Dunes Community Development District as provided in **Exhibit A** attached hereto.

**“Access Card” or “Card”** – shall mean an electronic Access Card issued by the District Manager to each Patron Household (as defined herein) to access the Amenity Facilities.

**“Board of Supervisors” or “Board”** – shall mean the Board of Supervisors of the Lawson Dunes Community Development District.

**“District”** – shall mean the Lawson Dunes Community Development District.

**“District Staff”** – shall mean the professional management company with which the District has contracted to provide management services to the District, the Amenity Manager, and District Counsel.

**“Guest”** – shall mean any person or persons, other than a Resident or Non-Resident Patron, who are expressly authorized by the District to use the Amenities, or invited for a specific visit by a Patron to use the Amenities.

**“Homeowners Association” or “HOA” or “POA”** – shall mean an entity or entities, including its/their employees and agents, which may have jurisdiction over lands located within the District, either now or in the future, which may exist to aid in the enforcement of deed restrictions and covenants applicable to lands within the District.

**“Household”** – shall mean a residential unit or a group of individuals residing within a Resident’s home. ***This does not include visiting friends, guests, relatives or extended family not permanently residing in the home.*** Upon District’s request, proof of residency for individuals over the age of eighteen (18) years may be required by driver’s license or state or federal issued form of identification, including a signed affidavit of residency.

**“Lakes” or “Ponds”** – shall mean those water management and control facilities and waterways within the District, including but not limited stormwater management facilities, lakes and ponds.

**“Non-Resident”** – shall mean any person who does not own property within the District.

**“Non-Resident Patron”** – shall mean any person or Household not owning property in the District who is paying the Annual User Fee to the District for use of all Amenity Facilities.

**“Non-Resident User Fee” or “Annual User Fee”** – shall mean the fee established by the District for any person that is not a Resident and wishes to become a Non-Resident Patron. The amount of the Annual User Fee is set forth herein, and that amount is subject to change based on Board action.

**“Patron”** – shall mean Residents, Guests, Non-Resident Patrons and Renters.

**“Renter”** – shall mean a tenant, occupant or an individual maintaining his or her residence in a home located within the District pursuant to a valid rental or lease agreement. Proof of valid rental or lease agreement shall be required.

**“Resident”** – shall mean any person or Household owning property within the District, or any Renter who has been approved for issuance of an Access Card.

The words "hereof," "herein," "hereto," "hereby," "hereinafter" and "hereunder" and variations thereof refer to the entire Amenity Policies and Rates.

All words, terms and defined terms herein importing the singular number shall, where the context requires, import the plural number and vice versa.

## AMENITIES ACCESS AND USAGE

- (1) **General.** Only Patrons have the right to use the Amenities; provided, however, that certain community programming events may be available to the general public where permitted by the District, and subject to payment of any applicable fees and satisfaction of any other applicable requirements, including adherence to these Amenity Policies and execution of waivers and hold harmless agreements, if any.
- (2) **Use at your Own Risk.** *All persons using the Amenities do so at their own risk and agree to abide by the Amenity Policies. The District shall assume no responsibility and shall not be liable in any incidents, accidents, personal injury or death, or damage to or loss of property arising from the use of the Amenities or from the acts, omissions or negligence of other persons using the Amenities.*
- (3) **Resident Access and Usage.** Residents are permitted to access and use the Amenities in accordance with the policies and rules set forth herein, and are not responsible for paying the Annual Non-Resident User Fee set forth herein. In order to fund the operation, maintenance and preservation of the facilities, projects and services of the District, the District levies maintenance special assessments payable by property owners within the District, in accordance with the District's annual budget and assessment resolutions adopted each fiscal year, and may additionally levy debt service assessments payable by property owners to repay debt used to finance public improvements. Residents shall not be entitled to a refund of any maintenance special assessments or debt service special assessments due to closure of the Amenities or suspension of that Resident's access privileges. Residents must complete the "Amenity Access Registration Form" prior to access or use of the Amenities, attached hereto as **Exhibit B**, and each Household shall receive an Access Card.
- (4) **Non-Resident Patron Access and Usage.** A Non-Resident Patron must pay the Annual Non-Resident User Fee to have the right to use the Amenities for one full year, which year begins from the date of receipt of payment by the District. This fee must be paid in full before the Non-Resident may use the Amenities. Each subsequent Annual Non-Resident User Fee shall be paid in full on the anniversary date of application. Annual Non-Resident User Fees may be renewed no more than thirty (30) days in advance of the date of expiration and for no more than one calendar year. Multi-year memberships are not available. The Annual Non-Resident User Fee is nonrefundable and nontransferable. Non-Resident Patrons must complete the Amenity Facilities Access Registration Form prior to access or use of the Amenities.
- (5) **Guest Access and Usage.** Each Patron Household is entitled to bring four (4) persons as Guests to the Amenities at one time. District Staff shall be authorized to verify and enforce the authorized number of Guests. A Patron must always accompany its Guests during its Guests' use of the Amenities and are responsible for all actions, omissions and negligence of such Guests, including Guests' adherence to the Amenity Policies. Violation of these Amenity Policies by a Guest may result in suspension or termination of the Patron's access and usage privileges. *Exceeding the authorized number of Guests specified above shall be grounds for suspension or termination of a Patron Household's access and usage privileges.*
- (6) **Renter's Privileges.** Residents who rent or lease residential units in the District shall have the right to designate the Renter of a residential unit as the beneficial users of the Resident's privileges to use the Amenities, subject to requirements stated herein.

Resident shall provide a written notice to the District Manager designating and identifying the Renter who shall hold the beneficial usage rights, submitting with such notice the Renter's proof of residency (i.e., a copy of the lease agreement). Upon notice, Resident shall be required to pay any applicable fee before his or her Renter receives an Access Card. Renter's Access Card shall expire at the end of the lease term and may be reactivated upon provision of proof of residency.

Renter who is designated by a Resident as the beneficial user of the Resident's rights to use the Amenities shall be entitled to the same rights and privileges to use the Amenities as the Resident, subject to all

Amenity Policies. During the period when a Renter is designated as the beneficial user, the Resident shall not be entitled to use the Amenities. In other words, Renter's and Resident's cannot simultaneously hold Amenity privileges associated with that residential unit. Residents may retain their Amenities rights in lieu of granting them to their Renters.

Residents shall be responsible for all charges incurred by their Renters which remain unpaid after the customary billing and collection procedures established by the District. Residents are responsible for the deportment of their respective Renter, including the Renter's adherence to the Amenity Policies.

- (7) **Access Cards.** One complimentary Access Card will be issued to each Household at the time they are closing upon property within the District, or upon approval of Non-Resident Patron application and payment of applicable Annual User Fee, or upon verification and approval of Renter designation. Proof of property ownership may be required annually. All Patrons must use their Access Card for entrance to the Amenities.

All Patrons must use the Access Card issued to their Household for entrance to the Amenity Facilities. Each Household will be authorized one (1) initial Access Card free of charge. One (1) additional Access Card may be purchased at the Amenity Rates in effect, for a maximum of two (2) Access Cards per Household in service at a time. Replacement Access Cards may be purchased in accordance with the Amenity Rates then in effect.

Patrons must scan their Access Cards in the Card reader to gain access to the Amenities. This Access Card system provides a security and safety measure for Patrons and protects the Amenities from non-Patron entry. Under no circumstances shall a Patron provide their Access Card to another person, whether Patron or non-Patron, to allow access to the Amenities, and under no circumstances shall a Patron intentionally leave doors, gates, or other entrance barriers open to allow entry by non-Patrons.

Access Cards are the property of the District and are non-transferable except in accordance with the District's Amenity Policies. All lost or stolen Cards must be reported immediately to District Staff. Fees shall apply to replace any lost or stolen Cards.



## GENERAL AMENITY POLICIES

- (1) **Hours of Operation.** All hours of operation of the Amenities will be established and published by the District on its website and/or posted at the applicable Amenity facility. The District may restrict access or close some or all of the Amenities due to inclement weather, for purposes of providing a community activity, for making improvements, for conducting maintenance, or for other purposes as circumstances may arise. Any programs or activities of the District may have priority over other users of the Amenities. Unless otherwise posted on the website or at the applicable Amenity facility, all outdoor Amenities are open only from dawn until dusk. The specific, current hours of operation for several of the Amenities, which may be amended from time to time and which may be subject to closure for holidays and other special circumstances, are as published on the District's website and/or as posted at the applicable Amenity facility. No Patron is allowed in the service areas of the Amenities.
- (2) **General Usage Guidelines.** The following guidelines supplement specific provisions of the Amenity Policies and are generally applicable and shall govern the access and use of the Amenities:
  - (a) **Registration and Access Cards.** Each Patron must scan in an Access Card in order to access the Amenities and must have his or her assigned Access Card in their possession and available for inspection upon District Staff's request. Access Cards are only to be used by the Patron to whom they are issued. In the case of Guests, Guests must be accompanied by a Patron possessing a valid Access Card at all times.
  - (b) **Attire.** With the exception of the pool and wet areas where bathing suits are permitted, Patrons must be properly attired with shirts and shoes to use the Amenities for each facility's intended use. Bathing suits and wet feet are not allowed indoors with the exception of the bathrooms appurtenant to the pool area.
  - (c) **Food and Drink.** Food and drink will be limited to designated areas only. No glass containers of any type are permitted at any of the Amenities. All persons using any of the Amenities must keep the area clean by properly disposing of trash or debris.
  - (d) **Parking and Vehicles.** Vehicles must be parked in designated areas. Vehicles should not be parked on grass lawns, pond banks, roadsides, or in any way which blocks the normal flow of traffic. During special events, alternative parking arrangements may be authorized but only as directed by District Staff. Off-road bikes/vehicles (including ATVs) and motorized scooters are prohibited on all property owned, maintained and operated by the District or at any of the Amenities within District unless they are owned by the District.
  - (e) **Fireworks/Flames.** Fireworks and open flames of any kind are not permitted anywhere on District-owned property or adjacent areas.
  - (f) **Skateboards, Etc.** Bicycles, skateboards or rollerblades are not permitted on Amenity property which includes, but is not limited to, the amenity parking lot, pool area, open fields, trails, playground area and sidewalks surrounding these areas.
  - (g) **Grills.** Personal barbeque grills are not permitted at the Amenities or on any other District-owned property.
  - (h) **Firearms.** Firearms are not permitted in any of the Amenities or on any District property in each case to the extent such prohibitions are permitted under Florida law. Among other prohibitions, no firearms may be carried to any meeting of the District's Board of Supervisors.
  - (i) **Equipment.** All District equipment, furniture and other tangible property must be returned in good condition after use. Patrons are encouraged to notify District Staff if such items need repair, maintenance or cleaning.
  - (j) **Littering.** Patrons are responsible for cleaning up after themselves and helping to keep the Amenities clean at all times.

- (k) **Bounce Houses and Other Structures.** The installation and use of bounce houses and similar apparatus is prohibited on District property. No exceptions will be made.
- (l) **Excessive Noise.** Excessive noise that will disturb other Patrons is not permitted, including but not limited to use of cellular phones and speakers of any kind that amplify sound.
- (m) **Lost or Stolen Property.** The District is not responsible for lost or stolen items. The Amenity Manager is not permitted to hold valuables or bags for Patrons. All found items should be turned in to the Amenity Manager for storage in the lost and found. Items will be stored in the lost and found for two weeks after which District Staff shall dispose of such items in such manner as determined in its sole discretion; provided, however, that District Staff shall not be permitted to keep such items personally or to give such items to a Patron not otherwise claiming ownership.
- (n) **Trespassing / Loitering.** There is no trespassing or loitering allowed at the Amenities. Any individual violating this policy may be reported to the local authorities.
- (o) **Compliance with Laws and District Rules and Policies.** All Patrons shall abide by and comply with all applicable federal, state and local laws, rules, regulations, ordinances and policies, as well as all District rules and policies, while present at or utilizing the Amenities, and shall ensure that any minor for whom they are responsible also complies with the same. Failure to abide by any of the foregoing may be a basis for suspension or termination of the Patron's privileges to use or access the Amenities.
- (p) **Courtesy.** Patrons and all users shall treat all staff members and other Patrons and Guests with courtesy and respect. Disrespectful or abusive treatment of District Staff or District contractors may result in suspension or termination of Amenity access and usage privileges. If District Staff requests that a Patron leave the Amenity Facilities due to failure to comply with these rules and policies, or due to a threat to the health, safety, or welfare, failure to comply may result in immediate suspension or termination of Amenity access and usage privileges.
- (q) **Profanity/Obscenity.** Loud, profane, abusive, or obscene language or behavior is prohibited.
- (r) **Emergencies.** In the event of an injury or other emergency, please contact 911 and alert District Staff immediately.
- (s) **False Alarms.** Any Patron improperly attempting to enter the Amenity Facilities outside of regular operating hours or without the use of a valid Access Card and who thereby causes a security alert will be responsible for the full amount of any fee charged to the District in connection with such security alert and related response efforts.
- (t) **Outside Vendors/Commercial Activity.** Outside vendors and commercial activity are prohibited on District property unless they are invited by the District as part of a District event or program or as authorized by the District in connection with a rental of the Amenity Facilities.
- (u) **Organized Activities.** Any organized activities taking place at the Amenity Center must first be approved by the District. This includes, but is not limited to, fitness instruction, special events, etc.

## SMOKING, DRUGS AND ALCOHOL

Smoking, including using any paraphernalia designed to consume tobacco or other substances such as vaping and electric and non-electronic devices, is prohibited anywhere inside the Amenity Facilities, including any building, or enclosed or fenced area to the maximum extent of the prohibitions set forth in the Florida Clean Indoor Air Act or other subsequent legislation. Additionally, to the extent not prohibited by law, smoking is discouraged in all other areas of the Amenities and on District owned property. All waste must be disposed of in the appropriate receptacles. Any violation of this policy shall be reported to District Staff.

Possession, use and/or consumption of illegal drugs or alcoholic beverages is prohibited at the Amenities and on all other District owned property. Any person that appears to be under the influence of drugs or alcohol will be asked to leave the Amenities. Violation of this policy may result in suspension or termination of Amenity access and usage privileges and illegal drug use may be punished to the maximum extent allowed by law.

## SERVICE ANIMAL POLICY

Dogs or other pets (with the exception of “Service Animals” as defined by Florida law, trained to do work or perform tasks for an individual with a disability, including a physical, sensory, psychiatric, intellectual or other mental disability) are not permitted within any District-owned public accommodations including, but not limited to, Amenity buildings (offices, social halls and fitness center), pools, various sport courts and other appurtenances or related improvements. A Service Animal must be kept under the control of its handler by leash or harness, unless doing so interferes with the Service Animal’s work or tasks or the individual’s disability prevents doing so. The District may remove the Service Animal only under the following conditions:

- If the Service Animal is out of control and the handler does not take effective measures to control it;
- If the Service Animal is not housebroken; or,
- If the Service Animal’s behavior poses a direct threat to the health and safety of others.

The District is prohibited from asking about the nature or extent of an individual’s disability to determine whether an animal is a Service Animal or pet. However, the District may ask whether an animal is a Service Animal required because of a disability and what work or tasks the animal has been trained to perform.

## SWIMMING POOL POLICIES

- (1) **Operating Hours.** Swimming is permitted only during designated hours, as posted at the pool. Swimming after dusk is prohibited by the Florida Department of Health.
- (2) **Swim at Your Own Risk.** No Lifeguards will be on duty. All persons using the pool do so at their own risk and must abide by all swimming pool rules and policies.
- (3) **Supervision of Minors.** Minors fourteen (14) years of age or under must be accompanied by, and supervised by, an adult at least eighteen (18) years of age at all times for usage of the pool. All children five (5) years of age or younger, as well as all children who are unable to swim by themselves, must be supervised by a responsible individual eighteen (18) years of age or older, always within arm's length when on the pool deck or in the pool. All children, regardless of age, using inflatable armbands (i.e., water wings) or any approved Coast Guard flotation device MUST be supervised one-on-one by an adult who is in the water and within arm's length of the child.
- (4) **Aquatic Toys and Recreational Equipment.** No flotation devices are allowed in the pool except for water wings and swim rings used by small children, under the direct supervision of an adult as specified in Section (3) immediately above. Inflatable rafts, balls, pool floats and other toys and equipment are prohibited.
- (5) **Prevention of Disease.** All swimmers must shower before initially entering the pool. Persons with open cuts, wounds, sores or blisters, nasal or ear discharge may not use the pool. No person should use the pool with or suspected of having a communicable disease which could be transmitted through the use of the pool.
- (6) **Attire.** Appropriate swimming attire (swimsuits) must be worn at all times. No thongs or Brazilian bikinis are allowed. Wearing prohibited attire will result in immediate expulsion from the pool area.
- (7) **Horseplay.** No jumping, pushing, running, wrestling, excessive splashing, sitting or standing on shoulders, spitting water, or other horseplay is allowed in the pool or on the pool deck area.
- (8) **Diving.** Diving is strictly prohibited at the pool. Back dives, back flips, back jumps, cannonball splashing or other dangerous actions are prohibited.
- (9) **Weather.** The pool and pool area will be closed during electrical storms or when rain makes it difficult to see any part of the pool or pool bottom clearly. The pool will be closed at the first sound of thunder or sighting of lightning and will remain closed for thirty (30) minutes after the last sighting. Everyone must leave the pool deck immediately upon hearing thunder or sighting lightning.
- (10) **Pool Furniture; Reservation of Tables or Chairs.** Tables and chairs may not be removed from the pool deck. Tables or chairs on the deck area may not be reserved by placing towels or personal belongings on them except temporarily to allow the Patron using them to enter the pool or use the restroom facilities.
- (11) **Entrances.** Pool entrances must be kept clear at all times.
- (12) **Pollution.** No one shall pollute the pool. Anyone who does pollute the pool is liable for any costs incurred in treating and reopening the pool.
- (13) **Swim Diapers.** Children under the age of three (3) years, and anyone who is not reliably toilet trained, must wear rubber lined swim diapers, as well as a swimsuit over the swim diaper, to reduce the health risks associated with human waste contaminating the swimming pool and deck area. If contamination occurs, the pool will be shocked and closed for a period of at least twelve (12) hours. Persons not abiding by this policy shall be responsible for any costs incurred in treating and reopening the pool.
- (14) **Staff Only.** Only authorized staff members and contractors are allowed in the service and chemical storage areas. Only authorized staff members and contractors may operate pool equipment or use pool chemicals.
- (15) **Pool Closure.** In addition to Polk County and the State of Florida health code standards for pools and pool facilities, and as noted above, the pool may be closed for the following reasons:

- During severe weather conditions (heavy rain, lightning and thunder) and warnings, especially when visibility to the pool bottom is compromised (deck also closed).
  - For thirty (30) minutes following the last occurrence of thunder or lightning (deck also closed).
  - Operational and mechanical treatments or difficulties affecting pool water quality.
  - For a reasonable period following any mishap that resulted in contamination of pool water.
  - Any other reason deemed to be in the best interests of the District as determined by District staff.
- (16) **Containers.** No glass, breakable items, or alcoholic beverages are permitted in the pool area. No food or chewing gum is allowed in the pool.
- (17) **No Private Rentals.** The pool area is not available for rental for private events. All pool rules and limitations on authorized numbers of Guests remain in full affect at all times.
- (18) **Programming.** District Staff reserves the right to authorize all programs and activities, including with regard to the number of guest participants, equipment, supplies, usage, etc., conducted at the pool, including swim lessons, aquatic/recreational programs and pool parties. Any organized activities taking place at the Amenity Center must first be approved by the District.

## PLAYGROUND POLICIES

- (1) **Use at Own Risk.** Patrons may use the playgrounds and parks at their own risk and must comply with all posted signage.
- (2) **Hours of Operation.** Unless otherwise posted, all playground and park hours are from dawn to dusk.
- (3) **Supervision of Children.** Supervision by an adult eighteen (18) years and older is required for children fourteen (14) years of age or under. Children must always remain within the line of sight of the supervising adult. All children are expected to play cooperatively with other children.
- (4) **Shoes.** Proper footwear is required and no loose clothing, especially with strings, should be worn.
- (5) **Mulch.** The mulch material is necessary for reducing fall impact and for good drainage. It is not to be picked up, thrown, or kicked for any reason.
- (6) **Food & Drink.** No food, drinks or gum are permitted on the playground, other than such water in non-breakable containers as may be necessary for reasonable hydration, but are permitted at the parks. Patrons and Guests are responsible for clean-up of any food or drinks brought by them to the parks.
- (7) **Glass.** No glass containers or objects are permitted. Patrons should notify District Staff if broken glass is observed at the playground or parks.

## LAKES AND PONDS POLICIES

Lakes and Ponds (used interchangeably and reference to one shall implicate the other) within the District primarily function as retention ponds to facilitate the District's system for treatment and attenuation of stormwater run-off and overflow. As a result, contaminants may be present in the water. These policies are intended to limit contact with such contaminants and ensure the continued operations of the Ponds while allowing limited recreational use of the same.

- (1) Users of District Lakes shall not engage in any conduct or omission that violates any ordinance, resolution, law, permit requirement or regulation of any governmental entity relating to the District Lakes.
- (2) Wading and swimming in District Lakes are prohibited.
- (3) Patrons may fish from District Lakes. However, the District has a "catch and release" policy for all fish caught in these waters.
- (4) Pets are not allowed in the District Lakes.
- (5) Owners of property lying contiguous to the District Lakes shall take such actions as may be necessary to remove underbrush, weeds or unsightly growth from the Owner's property that detract from the overall beauty, setting and safety of the property.
- (6) No docks or other structures, whether permanent or temporary, shall be constructed and placed in or around the District Lakes or other District stormwater management facilities.
- (7) No pipes, pumps or other devices used for irrigation or the withdrawal of water shall be placed in or around the District Lakes, except by the District.
- (8) No foreign materials may be disposed of in the District Lakes, including, but not limited to: tree branches, paint, cement, oils, soap suds, building materials, chemicals, fertilizers, or any other material that is not naturally occurring or which may be detrimental to the Lake environment.
- (9) Easements through residential backyards along the community's stormwater management system are for maintenance purposes only and are not general grants for access for fishing or any other recreational purpose. Access to residents' backyards via these maintenance easements is prohibited. Unless individual property owners explicitly grant permission for others to access their backyards, entering their private property can be considered trespassing. Please be considerate of the privacy rights of other residents.
- (10) Beware of wildlife - water moccasins and other snakes, alligators, snapping turtles, birds and other wildlife which may pose a threat to your safety are commonly found in stormwater management facilities in Florida. Wildlife may neither be removed from nor released into the District Lakes; notwithstanding the foregoing, nuisance alligators posing a threat to the health, safety and welfare may be removed by a properly permitted and licensed nuisance alligator trapper, in accordance with all applicable state and local laws, rules, ordinances and policies including but not limited to rules promulgated by the Florida Fish and Wildlife Conservation Commission ("FWC"). Anyone concerned about an alligator is encouraged to call FWC's toll-free Nuisance Alligator Hotline at 866-FWC-GATOR (866-392-4286).
- (11) Any hazardous condition concerning the District Lakes must immediately be reported to the District Manager and the proper authorities.

## SUSPENSION AND TERMINATION OF PRIVILEGES

- (1) **General Policy.** All persons using the Amenities and entering District property shall comply with the Amenity Policies established for the safe operations and maintenance of the District's Amenities. In order to protect the rights and privileges of rule-abiding Patrons, inappropriate behavior by Patrons will not be tolerated.
- (2) **Suspension of Access and Use Privileges.** The District, through its Board, District Manager, Amenity Manager and District Counsel shall have the right to restrict, suspend or terminate the Amenity privileges of any person to use the Amenities for any of the following behavior:
  - Submits false information on any application for use of the Amenities;
  - Permits the unauthorized use of an Access Card;
  - Exhibits unsatisfactory behavior, deportment or appearance;
  - Fails to pay amounts owed to the District in a proper and timely manner;
  - Fails to abide by any District rules or policies (e.g., Amenity Policies);
  - Treats the District's supervisors, staff, general/amenity management, contractors or other representatives, or other Patrons, in an unreasonable or abusive manner;
  - Damages or destroys District property; or
  - Engages in conduct that is improper or likely to endanger the health, safety, or welfare of the District, or its supervisors, staff, amenities management, contractors or other representatives, or other residents or guests.
- (3) **Authority of District Staff.** District Staff or their designee, may immediately remove any person from one or all Amenities if any of the above-referenced behaviors are exhibited or actions committed or if in his/her reasonable discretion it is the District's best interests to do so. District Staff may at any time restrict or suspend for cause or causes, including but not limited to those described above, any person's privileges to use any or all of the Amenities until the next regularly scheduled meeting of the Board of Supervisors.
- (4) **Process for Suspension or Termination of Access and Use Privileges.** Subject to the rights of District Staff set forth in Paragraph (3) above, the following process shall govern suspension and termination of privileges:
  - (a) Offenses:
    - i First Offense: Verbal warning by District Staff and suspension from the Amenities for up to one (1) week from the commencement of the suspension. Violation is recorded by District Staff, signed by the individual offender(s), and held on file by the District.
    - ii Second Offense: Automatic suspension of all Amenity privileges for up to thirty (30) days from the commencement of the suspension, with the preparation by District Staff of a written report to be signed by the offender(s) and filed with the District.
    - iii Third Offense: Suspension of all Amenity privileges for up to one (1) year. Such suspension shall run to the next regular meeting of the Board of Supervisors. At said meeting, the record of all previous offenses will be presented to the Board for recommendation of termination of the offender(s) privileges for one (1) calendar year. The length of the suspension is in the discretion of the Board and may be for less than one (1) year.
  - (b) Each offense shall expire one (1) year after such offense was committed, at which time the number of offenses on record for such offender(s) shall be reduced by one. For example, if a first offense is committed on February 1 and a second offense on August 1, there will be two offenses on record until February 1 of the following year, at which time the first offense will expire and the second



offense will thereafter be considered a first offense until it expires on the following August 1. The provisions of this Paragraph shall not at any time serve to reduce any suspensions or terminations, which may have been imposed prior to the expiration of any offenses

- (c) Notwithstanding the foregoing, any time a user of the Amenity is arrested for an act committed, or allegedly committed, while on the premises of the Amenity, or violates these Policies in a manner that, in the discretion of the District Staff upon consultation with one Board member, justifies suspension beyond the guidelines set forth above, such offender shall have all amenity privileges immediately suspended until the next Board of Supervisors meeting. At the Board meeting, the Board will be presented with the facts surrounding the arrest or violation and the Board may make a recommendation of suspension or termination of the offender's privileges, which suspension or termination may include members of the offender's Household and may, upon the first offense, equal or exceed one year. In situations that pose a long-term or continuing threat to the health, safety and welfare of the District and its residents and users, permanent termination of Amenity privileges may be warranted and considered.
- (d) Any suspension or termination of Amenity privileges may be appealed to the Board of Supervisors for reversal or reduction. The Board's decision on appeal shall be final and binding.

- (5) **Legal Action; Criminal Prosecution.** If any person is found to have committed any of the infractions noted in Paragraph 2 above, such person may additionally be subject to arrest for trespassing or other applicable legal action, civil or criminal in nature.

## USE AT OWN RISK; INDEMNIFICATION

Any Patron or other person who participates in the Activities (as defined below), shall do so at his or her own risk, and said Patron or other person and any of his or her Guests and any members of his or her Household shall indemnify, defend, release, hold harmless and forever discharge the District and its present, former and future supervisors, staff, officers, employees, representatives, agents and contractors of each (together, “Indemnitees”), for any and all liability, claims, lawsuits, actions, suits or demands, whether known or unknown, in law or equity, by any individual of any age, or any corporation or other entity, for any and all loss, injury, damage, theft, real or personal property damage, expenses (including attorneys’ fees, costs and other expenses for investigation and defense and in connection with, among other proceedings, alternative dispute resolution, trial court and appellate proceedings), and harm of any kind or nature arising out of or in connection with his or her participation in the Activities, regardless of determination of who may be wholly or partially at fault.

Should any Patron or other person bring suit against the Indemnitees in connection with the Activities or relating in any way to the Amenities, and fail to obtain judgment therein against the Indemnitees, said Patron or other person shall be liable to the District for all attorneys’ fees, costs and other expenses for investigation and defense and in connection with, among other proceedings, alternative dispute resolution, trial court, and appellate proceedings.

The waiver of liability contained herein does not apply to any act of intentional, willful or wanton misconduct by the Indemnitees.

For purposes of this section, the term “Activities” shall mean the use of or acceptance of the use of the Amenities, or engagement in any contest, game, function, exercise, competition, sport, event or other activity operated, organized, arranged or sponsored by the District, its contractors or third parties authorized by the District.

## SOVEREIGN IMMUNITY

Nothing herein shall constitute or be construed as a waiver of the District’s sovereign immunity, or limitations on liability contained in Section 768.28, F.S., or other statutes or law.

## SEVERABILITY

The invalidity or unenforceability of any one or more provisions of these policies shall not affect the validity or enforceability of the remaining provisions, or any part of the policies not held to be invalid or unenforceable.

## AMENDMENTS AND WAIVERS

The Board in its sole discretion may amend these Amenity Policies from time to time. The Board by vote at a public meeting or the District Manager may elect in its/their sole discretion at any time to grant waivers to any of the provisions of these Amenity Policies, provided however that the Board is informed within a reasonable time of any such waivers.

**The above Amenity Policies and Rates were adopted on July 17, 2024, by the Board of Supervisors for the Lawson Dunes Community Development District, at a duly noticed public hearing and meeting.**

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**Secretary/Assistant Secretary**

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**Chairperson, Board of Supervisors**

**Exhibit A:** Amenity Rates

**Exhibit B:** Amenity Access Registration Form

**EXHIBIT A**  
**AMENITY RATES**

<b>TYPE</b>	<b>RATE</b>
Annual Non-Resident User Fee	\$2,500.00 - \$4,000.00
Additional/Replacement Access Card	\$30.00 - \$50.00
Administrative Fee for Rule Violation	Up to \$500.00
Administrative Fee for Return Check/Insufficient Funds	\$50.00
Meeting Room Rental Fee	Deposit of \$500.00 - \$1,000.00

**EXHIBIT B**  
**AMENITIES ACCESS REGISTRATION FORM**

**LAWSON DUNES COMMUNITY DEVELOPMENT DISTRICT  
AMENITIES ACCESS REGISTRATION FORM**

NAME: \_\_\_\_\_

ADDRESS: \_\_\_\_\_

HOME TELEPHONE: \_\_\_\_\_

CELL PHONE: \_\_\_\_\_

EMAIL ADDRESS: \_\_\_\_\_

ADDITIONAL RESIDENT 1: \_\_\_\_\_

DOB IF UNDER 18 \_\_\_\_\_

ADDITIONAL RESIDENT 2: \_\_\_\_\_

DOB IF UNDER 18 \_\_\_\_\_

ADDITIONAL RESIDENT 3: \_\_\_\_\_

DOB IF UNDER 18 \_\_\_\_\_

ADDITIONAL RESIDENT 4: \_\_\_\_\_

DOB IF UNDER 18 \_\_\_\_\_

ADDITIONAL RESIDENT 5: \_\_\_\_\_

DOB IF UNDER 18 \_\_\_\_\_

**ACCEPTANCE:**

I acknowledge receipt of the Access Card (s) for the above listed residents and that the above information is true and correct. I understand that I have willingly provided all the information requested above and that it may be used by the Lawson Dunes Community Development District ("District") for various purposes. **I also understand that by providing this information that it may be accessed under public records laws.** I also understand that I am financially responsible for any damages caused by me, my family members or my guests and the damages resulting from the loss or theft of my or my family members' Access Card (s). It is understood that Access Card s are the property of the District and are non-transferable except in accordance with the District's rules, policies and/or regulations, and any necessary replacement will be at an applicable Replacement Access Card fee. In consideration for the admittance of the above listed persons and their guests into the facilities owned and operated by the District, I agree to hold harmless and release the District, its supervisors, agents, officers, professional staff and employees from any and all liability for any injuries that might occur, whether such occurrence happens wholly or in part by me or my family members' or guests' fault, in conjunction with the use of any of the District's Amenity Facilities (as defined in the District's Amenity Policies & Rates), as well while on the District's property. Nothing herein shall be considered as a waiver of the District's sovereign immunity or limits of liability beyond any statutory limited waiver of immunity or limits of liability which may have been adopted by the Florida Legislature in Section 768.28 Florida Statutes or other statute.

\_\_\_\_\_  
Signature of Patron (Parent or Legal Guardian if Minor)

\_\_\_\_\_  
Date

**AFFIDAVIT OF RESIDENCY: (REQUIRED IF LEGAL FORM OF PROOF OF RESIDENCY NOT PROVIDED)**

I hereby state that the address listed above is the bona fide residence for all residents listed in this Amenities Access Registration Form and that such address is located within the Lawson Dunes Community Development District. I acknowledge that a false statement in this affidavit may subject me to penalties for making a false statement pursuant to Section 837.06, *Florida Statutes*. I declare that I have read the foregoing and the facts alleged are true and correct to the best of my knowledge and belief.

\_\_\_\_\_  
Signature of Patron

State of Florida

County of \_\_\_\_\_

The foregoing was acknowledged before me by means of ☐ physical presence or ☐ online notarization this \_\_\_\_ day of \_\_\_\_, 20\_\_, by \_\_\_\_\_ who is [ ] personally known to me or [ ] produced \_\_\_\_\_ as identification.

(NOTARY SEAL)

Official Notary Public Signature \_\_\_\_\_

**RECEIPT OF DISTRICT'S AMENITY POLICIES AND RATES:**

I acknowledge that I have been provided a copy of and understand the terms in the **Amenity Policies and Rates** of the Lawson Dunes Community Development District.

\_\_\_\_\_  
Signature of Patron  
(Parent or Legal Guardian if minor)

\_\_\_\_\_  
Date

**GUEST POLICY:**

Please refer to the **Amenity Policies and Rates** for the most current policies regarding guests.

**PLEASE RETURN THIS FORM TO:**

Lawson Dunes Community Development District  
Attn: Amenity Access Team  
219 East Livingston Street  
Orlando, Florida 32801  
Answering Service: (689) 500-4540  
Email: [amenityaccess@gmscfl.com](mailto:amenityaccess@gmscfl.com)

**OFFICE USE ONLY:**

\_\_\_\_\_  
Date Received

\_\_\_\_\_  
Date Entered in System

\_\_\_\_\_  
Staff Member Signature

PRIMARY RESIDENT:

Access Card #

**ADDITIONAL INFORMATION:**

Phase \_\_\_\_ - \_\_\_\_ Phase \_\_\_\_ - \_\_\_\_ Phase \_\_\_\_ - \_\_\_\_

New Construction: \_\_\_\_ Re-Sale: \_\_\_\_ Prior Owner: \_\_\_\_\_

Rental: \_\_\_\_ Landlord/Owner: \_\_\_\_\_

Lease Term: \_\_\_\_ Tenant/Renter: \_\_\_\_\_

## SECTION V



**RESOLUTION 2024-07**

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE LAWSON DUNES COMMUNITY DEVELOPMENT DISTRICT ADOPTING THE ANNUAL MEETING SCHEDULE FOR FISCAL YEAR 2024/2024; AND PROVIDING FOR AN EFFECTIVE DATE.**

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

**WHEREAS**, the District is required by Section 189.015, *Florida Statutes*, to file quarterly, semi-annually, or annually a schedule (including date, time, and location) of its regular meetings with local governing authorities; and

**WHEREAS**, further, in accordance with the above-referenced statute, the District shall also publish quarterly, semi-annually, or annually the District’s regular meeting schedule in a newspaper of general paid circulation in the county in which the District is located; and

**WHEREAS**, the Board desires to adopt the Fiscal Year 2024/2025 annual meeting schedule attached as **Exhibit A**.

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

**SECTION 1.** The Fiscal Year 2024/2025 annual meeting schedule attached hereto and incorporated by reference herein as **Exhibit A** is hereby approved and shall be published in accordance with the requirements of Florida law and also provided to applicable governing authorities.

**SECTION 2.** This Resolution shall become effective immediately upon its adoption.

**PASSED AND ADOPTED** this 17<sup>th</sup> day of July 2024

ATTEST:

**LAWSON DUNES COMMUNITY  
DEVELOPMENT DISTRICT**

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

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

**Exhibit A:** Fiscal Year 2024/2025 Annual Meeting Schedule

## **Exhibit A: Fiscal Year 2024/2025 Annual Meeting Schedule**

### **BOARD OF SUPERVISORS MEETING DATES LAWSON DUNES COMMUNITY DEVELOPMENT DISTRICT FISCAL YEAR 2024/2025**

The Board of Supervisors of the Lawson Dunes Community Development District will hold their regular meetings for Fiscal Year 2024/2025 at Holiday Inn—Winter Haven, 200 Cypress Gardens Blvd., Winter Haven, Florida 33880, on the 3rd Wednesday of every month at 1:45 PM unless otherwise indicated as follows:

**October 16, 2024  
November 20, 2024  
December 18, 2024  
January 15, 2025  
February 19, 2025  
March 19, 2025  
April 16, 2025  
May 21, 2025  
June 18, 2025  
July 16, 2025  
August 20, 2025  
September 17, 2025**

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

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

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

District Manager

## SECTION VI



## **Memorandum**

**To:** Board of Supervisors

**From:** District Management

**Date:** July 17, 2024

**RE:** HB7013 – Special Districts Performance Measures and Standards

---

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

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

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

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

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

**Exhibit A:**  
Goals, Objectives and Annual Reporting Form

# Lawson Dunes Community Development District Performance Measures/Standards & Annual Reporting Form

October 1, 2024 – September 30, 2025

## **1. Community Communication and Engagement**

### **Goal 1.1: Public Meetings Compliance**

**Objective:** Hold at least three regular Board of Supervisor meetings per year to conduct CDD related business and discuss community needs.

**Measurement:** Number of public board meetings held annually as evidenced by meeting minutes and legal advertisements.

**Standard:** A minimum of three board meetings were held during the Fiscal Year.

**Achieved:** Yes ☐ No ☐

### **Goal 1.2: Notice of Meetings Compliance**

**Objective:** Provide public notice of each meeting in accordance with Florida Statutes, using at least two communication methods.

**Measurement:** Timeliness and method of meeting notices as evidenced by posting to CDD website, publishing in local newspaper and via electronic communication.

**Standard:** 100% of meetings were advertised in accordance with Florida Statutes, on at least two mediums (i.e., newspaper, CDD website, electronic communications).

**Achieved:** Yes ☐ No ☐

### **Goal 1.3: Access to Records Compliance**

**Objective:** Ensure that meeting minutes and other public records are readily available and easily accessible to the public by completing monthly CDD website checks.

**Measurement:** Monthly website reviews will be completed to ensure meeting minutes and other public records are up to date as evidenced by District Management's records.

**Standard:** 100% of monthly website checks were completed by District Management.

**Achieved:** Yes ☐ No ☐

## **2. Infrastructure and Facilities Maintenance**

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

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

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

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

**Achieved:** Yes ☐ No ☐

### **Goal 2.2: District Infrastructure and Facilities Inspections**

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

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

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

**Achieved:** Yes ☐ No ☐

## **3. Financial Transparency and Accountability**

### **Goal 3.1: Annual Budget Preparation**

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

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

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

**Achieved:** Yes ☐ No ☐

### **Goal 3.2: Financial Reports**

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

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

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

**Achieved:** Yes ☐ No ☐

**Goal 3.3: Annual Financial Audit**

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

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

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

**Achieved:** Yes ☐ No ☐

Chair/Vice Chair:\_\_\_\_\_

Date:\_\_\_\_\_

Print Name:\_\_\_\_\_

Lawson Dunes Community Development District

District Manager:\_\_\_\_\_

Date:\_\_\_\_\_

Print Name:\_\_\_\_\_

Lawson Dunes Community Development District



## SECTION VII

**LAWSON DUNES COMMUNITY DEVELOPMENT DISTRICT**

**FINANCIAL STATEMENTS**

September 30, 2023

**LAWSON DUNES COMMUNITY DEVELOPMENT DISTRICT**  
**FINANCIAL STATEMENTS**  
September 30, 2023

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INDEPENDENT AUDITORS' REPORT

To the Board of Supervisors  
Lawson Dunes Community Development District  
City of Haines City, Florida

### **Opinions**

We have audited the accompanying financial statements of the governmental activities and each major fund of Lawson Dunes Community Development District, City of Haines City, Florida ("District") as of and for the year ended September 30, 2023, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the District as of September 30, 2023, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### **Basis for Opinions**

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

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

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

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

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

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

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

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

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

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

### **Required Supplementary Information**

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

because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### **Other Reporting Required by Government Auditing Standards**

In accordance with Government Auditing Standards, we have also issued our report dated June 5, 2024, on our consideration of the Lawson Dunes Community Development District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, rules, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the District's internal control over financial reporting and compliance.

### **Report on Other Legal and Regulatory Requirements**

We have also issued our report dated June 5, 2024 on our consideration of the District's compliance with requirements of Section 218.415, Florida Statutes, as required by Rule 10.556(10) of the Auditor General of the State of Florida. The purpose of that report is to provide an opinion based on our examination conducted in accordance with attestation Standards established by the American Institute of Certified Public Accountants.

*DiBartolomeo, McBee, Hartley & Barnes*

DiBartolomeo, McBee, Hartley & Barnes, P.A.  
Fort Pierce, Florida  
June 5, 2024

# **LAWSON DUNES COMMUNITY DEVELOPMENT DISTRICT**

## **MANAGEMENT'S DISCUSSION AND ANALYSIS**

September 30, 2023

Our discussion and analysis of Lawson Dunes Community Development District, City of Haines City, Florida ("District") financial performance provides an overview of the District's financial activities for the fiscal year ended September 30, 2023. Please read it in conjunction with the District's Independent Auditor's Report, basic financial statements, accompanying notes and supplementary information to the basic financial statements.

### **FINANCIAL HIGHLIGHTS**

- The assets of the District exceeded its liabilities at the close of the most recent fiscal year resulting in a net position balance of \$2,211,859.
- The change in the District's total net position in comparison with the prior fiscal year was \$1,932,827, an increase. The key components of the District's net position and change in net position are reflected in the table in the government-wide financial analysis section.
- At September 30, 2023, the District's governmental funds reported combined ending fund balances of \$1,802,157. A portion of fund balance is restricted for debt service and future capital repairs and replacement, nonspendable deposits, and the remainder is unassigned fund balance which is available for spending at the District's discretion.

### **OVERVIEW OF FINANCIAL STATEMENTS**

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

#### **Government-Wide Financial Statements**

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

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

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

# **LAWSON DUNES COMMUNITY DEVELOPMENT DISTRICT**

## **MANAGEMENT'S DISCUSSION AND ANALYSIS**

September 30, 2023

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

### **Fund Financial Statements**

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

### **Governmental Funds**

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

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

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

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

### **Notes to the Financial Statements**

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



# LAWSON DUNES COMMUNITY DEVELOPMENT DISTRICT

## MANAGEMENT'S DISCUSSION AND ANALYSIS

September 30, 2023

### GOVERNMENT WIDE FINANCIAL ANALYSIS

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

Key components of net position were as follows:

#### Statement of Net Position

	2023	2022
Current assets	\$ 2,239,281	\$ 8,934,883
Capital assets	11,056,277	4,991,592
Total assets	13,295,558	13,926,475
Current liabilities	823,699	1,832,443
Long-term liabilities	10,260,000	11,815,000
Total liabilities	11,083,699	13,647,443
Net position		
Net invested in capital assets	238,061	(7,148,167)
Restricted for debt service	1,060,167	819,371
Restricted for capital projects	903,233	6,592,555
Unrestricted	10,398	15,273
Total net position	\$ 2,211,859	\$ 279,032

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

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

#### Change in Net Position

	2023	2022
Program revenues	\$ 2,399,595	\$ 941,057
General revenues	173,845	25,621
Total revenues	2,573,440	966,678
Expenses		
General government	69,875	64,727
Interest on long-term debt	570,738	186,519
Cost of issuance	-	436,400
Total expenses	640,613	687,646
Change in net position	1,932,827	279,032
Net position - beginning of period	279,032	-
Net position - end of year	\$ 2,211,859	\$ 279,032

# **LAWSON DUNES COMMUNITY DEVELOPMENT DISTRICT**

## **MANAGEMENT'S DISCUSSION AND ANALYSIS**

September 30, 2023

As noted above and in the statement of activities, the cost of all governmental activities during the fiscal year ended September 30, 2023 was \$640,613, which primarily consisted of interest on long-term debt and costs associated with constructed and maintaining certain capital improvements. The costs of the District's activities were funded by developer contributions and special assessments.

### **GENERAL BUDGETING HIGHLIGHTS**

An operating budget was adopted and maintained by the governing board for the District pursuant to the requirements of Florida Statutes. The budget is adopted using the same basis of accounting that is used in preparation of the fund financial statements. The legal level of budgetary control, the level at which expenditures may not exceed budget, is in the aggregate. Any budget amendments that increase the aggregate budgeted appropriations must be approved by the Board of Supervisors. Actual general fund expenditures did not exceed appropriations for the fiscal year ended September 30, 2023.

The variance between budgeted and actual general fund revenues is considered significant. The actual general fund expenditures for the current fiscal year were lower than budgeted amounts due primarily to anticipated costs which were not incurred in the current fiscal year. The general fund experienced a deficit in fiscal year 2023, which was funded with prior year surpluses.

### **CAPITAL ASSETS AND DEBT ADMINISTRATION**

#### Capital Assets

At September 30, 2023, the District had \$11,056,277 invested in construction in process. Construction in process has not completed as of September 30, 2023 and therefore is not depreciated to date. Once projects are complete, items will transfer to depreciable assets. More detailed information about the District's capital assets is presented in the notes of the financial statements.

#### Capital Debt

At September 30, 2023, the District had \$10,430,000 in Bonds outstanding for its governmental activities. More detailed information about the District's capital debt is presented in the accompanying notes to the financial statements.

### **ECONOMIC FACTORS, NEXT YEAR'S BUDGET AND OTHER INFORMATION**

For the fiscal year 2024, the District anticipates that the cost of general operations will remain fairly constant. In connection with the District's future infrastructure maintenance and replacement plan, the District Board has included in the budget, an estimate of those anticipated future costs and has assigned a portion of current available resources for that purpose.

# **LAWSON DUNES COMMUNITY DEVELOPMENT DISTRICT**

## **MANAGEMENT'S DISCUSSION AND ANALYSIS**

September 30, 2023

### **CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT**

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

**LAWSON DUNES COMMUNITY DEVELOPMENT DISTRICT**  
**STATEMENT OF NET POSITION**  
September 30, 2023

	<u>GOVERNMENTAL ACTIVITIES</u>
<b>ASSETS</b>	
Cash and cash equivalents	\$ 4,690
Due from developer	5,000
Prepaid items	5,200
Restricted assets:	
Investments	2,038,695
Assessments receivable	185,696
Capital assets:	
Non-depreciable	11,056,277
<b>TOTAL ASSETS</b>	<u><u>\$ 13,295,558</u></u>
<b>LIABILITIES</b>	
Accounts payable and accrued expenses	\$ 48,908
Accrued interest payable	216,575
Retainage payable	388,216
Bonds payable, due within one year	170,000
Bonds payable, due in more than one year	10,260,000
<b>TOTAL LIABILITIES</b>	<u><u>11,083,699</u></u>
<b>NET POSITION</b>	
Net investment in capital assets	238,061
Restricted for:	
Debt service	1,060,167
Capital projects	903,233
Unrestricted	10,398
<b>TOTAL NET POSITION</b>	<u><u>\$ 2,211,859</u></u>

The accompanying notes are an integral part of this financial statement

# LAWSON DUNES COMMUNITY DEVELOPMENT DISTRICT

## STATEMENT OF ACTIVITIES Year Ended September 30, 2023

Functions/Programs	Expenses	Program Revenues		Net (Expense) Revenues and Changes in Net Position
		Charges for Services	Operating Contributions	Governmental Activities
Governmental activities				
General government	\$ 69,875	\$ 69,875	\$ 65,000	\$ 65,000
Physical environment	-	2,264,720	-	2,264,720
Interest on long-term debt	570,738	-	-	(570,738)
Total governmental activities	<u>\$ 640,613</u>	<u>\$ 2,334,595</u>	<u>\$ 65,000</u>	<u>1,758,982</u>
General revenues:				
Investment earnings				<u>173,845</u>
Total general revenues				<u>173,845</u>
Change in net position				<u>1,932,827</u>
Net position - October 1, 2022				<u>279,032</u>
Net position - September 30, 2023				<u>\$ 2,211,859</u>

The accompanying notes are an integral part of this financial statement

**LAWSON DUNES COMMUNITY DEVELOPMENT DISTRICT****BALANCE SHEET – GOVERNMENTAL FUNDS**

September 30, 2023

	MAJOR FUNDS			TOTAL
	GENERAL	DEBT SERVICE	CAPITAL PROJECTS	GOVERNMENTAL FUNDS
<b><u>ASSETS</u></b>				
Cash and cash equivalents	\$ 4,690	\$ -	\$ -	\$ 4,690
Due from developer	5,000	-	-	5,000
Prepaid items	5,200	-	-	5,200
Restricted assets:				
Investments	-	1,091,046	947,649	2,038,695
Assessments receivable	-	185,696	-	185,696
TOTAL ASSETS	<u>\$ 14,890</u>	<u>\$ 1,276,742</u>	<u>\$ 947,649</u>	<u>\$ 2,239,281</u>
<b><u>LIABILITIES AND FUND BALANCES</u></b>				
<b>LIABILITIES</b>				
Accounts payable and accrued expenses	\$ 4,492	\$ -	\$ 44,416	\$ 48,908
Retainage payable	-	-	388,216	388,216
TOTAL LIABILITIES	<u>4,492</u>	<u>-</u>	<u>432,632</u>	<u>437,124</u>
<b>FUND BALANCES</b>				
Nonspendable:				
Prepaid items	5,200	-	-	5,200
Restricted for:				
Debt service	-	1,276,742	-	1,276,742
Capital projects	-	-	515,017	515,017
Unassigned	5,198	-	-	5,198
TOTAL FUND BALANCES	<u>10,398</u>	<u>1,276,742</u>	<u>515,017</u>	<u>1,802,157</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 14,890</u>	<u>\$ 1,276,742</u>	<u>\$ 947,649</u>	<u>\$ 2,239,281</u>

The accompanying notes are an integral part of this financial statement

**LAWSON DUNES COMMUNITY DEVELOPMENT DISTRICT**  
**RECONCILIATION OF TOTAL GOVERNMENTAL FUND BALANCES**  
**TO NET POSITION OF GOVERNMENTAL ACTIVITIES**  
September 30, 2023

Total Governmental Fund Balances in the Balance Sheet	\$ 1,802,157
Amount reported for governmental activities in the Statement of Net Assets are different because:	
Capital asset used in governmental activities are not financial resources and therefore are not reported in the governmental funds:	
Governmental capital assets	11,056,277
Certain liabilities are not due and payable in the current period and therefore are not reported in the governmental funds:	
Accrued interest payable	(216,575)
Governmental bonds payable	<u>(10,430,000)</u>
Net Position of Governmental Activities	<u><u>\$ 2,211,859</u></u>

The accompanying notes are an integral part of this financial statement

**LAWSON DUNES COMMUNITY DEVELOPMENT DISTRICT**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES**  
**IN FUND BALANCES – GOVERNMENTAL FUNDS**  
**Year Ended September 30, 2023**

	MAJOR FUNDS			TOTAL
	GENERAL	DEBT SERVICE	CAPITAL PROJECTS	GOVERNMENTAL FUNDS
<b>REVENUES</b>				
Developer contributions	\$ 65,000	\$ -	\$ -	\$ 65,000
Special assessments	-	2,334,595	-	2,334,595
Investment earnings	-	40,185	133,660	173,845
<b>TOTAL REVENUES</b>	<u>65,000</u>	<u>2,374,780</u>	<u>133,660</u>	<u>2,573,440</u>
<b>EXPENDITURES</b>				
General government	69,875	-	-	69,875
Capital outlay	-	-	6,064,685	6,064,685
Debt				
Principal	-	1,570,000	-	1,570,000
Interest expense	-	540,681	-	540,681
<b>TOTAL EXPENDITURES</b>	<u>69,875</u>	<u>2,110,681</u>	<u>6,064,685</u>	<u>8,245,241</u>
<b>EXCESS REVENUES OVER (UNDER) EXPENDITURES</b>	<u>(4,875)</u>	<u>264,099</u>	<u>(5,931,025)</u>	<u>(5,671,801)</u>
<b>OTHER SOURCES (USES)</b>				
Transfers in (out)	-	6,753	(6,753)	-
<b>TOTAL OTHER SOURCES (USES)</b>	<u>-</u>	<u>6,753</u>	<u>(6,753)</u>	<u>-</u>
<b>EXCESS REVENUES OVER (UNDER) EXPENDITURES AND OTHER USES</b>	<u>(4,875)</u>	<u>270,852</u>	<u>(5,937,778)</u>	<u>(5,671,801)</u>
<b>FUND BALANCE</b>				
Beginning of year	<u>15,273</u>	<u>1,005,890</u>	<u>6,452,795</u>	<u>7,473,958</u>
End of year	<u>\$ 10,398</u>	<u>\$ 1,276,742</u>	<u>\$ 515,017</u>	<u>\$ 1,802,157</u>

The accompanying notes are an integral part of this financial statement



**LAWSON DUNES COMMUNITY DEVELOPMENT DISTRICT**  
**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES**  
**IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES**  
**Year Ended September 30, 2023**

Net Change in Fund Balances - Total Governmental Funds	\$ (5,671,801)
--	----------------

Amount reported for governmental activities in the Statement of Activities  
are different because:

Governmental funds report capital outlays as expenditures. However,  
in the Statement of Activities, the costs of those assets are depreciated  
over their estimated useful lives:

Capital outlay	6,064,685
----------------	-----------

Repayment of long-term liabilities are reported as expenditures in the  
governmental fund financial statements, but such repayments reduce  
liabilities in the Statement of Net Position and are eliminated in the  
Statement of Activities:

Payments on long-term debt	1,570,000
----------------------------	-----------

Certain items reported in the Statement of Activities do not require  
the use of current financial resources and therefore are not reported  
expenditures in the governmental funds:

Change in accrued interest payable	(30,057)
------------------------------------	----------

Change in Net Position of Governmental Activities	<div style="border-top: 1px solid black; border-bottom: 3px double black; padding: 2px 0;">\$ 1,932,827</div>
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The accompanying notes are an integral part of this financial statement

# **LAWSON DUNES COMMUNITY DEVELOPMENT DISTRICT**

## **NOTES TO FINANCIAL STATEMENTS**

September 30, 2023

### **NOTE A- NATURE OF ORGANIZATION AND REPORTING ENTITY**

Lawson Dunes Community Development District ("District") was created on January 20, 2022 by the City Commission of City of Haines City, Florida Ordinance No. 22-1780 pursuant to the Uniform Community Development District Act of 1980, otherwise known as Chapter 190, Florida Statutes. The Act provides among other things, the power to manage basic services for community development, power to borrow money and issue bonds, and to levy and assess non-ad valorem assessments for the financing and delivery of capital infrastructure.

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

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

The Board has the responsibility for:

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

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

### **NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

#### **Government-Wide and Fund Financial Statements**

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

# **LAWSON DUNES COMMUNITY DEVELOPMENT DISTRICT**

## **NOTES TO FINANCIAL STATEMENTS**

September 30, 2023

### **NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

#### **Government-Wide and Fund Financial Statements (continued)**

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

#### **Measurement Focus, Basis of Accounting and Financial Statement Presentation**

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

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

Expenditures are recorded when a liability is incurred, as under accrual accounting.

#### **Assessments**

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

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

# **LAWSON DUNES COMMUNITY DEVELOPMENT DISTRICT**

## **NOTES TO FINANCIAL STATEMENTS**

September 30, 2023

### **NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

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

The District reports the following major governmental funds:

##### General Fund

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

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

##### Debt Service Fund

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

##### Capital Projects Fund

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

#### **Assets, Liabilities and Net Position or Equity**

##### Restricted Assets

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

##### Deposits and Investments

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

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

- a) The Local Government Surplus Trust Funds, or any intergovernmental investment pool authorized pursuant to the Florida Interlocal Cooperation Act;
- b) Securities and Exchange Commission registered money market funds with the highest credit quality rating from a nationally recognized rating agency;

# LAWSON DUNES COMMUNITY DEVELOPMENT DISTRICT

## NOTES TO FINANCIAL STATEMENTS

September 30, 2023

### NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

#### Assets, Liabilities and Net Position or Equity (continued)

##### Deposits and Investments (continued)

- c) Interest bearing time deposits or savings accounts in qualified public depositories;
- d) Direct obligations of the U.S. Treasury.

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

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

##### Inventories and Prepaid Items

Inventories of governmental funds are recorded as expenditures when consumed rather than when purchased.

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

##### Capital Assets

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

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

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

# **LAWSON DUNES COMMUNITY DEVELOPMENT DISTRICT**

## **NOTES TO FINANCIAL STATEMENTS**

September 30, 2023

### **NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

#### **Assets, Liabilities and Net Position or Equity (continued)**

##### Unearned Revenue/Deferred Revenue

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

##### Long-Term Obligations

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

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

##### Deferred Outflows/Inflows of Resources

The statement of net position reports, as applicable, a separate section for deferred outflows of resources. Deferred outflows of resources represent a consumption of net position that applies to future reporting period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until that time. For example, the District would record deferred outflows of resources related to debit amounts resulting from current and advance refundings resulting in the defeasance of debt (i.e. when there are differences between the reacquisition price and the net carrying amount of the old debt).

The statement of net position reports, as applicable, a separate section for deferred inflows of resources. Deferred inflows of resources represent an acquisition of net position that applies to future reporting period(s) and so will not be recognized as an inflow of resources (revenue) until that time. For example, when an asset is recorded in the governmental fund financial statements, but the revenue is not available, the District reports a deferred inflow of resources until such times as the revenue becomes available.

# LAWSON DUNES COMMUNITY DEVELOPMENT DISTRICT

## NOTES TO FINANCIAL STATEMENTS

September 30, 2023

### NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

#### **Assets, Liabilities and Net Position or Equity (continued)**

##### Deferred Outflows/Inflows of Resources

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The District has only one item, deferred revenue, which qualifies for reporting in this category.

##### Fund Equity/Net Position

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

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

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

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

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

# **LAWSON DUNES COMMUNITY DEVELOPMENT DISTRICT**

## **NOTES TO FINANCIAL STATEMENTS**

September 30, 2023

### **NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

#### **Other Disclosures**

##### **Use of Estimates**

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

### **NOTE C - BUDGETARY INFORMATION**

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

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

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

### **NOTE D – DEPOSITS AND INVESTMENTS**

#### **Deposits**

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



# LAWSON DUNES COMMUNITY DEVELOPMENT DISTRICT

## NOTES TO FINANCIAL STATEMENTS

September 30, 2023

### NOTE D – DEPOSITS AND INVESTMENTS (CONTINUED)

#### Investments

The District's investments were held as follows at September 30, 2023:

<u>Investment</u>	<u>Fair Value</u>	<u>Credit Risk</u>	<u>Maturities</u>
Money Market Mutual Funds - First			Weighted average of the fund portfolio: 24 days
American Government Obligation CL D	\$ 2,038,695	S&P AAAM	
Total Investments	<u>\$ 2,038,695</u>		

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

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

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

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

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

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

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

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

# LAWSON DUNES COMMUNITY DEVELOPMENT DISTRICT

## NOTES TO FINANCIAL STATEMENTS

September 30, 2023

### NOTE E - CAPITAL ASSETS

Capital asset activity for the fiscal year ended September 30, 2023 was as follows:

	Balance 10/01/2022	Increases	Decreases	Balance 09/30/2023
<b>Governmental activities:</b>				
Capital assets, not being depreciated:				
Construction in process	\$ 4,991,592	\$ 6,064,685	\$ -	\$ 11,056,277
Total capital assets, not being depreciated	4,991,592	6,064,685	-	11,056,277
Governmental activities capital assets - net	\$ 4,991,592	\$ 6,064,685	\$ -	\$ 11,056,277

### NOTE F – LONG-TERM LIABILITIES

**\$12,000,000 Special Assessment Bonds, Series 2022 (Series 2022 Project)** - On June 16, 2022, the District issued \$12,000,000 in Special Assessment Bonds, Series 2022 (Series 2022 Project). The Bonds were issued to finance the acquisition and construction of certain improvements for the benefit of the property within the District. The Bonds are payable May 2052. The Bonds bear interest ranging from 4.375% to 5.125% payable semi-annually on the first day of each May and November. Principal is due serially each May 1, commencing May 2023. During 2023, the District made prepayments of \$1,385,000.

The Bond Indenture established a debt service reserve requirement as well as other restrictions and requirements relating principally to the use of proceeds and the procedures to be followed by the District on assessments to property owners. The District agrees to levy special assessments in annual amounts adequate to provide payment of debt service and to meet the reserve requirements. The requirements have been met for the fiscal year ended September 30, 2023.

The following is a summary of activity in the long-term debt of the District for the year ended September 30, 2023:

	Balance 10/01/2022	Additions	Deletions	Balance 09/30/2023	Due Within One Year
Special Assessments Bonds, Series 2022	\$ 12,000,000	\$ -	\$ 1,570,000	\$ 10,430,000	\$ 170,000
	\$ 12,000,000	\$ -	\$ 1,570,000	\$ 10,430,000	\$ 170,000

# LAWSON DUNES COMMUNITY DEVELOPMENT DISTRICT

## NOTES TO FINANCIAL STATEMENTS

September 30, 2023

### NOTE F – LONG-TERM LIABILITIES (CONTINUED)

The annual requirements to amortize the principal and interest of bonded debt outstanding as of September 30, 2023 are as follows:

<u>September 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2024	\$ 170,000	\$ 520,913	\$ 690,913
2025	175,000	513,475	688,475
2026	185,000	505,819	690,819
2027	195,000	497,725	692,725
2028	200,000	489,194	689,194
2029-2033	1,160,000	2,293,731	3,453,731
2034-2038	1,490,000	1,978,031	3,468,031
2039-2043	1,910,000	1,565,531	3,475,531
2044-2048	2,460,000	1,027,819	3,487,819
2049-2052	2,485,000	326,462	2,811,462
	<u>\$ 10,430,000</u>	<u>\$ 9,718,700</u>	<u>\$ 20,148,700</u>

### NOTE G - MANAGEMENT COMPANY

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

### NOTE H - RISK MANAGEMENT

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; natural disasters; and environmental remediation. The District has obtained commercial insurance from independent third parties to mitigate the costs of these risks; coverage may not extend to all situations. Settled claims from these risks have not exceeded commercial insurance coverage over the past three years.

### NOTE I – CONCENTRATION

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

**LAWSON DUNES COMMUNITY DEVELOPMENT DISTRICT**  
**STATEMENT OF REVENUES AND EXPENDITURES**  
**BUDGET AND ACTUAL – GENERAL FUND**  
Year Ended September 30, 2023

	* BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
<b>REVENUES</b>			
Developer contributions	\$ 223,800	\$ 65,000	\$ (158,800)
TOTAL REVENUES	<u>223,800</u>	<u>65,000</u>	<u>(158,800)</u>
<b>EXPENDITURES</b>			
Current			
General government	136,300	69,875	66,425
Physical environment	42,500	-	42,500
Culture and recreation	45,000	-	45,000
TOTAL EXPENDITURES	<u>223,800</u>	<u>69,875</u>	<u>153,925</u>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>\$ -</u>	(4,875)	<u>\$ (4,875)</u>
<b>FUND BALANCES</b>			
Beginning of year		<u>15,273</u>	
End of year		<u>\$ 10,398</u>	

\* Original and final budget.

**LAWSON DUNES COMMUNITY DEVELOPMENT DISTRICT**  
**NOTES TO REQUIRED SUPPLEMENTARY INFORMATION**

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

An operating budget was adopted and maintained by the governing board for the District pursuant to the requirements of Florida Statutes. The budget is adopted using the same basis of accounting that is used in preparation of the fund financial statements. The legal level of budgetary control, the level at which expenditures may not exceed budget, is in the aggregate. Any budget amendments that increase the aggregate budgeted appropriations must be approved by the Board of Supervisors. Actual general fund expenditures did not exceed appropriations for the fiscal year ended September 30, 2023.

The variance between budgeted and actual general fund revenues is considered significant. The actual general fund expenditures for the current fiscal year were lower than budgeted amounts due primarily to anticipated costs which were not incurred in the current fiscal year. The general fund experienced a deficit in fiscal year 2023, which was funded with prior year surpluses.

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

To the Board of Supervisors  
Lawson Dunes Community Development District  
City of Haines City, Florida

We have audited in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to the financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Lawson Dunes Community Development District, as of September 30, 2023 and for the year ended September 30, 2023, which collectively comprise Lawson Dunes Community Development District's basic financial statements and have issued our report thereon dated June 5, 2024.

Internal Control Over Financial Reporting

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

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

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

### Compliance and Other Matters

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

### Purpose of this Report

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

*DiBartolomeo, McBee, Hartley & Barnes*

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

Fort Pierce, Florida

June 5, 2024

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

To the Board of Supervisors  
Lawson Dunes Community Development District  
City of Haines City, Florida

We have examined the District's compliance with the requirements of Section 218.415, Florida Statutes with regards to the District's investments during the year ended September 30, 2023. Management is responsible for the District's compliance with those requirements. Our responsibility is to express an opinion on the District's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and, accordingly, included examining, on a test basis, evidence about the District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion. Our examination does not provide a legal determination on the District's compliance with specified requirements.

In our opinion, the District complied, in all material respects, with the aforementioned requirements for the year ended September 30, 2023.

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

*DiBartolomeo, McBee, Hartley & Barnes*

DiBartolomeo, McBee Hartley & Barnes, P.A.  
Fort Pierce, Florida  
June 5, 2024



Management Letter

To the Board of Supervisors  
Lawson Dunes Community Development District  
City of Haines City, Florida

**Report on the Financial Statements**

We have audited the financial statements of the Lawson Dunes Community Development District ("District") as of and for the fiscal year ended September 30, 2023, and have issued our report thereon dated June 5, 2024.

**Auditors' Responsibility**

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

**Other Reporting Requirements**

We have issued our Independent Auditors' Report on Internal Control over Financial Reporting and Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with Government Auditing Standards and Independent Accountants' Report on an examination conducted in accordance with AICPA Professional Standards, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures in those report, which are dated June 5, 2024, should be considered in conjunction with this management letter.

**Prior Audit Findings**

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

**Official Title and Legal Authority**

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

## **Financial Condition and Management**

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

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

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

## **Specific Information**

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

- a. The total number of district employees compensated in the last pay period of the District's fiscal year as N/A.
- b. The total number of independent contractors to whom nonemployee compensation was paid in the last month of the district's fiscal year as 3.
- c. All compensation earned by or awarded to employees, whether paid or accrued, regardless of contingency as N/A.
- d. All compensation earned by or awarded to nonemployee independent contractors, whether paid or accrued, regardless of contingency as \$6,134,446.
- e. The District does not have any construction projects with a total cost of at least \$65,000 that are scheduled to begin on or after October 1 of the fiscal year being reported.
- f. The District did not amend its final adopted budget under Section 189.016(6), Florida Statutes.

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

- a. The rate or rates of non-ad valorem special assessments imposed by the District as \$10,065.
- b. The total amount of special assessments collected by or on behalf of the District as \$2,334,595.
- c. The total amount of outstanding bonds issued by the district as \$10,430,000.

### **Additional Matters**

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

### **Purpose of this Letter**

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



DiBartolomeo, McBee, Hartley & Barnes, P.A.  
Fort Pierce, Florida  
June 5, 2024

## SECTION VIII

# SECTION C



# Lawson Dunes CDD

## Field Management Report



July 17th, 2024

Joel Blanco

Field Manager

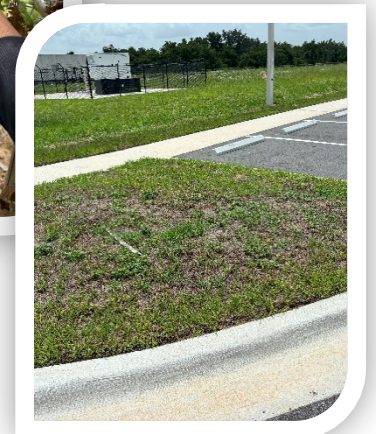
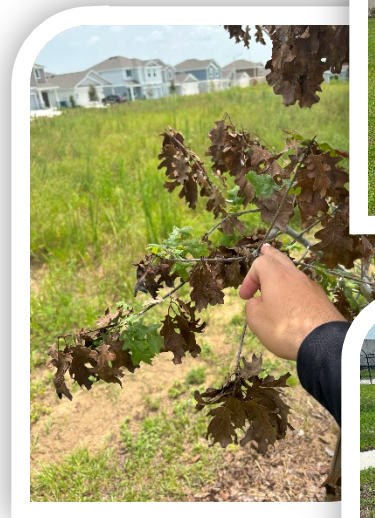
GMS



# Completed

## Landscape Maintenance Review

- ✚ GMS staff has continued to review all landscaping areas
- ✚ Oak trees at the common areas of the North portion of the district are continuously reviewed during the rainy season. Will continue to report progress.
- ✚ Several crepe myrtles at the frontage of the north portion of the district are scheduled to be re-strapped, myrtles' stakes are dislodged due to recent high winds but not broken nor showing signs of dying.
- ✚ Sod pallets are present at North portion of the district with sod installation remaining pending on Tract A and sections of Tract B.
- ✚ Landscaping at the amenity parking continues to be maintained prior to the start of the build.



# Completed

## Dry Pond Review

- ✚ Dry Ponds are continued to be reviewed by GMS staff.
- ✚ Dry Pond easements remain in neat and tidy conditions.
- ✚ Staff is monitoring sod installation in Tract A & B as stated in the landscaping portion of the report.





# Conclusion

For any questions or comments regarding the above information, please contact me by phone at 786-238-9473, or by email at [jblanco@gmscfl.com](mailto:jblanco@gmscfl.com). Thank you.

Respectfully,  
Joel Blanco

# SECTION D

# SECTION 1

# Lawson Dunes

## Community Development District

### Summary of Check Register

June 1, 2024 to June 30, 2024

Bank	Date	Check No.'s	Amount
General Fund	6/5/24	137-139	\$ 5,143.40
	6/12/24	140	\$ 4,415.26
	6/19/24	141-142	\$ 187,468.12
	6/26/24	143-147	\$ 2,193.50
			<hr/> \$ 199,220.28
Total Amount			\$ 199,220.28

AP300R	YEAR-TO-DATE ACCOUNTS PAYABLE PREPAID/COMPUTER CHECK REGISTER										RUN	7/10/24	PAGE	1
*** CHECK DATES 06/01/2024 - 06/30/2024 ***														
LAWSON DUNES GENERAL FUND														
BANK A GENERAL FUND														
CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	.....CHECK..... AMOUNT #							
6/05/24	00018	5/30/24 22409442	202404 310-51300-31100 ENGINEERING SVCS-APR24	DEWBERRY ENGINEERS INC.	*	345.00	345.00 000137							
-----														
6/05/24	00001	2/29/24 43	202402 320-53800-49000 GENERAL MAINT-FEB24	GOVERNMENTAL MANAGEMENT SERVICES-CF	*	475.00	475.00 000138							
-----														
6/05/24	00027	5/22/24 12759	202405 320-53800-47300 RPLCD ROTORS, SPRAY HEADS	PRINCE & SONS, INC.	*	385.40	4,323.40 000139							
		6/01/24 12867	202406 320-53800-46200 LANDSCAPE MAINT-JUN24		*	3,938.00								
-----														
6/12/24	00001	6/01/24 51	202406 310-51300-34000 MANAGEMENT FEES-JUN24		*	3,091.67								
		6/01/24 51	202406 310-51300-35200 WEBSITE MANAGEMENT-JUN24		*	100.00								
		6/01/24 51	202406 310-51300-35100 INFORMATION TECH-JUN24		*	150.00								
		6/01/24 51	202406 310-51300-31300 DISSEMINATION SVCS-JUN24		*	441.67								
		6/01/24 51	202406 310-51300-51000 OFFICE SUPPLIES		*	.03								
		6/01/24 51	202406 310-51300-42000 POSTAGE		*	6.89								
		6/01/24 52	202406 320-53800-12000 FIELD MANAGEMENT-JUN24		*	625.00								
-----														
6/19/24	00021	6/12/24 90102438	202406 310-51300-32200 AUDIT SVC-FY2023	GOVERNMENTAL MANAGEMENT SERVICES-CF	*	3,250.00	4,415.26 000140							
-----														
6/19/24	00024	6/19/24 06192024	202406 300-20700-10000 ASSESS TRANSFER S2022	DIBARTOLOMEO, MCBEE, HARTLEY & BARNES	*	184,218.12	3,250.00 000141							
-----														
6/26/24	00011	6/19/24 BH061920	202406 310-51300-11000 SUPERVISOR FEES-06/19/24	LAWSON DUNES CDD C/O US BANK	*	200.00	184,218.12 000142							
-----														
6/26/24	00016	6/19/24 CC061920	202406 310-51300-11000 SUPERVISOR FEES-06/19/24	BOBBIE HENLEY	*	200.00	200.00 000143							
-----														
				CHARLES CAVARETTA			200.00 000144							
-----														
LDCD LAWSON DUNES CWRIGHT														

LD CD LAWSON DUNES C WRIGHT

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
6/26/24	00017	6/19/24 DA061920	202406 310-51300-11000	DANIEL ARNETTE	*	200.00	200.00 000145
SUPERVISOR FEES-06/19/24							
6/26/24	00007	6/19/24 9613	202405 310-51300-31500	KILINSKI VAN WYK, PLLC	*	1,393.50	1,393.50 000146
ATTORNEY SVCS-MAY24							
6/26/24	00004	6/19/24 LS061920	202406 310-51300-11000	LAUREN SCHWENK	*	200.00	200.00 000147
SUPERVISOR FEES-06/19/24							
TOTAL FOR BANK A						199,220.28	
TOTAL FOR REGISTER						199,220.28	

## SECTION 2

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

***Unaudited Financial Reporting***  
***May 31, 2024***





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8	<u>Long Term Debt Report</u>
9	<u>Assessment Receipt Schedule</u>

**Lawson Dunes**  
**Community Development District**  
**Combined Balance Sheet**  
**May 31, 2024**

	<i>General Fund</i>	<i>Debt Service Fund</i>	<i>Capital Project Fund</i>	<i>Total Governmental Funds</i>
<b>Assets:</b>				
<u>Cash:</u>				
Operating Account	\$ 433,276	\$ -	\$ -	\$ 433,276
<u>Investments:</u>				
<u>Series 2022</u>				
Reserve	\$ -	\$ 317,594	\$ -	\$ 317,594
Revenue	\$ -	\$ 174,814	\$ -	\$ 174,814
Prepayment	\$ -	\$ 3,937	\$ -	\$ 3,937
Construction	\$ -	\$ -	\$ 218,286	\$ 218,286
Due from General Fund	\$ -	\$ 184,218	\$ -	\$ 184,218
<b>Total Assets</b>	<b>\$ 433,276</b>	<b>\$ 680,563</b>	<b>\$ 218,286</b>	<b>\$ 1,332,126</b>
<b>Liabilities:</b>				
Accounts Payable	\$ 2,599	\$ -	\$ -	\$ 2,599
Contracts Payable	\$ -	\$ -	\$ 305	\$ 305
Due to Debt Service	\$ 184,218	\$ -	\$ -	\$ 184,218
<b>Total Liabilities</b>	<b>\$ 186,817</b>	<b>\$ -</b>	<b>\$ 305</b>	<b>\$ 187,122</b>
<b>Fund Balance:</b>				
Restricted For:				
Capital Projects - Series 2022	\$ -	\$ -	\$ 217,981	\$ 217,981
Debt Service - Series 2022	\$ -	\$ 680,563	\$ -	\$ 680,563
Unassigned	\$ 246,459	\$ -	\$ -	\$ 246,459
<b>Total Fund Balances</b>	<b>\$ 246,459</b>	<b>\$ 680,563</b>	<b>\$ 217,981</b>	<b>\$ 1,145,004</b>
<b>Total Liabilities &amp; Fund Balance</b>	<b>\$ 433,276</b>	<b>\$ 680,563</b>	<b>\$ 218,286</b>	<b>\$ 1,332,126</b>

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

**General Fund**

**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**For The Period Ending May 31, 2024**

	Adopted	Prorated Budget	Actual	
	Budget	Thru 05/31/24	Thru 05/31/24	Variance
<b>Revenues:</b>				
Assessments - On Roll	\$ 348,550	\$ 348,550	\$ 354,929	\$ 6,379
<b>Total Revenues</b>	<b>\$ 348,550</b>	<b>\$ 348,550</b>	<b>\$ 354,929</b>	<b>\$ 6,379</b>
<b>Expenditures:</b>				
<b>General &amp; Administrative:</b>				
Supervisor Fees	\$ 12,000	\$ 8,000	\$ 1,400	\$ 6,600
Engineering	\$ 15,000	\$ 10,000	\$ 1,128	\$ 8,873
Attorney	\$ 20,000	\$ 13,333	\$ 7,227	\$ 6,106
Annual Audit	\$ 3,500	\$ -	\$ -	\$ -
Assessment Administration	\$ 5,000	\$ 5,000	\$ 5,000	\$ -
Arbitrage	\$ 450	\$ -	\$ -	\$ -
Dissemination	\$ 5,300	\$ 3,533	\$ 4,533	\$ (1,000)
Trustee Fees	\$ 4,050	\$ -	\$ -	\$ -
Management Fees	\$ 37,100	\$ 24,733	\$ 24,733	\$ -
Information Technology	\$ 1,800	\$ 1,200	\$ 1,200	\$ -
Website Maintenance	\$ 1,200	\$ 800	\$ 800	\$ -
Postage & Delivery	\$ 1,000	\$ 667	\$ 294	\$ 372
Insurance	\$ 5,500	\$ 5,500	\$ 7,069	\$ (1,569)
Copies	\$ 1,000	\$ 667	\$ 1	\$ 666
Legal Advertising	\$ 5,000	\$ 3,333	\$ -	\$ 3,333
Other Current Charges	\$ 2,000	\$ 1,333	\$ 387	\$ 946
Office Supplies	\$ 625	\$ 417	\$ 6	\$ 411
Dues, Licenses & Subscriptions	\$ 175	\$ 175	\$ 175	\$ -
<b>Subtotal General &amp; Administrative Expenditures</b>	<b>\$ 120,700</b>	<b>\$ 78,692</b>	<b>\$ 53,953</b>	<b>\$ 24,738</b>

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

**General Fund**

**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**For The Period Ending May 31, 2024**

	Adopted	Prorated Budget	Actual	
	Budget	Thru 05/31/24	Thru 05/31/24	Variance
<i><u>Operations &amp; Maintenance</u></i>				
<b>Field Expenditures</b>				
Property Insurance	\$ 10,000	\$ 10,000	\$ -	\$ 10,000
Field Management	\$ 15,000	\$ 10,000	\$ 1,250	\$ 8,750
Landscape Maintenance	\$ 45,500	\$ 30,333	\$ 13,076	\$ 17,257
Landscape Replacement	\$ 10,000	\$ 6,667	\$ -	\$ 6,667
Pond Maintenance	\$ 5,000	\$ 3,333	\$ -	\$ 3,333
Irrigation Repairs	\$ 7,500	\$ 5,000	\$ 385	\$ 4,615
Streetlights	\$ 30,000	\$ 20,000	\$ -	\$ 20,000
Electric	\$ 5,000	\$ 5,000	\$ 9,581	\$ (4,581)
Water & Sewer	\$ 10,000	\$ 10,000	\$ 40,146	\$ (30,146)
Sidewalk & Asphalt Maintenance	\$ 2,500	\$ 1,667	\$ -	\$ 1,667
General Repairs & Maintenance	\$ 10,000	\$ 6,667	\$ -	\$ 6,667
Field Contingency	\$ 10,000	\$ 6,667	\$ 475	\$ 6,192
<b>Subtotal Field Expenditures</b>	<b>\$ 160,500</b>	<b>\$ 115,333</b>	<b>\$ 64,914</b>	<b>\$ 50,419</b>
<b>Amenity Expenditures</b>				
Amenity - Electric	\$ 2,000	\$ 1,333	\$ -	\$ 1,333
Amenity - Water	\$ 2,500	\$ 1,667	\$ -	\$ 1,667
Internet	\$ 500	\$ 333	\$ -	\$ 333
Playground Lease	\$ 35,000	\$ 23,333	\$ -	\$ 23,333
Pest Control	\$ 500	\$ 333	\$ -	\$ 333
Janitorial Service	\$ 2,550	\$ 1,700	\$ -	\$ 1,700
Security Service	\$ 10,000	\$ 6,667	\$ -	\$ 6,667
Pool Maintenance	\$ 5,550	\$ 3,700	\$ -	\$ 3,700
Amenity Access Management	\$ 1,250	\$ 833	\$ -	\$ 833
Amenity Repairs & Maintenance	\$ 5,000	\$ 3,333	\$ -	\$ 3,333
Amenity Contingency	\$ 2,500	\$ 1,667	\$ -	\$ 1,667
<b>Subtotal Amenity Expenditures</b>	<b>\$ 67,350</b>	<b>\$ 44,900</b>	<b>\$ -</b>	<b>\$ 44,900</b>
<b>Total Operations &amp; Maintenance</b>	<b>\$ 227,850</b>	<b>\$ 160,233</b>	<b>\$ 64,914</b>	<b>\$ 95,319</b>
<b>Total Expenditures</b>	<b>\$ 348,550</b>	<b>\$ 238,925</b>	<b>\$ 118,867</b>	<b>\$ 120,058</b>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<b>\$ -</b>		<b>\$ 236,061</b>	
<b>Fund Balance - Beginning</b>	<b>\$ -</b>		<b>\$ 10,398</b>	
<b>Fund Balance - Ending</b>	<b>\$ -</b>		<b>\$ 246,459</b>	

**Lawson Dunes**  
**Community Development District**  
**Debt Service Fund Series 2022**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**For The Period Ending May 31, 2024**

	Adopted Budget	Prorated Budget Thru 05/31/24	Actual Thru 05/31/24	Variance
<b>Revenues:</b>				
Assessments - On Roll	\$ 689,217	\$ 689,217	\$ 683,070	\$ (6,147)
Assessments - Prepayments	\$ -	\$ -	\$ 471,852	\$ 471,852
Interest	\$ -	\$ -	\$ 33,689	\$ 33,689
<b>Total Revenues</b>	<b>\$ 689,217</b>	<b>\$ 689,217</b>	<b>\$ 1,188,611</b>	<b>\$ 499,394</b>
<b>Expenditures:</b>				
<b><u>General &amp; Administrative:</u></b>				
Interest - 11/1	\$ 260,456	\$ 260,456	\$ 260,456	\$ -
Special Call 11/1	\$ -	\$ -	\$ 295,000	\$ (295,000)
Interest - 2/1	\$ -	\$ -	\$ 6,364	\$ (6,364)
Special Call 2/1	\$ -	\$ -	\$ 510,000	\$ (510,000)
Principal - 5/1	\$ 170,000	\$ 170,000	\$ 155,000	\$ 15,000
Interest - 5/1	\$ 260,456	\$ 260,456	\$ 240,375	\$ 20,081
<b>Total Expenditures</b>	<b>\$ 690,913</b>	<b>\$ 690,913</b>	<b>\$ 1,467,195</b>	<b>\$ (776,283)</b>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<b>\$ (1,695)</b>		<b>\$ (278,584)</b>	
<b><u>Other Financing Sources/(Uses):</u></b>				
Transfer In/(Out)	\$ -	\$ -	\$ (317,594)	\$ (317,594)
<b>Total Other Financing Sources/(Uses)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (317,594)</b>	<b>\$ (317,594)</b>
<b>Net Change in Fund Balance</b>	<b>\$ (1,695)</b>		<b>\$ (596,178)</b>	
<b>Fund Balance - Beginning</b>	<b>\$ 315,140</b>		<b>\$ 1,276,742</b>	
<b>Fund Balance - Ending</b>	<b>\$ 313,445</b>		<b>\$ 680,563</b>	

**Lawson Dunes**  
**Community Development District**  
**Capital Project Fund Series 2022**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**For The Period Ending May 31, 2024**

	Adopted Budget	Prorated Budget Thru 05/31/24	Actual Thru 05/31/24	Variance
<b><u>Revenues:</u></b>				
Interest	\$ -	\$ -	\$ 13,816	\$ 13,816
<b>Total Revenues</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 13,816</b>	<b>\$ 13,816</b>
<b><u>Expenditures:</u></b>				
<b><u>General &amp; Administrative:</u></b>				
Capital Outlay	\$ -	\$ -	\$ 628,446	\$ (628,446)
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 628,446</b>	<b>\$ (628,446)</b>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (614,629)</b>	
<b><u>Other Financing Sources/(Uses):</u></b>				
Transfer In/(Out)	\$ -	\$ -	\$ 317,594	\$ 317,594
<b>Total Other Financing Sources/(Uses)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 317,594</b>	<b>\$ 317,594</b>
<b>Net Change in Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (297,036)</b>	
<b>Fund Balance - Beginning</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 515,017</b>	
<b>Fund Balance - Ending</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 217,981</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>													
Assessments - On Roll	\$ -	\$ -	\$ 133,376	\$ 114,875	\$ -	\$ 2,714	\$ 8,242	\$ 95,721	\$ -	\$ -	\$ -	\$ -	\$ 354,929
<b>Total Revenues</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 133,376</b>	<b>\$ 114,875</b>	<b>\$ -</b>	<b>\$ 2,714</b>	<b>\$ 8,242</b>	<b>\$ 95,721</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 354,929</b>
<b>Expenditures:</b>													
<b>General &amp; Administrative:</b>													
Supervisor Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 800	\$ 600	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,400
Engineering	\$ -	\$ -	\$ -	\$ 58	\$ -	\$ 725	\$ 345	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,128
Attorney	\$ 39	\$ 219	\$ 500	\$ 969	\$ 73	\$ 1,188	\$ 2,846	\$ 1,394	\$ -	\$ -	\$ -	\$ -	\$ 7,227
Annual Audit	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Assessment Administration	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000
Arbitrage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Dissemination	\$ 442	\$ 942	\$ 442	\$ 442	\$ 442	\$ 442	\$ 942	\$ 442	\$ -	\$ -	\$ -	\$ -	\$ 4,533
Trustee Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Management Fees	\$ 3,092	\$ 3,092	\$ 3,092	\$ 3,092	\$ 3,092	\$ 3,092	\$ 3,092	\$ 3,092	\$ -	\$ -	\$ -	\$ -	\$ 24,733
Information Technology	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	\$ -	\$ -	\$ -	\$ -	\$ 1,200
Website Maintenance	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ -	\$ -	\$ -	\$ -	\$ 800
Postage & Delivery	\$ 1	\$ 13	\$ 1	\$ 216	\$ 45	\$ 1	\$ 3	\$ 13	\$ -	\$ -	\$ -	\$ -	\$ 294
Insurance	\$ 5,200	\$ -	\$ -	\$ -	\$ 1,869	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,069
Copies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1
Legal Advertising	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Current Charges	\$ 38	\$ 38	\$ 60	\$ 46	\$ 49	\$ 40	\$ 40	\$ 75	\$ -	\$ -	\$ -	\$ -	\$ 387
Office Supplies	\$ 0	\$ 0	\$ 0	\$ -	\$ 0	\$ 0	\$ 3	\$ 3	\$ -	\$ -	\$ -	\$ -	\$ 6
Dues, Licenses & Subscriptions	\$ 175	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 175
<b>Subtotal General &amp; Administrative Expenditures</b>	<b>\$ 14,237</b>	<b>\$ 4,554</b>	<b>\$ 4,345</b>	<b>\$ 5,072</b>	<b>\$ 5,819</b>	<b>\$ 6,538</b>	<b>\$ 8,120</b>	<b>\$ 5,268</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 53,953</b>

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

	Oct	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sept	Total
<u>Operations &amp; Maintenance</u>													
<b>Field Expenditures</b>													
Property Insurance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Field Management	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	625	625	\$ -	\$ -	\$ -	\$ -	1,250
Landscape Maintenance	\$ -	\$ -	\$ -	1,500	1,500	\$ -	6,138	3,938	\$ -	\$ -	\$ -	\$ -	13,076
Landscape Replacement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Pond Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Irrigation Repairs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	385	\$ -	\$ -	\$ -	\$ -	385
Streetlights	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Electric	\$ 168	\$ 326	\$ 351	\$ 1,883	\$ 1,946	\$ 1,640	\$ 1,634	\$ 1,634	\$ -	\$ -	\$ -	\$ -	9,581
Water & Sewer	\$ 3,619	\$ 4,047	\$ 4,678	\$ 8,792	\$ 9,426	\$ 8,314	\$ 666	\$ 604	\$ -	\$ -	\$ -	\$ -	40,146
Sidewalk & Asphalt Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
General Repairs & Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Field Contingency	\$ -	\$ -	\$ -	\$ -	475	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	475
<b>Subtotal Field Expenditures</b>	<b>\$ 3,787</b>	<b>\$ 4,373</b>	<b>\$ 5,029</b>	<b>\$ 12,175</b>	<b>\$ 13,346</b>	<b>\$ 9,955</b>	<b>\$ 9,063</b>	<b>\$ 7,186</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 64,914</b>
<b>Amenity Expenditures</b>													
Amenity - Electric	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Amenity - Water	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Internet	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Playground Lease	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Pest Control	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Janitorial Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Security Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Pool Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Amenity Access Management	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Amenity Repairs & Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
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 Operations &amp; Maintenance</b>	<b>\$ 3,787</b>	<b>\$ 4,373</b>	<b>\$ 5,029</b>	<b>\$ 12,175</b>	<b>\$ 13,346</b>	<b>\$ 9,955</b>	<b>\$ 9,063</b>	<b>\$ 7,186</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 64,914</b>
<b>Total Expenditures</b>	<b>\$ 18,024</b>	<b>\$ 8,927</b>	<b>\$ 9,374</b>	<b>\$ 17,247</b>	<b>\$ 19,166</b>	<b>\$ 16,492</b>	<b>\$ 17,183</b>	<b>\$ 12,455</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 118,867</b>
<b>Excess Revenues (Expenditures)</b>	<b>\$ (18,024)</b>	<b>\$ (8,927)</b>	<b>\$ 124,002</b>	<b>\$ 97,628</b>	<b>\$ (19,166)</b>	<b>\$ (13,779)</b>	<b>\$ (8,940)</b>	<b>\$ 83,266</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 236,061</b>



# Lawson Dunes

## Community Development District

### Long Term Debt Summary

SERIES 2022, SPECIAL ASSESSMENT REVENUE BONDS		
INTEREST RATES:	4.375%, 4.750%, 5.000%, 5.125%	
MATURITY DATE:	5/1/2052	
OPTIONAL REDEMPTION DATE:	5/1/2032	
RESERVE FUND DEFINITION	MAXIMUM ANNUAL DEBT SERVICE	
RESERVE FUND REQUIREMENT	\$317,594	
RESERVE FUND BALANCE	\$317,594	
BONDS OUTSTANDING - 06/16/22		\$12,000,000
(LESS: PRINCIPAL PAYMENT - 05/01/23)		(\$185,000)
(LESS: PRINCIPAL - SPECIAL CALL - 08/01/23)		(\$1,385,000)
(LESS: PRINCIPAL - SPECIAL CALL - 11/01/23)		(\$295,000)
(LESS: PRINCIPAL - SPECIAL CALL - 2/01/24)		(\$510,000)
(LESS: PRINCIPAL PAYMENT - 05/01/24)		(\$155,000)
<b>CURRENT BONDS OUTSTANDING</b>		<b>\$9,470,000</b>

**Lawson Dunes**  
**Community Development District**  
**Special Assessment Receipt Schedule**  
**Fiscal Year 2024**

Gross Assessments	\$	374,786.70	\$	721,287.92	\$	1,096,074.62
Net Assessments	\$	348,551.63	\$	670,797.77	\$	1,019,349.40

**ON ROLL ASSESSMENTS**

								34.19%	65.81%	100.00%
								Series 2022		
Date	Distribution	Distribution Period	Gross Amount	Commissions	Discount/Penalty	Interest	Net Receipts	O&M Portion	Debt Service	Total
12/1/23	ACH	1% Fee	(\$10,960.75)	\$0.00	\$0.00	\$0.00	(\$10,960.75)	(\$3,747.87)	(\$7,212.88)	(\$10,960.75)
12/8/23	ACH	11/13/23 - 11/22/23	\$310,961.72	(\$5,970.47)	(\$12,438.26)	\$0.00	\$292,552.99	\$100,034.22	\$192,518.77	\$292,552.99
12/21/23	ACH	11/23/23 - 11/30/23	\$115,296.30	(\$2,213.69)	(\$4,611.77)	\$0.00	\$108,470.84	\$37,090.02	\$71,380.82	\$108,470.84
01/10/24	ACH	12/16/31 - 12/31/23	\$351,379.20	(\$10,542.08)	(\$6,816.74)	\$0.00	\$334,020.38	\$114,213.39	\$219,806.99	\$334,020.38
01/16/24	ACH	10/01/23 - 12/31/23	\$0.00	\$0.00	\$0.00	\$1,935.37	\$1,935.37	\$661.77	\$1,273.60	\$1,935.37
03/13/24	ACH	02/01/24 - 02/29/24	\$8,235.45	(\$161.96)	(\$137.24)	\$0.00	\$7,936.25	\$2,713.68	\$5,222.57	\$7,936.25
04/10/24	ACH	03/01/24 - 03/31/24	\$24,706.35	(\$491.93)	(\$109.84)	\$0.00	\$24,104.58	\$8,242.21	\$15,862.37	\$24,104.58
05/20/24	ACH	01/01/24 - 03/31/24	\$0.00	\$0.00	\$0.00	\$72.87	\$72.87	\$24.92	\$47.95	\$72.87
05/31/24	ACH	04/01/24 - 04/30/24	\$285,577.96	(\$5,711.56)	\$0.00	\$0.00	\$279,866.40	\$95,696.23	\$184,170.17	\$279,866.40
<b>TOTAL</b>			<b>\$ 1,085,196.23</b>	<b>\$ (25,091.69)</b>	<b>\$ (24,113.85)</b>	<b>\$ 2,008.24</b>	<b>\$ 1,037,998.93</b>	<b>\$ 354,928.57</b>	<b>\$ 683,070.36</b>	<b>\$ 1,037,998.93</b>

<b>102%</b>	<b>Net Percent Collected</b>
<b>0</b>	<b>Balance Remaining to Collect</b>

## SECTION 3

## EXHIBIT C

### FORMS OF REQUISITIONS

**LAWSON DUNES COMMUNITY DEVELOPMENT DISTRICT  
SPECIAL ASSESSMENT BONDS, SERIES 2022  
(SERIES 2022 PROJECT)  
(Acquisition and Construction)**

The undersigned, a Responsible Officer of the Lawson Dunes Community Development District (the "District") hereby submits the following requisition for disbursement under and pursuant to the terms of the Master Trust Indenture by and between the District and U.S. Bank Trust Company, National Association, as trustee (the "Trustee"), dated as of June 1, 2022 as supplemented by that certain First Supplemental Trust Indenture dated as of June 1, 2022 (collectively, the "Series 2022 Indenture") (all capitalized terms used herein shall have the meaning ascribed to such term in the Series 2022 Indenture):

- (A) Requisition Number: 148
- (B) Identify Acquisition Agreement, if applicable;
- (C) Name of payee pursuant to Acquisition Agreement: Absolute Engineering, Inc.
- (D) Amount Payable: \$37.50
- (E) Purpose for which paid or incurred (refer also to specific contract if amount is due and payable pursuant to a contract involving progress payments): Invoice # 022169 - Construction Admin for May 2024
- (F) Fund or Account and subaccount, if any, from which disbursement to be made:  
  
*Series 2022 Acquisition and Construction Account of the Acquisition and Construction Fund*

The undersigned hereby certifies that:

- 1. obligations in the stated amount set forth above have been incurred by the District,
- 2. each disbursement set forth above is a proper charge against the:  
  
*Series 2022 Acquisition and Construction Account of the Acquisition and Construction Fund*; and
- 3. each disbursement set forth above was incurred in connection with:  
  
the Costs of the Series 2022 Project.

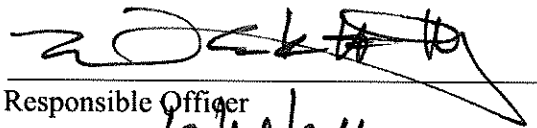
The undersigned hereby further certifies that there has not been filed with or served upon the District notice of any lien, right to lien, or attachment upon, or claim affecting the right to

receive payment of, any of the moneys payable to the payee set forth above, which has not been released or will not be released simultaneously with the payment hereof.

The undersigned hereby further certifies that such requisition contains no item representing payment on account of any retained percentage which the District is at the date of such certificate entitled to retain.

Attached hereto or on file with the District are copies of the invoice(s) or applicable contracts from the vendor of the property acquired or the services rendered, as well as applicable conveyance instruments (e.g. deed(s), bill(s) of sale, easement(s), etc.) with respect to which disbursement is hereby requested.


**LAWSON DUNES COMMUNITY  
DEVELOPMENT DISTRICT**

By:   
Responsible Officer  
Date: 6/14/24

**CONSULTING ENGINEER'S APPROVAL FOR  
NON-COST OF ISSUANCE OR [NON-OPERATING COSTS REQUESTS ONLY]**

The undersigned Consulting Engineer hereby certifies that this disbursement is for a Cost of the Series 2022 Project and is consistent with: (i) the applicable acquisition or construction contract; (ii) the plans and specifications for the portion of the Series 2022 Project with respect to which such disbursement is being made; and (iii) the report of the Consulting Engineer, as such report shall have been amended or modified on the date hereof. The Consulting Engineer further certifies and agrees that for any acquisition (a) the portion of the Series 2022 Project that is the subject of this requisition is complete, and (b) the purchase price to be paid by the District for the portion of the Series 2022 Project to be acquired with this disbursement is no more than the lesser of (i) the fair market value of such improvements and (ii) the actual cost of construction of such improvements.

#148  
Absolute EG  
\$37.50  
Const. Admin May 2024

  
Consulting Engineer Reynaldo Malave, PE  
Dewberry Engineers Inc.  
Date: 6-19-24

## EXHIBIT C

### FORMS OF REQUISITIONS

**LAWSON DUNES COMMUNITY DEVELOPMENT DISTRICT  
SPECIAL ASSESSMENT BONDS, SERIES 2022  
(SERIES 2022 PROJECT)  
(Acquisition and Construction)**

The undersigned, a Responsible Officer of the Lawson Dunes Community Development District (the "District") hereby submits the following requisition for disbursement under and pursuant to the terms of the Master Trust Indenture by and between the District and U.S. Bank Trust Company, National Association, as trustee (the "Trustee"), dated as of June 1, 2022 as supplemented by that certain First Supplemental Trust Indenture dated as of June 1, 2022 (collectively, the "Series 2022 Indenture") (all capitalized terms used herein shall have the meaning ascribed to such term in the Series 2022 Indenture):

- (A) Requisition Number: 149
- (B) Identify Acquisition Agreement, if applicable;
- (C) Name of payee pursuant to Acquisition Agreement: HUB International Midwest West
- (D) Amount Payable: \$30,186.00
- (E) Purpose for which paid or incurred (refer also to specific contract if amount is due and payable pursuant to a contract involving progress payments): Invoice #
- (F) 3532812 - Renewal Business
- (G) Fund or Account and subaccount, if any, from which disbursement to be made:  
  
*Series 2022 Acquisition and Construction Account of the Acquisition and Construction Fund*

The undersigned hereby certifies that:

1. obligations in the stated amount set forth above have been incurred by the District,
2. each disbursement set forth above is a proper charge against the:  
  
*Series 2022 Acquisition and Construction Account of the Acquisition and Construction Fund*; and
3. each disbursement set forth above was incurred in connection with:  
  
the Costs of the Series 2022 Project.

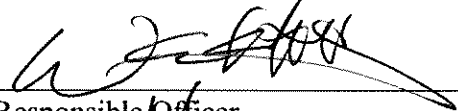
The undersigned hereby further certifies that there has not been filed with or served upon

the District notice of any lien, right to lien, or attachment upon, or claim affecting the right to receive payment of, any of the moneys payable to the payee set forth above, which has not been released or will not be released simultaneously with the payment hereof.

The undersigned hereby further certifies that such requisition contains no item representing payment on account of any retained percentage which the District is at the date of such certificate entitled to retain.

Attached hereto or on file with the District are copies of the invoice(s) or applicable contracts from the vendor of the property acquired or the services rendered, as well as applicable conveyance instruments (e.g. deed(s), bill(s) of sale, easement(s), etc.) with respect to which disbursement is hereby requested.

**LAWSON DUNES COMMUNITY  
DEVELOPMENT DISTRICT**

By:   
Responsible Officer  
Date: 7/1/29

**CONSULTING ENGINEER'S APPROVAL FOR  
NON-COST OF ISSUANCE OR [NON-OPERATING COSTS REQUESTS ONLY]**

The undersigned Consulting Engineer hereby certifies that this disbursement is for a Cost of the Series 2022 Project and is consistent with: (i) the applicable acquisition or construction contract; (ii) the plans and specifications for the portion of the Series 2022 Project with respect to which such disbursement is being made; and (iii) the report of the Consulting Engineer, as such report shall have been amended or modified on the date hereof. The Consulting Engineer further certifies and agrees that for any acquisition (a) the portion of the Series 2022 Project that is the subject of this requisition is complete, and (b) the purchase price to be paid by the District for the portion of the Series 2022 Project to be acquired with this disbursement is no more than the lesser of (i) the fair market value of such improvements and (ii) the actual cost of construction of such improvements.

# 149

HUB International / midwest

\$130,186.00

Renewal Business

Rey Malave  
Consulting Engineer      Reinardo Malave, PE  
Dewberry Engineers Inc.

Date: 6-27-24

## EXHIBIT C

### FORMS OF REQUISITIONS

**LAWSON DUNES COMMUNITY DEVELOPMENT DISTRICT  
SPECIAL ASSESSMENT BONDS, SERIES 2022  
(SERIES 2022 PROJECT)  
(Acquisition and Construction)**

The undersigned, a Responsible Officer of the Lawson Dunes Community Development District (the "District") hereby submits the following requisition for disbursement under and pursuant to the terms of the Master Trust Indenture by and between the District and U.S. Bank Trust Company, National Association, as trustee (the "Trustee"), dated as of June 1, 2022 as supplemented by that certain First Supplemental Trust Indenture dated as of June 1, 2022 (collectively, the "Series 2022 Indenture") (all capitalized terms used herein shall have the meaning ascribed to such term in the Series 2022 Indenture):

- (A) Requisition Number: 150
- (B) Identify Acquisition Agreement, if applicable;
- (C) Name of payee pursuant to Acquisition Agreement: Kilinski Van Wyk PLLC
- (D) Amount Payable: \$460.50
- (E) Purpose for which paid or incurred (refer also to specific contract if amount is due and payable pursuant to a contract involving progress payments): Invoice # 9614 - Amenity Acquisition for May 2024
- (F) Fund or Account and subaccount, if any, from which disbursement to be made:  
  
*Series 2022 Acquisition and Construction Account of the Acquisition and Construction Fund*

The undersigned hereby certifies that:

- 1. obligations in the stated amount set forth above have been incurred by the District,
- 2. each disbursement set forth above is a proper charge against the:  
  
*Series 2022 Acquisition and Construction Account of the Acquisition and Construction Fund*; and
- 3. each disbursement set forth above was incurred in connection with:  
  
the Costs of the Series 2022 Project.

The undersigned hereby further certifies that there has not been filed with or served upon the District notice of any lien, right to lien, or attachment upon, or claim affecting the right to

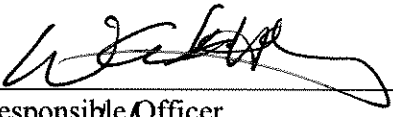


receive payment of, any of the moneys payable to the payee set forth above, which has not been released or will not be released simultaneously with the payment hereof.

The undersigned hereby further certifies that such requisition contains no item representing payment on account of any retained percentage which the District is at the date of such certificate entitled to retain.

Attached hereto or on file with the District are copies of the invoice(s) or applicable contracts from the vendor of the property acquired or the services rendered, as well as applicable conveyance instruments (e.g. deed(s), bill(s) of sale, easement(s), etc.) with respect to which disbursement is hereby requested.

**LAWSON DUNES COMMUNITY  
DEVELOPMENT DISTRICT**

By:   
Responsible Officer  
Date: 7/1/24

**CONSULTING ENGINEER'S APPROVAL FOR  
NON-COST OF ISSUANCE OR [NON-OPERATING COSTS REQUESTS ONLY]**

The undersigned Consulting Engineer hereby certifies that this disbursement is for a Cost of the Series 2022 Project and is consistent with: (i) the applicable acquisition or construction contract; (ii) the plans and specifications for the portion of the Series 2022 Project with respect to which such disbursement is being made; and (iii) the report of the Consulting Engineer, as such report shall have been amended or modified on the date hereof. The Consulting Engineer further certifies and agrees that for any acquisition (a) the portion of the Series 2022 Project that is the subject of this requisition is complete, and (b) the purchase price to be paid by the District for the portion of the Series 2022 Project to be acquired with this disbursement is no more than the lesser of (i) the fair market value of such improvements and (ii) the actual cost of construction of such improvements.

# 150  
Kilinski Van

\$460.50  
Amended Acq. For May 2024

Ray Malave  
Consulting Engineer Reinardo Malave, PE  
Dewberry Engineers Inc.

Date: 6-27-24