HAWTHORNE MILL NORTH

COMMUNITY DEVELOPMENT DISTRICT

June 11, 2025

BOARD OF SUPERVISORS

REGULAR MEETING AGENDA

HAWTHORNE MILL NORTH
COMMUNITY DEVELOPMENT DISTRICT

AGENDA LETTER

Hawthorne Mill North Community Development District

OFFICE OF THE DISTRICT MANAGER

2300 Glades Road, Suite 410W●Boca Raton, Florida 33431

Phone: (561) 571-0010●Toll-free: (877) 276-0889●Fax: (561) 571-0013

ATTENDEES:
Please identify yourself each time you speak to facilitate accurate transcription of meeting minutes.

June 4, 2025

NOTE: Meeting Location

Board of Supervisors
Hawthorne Mill North Community Development District

Dear Board Members:

The Board of Supervisors of the Hawthorne Mill North Community Development District will hold a Regular Meeting on June 11, 2025, at 9:30 a.m., at the Holiday Inn Express & Suites - Orlando South, 4050 Hotel Drive, Davenport, Florida 33897. The agenda is as follows:

1. Call to Order/Roll Call

2. Public Comments

3. Administration of Oath of Office to Supervisor Roger Van Auker [Seat 3] (*the following to be provided under separate cover)*

   A. Required Ethics Training and Disclosure Filing

      - Sample Form 1 2023/Instructions

   B. Membership, Obligations and Responsibilities

   C. Guide to Sunshine Amendment and Code of Ethics for Public Officers and Employees

   D. Form 8B: Memorandum of Voting Conflict for County, Municipal and other Local Public Officers

4. Ratification of Resolution 2025-02, Electing and Removing Officers and Providing for an Effective Date

5. Consideration of Resolution 2025-08, Approving a Proposed Budget for Fiscal Year 2025/2026 and Setting Public Hearing Thereon Pursuant to Florida Law; Addressing Transmittal, Posting and Publication Requirements; Addressing Severability; and Providing for an Effective Date

6. Consideration of Resolution 2025-09, Designating Dates, Times and Locations for Regular Meetings of the Board of Supervisors of the District for Fiscal Year 2025/2026 and Providing an Effective Date

7. Presentation of Audited Financial Report for Fiscal Year Ended September 30, 2024, Prepared by Grau & Associates

    A. Consideration of Resolution 2025-10, Hereby Accepting the Audited Annual Financial Report for Fiscal Year Ended September 30, 2024

8. Consideration of Resolution 2025-11, Approving the Florida Statewide Mutual Aid Agreement; Providing for Severability; and Providing for an Effective Date

9. Consideration of Resolution 2025-12, Amending Resolution 2025-06 to Re-Set the Date, Time and Location of the Public Hearing on Imposing a Special Assessment on Certain Property within the District Generally Described as Hawthorne Mill North Community Development District in Accordance with Chapters 170, 190 and 197, *Florida Statutes*, and Providing an Effective Date

10. Consideration of Resolution 2025-04, Designating the Location of the Local District Records Office and Providing an Effective Date

11. Acceptance of Unaudited Financial Statements as of April 30, 2025

12. Approval of February 19, 2025 Public Hearing and Special Meeting Minutes

13. Staff Reports

    A. District Counsel: *Kutak Rock LLP*

    B. District Engineer: *Dewberry Engineers, Inc.*

    C. Field Operations: *Atmos Living Management Group, LLC*

    D. District Manager: *Wrathell, Hunt and Associates, LLC*

    - NEXT MEETING DATE: July 9, 2025 at 9:30 AM, *immediately following the adjournment of the Fox Branch Ranch CDD meeting and Harmony on Lake Eloise CDD meeting, scheduled to commence at 9:30 AM, respectively* [Regular Meeting]

        - QUORUM CHECK

SEAT 1	CHRIS TYREE	☐ IN PERSON	☐ PHONE	☐ NO
SEAT 2	MARY MOULTON	☐ IN PERSON	☐ PHONE	☐ NO
SEAT 3	ROGER VAN AUKER	☐ IN PERSON	☐ PHONE	☐ NO
SEAT 4	SHELLEY KAERCHER	☐ IN PERSON	☐ PHONE	☐ NO
SEAT 5	JC NOWOTNY	☐ IN PERSON	☐ PHONE	☐ NO

14. Board Members' Comments/Requests

15. Public Comments

16. Adjournment

If you should have any questions or concerns, please do not hesitate to contact me directly at (415) 516-2161.

<u>FOR BOARD MEMBERS AND STAFF TO ATTEND BY TELEPHONE</u>
CALL-IN NUMBER: 1-888-354-0094
PARTICIPANT PASSCODE: 867 327 4756

Sincerely,

Andrew Kantarzhi
District Manager

HAWTHORNE MILL NORTH
COMMUNITY DEVELOPMENT DISTRICT

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HAWTHORNE MILL NORTH COMMUNITY DEVELOPMENT DISTRICT
BOARD OF SUPERVISORS
OATH OF OFFICE

I,______________________________, A CITIZEN OF THE STATE OF FLORIDA AND OF THE UNITED STATES OF AMERICA, AND BEING EMPLOYED BY OR AN OFFICER OF HAWTHORNE MILL NORTH COMMUNITY DEVELOPMENT DISTRICT AND A RECIPIENT OF PUBLIC FUNDS AS SUCH EMPLOYEE OR OFFICER, DO HEREBY SOLEMNLY SWEAR OR AFFIRM THAT I WILL SUPPORT THE CONSTITUTION OF THE UNITED STATES AND OF THE STATE OF FLORIDA.

____
Board Supervisor

ACKNOWLEDGMENT OF OATH BEING TAKEN

STATE OF FLORIDA
COUNTY OF _________________________________

The foregoing oath was administered before me before me by means of ☐ physical presence or ☐ online notarization on this ___ day of ________________, 202__, by ___________________________________, who personally appeared before me, and is personally known to me or has produced ___________________________ as identification, and is the person described in and who took the aforementioned oath as a Member of the Board of Supervisors of Hawthorne Mill North Community Development District and acknowledged to and before me that he/she took said oath for the purposes therein expressed.

(NOTARY SEAL)

____
Notary Public, State of Florida

Print Name: _________________________________

Commission No.: ____________ Expires: _________

MAILING ADDRESS: ☐ Home ☐ Office County of Residence __________________

____________________________________ ______________________ ________________________
Street Phone Fax

_______________________________________ ____
City, State, Zip Email Address

HAWTHORNE MILL NORTH
COMMUNITY DEVELOPMENT DISTRICT

RATIFICATION ITEMS

RESOLUTION 2025-02

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE HAWTHORNE MILL NORTH COMMUNITY DEVELOPMENT DISTRICT ELECTING AND REMOVING OFFICERS OF THE DISTRICT AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the Hawthorne Mill North Community Development District (the "District") is a local unit of special-purpose government created and existing pursuant to Chapter 190, *Florida Statutes*; and

WHEREAS, the District's Board of Supervisors desires to appoint and remove Officers of the District.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF HAWTHORNE MILL NORTH COMMUNITY DEVELOPMENT DISTRICT THAT:

SECTION 1. The following is/are appointed as Officer(s) of the District effective January 15, 2025:

Shelley Kaercher is appointed Chair

JC Nowotny is appointed Vice Chair

Chris Tyree is appointed Assistant Secretary

Mary Moulton is appointed Assistant Secretary

Roger Van Auker is appointed Assistant Secretary

SECTION 2. The following Officer(s) shall be removed as Officer(s) as of January 15, 2025:

____________________ ____________________

SECTION 3. The following prior appointments by the Board remain unaffected by this Resolution:

Craig Wrathell is Secretary

Cindy Cerbone is Assistant Secretary

Andrew Kantarzhi is Assistant Secretary

Craig Wrathell is Treasurer

Jeff Pinder is Assistant Treasurer

PASSED AND ADOPTED THIS 15TH DAY OF JANUARY, 2025.

ATTEST:

Secretary/Assistant Secretary

HAWTHORNE MILL NORTH COMMUNITY DEVELOPMENT DISTRICT

Shelley Kaercher

Chair/Vice Chair, Board of Supervisors

HAWTHORNE MILL NORTH

COMMUNITY DEVELOPMENT DISTRICT

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RESOLUTION 2025-08

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE HAWTHORNE MILL NORTH COMMUNITY DEVELOPMENT DISTRICT APPROVING A PROPOSED BUDGET FOR FISCAL YEAR 2025/2026 AND SETTING A PUBLIC HEARING THEREON PURSUANT TO FLORIDA LAW; ADDRESSING TRANSMITTAL, POSTING AND PUBLICATION REQUIREMENTS; ADDRESSING SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the District Manager has heretofore prepared and submitted to the Board of Supervisors ("**Board**") of the Hawthorne Mill North Community Development District (**"District"**) prior to June 15, 2025, proposed budget (**"Proposed Budget"**) for the fiscal year beginning October 1, 2025 and ending September 30, 2026 (**"Fiscal Year 2025/2026"**); and

WHEREAS, the Board has considered the Proposed Budget and desires to set the required public hearing thereon.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE HAWTHORNE MILL NORTH COMMUNITY DEVELOPMENT DISTRICT:

1. **PROPOSED BUDGET APPROVED.** The Proposed Budget prepared by the District Manager for Fiscal Year 2025/2026 attached hereto as **Exhibit A** is hereby approved as the basis for conducting a public hearing to adopt said Proposed Budget.

2. **SETTING A PUBLIC HEARING.** A public hearing on said approved Proposed Budget is hereby declared and set as follows:

DATE: ________________, 2025

HOUR: 9:30 a.m.

LOCATION: Holiday Inn Express & Suites - Orlando South
4050 Hotel Drive
Davenport, Florida 33897

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

4. **POSTING OF PROPOSED BUDGET.** In accordance with Section 189.016, *Florida Statutes*, the District's Secretary is further directed to post the approved Proposed Budget on the District's website at least two days before the budget hearing date as set forth in Section 2 and shall remain on the website for at least 45 days.

5. **PUBLICATION OF NOTICE.** Notice of this public hearing shall be published in the manner prescribed in Florida law.

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.

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

PASSED AND ADOPTED THIS 11TH DAY OF JUNE, 2025.

ATTEST:

HAWTHORNE MILL NORTH COMMUNITY DEVELOPMENT DISTRICT

____
Secretary/Assistant Secretary

____
Chair/Vice Chair, Board of Supervisors

Exhibit A: Fiscal Year 2025/2026 Proposed Budget

Exhibit A: Fiscal Year 2025/2026 Proposed Budget

HAWTHORNE MILL NORTH
COMMUNITY DEVELOPMENT DISTRICT
PROPOSED BUDGET
FISCAL YEAR 2026

HAWTHORNE MILL NORTH
COMMUNITY DEVELOPMENT DISTRICT
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HAWTHORNE MILL NORTH
COMMUNITY DEVELOPMENT DISTRICT
GENERAL FUND BUDGET
FISCAL YEAR 2026

	Fiscal Year 2025				
	Adopted Budget FY 2025	Actual through 2/28/2025	Projected through 9/30/2025	Total Actual & Projected	Proposed Budget FY 2026
Assessment levy: on-roll - gross	$ 118,244				$ 96,884
Allowable discounts (4%)	(4,730)				(3,875)
Assessment levy: on-roll - net	113,514	$ 110,654	$ 2,860	$ 113,514	93,009
Assessment levy: off-roll	385,784	270,860	114,924	385,784	503,196
Lot closing Assessments		76,061	-	76,061	-
Landowner contribution	-	3,080	-	3,080	-
Total revenues	499,298	460,655	117,784	578,439	596,205
EXPENDITURES					
Professional & administrative					
Management/accounting/recording	48,000	20,000	28,000	48,000	48,000
Legal	25,000	1,880	23,120	25,000	25,000
Engineering	3,000	-	3,000	3,000	3,000
Audit	5,500	2,500	3,000	5,500	5,500
Arbitrage rebate calculation	1,000	-	1,000	1,000	1,000
Dissemination agent	2,000	833	1,167	2,000	3,000
Trustee	11,000	-	11,000	11,000	11,000
Telephone	200	83	117	200	200
Postage	500	86	414	500	500
Printing & binding	500	208	292	500	500
Legal advertising	6,500	3,226	3,274	6,500	6,500
Annual special district fee	175	175	-	175	175
Insurance	6,761	6,392	-	6,392	7,800
Contingencies/bank charges	500	183	750	933	1,500
Website hosting & maintenance	705	705	-	705	705
EMMA software service	1,000	1,000	-	1,000	1,000
Website ADA compliance	210	-	210	210	210
Property appraiser and Tax Collector	3,547	2,210	1,337	3,547	2,907
Total professional & administrative	116,098	39,481	76,681	116,162	118,497
Field operations and maintenance					
Field operations manager	6,000	2,500	3,500	6,000	6,000
Landscaping contract labor	225,000	90,859	95,000	185,859	300,000
Insurance: property	5,000	4,428	-	4,428	6,500
Backflow prevention test	700	-	700	700	700
Irrigation maintenance/repair	10,000	8,226	5,000	13,226	10,000
Plants, shrubs & mulch	20,000	-	10,000	10,000	20,000
Annuals	10,000	-	5,000	5,000	10,000
Tree trimming	2,000	-	1,500	1,500	2,000
Signage	2,500	-	1,500	1,500	2,500
General maintenance	4,000	400	3,600	4,000	4,000
Fence/wall repair	4,000	-	2,000	2,000	4,000
Aquatic control - ponds	15,000	5,080	9,920	15,000	15,000
Wetland mitigation	24,000	1,950	10,000	11,950	24,000
Holiday decorations	5,000	-	-	-	-
Pressure washing	3,000	-	3,000	3,000	3,000
Misc. field operations - contingency	20,000	200	12,000	12,200	50,000

HAWTHORNE MILL NORTH
COMMUNITY DEVELOPMENT DISTRICT
GENERAL FUND BUDGET
FISCAL YEAR 2026

	Fiscal Year 2025				
	Adopted Budget FY 2025	Actual through 2/28/2025	Projected through 9/30/2025	Total Actual & Projected	Proposed Budget FY 2026
Electric:			-	-	
Irrigation	7,500	1,161	2,000	3,161	7,500
Street lights	18,000	6,535	11,465	18,000	4,000
Entrance signs	1,500	81	750	831	2,000
Fountain	-	1,081	2,500	3,581	6,500
Total field operations	383,200	122,501	179,435	301,936	477,700
Total expenditures	499,298	161,982	256,116	418,098	596,197
Excess/(deficiency) of revenues over/(under) expenditures	-	298,673	(138,332)	160,341	8
OTHER FINANCING SOURCES					
Transfer in	-	-	-	-	-
Total other financing sources	-	-	-	-	-
Net increase/(decrease) of fund balance	-	298,673	(138,332)	160,341	8
Fund balance - beginning (unaudited)	-	1,626	300,299	1,626	161,967
Fund balance - ending (projected)					
Assigned					
Working capital	-	-	-	-	130,150
Unassigned	-	300,299	161,967	161,967	31,825
Fund balance - ending	$ -	$ 300,299	$ 161,967	$ 161,967	$ 161,975

HAWTHORNE MILL NORTH
COMMUNITY DEVELOPMENT DISTRICT
DEFINITIONS OF GENERAL FUND EXPENDITURES

EXPENDITURES	
Professional & administrative	
Management/accounting/recording	$ 48,000
Wrathell, Hunt and Associates, LLC (WHA), specializes in managing community development districts by combining the knowledge, skills and experience of a team of professionals to ensure compliance with all of the District's governmental requirements. WHA develops financing programs, administers the issuance of tax exempt bond financings, operates and maintains the assets of the community.	
Legal	25,000
General counsel and legal representation, which includes issues relating to public finance, public bidding, rulemaking, open meetings, public records, real property dedications, conveyances and contracts.	
Engineering	3,000
The District's Engineer will provide construction and consulting services, to assist the District in crafting sustainable solutions to address the long term interests of the community while recognizing the needs of government, the environment and maintenance of the District's facilities.	
Audit	5,500
Statutorily required for the District to undertake an independent examination of its books, records and accounting procedures.	
Arbitrage rebate calculation	1,000
To ensure the District's compliance with all tax regulations, annual computations are necessary to calculate the arbitrage rebate liability.	
Dissemination agent	3,000
The District must annually disseminate financial information in order to comply with the requirements of Rule 15c2-12 under the Securities Exchange Act of 1934. Wrathell, Hunt & Associates serves as dissemination agent.	
Trustee	11,000
Annual fee for the service provided by trustee, paying agent and registrar.	
Telephone	200
Telephone and fax machine.	
Postage	500
Mailing of agenda packages, overnight deliveries, correspondence, etc.	
Printing & binding	500
Letterhead, envelopes, copies, agenda packages	
Legal advertising	6,500
The District advertises for monthly meetings, special meetings, public hearings, public bids, etc.	
EXPENDITURES (continued)	
Annual special district fee	175
Annual fee paid to the Florida Department of Economic Opportunity.	
Insurance	7,800
The District will obtain public officials and general liability insurance.	
Contingencies/bank charges	1,500
Bank charges and other miscellaneous expenses incurred during the year and automated AP routing etc.	
Website hosting & maintenance	705
EMMA software service	1,000
Website ADA compliance	210
Property appraiser and Tax Collector	2,907

HAWTHORNE MILL NORTH
COMMUNITY DEVELOPMENT DISTRICT
DEFINITIONS OF GENERAL FUND EXPENDITURES

EXPENDITURES (continued)	
Field operations and maintenance	
Field operations manager	6,000
Landscaping contract labor	300,000
Insurance: property	6,500
Backflow prevention test	700
Irrigation maintenance/repair	10,000
Plants, shrubs & mulch	20,000
Annuals	10,000
Tree trimming	2,000
Signage	2,500
General maintenance	4,000
Fence/wall repair	4,000
Aquatic control - ponds	15,000
Wetland mitigation	24,000
Pressure washing	3,000
Misc. field operations - contingency	50,000
Electric:	
Irrigation	7,500
Street lights	4,000
Entrance signs	2,000
Fountain	6,500
Total expenditures	$ 596,197

HAWTHORNE MILL NORTH
COMMUNITY DEVELOPMENT DISTRICT
DEBT SERVICE FUND BUDGET - SERIES 2023
FISCAL YEAR 2026

	Fiscal Year 2025				
	Adopted Budget FY 2025	Actual through 2/28/25	Projected through 9/30/2025	Total Actual & Projected Revenue & Expenditures	Proposed Budget FY 2026
REVENUES					
Assessment levy: on-roll	$ 243,212				$ 243,212
Allowable discounts (4%)	(9,728)				(9,728)
Net assessment levy - on-roll	233,484	$ 227,633	$ 5,851	$ 233,484	233,484
Interest	-	2,248	-	2,248	-
Total revenues	233,484	229,881	5,851	235,732	233,484
EXPENDITURES					
Debt service					
Principal	50,000	-	50,000	50,000	50,000
Interest	175,721	87,861	87,860	175,721	173,409
Property Appraiser & Tax Collector	7,296	4,546	2,750	7,296	7,296
Total expenditures	233,017	92,407	140,610	233,017	230,705
Excess/(deficiency) of revenues over/(under) expenditures	467	137,474	(134,759)	2,715	2,779
Fund balance:					
Beginning fund balance (unaudited)	152,975	156,920	294,394	156,920	159,635
Ending fund balance (projected)	$153,442	$294,394	$ 159,635	$ 159,635	162,414
Use of fund balance:					
Debt service reserve account balance (required)					(56,547)
Interest expense - November 1, 2026					(85,548)
Projected fund balance surplus/(deficit) as of September 30, 2026					$ 20,319

HAWTHORNE MILL NORTH
COMMUNITY DEVELOPMENT DISTRICT
SERIES 2023 AMORTIZATION SCHEDULE

	Principal	Coupon Rate	Interest	Debt Service	Bond Balance
11/01/25			86,704.38	86,704.38	3,180,000.00
05/01/26	50,000.00	4.625%	86,704.38	136,704.38	3,130,000.00
11/01/26			85,548.13	85,548.13	3,130,000.00
05/01/27	55,000.00	4.625%	85,548.13	140,548.13	3,075,000.00
11/01/27			84,276.25	84,276.25	3,075,000.00
05/01/28	55,000.00	4.625%	84,276.25	139,276.25	3,020,000.00
11/01/28			83,004.38	83,004.38	3,020,000.00
05/01/29	60,000.00	4.625%	83,004.38	143,004.38	2,960,000.00
11/01/29			81,616.88	81,616.88	2,960,000.00
05/01/30	60,000.00	4.625%	81,616.88	141,616.88	2,900,000.00
11/01/30			80,229.38	80,229.38	2,900,000.00
05/01/31	65,000.00	5.400%	80,229.38	145,229.38	2,835,000.00
11/01/31			78,474.38	78,474.38	2,835,000.00
05/01/32	70,000.00	5.400%	78,474.38	148,474.38	2,765,000.00
11/01/32			76,584.38	76,584.38	2,765,000.00
05/01/33	70,000.00	5.400%	76,584.38	146,584.38	2,695,000.00
11/01/33			74,694.38	74,694.38	2,695,000.00
05/01/34	75,000.00	5.400%	74,694.38	149,694.38	2,620,000.00
11/01/34			72,669.38	72,669.38	2,620,000.00
05/01/35	80,000.00	5.400%	72,669.38	152,669.38	2,540,000.00
11/01/35			70,509.38	70,509.38	2,540,000.00
05/01/36	85,000.00	5.400%	70,509.38	155,509.38	2,455,000.00
11/01/36			68,214.38	68,214.38	2,455,000.00
05/01/37	90,000.00	5.400%	68,214.38	158,214.38	2,365,000.00
11/01/37			65,784.38	65,784.38	2,365,000.00
05/01/38	95,000.00	5.400%	65,784.38	160,784.38	2,270,000.00
11/01/38			63,219.38	63,219.38	2,270,000.00
05/01/39	100,000.00	5.400%	63,219.38	163,219.38	2,170,000.00
11/01/39			60,519.38	60,519.38	2,170,000.00
05/01/40	105,000.00	5.400%	60,519.38	165,519.38	2,065,000.00
11/01/40			57,684.38	57,684.38	2,065,000.00
05/01/41	110,000.00	5.400%	57,684.38	167,684.38	1,955,000.00
11/01/41			54,714.38	54,714.38	1,955,000.00
05/01/42	115,000.00	5.400%	54,714.38	169,714.38	1,840,000.00
11/01/42			51,609.38	51,609.38	1,840,000.00
05/01/43	125,000.00	5.400%	51,609.38	176,609.38	1,715,000.00
11/01/43			48,234.38	48,234.38	1,715,000.00
05/01/44	130,000.00	5.625%	48,234.38	178,234.38	1,585,000.00
11/01/44			44,578.13	44,578.13	1,585,000.00
05/01/45	140,000.00	5.625%	44,578.13	184,578.13	1,445,000.00
11/01/45			40,640.63	40,640.63	1,445,000.00
05/01/46	145,000.00	5.625%	40,640.63	185,640.63	1,300,000.00
11/01/46			36,562.50	36,562.50	1,300,000.00
05/01/47	155,000.00	5.625%	36,562.50	191,562.50	1,145,000.00

HAWTHORNE MILL NORTH
COMMUNITY DEVELOPMENT DISTRICT
SERIES 2023 AMORTIZATION SCHEDULE

	Principal	Coupon Rate	Interest	Debt Service	Bond Balance
11/01/47			32,203.13	32,203.13	1,145,000.00
05/01/48	165,000.00	5.625%	32,203.13	197,203.13	980,000.00
11/01/48			27,562.50	27,562.50	980,000.00
05/01/49	175,000.00	5.625%	27,562.50	202,562.50	805,000.00
11/01/49			22,640.63	22,640.63	805,000.00
05/01/50	185,000.00	5.625%	22,640.63	207,640.63	620,000.00
11/01/50			17,437.50	17,437.50	620,000.00
05/01/51	195,000.00	5.625%	17,437.50	212,437.50	425,000.00
11/01/51			11,953.13	11,953.13	425,000.00
05/01/52	205,000.00	5.625%	11,953.13	216,953.13	220,000.00
11/01/52			6,187.50	6,187.50	220,000.00
05/01/53	220,000.00	5.625%	6,187.50	226,187.50	-
Total	**3,275,000.00**		**3,462,864.14**	**6,737,864.14**	

HAWTHORNE MILL NORTH
COMMUNITY DEVELOPMENT DISTRICT
DEBT SERVICE FUND BUDGET - SERIES 2024
FISCAL YEAR 2026

	Fiscal Year 2025				
	Adopted Budget FY 2025	Actual through 2/28/25	Projected through 9/30/2025	Total Actual & Projected Revenue & Expenditures	Proposed Budget FY 2026
REVENUES					
Assessment levy: off-roll	-	531,567	75,772	607,339	767,496
Lot closing Assessments	-	160,155	-	160,155	-
Interest	-	13,498	-	13,498	-
Total revenues	-	705,220	75,772	780,992	767,496
EXPENDITURES					
Debt service					-
Principal	-	-	165,000	165,000	175,000
Interest	-	187,418	301,208	488,626	594,825
Cost of issuance	-	5,743	-	5,743	-
Total expenditures	-	193,161	466,208	659,369	769,825
Excess/(deficiency) of revenues over/(under) expenditures	-	512,059	(390,436)	121,623	(2,329)
Net increase/(decrease) in fund balance	-	512,059	(390,436)	121,623	(2,329)
Fund balance:					
Beginning fund balance (unaudited)	-	581,301	1,093,360	581,301	702,924
Ending fund balance (projected)	$ -	$1,093,360	$ 702,924	$ 702,924	700,595
Use of fund balance:					
Debt service reserve account balance (required)					(383,748)
Interest expense - November 1, 2026					(293,388)
Projected fund balance surplus/(deficit) as of September 30, 2026					$ 23,459

HAWTHORNE MILL NORTH
COMMUNITY DEVELOPMENT DISTRICT
SERIES 2024 AMORTIZATION SCHEDULE

	Principal	Coupon Rate	Interest	Debt Service	Bond Balance
11/01/25			297,412.50	297,412.50	11,235,000.00
05/01/26	175,000.00	4.600%	297,412.50	472,412.50	11,060,000.00
11/01/26			293,387.50	293,387.50	11,060,000.00
05/01/27	180,000.00	4.600%	293,387.50	473,387.50	10,880,000.00
11/01/27			289,247.50	289,247.50	10,880,000.00
05/01/28	190,000.00	4.600%	289,247.50	479,247.50	10,690,000.00
11/01/28			284,877.50	284,877.50	10,690,000.00
05/01/29	200,000.00	4.600%	284,877.50	484,877.50	10,490,000.00
11/01/29			280,277.50	280,277.50	10,490,000.00
05/01/30	210,000.00	4.600%	280,277.50	490,277.50	10,280,000.00
11/01/30			275,447.50	275,447.50	10,280,000.00
05/01/31	220,000.00	4.600%	275,447.50	495,447.50	10,060,000.00
11/01/31			270,387.50	270,387.50	10,060,000.00
05/01/32	230,000.00	5.200%	270,387.50	500,387.50	9,830,000.00
11/01/32			264,407.50	264,407.50	9,830,000.00
05/01/33	240,000.00	5.200%	264,407.50	504,407.50	9,590,000.00
11/01/33			258,167.50	258,167.50	9,590,000.00
05/01/34	255,000.00	5.200%	258,167.50	513,167.50	9,335,000.00
11/01/34			251,537.50	251,537.50	9,335,000.00
05/01/35	270,000.00	5.200%	251,537.50	521,537.50	9,065,000.00
11/01/35			244,517.50	244,517.50	9,065,000.00
05/01/36	285,000.00	5.200%	244,517.50	529,517.50	8,780,000.00
11/01/36			237,107.50	237,107.50	8,780,000.00
05/01/37	300,000.00	5.200%	237,107.50	537,107.50	8,480,000.00
11/01/37			229,307.50	229,307.50	8,480,000.00
05/01/38	315,000.00	5.200%	229,307.50	544,307.50	8,165,000.00
11/01/38			221,117.50	221,117.50	8,165,000.00
05/01/39	330,000.00	5.200%	221,117.50	551,117.50	7,835,000.00
11/01/39			212,537.50	212,537.50	7,835,000.00
05/01/40	350,000.00	5.200%	212,537.50	562,537.50	7,485,000.00
11/01/40			203,437.50	203,437.50	7,485,000.00
05/01/41	370,000.00	5.200%	203,437.50	573,437.50	7,115,000.00
11/01/41			193,817.50	193,817.50	7,115,000.00
05/01/42	390,000.00	5.200%	193,817.50	583,817.50	6,725,000.00
11/01/42			183,677.50	183,677.50	6,725,000.00
05/01/43	410,000.00	5.200%	183,677.50	593,677.50	6,315,000.00
11/01/43			173,017.50	173,017.50	6,315,000.00
05/01/44	430,000.00	5.200%	173,017.50	603,017.50	5,885,000.00
11/01/44			161,837.50	161,837.50	5,885,000.00
05/01/45	455,000.00	5.500%	161,837.50	616,837.50	5,430,000.00
11/01/45			149,325.00	149,325.00	5,430,000.00
05/01/46	480,000.00	5.500%	149,325.00	629,325.00	4,950,000.00
11/01/46			136,125.00	136,125.00	4,950,000.00
05/01/47	505,000.00	5.500%	136,125.00	641,125.00	4,445,000.00
11/01/47			122,237.50	122,237.50	4,445,000.00
05/01/48	535,000.00	5.500%	122,237.50	657,237.50	3,910,000.00
11/01/48			107,525.00	107,525.00	3,910,000.00

HAWTHORNE MILL NORTH
COMMUNITY DEVELOPMENT DISTRICT
SERIES 2024 AMORTIZATION SCHEDULE

	Principal	Coupon Rate	Interest	Debt Service	Bond Balance
05/01/49	565,000.00	5.500%	107,525.00	672,525.00	3,345,000.00
11/01/49			91,987.50	91,987.50	3,345,000.00
05/01/50	600,000.00	5.500%	91,987.50	691,987.50	2,745,000.00
11/01/50			75,487.50	75,487.50	2,745,000.00
05/01/51	630,000.00	5.500%	75,487.50	705,487.50	2,115,000.00
11/01/51			58,162.50	58,162.50	2,115,000.00
05/01/52	665,000.00	5.500%	58,162.50	723,162.50	1,450,000.00
11/01/52			39,875.00	39,875.00	1,450,000.00
05/01/53	705,000.00	5.500%	39,875.00	744,875.00	745,000.00
11/01/53			20,487.50	20,487.50	745,000.00
05/01/54	745,000.00	5.500%	20,487.50	765,487.50	-
11/01/54			-	-	-
Total	**11,400,000.00**		**11,742,100.50**	**23,142,100.50**	

HAWTHORNE MILL NORTH
COMMUNITY DEVELOPMENT DISTRICT
ASSESSMENT COMPARISON
PROJECTED FISCAL YEAR 2026 ASSESSMENTS

On-Roll Assessments

Product/Parcel	Units	FY 2026 O&M Assessment per Unit	FY 2026 DS Assessment per Unit	FY 2026 Total Assessment per Unit	FY 2025 Total Assessment per Unit
SF 40'	71	$ 529.42	$ 1,182.73	$ 1,712.15	$ 1,828.87
SF 50'	87	529.42	1,397.77	1,927.19	2,043.91
SF 60	25	529.42	1,505.29	2,034.71	2,151.43
Total	**183**				

Off-Roll Assessments

Product/Parcel	Units	FY 2026 O&M Assessment per Unit	FY 2026 DS Assessment per Unit	FY 2026 Total Assessment per Unit	FY 2025 Total Assessment per Unit
20' Townhomes	180	$ 492.36	$ 799.84	$ 1,292.20	$ 600.91
SF 40'	160	492.36	1,199.76	1,692.12	600.91
SF 50'	243	492.36	1,399.72	1,892.08	600.91
SF 60	59	492.36	1,549.69	2,042.05	600.91
Total	**642**				

HAWTHORNE MILL NORTH
COMMUNITY DEVELOPMENT DISTRICT

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RESOLUTION 2025-09

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE HAWTHORNE MILL NORTH COMMUNITY DEVELOPMENT DISTRICT DESIGNATING DATES, TIMES AND LOCATIONS FOR REGULAR MEETINGS OF THE BOARD OF SUPERVISORS OF THE DISTRICT FOR FISCAL YEAR 2025/2026 AND PROVIDING FOR AN EFFECTIVE DATE

WHEREAS, the Hawthorne Mill North Community Development District ("**District**") is a local unit of special-purpose government created and existing pursuant to Chapter 190, *Florida Statutes*; 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.

WHEREAS, the Board desires to adopt the Fiscal Year 2025/2026 meeting schedule attached as **Exhibit A**.

NOW THEREFORE BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE HAWTHORNE MILL NORTH COMMUNITY DEVELOPMENT DISTRICT:

1. **ADOPTING FISCAL YEAR 2025/2026 ANNUAL MEETING SCHEDULE.** 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.

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

PASSED AND ADOPTED this 11th day of June, 2025.

ATTEST**:**	**HAWTHORNE MILL NORTH COMMUNITY DEVELOPMENT DISTRICT**
___________________________________	______________________________________
Secretary/Assistant Secretary	Chair/Vice Chair, Board of Supervisors

HAWTHORNE MILL NORTH COMMUNITY DEVELOPMENT DISTRICT		
BOARD OF SUPERVISORS FISCAL YEAR 2025/2026 MEETING SCHEDULE		
LOCATION *TBD*		
DATE	**POTENTIAL DISCUSSION/FOCUS**	**TIME**
October 8, 2025	**Regular Meeting**	**9:30 AM***
November 12, 2025	**Regular Meeting**	**9:30 AM***
December 10, 2025	**Regular Meeting**	**9:30 AM***
January 14, 2026	**Regular Meeting**	**9:30 AM***
February 11, 2026	**Regular Meeting**	**9:30 AM***
March 11, 2026	**Regular Meeting**	**9:30 AM***
April 8, 2026	**Regular Meeting**	**9:30 AM***
May 13, 2026	**Regular Meeting**	**9:30 AM***
June 10, 2026	**Regular Meeting**	**9:30 AM***
July 8, 2026	**Regular Meeting**	**9:30 AM***
August 12, 2026	**Regular Meeting**	**9:30 AM***
September 9, 2026	**Regular Meeting**	**9:30 AM***
**Meetings will convene immediately following the adjournment of the Hawthorne Mill North CDD meetings and Harmony on Lake Eloise CDD meetings, scheduled to commence at 9:30 AM, respectively.*		

HAWTHORNE MILL NORTH

COMMUNITY DEVELOPMENT DISTRICT

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HAWTHORNE MILL NORTH
COMMUNITY DEVELOPMENT DISTRICT
CITY OF LAKELAND, FLORIDA
FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED
SEPTEMBER 30, 2024

HAWTHORNE MILL NORTH COMMUNITY DEVELOPMENT DISTRICT
CITY OF LAKELAND, FLORIDA

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INDEPENDENT AUDITOR'S REPORT

To the Board of Supervisors
Hawthorne Mill North Community Development District
City of Lakeland, Florida

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities and each major fund of Hawthorne Mill North Community Development District, City of Lakeland, Florida ("District") as of and for the for the fiscal 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, thereof for the fiscal 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 (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. 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

The District's 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 GAAS 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 GAAS, 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 Information Included in the Financial Report

Management is responsible for the other information included in the financial report. The other information comprises the information for compliance with FL Statute 218.39 (3) (c), but does not include the financial statements and our auditor's report thereon. Our opinions on the financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon. In connection with our audit of the financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated April 29, 2025, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, 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 District's 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.

April 29, 2025

MANAGEMENT'S DISCUSSION AND ANALYSIS

Our discussion and analysis of Hawthorne Mill North Community Development District, City of Lakeland, Florida ("District") provides a narrative 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 liabilities of the District exceeded its assets at the close of the most recent fiscal year resulting in a net position deficit balance of ($745,167).

- The change in the District's total net position in comparison with the prior fiscal year was ($545,873), a decrease. 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 $741,609, an increase of $640,942 in comparison with the prior fiscal year. The total fund balance is restricted for debt service and capital projects, non-spendable for deposits, and the remainder is unassigned balance in the general fund.

OVERVIEW OF FINANCIAL STATEMENTS

This discussion and analysis are intended to serve as the introduction to the District's basic 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, deferred outflows of resources, liabilities, and deferred inflows of resources with the residual amount being 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.

The government-wide financial statements include all governmental activities that are principally supported by Developer contributions and assessments. The District does not have any business-type activities. The governmental activities of the District include the general government (management) and maintenance functions.

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.

OVERVIEW OF FINANCIAL STATEMENTS (Continued)

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 balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The District maintains three governmental funds for external reporting. Information is presented separately 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 of which are considered major funds.

The District adopts an annual appropriated budget for its general and debt service funds. 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.

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, liabilities exceeded assets at the close of the most recent fiscal year.

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

NET POSITION
SEPTEMBER 30,

	2024	2023
Assets, excluding capital assets	$ 788,652	$ 131,941
Capital assets, net of depreciation	13,444,642	2,973,138
Total assets	14,233,294	3,105,079
Liabilities, excluding long-term liabilities	367,140	46,338
Long-term liabilities	14,611,321	3,258,035
Total liabilities	14,978,461	3,304,373
Net Position		
Net investment in capital assets	(1,165,916)	(284,897)
Restricted	418,124	79,493
Unrestricted	2,625	6,110
Total net position	$ (745,167)	$ (199,294)

The District's net position reflects its investment in capital assets (e.g. land, land improvements, and infrastructure) less any related debt used to acquire those assets that is still outstanding. These assets are used to provide services to residents; consequently, these assets are not available for future spending. Although the District's investment in capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

GOVERNMENT-WIDE FINANCIAL ANALYSIS (Continued)

The restricted portion of the District's net position represents resources that are subject to external restrictions on how they may be used.

The District's net position decreased during the most recent fiscal year. The majority of the decrease represents the extent to which cost of operations exceed ongoing program revenues.

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

CHANGES IN NET POSITION
FOR THE FISCAL YEAR ENDED SEPTEMBER 30,

	2024	2023
Revenues:		
Program revenues		
Charges for services	$ 280,123	$ -
Operating grants and contributions	173,755	53,544
Capital grants and contributions	4,529	-
General revenues		
Miscellaneous	4,380	-
Total revenues	462,787	53,544
Expenses:		
General government	103,584	45,644
Maintenance and operations	120,897	-
Interest on long-term debt	424,628	15,064
Bond issue costs	359,551	183,501
Total expenses	1,008,660	244,209
Change in net position	(545,873)	(190,665)
Net position - beginning	(199,294)	(8,629)
Net position - ending	$ (745,167)	$ (199,294)

As noted above and in the statement of activities, the cost of all governmental activities during the fiscal year ended September 30, 2024 was $1,008,660. The costs of the District's activities were paid by program revenues. Program revenues are comprised of Developer contributions, assessments and investment earnings. In total, expenses increased from the prior year mainly as the result of bond issuance costs in the current year.

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. The general fund budget for the fiscal year ended September 30, 2024 was amended to increase revenues by $8,000 and increase appropriations by $8,000.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

At September 30, 2024, the District had $13,444,642 invested in capital assets for its governmental activities No depreciation has been taken in the current fiscal year as the District's infrastructure and other capital assets are under construction. 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 $14,630,000 Bonds outstanding for its governmental activities. More detailed information about the District's capital debt is presented in the notes of the financial statements.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS

It is anticipated that the general operations of the District will increase as the District is being built out.

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 the Hawthorne Mill North Community Development District's 2300 Glades Road, Suite 410W, Boca Raton, Florida, 33431.

HAWTHORNE MILL NORTH COMMUNITY DEVELOPMENT DISTRICT
CITY OF LAKELAND, FLORIDA
STATEMENT OF NET POSITION
SEPTEMBER 30, 2024

	Governmental Activities
ASSETS	
Cash	$ 6,804
Due from Developer	68,762
Deposits and prepaids	600
Restricted assets:	
Investments	712,486
Capital assets:	
Nondepreciable	13,444,642
Total assets	14,233,294
LIABILITIES	
Accounts payable	38,818
Unearned revenue	2,225
Accrued interest payable	320,097
Developer advance	6,000
Non-current liabilities:	
Due within one year	215,000
Due in more than one year	14,396,321
Total liabilities	14,978,461
NET POSITION	
Net investment in capital assets	(1,165,916)
Restricted for debt service	418,124
Unrestricted	2,625
Total net position	$ (745,167)

See notes to the financial statements

HAWTHORNE MILL NORTH COMMUNITY DEVELOPMENT DISTRICT
CITY OF LAKELAND, FLORIDA
STATEMENT OF ACTIVITIES
FOR THE FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024

		Program Revenues			Net (Expense) Revenue and Changes in Net Position
Functions/Programs	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities
Primary government:					
Governmental activities:					
General government	$ 103,584	$ 53,935	$ -	$ -	$ (49,649)
Maintenance and operations	120,897	-	162,681	4,529	46,313
Bond issue costs	359,551	-	-	-	(359,551)
Interest on long-term debt	424,628	226,188	11,074	-	(187,366)
Total governmental activities	1,008,660	280,123	173,755	4,529	(550,253)
Change in net position					(545,873)
Net position - beginning					(199,294)
Net position - ending					$ (745,167)

See notes to the financial statements

HAWTHORNE MILL NORTH COMMUNITY DEVELOPMENT DISTRICT
CITY OF LAKELAND, FLORIDA
BALANCE SHEET
GOVERNMENTAL FUNDS
SEPTEMBER 30, 2024

	Major Funds			Total
	General	Debt Service	Capital Projects	Governmental Funds
ASSETS				
Cash	$ 6,804	$ -	$ -	$ 6,804
Investments	-	707,473	5,013	712,486
Due from Developer	38,014	30,748	-	68,762
Deposits	600	-	-	600
Total assets	$ 45,418	$ 738,221	$ 5,013	$ 788,652
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	$ 34,568	$ -	$ 4,250	$ 38,818
Unearned revenue	2,225	-	-	2,225
Developer advance	6,000	-	-	6,000
Total liabilities	42,793	-	4,250	47,043
FUND BALANCES:				
Nonspendable:				
Deposits	600	-	-	600
Restricted for:				
Debt service	-	738,221	-	738,221
Capital projects	-	-	763	763
Unassigned	2,025	-	-	2,025
Total fund balances	2,625	738,221	763	741,609
Total liabilities and fund balances	$ 45,418	$ 738,221	$ 5,013	$ 788,652

See notes to the financial statements

HAWTHORNE MILL NORTH COMMUNITY DEVELOPMENT DISTRICT
CITY OF LAKELAND, FLORIDA
RECONCILIATION OF THE BALANCE SHEET - GOVERNMENTAL FUNDS
TO THE STATEMENT OF NET POSITION
SEPTEMBER 30, 2024

Fund balance - governmental funds		$ 741,609
Amounts reported for governmental activities in the statement of net position are different because:		
Capital assets used in governmental activities are not financial resources and, therefore, are not reported as assets in the governmental funds. The statement of net position includes those capital assets, net of any accumulated depreciation, in the net position of the government as a whole.		
Cost of capital assets	13,444,642	
Accumulated depreciation	-	13,444,642
Liabilities not due and payable from current available resources are not reported as liabilities in the governmental fund statements. All liabilities, both current and long-term, are reported in the government-wide financial statements.		
Accrued interest payable	(320,097)	
Bonds payable	(14,611,321)	(14,931,418)
Net position of governmental activities		$ (745,167)

See notes to the financial statements

HAWTHORNE MILL NORTH COMMUNITY DEVELOPMENT DISTRICT
CITY OF LAKELAND, FLORIDA
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024

	Major Funds			Total
	General	Debt Service	Capital Projects	Total Governmental Funds
REVENUES				
Assessments	$ 53,935	226,188	$ -	$ 280,123
Developer contributions	162,681	-	-	162,681
Interest	-	11,074	4,529	15,603
Miscellaneous revenues	4,380	-	-	4,380
Total revenues	220,996	237,262	4,529	462,787
EXPENDITURES				
Current:				
General government	103,584	-	-	103,584
Maintenance and operations	120,897	-	-	120,897
Debt Service:				
Principal	-	45,000	-	45,000
Interest	-	119,029	-	119,029
Bond issue costs	-	359,551	-	359,551
Capital outlay	-		10,471,504	10,471,504
Total expenditures	224,481	523,580	10,471,504	11,219,565
Excess (deficiency) of revenues over (under) expenditures	(3,485)	(286,318)	(10,466,975)	(10,756,778)
OTHER FINANCING SOURCES (USES)				
Interfund transfer in	-	-	484	484
Interfund transfer (out)	-	(484)	-	(484)
Proceeds from bond issuance	-	932,746	10,467,254	11,400,000
Original issue discount	-	(2,280)	-	(2,280)
Total other financing sources (uses)	-	929,982	10,467,738	11,397,720
Net change in fund balances	(3,485)	643,664	763	640,942
Fund balances - beginning	6,110	94,557	-	100,667
Fund balances - ending	$ 2,625	$ 738,221	$ 763	$ 741,609

See notes to the financial statements

HAWTHORNE MILL NORTH COMMUNITY DEVELOPMENT DISTRICT
CITY OF LAKELAND, FLORIDA
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024

Net change in fund balances - total governmental funds	$	640,942
Amounts reported for governmental activities in the statement of activities are different because:		
Governmental funds report capital outlays as expenditures; however, the cost of capital assets is eliminated in the statement of activities and capitalized in the statement of net position.		10,471,504
Governmental funds report the face amount of Bonds issued as financial resources when debt is first issued, whereas these amounts are eliminated in the statement of activities and recognized as long-term liabilities in the statement of net position.		(11,400,000)
In connection with the issuance of the Bonds, the original issue discount is reported as a financing use/source when debt is first issued, whereas this amount is eliminated in the statement of activities and reduces/increases long-term liabilities in the statement of net position.		2,280
Amortization of Bond discounts/premiums is not recognized in the governmental fund financial statements, but is reported as an expense in the statement of activities.		(566)
Governmental funds report the payment of principal on the Bonds as an expenditure, whereas these amounts are eliminated in the statement of activities and recognized as a reduction of long-term liabilities in the statement of net position.		45,000
The change in accrued interest on long-term liabilities between the current and prior fiscal year is recorded in the statement of activities but not in the fund financial statements.		(305,033)
Change in net position of governmental activities	$	(545,873)

See notes to the financial statements

NOTE 1 – NATURE OF ORGANIZATION AND REPORTING ENTITY

Hawthorne Mill North Community Development District ("District") was established by Ordinance 21-041 of the City Commission of the City of Lakeland, pursuant to the Uniform Community Development District Act of 1980, and otherwise known as Chapter 190, Florida Statutes, effective October 4, 2021. 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. The Supervisors are elected by landowners within the District. The Board of Supervisors of the District exercise all powers granted to the District pursuant to Chapter 190, Florida Statutes. As of September 30, 2024, all the Board members were affiliated with Forestar Group, Inc. (the "Developer").

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 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 2 – 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.

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*.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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 *current 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. However, debt service expenditures are recorded only when payment is due.

Assessments

Assessments are non-ad valorem assessments on benefited property within the District. Operating and maintenance assessments are based upon the adopted budget and levied annually at a public hearing of the District. Debt service assessments are levied when Bonds are issued and assessed and collected on an annual basis. The District may collect assessments directly or utilize the "Uniform Method of Collection" under Florida Statutes. Direct collected assessments are due as set forth in the annual assessment resolution adopted by the Board of Supervisors. Assessments collected under the Uniform Method are noticed by the County Tax Collector on November 1 and due on or before March 31 of each year. Property owners may prepay a portion or all of the debt service assessments on their property subject to various provisions in the Bond documents.

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.

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.

Debt Service Fund

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

Capital Projects Fund

The capital projects fund is used to account for the costs of major infrastructure acquired by the District and also to accumulate capital reserves for future maintenance costs and capital projects.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements.

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.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Assets, Liabilities and Net Position or Equity

Restricted Assets
These assets represent cash and investments set aside pursuant to Bond covenants or other 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 Inter-local Cooperation Act;
b) Securities and Exchange Commission registered money market funds with the highest credit quality rating from a nationally recognized rating agency;
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.

The District records all interest revenue related to investment activities in the respective funds. Investments are measured at amortized cost or reported at fair value as required by generally accepted accounting principles.

Prepaid Items
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 two years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition 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.

No depreciation has been taken in the current fiscal year as the District's infrastructure and other capital assets are under construction.

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

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Assets, Liabilities and Net Position or Equity (Continued)

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 sources while discounts 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
In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then.

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.

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. The District can establish limitations on the use of fund balance as follows:

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 established by the Board of Supervisors that are intended to be used for specific purposes that are neither considered restricted nor committed. The Board may also 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.

NOTE 2 – 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 3 – 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 upcoming October 1.
b) A public hearing is conducted to obtain 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 4 – DEPOSITS AND INVESTMENTS

Deposits
The District's cash balances 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.

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

	Amortized cost	Credit Risk	Maturities
First American Government Obligations Fund - Class X	$ 588,057	S&P AAAm	Weighted average of the fund portfolio: 31 days
First American Institutional Government Fund	124,429	N/A	N/A
	$ 712,486		

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.

NOTE 4 – DEPOSITS AND INVESTMENTS (Continued)

Investments (Continued)
However, the Bond Indenture limits the type of investments held using unspent proceeds.

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.

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.

NOTE 5 – INTERFUND TRANSFERS

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

Fund	Transfers in	Transfers out
Debt service	$ -	$ 484
Capital projects	484	-
	$ 484	$ -

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 were made in accordance with the Bond Indentures.

NOTE 6 – CAPITAL ASSETS

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

	Beginning Balance	Additions	Reductions	Ending Balance
Governmental activities				
Capital assets, not being depreciated				
Infrastructure under construction	$ 2,973,138	$ 10,471,504	$ -	$ 13,444,642
Total capital assets, not being depreciated	2,973,138	10,471,504	-	13,444,642
Governmental activities capital assets, net	$ 2,973,138	$ 10,471,504	$ -	$ 13,444,642

The infrastructure intended to serve the District has been estimated at a total cost of approximately $8,108,176. A portion of the project costs was expected to be financed with the proceeds from the issuance of Bonds with the remainder to be funded by the Developer and conveyed to the District. Upon completion, certain improvements are to be conveyed to others for ownership and maintenance responsibilities. The District paid the Developer $10,467,254 for the cost of infrastructure improvements during the current fiscal year.

NOTE 7 – LONG-TERM LIABILITIES

Series 2023

On August 30, 2023, the District issued $3,275,000 of Capital Improvement Revenue Bonds, Series 2023 with a fixed interest rates of from 4.625% to 5.625%. Principal payments on the Series Bonds are payable annually commencing May 1, 2024 to May 1, 2053. Interest is paid semiannually on each May 1 and November 1, commencing November 1, 2023. The Bonds were issued to finance the acquisition and construction of certain improvements associated with Assessment Area One.

The Series 2023 Bonds are subject to redemption at the option of the District, in whole or in part at a redemption price set forth in the Bond Indenture. The Series 2023 Bonds are subject to extraordinary mandatory redemption prior to maturity in the manner determined by the Bond Indenture.

The Bond Indentures established debt service reserve requirements as well as other restrictions and requirements relating principally to the use of proceeds to pay for the infrastructure improvements 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 District was in compliance with the requirements at September 30, 2024.

Series 2024

On July 9, 2024, the District issued $11,400,000 of Capital Improvement Revenue Bonds, comprised of Term Bonds with fixed interest rates from 4.61% to 5.5% and due dates from May 1, 2031 to May 1, 2054. Principal payments on the Series Bonds are payable annually commencing May 1, 2025 to May 1, 2054. Interest is paid semiannually on each May 1 and November 1, commencing November 1, 2024. The Bonds were issued to finance the acquisition and construction of certain improvements associated with Assessment Area Two.

The Series 2024 Bonds are subject to redemption at the option of the District, in whole or in part at a redemption price set forth in the Bond Indenture. The Series 2024 Bonds are subject to extraordinary mandatory redemption prior to maturity in the manner determined by the Bond Indenture.

The Bond Indentures established debt service reserve requirements as well as other restrictions and requirements relating principally to the use of proceeds to pay for the infrastructure improvements 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. Upon satisfaction of certain conditions, a portion of the original reserve requirements will be released to the Developer for construction costs paid on behalf of the District; this did not occur during the current fiscal year. The District was in compliance with the requirements at September 30, 2024.

Long-term Debt Activity

Changes in long-term liability activity for the for the fiscal year ended September 30, 2024 were as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Governmental activities					
Bonds payable:					
Series 2023	$ 3,275,000	$ -	$ 45,000	$ 3,230,000	$ 50,000
Less: original issue discount	(16,965)	-	(566)	(16,399)	-
Series 2024	-	11,400,000	-	11,400,000	$ 165,000
Less: original issue discount	-	(2,280)	-	(2,280)	-
Total	$ 3,258,035	$ 11,397,720	$ 44,434	$ 14,611,321	$ 215,000

NOTE 7 – LONG-TERM LIABILITIES

Long-term Debt Activity (Continued)

At September 30, 2024, the scheduled debt service requirements on the long-term debt were as follows:

Year ending September 30:	Governmental Activities Principal	Interest	Total
2025	$ 215,000	$ 664,347	$ 879,347
2026	225,000	768,234	993,234
2027	235,000	757,871	992,871
2028	245,000	747,048	992,048
2029	260,000	735,764	995,764
2030-2034	1,495,000	3,480,574	4,975,574
2035-2039	1,950,000	3,047,969	4,997,969
2040-2044	2,535,000	2,478,499	5,013,499
2045-2049	3,320,000	1,717,194	5,037,194
2050-2053	4,150,000	688,436	4,838,436
Total	$ 14,630,000	$ 15,085,936	$ 29,715,936

NOTE 8 – DEVELOPER TRANSACTIONS

The Developer owns a portion of land within the District; therefore, assessment revenues in the general and debt service funds include the assessments levied on those lots owned by the Developer.

The Developer has agreed to fund the general operations of the District. In connection with that agreement, Developer contributions to the general fund were $162,681, which includes a receivable of $30,457 as of September 30, 2024.

NOTE 9 – CONCENTRATION

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

NOTE 10 – MANAGEMENT COMPANY

The District has contracted with a management company to perform management advisory services, which include financial and accounting 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 11 – 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; and natural disasters. The District has obtained commercial insurance from independent third parties to mitigate the costs of these risks; coverage may not extend to all situations. There were no settled claims since inception of the District.

HAWTHORNE MILL NORTH COMMUNITY DEVELOPMENT DISTRICT
CITY OF LAKELAND, FLORIDA
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL – GENERAL FUND
FOR THE FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024

	Budgeted Amounts		Actual	Variance with Final Budget - Positive
	Original	Final	Amounts	(Negative)
REVENUES				
Assessments	$ -	$ 54,232	$ 53,935	$ (297)
Developer contributions	236,491	190,259	162,681	(27,578)
Miscellaneous income	-	-	4,380	4,380
Total revenues	236,491	244,491	220,996	(23,495)
EXPENDITURES				
Current:				
General government	96,041	104,041	103,584	457
Maintenance and operations	140,450	140,450	120,897	19,553
Total expenditures	236,491	244,491	224,481	20,010
Excess (deficiency) of revenues over (under) expenditures	$ -	$ -	(3,485)	$ (3,485)
Fund balance - beginning			6,110	
Fund balance - ending			$ 2,625	

See notes to required supplementary information

HAWTHORNE MILL NORTH COMMUNITY DEVELOPMENT DISTRICT
CITY OF LAKELAND, FLORIDA
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).

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. The general fund budget for the fiscal year ended September 30, 2024 was amended to increase revenues by $8,000 and increase appropriations by $8,000.

HAWTHORNE MILL NORTHCOMMUNITY DEVELOPMENT DISTRICT
CITY OF LAKELAND, FLORIDA
OTHER INFORMATION – DATA ELEMENTS
REQUIRED BY FL STATUTE 218.39(3)(C)
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024
UNAUDITED

Element	Comments
Number of District employees compensated in the last pay period of the District's fiscal year being reported.	0
Number of independent contractors compensated to whom nonemployee compensation was paid in the last month of the District's fiscal year being reported.	2
Employee compensation	$0
Independent contractor compensation	$67,189
Construction projects to begin on or after October 1; (>$65K)	None
Budget variance report	See the Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - General Fund
Ad Valorem taxes;	Not applicable
Non ad valorem special assessments;	
Special assessment rate	Operations and maintenance - $296.35 Debt service - $1,099.94 - $1,399.92
Special assessments collected	$280,123
Outstanding Bonds:	see Note 7 for details

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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
Hawthorne Mill North Community Development District
City of Lakeland, Florida

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities and each major fund of Hawthorne Mill North Community Development District, City of Lakeland, Florida ("District") as of and for the for the fiscal year ended September 30, 2024, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our opinion thereon dated April 29, 2025.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, 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.

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 and correct 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 or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and 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

The purpose of this report is 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.

April 29, 2025

Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

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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
Hawthorne Mill North Community Development District
City of Lakeland, Florida

We have examined Hawthorne Mill North Community Development District, City of Lakeland, 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 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 Hawthorne Mill North Community Development District, City of Lakeland, Florida and is not intended to be and should not be used by anyone other than these specified parties.

April 29, 2025

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MANAGEMENT LETTER PURSUANT TO THE RULES OF THE AUDITOR GENERAL FOR THE STATE OF FLORIDA

To the Board of Supervisors
Hawthorne Mill North Community Development District
City of Lakeland, Florida

Report on the Financial Statements

We have audited the accompanying basic financial statements of Hawthorne Mill North Community Development District, City of Lakeland, Florida ("District") as of and for the for the fiscal year ended September 30, 2024, and have issued our report thereon dated April 29, 2025.

Auditor's 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 G*overnment Auditing Standards,* issued by the Comptroller General of the United States; and Chapter 10.550, Rules of the Florida Auditor General.

Other Reporting Requirements

We have issued our Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with *Government Auditing Standards;* and Independent Auditor's 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 reports, which are dated April 29, 2025, should be considered in conjunction with this management letter.

Purpose of this Letter

The purpose of this letter is to comment on those matters required by Chapter 10.550 of the Rules of the Auditor General for the State of Florida. Accordingly, in connection with our audit of the financial statements of the District, as described in the first paragraph, we report the following:

I. Current year findings and recommendations.
II. Status of prior year findings and recommendations.
III. Compliance with the Provisions of the Auditor General of the State of Florida.

Our management letter 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, Federal and other granting agencies, as applicable, management, and the Board of Supervisors of Community Development District, City of Lakeland, Florida and is not intended to be and should not be used by anyone other than these specified parties.

We wish to thank Hawthorne Mill North Community Development District, City of Lakeland, Florida and the personnel associated with it, for the opportunity to be of service to them in this endeavor as well as future engagements, and the courtesies extended to us.

April 29, 2025

REPORT TO MANAGEMENT

I. CURRENT YEAR FINDINGS AND RECOMMENDATIONS

None

II. PRIOR YEAR FINDINGS AND RECOMMENDATIONS

None

III. COMPLIANCE WITH THE PROVISIONS OF THE AUDITOR GENERAL OF THE STATE OF FLORIDA

Unless otherwise required to be reported in the auditor's report on compliance and internal controls, the management letter shall include, but not be limited to the following:

1. A statement as to whether or not corrective actions have been taken to address findings and recommendations made in the preceding annual financial audit report.

   There were no significant findings and recommendations made in the preceding annual financial audit report for the fiscal year ended September 30, 2023.

2. Any recommendations to improve the local governmental entity's financial management.

   There were no such matters discovered by, or that came to the attention of, the auditor, to be reported For the for the fiscal year ended September 30, 2024.

3. 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.

   There were no such matters discovered by, or that came to the attention of, the auditor, to be reported, For the for the fiscal year ended September 30, 2024.

4. The name or official title and legal authority of the District are disclosed in the notes to the financial statements.

5. The District has not met one or more of the financial emergency conditions described in Section 218.503(1), Florida Statutes.

6. We applied financial condition assessment procedures and no deteriorating financial conditions were noted as of September 30, 2024. It is management's responsibility to monitor 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.

7. Management has provided the specific information required by Section 218.39(3)(c) in the Other Information section of the financial statements on page 23.

HAWTHORNE MILL NORTH

COMMUNITY DEVELOPMENT DISTRICT

7A

RESOLUTION 2025-10

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE HAWTHORNE MILL NORTH COMMUNITY DEVELOPMENT DISTRICT HEREBY ACCEPTING THE AUDITED ANNUAL FINANCIAL REPORT FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024

WHEREAS, the District's Auditor, Grau & Associates, has heretofore prepared and submitted to the Board, for accepting, the District's Audited Annual Financial Report for Fiscal Year 2023;

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE HAWTHORNE MILL NORTH COMMUNITY DEVELOPMENT DISTRICT;

1. The Audited Annual Financial Report for Fiscal Year 2024, heretofore submitted to the Board, is hereby accepted for Fiscal Year 2024, for the period ending September 30, 2024; and

2. A verified copy of said Audited Annual Financial Report for Fiscal Year 2024 shall be attached hereto as an exhibit to this Resolution, in the District's "Official Record of Proceedings".

PASSED AND ADOPTED this 11th day of June, 2025.

ATTEST:	**HAWTHORNE MILL NORTH COMMUNITY DEVELOPMENT DISTRICT**
______________________________	______________________________
Secretary/Assistant Secretary	Chair/Vice Chair, Board of Supervisors

HAWTHORNE MILL NORTH

COMMUNITY DEVELOPMENT DISTRICT

8

RESOLUTION 2025-11

A RESOLUTION OF THE BOARD OF SUPERVISORS OF HAWTHORNE MILL NORTH COMMUNITY DEVELOPMENT DISTRICT, APPROVING THE FLORIDA STATEWIDE MUTUAL AID AGREEMENT; PROVIDING FOR SEVERABILITY; AND PROVIDING FOR AN EFFECTIVE DATE

WHEREAS, the State Emergency Management Act, Chapter 252, Florida Statutes, authorizes the state and its political subdivisions to develop and enter into mutual aid agreements for reciprocal emergency aid and assistance in case of emergencies too extensive to be dealt with unassisted; and

WHEREAS, the Board of Supervisors of Hawthorne Mill North Community Development District desires to move forward and approve an agreement with the State of Florida, Division of Emergency Management, concerning the Statewide Mutual Aid Agreement; and

WHEREAS, the Florida Department of Economic Opportunity requires an independent special district to participate in the Statewide Mutual Aid Agreement to be eligible for funds under Administrative Rule 9G-1 9, Base Funding for County Emergency Management Agencies and Municipal Competitive Grant and Loan Programs;

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF HAWTHORNE MILL NORTH COMMUNITY DEVELOPMENT DISTRICT THAT:

1. **RECITALS.** The foregoing **"WHEREAS"** clauses are true and correct and are hereby ratified and confirmed by the Board of Supervisors.

2. **APPROVAL OF AGREEMENT.** The execution of the attached Statewide Mutual Aid Agreement is hereby authorized, and the Agreement is hereby approved.

3. **EFFECTIVE DATE.** This Resolution shall become effective immediately upon its passage and adoption.

PASSED AND ADOPTED this 11th day of June, 2025.

ATTEST**:**	**HAWTHORNE MILL NORTH COMMUNITY DEVELOPMENT DISTRICT**
______________________________	______________________________
Secretary/Assistant Secretary	Chair/Vice Chair, Board of Supervisors

Exhibit A

Statewide Mutual Aid Agreement

STATEWIDE MUTUAL AID AGREEMENT - 2023

This Agreement is an acknowledgment of receipt by the Florida Division of Emergency Management ("the Division") and the local government ("Participating Party") signing this Agreement. Execution of this agreement replaces all previous iterations and is active until a new agreement is drafted and requested by The Division.

This Agreement is based on the existence of the following conditions:

A. The State of Florida is vulnerable to a wide range of emergencies and disasters that are likely to cause the disruption of essential services and the destruction of the infrastructure needed to deliver those services.

B. Such emergencies and disasters often exceed the emergency response and recovery capabilities of any one county or local government.

C. Such incidents may also give rise to unusual and unanticipated physical and technical needs which a local government cannot meet with existing resources, but that other local governments within the State of Florida may be able to provide.

D. The Emergency Management Act, chapter 252, *Florida Statutes*, provides each local government of the state the authority to develop and enter into mutual aid agreements within the state for reciprocal emergency aid in case of emergencies too extensive to be dealt with unassisted, and through such agreements ensure the timely reimbursement of costs incurred by the local governments which render such assistance.

E. Pursuant to chapter 252.32, *Florida Statutes*, the Division renders mutual aid among the political subdivisions of the state to carry out emergency management functions and responsibilities.

F. Pursuant to chapter 252, *Florida Statutes*, the Division has the authority to coordinate and direct emergency management assistance between local governments and concentrate available resources where needed.

Based on the existence of the foregoing conditions, the Parties agree to the following articles:

ARTICLE I: DEFINITIONS

As used in this Agreement, the following expressions shall have the following meanings:

A. The "Agreement" is this Agreement, which shall be referred to as the Statewide Mutual Aid Agreement ("SMAA").

B. The "Division" is the Florida Division of Emergency Management.

C. A "Requesting Party" to this Agreement is a Participating Party who requests assistance under this agreement.

D. An "Assisting Party" to this Agreement is a Participating Party who provides assistance to a Requesting Party under this agreement.

E. The "Period of Assistance" is the time during which an Assisting Party renders assistance to a Requesting Party under this agreement and includes the time necessary for the resources and personnel of the Assisting Party to travel to the place specified by the Requesting Party and the time necessary to return to their place of origin.

F. A "Mission" is a documented emergency response activity performed during a Period of Assistance, usually in reference to one operational function or activity.

G. A "local government" is any educational district, special district, or any entity that is a "local governmental entity" within the meaning of section 11.45(1)(g), *Florida Statutes.*

H. An "educational district" is any school district within the meaning of section 1001.30, *Florida Statutes*, and any Florida College System Institution or State University within the meaning of section 1000.21, *Florida Statutes*.

I. A "special district" is any local or regional governmental entity which is an independent special district within the meaning of section 189.012(3), *Florida Statutes*, established by local, special, or general act, or by rule, ordinance, resolution, or interlocal agreement.

J. A "tribal council" is the respective governing bodies of the Seminole Tribe of Florida and Miccosukee Tribe of Indians recognized as special improvement district by section 285.18(1), *Florida Statutes*.

K. An "interlocal agreement" is any agreement between local governments within the meaning of section 163.01(3)(a), *Florida Statutes*.

L. A "Resource Support Agreement" as used in this Agreement refers to a supplemental agreement of support between a Requesting Party and an Assisting Party.

M. "Proof of work" as used in this Agreement refers to original and authentic documentation of a single individual or group of individuals' emergency response activity at a tactical level.

N. "Proof of payment" as used in this Agreement refers to original and authentic documentation of an emergency response expenditure made by an Assisting Party.

O. A "Reimbursement Package" as used in this Agreement refers to a full account of mission response documentation supported by proof of work and proof of payment.

P. Any expressions not assigned definitions elsewhere in this Agreement shall have the definitions assigned them by the Emergency Management Act, Chapter 252, *Florida Statutes*.

ARTICLE II: APPLICABILITY OF THE AGREEMENT

Any Participating Party, including the Division, may request assistance under this Agreement for a "major disaster" or "catastrophic disaster" as defined in section 252.34, *Florida Statutes*, minor disasters, and other such emergencies as lawfully determined by a Participating Party.

ARTICLE III: INVOCATION OF THE AGREEMENT

In the event of an emergency or anticipated emergency, a Participating Party may request assistance under this Agreement from any other Participating Party or the Division if, in the judgement of the Requesting Party, its own resources are inadequate to meet the needs of the emergency or disaster.

A. Any request for assistance under this Agreement may be oral, but within five (5) calendar days must be confirmed in writing by the Requesting Party. All requests for assistance under this Agreement shall be transmitted by the Requesting Party to another Participating Party or the Division. If the Requesting Party transmits its request for Assistance directly to a Participating Party other than the Division, the Requesting Party and Assisting Party shall keep the Division advised of their activities.

B. The Division shall relay any requests for assistance under this Agreement to such other Participating Parties as it may deem appropriate and coordinate the activities of the Assisting Parties to ensure timely assistance to the Requesting Party. All such activities shall be carried out in accordance with the State's Comprehensive Emergency Management Plan.

ARTICLE IV: RESPONSIBILITIES OF REQUESTING PARTIES

To the extent practicable, all Requesting Parties shall provide the following information to their respective county emergency management agency, the Division, and the intended Assisting Party or Parties. In providing such information, Requesting Parties should utilize Section I of the

Resource Support Agreement (RSA) Form, available via the Division approved documents SharePoint site[1].

A. A description of the Mission to be performed by the Assisting Party;

B. A description of the resources and capabilities needed to complete the Mission successfully;

C. The location, date, and time personnel and resources from the Assisting Party should arrive at the incident site, staging area, facility, or other location designated by the Requesting Party;

D. A description of the health, safety, and working conditions expected for deploying personnel;

E. Lodging and meal availability;

F. Any logistical requirements;

G. A description of any location or facility outside the territorial jurisdiction of the Requesting Party needed to stage incoming resources and personnel;

H. The location date, and time for personnel of the Requesting Party to meet and receive the personnel and equipment of the Assisting Party; and

I. A technical description of any communications equipment needed to ensure effective information sharing between the Requesting Party, any Assisting Parties, and all relevant responding entities.

ARTICLE V: RESPONSIBILITIES OF ASSISTING PARTIES

Each Party shall render assistance under this Agreement to any Requesting Party to the extent practicable that its personnel, equipment, resources, and capabilities can render assistance. If upon receiving a request for assistance under this Agreement a Party determines that it has the capacity to render some or all of such assistance, it shall provide the following information without delay to the Requesting Party, the Division, and the Assisting Party's County emergency management agency. In providing such information, the Assisting Party should utilize the Section II of the Resource Support Agreement (RSA) Form, available via the Division approved documents SharePoint site.

[1] FDEM approved documents such as activity logs and mutual aid forms can be found at: https://portal.floridadisaster.org/projects/FROC/FROC_Documents/Forms/AllItems.aspx?View=%7B6F3CF7BD%2DC0A4%2D4BE2%2DB809%2DC8009D7D0686%7D

A. A description of the personnel, equipment, supplies, services and capabilities it has available, together with a description of the qualifications of any skilled personnel;

B. An estimate of the time such personnel, equipment, supplies, and services will continue to be available;

C. An estimate of the time it will take to deliver such personnel, equipment, supplies, and services to the location(s) specified by the Requesting Party;

D. A technical description of any communications and telecommunications equipment available for timely communications with the Requesting Party and other Assisting Parties;

E. The names and contact information of all personnel whom the Assisting Party has designated as team leaders or supervisors; and

F. An estimated cost for the provision of assistance.

ARTICLE VI: RENDITION OF ASSISTANCE

The Requesting Party shall afford the emergency response personnel of all Assisting Parties, while operating within the jurisdictional boundaries of the Requesting Party, the same powers, duties, rights, and privileges, except that of arrest unless specifically authorized by the Requesting Party, as are afforded the equivalent emergency response personnel of the Requesting Party. Emergency response personnel of the Assisting Party will remain under the command and control of the Assisting Party, but during the Period of Assistance, the resources and responding personnel of the Assisting Party will perform response activities under the operational and tactical control of the Requesting Party.

A. Unless otherwise agreed upon between the Requesting and Assisting Party, the Requesting Party shall be responsible for providing food, water, and shelter to the personnel of the Assisting Party. For Missions performed in areas where there are insufficient resources to support responding personnel and equipment throughout the Period of Assistance, the Assisting Party shall, to the fullest extent practicable, provide their emergency response personnel with the equipment, fuel, supplies, and technical resources necessary to make them self-sufficient throughout the Period of Assistance. When requesting assistance, the Requesting Party may specify that Assisting Parties send only self-sufficient personnel and resources but must specify the length of time self-sufficiency should be maintained.

B. Unless the Requesting Party has specified the contrary, it shall, to the fullest extent practicable, coordinate all communications between its personnel and the responding personnel of the Assisting Parties, and shall determine and share the frequencies and other technical specifications of all communications equipment to be used, as appropriate, with the deployed personnel of the Assisting Parties.

C. Personnel of the Assisting Party who render assistance under this Agreement shall receive the usual wages, salaries, and other compensation as are normally afforded to personnel for emergency response activities within their home jurisdiction, and shall have all the immunities, rights, interests, and privileges applicable to their normal employment. If personnel of the Assisting Party hold local licenses or certifications limited to the jurisdiction of issue, then the Requesting Party shall recognize and honor those licenses or certifications for the duration of the Period of Assistance.

ARTICLE VII: REIMBURSEMENT

After the Period of Assistance has ended, the Assisting Party shall have 45 days to develop a full reimbursement package for services rendered and resources supplied during the Period of Assistance. All expenses claimed to the Requesting Party must have been incurred in direct response to the emergency as requested by the Requesting Party and must be supported by proof of work and proof of payment.

To guide the proper documentation and accountability of expenses, the Assisting Party should utilize the Claim Summary Form, available via the Division approved documents SharePoint site as a guide and summary of expense to collect information to then be formally submitted for review by the Requesting Party.

To receive reimbursement for assistance provided under this agreement, the Assisting Party shall provide, at a minimum, the following supporting documentation to the Requesting Party unless otherwise agreed upon between the Requesting and Assisting Parties:

A. A complete and authentic description of expenses incurred by the Assisting Party during the Period of Assistance;

B. Copy of a current and valid Internal Revenue Service W-9 Form;

C. Copies of all relevant payment and travel policies in effect during the Period of Assistance;

D. Daily personnel activity logs demonstrating emergency response activities performed for all time claimed (for FDEM reimbursement Division approved activity logs will be required for personnel activity claims);

E. Official payroll and travel reimbursement records for all claimed personnel expenses;

F. Neat and comprehensive fringe benefit calculations for each position class or category of claimed personnel;

G. Written justification for all additional expenses/purchases incurred during the Period of Assistance;

H. Proof of payment for additional/miscellaneous expenses incurred during the Period of Assistance

I. Equipment activity logs demonstrating equipment use and operation in support of emergency response activities for all time claimed (for FDEM reimbursement Division approved forms will be required for equipment activity claims);

J. Proof of reimbursement to all employees who incurred emergency response expenses with personal money;

K. Justification for equipment repair expenses; and

L. Copies of any applicable supporting agreements or contracts with justification.

If a dispute or disagreement regarding the eligibility of any expense arises, the Requesting Party, Assisting Party, or the Division may elect binding arbitration. If binding arbitration is elected, the Parties must select as an arbitrator any elected official of another Participating Party, or any other official of another Participating Party whose normal duties include emergency management, and the other Participating Party shall also select such an official as an arbitrator, and the arbitrators thus chosen shall select another such official as a third arbitrator.

The three (3) arbitrators shall convene by teleconference or videoconference within thirty (30) calendar days to consider any documents and any statements or arguments by the Division, the Requesting Party, or the Assisting Party concerning the protest, and shall render a decision in writing not later than ten (10) business days after the close of the hearing. The decision of a majority of the arbitrators shall bind the parties and shall be final.

If the Participating Parties do not elect binding arbitration, this agreement and any disputes arising thereunder shall be governed by the laws of the State of Florida and venue shall be in Leon County, Florida. Nothing in this Agreement shall be construed to create an employer-employee relationship or a partnership or joint venture between the participating parties. Furthermore, nothing contained herein shall constitute a waiver by either Party of its sovereign immunity or the provisions of section 768.28, Florida Statutes. Nothing herein shall be construed as consent by either Party to be sued by third parties.

ARTICLE VIII: COST ELIGIBLE FOR REIMBURSEMENT

The costs incurred by the Assisting Party under this Agreement shall be reimbursed as needed to make the Assisting Party whole to the fullest extent practicable.

A. Employees of the Assisting Party who render assistance under this Agreement shall be entitled to receive from the Assisting Party all their usual wages, salaries, and any and all other compensation for mobilization, hours worked, and demobilization. Such compensation shall include any and all contributions for insurance and retirement, and such employees shall continue to accumulate seniority at the usual rate. As between the employees and the Assisting Party, the employees shall have all the duties, responsibilities, immunities, rights, interests, and privileges incident to their usual employment. The Requesting Party shall reimburse the Assisting Party for these costs of employment.

B. The costs of equipment supplied by the Assisting Party shall be reimbursed at the rental rate established in FEMA' s Schedule of Equipment, or at any other rental rate agreed to by the Requesting Party. In order to be eligible for reimbursement, equipment must be in actual operation performing eligible work. The labor costs of the operator are not included in the rates and should be approved separately from equipment costs. The Assisting Party shall pay for fuels, other consumable supplies, and repairs to its equipment as needed to keep the equipment in a state of operational readiness. Rent for the equipment shall be deemed to include the cost of fuel and other consumable supplies, maintenance, service, repairs, and ordinary wear and tear. With the consent of the Assisting Party, the Requesting Party may provide fuels, consumable supplies, maintenance, and repair services for such equipment at the site. In that event, the Requesting Party may deduct the actual costs of such fuels, consumable supplies, maintenance, and services from the total costs otherwise payable to the Assisting Party. If the equipment is damaged while in use under this Agreement and the Assisting Party receives payment for such damage under any contract of insurance, the Requesting Party may deduct such payment from any item or items billed by the Assisting Party for any of the costs for such damage that may otherwise be payable.

C. The Requesting Party shall pay the total costs for the use and consumption of any and all consumable supplies delivered by the Assisting Party for the Requesting Party under this Agreement. In the case of perishable supplies, consumption shall be deemed to include normal deterioration, spoilage, and damage notwithstanding the exercise of reasonable care in its storage and use. Supplies remaining unused shall be returned to the Assisting Party in usable condition upon the close of the Period of Assistance, and the Requesting Party may deduct the cost of such returned supplies from the total costs billed by the Assisting Party for such supplies. If the Assisting Party agrees, the Requesting Party may also replace any and all used consumable supplies with like supplies in usable condition and of like grade, quality and quantity within the time allowed for reimbursement under this Agreement.

D. The Assisting Party shall keep records to document all assistance rendered under this Agreement. Such records shall present information sufficient to meet the audit requirements specified in the regulations of FEMA and any applicable circulars issued by the State of Florida. Upon reasonable notice, the Assisting Party shall make its records available the Requesting Party for inspection or duplication between 8:00 a.m. and 5:00 p.m. on all weekdays, except for official holidays.

ARTICLE IX: INSURANCE

Each Participating Party shall determine for itself what insurance to procure, if any. With the exceptions in this Article, nothing in this Agreement shall be construed to require any Participating Party to procure insurance.

A. Each Participating Party shall procure employers' insurance meeting the requirements of the Workers' Compensation Act, as amended, affording coverage for any of its employees who may be injured while performing any activities under the authority of this Agreement, and shall be provided to each Participating Party.

B. Participating Parties may elects additional insurance affording liability coverage for any activities that may be performed under the authority of this Agreement .

C. Subject to the limits of such liability insurance as any Participating Party may elect to procure, nothing in this Agreement shall be construed to waive, in whole or in part, any immunity any Participating Party may have in any judicial or quasi-judicial proceeding.

D. Each Participating Party which renders assistance under this Agreement shall be deemed to stand in the relation of an independent contractor to all other Participating Parties and shall not be deemed to be the agent of any other Participating Party.

E. Nothing in this Agreement shall be construed to relieve any Participating Party of liability for its own conduct and that of its employees.

F. Nothing in this Agreement shall be construed to obligate any Participating Party to indemnify any other Participating Party from liability to third parties.

ARTICLE X: GENERAL REQUIREMENTS

Notwithstanding anything to the contrary elsewhere in this Agreement, all Participating Parties shall be subject to the following requirements in the performance of this Agreement:

A. All Participating Parties shall allow public access to all documents, papers, letters, or other materials subject to the requirements of the Public Records Act, as amended, and made or received by any Participating Party in conjunction with this Agreement.

B. No Participating Party may hire employees in violation of the employment restrictions in the Immigration and Nationality Act, as amended.

C. No costs reimbursed under this Agreement may be used directly or indirectly to influence legislation or any other official action by the Legislature of the State of Florida or any of its agencies.

D. Any communication to the Division under this Agreement shall be sent via either email, the Division of Emergency Managements Enterprise System (DEMES), or mail to the Response Bureau, Florida Division of Emergency Management, 2555 Shumard Oak Boulevard, Tallahassee, Florida 32399-2100.

E. Any communication to a Participating Party shall be sent to the official or officials specified by that Participating Party. For the purpose of this section, any such communication may be sent by the U.S. Mail, e-mail, or other electronic platforms.

ARTICLE XI: EFFECTS OF AGREEMENT

Upon its execution by a Participating Party, this Agreement shall have the following effect with respect to that Participating Party:

A. The execution of this Agreement by any Participating Party which is a signatory to the Statewide Mutual Aid Agreement of 1994 shall terminate the rights, interests, duties, responsibilities, and obligations of that Participating Party under the Statewide Mutual Aid Agreement of 1994, but such termination shall not affect the liability of the Participating Party for the reimbursement of any costs due under the Statewide Mutual Aid Agreement of 1994, regardless of whether such costs are billed or unbilled.

B. The execution of this Agreement by any Participating Party which is a signatory to the Public Works Mutual Aid Agreement shall terminate the rights, interests, duties, responsibilities and obligations of that Participating Party under the Public Works Mutual Aid Agreement, but such termination shall not affect the liability of the Participating Party for the reimbursement of any costs due under the Public Works Mutual Aid Agreement, regardless of whether such costs are billed or unbilled.

C. Upon the activation of this Agreement by the Requesting Party, this Agreement shall supersede any other existing agreement between it and any Assisting Party to the extent that the former may be inconsistent with the latter.

D. Upon its execution by any Participating Party, this Agreement will continue in effect for one (1) year from its date of execution by that Participating Party, and it shall automatically renew each year after its execution, unless within sixty (60) calendar days before the renewal date the Participating Party notifies the Division, in writing, of its intent to withdraw from the Agreement.

E. The Division shall transmit any amendment to this Agreement by sending the amendment to all Participating Parties not later than five (5) business days after its execution by the Division. Such amendment shall take effect not later than sixty (60) calendar days after the date of its execution by the Division and shall then be binding on all Participating Parties. Notwithstanding the preceding sentence, any Participating Party who objects to the amendment may withdraw from the Agreement by notifying the Division in writing of its intent to do so within that time in accordance with section F of this Article.

F. A Participating Party may rescind this Agreement at will after providing the other Participating Party a written SMAA withdrawal notice. Such notice shall be provided at least 30 days prior to the date of withdrawal. This 30-day withdrawal notice must be: written, signed by an appropriate authority, duly authorized on the official letterhead of the Participating Party, and must be sent via email, the Division of Emergency Managements Enterprise System (DEMES), or certified mail.

ARTICLE XII: INTERPRETATION AND APPLICATION OF AGREEMENT

The interpretation and application of this Agreement shall be governed by the following conditions:

A. The obligations and conditions resting upon the Participating Parties under this Agreement are not independent, but dependent.

B. Time shall be of the essence of this Agreement, and of the performance of all conditions, obligations, duties, responsibilities, and promises under it.

C. This Agreement states all the conditions, obligations, duties, responsibilities, and promises of the Participating Parties with respect to the subject of this Agreement, and there are no conditions, obligations, duties, responsibilities, or promises other than those expressed in this Agreement.

D. If any sentence, clause, phrase, or other portion of this Agreement is ruled unenforceable or invalid, every other sentence, clause, phrase, or other portion of the Agreement shall remain in full force and effect, it being the intent of the Division and the other Participating Parties that every portion of the Agreement shall be severable from every other portion to the fullest extent practicable. The Division reserves the right, at its sole and absolute discretion, to change, modify, add, or remove portions of any sentence, clause, phrase, or other portion of this Agreement that conflicts with state law, regulation, or policy. If the change is minor, the Division will notify the Participating Party of the change and such changes will become effective immediately; therefore, please check these terms periodically for changes. If the change is substantive, the Participating Parties may be required to execute the Agreement with the adopted changes. Any continued or subsequent use of this Agreement following the posting of minor changes to this Agreement shall signify implied acceptance of such changes.

E. The waiver of any obligation or condition in this Agreement by a Participating Party shall not be construed as a waiver of any other obligation or condition in this Agreement.

NOTE: This iteration of the State of Florida Statewide Mutual Aid Agreement will replace all previous versions.

The Division shall provide reimbursement to Assisting Parties in accordance with the terms and conditions set forth in this Article for missions performed at the direct request of the Division. Division reimbursement eligible expenses must be in direct response to the emergency as requested by the State of Florida. All required cost estimations and claims must be executed through the DEMES Mutual Aid Portal and assisting agencies must use all required FDEM forms for documentation and cost verification. If a Requesting Party has not forwarded a request through the Division, or if an Assisting Party has rendered assistance without being requested to do so by the Division, the Division shall not be liable for the costs of any such assistance.

FDEM reserves the right to deny individual reimbursement requests if deemed to not be in direct response to the incident for which asset was requested.

IN WITNESS WHEREOF, the Parties have duly executed this Agreement on the date specified below:

FOR ADOPTION BY A COUNTY

STATE OF FLORIDA
DIVISION OF EMERGENCY MANAGEMENT

By: ______________________________ Date: ______________________________

Kevin Guthrie, Executive Director or
Ian Guidicelli, Authorized Designee

ATTEST:
CLERK OF THE CIRCUIT COURT

By: ______________________________

Clerk or Deputy Clerk

BOARD OF COUNTY COMMISSIONERS
OF ______________________ COUNTY,
STATE OF FLORIDA

By: ______________________________

Chair

Date: ______________________________

Approved as to Form:

By: ______________________________

County Attorney

FOR ADOPTION BY A CITY

STATE OF FLORIDA
DIVISION OF EMERGENCY MANAGEMENT

By: ______________________________ Date: ______________________________

Kevin Guthrie, Executive Director or
Ian Guidicelli, Authorized Designee

ATTEST:
CITY CLERK

By: ______________________________

Title: ______________________________

CITY OF ______________________________
STATE OF FLORIDA

By: ______________________________

Title: ______________________________

Date: ______________________________

Approved as to Form:

By: ______________________________

City Attorney

FOR ADOPTION BY A COUNTY SHERIFF'S OFFICE

STATE OF FLORIDA
DIVISION OF EMERGENCY MANAGEMENT

By: ______________________________ Date: ______________________________

Kevin Guthrie, Executive Director or
Ian Guidicelli, Authorized Designee

____

____
COUNTY SHERIFF'S OFFICE, STATE OF FLORIDA

By: ______________________________ By: ______________________________

Title: ______________________________ Title: ______________________________

Date: ______________________________

Approved as to Form:

By: ______________________________

Attorney for Entity

FOR ADOPTION BY A COUNTY OR CITY FIRE DEPARTMENT/DISTRICT OFFICE

STATE OF FLORIDA
DIVISION OF EMERGENCY MANAGEMENT

By: ______________________________ Date: ______________________________

Kevin Guthrie, Executive Director or
Ian Guidicelli, Authorized Designee

____

____
COUNTY OR CITY FIRE DEPARTMENT/DISTRICT, STATE OF FLORIDA

By: ______________________________ By: ______________________________

Title: ______________________________ Title: ______________________________

Date: ______________________________

Approved as to Form:

By: ______________________________

Attorney for Entity

FOR ADOPTION BY AN EDUCATIONAL DISTRICT

STATE OF FLORIDA
DIVISION OF EMERGENCY MANAGEMENT

By: ______________________________ Date: ______________________________

Kevin Guthrie, Executive Director or
Ian Guidicelli, Authorized Designee

____

______________________________ SCHOOL DISTRICT, STATE OF FLORIDA

By: ______________________________ By: ______________________________

Title: ______________________________ Title: ______________________________

Date: ______________________________

Approved as to Form:

By: ______________________________

Attorney for District

FOR ADOPTION BY STATE COLLEGE, COMMUNITY COLLEGE OR STATE UNIVERSITY

STATE OF FLORIDA
DIVISION OF EMERGENCY MANAGEMENT

By: ______________________________ Date: ______________________________

Kevin Guthrie, Executive Director or
Ian Guidicelli, Authorized Designee

ATTEST:

BOARD OF TRUSTEES
OF______________________________
STATE COLLEGE, COMMUNITY
COLLEGE, or STATE OF FLORIDA

BOARD OF TRUSTEES
OF______________________________
UNIVERISTY,
STATE OF FLORIDA

By: ______________________________

Clerk

By:

____
Chairman

Date: ______________________________

Approved as to Form:

By: ______________________________

Attorney for Board

FOR ADOPTION BY A SPECIAL DISTRICT

STATE OF FLORIDA
DIVISION OF EMERGENCY MANAGEMENT

By: ______________________　　Date: ______________________

Kevin Guthrie, Executive Director or
Ian Guidicelli, Authorized Designee

______________________　　SPECIAL DISTRICT, STATE OF FLORIDA

By: ______________________　　By: ______________________

Title: ______________________　　Title: ______________________

Date: ______________________

Approved as to Form:

By: ______________________

Attorney for District

FOR ADOPTION BY AN AUTHORITY

STATE OF FLORIDA
DIVISION OF EMERGENCY MANAGEMENT

By: ______________________________ Date: ______________________________

Kevin Guthrie, Executive Director or
Ian Guidicelli, Authorized Designee

ATTEST:

BOARD OF TRUSTEES
OF______________________________
AUTHORITY,
STATE OF FLORIDA

By: ______________________________

Clerk

By: ______________________________

Chairman

Date: ______________________________

Approved as to Form:

By: ______________________________

Attorney for Board

FOR ADOPTION BY A NATIVE AMERICAN TRIBE

STATE OF FLORIDA
DIVISION OF EMERGENCY MANAGEMENT

By: ______________________________ Date: ______________________________

Kevin Guthrie, Executive Director or
Ian Guidicelli, Authorized Designee

ATTEST:

By: ______________________________

Council Clerk

TRIBAL COUNCIL OF THE
__________________ TRIBE OF FLORIDA

By: ______________________________

Chairman

Date: ______________________________

Approved as to Form:

By: ______________________________

Attorney for Council

FOR ADOPTION BY A COMMUNITY DEVELOPMENT DISTRICT

STATE OF FLORIDA
DIVISION OF EMERGENCY MANAGEMENT

By: ______________________ Date: ______________________

Kevin Guthrie, Executive Director or
Ian Guidicelli, Authorized Designee

____

HAWTHORNE MILL NORTH
COMMUNITY DEVELOPMENT DISTRICT, STATE OF FLORIDA

By: ______________________ By: ______________________

Title: ______________________ Title: ______________________

Date: **06/11/2025**

Approved as to Form:

By: ______________________

Attorney for District

SAMPLE AUTHORIZING RESOLUTION FOR ADOPTION OF STATEWIDE MUTUAL AID AGREEMENT

RESOLUTION NO. _____________

WHEREAS, the State of Florida Emergency Management Act, Chapter 252, authorizes the State and its political subdivisions to provide emergency aid and assistance in the event of a disaster or emergency; and

WHEREAS the statutes also authorize the State to coordinate the provision of any equipment, services, or facilities owned or organized by the State or it political subdivisions for use in the affected area upon the request of the duly constituted authority of the area; and

WHEREAS this Resolution authorizes the request, provision, and receipt of interjurisdictional mutual assistance in accordance with the Emergency Management Act, Chapter 252, among political subdivisions within the State; and

NOW, THEREFORE, be it resolved by ____________________________________

____ that in order to maximize the prompt, full and effective use of resources of all participating governments in the event of an emergency or disaster we hereby adopt the Statewide Mutual Aid Agreement which is attached hereto and incorporated by reference.

ADOPTED BY: ____

DATE: ____

I certify that the foregoing is an accurate copy of the Resolution adopted by

_______________________________________ on______________________________.

BY: ____________________________________

TITLE: __________________________________

DATE: __________________________________

STATEWIDE MUTUAL AID AGREEMENT – SAMPLE ATTACHMENT
Encompassed Entities

This notice is an acknowledgment of an amendment to the 2023 SMAA by the Florida Division of Emergency Management ("the Division") which allows parent entities to include individual departments and subdivisions, within their authority, to be listed as SMAA designees eligible for SMAA request and assistance procedures.

By our authority and adoption of the attached 2023 Statewide Mutual Aid agreement, as the parent entity, the following departments and subdivisions will be included as SMAA signatories for all asset request, assistance, and applicable reimbursement processes:

All entities listed herein will still require access to the DEMES Mutual Aid System for FDEM Reimbursement process requirements.

____________________	____________________
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HAWTHORNE MILL NORTH

COMMUNITY DEVELOPMENT DISTRICT

9

RESOLUTION 2025-12

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE HAWTHORNE MILL NORTH COMMUNITY DEVELOPMENT DISTRICT AMENDING RESOLUTION 2025-06 TO RE-SET THE DATE, TIME AND LOCATION OF THE PUBLIC HEARING ON IMPOSING A SPECIAL ASSESSMENT ON CERTAIN PROPERTY WITHIN THE DISTRICT GENERALLY DESCRIBED AS HAWTHORNE MILL NORTH COMMUNITY DEVELOPMENT DISTRICT IN ACCORDANCE WITH CHAPTERS 170, 190 AND 197, *FLORIDA STATUTES*, AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Hawthorne Mill North Community Development District ("**District**") was established pursuant to Chapter 190, *Florida Statutes*, for the purpose of planning, financing, constructing, operating, and/or maintaining certain infrastructure improvements; and

WHEREAS, on February 19, 2025, at a duly noticed public meeting, the District's Board of Supervisors ("**Board**") adopted Resolution 2025-06 declaring special assessments and setting a public hearing on imposing a special assessment on certain property within the District for 9:30 a.m., May 14, 2025, at the Holiday Inn Express & Suites – Orlando South, 4050 Hotel Drive, Davenport, Florida 33897; and

WHEREAS, the District now desires to ratify the action of District staff to reschedule the date of the public hearing to the date and time set forth herein and provide mailed and published notice as required by Florida Law.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE HAWTHORNE MILL NORTH COMMUNITY DEVELOPMENT DISTRICT:

SECTION 1. PUBLIC HEARING DATE RE-SET. Resolution 2025-03 is hereby amended to reflect that the public hearing as declared therein is re-set to:

DATE: August 13, 2025

TIME: 9:30 AM

LOCATION: Holiday Inn Express & Suites – Orlando South
4050 Hotel Drive
Davenport, Florida 33897

SECTION 2. CONFLICTS. Except as otherwise provided herein, all of the provisions of Resolution 2025-12 continue in full force and effect.

SECTION 3. 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 4. EFFECTIVE DATE. This Resolution shall take effect upon its passage and adoption by the Board.

PASSED AND ADOPTED THIS 11TH DAY OF JUNE, 2025.

ATTEST:	**HAWTHORNE MILL NORTH COMMUNITY DEVELOPMENT DISTRICT**
______________________________	By:____________________________
Secretary/Assistant Secretary	Its:____________________________

HAWTHORNE MILL NORTH
COMMUNITY DEVELOPMENT DISTRICT

10

RESOLUTION 2025-04

A RESOLUTION BY THE BOARD OF SUPERVISORS OF THE HAWTHORNE MILL NORTH COMMUNITY DEVELOPMENT DISTRICT DESIGNATING THE LOCATION OF THE LOCAL DISTRICT RECORDS OFFICE AND PROVIDING AN EFFECTIVE DATE.

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

WHEREAS, the District is statutorily required to designate a local district records office location for the purposes of affording citizens the ability to access the District's records, promoting the disclosure of matters undertaken by the District, and ensuring that the public is informed of the activities of the District in accordance with Chapter 119 and Section 190.006(7), *Florida Statutes*.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE HAWTHORNE MILL NORTH COMMUNITY DEVELOPMENT DISTRICT:

SECTION 1. The District's local records office shall be located at: ____________________ ____.

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

PASSED AND ADOPTED this ___ day of ______________________, 2025.

ATTEST:

HAWTHORNE MILL NORTH COMMUNITY DEVELOPMENT DISTRICT

____
Secretary/Assistant Secretary

____
Chair/Vice Chair, Board of Supervisors

HAWTHORNE MILL NORTH
COMMUNITY DEVELOPMENT DISTRICT

UNAUDITED FINANCIAL STATEMENTS

HAWTHORNE MILL NORTH
COMMUNITY DEVELOPMENT DISTRICT
FINANCIAL STATEMENTS
UNAUDITED
APRIL 30, 2025

HAWTHORNE MILL NORTH
COMMUNITY DEVELOPMENT DISTRICT
BALANCE SHEET
GOVERNMENTAL FUNDS
APRIL 30, 2025

	General Fund	Debt Service Fund 2023	Debt Service Fund 2024	Capital Projects Fund 2023	Capital Projects Fund 2024	Total Governmental Funds
ASSETS						
Cash	$ 244,908	$ -	$ -	$ -	$ -	$ 244,908
Investments						
Revenue	-	240,042	721,881	-	-	961,923
Reserve	-	58,290	387,826	-	-	446,116
Prepayment	-	2,761	-	-	-	2,761
Capital Interest	-	1	3,058	-	-	3,059
Construction	-	2	-	515	171	688
Cost of issuance	-	-	5,829	-	43	5,872
Due from general fund	-	1,363	-	-	-	1,363
Utility deposit	1,050	-	-	-	-	1,050
Total assets	$ 245,958	$302,459	$1,118,594	$ 515	$ 214	$ 1,667,740
LIABILITIES AND FUND BALANCES						
Liabilities:						
Accounts payable	$ 1,000	$ -	$ -	$ -	$ -	$ 1,000
Due to debt service fund 2023	1,363	-	-	-	-	1,363
Landowner advance	6,000	-	-	-	-	6,000
Total liabilities	8,363	-	-	-	-	8,363
Fund balances:						
Restricted for:						
Debt service	-	302,459	1,118,594	-	-	1,421,053
Capital projects	-	-	-	515	214	729
Unassigned	237,595	-	-	-	-	237,595
Total fund balances	237,595	302,459	1,118,594	515	214	1,659,377
Total liabilities and fund balances	$ 245,958	$ 302,459	$ 1,118,594	$ 515	$ 214	$ 1,667,740

HAWTHORNE MILL NORTH
COMMUNITY DEVELOPMENT DISTRICT
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
FOR THE PERIOD ENDED APRIL 30, 2025

	Current Month	Year To Date	Budget	% of Budget
REVENUES				
Assessment levy: on-roll - net	$ 676	$ 112,653	$ 113,514	99%
Assessment levy: off-roll	-	270,860	385,784	70%
Total revenues	676	473,621	499,298	95%
EXPENDITURES				
Professional & administrative				
Management/accounting/recording	4,000	28,000	48,000	58%
Legal	1,473	3,353	25,000	13%
Engineering	940	1,028	3,000	34%
Audit	-	6,500	5,500	118%
Arbitrage rebate calculation	-	-	1,000	0%
Dissemination agent	167	1,167	2,000	58%
Trustee	-	-	11,000	0%
Telephone	17	117	200	59%
Postage	23	168	500	34%
Printing & binding	42	292	500	58%
Legal advertising	-	3,226	6,500	50%
Annual special district fee	-	175	175	100%
Insurance	-	6,392	6,761	95%
Contingencies/bank charges	82	347	500	69%
Website hosting & maintenance	-	705	705	100%
Website ADA compliance	-	-	210	0%
EMMA software service	-	1,000	1,000	100%
Total professional & administrative	6,744	52,470	112,551	47%

HAWTHORNE MILL NORTH
COMMUNITY DEVELOPMENT DISTRICT
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
FOR THE PERIOD ENDED APRIL 30, 2025

	Current Month	Year To Date	Budget	% of Budget
Field operations				
Field operations manager	500	4,500	6,000	75%
Landscaping contract labor	16,590	124,039	225,000	55%
Insurance: property	-	4,427	5,000	89%
Backflow prevention test	-	-	700	0%
Irrigation maintenance/repair	500	9,226	10,000	92%
Plants, shrubs & mulch	-	17,235	20,000	86%
Annuals	-	2,076	10,000	21%
Tree trimming	-	-	2,000	0%
Signage	-	-	2,500	0%
General maintenance	350	1,100	4,000	28%
Fence/wall repair	-	-	4,000	0%
Aquatic control - ponds	1,260	7,600	15,000	51%
Wetland maintenance	-	1,950	24,000	8%
Holiday Decorations	-	-	5,000	0%
Pressure Washing	-	-	3,000	0%
Misc. field operations - contingency	-	200	20,000	1%
Electric:				
Irrigation	187	1,518	7,500	20%
Street lights	759	8,053	18,000	45%
Entrance signs	41	159	1,500	11%
Fountain	366	1,796	-	N/A
Total field operations	20,553	183,879	383,200	48%
Other fees & charges				
Property appraiser & Tax Collector	13	2,303	3,547	65%
Total other fees & charges	13	2,303	3,547	65%
Total expenditures	27,310	238,652	499,298	48%
Excess/(deficiency) of revenues over/(under) expenditures	(26,634)	234,969	-	
OTHER FINANCING SOURCES				
Net change in fund balances	(26,634)	234,969	-	
Fund balances - beginning	264,229	2,626	-	
Unassigned	237,595	237,595	-	
Fund balances - ending	$ 237,595	$ 237,595	$ -	

*These items will be realized when bonds are issued
**WHA will charge a reduced management fee of $2,000 per month until bonds are issued.

HAWTHORNE MILL NORTH
COMMUNITY DEVELOPMENT DISTRICT
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
DEBT SERVICE FUND SERIES 2023
FOR THE PERIOD ENDED APRIL 30, 2025

	Current Month	Year To Date	Budget	% of Budget
REVENUES				
Assessment levy: on-roll	$ 1,390	$ 231,747	$ 233,484	99%
Interest	2,623	6,281	-	N/A
Total revenues	4,013	238,028	233,484	102%
EXPENDITURES				
Debt service				
Principal	-	-	50,000	0%
Interest	-	87,861	175,721	50%
Total debt service	-	87,861	225,721	39%
Other fees & charges				
Property appraiser & Tax Collector	28	4,628	7,296	63%
Total other fees and charges	28	4,628	7,296	63%
Total expenditures	28	92,489	233,017	40%
Excess/(deficiency) of revenues over/(under) expenditures	3,985	145,539	467	
Net change in fund balances	3,985	145,539	467	
Fund balances - beginning	298,474	156,920	152,975	
Fund balances - ending	$ 302,459	$ 302,459	$ 153,442	

HAWTHORNE MILL NORTH
COMMUNITY DEVELOPMENT DISTRICT
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
DEBT SERVICE FUND SERIES 2024
FOR THE PERIOD ENDED APRIL 30, 2025

	Current Month	Year To Date
REVENUES		
Assessment levy: off-roll	$ -	$ 531,567
Lot closing assessments	-	180,489
Interest	2,165	18,398
Total revenues	2,165	730,454
EXPENDITURES		
Debt service		
Interest	-	187,418
Cost of issuance	-	5,743
Total debt service	-	193,161
Excess/(deficiency) of revenues over/(under) expenditures	2,165	537,293
Net change in fund balances	2,165	537,293
Fund balances - beginning	1,116,429	581,301
Fund balances - ending	$ 1,118,594	$ 1,118,594

HAWTHORNE MILL NORTH
COMMUNITY DEVELOPMENT DISTRICT
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
CAPITAL PROJECTS FUND SERIES 2023
FOR THE PERIOD ENDED APRIL 30, 2025

	Current Month	Year To Date
REVENUES		
Interest	$ -	$ 11
Total revenues	-	11
EXPENDITURES	-	-
Total expenditures	-	-
Excess/(deficiency) of revenues over/(under) expenditures	-	11
Fund balances - beginning	515	504
Fund balances - ending	$ 515	$ 515

HAWTHORNE MILL NORTH
COMMUNITY DEVELOPMENT DISTRICT
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
CAPITAL PROJECTS FUND SERIES 2024
FOR THE PERIOD ENDED APRIL 30, 2025

	Current Month	Year to Date
REVENUES		
Interest	$ 22	$ 137
Total revenues	22	137
EXPENDITURES		
Cost of issuance	-	182
Total expenditures	-	182
Net increase/(decrease), fund balance	22	(45)
Fund balances - beginning	192	259
Fund balances - ending	$ 214	$ 214

HAWTHORNE MILL NORTH
COMMUNITY DEVELOPMENT DISTRICT

MINUTES

MINUTES OF MEETING
HAWTHORNE MILL NORTH
COMMUNITY DEVELOPMENT DISTRICT

The Board of Supervisors of the Hawthorne Mill North Community Development District held a Public Hearing and Special Meeting on February 19, 2025, at 9:30 a.m., at the Holiday Inn Express & Suites - Orlando South, 4050 Hotel Drive, Davenport, Florida 33897.

Present:

Shelley Kaercher	Chair
John (JC) Nowotny	Vice Chair
Mary Moulton	Assistant Secretary

Also present:

Andrew Kantarzhi	District Manager
Chris Conti (via telephone)	Wrathell, Hunt and Associates, LLC
Jere Earlywine (via telephone)	District Counsel
Christopher Allen (via telephone)	District Engineer
Joey Arryo	Atmos Living Management

FIRST ORDER OF BUSINESS **Call to Order/Roll Call**

Mr. Kantarzhi called the meeting to order at 9:45 a.m.

Supervisors Moulton, Kaercher and Nowotny were present. Supervisors Tyree and Van Auker were not present.

SECOND ORDER OF BUSINESS **Public Comments**

No members of the public spoke.

THIRD ORDER OF BUSINESS **Administration of Oath of Office to Supervisor Roger Van Auker [Seat 3] (the following to be provided under separate cover)**

This item was deferred.

A. Required Ethics Training and Disclosure Filing

- **Sample Form 1 2023/Instructions**

B. Membership, Obligation and Responsibilities

C. Guide to Sunshine Amendment and Code of Ethics for Public Officers and Employees

D. Form 8B: Memorandum of Voting Conflict for County, Municipal and other Local Public Officers

FOURTH ORDER OF BUSINESS **Public Hearing Confirming the Intent of the District to Use the Uniform Method of Levy, Collection and Enforcement of Non-Ad Valorem Assessments as Authorized and Permitted by Section 197.3632, Florida Statutes; Expressing the Need for the Levy of Non-Ad Valorem Assessments and Setting Forth the Legal Description of the Real Property Within the District's Jurisdictional Boundaries that May or Shall Be Subject to the Levy of District Non-Ad Valorem Assessments; Providing for Severability; Providing for Conflict and Providing for an Effective Date**

A. Affidavit/Proof of Publication

B. Consideration of Resolution 2025-05, Expressing its Intent to Utilize the Uniform Method of Levying, Collecting, and Enforcing Non-Ad Valorem Assessments Which May Be Levied by the Hawthorne Mill North Community Development District in Accordance with Section 197.3632, Florida Statutes; Providing a Severability Clause; and Providing an Effective Date [Expansion Parcel]

On MOTION by Ms. Kaercher and seconded by Mr. Nowotny, with all in favor, the Public Hearing was opened.

No affected property owners or members of the public spoke.

On MOTION by Ms. Kaercher and seconded by Mr. Nowotny, with all in favor, the Public Hearing was opened.

Mr. Kantarzhi presented Resolution 2025-05 and read the title. This pertains to the expansion parcel.

On MOTION by Ms. Kaercher and seconded by Mr. Nowotny, with all in favor, Resolution 2025-05, Expressing its Intent to Utilize the Uniform Method of Levying, Collecting, and Enforcing Non-Ad Valorem Assessments Which May Be Levied by the Hawthorne Mill North Community Development District in Accordance with Section 197.3632, Florida Statutes; Providing a Severability Clause; and Providing an Effective Date [Expansion Parcel], was adopted.

FIFTH ORDER OF BUSINESS Presentation of Amended and Restated Master Engineer's Report

Mr. Allen presented the Amended and Restated Master Engineer's Report and noted the following:

- The Report amends and updates the Master Engineer's Report to incorporate the Expansion Parcel.
- The Report reflects updates to the number of units, off-site land uses, and various infrastructure needs that are included in Section 3, including an explanation of the off-site improvements.
- All permits were received or are under review and expected to be received.
- The Cost Estimate for all phases, including the original boundaries and the Expansion Parcel, are based on current market rates and the costs are justified based on the needed infrastructure.

On MOTION by Ms. Kaercher and seconded by Mr. Nowotny, with all in favor, the Amended and Restated Master Engineer's Report, in substantial form, was approved.

SIXTH ORDER OF BUSINESS **Presentation of Amended and Restated Master Special Assessment Methodology Report**

Mr. Kantarzhi presented the Amended and Restated Master Special Assessment Methodology Report. He noted the following:

- ➢ The Methodology incorporates the Expansion Parcel.
- ➢ The Expansion Parcel is projected to be developed with a total of 380 single-family residential dwelling units developed over a multi-year period in multiple stages within four development phases.
- ➢ $20,661,028 of the total Cost Estimate of $53,804,094, is projected to be related to the Expansion Parcel.
- ➢ As it relates to the Expansion Parcel, the proposed financing plan provides for the issuance of the bonds in the principal amount of approximately $28,600,000 to finance approximately $20,661,028 in Capital Improvement Plan (CIP) costs.

Mr. Kantarzhi reviewed Tables 1 through 6, reflecting the Development Plan for the Original and Expansion Parcels; Capital Improvement Plan Costs for the Original and Expansion Parcels; Preliminary Sources and Uses of Funds; Expansion Parcel Benefit Allocation; and Expansion Parcel Bond Assessments Apportionment.

On MOTION by Ms. Kaercher and seconded by Ms. Moulton, with all in favor, the Amended and Restated Master Special Assessment Methodology Report, in substantial form, was approved.

SEVENTH ORDER OF BUSINESS **Consideration of Resolution 2025-06, Declaring Special Assessments; Designating the Nature and Location of the Proposed Improvements; Declaring the Total Estimated Cost of the Improvements, the Portion to be Paid by Assessments, and the Manner and Timing in Which the Assessments are to be Paid; Designating the Lands Upon Which the Assessments Shall be Levied; Providing for an**

Assessment Plat and a Preliminary Assessment Roll; Addressing the Setting of Public Hearings; Providing for Publication of this Resolution; and Addressing Conflicts, Severability and an Effective Date [Expansion Parcel]

Mr. Kantarzhi presented Resolution 2025-06 and read the title. This pertains to the Expansion Parcel.

Mr. Earlywine stated the two Reports contains all the findings necessary to proceed with the bonds and levy assessments, including that there is sufficient benefit from the Project to justify the assessments and that the benefits are fairly and reasonably allocated.

On MOTION by Ms. Kaercher and seconded by Ms. Moulton, with all in favor, Resolution 2025-06, Declaring Special Assessments; Designating the Nature and Location of the Proposed Improvements; Declaring the Total Estimated Cost of the Improvements, the Portion to be Paid by Assessments, and the Manner and Timing in Which the Assessments are to be Paid; Designating the Lands Upon Which the Assessments Shall be Levied; Providing for an Assessment Plat and a Preliminary Assessment Roll; Addressing the Setting of Public Hearings for May 14, 2025 at 9:30 a.m. at the Holiday Inn Express & Suites - Orlando South, 4050 Hotel Drive, Davenport, Florida 33897; Providing for Publication of this Resolution; and Addressing Conflicts, Severability and an Effective Date [Expansion Parcel], was adopted.

EIGHTH ORDER OF BUSINESS **Consideration of Resolution 2025-04, Designating the Location of the Local District Records Office and Providing an Effective Date**

This item was deferred.

NINTH ORDER OF BUSINESS **Ratification Items**

Mr. Kantarzhi presented the following:

A. Resolution 2025-02, Electing and Removing Officers of the District, and Providing for an Effective Date

Resolution 2025-02 will be presented for ratification once Mr. Van Auker is sworn in.

B. Insight Irrigation LLC Agreement for Irrigation Monitoring Services

C. Acquisition of Phases 2 & 3 (Portion) Improvements

D. Polk County Property Appraiser 2025 Data Sharing and Usage Agreement

E. Polk County Property Appraiser Contract Agreement

On MOTION by Ms. Kaercher and seconded by Ms. Moulton, with all in favor, the Insight Irrigation LLC Agreement for Irrigation Monitoring Services; Acquisition of Phases 2 & 3 (Portion) Improvements; Polk County Property Appraiser 2025 Data Sharing; and Usage Agreement and Polk County Property Appraiser Contract Agreement, as described, were ratified.

TENTH ORDER OF BUSINESS — Acceptance of Unaudited Financial Statements as of December 31, 2024

On MOTION by Ms. Kaercher and seconded by Ms. Moulton, with all in favor, the Unaudited Financial Statements as of December 31, 2024, were accepted.

ELEVENTH ORDER OF BUSINESS — Approval of August 14, 2024 Public Hearings and Regular Meeting Minutes

A. January 15, 2025 Landowners' Meeting

B. January 15, 2025 Regular Meeting

On MOTION by Ms. Kaercher and seconded by Ms. Moulton, with all in favor, the January 15, 2025 Landowners' Meeting Minutes and the January 15, 2025 Regular Meeting Minutes, both as presented, were approved, were approved.

TWELFTH ORDER OF BUSINESS — Staff Reports

A. District Counsel: Kutak Rock LLP

B. District Engineer: Dewberry Engineers, Inc.

There were no District Counsel or District Engineer reports.

C. Field Operations: Atmos Living Management Group.

The February 2025 Field Operations Inspection Report was included for informational purposes.

D. District Manager: Wrathell, Hunt and Associates, LLC

- **NEXT MEETING DATE: March 12, 2025 at 9:30 AM, immediately following the adjournment of the Fox Branch Ranch CDD meeting and Harmony on Lake Eloise CDD meeting, scheduled to commence at 9:30 AM, respectively [Regular Meeting]**
  - **QUORUM CHECK**

The next meeting will be held on March 12, 2025, unless canceled.

THIRTEENTH ORDER OF BUSINESS **Board Members' Comments/Requests**

There were no Board Members' comments or requests.

FOURTEENTH ORDER OF BUSINESS **Public Comments**

No members of the public spoke.

FIFTEENTH ORDER OF BUSINESS **Adjournment**

On MOTION by Ms. Kaercher and seconded by Mr. Nowotny, with all in favor, the meeting adjourned at 10:00 a.m.

[SIGNATURES APPEAR ON THE FOLLOWING PAGE]

______________________________ ______________________________

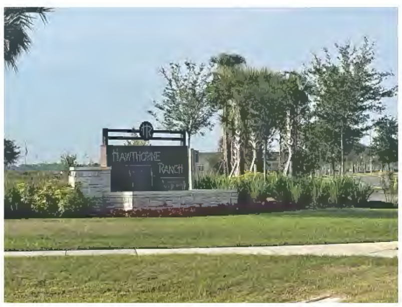
Secretary/Assistant Secretary Chair/Vice Chair

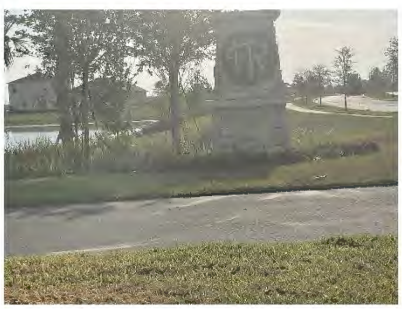
HAWTHORNE MILL NORTH
COMMUNITY DEVELOPMENT DISTRICT

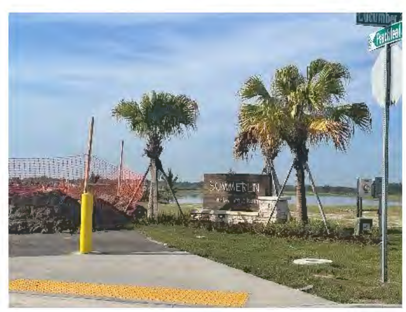
STAFF REPORTS C

HAWTHORNE MILL NORTH CDD
FIELD OPERATIONS INSPECTION REPORT
APRIL 2025

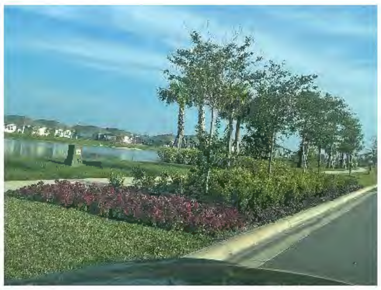
- The signs are clean, and the new annuals look great at both entrances and going to the newer sections. I did not see any weeds at the time on the visit. Main entrance signs fountains are operational.



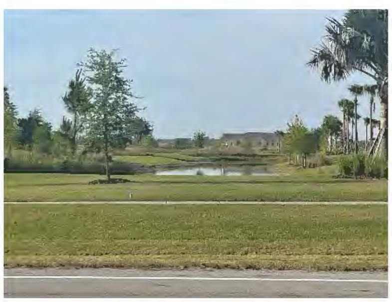
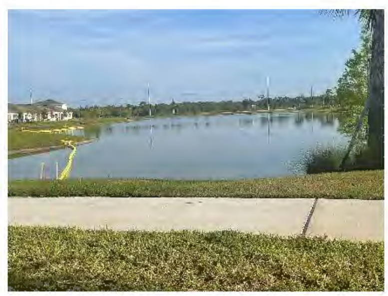
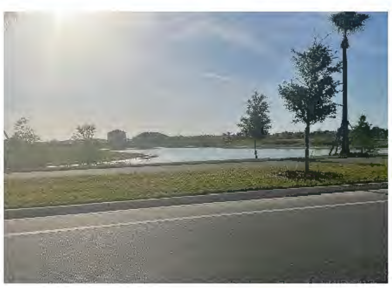


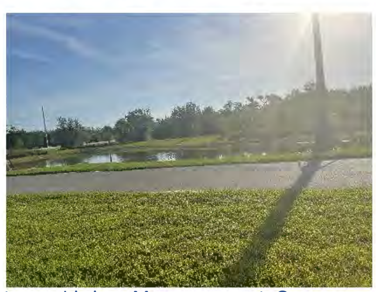


- Landscaping throughout the community looks in OK good shape.




- Ponds are clear and free of invasive plants in the water. The water seems clear and in good healthy condition. Other than the work being performed I saw no issues.



- The new phase seems to be moving along, and the roadways are progressing to be installed soon.

Respectfully submitted,

Joey Arroyo, LCAM

HAWTHORNE MILL NORTH
COMMUNITY DEVELOPMENT DISTRICT

STAFF
REPORTS D

HAWTHORNE MILL NORTH COMMUNITY DEVELOPMENT DISTRICT		
BOARD OF SUPERVISORS FISCAL YEAR 2024/2025 MEETING SCHEDULE		
LOCATION *Ramada by Wyndham Davenport Orlando South* *43824 Highway 27, Davenport, Florida 33837-6808* *[1]Holiday Inn Express & Suites – Orlando South, 4050 Hotel Drive, Davenport, Florida 33897*		
DATE	**POTENTIAL DISCUSSION/FOCUS**	**TIME**
October 9, 2024 CANCELED	**Regular Meeting**	**9:30 AM***
November 5, 2024 *rescheduled to December 11, 2024*	**Landowners' Meeting**	**10:00 AM**
November 13, 2024 CANCELED	**Regular Meeting**	**9:30 AM***
December 11, 2024 *rescheduled to January 8, 2025*	**Landowners' Meeting**	**9:30 AM***
December 11, 2024 CANCELED	**Regular Meeting**	**9:30 AM***
January 8, 2025 *rescheduled to January 15, 2025*	**Landowners' Meeting**	**9:30 AM***
January 8, 2025 *rescheduled to January 15, 2025*	**Regular Meeting**	**9:30 AM***
January 15, 2025[1]	**Landowners' Meeting**	**9:30 AM***
January 15, 2025[1]	**Regular Meeting**	**9:30 AM***
February 12, 2025 CANCELED	**Regular Meeting**	**9:30 AM***
February 19, 2025[1]	**Public Hearing and Special Meeting**	**9:30 AM***
March 12, 2025 CANCELED	**Regular Meeting**	**9:30 AM***
April 9, 2025 CANCELED	**Regular Meeting**	**9:30 AM***
May 14, 2025 CANCELED	**Regular Meeting**	**9:30 AM***

DATE	POTENTIAL DISCUSSION/FOCUS	TIME
June 11, 2025[1]	**Regular Meeting** *Presentation of FY2026 Proposed Budget*	**9:30 AM***
July 9, 2025[1]	**Regular Meeting**	**9:30 AM***
August 13, 2025[1]	**Regular Meeting**	**9:30 AM***
September 10, 2025[1]	**Regular Meeting**	**9:30 AM***
**Meetings will convene immediately following the adjournment of the Fox Branch Ranch CDD meetings and Harmony on Lake Eloise CDD meetings, scheduled to commence at 9:30 AM, respectively.*		