

*Lawson Dunes  
Community Development District*

*Meeting Agenda*

*March 20, 2024*

# AGENDA

# *Lawson Dunes*

## *Community Development District*

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

March 13, 2024

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

Dear Board Members:

A regular meeting of the Board of Supervisors of the **Lawson Dunes Community Development District** will be held on **Wednesday, March 20, 2024 at 2:00 PM at 346 E. Central Ave., Winter Haven, FL 33880.**

**Zoom Video Link:** <https://us06web.zoom.us/j/87699837808>

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

**Meeting ID:** 876 9983 7808

Following is the advance agenda for the meeting:

### **Board of Supervisors Meeting**

1. Roll Call
2. Public Comment Period (<sup>1</sup>Speakers will fill out a card and submit it to the District Manager prior to the beginning of the meeting)
3. Approval of Minutes of the July 19, 2023 Board of Supervisors Meeting
4. Consideration of 2024 Non-Ad Valorem Contract Agreement with Polk County Property Appraiser
5. Ratification of Uniform Collection Agreement with Polk County Property Appraiser
6. Ratification of 2024 Data Sharing and Usage Agreement with Polk County Property Appraiser
7. Presentation of Arbitrage Rebate Report for Series 2022 Project Bonds from AMTEC
8. Staff Reports
  - A. Attorney
  - B. Engineer
  - C. Field Manager's Report
    - i. Consideration of Proposal for Landscape Maintenance Services (*to be provided under separate cover*)
  - D. District Manager's Report
    - i. Approval of Check Register (*to be provided under separate cover*)
    - ii. Balance Sheet & Income Statement (*to be provided under separate cover*)
    - iii. Ratification of Summary of Series 2022 Requisitions #101 to #142
9. Other Business
10. Supervisors Requests and Audience Comments
11. Adjournment

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

# MINUTES

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

The regular meeting of the Board of Supervisors of the Lawson Dunes Community Development District was held on Wednesday, **July 19, 2023** at 2:00 p.m. at 346 E. Central Ave., Winter Haven, Florida.

Present and constituting a quorum were:

Lauren Schwenk	Vice Chairperson
Bobbie Henley	Assistant Secretary
Daniel Arnette	Assistant Secretary
Chuck Cavaretta	Assistant Secretary

Also, present were:

Jill Burns	District Manager, GMS
Roy Van Wyk	District Counsel, KVV Law Group
Rey Malave <i>by Zoom</i>	Field Manager, Dewberry

*The following is a summary of the discussions and actions taken at the July 19, 2023 Lawson Dunes Community Development District's Regular Board of Supervisor's Meeting.*

**FIRST ORDER OF BUSINESS**

**Roll Call**

Ms. Burns called the meeting to order and called the roll. Four Supervisors were present at roll call constituting a quorum.

**SECOND ORDER OF BUSINESS**

**Public Comment Period**

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

**THIRD ORDER OF BUSINESS**

**Approval of Minutes of the April 19, 2023  
Board of Supervisors Meeting**

Ms. Burns presented the minutes of the April 19, 2023 Board of Supervisors meeting and asked for a motion to approve.

On MOTION by Ms. Schwenk, seconded by Mr. Cavaretta, with all in favor, the Minutes of the April 19, 2023 Board of Supervisors Meeting, were approved.

**FOURTH ORDER OF BUSINESS                      Public Hearings**

Ms. Burns asked for a motion to open the public hearing.

On MOTION by Ms. Henley, seconded by Mr. Arnette, with all in favor, Opening the Public Hearing, was approved.

There being no members of the public present, Ms. Burns asked for a motion to close the public hearing.

On MOTION by Mr. Cavaretta, seconded by Ms. Henley, with all in favor, Closing the Public Hearing, was approved.

**A. Public Hearing on the Adoption of the Fiscal Year 2024 Budget**

**i. Consideration of Resolution 2023-03 Adopting the District’s Fiscal Year 2024 Budget and Appropriating Funds**

Ms. Burns presented the Fiscal Year 2024 budget, and the Board decided to choose Option

B. She asked for a motion to approve.

On MOTION by Ms. Schwenk, seconded by Ms. Henley, with all in favor, Resolution 2023-03 Adopting the District’s Fiscal Year 2024 Budget and Appropriating Funds, was approved as Option B.

**B. Public Hearing on the Imposition of Operations and Maintenance Special Assessments**

Ms. Burns asked for a motion to open the public hearing.

On MOTION by Ms. Henley, seconded by Ms. Schwenk, with all in favor, Opening the Public Hearing, was approved.

There being no members of the public present, Ms. Burns asked for a motion to close the Public Hearing.



On MOTION by Mr. Cavaretta, seconded by Ms. Henley, with all in favor, Accepting the Fiscal Year 2022 Audit Report, was approved.

**EIGHTH ORDER OF BUSINESS**

**Consideration of Proposal for Arbitrage Rebate Services for Series 2022 Bonds from AMTEC**

Ms. Burns noted that the proposal totaling \$450 annually and asked for a motion to approve this resolution.

On MOTION by Mr. Cavaretta, seconded by Ms. Henley, with all in favor, the Proposal for Arbitrage Rebate Services for Series 2022 Bonds from AMTEC, was approved.

**TENTH ORDER OF BUSINESS**

**Staff Reports**

**A. Attorney**

**i. Memo Regarding Ethics Training for Elected Officials**

Mr. Van Wyk presented the memo to the Board and asked if there were any questions. Hearing no questions, the next item followed.

**B. Engineer**

Mr. Malave had nothing further to report.

**C. District Manager’s Report**

**i. Approval of Check Register**

Ms. Burns noted the check register was included in the package, totaling \$24,460.30. She asked for any questions, otherwise looking for a motion to approve.

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

**i. Balance Sheet & Income Statement**

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





# SECTION IV

# CONTRACT AGREEMENT

This Agreement made and entered into on Wednesday, January 31, 2024 by and between the Lawson Dunes Community Development District, a local unit of special purpose government of the State of Florida hereinafter referred to as the 'Special District', and Marsha M. Faux, Polk County Property Appraiser, a Constitutional Officer of the State of Florida, whose address is 255 North Wilson Ave., Bartow, FL 33830, hereinafter referred to as the 'Property Appraiser'.

1. Section [197.3632](#) Florida Statutes, provides that special assessments of non-ad valorem taxes levied by the Special District may be included in the assessment rolls of the County and collected in conjunction with ad valorem taxes as assessed by the Property Appraiser. Pursuant to that option, the Property Appraiser and the Special District shall enter into an agreement providing for reimbursement to the Property Appraiser of administrative costs, including costs of inception and maintenance, incurred as a result of such inclusion.
2. The parties herein agree that, for the 2024 tax year assessment roll, the Property Appraiser will include on the assessment rolls such special assessments as are certified to her by the Lawson Dunes Community Development District.
3. The term of this Agreement shall commence on January 1, 2024 or the date signed below, whichever is later, and shall run until December 31, 2024, the date of signature by the parties notwithstanding. This Agreement shall not automatically renew.
4. The Special District shall meet all relevant requirements of Section [197.3632](#) & [190.021](#) Florida Statutes.
5. The Special District shall furnish the Property Appraiser with up-to-date data concerning its boundaries and proposed assessments, and other information as requested by the Property Appraiser to facilitate in administering the non-ad valorem assessment in question. Specifically, if assessments will be included on the 2024 TRIM Notice, the Special District shall provide **proposed assessments no later than Friday, July 12, 2024**. The Special District's assessments shall, as far as practicable, be uniform (e.g. one uniform assessment for maintenance, etc.) to facilitate the making of the assessments by the mass data techniques utilized by the Property Appraiser.
6. The Special District shall certify to the Property Appraiser the Special District's annual installment and levy **no later than Friday, September 13, 2024**. The Property Appraiser shall, using the information provided by the Special District, place the Special District's non ad-valorem special assessments on properties within the district for inclusion on the 2024 tax roll.
7. The Property Appraiser shall be compensated by the Special District for the administrative costs incurred in carrying out this Agreement at the rate of 1% of the amount levied on the TRIM Notice or if the TRIM Notice is not used, the rate shall be 1% of the amount levied on the 2024 tax roll. For the TRIM Notice, the Property Appraiser will require **payment on or before Friday, September 13, 2024** for processing within the Property Appraiser budget year (October 1st – September 30th).
8. If the actual costs of performing the services under this agreement exceed the compensation provided for in Paragraph 7, the amount of compensation shall be the actual costs of performing the services under this agreement.
9. If tax roll corrections are requested by the Special District, the Property Appraiser shall be compensated by the Special District for the administrative costs incurred at the rate of \$5.00 for each tax roll correction exceeding ten (10) corrections per tax year.

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

EXECUTED By:

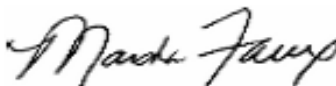
\_\_\_\_\_  
Special District Representative

\_\_\_\_\_  
Print name

\_\_\_\_\_  
Title

\_\_\_\_\_  
Date

Marsha M. Faux, CFA, ASA  
Polk County Property Appraiser  
By:



\_\_\_\_\_  
Marsha M. Faux, Property Appraiser

# SECTION V

UNIFORM COLLECTION  
AGREEMENT  
DISTRICT

THIS AGREEMENT made and entered into this 9th day of, August 2023  
by and between Lawson Dunes Community Development District (“District”),  
whose address is 219 E. Livingston Street, Orlando, FL 32801  
and the Honorable Joe G. Tedder, State Constitutional Tax Collector in and for the Polk County  
Political Subdivision, whose address is Polk County Tax Collectors Office, P.O. Box 1189,  
Bartow, Florida 33831-1189 (“Tax Collector”).

SECTION I

Findings and Determinations

The parties find and determine:

1. District is authorized to impose and levy, and by appropriate Resolution has expressed its intent to use the statutory uniform methodology of collection for, certain non-ad valorem special assessments for Lawson Dunes CDD as authorized by constitutional and statutory municipal home rule and by section 197.3632, Florida Statutes (2012) and Rule 12D-18, Florida Administrative Code.

2. The term “Assessments” means those certain levies by the District which purport to constitute non-ad valorem special assessments for Lawson Dunes CDD improvements and related systems, facilities and services pursuant to Ordinance a non-ad valorem special assessment is lienable under Section 4, Article X, Florida Constitution, if it results in a special benefit peculiar to the parcels of property involved, over and above general community benefit, as a result of a logical connection to the property involved from the system, facility and service provided by the District and if it is apportioned to the property fairly and reasonably.

3. The uniform statutory collection methodology is provided in section 197.3632, Florida Statutes, and Rule 12D-18, Florida Administrative Code (“uniform methodology”), with its enforcement provisions, including the use of tax certificates and tax deeds for enforcing against any delinquencies; and

4. The uniform methodology is more fair to the delinquent property owner than traditional lien foreclosure methodology.

5. The uniform methodology provides for more efficiency of collection by virtue of the Assessment being on the official tax notice issued by the Tax Collector which will produce positive economic benefits to the District and its citizens; and

6. The uniform methodology, through use of the official tax notice, will tend to eliminate confusion.

7. The Tax Collector, as the State Constitutional Officer for the county political subdivision, charged by general law in Chapter 197, Florida Statutes, and related rules and regulations, to function as the agent of the Florida Department of Revenue for purposes of the uniform methodology for the Assessments.

8. The sole and exclusive responsibility to determine, impose and levy the Assessments and to determine that it is a legal, constitutional and lienable non-ad valorem special assessment for Lawson Dunes CDD and related systems, facilities and services is that of the District and no other person, entity or officer.

## SECTION II

### Applicable Law and Regulations

1. Section 2, Article VIII, Florida Constitution; Chapter 170, Florida Statutes; sections 197.3631, 3632 and 3635, Florida Statutes; Rule 12D-18, Florida Administrative Code; and all other applicable provisions of constitutional and statutory law, govern the exercise by the District of its local self-government power to render and pay for municipal services.

2. Section 1(d), Article VIII, Florida Constitution; Chapter 197, Florida and other applicable provisions of constitutional and statutory law apply to Tax Collector in his capacity as a state constitutional county officer and agent of the Florida Department of Revenue for purpose the of collecting and enforcing the collection of non-ad valorem special assessments levied by District.

3. Section 197.3631, Florida Statutes, constitutes supplemental authority for District to levy non-ad valorem assessments including such non-ad valorem special assessments as the “Assessments” for Lawson Dunes CDD and related systems, facilities and services.

4. Section 197.3632, Florida Statutes, and Rule 12D-18, Florida Administrative Code, have provisions that apply both to District and to Tax Collector, as well as, to the Department of Revenue and the Property Appraiser in and for the county.

## SECTION III

### Purpose

The purpose of this Agreement under Rule 12D-18, Florida Administrative Code, is to establish the terms and conditions under which the Tax Collector shall collect and enforce the collection of those certain non-ad valorem special assessments, the “Assessments,” levied by District to include compensation by District to the Tax Collector for actual costs of collection pursuant to section 197.3632(8)(c), Florida Statutes; payment by District of any costs involved in separate mailings because of non-merger of any non-ad valorem special assessment roll as certified by the Chair of the Board of Lawson Dunes Community Development District

or his or her designee, pursuant to section 197.3632(7), Florida Statutes; and reimbursement by District for necessary administrative costs, including, but not limited to, those costs associated with personnel, forms, supplies, data processing, computer equipment, postage and programming which attend all of the collection and enforcement duties imposed upon the Tax Collector by the uniform methodology, as provided in section 197.3632(2), Florida Statutes.

#### SECTION IV

##### Term

The term of this Agreement shall commence upon execution, effective for 2023 tax notice purposes, and shall continue and extend uninterrupted from year-to-year, automatically renewed for successive periods not to exceed one (1) year each, unless District shall inform the Tax Collector, as well as Property Appraiser and the Department of Revenue, by 10 January of each calendar year, if District intends to discontinue to use the uniform methodology for such Assessments pursuant to section 197.3632(6), Florida Statutes (2012) and Rule 12D-18.006(3), Florida Administrative Code, using form DR-412 promulgated by the Florida Department of Revenue.

#### SECTION V

##### Duties and Responsibilities of District

District agrees, covenants and contracts to:

1. Compensate the Tax Collector for collections on behalf of the special assessment district in the amount of two percent (2%) on the balance pursuant to section 192.091(2)(b), Florida Statutes and 12D-18.004(2), Florida Administrative Code. The Authority agrees the 2% will be deducted from the balance at the time of each distribution.

2. Reimburse Tax Collector for necessary administrative costs for the collection and enforcement of the Assessment by the Tax Collector under the uniform methodology, pursuant to section 197.3632(2), Florida Statutes, and Rule 12D-18.004(2), Florida Administrative Code, to include, but not be limited to, those costs associated with personnel, forms, supplies, data processing, computer equipment, postage and programming.

3. To pay for or alternatively to reimburse the Tax Collector for any separate tax notice necessitated by the inability of the Tax Collector to merge the non-ad valorem special assessment roll certified by District pursuant to section 197.3632(7), Florida Statutes and Rule 12D-18.004(2) Florida Administrative Code.

4. District upon being timely billed shall pay directly for necessary advertising relating to implementation of the uniform non-ad valorem special assessment law pursuant to sections 197.3632 and 197.3635, Florida Statutes, and Rule 12D-18.004(2), Florida Administrative Code.

5. By 15 September of each calendar year, the Chair of the  
Lawson Dunes Community Development District

of the District, or his or her designee, shall certify, using DR Form 408 to the Tax Collector the non-ad valorem assessment (“Assessment”) roll on compatible electronic medium, tied to the property parcel identification number, and otherwise in conformance with the ad valorem tax rolls submitted by the Property Appraiser in July to the Department of Revenue. District or its agent on behalf of District shall post the non-ad valorem special assessment for each parcel on the said non-ad valorem assessment roll and shall exercise its responsibility that such non-ad valorem assessment roll be free of errors and omissions. Section 197.3632(10), Florida Statutes, and Rule 12D-18.006, Florida Administrative Code.

6. District agrees to abide by and implement its duties under the uniform law pursuant to all the provisions of sections 197.3632 and 197.3635, Florida Statutes, or its successor of statutory provisions and all applicable rules promulgated by the Department of Revenue and their successor rules.

7. District acknowledges that the Tax Collector has no duty, authority or responsibility in the imposition and levy of any non-ad valorem special assessments, including the District’s “Assessment” and that it is the sole responsibility and duty of District to follow all procedural and substantive requirements for the levy and imposition of constitutionally lienable non-ad valorem special assessments, including the Assessments.

8. District shall indemnify and hold harmless Tax Collector to the extent of any legal action which may be filed in local, state or federal courts against Tax Collector regarding the imposition, levy, roll preparation and certification of the Assessments; District shall pay for or reimburse Tax Collector for fees for legal services rendered to Tax Collector with regard to any such legal action. Nothing herein shall be deemed or construed as a waiver of sovereign immunity by the Tax Collector or the District, and the parties shall have and maintain at all times and for all purposes any and all rights, immunities and protections available under controlling legal precedent as provided under Section 768.28, Florida Statute, or its successor and as provided under other applicable law.

## SECTION VI

### Duties of the Tax Collector

1. The Tax Collector shall merge timely the legally certified “Assessment” roll of the District with all non-ad valorem assessment rolls, merge said rolls with the tax roll, prepare a collection roll and prepare a combined notice (the tax notice) for both ad valorem taxes and non-ad valorem special assessments for all levying authorities within the county political subdivision, pursuant to sections 197.3632 and 197.3635, Florida Statutes, and its successor provisions, and any applicable rules, and their successor rules, promulgated by the Department of Revenue, and in accordance with any specific ordinances or resolutions adopted by district, so long as said ordinances and resolutions shall themselves each and every one clearly state intent to use the uniform method for collecting such assessments and so long as they are further not inconsistent



with, or contrary to, the provisions of sections 197.3632 and 197.3635, Florida Statutes, and their successor provisions, and any applicable rules.

2. Tax Collector shall collect the Assessments of District as certified by the Chair of the Lawson Dunes Community Development District or his or her designee, to the Tax Collector no later than 15 September of each calendar year on compatible electronic medium, tied to the property identification number for each parcel, and in the format used in July by the Property Appraiser for the ad valorem rolls submitted to the Department of Revenue, using, DR Form 408, and free of errors or omissions.

3. The Tax Collector agrees to cooperate with District in implementation of the uniform methodology for collecting Assessments pursuant to sections 197.3632 and 197.3635, Florida Statutes, and any successor provisions and applicable rules. The Tax Collector shall not accept any non-ad valorem assessment roll for the Assessments of District that is not officially, timely and legally certified to the Tax Collector pursuant to Chapter 197, Florida Statutes, and Rule 12D-18, Florida Administrative Code.

4. If the Tax Collector discovers errors or omissions on such roll, Tax Collector may request District to file a corrected roll or a correction of the amount of any assessment and District shall bear the cost of any such error or omission.

5. If Tax Collector determines that a separate mailing is authorized pursuant to section 197.3632(7), Florida Statutes, and any applicable rules promulgated by the Department of Revenue, and any successor provision to said law or rules, the Tax Collector shall either mail a separate notice of the particular non-ad valorem special assessment (“Assessment”) or shall direct District to mail such a separate notice. In making this decision, the Tax Collector shall consider all costs to District and to the taxpayers of such a separate mailing as well as the adverse effect to the taxpayers of delay in multiple notices. If such a separate mailing is effected, District shall bear all costs associated with the separate notice for the non-ad valorem special assessment that could not be merged, upon timely billing by the Tax Collector.

## SECTION VII

### Entire Agreement

1. The parties shall perform all their obligations under this agreement in accordance with good faith and prudent practice.

2. This agreement constitutes the entire agreement between the parties with respect to the subject matter contained herein and may not be amended, modified or rescinded, unless otherwise provided in this Agreement, except in writing and signed by all the parties hereto. Should any provision of this Agreement be declared to be invalid, the remaining provisions of this Agreement shall remain in full force and effect, unless such provision found to be invalid alter substantially the benefits of the Agreement for either of the parties or renders the statutory and regulatory obligations unperformable.

3. This Agreement shall be governed by the laws of the State of Florida.

4. Written notice shall be given to the parties at the following addresses, or such other place or person as each of the parties shall designate by similar notice:

a. As to Tax Collector: Address

Joe G. Tedder  
P.O. Box 1189  
Bartow, FL 33831-1189

b. As to District: Address

Lawson Dunes Community Development District  
219 E. Livingston Street  
Orlando, FL 32801

IN WITNESS WHEREOF, the parties have hereunto set their hands and seals and such of them as are corporations have caused these presents to be signed by their duly authorized officers.

ATTEST:   
Joe G. Tedder, Tax Collector

**POLK COUNTY TAX COLLECTOR**

By: Joe G. Tedder  
Printed Name

Date: Aug 9, 2023

ATTEST:

\_\_\_\_\_  
By: \_\_\_\_\_  
Printed Name

ATTEST: DocuSigned by:

  
8215FA2B8FB744A...

By: Rennie Heath  
Printed Name

As authorized for execution by the District Chairman of the Lawson Dunes CDD  
to be ratified at the Board of Supervisors next held meeting.

# SECTION VI



Marsha M. Faux, CFA, ASA  
POLK COUNTY PROPERTY APPRAISER

Revised 12/2023  
ADA Compliant

2024 Data Sharing and Usage Agreement

This Data Sharing and Usage Agreement, hereinafter referred to as "Agreement," establishes the terms and conditions under which the Lawson Dunes Community Development District hereinafter referred to as "agency," can acquire and use Polk County Property Appraiser data that is exempt from Public Records disclosure as defined in [FS 119.071](#).

In accordance with the terms and conditions of this Agreement, the agency agrees to protect confidential data in accordance with [FS 282.3185](#) and [FS 501.171](#) and adhere to the standards set forth within these statutes.

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

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

1. The **agency** will not release **confidential data** that may reveal identifying information of individuals exempted from Public Records disclosure.
2. The **agency** will not present the **confidential data** in the results of data analysis (including maps) in any manner that would reveal personal identifying information of individuals exempted from Public Records disclosure.
3. The **agency** shall comply with all state laws and regulations governing the confidentiality and exempt status of personal identifying and location information that is the subject of this Agreement.
4. The **agency** shall ensure any employee granted access to **confidential data** is subject to the terms and conditions of this Agreement.
5. The **agency** shall ensure any third party granted access to **confidential data** is subject to the terms and conditions of this Agreement. Acceptance of these terms must be provided in writing to the **agency** by the third party before personal identifying information is released.
6. The **agency** agrees to comply with all regulations for the security of confidential personal information as defined in [FS 501.171](#).
7. The **agency**, when defined as "local government" by [FS 282.3185](#), is required to adhere to all cybersecurity guidelines when in possession of data provided or obtained from the Polk County Property Appraiser.

The term of this Agreement shall commence on **January 1, 2024**, and shall run until **December 31, 2024**, the date of signature by the parties notwithstanding. **This Agreement shall not automatically renew.** A new agreement will be provided annually to ensure all responsible parties are aware of and maintain the terms and conditions of this Data Sharing and Usage Agreement.

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

**POLK COUNTY PROPERTY APPRAISER**

Signature:

Print: Marsha M. Faux CFA, ASA

Title: Polk County Property Appraiser

Date: December 1, 2023

Agency: DocuSigned by: Lawson Dunes CDD

Signature:

Print: 8215FA2B8FB744A... Rennie Heath

Title: Chairman

Date: 1/12/2024

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

# SECTION VII

# **REBATE REPORT**

**\$12,000,000**

**Lawson Dunes Community Development District**

**(City of Haines City, Florida)**

**Special Assessment Bonds, Series 2022**

**(Series 2022 Project)**

**Dated: June 16, 2022**

**Delivered: June 16, 2022**

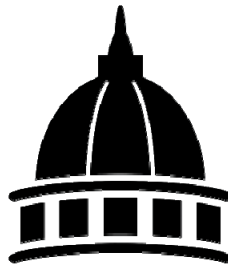
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**Rebate Report to the Computation Date**

**June 16, 2025**

**Reflecting Activity To**

**July 31, 2023**



**AMTEC**

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# AMTEC

American Municipal Tax-Exempt Compliance

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

[www.amteccorp.com](http://www.amteccorp.com)

October 11, 2023

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

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

Dear Ms. Costa:

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

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

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

We have scheduled our next Report as of June 30, 2024. Thank you and should you have any questions, please do not hesitate to contact us.

Very truly yours,

Michael J. Scarfo  
Senior Vice President

Trong M. Tran  
Assistant Vice President



## SUMMARY OF REBATE COMPUTATIONS

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

For the June 16, 2025 Computation Date  
Reflecting Activity from June 16, 2022 through July 31, 2023

Fund Description	Taxable Inv Yield	Net Income	Rebatable Arbitrage
Acquisition & Construction Account	2.547970%	152,680.36	(168,638.54)
Reserve Account	2.851428%	24,901.25	(21,324.25)
Interest Account	1.606126%	1,347.39	(3,285.65)
Costs of Issuance Account	1.662068%	57.39	(132.57)
<b>Totals</b>	<b>2.574066%</b>	<b>\$178,986.39</b>	<b>\$(193,381.01)</b>
<b>Bond Yield</b>	<b>5.052602%</b>		
Rebate Computation Credit			(2,165.69)
<b>Net Rebatable Arbitrage</b>			<b>\$(195,546.70)</b>

**Based upon our computations, no rebate liability exists.**

# **SUMMARY OF COMPUTATIONAL INFORMATION AND DEFINITIONS**

## **COMPUTATIONAL INFORMATION**

1. For purposes of computing Rebatale Arbitrage, investment activity is reflected from June 16, 2022, the date of the closing, to July 31, 2023, the Computation Period. All nonpurpose payments and receipts are future valued to the Computation Date of June 16, 2025.
2. Computations of yield are based on a 360-day year and semiannual compounding on the last day of each compounding interval. Compounding intervals end on a day in the calendar year corresponding to Bond maturity dates or six months prior.
3. For investment cash flow, debt service and yield computation purposes, all payments and receipts are assumed to be paid or received respectively, as shown on the attached schedules.
4. Purchase prices on investments are assumed to be at fair market value, representing an arm's length transaction.
5. During the period between June 16, 2022 and July 31, 2023, the District made periodic payments into the Interest, Sinking and Prepayment Accounts (collectively, the "Debt Service Fund") that were used, along with the interest earned, to provide the required debt service payments.

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

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

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

## **DEFINITIONS**

### **7. Computation Date**

June 16, 2025.

### **8. Computation Period**

The period beginning on June 16, 2022, the date of the closing, and ending on July 31, 2023.

## 9. Bond Year

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

## 10. Bond Yield

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

## 11. Taxable Investment Yield

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

## 12. Issue Price

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

## 13. Rebatable Arbitrage

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

## 14. Funds and Accounts

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

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

## **METHODOLOGY**

### **Bond Yield**

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

### **Investment Yield and Rebate Amount**

The methodology used to calculate the Rebateable Arbitrage, as of July 31, 2023, was to calculate the future value of the disbursements from all funds, subject to rebate, and the value of the remaining bond proceeds, at the yield on the Bonds, to June 16, 2025. This figure was then compared to the future value of the deposit of bond proceeds into the various investment accounts at the same yield. The difference between the future values of the two cash flows, on June 16, 2025, is the Rebateable Arbitrage.

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

<b>Sources of Funds</b>	
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<b>Par Amount</b>	<b>\$12,000,000.00</b>
<b>Total</b>	<b>\$12,000,000.00</b>

<b>Uses of Funds</b>	
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<b>Acquisition &amp; Construction Account</b>	<b>\$10,553,491.27</b>
<b>Reserve Account</b>	<b>779,115.63</b>
<b>Interest Account</b>	<b>224,310.94</b>
<b>Costs of Issuance Account</b>	<b>203,082.16</b>
<b>Underwriter's Discount</b>	<b>240,000.00</b>
<b>Total</b>	<b>\$12,000,000.00</b>

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

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

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PROOF OF ARBITRAGE YIELD

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

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

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Proceeds Summary

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

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

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



## BOND DEBT SERVICE

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

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

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

ARBITRAGE REBATE CALCULATION  
 DETAIL REPORT

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

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

ARBITRAGE REBATE CALCULATION  
 DETAIL REPORT

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

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

ARBITRAGE REBATE CALCULATION  
 DETAIL REPORT

DATE	DESCRIPTION	RECEIPTS (PAYMENTS)	FUTURE VALUE @ BOND YIELD OF (5.052602%)
05/11/23		3,750.00	4,163.70
05/11/23		30,186.49	33,516.65
05/11/23		2,537.50	2,817.44
05/11/23		1,540.00	1,709.89
05/17/23		12,470.35	13,834.56
05/25/23		3,750.00	4,155.63
06/21/23		420.00	463.76
06/22/23		255.50	282.08
06/27/23		-30,186.49	-33,303.63
06/28/23		34,761.94	38,346.24
06/28/23		2,500.00	2,757.77
06/28/23		248,536.71	274,163.32
07/17/23		915.00	1,006.69
07/17/23		6,416.00	7,058.94
07/17/23		12,400.06	13,642.65
07/17/23		52,025.00	57,238.36
07/17/23		32,589.85	35,855.64
07/17/23		175,499.54	193,086.12
07/26/23		2,553.05	2,805.39
07/31/23	MMkt Bal	1,434,398.90	1,575,297.11
07/31/23	MMkt Acc	7,465.04	8,198.32
-----			
06/16/25	TOTALS:	152,680.36	-168,638.54
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ISSUE DATE: 06/16/22 REBATABLE ARBITRAGE: -168,638.54  
 COMP DATE: 06/16/25 NET INCOME: 152,680.36  
 BOND YIELD: 5.052602% TAX INV YIELD: 2.547970%

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

ARBITRAGE REBATE CALCULATION  
 DETAIL REPORT

DATE	DESCRIPTION	RECEIPTS (PAYMENTS)	FUTURE VALUE @ BOND YIELD OF (5.052602%)
06/16/22	Beg Bal	-779,115.63	-904,927.23
07/05/22		260.20	301.42
08/02/22		630.74	727.94
09/02/22		1,020.40	1,172.75
10/04/22		1,174.98	1,344.44
11/02/22		1,593.69	1,816.47
12/02/22		1,988.52	2,257.09
12/22/22		0.96	1.09
01/04/23		2,274.17	2,569.90
02/02/23		2,420.12	2,724.23
03/02/23		2,321.24	2,602.09
04/04/23		2,648.17	2,955.43
05/02/23		2,711.77	3,014.69
06/02/23		2,955.08	3,271.55
07/05/23		2,900.22	3,196.16
07/31/23	MMkt Bal	779,115.63	855,646.64
07/31/23	MMkt Acc	0.99	1.09
-----			
06/16/25	TOTALS:	24,901.25	-21,324.25
-----			

ISSUE DATE: 06/16/22 REBATABLE ARBITRAGE: -21,324.25  
 COMP DATE: 06/16/25 NET INCOME: 24,901.25  
 BOND YIELD: 5.052602% TAX INV YIELD: 2.851428%

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

ARBITRAGE REBATE CALCULATION  
 DETAIL REPORT

DATE	DESCRIPTION	RECEIPTS (PAYMENTS)	FUTURE VALUE @ BOND YIELD OF (5.052602%)
06/16/22	Beg Bal	-224,310.94	-260,532.67
07/05/22		74.91	86.78
08/02/22		181.59	209.57
09/01/22		293.78	337.69
10/04/22		338.28	387.07
11/01/22		224,310.94	255,702.94
11/02/22		458.83	522.97
-----			
06/16/25	TOTALS:	1,347.39	-3,285.65
-----			

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

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

ARBITRAGE REBATE CALCULATION  
 DETAIL REPORT

DATE	DESCRIPTION	RECEIPTS (PAYMENTS)	FUTURE VALUE @ BOND YIELD OF (5.052602%)
06/16/22	Beg Bal	-203,082.16	-235,875.87
06/16/22		5,900.00	6,852.73
06/16/22		6,000.00	6,968.88
06/16/22		30,000.00	34,844.40
06/16/22		50,000.00	58,074.00
06/16/22		53,000.00	61,558.44
06/16/22		1,500.00	1,742.22
06/16/22		50,000.00	58,074.00
12/22/22		6,739.55	7,628.62
-----			
06/16/25	TOTALS:	57.39	-132.57
-----			

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

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

ARBITRAGE REBATE CALCULATION  
 DETAIL REPORT

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

ISSUE DATE: 06/16/22    REBATABLE ARBITRAGE: -2,165.69  
 COMP DATE: 06/16/25  
 BOND YIELD: 5.052602%



# SECTION VIII

# SECTION C



# Lawson Dunes CDD

## Field Management Report



March 20, 2024

Joel Blanco

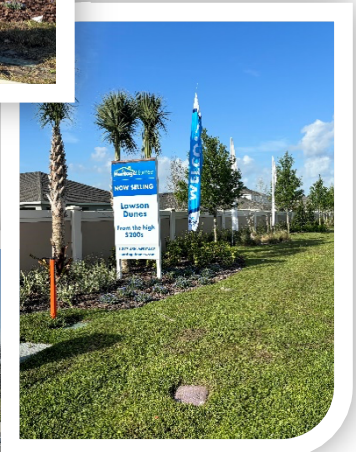
Field Manager

GMS

# Completed

## Landscape Maintenance Review

- ✚ Landscaping has been completed at the front entrances for both north and south -- mulch beds, coconut palms, sabal palms on the sides, crinum lily at the median, along with various plants and sod.
- ✚ A one-time mow was coordinated and completed with the landscaping vendor, including dry ponds and common areas.
- ✚ Irrigation timer has been programmed for a spring/summer schedule.
- ✚ All tracts have had installation of sod completed except for Tract A, half of Tract C, and Tract D.
- ✚ Landscaping proposals have been requested from 3 vendors for reoccurring maintenance and irrigation services.



# Completed

## Dry Pond Review

- ✚ Dry Ponds are continued to be monitored by GMS staff.
- ✚ Landscaping surrounding and inside the ponds remain dry but not overgrown.
- ✚ Maintenance removed construction debris and trash at several dry ponds. We will continue to monitor.



# Conclusion

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

Respectfully,

Joel Blanco

# SECTION 1

*Item will be  
provided under  
separate cover.*



# SECTION D

# SECTION 1

*Item will be  
provided under  
separate cover.*

# SECTION 2

*Item will be  
provided under  
separate cover.*

# SECTION 3

Requisition	Payee/Vendor	Amount
101	QGS Development, Inc.	\$ 248,536.71
102	Greenland Services, LLC	\$ 2,500.00
103	Absolute Engineering, Inc.	\$ 34,761.94
104	Innovations Design Group	\$ 12,400.06
105	Signature Privacy Walls of Florida, Inc.	\$ 52,025.00
106	Dewberry Engineers, Inc.	\$ 915.00
107	QGS Development, Inc.	\$ 32,589.85
108	QGS Development, Inc.	\$ 175,499.54
109	Fortline Waterworks	\$ 6,416.00
110	Absolute Engineering, Inc.	\$ 2,553.05
111	Fortline Waterworks	\$ 3,919.00
112	Dewberry Engineers, Inc.	\$ 1,757.50
113	Faulkner Engineering Services	\$ 94,817.00
114	Prince & Sons	\$ 1,565.00
115	QGS Development, Inc.	\$ 152,127.84
116	QGS Development, Inc.	\$ 5,351.60
117	Absolute Engineering, Inc.	\$ 792.50
118	Stewart & Associates Property Services, Inc.	\$ 121,350.00
119	Fortline Waterworks	\$ 101,904.00
120	QGS Development, Inc.	\$ 7,265.78
121	QGS Development, Inc.	\$ 6,679.94
122	Dewberry Engineers, Inc.	\$ 751.00
123	QGS Development, Inc.	\$ 8,567.99
124	Absolute Engineering, Inc.	\$ 2,324.07
125	QGS Development, Inc.	\$ 419,369.40
126	Dewberry Engineers, Inc.	\$ 305.00
127	Signature Privacy Walls of Florida, Inc.	\$ 123,050.00
128	Stewart & Associates Property Services, Inc.	\$ 168,605.78
129	Innovations Design Group	\$ 5,500.00
130	Absolute Engineering, Inc.	\$ 1,760.77
131	Dewberry Engineers, Inc.	\$ 305.00
132	Dewberry Engineers, Inc.	\$ 305.00
133	Stewart & Associates Property Services, Inc.	\$ 10,000.00
134	Absolute Engineering, Inc.	\$ 315.00
135	Innovations Design Group	\$ 140.00
136	Absolute Engineering, Inc.	\$ 235.00
137	Dewberry Engineers, Inc.	\$ 305.00
138	Innovations Design Group	\$ 4,675.00
139	Innovations Design Group	\$ 1,610.00
140	Absolute Engineering, Inc.	\$ 288.86
141	Dewberry Engineers, Inc.	\$ 457.50
142	Innovations Design Group	\$ 631.00
	<b>TOTAL</b>	<b>\$ 1,815,228.68</b>