

*Lawson Dunes
Community Development District*

Meeting Agenda

August 20, 2025

AGENDA

Lawson Dunes

Community Development District

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

August 13, 2025

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, August 20, 2025 at 1:45 PM** at the **Offices of PRIME Community Management, 375 Avenue A SE, Winter Haven, FL 33880.**

Zoom Video Link: <https://us06web.zoom.us/j/87694520673>

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

Meeting ID: 876 9452 0673

Following is the advance agenda for the meeting:

Audit Committee Meeting

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

Board of Supervisors Meeting

1. Roll Call
2. Public Comment Period (Public Comments are limited to three (3) minutes each)
3. Approval of Minutes of the May 21, 2025 Board of Supervisors Meeting and the May 21, 2025 Audit Committee Meeting
4. Acceptance of the Rankings of the Audit Committee and Authorizing Staff to Send Notice of Intent to Award
5. Public Hearing
 - A. Public Hearing on the Adoption of the Fiscal Year 2025/2026 Budget
 - i. Consideration of Resolution 2025-05 Adopting the District's Fiscal Year 2025/2026 Budget and Appropriating Funds
 - ii. Consideration of Resolution 2025-06 Imposing Special Assessments and Certifying an Assessment Roll
6. Consideration of Resolution 2025-07 Designation of a Regular Monthly Meeting Date, Time, and Location for Fiscal Year 2025/2026
7. Consideration of Resolution 2025-08 Spending Authorization Resolution
8. Consideration of Resolution 2025-09 Adopting Amended Amenity Rules

9. Presentation of Fiscal Year 2024 Audit Report
10. Goals and Objectives
 - A. Adoption of Fiscal Year 2026 Goals & Objectives
 - B. Presentation of Fiscal Year 2025 Goals & Objectives and Authorizing Chair to Execute
11. Consideration of Proposal to Add Amenity Access Card Reader to Secondary Access Gate
12. Presentation of Arbitrage Rebate Report for Series 2022 Project Bonds from AMTEC
13. Staff Reports
 - A. Attorney
 - B. Engineer
 - C. Field Manager's Report
 - i. Consideration of Proposals for Amenity Center Maintenance
 - a) Proposal for Pool Maintenance Services
 - b) Proposal for Janitorial Maintenance Services
 - c) Proposal for Pest Control Services
 - D. District Manager's Report
 - i. Approval of Amenity Policy Clarification Regarding Access Card Issuance
 - ii. Approval of Check Register
 - iii. Balance Sheet & Income Statement
14. Other Business
15. Supervisors Requests and Audience Comments
16. Adjournment

Audit Committee Meeting

SECTION III

SECTION A

Lawson Dunes Community Development District

Proposer

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

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

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

Contact:

**Jim Hartley, CPA
Principal**

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Lawson Dunes
Community Development District
Audit Selection Committee

Dear Committee Members:

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

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

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

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

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

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

Very truly yours,

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

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

PROFESSIONAL QUALIFICATIONS

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

➤ *Professional Staff Resources*

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

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

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

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

PROFESSIONAL QUALIFICATIONS (CONTINUED)

➤ *Professional Staff Resources (Continued)*

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

➤ *Current and Near Future Workload*

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

➤ *Identification of Audit Team*

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

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

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

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

Jay McBee, CPA – Technical Reviewer (resume attached)

Christine Kenny, CPA – Senior (resume attached)

Jim Hartley

Partner – DiBartolomeo, McBee, Hartley & Barnes

Experience and Training

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

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

Recent Engagements

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

Education and Registrations

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

Professional Affiliations

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

Volunteer Service

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

Jay L. McBee

Partner – DiBartolomeo, McBee, Hartley & Barnes

Experience and Training

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

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

Recent Engagements

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

Education and Registrations

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

Professional Affiliations

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

Volunteer Service

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

Christine M. Kenny, CPA

Senior Staff – DiBartolomeo, McBee, Hartley & Barnes

Experience and training

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

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

Recent Engagements

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

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

Education and Registrations

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

PROFESSIONAL QUALIFICATIONS (CONTINUED)

➤ *Governmental Audit Experience*

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

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

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

ADDITIONAL DATA

➤ *Procedures for Ensuring Quality Control & Confidentiality*

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

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

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

➤ *Independence*

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

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

ADDITIONAL DATA (CONTINUED)

➤ *Independence (Continued)*

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

➤ *Computer Auditing Capabilities*

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

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

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

This evaluation includes:

- System hardware and software
- Organization and administration
- Access

Contracts of Similar Nature within References

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

TECHNICAL APPROACH

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

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

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

b. SPECIFIC AUDIT APPROACH

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

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

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

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

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

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

Planning Phase

Meetings and Expectations:

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

Review Operations and Develop Engagement Plan

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

Study and Evaluate Internal Control

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

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

Conduct Preliminary Analytical Review

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

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

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

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

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

Detailed Audit Phase

Conduct Final Risk Assessment and Prepare Audit Programs

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

Perform Substantive Tests of Account Balances

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

Perform Single Audit Procedures (if applicable)

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

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

Perform Statutory Compliance Testing

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

Closing Phase

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

Reporting Phase

Financial Statement Preparation

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

Management Letters

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

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

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

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

Exit Conferences and Delivery of Reports

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

PROPOSED AUDIT FEE FOR EACH YEAR OF THE THREE YEARS

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

September 30, 2025	\$ 3,225
September 30, 2026	\$ 3,400
September 30, 2027	\$ 3,550
September 30, 2028	\$ 3,700
September 30, 2029	\$ 3,850

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

SECTION B



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

Proposal to Provide Financial Auditing Services:

LAWSON DUNES

COMMUNITY DEVELOPMENT DISTRICT

Proposal Due: August 1, 2025
5:00PM

Submitted to:

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

Submitted by:

Antonio J. Grau, Partner
Grau & Associates
1001 Yamato Road, Suite 301
Boca Raton, Florida 33431

Tel (561) 994-9299
(800) 229-4728

Fax (561) 994-5823

tgrau@graucpa.com

www.graucpa.com



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Grau & Associates

CERTIFIED PUBLIC ACCOUNTANTS

August 1, 2025

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

Re: Request for Proposal for Professional Auditing Services for the fiscal year ended September 30, 2025, with an option for four (4) additional annual renewals.

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

Government audits are at the core of our practice: **95% of our work is performing audits for local governments and of that 98% are for special districts.** With our significant experience, we are able to increase efficiency, to provide immediate and continued savings, and to minimize disturbances to your operations.

Why Grau & Associates:

Knowledgeable Audit Team

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

Servicing your Individual Needs

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

Developing Relationships

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

Maintaining an Impeccable Reputation

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

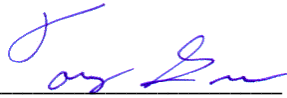
Complying With Standards

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

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

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

Very truly yours,
Grau & Associates



Antonio J. Grau

Firm Qualifications



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

Grau's Focus and Experience

Our Team



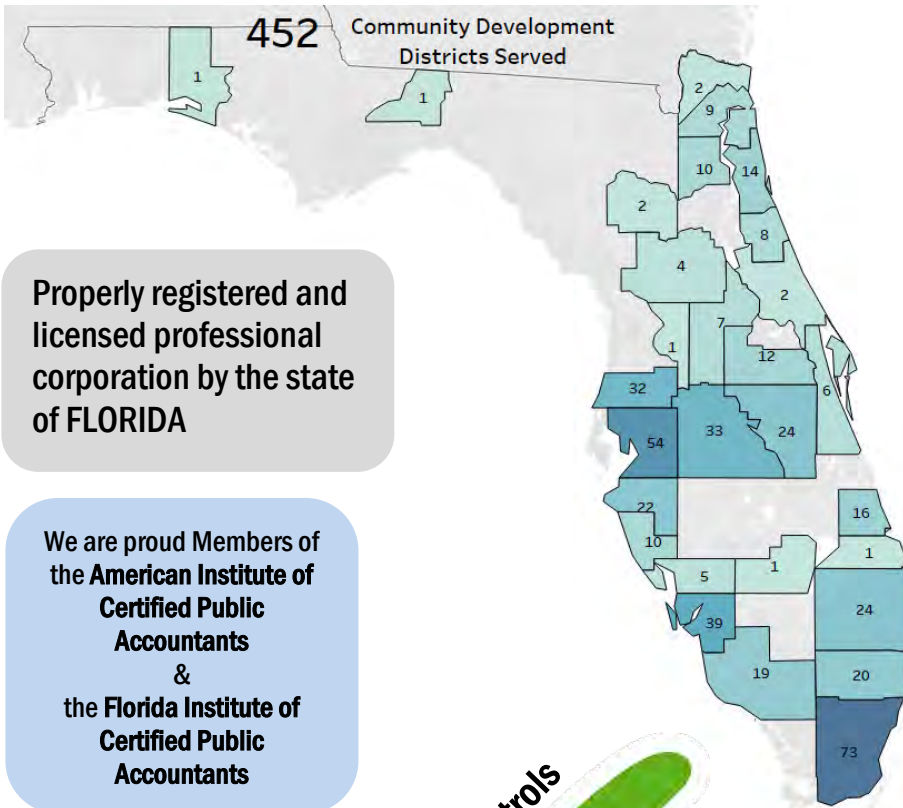
3 Partners
11 Professional Staff
2 Administrative Professionals



2005

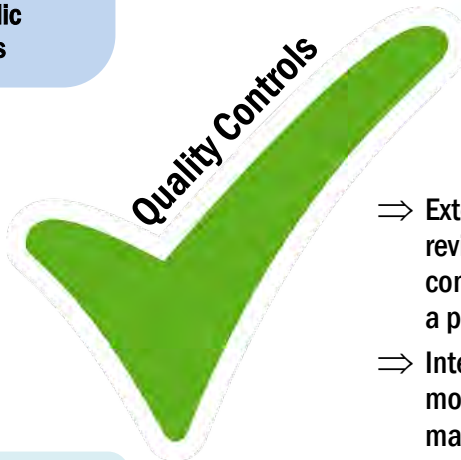
Year founded

Services Provided



Properly registered and licensed professional corporation by the state of FLORIDA

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



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



AICPA | FICPA | GFOA | FASD | FGFOA

See next page for report and certificate



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



Peer Review
Program

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

March 17, 2023

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

Dear Antonio Grau:

It is my pleasure to notify you that on March 16, 2023, the Florida Peer Review Committee accepted the report on the most recent System Review of your firm. The due date for your next review is December 31, 2025. This is the date by which all review documents should be completed and submitted to the administering entity.

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

Thank you for your cooperation.

Sincerely,

FICPA Peer Review Committee

Peer Review Team
FICPA Peer Review Committee

850.224.2727, x5957

cc: Daniel Hevia, Racquel McIntosh

Firm Number: 900004390114

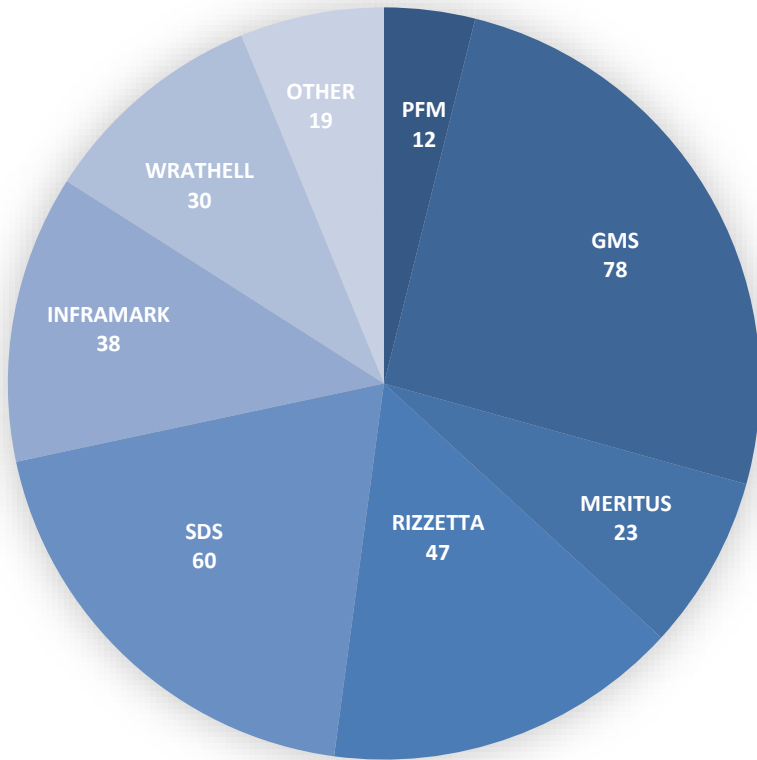
Review Number: 594791

Firm & Staff Experience



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

GRAU AND ASSOCIATES COMMUNITY DEVELOPMENT DISTRICT EXPERIENCE BY MANAGEMENT COMPANY



Profile Briefs:

Antonio J GRAU, CPA (Partner)

*Years Performing Audits: 35+
CPE (last 2 years): Government Accounting, Auditing: 24 hours; Accounting, Auditing and Other: 56 hours
Professional Memberships: AICPA, FICPA, FGFOA, GFOA*

David Caplivski, CPA (Partner)

*Years Performing Audits: 13+
CPE (last 2 years): Government Accounting, Auditing: 24 hours; Accounting, Auditing and Other: 64 hours
Professional Memberships: AICPA, FICPA, FGFOA, FASD*

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

- Tony Grau

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

- David Caplivski

YOUR ENGAGEMENT TEAM

Grau's client-specific engagement team is meticulously organized in order to meet the unique needs of each client. Constant communication within our solution team allows for continuity of staff and audit team. The Certified Information Technology Professional (CITP) Partner will bring a unique blend of IT expertise and understanding of accounting principles to the financial statement audit of the District.



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

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



Antonio 'Tony' J. Grau, CPA Partner

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

Experience

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

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

Education

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

Clients Served (partial list)

(>300) Various Special Districts, including:

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

Professional Associations/Memberships

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

Professional Education (over the last two years)

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



David Caplivski, CPA/CITP, Partner
 Contact : dcaplivski@graucpa.com / 561-939-6676

Experience

Grau & Associates	Partner	2021-Present
Grau & Associates	Manager	2014-2020
Grau & Associates	Senior Auditor	2013-2014
Grau & Associates	Staff Auditor	2010-2013

Education

Florida Atlantic University (2009)
 Master of Accounting
 Nova Southeastern University (2002)
 Bachelor of Science
 Environmental Studies

Certifications and Certificates

Certified Public Accountant (2011)
 AICPA Certified Information Technology Professional (2018)
 AICPA Accreditation COSO Internal Control Certificate (2022)

Clients Served (partial list)

(>300) Various Special Districts	Hispanic Human Resource Council
Aid to Victims of Domestic Abuse	Loxahatchee Groves Water Control District
Boca Raton Airport Authority	Old Plantation Water Control District
Broward Education Foundation	Pinetree Water Control District
CareerSource Brevard	San Carlos Park Fire & Rescue Retirement Plan
CareerSource Central Florida 403 (b) Plan	South Indian River Water Control District
City of Lauderhill GERS	South Trail Fire Protection & Rescue District
City of Parkland Police Pension Fund	Town of Haverhill
City of Sunrise GERS	Town of Hypoluxo
Coquina Water Control District	Town of Hillsboro Beach
Central County Water Control District	Town of Lantana
City of Miami (program specific audits)	Town of Lauderdale By-The-Sea Volunteer Fire Pension
City of West Park	Town of Pembroke Park
Coquina Water Control District	Village of Wellington
East Central Regional Wastewater Treatment Fac.	Village of Golf
East Naples Fire Control & Rescue District	

Professional Education (over the last two years)

<u>Course</u>	<u>Hours</u>
Government Accounting and Auditing	24
Accounting, Auditing and Other	64
Total Hours	<u>88</u> (includes 4 hours of Ethics CPE)

Professional Associations

Member, American Institute of Certified Public Accountants
Member, Florida Institute of Certified Public Accountants
Member, Florida Government Finance Officers Association
Member, Florida Association of Special Districts

References



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

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

Dunes Community Development District

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

Two Creeks Community Development District

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

Journey's End Community Development District

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

Specific Audit Approach



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

AUDIT APPROACH

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

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

Proposed segmentation of the engagement

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



Phase I - Preliminary Planning

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

During this phase we will perform the following activities:

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

Phase II – Execution of Audit Plan

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

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

Phase III - Completion and Delivery

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

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

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

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

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

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

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

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

Is the recommendation cost effective?

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

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

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

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

Communications

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

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

Cost of Services



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

Our proposed all-inclusive fees for the financial audit for the fiscal years ended September 30, 2025-2029 are as follows:

<u>Year Ended September 30,</u>	<u>Fee</u>
2025	\$3,800
2026	\$3,900
2027	\$4,000
2028	\$4,100
2029	<u>\$4,200</u>
TOTAL (2025-2029)	<u>\$20,000</u>

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

Supplemental Information



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

PARTIAL LIST OF CLIENTS

SPECIAL DISTRICTS	Governmental Audit	Single Audit	Utility Audit	Current Client	Year End
Boca Raton Airport Authority	✓	✓		✓	9/30
Captain's Key Dependent District	✓			✓	9/30
Central Broward Water Control District	✓			✓	9/30
Collier Mosquito Control District	✓			✓	9/30
Coquina Water Control District	✓			✓	9/30
East Central Regional Wastewater Treatment Facility	✓		✓		9/30
Florida Green Finance Authority	✓				9/30
Greater Boca Raton Beach and Park District	✓			✓	9/30
Greater Naples Fire Control and Rescue District	✓	✓		✓	9/30
Green Corridor P.A.C.E. District	✓			✓	9/30
Hobe-St. Lucie Conservancy District	✓			✓	9/30
Indian River Farms Water Control District	✓			✓	9/30
Indian River Mosquito Control District	✓				9/30
Indian Trail Improvement District	✓			✓	9/30
Key Largo Wastewater Treatment District	✓	✓	✓	✓	9/30
Lake Asbury Municipal Service Benefit District	✓			✓	9/30
Lake Padgett Estates Independent District	✓			✓	9/30
Lake Worth Drainage District	✓			✓	9/30
Lealman Special Fire Control District	✓			✓	9/30
Loxahatchee Groves Water Control District	✓				9/30
Old Plantation Water Control District	✓			✓	9/30
Pal Mar Water Control District	✓			✓	9/30
Pinellas Park Water Management District	✓			✓	9/30
Pine Tree Water Control District (Broward)	✓			✓	9/30
Pinetree Water Control District (Wellington)	✓				9/30
Port of The Islands Community Improvement District	✓		✓	✓	9/30
Ranger Drainage District	✓	✓		✓	9/30
Renaissance Improvement District	✓			✓	9/30
San Carlos Park Fire Protection and Rescue Service District	✓			✓	9/30
Sanibel Fire and Rescue District	✓				9/30
South Central Regional Wastewater Treatment and Disposal Board	✓				9/30
South Indian River Water Control District	✓	✓		✓	9/30
South Trail Fire Protection & Rescue District	✓			✓	9/30
Spring Lake Improvement District	✓			✓	9/30
St. Lucie West Services District	✓		✓	✓	9/30
Sunrise Lakes Phase IV Recreation District	✓			✓	9/30
Sunshine Water Control District	✓			✓	9/30
Sunny Hills Units 12-15 Dependent District	✓			✓	9/30
West Villages Improvement District	✓			✓	9/30
Various Community Development Districts (452)	✓			✓	9/30
TOTAL	491	5	4	484	

ADDITIONAL SERVICES

CONSULTING / MANAGEMENT ADVISORY SERVICES

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

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

ARBITRAGE

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

73

Current
Arbitrage
Calculations

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

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

Lawson Dunes CDD Auditor Selection

	Ability of Personnel (20 pts)	Proposer's Experience (20 pts)	Understading of Scope of Work (20 pts)	Ability to Furnish the Required Services (20 pts)	Price (20 pts)	Total Points Earned	Ranking (1 being highest)
DiBartolomeo, McBee, Hartley & Barnes					2025- \$3,225 2026- \$3,400 2027- \$3,550 2028- \$3,700 2029- \$3,850		
Grau & Associates					2025- \$3,800 2026- \$3,900 2027- \$4,000 2028- \$4,100 2029- \$4,200		

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, May 21, 2025**, at 1:47 p.m. at the Holiday Inn – Winter Haven, 200 Cypress Gardens Blvd., Winter Haven, Florida.

Present and constituting a quorum were:

Bobbie Henley	Chairperson
Lindsey Roden	Vice Chairperson
Emily Cassidy	Assistant Secretary
Mike Cassidy	Assistant Secretary

Also, present were:

Jill Burns	District Manager, GMS
Katie O'Rourke	District Manager, GMS
Rey Malave <i>by Zoom</i>	District Engineer, Dewberry
Chace Arrington <i>by Zoom</i>	District Engineer, Dewberry
Meredith Hammock	District Counsel, Kilinski Van Wyk
Savannah Hancock <i>by Zoom</i>	District Counsel, Kilinski Van Wyk
Clayton Smith <i>by Zoom</i>	Field Manager, GMS
Norman Miller <i>by Zoom</i>	Resident

The following is a summary of the discussions and actions taken at the May 21, 2025, Lawson Dunes Community Development District's Regular Board of Supervisors' Meeting.

FIRST ORDER OF BUSINESS

Roll Call

Ms. Burns called the meeting to order at 1:47 p.m. and called the roll. Four Supervisors were present constituting a quorum.

SECOND ORDER OF BUSINESS

Public Comment Period

Ms. Burns stated no members of the public were present, but there was one person in attendance on Zoom. There were no public comments at this time.

THIRD ORDER OF BUSINESS

**Approval of Minutes of the February 19, 2025
Board of Supervisors Meeting**

Ms. Burns presented the minutes from the February 19, 2025, Board of Supervisors meeting and asked for any questions, comments or corrections. The Board had no changes to the minutes.

On MOTION by Ms. Henley, seconded by Ms. Cassidy, with all in favor, the Minutes of the February 19, 2025, Board of Supervisors Meeting, were approved.

FOURTH ORDER OF BUSINESS

**Consideration of Resolution 2025-04
Approving the Proposed Fiscal Year
2025/2026 Budget and Setting a Public
Hearing on the Adoption of the Fiscal Year
2025/2026 Budget (Suggested Date: August
20, 2025)**

Ms. Burns stated that this was the beginning of the budget process. She added they would need to approve a preliminary budget at least 60 days prior to the budget public hearing date they would set to adopt. She noted that the final budget suggested date would be August 20, 2025. This budget would be sent to the city and county at least 60 days prior to that date.

Ms. Burns stated there would be no increase to the budget for the fiscal year. She added that they were utilizing some carry-forward surplus. She said that the amenity is opening later than what the developer had planned. She added that there would be a lot of changes in the budget. Once the amenity opened, they would have actuals for line items. Ms. Burns noted the biggest increase was to landscape maintenance.

On MOTION by Ms. Henley, seconded by Ms. Roden, with all in favor, the Resolution 2025-04 Approving the Proposed Fiscal Year 2025/2026 Budget and Setting a Public Hearing on the Adoption of the Fiscal Year 2025/2026 Budget (Suggested Date: August 20, 2025), was approved.

FIFTH ORDER OF BUSINESS

Consideration of Proposals for Security Services at Amenity (NOT A CLOSED SESSION)

A. Current Demands (Cameras)

i. Initial Installation

ii. Monthly Monitoring Fee

Ms. Burns stated that this was not a closed security session. She said they could advertise for a closed session if needed. There are two proposals. The first is for current demands, and this involves a camera system that performs overnight monitoring when the facility is closed. The idea is that it is motion-activated. Someone off-site will monitor the cameras. The cost of the cameras is \$44,542, which is a one-time expense. Then there is a monthly monitoring fee which is only \$120 a month, a total of \$1,440 for that monitoring.

On MOTION by Ms. Henley, seconded by Ms. Roden, with all in favor, the Current Demands (Cameras), was approved.

B. Nation Security (Guard Services) (to be provided under separate cover)

Ms. Burns stated that the second is security guard services. This is to staff a guard at the facility, with limited peak hours proposed at 16 hours per week. The rate is \$27.95 per hour and would be seasonal. Memorial Day to Labor Day. This total would be \$6,876.00, which is well under the budget of \$22,000.00.

On MOTION by Ms. Roden, seconded by Ms. Cassidy, with all in favor, the Nation Security (Guard Services) was approved.

SIXTH ORDER OF BUSINESS

Ratification of Fence Construction and Maintenance Easement

Ms. Burns stated that the city required the developer to install a perimeter fence. There wasn't an easement in place, so they agreed with the adjacent property owner, a resident of the community, that he would allow access to their property if needed to maintain the fence. The developer paid for the fence and then conveyed to the CDD to ultimately maintain it, along with any other perimeter fencing that was already in place.

On MOTION by Ms. Henley seconded by Ms. Cassidy, with all in favor, the Fence Construction and Maintenance Easement, was ratified.

SEVENTH ORDER OF BUSINESS Appointment of Audit Committee

Ms. Burns stated that they had previously had a contract for a three-year proposal that was set to expire in 2025. She added that they would proceed with the independent auditor process so that it would be in place at the beginning of the audit.

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

EIGHTH ORDER OF BUSINESS Staff Reports

A. Attorney

Ms. Hancock mentioned the ethics training that would be due by the end of 2025.

B. Engineer

Mr. Malave had nothing to report but offered to take questions.

C. Field Manager's Report

Mr. Smith reviewed the Field Manager's Report. He stated that all of the common area fencing had been repaired. They are waiting on a special-order fence that is still in process but should be completed before the next meeting. Mr. Smith noted that solar lighting had been installed on the monuments, giving them a nice look in the evening. Mr. Smith added that everything was looking good. Mr. Smith stated that Joe continued to make weekly site visits. The landscapers are mowing every week.

Ms. Burns stated that they were getting a lot of resident feedback about the lack of light at the entrance, so they went ahead with the solar option.

D. District Manager's Report

i. Approval of Check Register

Ms. Burns presented the check register for review. She asked for any corrections or comments.

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

ii. Balance Sheet & Income Statement

Ms. Burns presented the financial statements.

iii. Presentation of Number of Registered Voters – 208

Ms. Burns stated that the District is required to determine the number of registered voters within the District as of April 15 of each year. The number comes from the Supervisor of Elections Office and is used to track turnover from the general election to the resident controlled. There are currently 208 registered voters in the District.

NINTH ORDER OF BUSINESS

Other Business

There being no comments, the next item followed.

TENTH ORDER OF BUSINESS

Supervisors Requests and Audience Comments

There being no comments, the next item followed.

ELEVENTH ORDER OF BUSINESS

Adjournment

Ms. Burns adjourned the meeting.

On MOTION by Ms. Roden, seconded by Ms. Cassidy, with all in favor, the meeting was adjourned.

Secretary/Assistant Secretary

Chairman/Vice Chairman

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

The audit committee meeting of the Lawson Dunes Community Development District was held on **Wednesday, May 21, 2025**, at 2:01 p.m. at the Holiday Inn – Winter Haven, 200 Cypress Gardens Blvd., Winter Haven, Florida.

Present for the Audit Committee were:

Bobbie Henley
Lindsey Roden
Emily Cassidy
Mike Cassidy

Also, present were:

Jill Burns	District Manager, GMS
Katie O'Rourke	District Manager, GMS
Meredith Hammock	District Counsel, Kilinski Van Wyk
Savannah Hancock <i>by Zoom</i>	District Counsel, Kilinski Van Wyk

The following is a summary of the discussions and actions taken at the May 21, 2025 Lawson Dunes Community Development District's Audit Committee Meeting.

FIRST ORDER OF BUSINESS

Roll Call

Ms. Burns called the meeting to order at 2:01 p.m. and called the roll.

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

Audit Services

A. Approval of Request for Proposals and Selection Criteria

Ms. Burns stated that they would reach out to the Board and have them review and rank the proposals.

On MOTION by Ms. Roden, seconded by Ms. Henley, with all in favor, the Approval of Request for Proposals and Selection Criteria, was approved.

B. Approval of Notice of Request for Proposals for Audit Services

Ms. Burns requested that the Audit Committee approve of the notice of request for audit services.

On MOTION by Ms. Henley, seconded by Ms. Roden, with all in favor, the Approval of Notice of Request for Proposals for Audit Services was approved.

C. Public Announcement of Opportunity to Provide Audit Services

Ms. Burns stated that they would have the RFP placed in the paper so that anyone who would like to solicit the proposal could do so.

FOURTH ORDER OF BUSINESS

Adjournment

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

Secretary/Assistant Secretary

Chairman/Vice Chairman

SECTION V

SECTION A

SECTION 1

RESOLUTION 2025-05

THE ANNUAL APPROPRIATION RESOLUTION OF THE LAWSON DUNES COMMUNITY DEVELOPMENT DISTRICT RELATING TO THE ANNUAL APPROPRIATIONS AND ADOPTING THE BUDGETS FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2025, AND ENDING SEPTEMBER 30, 2026; AUTHORIZING BUDGET AMENDMENTS; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the District Manager has, prior to the fifteenth (15th) day in June, 2025, submitted to the Board of Supervisors (“**Board**”) of the Lawson Dunes Community Development District (“**District**”) proposed budgets (“**Proposed Budget**”) for the fiscal year beginning October 1, 2025 and ending September 30, 2026 (“**Fiscal Year 2026**”) 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 1st of each year, the Board, by passage of the Annual Appropriation Resolution, shall adopt a budget for the ensuing fiscal year and appropriate such sums of money as the Board deems necessary to defray all expenditures of the District during the ensuing fiscal year; 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, 2026.”
- 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 two (2) years.

SECTION 2. APPROPRIATIONS

There is hereby appropriated out of the revenues of the District, for Fiscal Year 2026, the sum of \$ _____ to be raised by the levy of assessments and/or otherwise, which sum is deemed by the Board to be necessary to defray all expenditures of the District during said budget year, to be divided and appropriated 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 2026 or within sixty (60) days following the end of the Fiscal Year 2026 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 20TH DAY OF AUGUST 2025.

ATTEST:

**LAWSON DUNES
COMMUNITY DEVELOPMENT
DISTRICT**

Secretary/Assistant Secretary

By: _____

Its: _____

Exhibit A: Adopted Budget for Fiscal Year 2026

Lawson Dunes
Community Development District

Proposed Budget
FY2026



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Lawson Dunes
Community Development District
Proposed Budget
General Fund

Description	Adopted Budget FY2025	Actuals Thru 6/30/25	Projected Next 3 Months	Projected Thru 9/30/25	Adopted Budget FY2026
Revenues					
Assessments - On Roll	\$ 468,883	\$ 475,260	\$ -	\$ 475,260	\$ 468,883
Interest	\$ -	\$ 4,214	\$ 1,054	\$ 5,268	\$ -
Carry Forward	\$ -	\$ -	\$ -	\$ -	\$ 49,496
Total Revenues	\$ 468,883	\$ 479,474	\$ 1,054	\$ 480,528	\$ 518,379
Expenditures					
<i>General & Administrative</i>					
Supervisor Fees	\$ 12,000	\$ 2,600	\$ 3,000	\$ 5,600	\$ 12,000
FICA Expenses	\$ -	\$ 138	\$ 230	\$ 428	\$ 918
Engineering	\$ 10,000	\$ 3,179	\$ 2,500	\$ 5,679	\$ 10,000
Attorney	\$ 20,000	\$ 7,551	\$ 5,000	\$ 12,551	\$ 20,000
Annual Audit	\$ 3,500	\$ -	\$ 3,500	\$ 3,500	\$ 3,500
Assessment Administration	\$ 5,250	\$ 5,250	\$ -	\$ 5,250	\$ 5,250
Arbitrage	\$ 450	\$ -	\$ 450	\$ 450	\$ 450
Dissemination	\$ 5,565	\$ 4,274	\$ 1,392	\$ 5,666	\$ 5,732
Trustee Fees	\$ 4,050	\$ 4,031	\$ -	\$ 4,031	\$ 4,455
Management Fees	\$ 42,500	\$ 31,875	\$ 10,625	\$ 42,500	\$ 43,775
Information Technology	\$ 1,890	\$ 1,418	\$ 473	\$ 1,890	\$ 1,947
Website Maintenance	\$ 1,260	\$ 945	\$ 315	\$ 1,260	\$ 1,298
Postage & Delivery	\$ 500	\$ 569	\$ 150	\$ 719	\$ 500
Insurance	\$ 5,720	\$ 5,564	\$ -	\$ 5,564	\$ 7,610
Copies	\$ 350	\$ 12	\$ 50	\$ 62	\$ 350
Legal Advertising	\$ 2,500	\$ 1,318	\$ 1,182	\$ 2,500	\$ 2,500
Administrative Contingency	\$ 2,000	\$ 1,016	\$ 500	\$ 1,516	\$ 2,000
Office supplies	\$ -	\$ 9	\$ -	\$ -	\$ -
Dues, Licenses & Subscriptions	\$ 175	\$ 175	\$ -	\$ 175	\$ 175
Total General & Administrative	\$ 117,710	\$ 69,923	\$ 29,366	\$ 99,342	\$ 122,459

Lawson Dunes
Community Development District
Proposed Budget
General Fund

Description	Adopted Budget FY2025	Actuals Thru 6/30/25	Projected Next 3 Months	Projected Thru 9/30/25	Adopted Budget FY2026
<i>Operations & Maintenance</i>					
Field Expenditures					
Property Insurance	\$ 3,243	\$ 3,724	\$ -	\$ 3,724	\$ 12,500
Field Management	\$ 15,000	\$ 11,250	\$ 3,750	\$ 15,000	\$ 15,450
Landscape Maintenance	\$ 55,580	\$ 38,567	\$ 13,895	\$ 52,462	\$ 58,000
Landscape Replacement	\$ 10,000	\$ 205	\$ 2,500	\$ 2,705	\$ 15,000
Irrigation Repairs	\$ 5,000	\$ 11,490	\$ 2,500	\$ 13,990	\$ 8,000
Lake Maintenance	\$ -	\$ 1,350	\$ 450	\$ 1,800	\$ 1,800
Streetlights	\$ 30,000	\$ 4,772	\$ 4,842	\$ 9,614	\$ 30,000
Electric	\$ 3,500	\$ 9,880	\$ 75	\$ 9,955	\$ 19,560
Water & Sewer	\$ 66,000	\$ 22,846	\$ 16,500	\$ 39,346	\$ 56,000
General Repairs & Maintenance	\$ 10,000	\$ 4,603	\$ 5,397	\$ 10,000	\$ 10,000
Field Contingency	\$ 5,000	\$ 32,603	\$ 1,250	\$ 33,853	\$ 12,500
Subtotal Field Expenditures	\$ 203,323	\$ 141,291	\$ 51,159	\$ 192,449	\$ 238,810
Amenity Expenditures					
Amenity - Electric	\$ 6,000	\$ -	\$ 1,500	\$ 1,500	\$ 14,400
Amenity - Water	\$ 6,000	\$ -	\$ 1,500	\$ 1,500	\$ 6,000
Internet	\$ 2,000	\$ -	\$ 500	\$ 500	\$ 1,000
Playground Lease	\$ 41,150	\$ 30,862	\$ 10,287	\$ 41,149	\$ 41,150
Pest Control	\$ 600	\$ -	\$ 150	\$ 150	\$ 1,560
Janitorial Service	\$ 15,300	\$ 595	\$ 1,080	\$ 1,675	\$ 14,400
Security Service	\$ 32,000	\$ 3,190	\$ 12,760	\$ 15,950	\$ 22,000
Holiday Lighting	\$ -	\$ -	\$ -	\$ -	\$ 7,500
Pool Maintenance	\$ 19,800	\$ -	\$ 4,950	\$ 4,950	\$ 21,600
Amenity Management	\$ 10,000	\$ -	\$ 2,500	\$ 2,500	\$ 10,000
Amenity Repairs & Maintenance	\$ 7,500	\$ -	\$ 1,875	\$ 1,875	\$ 7,500
Amenity Contingency	\$ 7,500	\$ -	\$ 1,875	\$ 1,875	\$ 10,000
Subtotal Amenity Expenditures	\$ 147,850	\$ 34,647	\$ 38,977	\$ 73,624	\$ 157,110
Total Operations & Maintenance Expenditures	\$ 351,173	\$ 175,937	\$ 90,136	\$ 266,073	\$ 395,920
Total Expenditures	\$ 468,883	\$ 245,861	\$ 119,502	\$ 365,415	\$ 518,379
Excess Revenues/(Expenditures)	\$ -	\$ 233,613	\$ (118,448)	\$ 115,112	\$ -

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

Per Unit Gross Assessment \$ 1,306.15

Prior Year Per Unit Gross Assessment \$ 1,306.15

Increase (Decrease) \$ -

% Increase 0.00%

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
Total ERU's	386.00	386		\$468,883.00		

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.

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.

Irrigation Repairs

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

Lake Maintenance

Represents the estimated cost of maintaining ponds in the District.

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.

Holiday Lighting

Enhance festive celebrations with vibrant and energy-efficient holiday lighting. Proper installation and weatherproofing ensure safety and longevity, while timers and smart controls add convenience. Thoughtful placement can create a warm and inviting atmosphere for any space.

Lawson Dunes

Community Development District

General Fund Narrative

Pool Maintenance

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

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 FY2025	Actuals Thru 6/30/25	Projected Next 3 Months	Projected Thru 9/30/25	Proposed Budget FY2026
Revenues					
Assessments	\$ 636,900	\$ 645,566	\$ -	\$ 645,566	\$ 636,900
Interest	\$ -	\$ 21,118	\$ 5,280	\$ 26,398	\$ 13,199
Carryforward Surplus	\$ 703,555	\$ 375,025	\$ -	\$ 375,025	\$ 408,085
Total Revenues	\$ 1,340,455	\$ 1,041,710	\$ 5,280	\$ 1,046,989	\$ 1,058,184
Expenditures					
Interest - 11/1	\$ 236,984	\$ 236,857	\$ -	\$ 236,857	\$ 233,356
Interest - 2/1	\$ -	\$ 64	\$ -	\$ 64	\$ -
Special Call - 2/1	\$ -	\$ 5,000	\$ -	\$ 5,000	\$ -
Principal - 5/1	\$ 160,000	\$ 160,000	\$ -	\$ 160,000	\$ 170,000
Interest - 5/1	\$ 236,984	\$ 236,984	\$ -	\$ 236,984	\$ 233,356
Total Expenditures	\$ 633,969	\$ 638,905	\$ -	\$ 638,905	\$ 636,713
Excess Revenues/(Expenditures)	\$ 706,486	\$ 402,805	\$ 5,280	\$ 408,085	\$ 421,471
Net Change in Fund Balance	\$ 706,486	\$ 402,805	\$ 5,280	\$ 408,085	\$ 421,471

Interest Payment 11/1/26 \$ 229,638

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	\$636,900		

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

DATE	BALANCE	PRINCIPAL	INTEREST	TOTAL
11/01/25	\$ 9,305,000.00	\$ -	\$ 233,356.25	\$ 630,212.50
05/01/26	\$ 9,305,000.00	\$ 170,000.00	\$ 233,356.25	\$ -
11/01/26	\$ 9,135,000.00	\$ -	\$ 229,637.50	\$ 632,993.75
05/01/27	\$ 9,135,000.00	\$ 175,000.00	\$ 229,637.50	\$ -
11/01/27	\$ 8,960,000.00	\$ -	\$ 225,809.38	\$ 630,446.88
05/01/28	\$ 8,960,000.00	\$ 185,000.00	\$ 225,809.38	\$ -
11/01/28	\$ 8,775,000.00	\$ -	\$ 221,415.63	\$ 632,225.00
05/01/29	\$ 8,775,000.00	\$ 195,000.00	\$ 221,415.63	\$ -
11/01/29	\$ 8,580,000.00	\$ -	\$ 216,784.38	\$ 633,200.00
05/01/30	\$ 8,580,000.00	\$ 205,000.00	\$ 216,784.38	\$ -
11/01/30	\$ 8,375,000.00	\$ -	\$ 211,915.63	\$ 633,700.00
05/01/31	\$ 8,375,000.00	\$ 215,000.00	\$ 211,915.63	\$ -
11/01/31	\$ 8,160,000.00	\$ -	\$ 206,809.38	\$ 633,725.00
05/01/32	\$ 8,160,000.00	\$ 225,000.00	\$ 206,809.38	\$ -
11/01/32	\$ 7,935,000.00	\$ -	\$ 201,465.63	\$ 633,275.00
05/01/33	\$ 7,935,000.00	\$ 235,000.00	\$ 201,465.63	\$ -
11/01/33	\$ 7,700,000.00	\$ -	\$ 195,590.63	\$ 632,056.25
05/01/34	\$ 7,700,000.00	\$ 250,000.00	\$ 195,590.63	\$ -
11/01/34	\$ 7,450,000.00	\$ -	\$ 189,340.63	\$ 634,931.25
05/01/35	\$ 7,450,000.00	\$ 260,000.00	\$ 189,340.63	\$ -
11/01/35	\$ 7,190,000.00	\$ -	\$ 182,840.63	\$ 632,181.25
05/01/36	\$ 7,190,000.00	\$ 275,000.00	\$ 182,840.63	\$ -
11/01/36	\$ 6,915,000.00	\$ -	\$ 175,965.63	\$ 633,806.25
05/01/37	\$ 6,915,000.00	\$ 290,000.00	\$ 175,965.63	\$ -
11/01/37	\$ 6,625,000.00	\$ -	\$ 168,715.63	\$ 634,681.25
05/01/38	\$ 6,625,000.00	\$ 305,000.00	\$ 168,715.63	\$ -
11/01/38	\$ 6,320,000.00	\$ -	\$ 161,090.63	\$ 634,806.25
05/01/39	\$ 6,320,000.00	\$ 320,000.00	\$ 161,090.63	\$ -
11/01/39	\$ 6,000,000.00	\$ -	\$ 153,090.63	\$ 634,181.25
05/01/40	\$ 6,000,000.00	\$ 335,000.00	\$ 153,090.63	\$ -
11/01/40	\$ 5,665,000.00	\$ -	\$ 144,715.63	\$ 632,806.25
05/01/41	\$ 5,665,000.00	\$ 350,000.00	\$ 144,715.63	\$ -
11/01/41	\$ 5,315,000.00	\$ -	\$ 135,965.63	\$ 630,681.25
05/01/42	\$ 5,315,000.00	\$ 370,000.00	\$ 135,965.63	\$ -
11/01/42	\$ 4,945,000.00	\$ -	\$ 126,715.63	\$ 632,681.25
05/01/43	\$ 4,945,000.00	\$ 390,000.00	\$ 126,715.63	\$ -
11/01/43	\$ 4,555,000.00	\$ -	\$ 116,721.88	\$ 633,437.50
05/01/44	\$ 4,555,000.00	\$ 410,000.00	\$ 116,721.88	\$ -
11/01/44	\$ 4,145,000.00	\$ -	\$ 106,215.63	\$ 632,937.50
05/01/45	\$ 4,145,000.00	\$ 430,000.00	\$ 106,215.63	\$ -
11/01/45	\$ 3,715,000.00	\$ -	\$ 95,196.88	\$ 631,412.50
05/01/46	\$ 3,715,000.00	\$ 455,000.00	\$ 95,196.88	\$ -
11/01/46	\$ 3,260,000.00	\$ -	\$ 83,537.50	\$ 633,734.38
05/01/47	\$ 3,260,000.00	\$ 475,000.00	\$ 83,537.50	\$ -
11/01/47	\$ 2,785,000.00	\$ -	\$ 71,365.63	\$ 629,903.13

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
		\$ 9,305,000.00	\$ 8,008,593.75	\$ 17,710,450.00

SECTION 2

RESOLUTION 2025-06

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 2026; PROVIDING FOR THE COLLECTION AND ENFORCEMENT OF SPECIAL ASSESSMENTS, INCLUDING BUT NOT LIMITED TO PENALTIES AND INTEREST THEREON; CERTIFYING AN ASSESSMENT ROLL; PROVIDING FOR AMENDMENTS TO THE ASSESSMENT ROLL; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the 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, 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, 2025, and ending September 30, 2026 (“**Fiscal Year 2026**”), attached hereto as **Exhibit A** and incorporated by reference herein; 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 an assessment for debt service, which the District desires to collect for Fiscal Year 2026; and

WHEREAS, Chapter 197, Florida Statutes, provides a mechanism pursuant to which such 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, 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 Board hereby finds and determines that 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, as shown in **Exhibits A and B**, 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.

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 20TH DAY OF AUGUST 2025.

ATTEST:

**LAWSON DUNES
COMMUNITY DEVELOPMENT
DISTRICT**

Secretary / Assistant Secretary

By: _____

Its: _____

Exhibit A: Adopted Budget for Fiscal Year 2026

Exhibit B: Assessment Roll

Lawson Dunes
Community Development District

Proposed Budget
FY2026



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Lawson Dunes
Community Development District
Proposed Budget
General Fund

Description	Adopted Budget FY2025	Actuals Thru 6/30/25	Projected Next 3 Months	Projected Thru 9/30/25	Adopted Budget FY2026
Revenues					
Assessments - On Roll	\$ 468,883	\$ 475,260	\$ -	\$ 475,260	\$ 468,883
Interest	\$ -	\$ 4,214	\$ 1,054	\$ 5,268	\$ -
Carry Forward	\$ -	\$ -	\$ -	\$ -	\$ 49,496
Total Revenues	\$ 468,883	\$ 479,474	\$ 1,054	\$ 480,528	\$ 518,379
Expenditures					
<i>General & Administrative</i>					
Supervisor Fees	\$ 12,000	\$ 2,600	\$ 3,000	\$ 5,600	\$ 12,000
FICA Expenses	\$ -	\$ 138	\$ 230	\$ 428	\$ 918
Engineering	\$ 10,000	\$ 3,179	\$ 2,500	\$ 5,679	\$ 10,000
Attorney	\$ 20,000	\$ 7,551	\$ 5,000	\$ 12,551	\$ 20,000
Annual Audit	\$ 3,500	\$ -	\$ 3,500	\$ 3,500	\$ 3,500
Assessment Administration	\$ 5,250	\$ 5,250	\$ -	\$ 5,250	\$ 5,250
Arbitrage	\$ 450	\$ -	\$ 450	\$ 450	\$ 450
Dissemination	\$ 5,565	\$ 4,274	\$ 1,392	\$ 5,666	\$ 5,732
Trustee Fees	\$ 4,050	\$ 4,031	\$ -	\$ 4,031	\$ 4,455
Management Fees	\$ 42,500	\$ 31,875	\$ 10,625	\$ 42,500	\$ 43,775
Information Technology	\$ 1,890	\$ 1,418	\$ 473	\$ 1,890	\$ 1,947
Website Maintenance	\$ 1,260	\$ 945	\$ 315	\$ 1,260	\$ 1,298
Postage & Delivery	\$ 500	\$ 569	\$ 150	\$ 719	\$ 500
Insurance	\$ 5,720	\$ 5,564	\$ -	\$ 5,564	\$ 7,610
Copies	\$ 350	\$ 12	\$ 50	\$ 62	\$ 350
Legal Advertising	\$ 2,500	\$ 1,318	\$ 1,182	\$ 2,500	\$ 2,500
Administrative Contingency	\$ 2,000	\$ 1,016	\$ 500	\$ 1,516	\$ 2,000
Office supplies	\$ -	\$ 9	\$ -	\$ -	\$ -
Dues, Licenses & Subscriptions	\$ 175	\$ 175	\$ -	\$ 175	\$ 175
Total General & Administrative	\$ 117,710	\$ 69,923	\$ 29,366	\$ 99,342	\$ 122,459

Lawson Dunes
Community Development District
Proposed Budget
General Fund

Description	Adopted Budget FY2025	Actuals Thru 6/30/25	Projected Next 3 Months	Projected Thru 9/30/25	Adopted Budget FY2026
<i>Operations & Maintenance</i>					
Field Expenditures					
Property Insurance	\$ 3,243	\$ 3,724	\$ -	\$ 3,724	\$ 12,500
Field Management	\$ 15,000	\$ 11,250	\$ 3,750	\$ 15,000	\$ 15,450
Landscape Maintenance	\$ 55,580	\$ 38,567	\$ 13,895	\$ 52,462	\$ 58,000
Landscape Replacement	\$ 10,000	\$ 205	\$ 2,500	\$ 2,705	\$ 15,000
Irrigation Repairs	\$ 5,000	\$ 11,490	\$ 2,500	\$ 13,990	\$ 8,000
Lake Maintenance	\$ -	\$ 1,350	\$ 450	\$ 1,800	\$ 1,800
Streetlights	\$ 30,000	\$ 4,772	\$ 4,842	\$ 9,614	\$ 30,000
Electric	\$ 3,500	\$ 9,880	\$ 75	\$ 9,955	\$ 19,560
Water & Sewer	\$ 66,000	\$ 22,846	\$ 16,500	\$ 39,346	\$ 56,000
General Repairs & Maintenance	\$ 10,000	\$ 4,603	\$ 5,397	\$ 10,000	\$ 10,000
Field Contingency	\$ 5,000	\$ 32,603	\$ 1,250	\$ 33,853	\$ 12,500
Subtotal Field Expenditures	\$ 203,323	\$ 141,291	\$ 51,159	\$ 192,449	\$ 238,810
Amenity Expenditures					
Amenity - Electric	\$ 6,000	\$ -	\$ 1,500	\$ 1,500	\$ 14,400
Amenity - Water	\$ 6,000	\$ -	\$ 1,500	\$ 1,500	\$ 6,000
Internet	\$ 2,000	\$ -	\$ 500	\$ 500	\$ 1,000
Playground Lease	\$ 41,150	\$ 30,862	\$ 10,287	\$ 41,149	\$ 41,150
Pest Control	\$ 600	\$ -	\$ 150	\$ 150	\$ 1,560
Janitorial Service	\$ 15,300	\$ 595	\$ 1,080	\$ 1,675	\$ 14,400
Security Service	\$ 32,000	\$ 3,190	\$ 12,760	\$ 15,950	\$ 22,000
Holiday Lighting	\$ -	\$ -	\$ -	\$ -	\$ 7,500
Pool Maintenance	\$ 19,800	\$ -	\$ 4,950	\$ 4,950	\$ 21,600
Amenity Management	\$ 10,000	\$ -	\$ 2,500	\$ 2,500	\$ 10,000
Amenity Repairs & Maintenance	\$ 7,500	\$ -	\$ 1,875	\$ 1,875	\$ 7,500
Amenity Contingency	\$ 7,500	\$ -	\$ 1,875	\$ 1,875	\$ 10,000
Subtotal Amenity Expenditures	\$ 147,850	\$ 34,647	\$ 38,977	\$ 73,624	\$ 157,110
Total Operations & Maintenance Expenditures	\$ 351,173	\$ 175,937	\$ 90,136	\$ 266,073	\$ 395,920
Total Expenditures	\$ 468,883	\$ 245,861	\$ 119,502	\$ 365,415	\$ 518,379
Excess Revenues/(Expenditures)	\$ -	\$ 233,613	\$ (118,448)	\$ 115,112	\$ -

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

Per Unit Gross Assessment \$ 1,306.15

Prior Year Per Unit Gross Assessment \$ 1,306.15

Increase (Decrease) \$ -

% Increase 0.00%

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
Total ERU's	386.00	386		\$468,883.00		

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.

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.

Irrigation Repairs

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

Lake Maintenance

Represents the estimated cost of maintaining ponds in the District.

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.

Holiday Lighting

Enhance festive celebrations with vibrant and energy-efficient holiday lighting. Proper installation and weatherproofing ensure safety and longevity, while timers and smart controls add convenience. Thoughtful placement can create a warm and inviting atmosphere for any space.

Lawson Dunes

Community Development District

General Fund Narrative

Pool Maintenance

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

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 FY2025	Actuals Thru 6/30/25	Projected Next 3 Months	Projected Thru 9/30/25	Proposed Budget FY2026
Revenues					
Assessments	\$ 636,900	\$ 645,566	\$ -	\$ 645,566	\$ 636,900
Interest	\$ -	\$ 21,118	\$ 5,280	\$ 26,398	\$ 13,199
Carryforward Surplus	\$ 703,555	\$ 375,025	\$ -	\$ 375,025	\$ 408,085
Total Revenues	\$ 1,340,455	\$ 1,041,710	\$ 5,280	\$ 1,046,989	\$ 1,058,184
Expenditures					
Interest - 11/1	\$ 236,984	\$ 236,857	\$ -	\$ 236,857	\$ 233,356
Interest - 2/1	\$ -	\$ 64	\$ -	\$ 64	\$ -
Special Call - 2/1	\$ -	\$ 5,000	\$ -	\$ 5,000	\$ -
Principal - 5/1	\$ 160,000	\$ 160,000	\$ -	\$ 160,000	\$ 170,000
Interest - 5/1	\$ 236,984	\$ 236,984	\$ -	\$ 236,984	\$ 233,356
Total Expenditures	\$ 633,969	\$ 638,905	\$ -	\$ 638,905	\$ 636,713
Excess Revenues/(Expenditures)	\$ 706,486	\$ 402,805	\$ 5,280	\$ 408,085	\$ 421,471
Net Change in Fund Balance	\$ 706,486	\$ 402,805	\$ 5,280	\$ 408,085	\$ 421,471

Interest Payment 11/1/26 \$ 229,638

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	\$636,900		

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

DATE	BALANCE	PRINCIPAL	INTEREST	TOTAL
11/01/25	\$ 9,305,000.00	\$ -	\$ 233,356.25	\$ 630,212.50
05/01/26	\$ 9,305,000.00	\$ 170,000.00	\$ 233,356.25	\$ -
11/01/26	\$ 9,135,000.00	\$ -	\$ 229,637.50	\$ 632,993.75
05/01/27	\$ 9,135,000.00	\$ 175,000.00	\$ 229,637.50	\$ -
11/01/27	\$ 8,960,000.00	\$ -	\$ 225,809.38	\$ 630,446.88
05/01/28	\$ 8,960,000.00	\$ 185,000.00	\$ 225,809.38	\$ -
11/01/28	\$ 8,775,000.00	\$ -	\$ 221,415.63	\$ 632,225.00
05/01/29	\$ 8,775,000.00	\$ 195,000.00	\$ 221,415.63	\$ -
11/01/29	\$ 8,580,000.00	\$ -	\$ 216,784.38	\$ 633,200.00
05/01/30	\$ 8,580,000.00	\$ 205,000.00	\$ 216,784.38	\$ -
11/01/30	\$ 8,375,000.00	\$ -	\$ 211,915.63	\$ 633,700.00
05/01/31	\$ 8,375,000.00	\$ 215,000.00	\$ 211,915.63	\$ -
11/01/31	\$ 8,160,000.00	\$ -	\$ 206,809.38	\$ 633,725.00
05/01/32	\$ 8,160,000.00	\$ 225,000.00	\$ 206,809.38	\$ -
11/01/32	\$ 7,935,000.00	\$ -	\$ 201,465.63	\$ 633,275.00
05/01/33	\$ 7,935,000.00	\$ 235,000.00	\$ 201,465.63	\$ -
11/01/33	\$ 7,700,000.00	\$ -	\$ 195,590.63	\$ 632,056.25
05/01/34	\$ 7,700,000.00	\$ 250,000.00	\$ 195,590.63	\$ -
11/01/34	\$ 7,450,000.00	\$ -	\$ 189,340.63	\$ 634,931.25
05/01/35	\$ 7,450,000.00	\$ 260,000.00	\$ 189,340.63	\$ -
11/01/35	\$ 7,190,000.00	\$ -	\$ 182,840.63	\$ 632,181.25
05/01/36	\$ 7,190,000.00	\$ 275,000.00	\$ 182,840.63	\$ -
11/01/36	\$ 6,915,000.00	\$ -	\$ 175,965.63	\$ 633,806.25
05/01/37	\$ 6,915,000.00	\$ 290,000.00	\$ 175,965.63	\$ -
11/01/37	\$ 6,625,000.00	\$ -	\$ 168,715.63	\$ 634,681.25
05/01/38	\$ 6,625,000.00	\$ 305,000.00	\$ 168,715.63	\$ -
11/01/38	\$ 6,320,000.00	\$ -	\$ 161,090.63	\$ 634,806.25
05/01/39	\$ 6,320,000.00	\$ 320,000.00	\$ 161,090.63	\$ -
11/01/39	\$ 6,000,000.00	\$ -	\$ 153,090.63	\$ 634,181.25
05/01/40	\$ 6,000,000.00	\$ 335,000.00	\$ 153,090.63	\$ -
11/01/40	\$ 5,665,000.00	\$ -	\$ 144,715.63	\$ 632,806.25
05/01/41	\$ 5,665,000.00	\$ 350,000.00	\$ 144,715.63	\$ -
11/01/41	\$ 5,315,000.00	\$ -	\$ 135,965.63	\$ 630,681.25
05/01/42	\$ 5,315,000.00	\$ 370,000.00	\$ 135,965.63	\$ -
11/01/42	\$ 4,945,000.00	\$ -	\$ 126,715.63	\$ 632,681.25
05/01/43	\$ 4,945,000.00	\$ 390,000.00	\$ 126,715.63	\$ -
11/01/43	\$ 4,555,000.00	\$ -	\$ 116,721.88	\$ 633,437.50
05/01/44	\$ 4,555,000.00	\$ 410,000.00	\$ 116,721.88	\$ -
11/01/44	\$ 4,145,000.00	\$ -	\$ 106,215.63	\$ 632,937.50
05/01/45	\$ 4,145,000.00	\$ 430,000.00	\$ 106,215.63	\$ -
11/01/45	\$ 3,715,000.00	\$ -	\$ 95,196.88	\$ 631,412.50
05/01/46	\$ 3,715,000.00	\$ 455,000.00	\$ 95,196.88	\$ -
11/01/46	\$ 3,260,000.00	\$ -	\$ 83,537.50	\$ 633,734.38
05/01/47	\$ 3,260,000.00	\$ 475,000.00	\$ 83,537.50	\$ -
11/01/47	\$ 2,785,000.00	\$ -	\$ 71,365.63	\$ 629,903.13

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
		\$ 9,305,000.00	\$ 8,008,593.75	\$ 17,710,450.00

**Lawson Dunes CDD
FY 26 Assessment Roll**

PARCEL ID	UNITS	FY 26 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

PARCEL ID	UNITS	FY 26 O&M	SERIES 2022 DEBT	TOTAL
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
272726758514003160	1	\$1,306.15	\$1,774.20	\$3,080.35
272726758514003170	1	\$1,306.15	\$1,774.20	\$3,080.35
272726758514003180	1	\$1,306.15	\$1,774.20	\$3,080.35
272726758514004010	1	\$1,306.15	\$1,774.20	\$3,080.35
272726758514004020	1	\$1,306.15	\$1,774.20	\$3,080.35
272726758514004030	1	\$1,306.15	\$1,774.20	\$3,080.35
272726758514004040	1	\$1,306.15	\$1,774.20	\$3,080.35
272726758514004050	1	\$1,306.15	\$1,774.20	\$3,080.35
272726758514005010	1	\$1,306.15	\$1,774.20	\$3,080.35
272726758514005020	1	\$1,306.15	\$1,774.20	\$3,080.35
272726758514005030	1	\$1,306.15	\$1,774.20	\$3,080.35
272726758514005040	1	\$1,306.15	\$1,774.20	\$3,080.35
272726758514005050	1	\$1,306.15	\$1,774.20	\$3,080.35
272726758514006010	1	\$1,306.15	\$1,774.20	\$3,080.35
272726758514006020	1	\$1,306.15	\$1,774.20	\$3,080.35
272726758514006030	1	\$1,306.15	\$1,774.20	\$3,080.35
272726758514006040	1	\$1,306.15	\$1,774.20	\$3,080.35
272726758514006050	1	\$1,306.15	\$1,774.20	\$3,080.35
272726758514006060	1	\$1,306.15	\$1,774.20	\$3,080.35
272726758514006070	1	\$1,306.15	\$1,774.20	\$3,080.35
272726758514006080	1	\$1,306.15	\$1,774.20	\$3,080.35
272726758514006090	1	\$1,306.15	\$1,774.20	\$3,080.35
272726758514006100	1	\$1,306.15	\$1,774.20	\$3,080.35
272726758514006110	1	\$1,306.15	\$1,774.20	\$3,080.35
272726758514006120	1	\$1,306.15	\$1,774.20	\$3,080.35
272726758514006130	1	\$1,306.15	\$1,774.20	\$3,080.35
272726758514006140	1	\$1,306.15	\$1,774.20	\$3,080.35
272726758514006150	1	\$1,306.15	\$1,774.20	\$3,080.35
272726758514006160	1	\$1,306.15	\$1,774.20	\$3,080.35
272726758514006170	1	\$1,306.15	\$1,774.20	\$3,080.35
272726758514006180	1	\$1,306.15	\$1,774.20	\$3,080.35
272726758514006190	1	\$1,306.15	\$1,774.20	\$3,080.35
272726758514006200	1	\$1,306.15	\$1,774.20	\$3,080.35
272726758514006210	1	\$1,306.15	\$1,774.20	\$3,080.35
272726758514006220	1	\$1,306.15	\$1,774.20	\$3,080.35
272726758514006230	1	\$1,306.15	\$1,774.20	\$3,080.35
272726758514006240	1	\$1,306.15	\$1,774.20	\$3,080.35

PARCEL ID	UNITS	FY 26 O&M	SERIES 2022 DEBT	TOTAL
272726758514006250	1	\$1,306.15	\$1,774.20	\$3,080.35
272726758514006260	1	\$1,306.15	\$1,774.20	\$3,080.35
272726758514006270	1	\$1,306.15	\$1,774.20	\$3,080.35
272726758514006280	1	\$1,306.15	\$1,774.20	\$3,080.35
272726758514007010	1	\$1,306.15	\$1,774.20	\$3,080.35
272726758514007020	1	\$1,306.15	\$1,774.20	\$3,080.35
272726758514007030	1	\$1,306.15	\$1,774.20	\$3,080.35
272726758514007040	1	\$1,306.15	\$1,774.20	\$3,080.35
272726758514007050	1	\$1,306.15	\$1,774.20	\$3,080.35
272726758514007060	1	\$1,306.15	\$1,774.20	\$3,080.35
272726758514007070	1	\$1,306.15	\$1,774.20	\$3,080.35
272726758514007080	1	\$1,306.15	\$1,774.20	\$3,080.35
272726758514007090	1	\$1,306.15	\$1,774.20	\$3,080.35
272726758514007100	1	\$1,306.15	\$1,774.20	\$3,080.35
272726758514007110	1	\$1,306.15	\$1,774.20	\$3,080.35
272726758514007120	1	\$1,306.15	\$1,774.20	\$3,080.35
272726758514007130	1	\$1,306.15	\$1,774.20	\$3,080.35
272726758514007140	1	\$1,306.15	\$1,774.20	\$3,080.35
272726758514007150	1	\$1,306.15	\$1,774.20	\$3,080.35
272726758514007160	1	\$1,306.15	\$1,774.20	\$3,080.35
272726758514007170	1	\$1,306.15	\$1,774.20	\$3,080.35
272726758514007180	1	\$1,306.15	\$1,774.20	\$3,080.35
272726758514007190	1	\$1,306.15	\$1,774.20	\$3,080.35
272726758514007200	1	\$1,306.15	\$1,774.20	\$3,080.35
272726758514007210	1	\$1,306.15	\$1,774.20	\$3,080.35
272726758514007220	1	\$1,306.15	\$1,774.20	\$3,080.35
272726758514007230	1	\$1,306.15	\$1,774.20	\$3,080.35
272726758514007240	1	\$1,306.15	\$1,774.20	\$3,080.35
272726758514007250	1	\$1,306.15	\$1,774.20	\$3,080.35
272726758514007260	1	\$1,306.15	\$1,774.20	\$3,080.35
272726758514007270	1	\$1,306.15	\$1,774.20	\$3,080.35
272726758514007280	1	\$1,306.15	\$1,774.20	\$3,080.35
272726758514008010	1	\$1,306.15	\$1,774.20	\$3,080.35
272726758514008020	1	\$1,306.15	\$1,774.20	\$3,080.35
272726758514008030	1	\$1,306.15	\$1,774.20	\$3,080.35
272726758514008040	1	\$1,306.15	\$1,774.20	\$3,080.35
272726758514008050	1	\$1,306.15	\$1,774.20	\$3,080.35
272726758514008060	1	\$1,306.15	\$1,774.20	\$3,080.35
272726758514008070	1	\$1,306.15	\$1,774.20	\$3,080.35
272726758514008080	1	\$1,306.15	\$1,774.20	\$3,080.35
272726758514008090	1	\$1,306.15	\$1,774.20	\$3,080.35
272726758514008100	1	\$1,306.15	\$1,774.20	\$3,080.35
272726758514008110	1	\$1,306.15	\$1,774.20	\$3,080.35
272726758514008120	1	\$1,306.15	\$1,774.20	\$3,080.35

PARCEL ID	UNITS	FY 26 O&M	SERIES 2022 DEBT	TOTAL
272726758514008130	1	\$1,306.15	\$1,774.20	\$3,080.35
272726758514008140	1	\$1,306.15	\$1,774.20	\$3,080.35
272726758514008150	1	\$1,306.15	\$1,774.20	\$3,080.35
272726758514008160	1	\$1,306.15	\$1,774.20	\$3,080.35
272726758514008170	1	\$1,306.15	\$1,774.20	\$3,080.35
272726758514008180	1	\$1,306.15	\$1,774.20	\$3,080.35
272726758514008190	1	\$1,306.15	\$1,774.20	\$3,080.35
272726758514008200	1	\$1,306.15	\$1,774.20	\$3,080.35
272726758514008210	1	\$1,306.15	\$1,774.20	\$3,080.35
272726758514008220	1	\$1,306.15	\$1,774.20	\$3,080.35
272726758514008230	1	\$1,306.15	\$1,774.20	\$3,080.35
272726758514008240	1	\$1,306.15	\$1,774.20	\$3,080.35
272726758514008250	1	\$1,306.15	\$1,774.20	\$3,080.35
272726758514009010	1	\$1,306.15	\$1,774.20	\$3,080.35
272726758514009020	1	\$1,306.15	\$1,774.20	\$3,080.35
272726758514009030	1	\$1,306.15	\$1,774.20	\$3,080.35
272726758514009040	1	\$1,306.15	\$1,774.20	\$3,080.35
272726758514009050	1	\$1,306.15	\$1,774.20	\$3,080.35
272726758514009060	1	\$1,306.15	\$1,774.20	\$3,080.35
272726758514009070	1	\$1,306.15	\$1,774.20	\$3,080.35
272726758514009080	1	\$1,306.15	\$1,774.20	\$3,080.35
272726758514009090	1	\$1,306.15	\$1,774.20	\$3,080.35
272726758514009100	1	\$1,306.15	\$1,774.20	\$3,080.35
272726758514009110	1	\$1,306.15	\$1,774.20	\$3,080.35
272726758514009120	1	\$1,306.15	\$1,774.20	\$3,080.35
272726758514009130	1	\$1,306.15	\$1,774.20	\$3,080.35
272726758514009140	1	\$1,306.15	\$1,774.20	\$3,080.35
272726758514009150	1	\$1,306.15	\$1,774.20	\$3,080.35
272726758514010010	1	\$1,306.15	\$1,774.20	\$3,080.35
272726758514010020	1	\$1,306.15	\$1,774.20	\$3,080.35
272726758514010030	1	\$1,306.15	\$1,774.20	\$3,080.35
272726758514010040	1	\$1,306.15	\$1,774.20	\$3,080.35
272726758514010050	1	\$1,306.15	\$1,774.20	\$3,080.35
272726758514010060	1	\$1,306.15	\$1,774.20	\$3,080.35
272726758514010070	1	\$1,306.15	\$1,774.20	\$3,080.35
272726758514010080	1	\$1,306.15	\$1,774.20	\$3,080.35
272726758514010090	1	\$1,306.15	\$1,774.20	\$3,080.35
272726758514010100	1	\$1,306.15	\$1,774.20	\$3,080.35
272726758514010110	1	\$1,306.15	\$1,774.20	\$3,080.35
272726758514010120	1	\$1,306.15	\$1,774.20	\$3,080.35
272726758514010130	1	\$1,306.15	\$1,774.20	\$3,080.35
272726758514010140	1	\$1,306.15	\$1,774.20	\$3,080.35
272726758514010150	1	\$1,306.15	\$1,774.20	\$3,080.35
272726758514011010	1	\$1,306.15	\$1,774.20	\$3,080.35

PARCEL ID	UNITS	FY 26 O&M	SERIES 2022 DEBT	TOTAL
272726758514011020	1	\$1,306.15	\$1,774.20	\$3,080.35
272726758514011030	1	\$1,306.15	\$1,774.20	\$3,080.35
272726758514011040	1	\$1,306.15	\$1,774.20	\$3,080.35
272726758514011050	1	\$1,306.15	\$1,774.20	\$3,080.35
272726758514011060	1	\$1,306.15	\$1,774.20	\$3,080.35
272726758514011070	1	\$1,306.15	\$1,774.20	\$3,080.35
272726758514011080	1	\$1,306.15	\$1,774.20	\$3,080.35
272726758514011090	1	\$1,306.15	\$1,774.20	\$3,080.35
272726758514011100	1	\$1,306.15	\$1,774.20	\$3,080.35
272726758514011110	1	\$1,306.15	\$1,774.20	\$3,080.35
272726758514011120	1	\$1,306.15	\$1,774.20	\$3,080.35
272726758514011130	1	\$1,306.15	\$1,774.20	\$3,080.35
272726758514011140	1	\$1,306.15	\$1,774.20	\$3,080.35
272726758514011150	1	\$1,306.15	\$1,774.20	\$3,080.35
272726758514012010	1	\$1,306.15	\$1,774.20	\$3,080.35
272726758514012020	1	\$1,306.15	\$1,774.20	\$3,080.35
272726758514012030	1	\$1,306.15	\$1,774.20	\$3,080.35
272726758514012040	1	\$1,306.15	\$1,774.20	\$3,080.35
272726758514012050	1	\$1,306.15	\$1,774.20	\$3,080.35
272726758514012060	1	\$1,306.15	\$1,774.20	\$3,080.35
272726758514012070	1	\$1,306.15	\$1,774.20	\$3,080.35
272726758514012080	1	\$1,306.15	\$1,774.20	\$3,080.35
272726758514012090	1	\$1,306.15	\$1,774.20	\$3,080.35
272726758514012100	1	\$1,306.15	\$1,774.20	\$3,080.35
272726758514012110	1	\$1,306.15	\$1,774.20	\$3,080.35
272726758514012120	1	\$1,306.15	\$1,774.20	\$3,080.35
272726758514012130	1	\$1,306.15	\$1,774.20	\$3,080.35
272726758514012140	1	\$1,306.15	\$1,774.20	\$3,080.35
272726758514012150	1	\$1,306.15	\$1,774.20	\$3,080.35
272726758514012160	1	\$1,306.15	\$1,774.20	\$3,080.35
272726758514012170	1	\$1,306.15	\$1,774.20	\$3,080.35
272726758514012180	1	\$1,306.15	\$1,774.20	\$3,080.35
272726758514012190	1	\$1,306.15	\$1,774.20	\$3,080.35
272726758514012200	1	\$1,306.15	\$1,774.20	\$3,080.35
272726758514012210	1	\$1,306.15	\$1,774.20	\$3,080.35
272726758514012220	1	\$1,306.15	\$1,774.20	\$3,080.35
272726758514012230	1	\$1,306.15	\$1,774.20	\$3,080.35
272726758514012240	1	\$1,306.15	\$1,774.20	\$3,080.35
272726758514012250	1	\$1,306.15	\$1,774.20	\$3,080.35
272726758514012260	1	\$1,306.15	\$1,774.20	\$3,080.35
272726758514012270	1	\$1,306.15	\$1,774.20	\$3,080.35
272726758514012280	1	\$1,306.15	\$1,774.20	\$3,080.35
272726758514012290	1	\$1,306.15	\$1,774.20	\$3,080.35
272726758514013010	1	\$1,306.15	\$1,774.20	\$3,080.35

PARCEL ID	UNITS	FY 26 O&M	SERIES 2022 DEBT	TOTAL
272726758514013020	1	\$1,306.15	\$1,774.20	\$3,080.35
272726758514013030	1	\$1,306.15	\$1,774.20	\$3,080.35
272726758514013040	1	\$1,306.15	\$1,774.20	\$3,080.35
272726758514013050	1	\$1,306.15	\$1,774.20	\$3,080.35
272726758514013060	1	\$1,306.15	\$1,774.20	\$3,080.35
272726758514013070	1	\$1,306.15	\$1,774.20	\$3,080.35
272726758514013080	1	\$1,306.15	\$1,774.20	\$3,080.35
272726758514013090	1	\$1,306.15	\$1,774.20	\$3,080.35
272726758514013100	1	\$1,306.15	\$1,774.20	\$3,080.35
272726758514013110	1	\$1,306.15	\$1,774.20	\$3,080.35
272726758514013120	1	\$1,306.15	\$1,774.20	\$3,080.35
272726758514013130	1	\$1,306.15	\$1,774.20	\$3,080.35
272726758514013140	1	\$1,306.15	\$1,774.20	\$3,080.35
272726758514013150	1	\$1,306.15	\$1,774.20	\$3,080.35
272726758514014010	1	\$1,306.15	\$1,774.20	\$3,080.35
272726758514014020	1	\$1,306.15	\$1,774.20	\$3,080.35
272726758514014030	1	\$1,306.15	\$1,774.20	\$3,080.35
272726758514014040	1	\$1,306.15	\$1,774.20	\$3,080.35
272726758514014050	1	\$1,306.15	\$1,774.20	\$3,080.35
272726758514014060	1	\$1,306.15	\$1,774.20	\$3,080.35
272726758514014070	1	\$1,306.15	\$1,774.20	\$3,080.35
272726758514014080	1	\$1,306.15	\$1,774.20	\$3,080.35
272726758514014090	1	\$1,306.15	\$1,774.20	\$3,080.35
272726758514014100	1	\$1,306.15	\$1,774.20	\$3,080.35
272726758514014110	1	\$1,306.15	\$1,774.20	\$3,080.35
272726758514014120	1	\$1,306.15	\$1,774.20	\$3,080.35
272726758514014130	1	\$1,306.15	\$1,774.20	\$3,080.35
272726758514014140	1	\$1,306.15	\$1,774.20	\$3,080.35
272726758514014150	1	\$1,306.15	\$1,774.20	\$3,080.35
272726758514014160	1	\$1,306.15	\$1,774.20	\$3,080.35
272726758514014170	1	\$1,306.15	\$1,774.20	\$3,080.35
272726758514014180	1	\$1,306.15	\$1,774.20	\$3,080.35
272726758514014190	1	\$1,306.15	\$1,774.20	\$3,080.35
272726758514014200	1	\$1,306.15	\$1,774.20	\$3,080.35
272726758514014210	1	\$1,306.15	\$1,774.20	\$3,080.35
272726758514014220	1	\$1,306.15	\$1,774.20	\$3,080.35
272726758514014230	1	\$1,306.15	\$1,774.20	\$3,080.35
272726758514014240	1	\$1,306.15	\$1,774.20	\$3,080.35
272726758514014250	1	\$1,306.15	\$1,774.20	\$3,080.35
272726758514014260	1	\$1,306.15	\$1,774.20	\$3,080.35
272726758514014270	1	\$1,306.15	\$1,774.20	\$3,080.35
272726758514014280	1	\$1,306.15	\$1,774.20	\$3,080.35
272726758514015010	1	\$1,306.15	\$1,774.20	\$3,080.35
272726758514015020	1	\$1,306.15	\$1,774.20	\$3,080.35

PARCEL ID	UNITS	FY 26 O&M	SERIES 2022 DEBT	TOTAL
272726758514015030	1	\$1,306.15	\$1,774.20	\$3,080.35
272726758514015040	1	\$1,306.15	\$1,774.20	\$3,080.35
272726758514015050	1	\$1,306.15	\$1,774.20	\$3,080.35
272726758514015060	1	\$1,306.15	\$1,774.20	\$3,080.35
272726758514015070	1	\$1,306.15	\$1,774.20	\$3,080.35
272726758514015080	1	\$1,306.15	\$1,774.20	\$3,080.35
272726758514015090	1	\$1,306.15	\$1,774.20	\$3,080.35
272726758514015100	1	\$1,306.15	\$1,774.20	\$3,080.35
272726758514015110	1	\$1,306.15	\$1,774.20	\$3,080.35
272726758514015120	1	\$1,306.15	\$1,774.20	\$3,080.35
272726758514015130	1	\$1,306.15	\$1,774.20	\$3,080.35
272726758514015140	1	\$1,306.15	\$1,774.20	\$3,080.35
272726758514015150	1	\$1,306.15	\$1,774.20	\$3,080.35
272726758514015160	1	\$1,306.15	\$1,774.20	\$3,080.35
272726758514015170	1	\$1,306.15	\$1,774.20	\$3,080.35
272726758514015180	1	\$1,306.15	\$1,774.20	\$3,080.35
272726758514015190	1	\$1,306.15	\$1,774.20	\$3,080.35
272726758514015200	1	\$1,306.15	\$1,774.20	\$3,080.35
272726758514015210	1	\$1,306.15	\$1,774.20	\$3,080.35
272726758514015220	1	\$1,306.15	\$1,774.20	\$3,080.35
272726758514015230	1	\$1,306.15	\$1,774.20	\$3,080.35
272726758514015240	1	\$1,306.15	\$1,774.20	\$3,080.35
272726758514015250	1	\$1,306.15	\$1,774.20	\$3,080.35
272726758514015260	1	\$1,306.15	\$1,774.20	\$3,080.35
272726758514015270	1	\$1,306.15	\$1,774.20	\$3,080.35
272726758514015280	1	\$1,306.15	\$1,774.20	\$3,080.35
272726758514015290	1	\$1,306.15	\$1,774.20	\$3,080.35
272726758514015300	1	\$1,306.15	\$1,774.20	\$3,080.35
272726758514015310	1	\$1,306.15	\$1,774.20	\$3,080.35
272726758514015320	1	\$1,306.15	\$1,774.20	\$3,080.35
272726758514015330	1	\$1,306.15	\$1,774.20	\$3,080.35
272726758514015340	1	\$1,306.15	\$1,774.20	\$3,080.35
272726758514015350	1	\$1,306.15	\$1,774.20	\$3,080.35
272726758514015360	1	\$1,306.15	\$1,774.20	\$3,080.35
272726758514015370	1	\$1,306.15	\$1,774.20	\$3,080.35
272726758514015380	1	\$1,306.15	\$1,774.20	\$3,080.35
272726758514016010	1	\$1,306.15	\$1,774.20	\$3,080.35
272726758514016020	1	\$1,306.15	\$1,774.20	\$3,080.35
272726758514016030	1	\$1,306.15	\$1,774.20	\$3,080.35
272726758514016040	1	\$1,306.15	\$1,774.20	\$3,080.35
272726758514016050	1	\$1,306.15	\$1,774.20	\$3,080.35
272726758514016060	1	\$1,306.15	\$1,774.20	\$3,080.35
272726758514016070	1	\$1,306.15	\$1,774.20	\$3,080.35
272726758514016080	1	\$1,306.15	\$1,774.20	\$3,080.35

PARCEL ID	UNITS	FY 26 O&M	SERIES 2022 DEBT	TOTAL
272726758514016090	1	\$1,306.15	\$1,774.20	\$3,080.35
272726758514016100	1	\$1,306.15	\$1,774.20	\$3,080.35
272726758514016110	1	\$1,306.15	\$1,774.20	\$3,080.35
272726758514016120	1	\$1,306.15	\$1,774.20	\$3,080.35
272726758514016130	1	\$1,306.15	\$1,774.20	\$3,080.35
272726758514016140	1	\$1,306.15	\$1,774.20	\$3,080.35
272726758514016150	1	\$1,306.15	\$1,774.20	\$3,080.35
272726758514016160	1	\$1,306.15	\$1,774.20	\$3,080.35
272726758514016170	1	\$1,306.15	\$1,774.20	\$3,080.35
272726758514016180	1	\$1,306.15	\$1,774.20	\$3,080.35
272726758514016190	1	\$1,306.15	\$1,774.20	\$3,080.35
272726758514016200	1	\$1,306.15	\$1,774.20	\$3,080.35
272726758514016210	1	\$1,306.15	\$1,774.20	\$3,080.35
272726758514016220	1	\$1,306.15	\$1,774.20	\$3,080.35
272726758514016230	1	\$1,306.15	\$1,774.20	\$3,080.35
272726758514016240	1	\$1,306.15	\$1,774.20	\$3,080.35
272726758514016250	1	\$1,306.15	\$1,774.20	\$3,080.35
272726758514016260	1	\$1,306.15	\$1,774.20	\$3,080.35
272726758514016270	1	\$1,306.15	\$1,774.20	\$3,080.35
272726758514016280	1	\$1,306.15	\$1,774.20	\$3,080.35
272726758514016290	1	\$1,306.15	\$1,774.20	\$3,080.35
272726758514016300	1	\$1,306.15	\$1,774.20	\$3,080.35
272726758514016310	1	\$1,306.15	\$1,774.20	\$3,080.35
272726758514016320	1	\$1,306.15	\$1,774.20	\$3,080.35
272726758514016330	1	\$1,306.15	\$1,774.20	\$3,080.35
272726758514016340	1	\$1,306.15	\$1,774.20	\$3,080.35
272726758514016350	1	\$1,306.15	\$1,774.20	\$3,080.35
272726758514016360	1	\$1,306.15	\$1,774.20	\$3,080.35
272726758514016370	1	\$1,306.15	\$1,774.20	\$3,080.35
272726758514016380	1	\$1,306.15	\$1,774.20	\$3,080.35
272726758514016390	1	\$1,306.15	\$1,774.20	\$3,080.35
272726758514016400	1	\$1,306.15	\$1,774.20	\$3,080.35
272726758514016410	1	\$1,306.15	\$1,774.20	\$3,080.35
272726758514016420	1	\$1,306.15	\$1,774.20	\$3,080.35
272726758514016430	1	\$1,306.15	\$1,774.20	\$3,080.35
272726758514016440	1	\$1,306.15	\$1,774.20	\$3,080.35
272726758514016450	1	\$1,306.15	\$1,774.20	\$3,080.35
272726758514016460	1	\$1,306.15	\$1,774.20	\$3,080.35
272726758514017010	1	\$1,306.15	\$1,774.20	\$3,080.35
272726758514017020	1	\$1,306.15	\$1,774.20	\$3,080.35
272726758514017030	1	\$1,306.15	\$1,774.20	\$3,080.35
272726758514017040	1	\$1,306.15	\$1,774.20	\$3,080.35
272726758514017050	1	\$1,306.15	\$1,774.20	\$3,080.35
272726758514017060	1	\$1,306.15	\$1,774.20	\$3,080.35

PARCEL ID	UNITS	FY 26 O&M	SERIES 2022 DEBT	TOTAL
272726758514017070	1	\$1,306.15	\$1,774.20	\$3,080.35
272726758514017080	1	\$1,306.15	\$1,774.20	\$3,080.35
272726758514017090	1	\$1,306.15	\$1,774.20	\$3,080.35
272726758514017100	1	\$1,306.15	\$1,774.20	\$3,080.35
272726758514017110	1	\$1,306.15	\$1,774.20	\$3,080.35
272726758514017120	1	\$1,306.15	\$1,774.20	\$3,080.35
272726758514017130	1	\$1,306.15	\$1,774.20	\$3,080.35
272726758514017140	1	\$1,306.15	\$1,774.20	\$3,080.35
272726758514017150	1	\$1,306.15	\$1,774.20	\$3,080.35
272726758514017160	1	\$1,306.15	\$1,774.20	\$3,080.35
272726758514017170	1	\$1,306.15	\$1,774.20	\$3,080.35
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
Total Gross Assessments	386	\$504,173.90	\$684,841.20	\$1,189,015.10
Total Net Assessments		\$468,881.73	\$636,902.32	\$1,105,784.04

SECTION VI

RESOLUTION 2025-07

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 2025/2026 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 2025/2026 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 20th day of August 2025

ATTEST:

**LAWSON DUNES COMMUNITY
DEVELOPMENT DISTRICT**

Secretary / Assistant Secretary

Chairperson, Board of Supervisors

Exhibit A: Fiscal Year 2025/2026 Annual Meeting Schedule

Exhibit A: Fiscal Year 2025/2026 Annual Meeting Schedule

**BOARD OF SUPERVISORS MEETING DATES
LAWSON DUNES COMMUNITY DEVELOPMENT DISTRICT
FISCAL YEAR 2025/2026**

The Board of Supervisors of the Lawson Dunes Community Development District will hold their regular meetings for Fiscal Year 2025/2026 at Holiday Inn—Winter Haven, 200 Cypress Gardens Blvd., Winter Haven, Florida 33880, on the 3rd Wednesday of every month at 10:30 AM unless otherwise indicated as follows:

**October 15, 2025
November 19, 2025
December 17, 2025
January 21, 2026
February 18, 2026
March 18, 2026
April 15, 2026
May 20, 2026
June 17, 2026
July 15, 2026
August 19, 2026
September 16, 2026**

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 three (3) business days 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 VII

RESOLUTION 2025-08

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE LAWSON DUNES COMMUNITY DEVELOPMENT DISTRICT CONFIRMING AUTHORIZATION TO PAY INVOICES FOR WORK PREVIOUSLY APPROVED; AUTHORIZING THE CHAIR OR VICE CHAIR OF THE BOARD OF SUPERVISORS AND THE DISTRICT MANAGER TO ENTER INTO TIME SENSITIVE AND EMERGENCY CONTRACTS AND DISBURSE FUNDS FOR PAYMENT OF CERTAIN EXPENSES WITHOUT PRIOR APPROVAL OF THE BOARD OF SUPERVISORS; PROVIDING FOR A MONETARY THRESHOLD; AND PROVIDING FOR THE REPEAL OF PRIOR SPENDING AUTHORIZATIONS; PROVIDING FOR AN EFFECTIVE DATE.

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

WHEREAS, Section 190.011(5), *Florida Statutes*, authorizes the District to adopt resolutions which may be necessary for the conduct of District business; and

WHEREAS, the Board of Supervisors of the District (“**Board**”) typically meets on an as needed basis, and in no event more than monthly, to conduct the business of the District, including approval of proposals, authorizing the entering into of agreements or contracts, and authorizing the payment of District operating and maintenance expenses; and

WHEREAS, the Board contracted with the District Manager to timely pay the District’s vendors and perform other management functions; and

WHEREAS, the Board desires to confirm that the District Manager is authorized to pay invoices, regardless of the dollar amounts, for work previously approved by the Board and such payments do not need to be approved by the Board prior to payment; and

WHEREAS, the Board recognizes that certain time sensitive or emergency issues may arise from time to time that require approval outside of regular monthly meetings; and

WHEREAS, to conduct the business of the District in an efficient manner, recurring, non-recurring, and other disbursements for goods and services must be processed and paid in a timely manner; and

WHEREAS, the Board has determined that it is in the best interests of the District, and is necessary for the efficient administration of District operations; the health, safety, and welfare of the residents within the District; and the preservation of District assets and facilities, to authorize

limited spending authority to the Chair (or Vice Chair, if the Chair is unavailable) of the Board and the District Manager between regular monthly meetings, for work and services that are time sensitive and/or emergency in nature.

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

1. **Authorization to Pay Invoices for Work Previously Approved.** The District Manager is authorized to pay invoices, regardless of the dollar amounts, for work previously approved by the Board in accordance with such contracts and such payments do not need to be approved by the Board prior to payment nor do they need to be re-approved by the Board at a future meeting.
2. **Limited Spending Authorization.** The Board hereby authorizes the individuals stated below to exercise their judgment to enter into time sensitive and emergency contracts and disburse funds up to the amounts stated below, without prior Board approval for expenses (1) that are required to provide for the health, safety, and welfare of the residents within the District; (2) for the maintenance, repair, or replacement of a District asset; or (3) to remedy an unforeseen disruption in services relating to the District's facilities or assets, if such disruption would result in significantly higher expenses unless the contract is entered into immediately.
 - a. The District Manager may individually authorize such expense up to \$2,500.00 per proposal and/or event.
 - b. The Chair (or Vice Chair, if the Chair is unavailable) may individually authorize such expenses up to \$10,000.00 per proposal and/or event.
 - c. The District Manager and Chair (or Vice Chair, if the Chair is unavailable) may jointly authorize such expenses up to \$25,000.00 per proposal and/or event.
3. **Ratification of Spending Authorization at Future Meeting.** Any payment made or contract entered into pursuant to this Resolution shall be submitted to the Board at the next scheduled meeting for approval and ratification.
4. **Repeal of Prior Spending Authorizations.** All prior spending authorizations approved by resolution or motion of the Board are hereby repealed.
5. **Effective Date.** This Resolution shall become effective immediately upon its adoption.

PASSED AND ADOPTED THIS 20TH DAY OF AUGUST 2025.

ATTEST:

**LAWSON DUNES
COMMUNITY DEVELOPMENT
DISTRICT**

Secretary/Assistant Secretary

Chairperson, Board of Supervisors

SECTION VIII

RESOLUTION 2025-09

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE LAWSON DUNES COMMUNITY DEVELOPMENT DISTRICT ADOPTING AN AMENDMENT TO THE AMENITY POLICIES OF THE DISTRICT; 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 created and existing pursuant to Chapter 190, *Florida Statutes*, being situated entirely within Polk County, Florida; and

WHEREAS, the District’s Board of Supervisors (“Board”) is authorized by Section 190.011(5), *Florida Statutes*, to adopt rules, rates, charges and fees; and

WHEREAS, the Board accordingly finds that it is in the best interest of the District to adopt by resolution an amendment to the policies set forth in **Exhibit A** (“Amendment”), which relate to use of the District’s amenity facilities and other District-owned property, for immediate use and application.

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

SECTION 1. The above stated recitals are true and correct and are hereby incorporated herein by reference.

SECTION 2. The Amendment attached hereto as **Exhibit A** is hereby adopted pursuant to this Resolution as necessary for the conduct of District business. The amended policies shall remain in full force and effect until such time as the Board may amend or replace them.

SECTION 3. If any provision of this Resolution is held to be illegal or invalid, the other provisions shall remain in full force and effect.

SECTION 4. This Resolution shall become effective immediately upon its adoption.

PASSED AND ADOPTED this 20th day of August 2025.

ATTEST:

LAWSON DUNES COMMUNITY DEVELOPMENT DISTRICT

Secretary

Chairman, Board of Supervisors

Exhibit A: Amendment to Policies

EXHIBIT A
Amendment to Policies

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) Boating (motorized and non-motorized), paddleboarding, and other recreational water activities are prohibited in District Lakes.
- (4) Patrons may fish from District Lakes. However, the District has a "catch and release" policy for all fish caught in these waters.
- (5) Pets are not allowed in the District Lakes.
- (6) 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.
- (7) 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.
- (8) 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.
- (9) 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.
- (10) 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.
- (11) 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).

- (12) Any hazardous condition concerning the District Lakes must immediately be reported to the District Manager and the proper authorities.

SECTION IX

LAWSON DUNES COMMUNITY DEVELOPMENT DISTRICT

FINANCIAL STATEMENTS

September 30, 2024

LAWSON DUNES COMMUNITY DEVELOPMENT DISTRICT
FINANCIAL STATEMENTS
September 30, 2024
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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, 2024, 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, 2024, 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 10, 2025, 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 10, 2025 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 10, 2025

LAWSON DUNES COMMUNITY DEVELOPMENT DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS

September 30, 2024

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, 2024. 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 \$3,220,249.
- The change in the District's total net position in comparison with the prior fiscal year was \$1,008,390, 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, 2024, the District's governmental funds reported combined ending fund balances of \$1,019,236. A portion of fund balance is restricted for debt service and future capital repairs and replacement, nonspendable prepaid items and 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, 2024

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, 2024

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

	2024	2023
Current assets	\$ 1,052,605	\$ 2,239,281
Capital assets	12,012,003	11,056,277
Total assets	<u>13,064,608</u>	<u>13,295,558</u>
Current liabilities	412,826	823,699
Long-term liabilities	9,431,533	10,260,000
Total liabilities	<u>9,844,359</u>	<u>11,083,699</u>
Net position		
Net invested in capital assets	2,398,070	238,061
Restricted for debt service	495,562	1,060,167
Restricted for capital projects	732	903,233
Unrestricted	325,885	10,398
Total net position	<u>\$ 3,220,249</u>	<u>\$ 2,211,859</u>

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

	2024	2023
Program revenues	\$ 1,621,098	\$ 2,399,595
General revenues	59,604	173,845
Total revenues	<u>1,680,702</u>	<u>2,573,440</u>
Expenses		
General government	85,002	69,875
Physical environment	96,213	-
Interest on long-term debt	491,097	570,738
Total expenses	<u>672,312</u>	<u>640,613</u>
Change in net position	1,008,390	1,932,827
Net position - beginning of period	2,211,859	279,032
Net position - end of year	<u>\$ 3,220,249</u>	<u>\$ 2,211,859</u>

LAWSON DUNES COMMUNITY DEVELOPMENT DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS

September 30, 2024

As noted above and in the statement of activities, the cost of all governmental activities during the fiscal year ended September 30, 2024 was \$672,312, 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, 2024.

The variance between budgeted and actual general fund revenues is not 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.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

At September 30, 2024, the District had \$12,012,003 invested in construction in process. Construction in process has not completed as of September 30, 2024 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, 2024, the District had \$9,613,933 in notes payable and 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 2025, 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, 2024

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, 2024

	GOVERNMENTAL ACTIVITIES
ASSETS	
Cash and cash equivalents	\$ 241,207
Assessments receivable	780
Deposits	65,459
Due from developer	31,879
Prepaid items	19,929
Restricted assets:	
Investments	691,850
Assessments receivable	1,501
Capital assets:	
Non-depreciable	12,012,003
TOTAL ASSETS	\$ 13,064,608
LIABILITIES	
Accounts payable and accrued expenses	\$ 33,369
Accrued interest payable	197,057
Bonds and notes payable, due within one year	182,400
Bonds and notes payable, due in more than one year	9,431,533
TOTAL LIABILITIES	9,844,359
NET POSITION	
Net investment in capital assets	2,398,070
Restricted for:	
Debt service	495,562
Capital projects	732
Unrestricted	325,885
TOTAL NET POSITION	\$ 3,220,249

The accompanying notes are an integral part of this financial statement

LAWSON DUNES COMMUNITY DEVELOPMENT DISTRICT

STATEMENT OF ACTIVITIES

Year Ended September 30, 2024

Functions/Programs	Expenses	Program Revenues		Net (Expense) Revenues and Changes in Net Position
		Charges for Services	Operating Contributions	Governmental Activities
Governmental activities				
General government	\$ 85,002	\$ 85,002	\$ 107,564	\$ 107,564
Physical environment	96,213	1,428,532	-	1,332,319
Interest on long-term debt	491,097	-	-	(491,097)
Total governmental activities	<u>\$ 672,312</u>	<u>\$ 1,513,534</u>	<u>\$ 107,564</u>	<u>948,786</u>
General revenues:				
Investment earnings				59,604
Total general revenues				59,604
Change in net position				1,008,390
Net position - October 1, 2023				2,211,859
Net position - September 30, 2024				\$ 3,220,249

The accompanying notes are an integral part of this financial statement

LAWSON DUNES COMMUNITY DEVELOPMENT DISTRICT
BALANCE SHEET – GOVERNMENTAL FUNDS
September 30, 2024

	MAJOR FUNDS			TOTAL GOVERNMENTAL FUNDS
	GENERAL	DEBT SERVICE	CAPITAL PROJECTS	
<u>ASSETS</u>				
Cash and cash equivalents	\$ 241,207	\$ -	\$ -	\$ 241,207
Assessments receivable	780	-	-	780
Deposits	65,459	-	-	65,459
Due from developer	-	-	31,879	31,879
Prepaid items	19,929	-	-	19,929
Restricted assets:				
Investments	-	691,118	732	691,850
Assessments receivable	-	1,501	-	1,501
TOTAL ASSETS	\$ 327,375	\$ 692,619	\$ 32,611	\$ 1,052,605
<u>LIABILITIES AND FUND BALANCES</u>				
LIABILITIES				
Accounts payable and accrued expenses	\$ 1,490	\$ -	\$ 31,879	\$ 33,369
TOTAL LIABILITIES	1,490	-	31,879	33,369
FUND BALANCES				
Nonspendable:				
Prepaid items and deposits	85,388	-	-	85,388
Restricted for:				
Debt service	-	692,619	-	692,619
Capital projects	-	-	732	732
Unassigned	240,497	-	-	240,497
TOTAL FUND BALANCES	325,885	692,619	732	1,019,236
TOTAL LIABILITIES AND FUND BALANCES	\$ 327,375	\$ 692,619	\$ 32,611	\$ 1,052,605

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, 2024

Total Governmental Fund Balances in the Balance Sheet	\$ 1,019,236
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	12,012,003
Certain liabilities are not due and payable in the current period and therefore are not reported in the governmental funds:	
Accrued interest payable	(197,057)
Governmental bonds payable	<u>(9,613,933)</u>
Net Position of Governmental Activities	<u><u>\$ 3,220,249</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, 2024

	MAJOR FUNDS			TOTAL GOVERNMENTAL FUNDS
	GENERAL	DEBT SERVICE	CAPITAL PROJECTS	
REVENUES				
Developer contributions	\$ -	\$ -	\$ 107,564	\$ 107,564
Special assessments	356,188	1,157,346	-	1,513,534
Investment earnings	-	43,321	16,283	59,604
TOTAL REVENUES	<u>356,188</u>	<u>1,200,667</u>	<u>123,847</u>	<u>1,680,702</u>
EXPENDITURES				
General government	85,002	-	-	85,002
Physical environment	96,213	-	-	96,213
Capital outlay	-	-	955,726	955,726
Debt				
Principal	3,439	960,000	-	963,439
Interest expense	3,419	507,196	-	510,615
TOTAL EXPENDITURES	<u>188,073</u>	<u>1,467,196</u>	<u>955,726</u>	<u>2,610,995</u>
EXCESS REVENUES OVER (UNDER) EXPENDITURES	<u>168,115</u>	<u>(266,529)</u>	<u>(831,879)</u>	<u>(930,293)</u>
OTHER SOURCES (USES)				
Transfers in (out)	-	(317,594)	317,594	-
Issuance of debt	147,372	-	-	147,372
TOTAL OTHER SOURCES (USES)	<u>147,372</u>	<u>(317,594)</u>	<u>317,594</u>	<u>147,372</u>
EXCESS REVENUES OVER (UNDER) EXPENDITURES AND OTHER USES	<u>315,487</u>	<u>(584,123)</u>	<u>(514,285)</u>	<u>(782,921)</u>
FUND BALANCE				
Beginning of year	10,398	1,276,742	515,017	1,802,157
End of year	<u>\$ 325,885</u>	<u>\$ 692,619</u>	<u>\$ 732</u>	<u>\$ 1,019,236</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, 2024

Net Change in Fund Balances - Total Governmental Funds	\$ (782,921)
Amount reported for governmental activities in the Statement of Activities are different because:	
Revenues in the statement of activities that do not provide current financial resources are unavailable and not reported in the fund financial statements:	
The issuance of long-term debt provides current financial resources to governmental funds. These transactions, however, have no effect on net assets. This is the amount of long-term debt issued in the current period.	(147,372)
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	955,726
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	963,439
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	19,518
Change in Net Position of Governmental Activities	\$ 1,008,390

The accompanying notes are an integral part of this financial statement

LAWSON DUNES COMMUNITY DEVELOPMENT DISTRICT

NOTES TO FINANCIAL STATEMENTS

September 30, 2024

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, 2024

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, 2024

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, 2024

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, 2024

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, 2024

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, 2024

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, 2024

NOTE D – DEPOSITS AND INVESTMENTS (CONTINUED)

Investments

The District’s investments were held as follows at September 30, 2024:

<u>Investment</u>	<u>Fair Value</u>	<u>Credit Risk</u>	<u>Maturities</u>
Money Market Mutual Funds - First American Government Obligation CL D	\$ 691,850	S&P AAAM	Weighted average of the fund portfolio: 31 days
Total Investments	<u>\$ 691,850</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, 2024

NOTE D – DEPOSITS AND INVESTMENTS (CONTINUED)

Investments

Money market investments that have a maturity at the time of purchase of one year or less and are held by governments other than external investment pools should be measured at amortized cost. For external investment pools that qualify to be measured at amortized cost, the pool's participants should also measure their investments in that external investment pool at amortized cost for financial reporting purposes. Accordingly, the District's investments have been reported at amortized cost above.

NOTE E – INTERFUND TRANSFERS

Interfund transfers for the fiscal year ended September 30, 2024 were as follows:

Fund	Transfer In	Transfer Out
Debt service	\$ -	\$ 317,594
Capital Projects	317,594	-
Total	\$ 317,594	\$ 317,594

Transfers are used to move revenues from the fund where collection occurs to the fund where funds have been reallocated for use. In the case of the District, transfers from the debt service fund to the capital projects fund per the approved budget were made in order to accumulate funds for repairs and maintenance projects. Transfers from the debt service fund to the capital projects fund were made in accordance with the Bond Indentures.

NOTE F - CAPITAL ASSETS

Capital asset activity for the fiscal year ended September 30, 2024 was as follows:

	Balance 10/01/2023	Increases	Decreases	Balance 09/30/2024
Governmental activities:				
Capital assets, not being depreciated:				
Construction in process	\$ 11,056,277	\$ 955,726	\$ -	\$ 12,012,003
Total capital assets, not being depreciated	11,056,277	955,726	-	12,012,003
Governmental activities capital assets - net	\$ 11,056,277	\$ 955,726	\$ -	\$ 12,012,003

Developer contributions to the capital projects fund for the current fiscal year were \$107,564, which includes a receivable of \$31,897.

LAWSON DUNES COMMUNITY DEVELOPMENT DISTRICT

NOTES TO FINANCIAL STATEMENTS

September 30, 2024

NOTE G – 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 2024, the District made prepayments of \$790,000.

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, 2024.

Financed Purchase Agreement

In June 2024, the District entered into a capital lease agreement for the acquisition of playground equipment. The total acquisition cost of the equipment was \$147,372 which was recognized as a capital lease obligation. The term of the lease is from August 1, 2024 through July 1, 2029 and is payable in monthly installments of \$3,429.

The following is a summary of activity in the long-term debt of the District for the year ended September 30, 2024:

	Balance 10/01/2023	Additions	Deletions	Balance 09/30/2024	Due Within One Year
Special Assessments Bonds, Series 2022	\$ 10,430,000	\$ -	\$ 960,000	\$ 9,470,000	\$ 160,000
Note payable - financed purchase	-	147,372	3,439	143,933	22,400
	<u>\$ 10,430,000</u>	<u>\$ 147,372</u>	<u>\$ 963,439</u>	<u>\$ 9,613,933</u>	<u>\$ 182,400</u>

LAWSON DUNES COMMUNITY DEVELOPMENT DISTRICT
NOTES TO FINANCIAL STATEMENTS
September 30, 2024

NOTE G – LONG-TERM LIABILITIES (CONTINUED)

The annual requirements to amortize the principal and interest of bonded debt outstanding as of September 30, 2024 are as follows:

<u>September 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2025	\$ 160,000	\$ 473,969	\$ 633,969
2026	170,000	459,531	629,531
2027	175,000	451,531	626,531
2028	185,000	443,088	628,088
2029	195,000	433,825	628,825
2030-2034	1,130,000	2,011,525	3,141,525
2035-2039	1,450,000	1,684,688	3,134,688
2040-2044	1,855,000	1,261,950	3,116,950
2045-2049	2,395,000	707,763	3,102,763
2050-2052	1,755,000	9,625,524	11,380,524
	<u>\$ 9,470,000</u>	<u>\$ 17,553,394</u>	<u>\$ 27,023,394</u>

The scheduled payments for years September 30, 2024 are as follows:

<u>September 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2025	\$ 22,400	\$ 18,749	\$ 41,150
2026	25,746	15,404	41,150
2027	29,591	11,559	41,150
2028	34,010	7,140	41,150
2029	32,185	2,101	34,286
	<u>\$ 143,933</u>	<u>\$ 54,953</u>	<u>\$ 198,886</u>

NOTE H - MANAGEMENT COMPANY

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

NOTE I - RISK MANAGEMENT

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

NOTE J – 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, 2024

	* BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
REVENUES			
Special assessments	\$ 348,550	\$ 356,188	\$ 7,638
TOTAL REVENUES	348,550	356,188	7,638
 EXPENDITURES			
Current			
General government	120,700	85,002	35,698
Physical environment	160,500	96,213	64,287
Culture and recreation	67,350	-	67,350
Debt			
Principal	-	3,439	(3,439)
Interest	-	3,419	(3,419)
TOTAL EXPENDITURES	348,550	188,073	160,477
 EXCESS OF REVENUES OVER (UNDER) EXPENDITURES			
	-	168,115	168,115
 OTHER FINANCING SOURCES			
Issuance of debt	-	147,372	147,372
 EXCESS OF REVENUES OVER (UNDER) EXPENDITURES AND OTHER SOURCES			
	\$ -	315,487	\$ 315,487
 FUND BALANCES			
Beginning of year		10,398	
End of year		\$ 325,885	

* 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, 2024.

The variance between budgeted and actual general fund revenues is not 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.

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, 2024 and for the year ended September 30, 2024, which collectively comprise Lawson Dunes Community Development District's basic financial statements and have issued our report thereon dated June 10, 2025.

Report on Internal Control Over Financial Reporting

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

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

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

Report on Compliance and Other Matters

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

Purpose of this Report

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

DiBartolomeo, McBee, Hartley & Barnes

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

Fort Pierce, Florida

June 10, 2025

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 Lawson Dunes Community Development District, City of Haines City, Florida's ("District") compliance with the requirements of Section 218.415, Florida Statutes, in accordance with Rule 10.556(10) of the Auditor General of the State of Florida during the fiscal year ended September 30, 2024. Management is responsible for District's compliance with those requirements. Our responsibility is to express an opinion on District's compliance based on our examination.

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

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

In our opinion, the District complied, in all material respects, with the aforementioned requirements for the fiscal year ended September 30, 2024.

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 10, 2025

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, 2024, and have issued our report thereon dated June 10, 2025.

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 10, 2025, 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.

Property Assessed Clean Energy (PACE) Programs

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

Specific Information

As required by Section 218.39(3)(c), Florida Statutes, and Section 10.554(1)(i)6, Rules of the Auditor General, the 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 7.
- c. All compensation earned by or awarded to employees, whether paid or accrued, regardless of contingency as \$2,800.
- d. All compensation earned by or awarded to nonemployee independent contractors, whether paid or accrued, regardless of contingency as \$252,939.
- 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 \$1,774 to \$2,170.
- b. The total amount of special assessments collected by or on behalf of the District as \$1,513,534.
- c. The total amount of outstanding bonds issued by the district as \$9,470,000.

Additional Matters

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

Purpose of this Letter

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

DiBartolomeo, McBee, Hartley & Barnes

DiBartolomeo, McBee, Hartley & Barnes, P.A.
Fort Pierce, Florida
June 10, 2025

SECTION X

SECTION A

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

October 1, 2025 – September 30, 2026

1. Community Communication and Engagement

Goal 1.1: Public Meetings Compliance

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

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

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

Achieved: Yes No

Goal 1.2: Notice of Meetings Compliance

Objective: Provide public notice of each meeting 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 B

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 XI

Current Demands Electrical & Security Services, In

2315 Commerce Point Drive, Suite 100
 Lakeland, FL 33801
 +18635834443
 service@currentdemands.com



Estimate

ADDRESS	SHIP TO	ESTIMATE	GMS18080
GMS	GMS	DATE	08/07/2025
6200 LEE VISTA BLVD, SUITE 300	1061 FORSURE LANE	EXPIRATION	09/07/2025
ORLANDO, FL 32822	HAINES CITY, FL 33844	DATE	

ACTIVITY	DESCRIPTION	QTY	RATE	AMOUNT
NOTE	ESTIMATE TO WIRE ,INSTALL AND PROGRAM INTO EXISTING ACCESS CONTROL SYSTEM 1) NEW READER AND 1) ELECTRIC STRIKE TO COVER 2ND GATE.	1	0.00	0.00T
994725 READER WITH KEYPAD	SIFER KEYPAD SMART CARD READER WITH KEYPAD	1	387.55	387.55T
9600 630 SURFACE MOUNT ELECTRIC STRIKE	HES SURFACE MOUNT ELECTRIC STRIKE, RIM, 12/24VDC, FIELD SELECTABLE	1	438.32	438.32T
ACCESSPLENJKT1SHLD	ACCESS COMPOSITE WIRE 18-4C + 22-2C +22-4C +22-3P STR BCFOIL SHLD (22-3P ONLY) ZLSPVC JKT YEL CMP	200	1.24	248.00T
MISCELLANEOUS MATERIALS	MISCELLANEOUS: PVC CONDUIT,CONNECTORS,COUPLINGS,ZIPTIES,STR APS,SCREWS ETC.	1	250.00	250.00T
ACCESS/CAMERA LABOR	ACCESS/CAMERA LABOR	1	1,000.00	1,000.00

Contact Current Demands Electrical & Security Services, Inc. to pay.	SUBTOTAL	2,323.87
	TAX	0.00
	TOTAL	\$2,323.87

Accepted By

Accepted Date

SECTION XII

REBATE REPORT

\$12,000,000

Lawson Dunes Community Development District

(City of Haines City, Florida)

Special Assessment Bonds, Series 2022

(Series 2022 Project)

Dated: June 16, 2022

Delivered: June 16, 2022

Rebate Report to the Computation Date

June 16, 2025

Reflecting Activity To

June 16, 2025



AMTEC

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AMTEC

American Municipal Tax-Exempt Compliance

90 Avon Meadow Lane
Avon, CT 06001
(T) 860-321-7521
(F) 860-321-7581

www.amteccorp.com

August 8, 2025

Lawson Dunes Community Development District
c/o Ms. Katie Costa
Director of Operations – Accounting Division
Government Management Services – CF, LLC
6200 Lee Vista Boulevard, Suite 300
Orlando, FL 32822

Re: \$12,000,000 Lawson Dunes Community Development District (City of Haines City, Florida),
Special Assessment Bonds, Series 2022 (Series 2022 Project)

Dear Ms. Costa:

AMTEC has prepared certain computations relating to the above referenced bond issue (the “Bonds”) at the request of the Lawson Dunes Community Development District (the “District”).

The scope of our engagement consisted of preparing the computations shown in the attached schedules to determine the Rebtable Arbitrage as described in Section 103 of the Internal Revenue Code of 1954, Section 148(f) of the Internal Revenue Code of 1986, as amended (the "Code"), and all applicable Regulations issued thereunder. The methodology used is consistent with current tax law and regulations and may be relied upon in determining the rebate liability. Certain computational methods used in the preparation of the schedules are described in the Summary of Computational Information and Definitions.

Our engagement was limited to the computation of Rebtable Arbitrage based upon the information furnished to us by the District. In accordance with the terms of our engagement, we did not audit the information provided to us, and we express no opinion as to the completeness, accuracy or suitability of such information for purposes of calculating the Rebtable Arbitrage.

We have scheduled our next Report as of June 30, 2026. Thank you and should you have any questions, please do not hesitate to contact us.

Very truly yours,

Michael J. Scarfo
Senior Vice President

Trong M. Tran
Assistant Vice President

SUMMARY OF REBATE COMPUTATIONS

Our computations, contained in the attached schedules, are summarized as follows:

For the June 16, 2025 Computation Date
Reflecting Activity from June 16, 2022 through June 16, 2025

Fund Description	Taxable Inv Yield	Net Income	Rebatable Arbitrage
Acquisition & Construction Account	2.682786%	173,050.17	(171,358.16)
Reserve Account	3.840158%	63,564.31	(21,709.47)
Interest Account	1.606126%	1,347.39	(3,285.65)
Costs of Issuance Account	1.662068%	57.39	(132.57)
Totals	2.901157%	\$238,019.26	\$(196,485.85)
Bond Yield	5.052602%		
Rebate Computation Credits			(6,461.60)
Net Rebatable Arbitrage			\$(202,947.45)

Based upon our computations, no rebate liability exists.

SUMMARY OF COMPUTATIONAL INFORMATION AND DEFINITIONS

COMPUTATIONAL INFORMATION

1. For purposes of computing Rebatale Arbitrage, investment activity is reflected from June 16, 2022, the date of the closing, to June 16, 2025, the Computation Date. All nonpurpose payments and receipts are future valued to the Computation Date of June 16, 2025.
2. Computations of yield are based on a 360-day year and semiannual compounding on the last day of each compounding interval. Compounding intervals end on a day in the calendar year corresponding to Bond maturity dates or six months prior.
3. For investment cash flow, debt service and yield computation purposes, all payments and receipts are assumed to be paid or received respectively, as shown on the attached schedules.
4. Purchase prices on investments are assumed to be at fair market value, representing an arm's length transaction.
5. During the period between June 16, 2022 and June 16, 2025, the District made periodic payments into the Interest, Sinking and Prepayment Accounts (collectively, the "Debt Service Fund") that were used, along with the interest earned, to provide the required debt service payments.

Under Section 148(f)(4)(A), the rebate requirement does not apply to amounts in certain bona fide debt service funds. The Regulations define a bona fide debt service fund as one that is used primarily to achieve a proper matching of revenues with principal and interest payments within each bond year. The fund must be depleted at least once each bond year, except for a reasonable carryover amount not to exceed the greater of the earnings on the fund for the immediately preceding bond year or 1/12th of the principal and interest payments on the issue for the immediately preceding bond year.

We have reviewed the Debt Service Fund and have determined that the funds deposited have functioned as a bona fide debt service fund and are not subject to the rebate requirement.

6. In accordance with Page C-1 of the Arbitrage and Tax Certificate, Exhibit C (Arbitrage Rebate Covenants) the first (initial) Computation Date must be within 60 days of the end of the third Bond Year. After the first required payment date (Computation Date) the District must consistently treat either the last day of each Bond Year or the last day of each fifth Bond Year as the (subsequent) Computation Date(s). Therefore, for purposes of the arbitrage calculation, the first Computation Date is June 16, 2025.

DEFINITIONS

7. Computation Date

June 16, 2025.

8. Computation Period

The period beginning on June 16, 2022, the date of the closing, and ending on June 16, 2025, the Computation Date.

9. Bond Year

Each one-year period (or shorter period from the date of issue) that ends at the close of business on the day in the calendar year that is selected by the Issuer. If no day is selected by the Issuer before the earlier of the final maturity date of the issue or the date that is five years after the date of issue, each bond year ends at the close of business on the anniversary date of the issuance.

10. Bond Yield

The discount rate that, when used in computing the present value of all the unconditionally payable payments of principal and interest with respect to the Bonds, produces an amount equal to the present value of the issue price of the Bonds. Present value is computed as of the date of issue of the Bonds.

11. Taxable Investment Yield

The discount rate that, when used in computing the present value of all receipts of principal and interest to be received on an investment during the Computation Period, produces an amount equal to the fair market value of the investment at the time it became a nonpurpose investment.

12. Issue Price

The price determined on the basis of the initial offering price at which price a substantial amount of the Bonds was sold.

13. Rebatable Arbitrage

The Code defines the required rebate as the excess of the amount earned on all nonpurpose investments over the amount that would have been earned if such nonpurpose investments were invested at the Bond Yield, plus any income attributable to the excess. Accordingly, the Regulations require that this amount be computed as the excess of the future value of all the nonpurpose receipts over the future value of all the nonpurpose payments. The future value is computed as of the Computation Date using the Bond Yield.

14. Funds and Accounts

The Funds and Accounts activity used in the compilation of this Report was received from the District and US Bank, Trustee, as follows:

Accounts	Account Number
Revenue	248828000
Interest	248828001
Sinking	248828002
Reserve	248828003
Prepayment	248828004
Acquisition & Construction	248828005
Costs of Issuance	248828006

METHODOLOGY

Bond Yield

The methodology used to calculate the bond yield was to determine the discount rate that produces the present value of all payments of principal and interest through the maturity date of the Bonds.

Investment Yield and Rebate Amount

The methodology used to calculate the Rebatable Arbitrage, as of June 16, 2025, was to calculate the future value of the disbursements from all funds, subject to rebate, and the value of the remaining bond proceeds, at the yield on the Bonds, to June 16, 2025. This figure was then compared to the future value of the deposit of bond proceeds into the various investment accounts at the same yield. The difference between the future values of the two cash flows, on June 16, 2025, is the Rebatable Arbitrage.

\$12,000,000
Lawson Dunes Community Development District
(City of Haines City, Florida)
Special Assessment Bonds, Series 2022
(Series 2022 Project)
Delivered: June 16, 2022

Sources of Funds	
-------------------------	--

Par Amount	\$12,000,000.00
Total	\$12,000,000.00

Uses of Funds	
----------------------	--

Acquisition & Construction Account	\$10,553,491.27
Reserve Account	779,115.63
Interest Account	224,310.94
Costs of Issuance Account	203,082.16
Underwriter's Discount	240,000.00
Total	\$12,000,000.00

PROOF OF ARBITRAGE YIELD
 \$12,000,000
 Lawson Dunes Community Development District
 (City of Haines City, Florida)
 Special Assessment Bonds, Series 2022
 (Series 2022 Project)

Date	Debt Service	Present Value to 06/16/2022 @ 5.0526023841%
11/01/2022	224,310.94	220,152.69
05/01/2023	484,081.25	463,400.51
11/01/2023	295,034.38	275,470.81
05/01/2024	485,034.38	441,713.01
11/01/2024	290,878.13	258,370.81
05/01/2025	490,878.13	425,275.90
11/01/2025	286,503.13	242,097.98
05/01/2026	496,503.13	409,212.13
11/01/2026	281,909.38	226,621.31
05/01/2027	501,909.38	393,533.07
11/01/2027	277,096.88	211,910.40
05/01/2028	507,096.88	378,247.69
11/01/2028	271,634.38	197,621.77
05/01/2029	511,634.38	363,056.72
11/01/2029	265,934.38	184,057.69
05/01/2030	515,934.38	348,288.12
11/01/2030	259,996.88	171,189.46
05/01/2031	524,996.88	337,155.56
11/01/2031	253,703.13	158,914.73
05/01/2032	528,703.13	323,009.21
11/01/2032	247,171.88	147,287.81
05/01/2033	537,171.88	312,209.22
11/01/2033	239,921.88	136,008.80
05/01/2034	544,921.88	301,297.91
11/01/2034	232,296.88	125,276.60
05/01/2035	552,296.88	290,511.87
11/01/2035	224,296.88	115,074.54
05/01/2036	559,296.88	279,874.36
11/01/2036	215,921.88	105,385.79
05/01/2037	570,921.88	271,785.83
11/01/2037	207,046.88	96,135.44
05/01/2038	577,046.88	261,330.83
11/01/2038	197,796.88	87,370.27
05/01/2039	587,796.88	253,242.30
11/01/2039	188,046.88	79,020.51
05/01/2040	598,046.88	245,117.11
11/01/2040	177,796.88	71,076.70
05/01/2041	607,796.88	236,987.96
11/01/2041	167,046.88	63,528.83
05/01/2042	622,046.88	230,738.65
11/01/2042	155,671.88	56,321.23
05/01/2043	635,671.88	224,315.69
11/01/2043	143,371.88	49,346.39
05/01/2044	643,371.88	215,982.29
11/01/2044	130,559.38	42,749.29
05/01/2045	660,559.38	210,958.66
11/01/2045	116,978.13	36,438.03
05/01/2046	671,978.13	204,159.72
11/01/2046	102,756.25	30,450.04
05/01/2047	687,756.25	198,782.84
11/01/2047	87,765.63	24,741.93
05/01/2048	702,765.63	193,234.32
11/01/2048	72,006.25	19,311.17
05/01/2049	722,006.25	188,861.80
11/01/2049	55,350.00	14,121.65
05/01/2050	740,350.00	184,233.96

PROOF OF ARBITRAGE YIELD

\$12,000,000
 Lawson Dunes Community Development District
 (City of Haines City, Florida)
 Special Assessment Bonds, Series 2022
 (Series 2022 Project)

Date	Debt Service	Present Value to 06/16/2022 @ 5.0526023841%
11/01/2050	37,796.88	9,173.88
05/01/2051	757,796.88	179,396.86
11/01/2051	19,346.88	4,467.22
05/01/2052	774,346.88	174,392.17
	23,526,667.45	12,000,000.00

Proceeds Summary

Delivery date	06/16/2022
Par Value	12,000,000.00
Target for yield calculation	12,000,000.00

BOND DEBT SERVICE
 \$12,000,000
 Lawson Dunes Community Development District
 (City of Haines City, Florida)
 Special Assessment Bonds, Series 2022
 (Series 2022 Project)

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
06/16/2022					
11/01/2022			224,310.94	224,310.94	
05/01/2023	185,000	4.375%	299,081.25	484,081.25	708,392.19
11/01/2023			295,034.38	295,034.38	
05/01/2024	190,000	4.375%	295,034.38	485,034.38	780,068.76
11/01/2024			290,878.13	290,878.13	
05/01/2025	200,000	4.375%	290,878.13	490,878.13	781,756.26
11/01/2025			286,503.13	286,503.13	
05/01/2026	210,000	4.375%	286,503.13	496,503.13	783,006.26
11/01/2026			281,909.38	281,909.38	
05/01/2027	220,000	4.375%	281,909.38	501,909.38	783,818.76
11/01/2027			277,096.88	277,096.88	
05/01/2028	230,000	4.750%	277,096.88	507,096.88	784,193.76
11/01/2028			271,634.38	271,634.38	
05/01/2029	240,000	4.750%	271,634.38	511,634.38	783,268.76
11/01/2029			265,934.38	265,934.38	
05/01/2030	250,000	4.750%	265,934.38	515,934.38	781,868.76
11/01/2030			259,996.88	259,996.88	
05/01/2031	265,000	4.750%	259,996.88	524,996.88	784,993.76
11/01/2031			253,703.13	253,703.13	
05/01/2032	275,000	4.750%	253,703.13	528,703.13	782,406.26
11/01/2032			247,171.88	247,171.88	
05/01/2033	290,000	5.000%	247,171.88	537,171.88	784,343.76
11/01/2033			239,921.88	239,921.88	
05/01/2034	305,000	5.000%	239,921.88	544,921.88	784,843.76
11/01/2034			232,296.88	232,296.88	
05/01/2035	320,000	5.000%	232,296.88	552,296.88	784,593.76
11/01/2035			224,296.88	224,296.88	
05/01/2036	335,000	5.000%	224,296.88	559,296.88	783,593.76
11/01/2036			215,921.88	215,921.88	
05/01/2037	355,000	5.000%	215,921.88	570,921.88	786,843.76
11/01/2037			207,046.88	207,046.88	
05/01/2038	370,000	5.000%	207,046.88	577,046.88	784,093.76
11/01/2038			197,796.88	197,796.88	
05/01/2039	390,000	5.000%	197,796.88	587,796.88	785,593.76
11/01/2039			188,046.88	188,046.88	
05/01/2040	410,000	5.000%	188,046.88	598,046.88	786,093.76
11/01/2040			177,796.88	177,796.88	
05/01/2041	430,000	5.000%	177,796.88	607,796.88	785,593.76
11/01/2041			167,046.88	167,046.88	
05/01/2042	455,000	5.000%	167,046.88	622,046.88	789,093.76
11/01/2042			155,671.88	155,671.88	
05/01/2043	480,000	5.125%	155,671.88	635,671.88	791,343.76
11/01/2043			143,371.88	143,371.88	
05/01/2044	500,000	5.125%	143,371.88	643,371.88	786,743.76
11/01/2044			130,559.38	130,559.38	
05/01/2045	530,000	5.125%	130,559.38	660,559.38	791,118.76
11/01/2045			116,978.13	116,978.13	
05/01/2046	555,000	5.125%	116,978.13	671,978.13	788,956.26
11/01/2046			102,756.25	102,756.25	
05/01/2047	585,000	5.125%	102,756.25	687,756.25	790,512.50
11/01/2047			87,765.63	87,765.63	
05/01/2048	615,000	5.125%	87,765.63	702,765.63	790,531.26
11/01/2048			72,006.25	72,006.25	
05/01/2049	650,000	5.125%	72,006.25	722,006.25	794,012.50
11/01/2049			55,350.00	55,350.00	
05/01/2050	685,000	5.125%	55,350.00	740,350.00	795,700.00

BOND DEBT SERVICE

\$12,000,000
 Lawson Dunes Community Development District
 (City of Haines City, Florida)
 Special Assessment Bonds, Series 2022
 (Series 2022 Project)

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
11/01/2050			37,796.88	37,796.88	
05/01/2051	720,000	5.125%	37,796.88	757,796.88	795,593.76
11/01/2051			19,346.88	19,346.88	
05/01/2052	755,000	5.125%	19,346.88	774,346.88	793,693.76
	12,000,000		11,526,667.45	23,526,667.45	23,526,667.45

\$12,000,000
Lawson Dunes Community Development District
(City of Haines City, Florida)
Special Assessment Bonds, Series 2022
(Series 2022 Project)
Acquisition & Construction Account

ARBITRAGE REBATE CALCULATION
DETAIL REPORT

DATE	DESCRIPTION	RECEIPTS (PAYMENTS)	FUTURE VALUE @ BOND YIELD OF (5.052602%)
06/16/22	Beg Bal	-10,553,491.27	-12,257,669.11
07/06/22		3,750.00	4,343.49
07/06/22		57.85	67.01
07/06/22		2,148.93	2,489.03
07/06/22		16,293.75	18,872.48
07/06/22		54,187.00	62,762.89
07/06/22		870.00	1,007.69
07/06/22		8,300.00	9,613.60
07/12/22		52,224.00	60,438.93
07/12/22		3,750.00	4,339.88
07/12/22		41,931.90	48,527.86
07/12/22		1,130.00	1,307.75
07/12/22		12,270.00	14,200.09
07/12/22		804,759.42	931,349.55
07/15/22		181,136.00	209,541.88
07/28/22		11,129.56	12,851.73
07/28/22		7,500.00	8,660.54
07/28/22		46.15	53.29
08/11/22		96,039.00	110,700.25
08/11/22		2,943.84	3,393.24
08/11/22		10,036.52	11,568.69
08/11/22		262.00	302.00
08/11/22		3,316.00	3,822.22
08/11/22		7,397.00	8,526.22
08/11/22		29,546.00	34,056.47
08/11/22		97,956.00	112,909.89
08/11/22		67,746.60	78,088.75
08/11/22		17,250.00	19,883.37
08/17/22		3,750.00	4,318.88
08/19/22		19,537.00	22,494.55
08/19/22		27,684.00	31,874.86
08/19/22		357,216.17	411,292.22
08/19/22		11,261.28	12,966.03
09/01/22		61,532.68	70,729.87
09/01/22		3,750.00	4,310.51
09/01/22		2,120.00	2,436.87
09/20/22		3,550.00	4,069.88
09/20/22		3,750.00	4,299.17
09/20/22		52,583.86	60,284.52
09/28/22		57,852.00	66,250.65
09/28/22		3,750.00	4,294.41
09/28/22		509,887.33	583,910.07
09/28/22		19,061.00	21,828.17
10/06/22		1,680.00	1,921.76
10/12/22		1,230,891.08	1,406,852.67
10/12/22		23,723.91	27,115.35
10/24/22		6,500.00	7,416.86

\$12,000,000
Lawson Dunes Community Development District
(City of Haines City, Florida)
Special Assessment Bonds, Series 2022
(Series 2022 Project)
Acquisition & Construction Account

ARBITRAGE REBATE CALCULATION
DETAIL REPORT

DATE	DESCRIPTION	RECEIPTS (PAYMENTS)	FUTURE VALUE @ BOND YIELD OF (5.052602%)
10/24/22		3,750.00	4,278.96
11/02/22		1,400.00	1,595.71
11/14/22		28,624.00	32,571.15
11/14/22		53,794.82	61,212.93
11/16/22		988,897.03	1,124,950.47
11/17/22		33,863.00	38,516.57
11/17/22		3,750.00	4,265.34
11/17/22		3,440.00	3,912.74
11/25/22		4.00	4.54
12/05/22		1,050.66	1,192.07
12/09/22		7,500.00	8,504.70
12/14/22		4,176.00	4,732.14
12/14/22		51,823.67	58,725.27
12/22/22		3,750.00	4,244.70
12/23/22		3,750.00	4,244.11
01/03/23		1,680.00	1,898.73
01/18/23		3,750.00	4,229.43
01/18/23		26,944.40	30,389.16
01/19/23		3,750.00	4,228.84
01/25/23		28,387.97	31,986.24
01/25/23		1,242.50	1,399.99
01/25/23		24,140.00	27,199.82
01/25/23		28,120.00	31,684.30
01/25/23		9,952.00	11,213.45
01/25/23		439,607.86	495,329.57
01/25/23		684,437.90	771,192.60
03/02/23		3,750.00	4,203.71
03/02/23		1,133.90	1,271.09
03/02/23		3,750.00	4,203.71
03/02/23		560.00	627.75
03/06/23		790,700.93	885,876.16
03/10/23		250.00	279.94
03/16/23		3,750.00	4,195.56
03/16/23		38,976.00	43,606.99
03/16/23		11,000.00	12,306.98
03/22/23		871,023.86	973,705.63
03/23/23		61,530.84	68,774.95
03/31/23		22,866.24	25,533.53
04/06/23		3,750.00	4,183.95
04/06/23		119,847.87	133,716.56
04/24/23		3,750.00	4,173.52
05/01/23		3,750.00	4,169.47
05/01/23		6,363.00	7,074.76
05/01/23		2,139.42	2,378.73
05/01/23		30,186.00	33,562.60
05/02/23		10,569.42	11,750.08
05/02/23		306,096.07	340,288.71

\$12,000,000
 Lawson Dunes Community Development District
 (City of Haines City, Florida)
 Special Assessment Bonds, Series 2022
 (Series 2022 Project)
 Acquisition & Construction Account

ARBITRAGE REBATE CALCULATION
 DETAIL REPORT

DATE	DESCRIPTION	RECEIPTS (PAYMENTS)	FUTURE VALUE @ BOND YIELD OF (5.052602%)
05/11/23		3,750.00	4,163.70
05/11/23		30,186.49	33,516.65
05/11/23		2,537.50	2,817.44
05/11/23		1,540.00	1,709.89
05/17/23		12,470.35	13,834.56
05/25/23		3,750.00	4,155.63
06/21/23		420.00	463.76
06/22/23		255.50	282.08
06/27/23		-30,186.49	-33,303.63
06/28/23		34,761.94	38,346.24
06/28/23		2,500.00	2,757.77
06/28/23		248,536.71	274,163.32
07/17/23		915.00	1,006.69
07/17/23		6,416.00	7,058.94
07/17/23		12,400.06	13,642.65
07/17/23		52,025.00	57,238.36
07/17/23		32,589.85	35,855.64
07/17/23		175,499.54	193,086.12
07/26/23		2,553.05	2,805.39
08/09/23		1,757.50	1,927.73
08/09/23		94,817.00	104,000.87
08/09/23		3,919.00	4,298.59
08/24/23		1,565.00	1,713.02
08/24/23		152,127.84	166,516.21
08/24/23		5,351.60	5,857.76
08/31/23		792.50	866.73
09/06/23		101,904.00	111,356.79
09/06/23		7,265.78	7,939.77
09/06/23		121,350.00	132,606.64
09/15/23		6,679.94	7,290.48
09/20/23		751.00	819.07
10/12/23		8,567.99	9,316.17
10/12/23		2,324.07	2,527.01
10/12/23		419,369.40	455,989.83
11/07/23		123,050.00	133,332.23
11/07/23		305.00	330.49
11/14/23		1,760.77	1,906.05
11/14/23		168,605.78	182,517.54
11/14/23		5,500.00	5,953.81
12/04/23		305.00	329.25
12/19/23		10,000.00	10,772.72
12/19/23		315.00	339.34
12/19/23		305.00	328.57
12/21/23		140.00	150.78
01/09/24		235.00	252.46
01/18/24		305.00	327.25
01/18/24		4,675.00	5,016.04

\$12,000,000
 Lawson Dunes Community Development District
 (City of Haines City, Florida)
 Special Assessment Bonds, Series 2022
 (Series 2022 Project)
 Acquisition & Construction Account

ARBITRAGE REBATE CALCULATION
 DETAIL REPORT

DATE	DESCRIPTION	RECEIPTS (PAYMENTS)	FUTURE VALUE @ BOND YIELD OF (5.052602%)
01/30/24		1,610.00	1,724.58
02/02/24		288.86	309.33
02/08/24		457.50	489.52
02/08/24		-317,593.75	-339,818.97
02/21/24		631.00	673.94
03/05/24		6,500.00	6,928.89
03/18/24		304,919.97	324,454.42
03/20/24		565.00	601.03
05/08/24		37.50	39.63
06/05/24		2,359.00	2,483.48
06/25/24		37.50	39.37
07/03/24		460.50	482.92
07/03/24		30,186.00	31,655.77
07/16/24		17,071.00	17,869.96
08/01/24		169,907.20	177,489.86
10/02/24		272.50	282.26
10/17/24		39.00	40.31
10/29/24		172.50	178.01
06/16/25	Bal	257.54	257.54
06/16/25	Acc	10.76	10.76

06/16/25	TOTALS:	173,050.17	-171,358.16

ISSUE DATE: 06/16/22 REBATABLE ARBITRAGE: -171,358.16
 COMP DATE: 06/16/25 NET INCOME: 173,050.17
 BOND YIELD: 5.052602% TAX INV YIELD: 2.682786%

\$12,000,000
 Lawson Dunes Community Development District
 (City of Haines City, Florida)
 Special Assessment Bonds, Series 2022
 (Series 2022 Project)
 Reserve Account

ARBITRAGE REBATE CALCULATION
 DETAIL REPORT

DATE	DESCRIPTION	RECEIPTS (PAYMENTS)	FUTURE VALUE @ BOND YIELD OF (5.052602%)
06/16/22	Beg Bal	-779,115.63	-904,927.23
07/05/22		260.20	301.42
08/02/22		630.74	727.94
09/02/22		1,020.40	1,172.75
10/04/22		1,174.98	1,344.44
11/02/22		1,593.69	1,816.47
12/02/22		1,988.52	2,257.09
12/22/22		0.96	1.09
01/04/23		2,274.17	2,569.90
02/02/23		2,420.12	2,724.23
03/02/23		2,321.24	2,602.09
04/04/23		2,648.17	2,955.43
05/02/23		2,711.77	3,014.69
06/02/23		2,955.08	3,271.55
07/05/23		2,900.22	3,196.16
08/01/23		90,546.88	99,427.34
08/02/23		3,038.67	3,336.23
09/05/23		2,793.78	3,053.36
10/03/23		2,709.95	2,950.27
11/01/23		19,968.75	21,655.37
11/02/23		2,810.44	3,047.40
12/04/23		2,650.53	2,861.28
01/03/24		2,737.49	2,943.30
02/01/24		33,412.50	35,785.41
02/02/24		2,725.90	2,919.09
02/08/24		317,593.75	339,818.97
03/04/24		1,494.63	1,593.47
04/02/24		1,286.45	1,366.21
05/02/24		1,243.21	1,314.81
06/04/24		1,286.10	1,354.15
07/02/24		1,245.28	1,306.09
08/02/24		1,285.97	1,343.17
09/04/24		1,282.98	1,334.12
10/02/24		1,198.60	1,241.55
11/01/24		1,167.92	1,204.92
12/03/24		1,086.43	1,115.89
01/03/25		1,085.47	1,110.27
02/04/25		1,041.62	1,060.85
03/04/25		934.65	947.96
04/02/25		1,027.07	1,037.66
05/01/25		128.12	128.92
05/02/25		992.04	998.11
06/03/25		1,015.66	1,017.49

\$12,000,000
 Lawson Dunes Community Development District
 (City of Haines City, Florida)
 Special Assessment Bonds, Series 2022
 (Series 2022 Project)
 Reserve Account

ARBITRAGE REBATE CALCULATION
 DETAIL REPORT

DATE	DESCRIPTION	RECEIPTS (PAYMENTS)	FUTURE VALUE @ BOND YIELD OF (5.052602%)
06/16/25	Bal	317,465.63	317,465.63
06/16/25	Acc	523.21	523.21

06/16/25	TOTALS:	63,564.31	-21,709.47

ISSUE DATE:	06/16/22	REBATABLE ARBITRAGE:	-21,709.47
COMP DATE:	06/16/25	NET INCOME:	63,564.31
BOND YIELD:	5.052602%	TAX INV YIELD:	3.840158%

\$12,000,000
 Lawson Dunes Community Development District
 (City of Haines City, Florida)
 Special Assessment Bonds, Series 2022
 (Series 2022 Project)
 Interest Account

ARBITRAGE REBATE CALCULATION
 DETAIL REPORT

DATE	DESCRIPTION	RECEIPTS (PAYMENTS)	FUTURE VALUE @ BOND YIELD OF (5.052602%)
06/16/22	Beg Bal	-224,310.94	-260,532.67
07/05/22		74.91	86.78
08/02/22		181.59	209.57
09/01/22		293.78	337.69
10/04/22		338.28	387.07
11/01/22		224,310.94	255,702.94
11/02/22		458.83	522.97

06/16/25	TOTALS:	1,347.39	-3,285.65

ISSUE DATE: 06/16/22 REBATABLE ARBITRAGE: -3,285.65
 COMP DATE: 06/16/25 NET INCOME: 1,347.39
 BOND YIELD: 5.052602% TAX INV YIELD: 1.606126%

\$12,000,000
 Lawson Dunes Community Development District
 (City of Haines City, Florida)
 Special Assessment Bonds, Series 2022
 (Series 2022 Project)
 Costs of Issuance Account

ARBITRAGE REBATE CALCULATION
 DETAIL REPORT

DATE	DESCRIPTION	RECEIPTS (PAYMENTS)	FUTURE VALUE @ BOND YIELD OF (5.052602%)
06/16/22	Beg Bal	-203,082.16	-235,875.87
06/16/22		5,900.00	6,852.73
06/16/22		6,000.00	6,968.88
06/16/22		30,000.00	34,844.40
06/16/22		50,000.00	58,074.00
06/16/22		53,000.00	61,558.44
06/16/22		1,500.00	1,742.22
06/16/22		50,000.00	58,074.00
12/22/22		6,739.55	7,628.62

06/16/25	TOTALS:	57.39	-132.57

ISSUE DATE:	06/16/22	REBATABLE ARBITRAGE:	-132.57
COMP DATE:	06/16/25	NET INCOME:	57.39
BOND YIELD:	5.052602%	TAX INV YIELD:	1.662068%

\$12,000,000
 Lawson Dunes Community Development District
 (City of Haines City, Florida)
 Special Assessment Bonds, Series 2022
 (Series 2022 Project)
 Rebate Computation Credits

ARBITRAGE REBATE CALCULATION
 DETAIL REPORT

DATE	DESCRIPTION	RECEIPTS (PAYMENTS)	FUTURE VALUE @ BOND YIELD OF (5.052602%)
06/16/23		-1,960.00	-2,165.69
06/16/24		-2,070.00	-2,175.91
06/16/25		-2,120.00	-2,120.00

06/16/25	TOTALS:	-6,150.00	-6,461.60

ISSUE DATE: 06/16/22 REBATABLE ARBITRAGE: -6,461.60
 COMP DATE: 06/16/25
 BOND YIELD: 5.052602%

SECTION XIII

SECTION C



Lawson Dunes CDD

Field Management Report



August 20th, 2025

Joel Blanco

Field Manager

GMS

Site Review

Landscaping & Pond Review

- Field Staff has reviewed both landscaping and ponds throughout the district.
- All Entrance plantings appear to be thriving in the summer season.
- Entrance palms on Lawson Ave. were found with seed pods with landscaping vendor notified to trim the sabal palms.
- Dry ponds throughout the district appear in great conditions with trash removed in the dry pond on Sand Pine Ln.



Site Review

Amenity Review

- Field Staff has continued to gauge the progress of the amenity.
- Since the last meeting, pool fence, heavy amenity gates, concrete walkway to the parking lot and artificial grass have been installed by the pool area.
- Pool installation continues to progress with area for the chair lift sectioned off and pool deck completed.
- Both dog parks in the north and south portion of the district have had consistently serviced—landscaping and waste stations.
- Concrete walkway has been completed for the amenity playground.
- Attached are proposal for amenity pest control, janitorial, and pool maintenance for board consideration.



Site Review

Amenity Review Cont'd



Completed/In Progress

Maintenance Items

- Field Staff has noted and completed several maintenance items during reviews.
- Common Area Fence Repairs by Sand Pine Ln. have been completed.
- Dog park fencing at the south portion of the district, had several minor damages in need of repair. Maintenance staff has been scheduled to complete the repairs.
- Recliner was found on the swale by the Kayak Ave. entrance. This has been scheduled for removal.
- Amenity specific signs and panic bar shields were ordered and scheduled in preparation for the amenity opening.



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. Thank you.

Respectfully,

Joel Blanco

SECTION 1

SECTION (a)



POOL SERVICE PROPOSAL FOR LAWSON DUNES

3x week service all year long Including chemicals

\$1800 per month.

Please take into consideration when reviewing other quotes: Included in this price will be the supply and installation of a computer on your pool to add chemicals. The advantage of this is that the pool is being constantly monitored and any change in the chlorine level is corrected instantly by the computer, giving you and your residents safer water. Currently you just have a continuous feed of chlorine to the main pool and if lots of people are in the pool the chlorine pumps cannot maintain a steady level of chemicals, only once everybody is out of the pool will the chemicals slowly return to the level, they have set the pumps at. The computer removes guesswork from what level to set the chemical pumps at, as you will not know how busy the pool will be from one day to the next by having the computer installed this problem isn't an issue any longer.

POOL CLEANING DUTIES

- ✓ Test pool water on each visit and adjust Chlorine and PH levels if required.
- ✓ Vacuum or net pool on each visit. Brush walls and floor as required.
- ✓ Backwash filters to maintain flow required by the Florida Health Department
- ✓ Report any faults in pool equipment to the manager and once approved carry out repairs.
- ✓ Clean tile as required.
- ✓ Maintain computers.
- ✓ Blow off pool deck.
- ✓ Pick up trash within the pool area.

Thank you,

Simon McDonnell

Operations Manager

SECTION (b)



August 7, 2025

Lawson Dunes CDD
GMS Central Florida
Joel Blanco
Field Manager
1061 Foreshore Ln
Haines City, FL 33844

Thank you for giving CSS Clean Star Services of Central Florida, Inc. the opportunity to present a proposal for the cleaning services. CSS has completed a thorough inspection of the facilities, and after careful consideration of your cleaning service requirements we are pleased to submit our recommendations and pricing.

CSS is a locally owned full Service Janitorial Maintenance Company. We are in our 29th year of operation and we are servicing many accounts throughout Central Florida every day. We specialize in "Class A" cleaning for commercial office buildings, hotels, club houses, stores, restaurants, medical facilities, warehouse spaces, construction sites, and much more.

We use the finest chemicals, and high technology equipment to service janitorial accounts. Our staff is well trained and experienced in their particular line of work. We have at our disposal floor techs 24/7 to accomplish quality services for our customers as needed. We also have our own technician that maintains and repair all our equipment to assure that work is done when required to be done.

Our company's purpose is to create a clean and healthy environment for the people that work in or visit our buildings. Our policy of scheduled quality control inspections by our supervisory staff, combined with immediate response to our customer's needs, provides our clients worry-free service.



OUR MISSION

At CSS, we are committed to exceed our customer's expectations delivering a consistent high-quality service, striving to improve our procedures thru continued feedback with our customers and well-trained staff.

We are convinced that excellence and professionalism is what our customers want from the janitorial vendors, and at CSS we attempt to provide this level of service. By doing so, we will obtain and maintain a high recognition in the Janitorial Industry.

GOAL

100 % Satisfaction

We have attempted to make this proposal as complete as possible; however, if you have any comments or questions, please do not hesitate to contact us.

Thank you again and we look forward to continue developing a relationship with your company.

Sincerely yours,

Tracy Chacon
President CSS
tchacon@starcss.com
407-456-9174

Sandro Di Lollo
Vice-President CSS
sdilollo@starcss.com
407-668-1338



SPECIFICATIONS

1. RESTROOMS

- Remove all collected trash to designated area.
- Clean and sanitize all restroom fixtures, wipe all counters, partitions and doors, empty trash and damp mop floors with germicidal detergent.
- Clean and disinfect all washbasins, toilet bowls, urinals, etc.
- Polish all metal and clean mirrors.
- Restock toilet tissue and soap provided by CSS Clean Star Services.
- Dust and clean all return air vents on an as needed basis.
- Clean and polish all drinking fountains.
- Report any malfunctions to the building manager.

2. CABANA/LENAI/COVERD PATIO AREA

- Remove all cobwebs in cabana area.
- Wipe tables and organize chairs and furniture.
- Spot sweep.
- Spot mop for any spills.
- Report any malfunctions to the building manager.

PRICING FOR SERVICES

- **Janitorial Services Three (3) times a week → \$ 500.00/mo**
- **Trash and pet collection, twice a week, \$50 per container**
- **Doggie bags, count of 200, replaced when needed → \$10.00each**

Supplies, chemicals, and equipment will be provided by CSS Clean Star Services.
Products used to Disinfect for the Covid19, are CDC certified and approved.



CLEANING CONTRACT AGREEMENT:

The undersigned hereby accepts the proposal of **CSS Clean Star Services of Central Florida, Inc.** upon the following terms:

1. CSS Clean Star Services of Central Florida, Inc. service charge will be the amount mentioned on the pricing page plus tax per month. Payment should be payable to "CSS Clean Star Services of Central Florida, Inc." and mailed to 11121 Camden Park Drive, Windermere, Florida 34786
2. A finance fee of 1.5% will apply if payments are received after the due date shown on the monthly invoice
3. CSS Clean Star Services of Central Florida, Inc. will provide all services and supplies specified in the attached work schedule.
4. In the event that the Customer needs to be in contact with CSS Clean Star Services of Central Florida, Inc. These are the different ways of contact phones: 877-CSS-2350 Email: and mail: 11121 Camden Park Dr. Windermere, Florida 34786
5. If the customer wants to cancel or amend the contract the customer shall give 30 day notification, in writing to CSS Clean Star Services of Central Florida, Inc. to change or terminate services. (Failure to this clause will have a charge for the full month price even if the service it's not performed).
6. Other services performed upon request:
7. **Start Date:**

IN WITNESS WHEREOF, the parts have duly executed and sealed this agreement as of the day and year first above written

Printed Name
REPRESENTATIVE OF OWNER
Lawson Dunes CDD

Printed Name
CONTRACTOR
CSS Clean Star Services of
Central Florida Inc.

By: _____

By: _____

Date: _____

Date: _____

SECTION (c)



MONTHLY PEST PREVENTION SERVICE AGREEMENT

Email Address: CustomerCare@MasseyServices.com
 Website: MasseyServices.com
 Phone: 1-888-2MASSEY (262-7739)

SERVICE ADDRESS

BILLING ADDRESS

Business Name _____				Contact Name (Agent) _____		Phone () _____	
Property Address _____				Mailing Address _____			
City _____	State _____	County _____	Zip _____	City _____	State _____	City _____	Zip _____
() _____		Phone _____		(Extension) _____		Email _____	

Business Type: _____ Service Frequency _____ Grid # _____

1. **SCOPE OF WORK**
 Massey will provide pest prevention services for Roaches Ants Mice Rats Pantry Pests Fruit Flies Drain Flies
 _____ _____ _____

2. **AREAS TO BE SERVICED**

3. **SERVICE SCHEDULE**
 A. Initial Service Schedule _____ Follow-Up Service on Initial _____
 B. Regular Service Schedule _____

4. **CUSTOMER COOPERATION**
 Effective Pest Prevention requires a well-sealed structure, quality hygiene, sanitation and storage practices in order to achieve a pest-free environment. We must have your cooperation in accomplishing the following:
 A. Maintaining a clean facility and promptly correcting any structural problems and deficiencies in hygiene, sanitation and storage practices noted on our Inspection Service Reports.
 B. Arranging for Service Technician(s) access to the premises and access to all locked areas.

5. **INSURANCE**
 Massey carries comprehensive General Liability Insurance. Upon request we, will furnish a "Certificate of Insurance" showing coverage in effect.

6. **TERMS OF AGREEMENTS**
 A. This Agreement will be effective for an original period of twenty four (24) months and, unless written notice is given by either party thirty (30) days prior to the anniversary date of the agreement, it shall renew itself from month to month thereafter.
 B. If THE COMPANY is at any time dissatisfied with Massey's service, THE COMPANY may cancel service upon giving sixty (60) days written notice.

7. **GUARANTEED SATISFACTION**
 See reverse side of this agreement for explanation of Massey's Pest Prevention Guarantee.

8. FIRST YEAR SERVICE CHARGES		SECOND YEAR SERVICE CHARGES		EQUIPMENT/ITEMS PURCHASED	
Initial Service Charge	\$ _____	Monthly Service Charge	\$ _____	# _____ of _____ x \$ _____ EA	\$ _____
Follow Up (as required)	\$ _____	2nd Year Annual Service Amount	\$ _____	# _____ of _____ x \$ _____ EA	\$ _____
Monthly Service Charge x11	\$ _____	5% Discount for Advance Payment	\$ _____	# _____ of _____ x \$ _____ EA	\$ _____
1st Year Annual Service Amount	\$ _____	Discounted Annual Amount	\$ _____	# _____ of _____ x \$ _____ EA	\$ _____
5% Discount for Advance Payment	\$ _____	Applicable Sales Tax	\$ _____	Applicable Sales Tax	\$ _____
Discounted Annual Amount	\$ _____	2nd Year Annual Total	\$ _____	Equipment Total:	\$ _____
Applicable Sales Tax		Note: Massey Services reserves the right to adjust the recurring service charge after the second year of this agreement and at any time due to structural additions and/or modifications.			
1st Year Annual Total	\$ _____				

First Month Service & Equipment Total: \$ _____

9. **PAYMENT TERMS**
 A. Method of payment Year in Advance Payment less 5% discount Upon Receipt of Monthly Invoice Remit to Service Technician
 B. Invoices are mailed the beginning of each month and will include the current month's charge. All invoices are due and payable within 30 days.
 C. A late fee of one and one-half percent (1.5%) will be assessed monthly on all account balances over 30 days.

Massey Address _____ Accepted for: _____ Date _____
THE COMPANY

City _____ State _____ Zip _____ Given by: _____ Date _____
Massey Services

Phone _____

Approved by: Massey General Manager _____ Date _____

GUARANTEED SATISFACTION

We guarantee your premises will be FREE of Roach, Ant and Rodent INFESTATION after we have completed your second month of service. This does not mean you will never see another roach, ant or rodent, but it does mean that the thoroughness of our services and your efforts to maintain the highest standards of sanitation will not allow an INFESTATION to develop. In the event of a pest sighting(s):

1. We GUARANTEE to perform a corrective service within 24 hours.
2. We also GUARANTEE to provide this corrective service at *no additional cost to you*.
3. If your pest problem persists and an infestation can be found in the physical structure after 30 days, a **Massey** Manager will verify the infestation and *refund your last regular service charge*.*

For the Hospitality Industry, **Massey** further GUARANTEES that if a guest refuses to pay for a night's lodging or a meal charge due to a pest problem, **Massey** will:

- Verify the problem and take corrective measures immediately.
- Reimburse the Company for the lost lodging and/or meal charge(s).**
- Send a letter of apology to the guest, with a copy sent to the Company Manager.

* A current balance, maximum 30 days, must be maintained to receive any refund or reimbursement under this Guarantee.

** Reimbursement under the terms of the Money Back Guarantee for lost lodging and meal charges will be provided only when The Company Manager notifies a **Massey** Manager within 24 hours and provides the **Massey** Manager with specific details of the problem, lodging and/or meal receipts, guest's name and address. Reimbursement is restricted to one night's lodging charge and one meal charge per occurrence.

GENERAL TERMS AND CONDITIONS

A. CHANGE IN LAW. BY MASSEY SERVICES, INC. (**Massey**) performs its services in accordance with the requirements of Federal, State and local laws. In the event of a change in existing law as it pertains to the services promised herein, **Massey** reserves the right to adjust the monthly service charge or terminate this agreement by giving THE COMPANY 60 days notice.

B. DISCLAIMER. **Massey** liability under this agreement will be terminated if **Massey** is prevented from fulfilling its responsibilities under the terms of this agreement by reason of delays in transportation, shortages of fuel and/or materials, strikes, embargoes, fires, floods, quarantine restriction, or any Act of God or circumstances or cause beyond the control of **Massey**.

This agreement does not cover and **Massey** will not be responsible for:

1. Any present or future insect and/or rodent damage to the structure(s) or contents, or provide for the compensation or repair of same.
2. Damage or loss of personal property resulting from lack of security or acts of third parties.
3. Damage or loss of personal property due to THE COMPANY'S and/or Occupant(s) failure to comply with the specific instructions outlined in the Pest Elimination Preparation Checklist and/or Quality Assurance Inspection Report.
4. **Massey** disclaims any liability for special incidental or consequential damages. The Guarantee stated in this

agreement is given in lieu of any other guarantee or warranties expressed or implied, including any warranty of merchantability or fitness for a particular purpose.

C. NON-PAYMENT DEFAULT. In case of non-payment or default by THE COMPANY, **Massey** has the right to terminate this Agreement and reasonable attorney's fees and costs of collection shall be paid by THE COMPANY, whether suit is filed or not. In addition, interest at the highest rate allowable by law will be assessed for the period of delinquency.

D. ARBITRATION. THE COMPANY and **Massey** agree that any controversy or claim between them arising out of or relating to the interpretation, performance or breach of any provision of this agreement shall be settled exclusively by arbitration. This Contract/Agreement is subject to arbitration pursuant to the Uniform Arbitration Act of the American Arbitration Association. The arbitration award may be entered in any court having jurisdiction. In no event shall either party be liable to the other for indirect, special or consequential damages or loss of anticipated profits.

E. ENTIRE AGREEMENT. It is understood and agreed between the parties that this agreement constitutes the complete agreement between **Massey** and THE COMPANY and that said agreement may not be changed or altered in any manner, oral or otherwise, by any representative of **Massey** unless alteration or change be in writing and executed by the President of Massey Services under its Corporate Seal.

PRIVACY POLICY FOR EMAIL ADDRESSES

By providing an email address on this agreement, the Customer is consenting to receive emails regarding service alerts, new services and special promotions. Email addresses are kept confidential and used solely for communication from Massey Services.



Go Paperless!

SECTION D

SECTION 1

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 department 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.

SECTION 2

Lawson Dunes Community Development District

Summary of Check Register

May 8, 2025 to August 5, 2025

Bank	Date	Check No.'s	Amount
General Fund			
	5/8/25	250	\$ 4,910.00
	5/20/25	251	\$ 1,591.50
	5/22/25	252-254	\$ 634.00
	5/27/25	255-256	\$ 90,995.78
	5/28/25	257-259	\$ 9,004.39
	6/4/25	260-265	\$ 17,345.73
	6/5/25	266	\$ 26,575.41
	6/18/25	267-269	\$ 7,719.13
	6/24/25	270	\$ 26,863.10
	7/2/25	271-272	\$ 3,904.10
	7/16/25	273-278	\$ 37,719.02
	7/22/25	279-280	\$ 68,859.27
			\$ 296,121.43
<u>March Supervisors</u>			
	Michael H. Cassidy	50005	\$ 184.70
	Emily J. Cassidy	50006	\$ 184.70
	Bobbie J. Henley	50007	\$ 184.70
	Lindsay E. Roden	50008	\$ 184.70
			\$ 738.80
Total Amount			\$ 296,860.23

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
5/08/25	00040	3/31/25	2162 031 FR#15	202505	300	20700	10100		SIGNATURE PRIVACY WALLS OF FL INC	*	4,910.00	4,910.00	000250
5/20/25	00013	3/31/25	022438 031 FR#16	202505	300	20700	10100		ABSOLUTE ENGINEERING, INC	*	1,591.50	1,591.50	000251
5/22/25	00001	3/31/25	115 DISASSEMBLE FALLEN FENCE	202503	310	51300	49000		GOVERNMENTAL MANAGEMENT SERVICES-CF	*	350.00	350.00	000252
5/22/25	00007	5/16/25	12227 GENERAL COUNSEL APR25	202504	310	51300	31500		KILINSKI VAN WYK PLLC	*	79.00	79.00	000253
5/22/25	00027	5/14/25	17937 REMOVE & REPLANT TREE	202505	320	53800	46201		PRINCE & SONS, INC.	*	205.00	205.00	000254
5/27/25	00015	5/02/25	35747 031 FR#17	202505	300	20700	10100		INNOVATIONS DESIGN GROUP	*	531.25	531.25	000255
5/27/25	00041	5/12/25	6722 031 FR#17	202505	300	20700	10100		LEGACY CONSTRUCTION SERVICES GROUP	*	90,464.53	90,464.53	000256
5/28/25	00042	5/23/25	15104 CLEANING SVCS MAY25	202505	330	57200	48201		CLEAN STAR SERVICES OF CENTRAL FL	*	235.00	235.00	000257
5/28/25	00043	5/22/25	23302 SECURITY SVCS MAY25	202505	330	57200	34500		CURRENT DEMANDS ELECTRICAL &	*	3,190.00	3,190.00	000258
5/28/25	00001	5/01/25	117 MANAGEMENT FEES MAY25	202505	310	51300	34000			*	3,541.67		
		5/01/25	117 WEBSITE ADMIN MAY25	202505	310	51300	35200			*	105.00		
		5/01/25	117 INFO TECH MAY25	202505	310	51300	35100			*	157.50		
		5/01/25	117 DISSEM AGENT SVCS MAY25	202505	310	51300	31300			*	463.75		
		5/01/25	117 OFFICE SUPPLIES MAY25	202505	310	51300	51000			*	.21		

LDCD LAWSON DUNES CWRIGHT

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO YRMO DPT ACCT# SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
5/01/25		117		202505 310-51300-42000			*	61.26		
			POSTAGE MAY25							
5/01/25		118		202505 320-53800-12000			*	1,250.00		
			FIELD MANAGEMENT MAY25							
									5,579.39	000259
6/04/25	00034	5/27/25	19629	202505 320-53800-47000			*	150.00		
			POND MAINTENANCE-MAY25							
									150.00	000260
6/04/25	00031	6/04/25	06042025	202506 300-15500-10000			*	3,429.10		
			PYGRND/EQUIP LEASE-JUL25							
									3,429.10	000261
6/04/25	00008	5/13/25	27760	202505 320-53800-45000			*	726.00		
			ADDED PLYGRD/FENCING FY25							
									726.00	000262
6/04/25	00028	6/01/25	00071455	202505 310-51300-48000			*	325.72		
			BOS MEETING 5/21/25							
									325.72	000263
6/04/25	00001	3/31/25	114	202503 320-53800-48000			*	592.50		
			REINSTALL SIGNS MAR25							
4/30/25		119		202504 320-53800-49000			*	12,007.47		
			REPAIR FENCE-APR25							
									12,599.97	000264
6/04/25	00027	5/27/25	18151	202505 320-53800-47300			*	114.94		
			REPLACE ROTORS-MAY25							
									114.94	000265
6/05/25	00029	5/13/25	PAYAPP#8	202506 300-20700-10100			*	26,575.41		
			031 FR#18							
									26,575.41	000266
6/18/25	00001	6/01/25	123	202506 320-53800-12000			*	1,250.00		
			FIELD MANAGEMENT- JUN25							
6/01/25		124		202506 310-51300-34000			*	3,541.67		
			MANAGEMENT FEES- JUN25							
6/01/25		124		202506 310-51300-35200			*	105.00		
			WEBSITE ADMIN- JUN25							
6/01/25		124		202506 310-51300-35100			*	157.50		
			INFORMATION TECH- JUN25							
6/01/25		124		202506 310-51300-31300			*	463.75		
			DISSEM AGENT SVCS- JUN25							

LDCD LAWSON DUNES CWRIGHT

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO YRMO	DPT ACCT#	SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
6/01/25	124	202506	310-51300-51000	OFFICE SUPPLIES- JUN25				*	2.71		
6/01/25	124	202506	310-51300-42000	POSTAGE- JUN25				*	35.91		
GOVERNMENTAL MANAGEMENT SERVICES-CF										5,556.54	000267
6/18/25	00007	6/12/25	12448	202505	310-51300-31500	GENERAL COUNSEL- MAY25		*	1,517.59		
KILINSKI VAN WYK PLLC										1,517.59	000268
6/18/25	00027	5/30/25	18177	202505	320-53800-48000	WASHOUT REPAIR ON POND		*	645.00		
PRINCE & SONS, INC.										645.00	000269
6/24/25	00024	6/24/25	06242025	202506	300-20700-10000	ASSESSMENT TRNSFR S2022		*	26,863.10		
LAWSON DUNES CDD C/O US BANK										26,863.10	000270
7/02/25	00031	7/02/25	07022025	202507	300-15500-10000	PYGRND/EQUIP LEASE-AUG25		*	3,429.10		
BOWPROP I, LLC										3,429.10	000271
7/02/25	00018	6/23/25	22451357	202505	310-51300-31100	ENGINEERING FEES- MAY25		*	475.00		
DEWBERRY ENGINEERS INC.										475.00	000272
7/16/25	00034	6/30/25	19831	202506	320-53800-47000	POND MAINTENANCE JUN25		*	150.00		
AQUATIC WEED MANAGEMENT										150.00	000273
7/16/25	00042	6/25/25	15339	202506	330-57200-48201	CLEANING SVCS JUN25		*	360.00		
CLEAN STAR SERVICES OF CENTRAL FL										360.00	000274
7/16/25	00001	6/30/25	130	202506	320-53800-49000	PARKING LOT FENCE REPAIR		*	16,964.54		
7/01/25	127	202507	320-53800-12000	FIELD MANAGEMENT JUL25				*	1,250.00		
7/01/25	128	202507	310-51300-34000	MANAGEMENT FEES JUL25				*	3,541.67		
7/01/25	128	202507	310-51300-35200	WEBSITE ADMIN JUL25				*	105.00		
7/01/25	128	202507	310-51300-35100	INFORMATION TECH JUL25				*	157.50		
7/01/25	128	202507	310-51300-31300	DISSEM AGENT SVC JUL25				*	463.75		

LDCD LAWSON DUNES CWRIGHT

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO YRMO	DPT ACCT#	SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
7/01/25	128	202507	310-51300-51000	OFFICE SUPPLIES JUL25				*	.33		
7/01/25	128	202507	310-51300-42000	POSTAGE JUL25				*	65.95		
GOVERNMENTAL MANAGEMENT SERVICES-CF										22,548.74	000275
7/16/25	00007	7/12/25	12674	202506	310-51300-31500	GENERAL COUNSEL JUN25		*	732.00		
KILINSKI VAN WYK PLLC										732.00	000276
7/16/25	00027	5/21/25	18054	202505	320-53800-49000	BUSH HOG LABOR		*	410.00		
5/21/25	18062	202505	320-53800-47300	IRRIGATION REPAIRS				*	1,532.28		
6/01/25	18257	202506	320-53800-46200	LANDSCAPE MAINT JUN25				*	3,938.00		
6/24/25	18612	202506	320-53800-47300	RPLC NOZZLES & LATERAL				*	78.75		
7/01/25	18787	202507	320-53800-46200	LANDSCAPE MAINT JUL25				*	3,938.00		
PRINCE & SONS, INC.										9,897.03	000277
7/16/25	00020	6/25/25	7799915	202506	310-51300-32300	TRUSTEE FEES FY25		*	1,343.75		
6/25/25	7799915	202506	300-15500-10000	TRUSTEE FEES FY26				*	2,687.50		
U.S. BANK										4,031.25	000278
7/22/25	00021	7/17/25	90111426	202507	310-51300-32200	AUDIT SVC- FY2024		*	3,400.00		
DIBARTOLOMEO,MCBEE,HARTLEY & BARNES										3,400.00	000279
7/22/25	00030	7/14/25	7331	202507	320-53800-60000	PLAYGROUND INSTALLATION		*	65,459.27		
LEGACY CONSTRUCTION SERVICES GROUP										65,459.27	000280
TOTAL FOR BANK A									296,121.43		
TOTAL FOR REGISTER									296,121.43		

SECTION 3

Lawson Dunes
Community Development District

Unaudited Financial Reporting
June 30, 2025



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9	<hr/>	Assessment Receipt Schedule

Lawson Dunes
Community Development District
Combined Balance Sheet
June 30, 2025

	<i>General Fund</i>	<i>Debt Service Fund</i>	<i>Capital Project Fund</i>	<i>Total Governmental Funds</i>
Assets:				
<u>Cash:</u>				
Operating Account	\$ 152,559	\$ -	\$ -	\$ 152,559
State Board of Administration	\$ 364,214	\$ -	\$ -	\$ 364,214
<u>Investments:</u>				
<u>Series 2022</u>				
Reserve	\$ -	\$ 317,466	\$ -	\$ 317,466
Revenue	\$ -	\$ 402,777	\$ -	\$ 402,777
Prepayment	\$ -	\$ 157	\$ -	\$ 157
Construction	\$ -	\$ -	\$ 258	\$ 258
Prepaid Expenses	\$ 6,117	\$ -	\$ -	\$ 6,117
Deposit	\$ 65,459	\$ -	\$ -	\$ 65,459
Total Assets	\$ 588,349	\$ 720,399	\$ 258	\$ 1,309,007
Liabilities:				
Accounts Payable	\$ 28,852	\$ -	\$ -	\$ 28,852
Total Liabilities	\$ 28,852	\$ -	\$ -	\$ 28,852
Fund Balance:				
Nonspendable:				
Deposits and Prepaid Items	\$ 6,117	\$ -	\$ -	\$ 6,117
Restricted For:				
Capital Projects - Series 2022	\$ -	\$ -	\$ 258	\$ 258
Debt Service - Series 2022	\$ -	\$ 720,399	\$ -	\$ 720,399
Unassigned	\$ 553,381	\$ -	\$ -	\$ 553,381
Total Fund Balances	\$ 559,498	\$ 720,399	\$ 258	\$ 1,280,155
Total Liabilities & Fund Balance	\$ 588,349	\$ 720,399	\$ 258	\$ 1,309,007

Lawson Dunes
Community Development District
General Fund
Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending June 30, 2025

	Adopted Budget	Prorated Budget Thru 06/30/25	Actual Thru 06/30/25	Variance
Revenues:				
Assessments - On Roll	\$ 468,883	\$ 468,883	\$ 475,260	\$ 6,377
Interest	\$ -	\$ -	\$ 4,214	\$ 4,214
Total Revenues	\$ 468,883	\$ 468,883	\$ 479,474	\$ 10,591
Expenditures:				
General & Administrative:				
Supervisor Fees	\$ 12,000	\$ 9,000	\$ 2,600	\$ 6,400
FICA Expenses	\$ -	\$ -	\$ 138	\$ (138)
Engineering	\$ 10,000	\$ 7,500	\$ 3,179	\$ 4,322
Attorney	\$ 20,000	\$ 15,000	\$ 7,551	\$ 7,449
Annual Audit	\$ 3,500	\$ -	\$ -	\$ -
Assessment Administration	\$ 5,250	\$ 5,250	\$ 5,250	\$ -
Arbitrage	\$ 450	\$ -	\$ -	\$ -
Dissemination	\$ 5,565	\$ 4,174	\$ 4,274	\$ (100)
Trustee Fees	\$ 4,050	\$ 4,050	\$ 4,031	\$ 19
Management Fees	\$ 42,500	\$ 31,875	\$ 31,875	\$ -
Information Technology	\$ 1,890	\$ 1,418	\$ 1,418	\$ -
Website Maintenance	\$ 1,260	\$ 945	\$ 945	\$ -
Postage & Delivery	\$ 500	\$ 500	\$ 569	\$ (69)
Insurance	\$ 5,720	\$ 5,720	\$ 5,564	\$ 156
Copies	\$ 350	\$ 263	\$ 12	\$ 250
Legal Advertising	\$ 2,500	\$ 1,318	\$ 1,318	\$ -
Other Current Charges	\$ 2,000	\$ 1,500	\$ 1,016	\$ 484
Office Supplies	\$ -	\$ -	\$ 9	\$ (9)
Dues, Licenses & Subscriptions	\$ 175	\$ 175	\$ 175	\$ -
Subtotal General & Administrative Expenditures	\$ 117,710	\$ 88,687	\$ 69,923	\$ 18,763

Lawson Dunes
Community Development District
General Fund
Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending June 30, 2025

	Adopted Budget	Prorated Budget Thru 06/30/25	Actual Thru 06/30/25	Variance
<i>Operations & Maintenance</i>				
Field Expenditures				
Property Insurance	\$ 3,243	\$ 3,243	\$ 3,724	\$ (481)
Field Management	\$ 15,000	\$ 11,250	\$ 11,250	\$ -
Landscape Maintenance	\$ 55,580	\$ 41,685	\$ 38,567	\$ 3,118
Landscape Replacement	\$ 10,000	\$ 7,500	\$ 205	\$ 7,295
Irrigation Repairs	\$ 5,000	\$ 5,000	\$ 11,490	\$ (6,490)
Pond Maintenance	\$ -	\$ -	\$ 1,350	\$ (1,350)
Streetlights	\$ 30,000	\$ 22,500	\$ 4,772	\$ 17,728
Electric	\$ 3,500	\$ 3,500	\$ 9,880	\$ (6,380)
Water & Sewer	\$ 66,000	\$ 49,500	\$ 22,846	\$ 26,654
General Repairs & Maintenance	\$ 10,000	\$ 7,500	\$ 4,603	\$ 2,897
Field Contingency	\$ 5,000	\$ 5,000	\$ 32,603	\$ (27,603)
Subtotal Field Expenditures	\$ 203,323	\$ 156,678	\$ 141,291	\$ 15,387
Amenity Expenditures				
Amenity - Electric	\$ 6,000	\$ 4,500	\$ -	\$ 4,500
Amenity - Water	\$ 6,000	\$ 4,500	\$ -	\$ 4,500
Internet	\$ 2,000	\$ 1,500	\$ -	\$ 1,500
Playground Lease	\$ 41,150	\$ 30,863	\$ 30,862	\$ 1
Pest Control	\$ 600	\$ 450	\$ -	\$ 450
Janitorial Service	\$ 15,300	\$ 11,475	\$ 595	\$ 10,880
Security Service	\$ 32,000	\$ 24,000	\$ 3,190	\$ 20,810
Pool Maintenance	\$ 19,800	\$ 14,850	\$ -	\$ 14,850
Amenity Access Management	\$ 10,000	\$ 7,500	\$ -	\$ 7,500
Amenity Repairs & Maintenance	\$ 7,500	\$ 5,625	\$ -	\$ 5,625
Amenity Contingency	\$ 7,500	\$ 5,625	\$ -	\$ 5,625
Subtotal Amenity Expenditures	\$ 147,850	\$ 110,888	\$ 34,647	\$ 76,241
Total Operations & Maintenance	\$ 351,173	\$ 267,566	\$ 175,937	\$ 91,628
Total Expenditures	\$ 468,883	\$ 356,252	\$ 245,861	\$ 110,391
Excess (Deficiency) of Revenues over Expenditures	\$ -		\$ 233,613	
Fund Balance - Beginning	\$ -		\$ 325,884	
Fund Balance - Ending	\$ -		\$ 559,498	

Lawson Dunes
Community Development District
Debt Service Fund Series 2022
Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending June 30, 2025

	Adopted Budget	Prorated Budget Thru 06/30/25	Actual Thru 06/30/25	Variance
Revenues:				
Assessments - On Roll	\$ 636,900	\$ 636,900	\$ 645,566	\$ 8,666.11
Interest	\$ -	\$ -	\$ 21,118	\$ 21,118
Total Revenues	\$ 636,900	\$ 636,900	\$ 666,685	\$ 29,785
Expenditures:				
General & Administrative:				
Interest - 11/1	\$ 236,984	\$ 236,857	\$ 236,857	\$ -
Interest - 2/1	\$ -	\$ -	\$ 64	\$ (64)
Special Call 2/1	\$ -	\$ -	\$ 5,000	\$ (5,000)
Principal - 5/1	\$ 160,000	\$ 160,000	\$ 160,000	\$ -
Interest - 5/1	\$ 236,984	\$ 236,984	\$ 236,984	\$ -
Total Expenditures	\$ 633,969	\$ 633,841	\$ 638,905	\$ (5,064)
Excess (Deficiency) of Revenues over Expenditures	\$ 2,931		\$ 27,780	
Fund Balance - Beginning	\$ 703,555		\$ 692,619	
Fund Balance - Ending	\$ 706,486		\$ 720,399	

Lawson Dunes
Community Development District
Capital Project Fund Series 2022
Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending June 30, 2025

	Adopted Budget	Prorated Budget Thru 06/30/25	Actual Thru 06/30/25	Variance
Revenues:				
Developer Contribution	\$ -	\$ -	\$ 875,953	\$ 875,953
Interest	\$ -	\$ -	\$ 10	\$ 10
Total Revenues	\$ -	\$ -	\$ 875,964	\$ 875,964
Expenditures:				
Capital Outlay	\$ -	\$ -	\$ 876,437	\$ (876,437)
Total Expenditures	\$ -	\$ -	\$ 876,437	\$ (876,437)
Excess (Deficiency) of Revenues over Expenditures	\$ -	\$ -	\$ (474)	
Fund Balance - Beginning	\$ -	\$ -	\$ 732	
Fund Balance - Ending	\$ -	\$ -	\$ 258	

Lawson Dunes
Community Development District
Month to Month

	Oct	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sept	Total
Revenues:													
Assessments - On Roll	\$ -	\$ 18,840	\$ 335,971	\$ 7,450	\$ 4,323	\$ 2,986	\$ 85,913	\$ 10,432	\$ 9,344	\$ -	\$ -	\$ -	\$ 475,260
Interest	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 178	\$ 1,328	\$ 1,376	\$ 1,333	\$ -	\$ -	\$ -	\$ 4,214
Total Revenues	\$ -	\$ 18,840	\$ 335,971	\$ 7,450	\$ 4,323	\$ 3,164	\$ 87,241	\$ 11,808	\$ 10,677	\$ -	\$ -	\$ -	\$ 479,474
Expenditures:													
General & Administrative:													
Supervisor Fees	\$ -	\$ 800	\$ -	\$ -	\$ -	\$ 1,000	\$ -	\$ -	\$ 800	\$ -	\$ -	\$ -	\$ 2,600
Engineering	\$ 145	\$ 650	\$ -	\$ -	\$ 1,729	\$ -	\$ -	\$ 475	\$ 180	\$ -	\$ -	\$ -	\$ 3,179
Attorney	\$ 231	\$ 1,024	\$ 699	\$ 834	\$ 2,160	\$ 275	\$ 79	\$ 1,518	\$ 732	\$ -	\$ -	\$ -	\$ 7,551
Annual Audit	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Assessment Administration	\$ 5,250	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,250
Arbitrage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Dissemination	\$ 464	\$ 464	\$ 464	\$ 564	\$ 464	\$ 464	\$ 464	\$ 464	\$ 464	\$ -	\$ -	\$ -	\$ 4,274
Trustee Fees	\$ 2,688	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,344	\$ -	\$ -	\$ -	\$ 4,031
Management Fees	\$ 3,542	\$ 3,542	\$ 3,542	\$ 3,542	\$ 3,542	\$ 3,542	\$ 3,542	\$ 3,542	\$ 3,542	\$ -	\$ -	\$ -	\$ 31,875
Information Technology	\$ 158	\$ 158	\$ 158	\$ 158	\$ 158	\$ 158	\$ 158	\$ 158	\$ 158	\$ -	\$ -	\$ -	\$ 1,418
Website Maintenance	\$ 105	\$ 105	\$ 105	\$ 105	\$ 105	\$ 105	\$ 105	\$ 105	\$ 105	\$ -	\$ -	\$ -	\$ 945
Postage & Delivery	\$ 10	\$ 14	\$ 23	\$ 175	\$ 53	\$ 166	\$ 31	\$ 61	\$ 36	\$ -	\$ -	\$ -	\$ 569
Insurance	\$ 5,564	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,564
Copies	\$ -	\$ -	\$ -	\$ 7	\$ -	\$ 5	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12
Legal Advertising	\$ 992	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 326	\$ -	\$ -	\$ -	\$ -	\$ 1,318
Other Current Charges	\$ 40	\$ 84	\$ 63	\$ 41	\$ 88	\$ 438	\$ 66	\$ 87	\$ 110	\$ -	\$ -	\$ -	\$ 1,016
Office Supplies	\$ 0	\$ 0	\$ 3	\$ 0	\$ 0	\$ 3	\$ 0	\$ 0	\$ 3	\$ -	\$ -	\$ -	\$ 9
Dues, Licenses & Subscriptions	\$ 175	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 175
Subtotal General & Administrative Expenditures	\$ 19,363	\$ 6,840	\$ 5,055	\$ 5,424	\$ 8,297	\$ 6,231	\$ 4,444	\$ 6,735	\$ 7,533	\$ -	\$ -	\$ -	\$ 69,923

Lawson Dunes
Community Development District
Month to Month

	Oct	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sept	Total
<i>Operations & Maintenance</i>													
Field Expenditures													
Property Insurance	\$ 2,998	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 726	\$ -	\$ -	\$ -	\$ -	\$ 3,724
Field Management	\$ 1,250	\$ 1,250	\$ 1,250	\$ 1,250	\$ 1,250	\$ 1,250	\$ 1,250	\$ 1,250	\$ 1,250	\$ -	\$ -	\$ -	\$ 11,250
Landscape Maintenance	\$ 5,688	\$ 3,938	\$ 3,938	\$ 3,938	\$ 4,263	\$ 4,663	\$ 4,263	\$ 3,938	\$ 3,938	\$ -	\$ -	\$ -	\$ 38,567
Landscape Replacement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 205	\$ -	\$ -	\$ -	\$ -	\$ 205
Pond Maintenance	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	\$ -	\$ -	\$ -	\$ 1,350
Irrigation Repairs	\$ -	\$ 119	\$ 8,541	\$ 619	\$ -	\$ -	\$ 485	\$ 1,647	\$ 79	\$ -	\$ -	\$ -	\$ 11,490
Streetlights	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,544	\$ 1,614	\$ 1,614	\$ -	\$ -	\$ -	\$ 4,772
Electric	\$ 1,629	\$ 1,629	\$ 1,630	\$ 1,629	\$ 1,646	\$ 1,645	\$ 24	\$ 24	\$ 25	\$ -	\$ -	\$ -	\$ 9,880
Water & Sewer	\$ 1,646	\$ 765	\$ 1,441	\$ 1,666	\$ 4,956	\$ 3,848	\$ 3,667	\$ 2,457	\$ 2,401	\$ -	\$ -	\$ -	\$ 22,846
General Repairs & Maintenance	\$ -	\$ 1,920	\$ -	\$ 1,445	\$ -	\$ 593	\$ -	\$ 645	\$ -	\$ -	\$ -	\$ -	\$ 4,603
Field Contingency	\$ 2,515	\$ 706	\$ -	\$ -	\$ -	\$ -	\$ 12,007	\$ 410	\$ 16,965	\$ -	\$ -	\$ -	\$ 32,603
Subtotal Field Expenditures	\$ 15,877	\$ 10,478	\$ 16,949	\$ 10,697	\$ 12,265	\$ 12,148	\$ 23,390	\$ 13,066	\$ 26,421	\$ -	\$ -	\$ -	\$ 141,291
Amenity Expenditures													
Amenity - Electric	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Amenity - Water	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Internet	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Playground Lease	\$ 3,429	\$ 3,429	\$ 3,429	\$ 3,429	\$ 3,429	\$ 3,429	\$ 3,429	\$ 3,429	\$ 3,429	\$ -	\$ -	\$ -	\$ 30,862
Pest Control	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Janitorial Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 235	\$ 360	\$ -	\$ -	\$ -	\$ 595
Security Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,190	\$ -	\$ -	\$ -	\$ -	\$ 3,190
Pool Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Amenity Access Management	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Amenity Repairs & Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Amenity Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal Amenity Expenditures	\$ 3,429	\$ 3,429	\$ 3,429	\$ 3,429	\$ 3,429	\$ 3,429	\$ 3,429	\$ 6,854	\$ 3,789	\$ -	\$ -	\$ -	\$ 34,647
Total Operations & Maintenance	\$ 19,306	\$ 13,907	\$ 20,378	\$ 14,126	\$ 15,694	\$ 15,577	\$ 26,820	\$ 19,920	\$ 30,210	\$ -	\$ -	\$ -	\$ 175,937
Total Expenditures	\$ 38,669	\$ 20,747	\$ 25,433	\$ 19,550	\$ 23,992	\$ 21,808	\$ 31,264	\$ 26,655	\$ 37,743	\$ -	\$ -	\$ -	\$ 245,861
Excess Revenues (Expenditures)	\$ (38,669)	\$ (1,907)	\$ 310,538	\$ (12,100)	\$ (19,669)	\$ (18,644)	\$ 55,977	\$ (14,847)	\$ (27,066)	\$ -	\$ -	\$ -	\$ 233,613
Net Change in Fund Balance	\$ (38,669)	\$ (1,907)	\$ 310,538	\$ (12,100)	\$ (19,669)	\$ (18,644)	\$ 55,977	\$ (14,847)	\$ (27,066)	\$ -	\$ -	\$ -	\$ 233,613

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	\$317,466
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)
(LESS: PRINCIPAL - SPECIAL CALL - 2/01/25)	(\$5,000)
(LESS: PRINCIPAL PAYMENT - 05/01/25)	(\$160,000)
CURRENT BONDS OUTSTANDING	\$9,305,000

LAWSON DUNES CDD
COMMUNITY DEVELOPMENT DISTRICT
Special Assessment Receipts
Fiscal Year 2025

ON ROLL ASSESSMENTS

Gross Assessments \$ 504,173.90 \$ 684,841.20 \$ 1,189,015.10
Net Assessments \$ 468,881.73 \$ 636,902.32 \$ 1,105,784.04

Date	Distribution	Gross Amount	Discount/Penalty	Commission	Interest	Net Receipts	42.40%	57.60%	100.00%
							General Fund	2022 Debt Service	Total
11/13/24	10/21/24	\$596.79	(\$31.33)	(\$11.31)	\$0.00	\$554.15	\$234.97	\$319.18	\$554.15
11/13/24	10/21/24	\$439.36	(\$23.07)	(\$8.33)	\$0.00	\$407.96	\$172.99	\$234.97	\$407.96
11/19/24	11/01-11/07/24	\$5,224.60	(\$208.99)	(\$100.31)	\$0.00	\$4,915.30	\$2,084.22	\$2,831.08	\$4,915.30
11/19/24	11/01-11/07/24	\$7,096.80	(\$283.85)	(\$136.26)	\$0.00	\$6,676.69	\$2,831.09	\$3,845.60	\$6,676.69
11/26/24	11/08-11/15/24	\$19,516.20	(\$780.59)	(\$374.71)	\$0.00	\$18,360.90	\$7,785.51	\$10,575.39	\$18,360.90
11/26/24	11/08-11/15/24	\$14,367.65	(\$574.75)	(\$275.86)	\$0.00	\$13,517.04	\$5,731.58	\$7,785.46	\$13,517.04
12/09/24	11/16-11/26/24	\$58,548.60	(\$2,341.85)	(\$1,124.14)	\$0.00	\$55,082.61	\$23,356.49	\$31,726.12	\$55,082.61
12/09/24	11/16-11/26/24	\$43,102.95	(\$1,724.25)	(\$827.57)	\$0.00	\$40,551.13	\$17,194.75	\$23,356.38	\$40,551.13
12/19/24	11/27-11/30/24	\$306,936.60	(\$12,276.95)	(\$5,893.19)	\$0.00	\$288,766.46	\$122,444.63	\$166,321.83	\$288,766.46
12/19/24	11/27-11/30/24	\$225,963.95	(\$9,039.21)	(\$4,338.49)	\$0.00	\$212,586.25	\$90,142.20	\$122,444.05	\$212,586.25
12/27/24	12/01-12/15/24	\$87,945.45	(\$3,422.28)	(\$1,690.46)	\$0.00	\$82,832.71	\$35,123.26	\$47,709.45	\$82,832.71
12/27/24	12/01-12/15/24	\$119,460.10	(\$4,648.08)	(\$2,296.24)	\$0.00	\$112,515.78	\$47,709.67	\$64,806.11	\$112,515.78
01/13/25	12/16-12/31/24	\$10,645.20	(\$319.32)	(\$206.52)	\$0.00	\$10,119.36	\$4,290.88	\$5,828.48	\$10,119.36
01/13/25	12/16-12/31/24	\$7,836.90	(\$235.08)	(\$152.04)	\$0.00	\$7,449.78	\$3,158.90	\$4,290.88	\$7,449.78
02/03/25	10/1-12/31/24	\$0.00	\$0.00	\$0.00	\$760.43	\$760.43	\$322.44	\$437.99	\$760.43
02/03/25	10/1-12/31/24	\$0.00	\$0.00	\$0.00	\$559.82	\$559.82	\$237.38	\$322.44	\$559.82
02/10/25	1/1-1/31/25	\$3,918.45	(\$78.36)	(\$76.80)	\$0.00	\$3,763.29	\$1,595.73	\$2,167.56	\$3,763.29
02/10/25	1/1-1/31/25	\$5,322.60	(\$106.47)	(\$104.32)	\$0.00	\$5,111.81	\$2,167.54	\$2,944.27	\$5,111.81
03/07/25	2/1-2/28/25	\$8,270.30	(\$78.31)	(\$163.84)	\$0.00	\$8,028.15	\$3,404.15	\$4,624.00	\$8,028.15
03/07/25	2/1-2/28/25	\$11,233.90	(\$106.39)	(\$222.55)	\$0.00	\$10,904.96	\$4,623.99	\$6,280.97	\$10,904.96
03/31/25	1% Admin Fee	(\$11,890.15)	\$0.00	\$0.00	\$0.00	(\$11,890.15)	(\$5,041.74)	(\$6,848.41)	(\$11,890.15)
04/11/25	3/1-3/31/25	\$120,645.60	(\$1,791.94)	(\$2,377.07)	\$0.00	\$116,476.59	\$49,389.16	\$67,087.43	\$116,476.59
04/11/25	3/1-3/31/25	\$88,818.20	(\$1,319.21)	(\$1,749.98)	\$0.00	\$85,749.01	\$36,359.85	\$49,389.16	\$85,749.01
04/30/25	1/1-3/31/25	\$0.00	\$0.00	\$0.00	\$222.62	\$222.62	\$94.40	\$128.22	\$222.62
04/30/25	1/1-3/31/25	\$0.00	\$0.00	\$0.00	\$163.89	\$163.89	\$69.49	\$94.40	\$163.89
05/09/25	4/1-4/30/25	\$14,459.65	\$0.00	(\$289.19)	\$0.00	\$14,170.46	\$6,008.65	\$8,161.81	\$14,170.46
05/09/25	4/1-4/30/25	\$10,645.10	\$0.00	(\$212.90)	\$0.00	\$10,432.20	\$4,423.53	\$6,008.67	\$10,432.20
06/13/25	5/1-5/31/25	\$1,827.42	\$0.00	(\$36.55)	\$0.00	\$1,790.87	\$759.38	\$1,031.49	\$1,790.87
06/13/25	5/1-5/31/25	\$1,345.33	\$0.00	(\$26.91)	\$0.00	\$1,318.42	\$559.05	\$759.37	\$1,318.42
06/23/25	6/2/25	\$11,124.25	\$0.00	(\$222.49)	\$0.00	\$10,901.76	\$4,622.64	\$6,279.12	\$10,901.76
06/23/25	6/2/25	\$8,189.58	\$0.00	(\$163.79)	\$0.00	\$8,025.79	\$3,403.15	\$4,622.64	\$8,025.79
TOTAL		\$ 1,181,591.38	\$ (39,390.28)	\$ (23,081.82)	\$ 1,706.76	\$ 1,120,826.04	\$ 475,259.93	\$ 645,566.11	\$ 1,120,826.04

101%	Net Percent Collected
0	Balance Remaining to Collect