

*Westside Haines City
Community Development District*

Meeting Agenda

December 15, 2021

AGENDA

Westside Haines City

Community Development District

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

December 8, 2021

**Board of Supervisors
Westside Haines City
Community Development District**

Dear Board Members:

The regular meeting of the Board of Supervisors of **Westside Haines City Community Development District** will be held on **Wednesday, December 15, 2021, at 1:00 PM at 346 East Central Ave., Winter Haven, FL 33880.**

Zoom Video Link: <https://us06web.zoom.us/j/86562078466>

Call-In Information: 1-646-876-9923

Meeting ID: 865 6207 8466

Following is the advance agenda for the meeting:

Audit Committee Meeting

1. Roll Call
2. Public Comment Period
3. Review of Proposals and Tally of Audit Committee Members Rankings
 - A. Grau & Associates
 - B. McDirmit Davis
4. Adjournment

Board of Supervisors Meeting

1. Roll Call
2. Public Comment Period (¹Speakers 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 October 20, 2021 Board of Supervisors Meeting and Audit Committee Meeting

¹ Comments will be limited to three (3) minutes

4. Consideration of 2022 Data Sharing and Usage Agreement with Polk County Property Appraiser
5. Consideration of Contract Agreement with Polk County Property Appraiser
6. Staff Reports
 - A. Attorney
 - B. Engineer
 - C. District Manager's Report
 - i. Approval of Check Register
 - ii. Balance Sheet & Income Statement
 - iii. Ratification of:
 - a) Summary of Series 2021 AA1 Requisitions #39 to #74
 - b) Summary of Series 2021 AA1 Brentwood Account Requisitions #1 to #28
7. Other Business
8. Supervisors Requests and Audience Comments
9. Adjournment

Audit Committee Meeting

SECTION III

SECTION A



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

Proposal to Provide Financial Auditing Services:

WESTSIDE HAINES CITY
COMMUNITY DEVELOPMENT DISTRICT

Proposal Due: November 09, 2021
5:00PM

Submitted to:

Westside Haines City
Community Development District
c/o District Manager
219 East Livingston Street
Orlando, FL 32801

Submitted by:

Antonio J. Grau, Partner
Grau & Associates
951 Yamato Road, Suite 280
Boca Raton, Florida 33431

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

Fax (561) 994-5823

tgrau@graucpa.com

www.graucpa.com



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

Table of Contents

Page

EXECUTIVE SUMMARY / TRANSMITTAL LETTER	1
FIRM QUALIFICATIONS.....	3
FIRM & STAFF EXPERIENCE.....	6
REFERENCES.....	11
SPECIFIC AUDIT APPROACH.....	13
COST OF SERVICES	17
SUPPLEMENTAL INFORMATION	19



Grau & Associates

CERTIFIED PUBLIC ACCOUNTANTS

November 09, 2021

Westside Haines City Community Development District
c/o District Manager
219 East Livingston Street
Orlando, FL 32801

Re: Request for Proposal for Professional Auditing Services for the fiscal year ended September 30, 2021, with an option for four (4) additional annual renewals.

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

Special district audits are at the core of our practice: **we have a total of 360 clients, 329 or 91% of which are special districts.** We know the specifics of the professional services and work products needed to meet your RFP requirements like no other firm. With this level of experience, we are able to increase efficiency, to provide immediate and continued savings, and to minimize disturbances to client operations.

Why Grau & Associates:

Knowledgeable Audit Team

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

Servicing your Individual Needs

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

Developing Relationships

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

Maintaining an Impeccable Reputation

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

Complying With Standards

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

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

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

Very truly yours,
Grau & Associates



Antonio J. Grau

Firm Qualifications



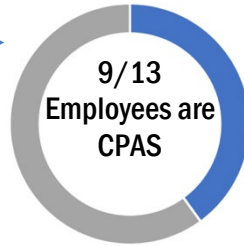
Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

Grau's Focus and Experience

Our Team



3 Partners
10 Professional Staff
2 Administrative Professionals



2005

Year founded

Services Provided



Properly registered and licensed professional corporation by the state of FLORIDA

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

Quality Controls

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



AICPA | FICPA | GFOA | FASD | FGFOA

See next page for report and certificate



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



Peer Review
Program

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

February 20, 2020

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

Dear Antonio Grau:

It is my pleasure to notify you that on February 20, 2020, the Florida Peer Review Committee accepted the report on the most recent System Review of your firm. The due date for your next review is December 31, 2022. This is the date by which all review documents should be completed and submitted to the administering entity.

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

Thank you for your cooperation.

Sincerely,

FICPA Peer Review Committee

Peer Review Team
FICPA Peer Review Committee
paul@ficpa.org
800-342-3197 ext. 251

Florida Institute of CPAs

cc: Daniel Hevia, Racquel McIntosh

Firm Number: 900004390114

Review Number: 571202

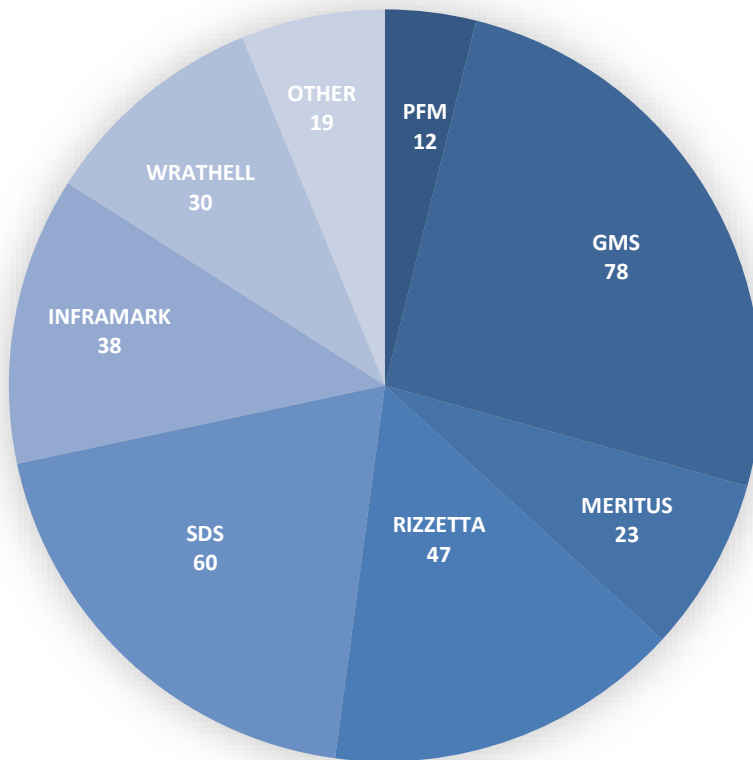
3800 Esplanade Way, Suite 210 | Tallahassee, FL 32311 | 800.342.3197, in Florida | 850.224.2727 | Fax: 850.222.8190 | www.ficpa.org

Firm & Staff Experience



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

GRAU AND ASSOCIATES COMMUNITY DEVELOPMENT DISTRICT EXPERIENCE BY MANAGEMENT COMPANY



Profile Briefs:

Antonio J GRAU, CPA (Partner)

Years Performing Audits: 30+

CPE (last 2 years):

Government

Accounting, Auditing:

24 hours; Accounting,

Auditing and Other:

56 hours

Professional

Memberships: AICPA,

FICPA, FGFOA, GFOA

Racquel McIntosh, CPA (Partner)

Years Performing Audits: 14+

CPE (last 2 years):

Government

Accounting, Auditing:

47 hours; Accounting,

Auditing and Other:

58 hours

Professional

Memberships: AICPA,

FICPA, FGFOA, FASD

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

- Tony Grau

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

-Racquel McIntosh

YOUR ENGAGEMENT TEAM

Grau's client-specific engagement team is meticulously organized in order to meet the unique needs of each client. Constant communication within our solution team allows for continuity of staff and audit team.

Grau contracts with an outside group of IT management consultants to assist with matters including, but not limited to; network and database security, internet security and vulnerability testing.

An advisory consultant will be available as a sounding board to advise in those areas where problems are encountered.



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

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



Antonio 'Tony' J. Grau, CPA
Partner

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

Experience

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

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

Education

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

Clients Served (partial list)

(>300) Various Special Districts, including:

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

Professional Associations/Memberships

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

Professional Education (over the last two years)

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



Racquel C. McIntosh, CPA

Partner

Contact : rmcintosh@graucpa.com | (561) 939-6669

Experience

Racquel has been providing government audit, accounting and advisory services to our clients for over 14 years. She serves as the firm's quality control partner; in this capacity she closely monitors engagement quality ensuring standards are followed and maintained throughout the audit.

Racquel develops in-house training seminars on current government auditing, accounting, and legislative topics and also provides seminars for various government organizations. In addition, she assists clients with implementing new accounting software, legislation, and standards.

Education

Florida Atlantic University (2004)

Master of Accounting

Florida Atlantic University (2003)

Bachelor of Arts:

Finance, Accounting

Clients Served (partial list)

(>300) Various Special Districts, including:
Carlton Lakes Community Development District
Golden Lakes Community Development District
Rivercrest Community Development District
South Fork III Community Development District
TPOST Community Development District

Westchase Community Development District
Monterra Community Development District
Palm Coast Park Community Development District
Long Leaf Community Development District
Watergrass Community Development District

East Central Regional Wastewater Treatment Facilities
Indian Trail Improvement District
Pinellas Park Water Management District
Ranger Drainage District
South Trail Fire Protection and Rescue Service District

Professional Associations/ Memberships

American Institute of Certified Public Accountants
Florida Institute of Certified Public Accountants

FICPA State & Local Government Committee
FGFOA Palm Beach Chapter

Professional Education (over the last two years)

<u>Course</u>	<u>Hours</u>
Government Accounting and Auditing	47
Accounting, Auditing and Other	58
Total Hours	<u>105</u> (includes of 4 hours of Ethics CPE)

References



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

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

Dunes Community Development District

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

Two Creeks Community Development District

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

Journey's End Community Development District

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

Specific Audit Approach



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

AUDIT APPROACH

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

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

Proposed segmentation of the engagement

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



Phase I - Preliminary Planning

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

During this phase we will perform the following activities:

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

Phase II – Execution of Audit Plan

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

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

Phase III - Completion and Delivery

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

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

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

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

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

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

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

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

Is the recommendation cost effective?

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

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

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

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

Communications

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

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

Cost of Services



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

Our proposed all-inclusive fees for the financial audit for the fiscal years ended September 30, 2021-2025 are as follows:

<u>Year Ended September 30,</u>	<u>Fee</u>
2021	\$4,000
2022	\$4,200
2023	\$4,400
2024	\$4,600
2025	<u>\$4,800</u>
TOTAL (2021-2025)	<u>\$22,000</u>

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

Supplemental Information



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

PARTIAL LIST OF CLIENTS

SPECIAL DISTRICTS	Governmental Audit	Single Audit	Utility Audit	Current Client	Year End
Boca Raton Airport Authority	✓	✓		✓	9/30
Captain's Key Dependent District	✓			✓	9/30
Central Broward Water Control District	✓			✓	9/30
Collier Mosquito Control District	✓			✓	9/30
Coquina Water Control District	✓			✓	9/30
East Central Regional Wastewater Treatment Facility	✓		✓		9/30
Florida Green Finance Authority	✓				9/30
Greater Boca Raton Beach and Park District	✓			✓	9/30
Greater Naples Fire Control and Rescue District	✓	✓		✓	9/30
Green Corridor P.A.C.E. District	✓			✓	9/30
Hobe-St. Lucie Conservancy District	✓			✓	9/30
Indian River Mosquito Control District	✓				9/30
Indian Trail Improvement District	✓			✓	9/30
Key Largo Waste Water Treatment District	✓	✓	✓	✓	9/30
Lake Padgett Estates Independent District	✓			✓	9/30
Lake Worth Drainage District	✓			✓	9/30
Lealman Special Fire Control District	✓			✓	9/30
Loxahatchee Groves Water Control District	✓				9/30
Old Plantation Control District	✓			✓	9/30
Pal Mar Water Control District	✓			✓	9/30
Pinellas Park Water Management District	✓			✓	9/30
Pine Tree Water Control District (Broward)	✓			✓	9/30
Pinetree Water Control District (Wellington)	✓				9/30
Ranger Drainage District	✓	✓		✓	9/30
Renaissance Improvement District	✓			✓	9/30
San Carlos Park Fire Protection and Rescue Service District	✓			✓	9/30
Sanibel Fire and Rescue District	✓			✓	9/30
South Central Regional Wastewater Treatment and Disposal Board	✓			✓	9/30
South-Dade Venture Development District	✓			✓	9/30
South Indian River Water Control District	✓	✓		✓	9/30
South Trail Fire Protection & Rescue District	✓			✓	9/30
Spring Lake Improvement District	✓			✓	9/30
St. Lucie West Services District	✓		✓	✓	9/30
Sunshine Water Control District	✓			✓	9/30
West Villages Improvement District	✓			✓	9/30
Various Community Development Districts (297)	✓			✓	9/30
TOTAL	333	5	3	328	

ADDITIONAL SERVICES

CONSULTING / MANAGEMENT ADVISORY SERVICES

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

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

ARBITRAGE

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

73

Current
Arbitrage
Calculations

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

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

SECTION B

Proposal to Provide Auditing Services

Westside Haines City

Community Development District

**For the Fiscal Year Ending
September 30, 2021
With the Option of 4 Additional Annual Renewals**

Submitted by:



**934 North Magnolia Avenue
Suite 100
Orlando, Florida 32803
(407) 843-5406**

CONTACT: Tamara Campbell, C.P.A.

tcampbell@mcdermittdavis.com
www.mcdermittdavis.com

Proposal for Audit Services to
Westside Haines City Community Development District
Table of Contents

	<u>Page</u>
Letter of Interest	1
Company Background	3
Peer Review Letter	8
Audit Personnel Experience	9
References	12
Service Approach	14
Cost Proposal	16

Letter of Interest

November 9, 2021

Jill Burns, District Manager
Westside Haines City Community Development District
219 E. Livingston St.
Orlando, FL 32801

Thank you for the opportunity to submit our qualifications and experience to serve as independent auditors of *Westside Haines City Community Development District*. The accompanying proposal will provide you detailed information regarding the scope of services to be provided, as well as a profile of the firm, the individuals who will serve you, our qualifications and experience, and representative clients, including specific references.

It is our understanding that we will provide the following services:

1. Financial audit of the basic financial statements of *Westside Haines City Community Development District* for the fiscal year ending September 30, 2021, with the option of four additional annual renewals.
2. We will commit to maintain staff required to conclude the audits within the time constraints indicated in the RFP.
3. The audit will be performed in accordance with generally accepted auditing standards, *Governmental Auditing Standards* and the Rules of the Auditor General of the State of Florida.
4. The audit for the fiscal year ending September 30, 2021 will be completed no later than June 1, 2022.

We believe we are the best-qualified firm to perform the engagement for the following reasons:

- We presently audit **over fifty Community Development Districts**, fourteen municipalities and one special water district and have an excellent working knowledge of generally accepted accounting principles related to governmental entities.
- We assist in the preparation of the financial statements for most of these governmental entities.
- We have assisted nine municipalities in receiving the GFOA "Certificate of Achievement for Excellence in Financial Reporting". Most of these municipalities have been receiving the "Certificate of Achievement" between ten and twenty years. Tamara Campbell is active as a national review team member of the GFOA's "Certificate of Achievement for Excellence in Financial Reporting" program. As a review team member, Ms. Campbell reviews and evaluates financial reports submitted by cities and counties to determine whether the financial reports meet the stringent requirements to receive the GFOA'S prestigious award. Participating as a review team member, Ms. Campbell has demonstrated her expertise in governmental accounting and auditing.
- We have strong information technology ability and will input the District's general ledger balances into our ProSystem fx Engagement software and perform a virtually "paperless" audit. The District's Financial Statements are linked to the general ledger; therefore, the likelihood of errors on the financial statements is reduced.
- We have recent and continuous experience and have devoted a great deal of our continuing education to the governmental auditing and accounting field. Our firm meets the independence and education requirements of the Government Auditing Standards issued by the Comptroller General of the United States. Our firm is independent of *Westside Haines City Community Development District* as defined by Government Auditing Standards.

- We are members of the American and Florida Institutes of Certified Public Accountants and an Associate member of the Governmental Finance Officers Association. Our firm is active in governmental organizations throughout Central Florida and serves on governmental committees of the Florida Institute of CPA's.
- We are a local firm with personnel committed to quality and professional performance, accustomed to providing a high level of client satisfaction. We believe that our firm is part of a team effort to assist the District in developing the best financial reporting possible.
- We have a history of continuity of personnel assigned to the engagement. Our single office firm and low personnel turnover assures uninterrupted services from our partners and staff. We have a staff of 28 people and 8 of those are governmental audit staff.

McDimit Davis, LLC has not colluded with any of the Proposers, and we have not defaulted on any previous contract, and are not in arrears on any previous or existing contract and are properly licensed.

Because of our unique qualifications and a philosophy based on complete dedication to client service, we feel confident that we can provide you with responsiveness and a range of experience that will best serve your needs.

Ms. Tamara Campbell, partner, is authorized to represent the firm and may be contacted at 934 North Magnolia Avenue, Suite 100, Orlando, Florida 32803, or phone (407) 843-5406.

We would consider it a privilege to serve as independent auditors for Westside Haines City Community Development District.

Sincerely,

McDimit Davis, LLC

A handwritten signature in blue ink, appearing to read 'Tamara Campbell', with a stylized, flowing script.

Tamara Campbell, CPA

Company Background

MCDIRMIT DAVIS AT GLANCE



Established 1984



Ranked Top 10 in Central Florida

**HIGHEST PASSING RATING IN
OUR 2020 PEER REVIEW**



Over 100 years of combined experience

MEMBERSHIPS



**American Institute
of
Certified Public Accountants**



**Florida Institute
of
Certified Public Accountants**



**Florida Government
Finance Officers
Association**

About Us:

McDermitt Davis, LLC was incorporated in the State of Florida in August 1984 and serves Central Florida from its centrally located office in Orlando, Florida. The partners and managers have over 100 years of combined experience in public accounting, and our firm has grown to be ranked as one of the top 10 accounting firms in Central Florida by the Orlando Business Journal.



When considering whether to hire our firm, you will find that McDermitt Davis can be differentiated from our competitors in several areas, such as:

- **Local, Experienced and Involved Partners:** Our partners and managers have over 100 years of combined experience in public accounting. Tammy has over fifteen (15) years of governmental accounting and auditing experience, including municipalities, airport authorities and over **50 community development districts**.
- **Commitment to Quality:** McDermitt Davis has received a “pass” audit opinion by our peer reviewers regarding our firm’s Quality Control Standards.
- **Timely Audits:** Our commitment is to meet all audit deadlines, all of our audits have been performed according to agreed audit schedules.

Our firm has a wide range of clients providing both goods and services in the Central Florida area. Our practice encompasses auditing, accounting, management advisory and tax services. A list of all governmental clients audited by us for the fiscal years 2015-2019 is as follows:

- **Over Fifty Community Development Districts**

- | | |
|-----------------------------------|--|
| • City of Belle Isle, Florida * | • City of Ocoee, Florida * |
| • City of Clermont, Florida * | • City of Orange City, Florida* |
| • City of Fruitland Park, Florida | • City of Tavares, Florida * |
| • City of Groveland, Florida | • City of Umatilla, Florida * |
| • City of Inverness, Florida* | • City of Winter Springs, Florida * |
| • City of Lake Mary, Florida* | • Homosassa Special Water |
| • City of Longwood, Florida * | • Sun’n Lake of Sebring Improvement District |
| • City of Mascotte, Florida | • Town of Montverde, Florida |
| • City of Minneola, Florida | • Town of Windermere, Florida |

- These entities are presently clients of McDermitt Davis, LLC

*These entities participate in the Certificate of Achievement for Excellence in Financial Reporting program.



General Information about McDimit Davis

License to Practice in Florida

Our Firm and all key professional staff are properly licensed to practice in the state of Florida. In addition, our Firm and all assigned key personnel are in good standing with the Florida Board of Accountancy. We can provide a copy of actual License, if requested.

Independence

McDimit Davis, LLC is independent of the District as defined by auditing standards contained in *Government Auditing Standards*.

Governmental Audit Quality Center

McDimit Davis, LLC is a member of the AICPA's Governmental Audit Quality Center which is dedicated to establishing the highest standards of audit quality in the governmental accounting and audit sector.

External Quality Control Review

Our Firm understands the importance of developing a formal quality control program, and therefore have been a member of the Private Companies Practice Section of the American Institute of Certified Public Accountants **since 1985**. Member firms are required to adhere to quality control standards established by the AICPA Quality Control Standards Committee and to submit to peer reviews of the firm's accounting and audit practice. Peer reviews are intensive reviews of a firm's quality control system by an independent CPA firm. Our firm has had seven peer reviews performed by the American Institute of Certified Public Accountants. Each peer review has included a review of a local governmental entity.

On our most recent peer review performed in 2020, we received a peer review rating of "pass", which is the highest rating that a firm can receive under the revised peer review standards. We have **never** been subject to any litigation or disciplinary actions by a client, the State or any professional organization for substandard field work. A copy of our firm's most recent peer review report follows this section. These peer reviews included a review of at least two governmental engagements, and it should be noted that there were no findings as a result of this review. We have never withdrawn from an engagement prior to the agreed expiration date.

Size and Organization

McDimit Davis LLC has 28 employees, the total number of governmental audit staff is 8; the professional staff of our firm has been conducting governmental audits in the Central Florida area for the past thirty years. We are experienced auditors in a variety of industries and offer experience in auditing federal grants under the Single Audit Act and performing compliance audits of state grants.

Our experience in governmental auditing has led to the development of efficient procedures that provide various client benefits. Our services provide our clients with a wide range of knowledge, confidence, and helpful management advice.



Below is a listing of the type of other services that we have provided to governmental clients:

1. Assistance in preparation of Comprehensive Annual Financial Reports for recognition by the Government Finance Officers Certificate of Achievement Program.
2. Issuance of Comfort Letters and Consent Letters in conjunction with the issuance of tax-exempt bonds.
3. Assistance on early implementation of new GASB Statements.
4. Assisting in compiling historical financial data for first-time submissions for GFOA Certificate of Achievement for Excellence in Financial Reporting.
5. Detailed internal control studies and evaluations of accounting systems.

Engagement Team

The following table lists the names of firm accounting personnel assigned to the audit:

Name	Audit Role
Tamara Campbell, CPA	Engagement Partner
Michelle Sorbello, CPA	Engagement Manager
Matthew Lee, CPA	Engagement Manager

All of the above people have considerable experience on governmental audit engagements. All supervisory personnel assigned to the audit, are Certified Public Accountants. The engagement partner and audit manager will be assigned to audit on a full-time basis. In addition to the partner and managers, McDermitt Davis will utilize various audit senior and staff members for audit fieldwork.

Continuing Education

McDermitt Davis, LLC is committed to the personal and professional growth of its staff. Our firm requires an annual minimum of 40 hours of continuing professional education for each staff member.

Our governmental audit staff complies with the continuing education requirements of the State of Florida, the Governmental Accountability Office (GAO), and *Governmental Auditing Standards* (Yellow Book). Therefore at least 24 hours during a 2-year period must be in subjects directly related to the government environment and to governmental auditing. Our governmental audit staff always exceed this requirement since they attend each year the Florida Governmental Financial Officer's Association Annual Conference which provides 22 hours of training in governmental accounting and auditing.

As a result of our governmental experience, our staff has taught classes or lectured on various topics. We offer "in-house" education courses for our staff, which at times, our clients have attended. In addition, we are available to teach seminars for the benefit of the District's accounting staff.



Information Technology

Our firm has one dedicated Information Technology specialist who has several years' experience in setting up and administering computer systems and networks of all sizes. In addition, all governmental audit personnel are experienced with various governmental software programs. We utilize automated, paperless auditing software which stores all trial balances and audit workpapers electronically. We also use Data Analysis Software, which enables us to obtain 100% of selected data and **test** "through your computer system."

One of the services we provide our clients is CLIENT PORTAL. This is a convenient online storage space in which files can be effortlessly uploaded, downloaded, stored and shared in a safe and secure environment.

Records Retention

Our firm maintains records in accordance with local, state, and Federal Public Records Retention Requirements.

Federal or State Reviews

Any Federal or State desk review has resulted in no findings and we have never undergone a Federal or State field audit.

Peer Review Letter



PRIDA, GUIDA & PEREZ, P.A.
CERTIFIED PUBLIC ACCOUNTANTS
1106 N. FRANKLIN STREET
TAMPA, FLORIDA 33602
TELEPHONE: (813) 226-6091
FAX: (813) 229-7754

Report on the Firm's System of Quality Control

August 21, 2020

To the Owners of McDirmit Davis, LLC
And the Peer Review Committee of the
Florida Institute of Certified Public Accountants

We have reviewed the system of quality control for the accounting and auditing practice of McDirmit Davis, LLC (the firm), in effect for the year ended June 30, 2020. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review.

Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, a compliance audit under the Single Audit Act, and an audit of an employee benefit plan.

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of McDirmit Davis, LLC in effect for the year ended June 30, 2020 has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)*, or *fail*. McDirmit Davis, LLC has received a peer review rating of *pass*.

Prida Guida & Perez, P.A.

MEMBER AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS
MEMBER FLORIDA INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS

Audit Personnel Experience



Tammy Campbell, CPA

Partner

Education, Certifications, and Licenses

- B.S. Degree in Accounting, University of Central Florida
- Masters in Taxation, University of Central Florida
- CPA, Certified Public Accountant - Florida

Affiliations and Community Involvement

- American Institute of Certified Public Accountants (AICPA)
- Florida Institute of Certified Public Accountants (FICPA)
- Florida Government Finance Officers Association (FGFOA)
- Reviewer for GFOA's "Certificate of Achievement for Excellence in Financial Reporting" program
- Member of the Orange County School Board Audit Advisory Committee

Continuing Professional Education

Tammy has completed over 120 hours of Continuing Professional Education (CPE) in the area of governmental accounting and auditing within the past three years and meets the requirements of *Governmental Auditing Standards* (the "Yellow Book"). CPE included classes on Single Audits, the *Yellow Book*, and changes in governmental accounting principles, such as GASBS 67 and 68 on pension plans.

Experience

- Tammy has 17 years of governmental accounting and auditing experience, including municipalities and airport authorities.
- Her experience has included planning, fieldwork, and preparation of comprehensive annual financial reports for several governmental audit engagements.
- Tammy has worked with all municipalities in the CAFR preparation process, including assisting most cities with obtaining the GFOA Certificate of Achievement.

Governmental Audit Experience (Past 5 years)

- | | |
|--|---|
| <ul style="list-style-type: none"> • Over 60 Community Development Districts • City of Belle Isle • City of Clermont • City of Inverness • City of Lake Mary • City of Longwood • City of Mascotte | <ul style="list-style-type: none"> • City of Ocoee • Town of Orange City • City of Oviedo • City of Tavares • City of Umatilla • City of Winter Springs • Homosassa Water District |
|--|---|



Michelle Sorbello, CPA
Audit Manager

Education, Certifications, and Licenses

- B.S. Degree in Accounting, University of Central Florida
- Masters in Accounting, University of Central Florida
- CPA, Certified Public Accountant - Florida

Affiliations and Community Involvement

- American Institute of Certified Public Accountants (AICPA)
- Florida Institute of Certified Public Accountants (FICPA)
- Florida Government Finance Officers Association (FGFOA)

Continuing Professional Education

Michelle has completed over 120 hours of Continuing Professional Education (CPE) in the area of governmental accounting and auditing within the past three years and meets the requirements of *Governmental Auditing Standards*.

Experience

- Michelle has 9 years of governmental accounting and auditing experience.
- She has significant experience in the audits of governmental and not-for-profit entities, including those subject to Federal and Florida Single Audit requirements.

Governmental Audit Experience (Past 5 years)

- | | |
|---|---|
| <ul style="list-style-type: none">• Various Community Development Districts• City of Inverness• City of Lake Mary• City of Longwood | <ul style="list-style-type: none">• City of Mascotte• City of Ocoee• City of Winter Springs |
|---|---|



Matthew Lee, CPA
Audit Manager

Education, Certifications, and Licenses

- Master of Science in Accounting, University of Central Florida
- Master of Public Administration, University of Central Florida
- B.S. in Public Administration, University of Central Florida
- CPA, Certified Public Accountant - Florida

Affiliations and Community Involvement

- American Institute of Certified Public Accountants (AICPA)
- Florida Institute of Certified Public Accountants (FICPA)
- Florida Government Finance Officers Association (FGFOA)

Continuing Professional Education

Matthew has completed over 120 hours of Continuing Professional Education (CPE) in the area of governmental accounting and auditing within the past three years and meets the requirements of *Governmental Auditing Standards*.

Experience

- Matthew has 10 years of governmental accounting and auditing experience.
- He has significant experience in the audits of governmental and not-for-profit entities, including those subject to Federal and Florida Single Audit requirements.

Governmental Audit Experience (Past 5 years)

- | | |
|--|---|
| <ul style="list-style-type: none">• Various Community Development Districts• City of Belle Isle• City of Clermont• City of Longwood• City of Ocoee• City of Oviedo | <ul style="list-style-type: none">• City of Tavares• City of Umatilla• City of Winter Springs• Sun 'N Lake Improvement District• Town of Windermere |
|--|---|

References of Governmental Accounting Experience

<u>Principal Client Contact</u>	<u>Scope of Work</u>	<u>Years</u>
Sun'n Lake of Sebring Improvement District		
<p>Ms. Amanda Valentine, District accountant</p> <p>5306 Sun'n Lake Blvd. Sebring, FL 33872 avalentine@snldistrict.org</p>	<ul style="list-style-type: none"> Annual Financial & Compliance Audit and preparation of Financials 	2011 to Present
Sterling Hill Community Development District		
<p>Ms. Kaitlyn Gallant Rizzetta and Company Manager, District Accounting Services</p> <p>12750 Citrus Park Lane Suite 115 Tampa, Florida 33625 kgallant@rizzetta.com</p>	<ul style="list-style-type: none"> Annual Financial & Compliance Audit and preparation of Financials 	2007 to 2009 & 2013 to Present
Meadow Pointe II Community Development District		
<p>Ms. Trumaine Easy Inframark Director of Accounting</p> <p>210 N. University Drive Suite 702 Coral Springs, Florida 33071 trumaine.easy@inframark.com</p>	<ul style="list-style-type: none"> Annual Financial & Compliance Audit and preparation of Financials 	2012 to Present
Toscana Isles Community Development District		
<p>Mr. Jeffrey Pinder Wrathell Hunt and Associates Controller</p> <p>2300 Glades Road Suite 410W Boca Raton, Florida 33431 pinderj@whhassociates.com</p>	<ul style="list-style-type: none"> Annual Financial & Compliance Audit and preparation of Financials 	2015 to Present
Homosassa Special Water District		
<p>Ms. Teresa Olds, Manager</p> <p>7922 W. Grover Cleveland Blvd. Homosassa, FL 34448 hswd@tampabay.rr.com</p>	<ul style="list-style-type: none"> Annual Financial & Compliance Audit and preparation of Financials 	2007 to Present



List of 2020 Community Development District Audits:

Community Development District

Asturia Community Development District
Bainebridge Community Development District
Beach Road Golf Estates Community Development District
Beacon Lakes Community Development District
Belmont Community Development District
Bexley Community Development District
Celebration Community Development District
Chapel Creek Community Development District
Concorde Station Community Development District
Concorde Estates Community Development District
Dovera Community Development District
Enterprise Community Development District
Fiddler's Creek Community Development District #1
Heritage Isle at Viera Community Development District
Heritage Oak Park Community Development District
Hidden Creek North Community Development District
Highlands Community Development District
Hills of Minneola Community Development District
Holly Hill Road East Community Development District
K-Bar Ranch Community Development District
Meadow Pointe II Community Development District
Mediterra Community Development District
Mirabella Community Development District
Palm River Community Development District
Panther Trails Community Development District
Scenic Highway Community Development District
Southaven Community Development District
Southern Hills Plantation II Community Development District
Spring Ridge Community Development District
Sterling Hill Community Development District
Suncoast Community Development District
Sweetwater Creek Community Development District
Talavera Community Development District
The Crossings at Fleming Island Community Development District
The Woodlands Community Development District
Toscana Isles Community Development District
Town of Kindred Community Development District
Towne Park Community Development District
Trails Community Development District
Trout Creek Community Development District
University Square Community Development District
University Village Community Development District
Valencia Water Control District
Watergrass II Community Development District
Waterlefe Community Development District
Westridge Community Development District

County

Pasco
Duval
Lee
Miami-Dade
Hillsborough
Pasco
Osceola
Pasco
Pasco
Osceola
Seminole
Osceola
Collier
Brevard
Charlotte
Hillsborough
Hillsborough
Lake
Polk
Hillsborough
Pasco
Collier
Hillsborough
Hillsborough
Hillsborough
Polk
St. Johns
Hernando
Hernando
Pasco
Pasco
St. Johns
Pasco
Clay
North Port
Sarasota
Osceola
Polk
Duval
St. Johns
Lee
Lee
Orange
Pasco
Manatee
Polk

Service Approach

Service Approach

Our audit will be segmented as follows:

- Phase 1: Audit Planning
- Phase 2: Evaluation and Testing of Internal Controls
- Phase 3: Substantive Testing
- Phase 4: Reporting

Phase 1: Audit Planning

Preliminary planning includes deciding on an overall strategy for the audit, obtaining an understanding of the entity and its environment, including its internal control, making an initial assessment of audit risk and materiality, and deciding on the overall timing of the engagement. We will also begin to assemble our "permanent file," which consists of copies of organizational charts, District manuals, documents, and financial and other management systems.



We will meet with staff of the District to obtain an understanding of the flow of transactions through your accounting system. This includes understanding your computer environment in order to comply with the requirements of AU-C 300, *Planning an Audit*. We will also gather information to identify fraud risks as required by AU-C 240 *Consideration of Fraud in a Financial Statement Audit*.

We will also perform preliminary analytical procedures and compare trends for the current and at least the two previous years for unusual fluctuations. This will include review of both budget and actual amounts.

During this planning phase, we will ask management and staff at the District to identify areas of higher risk as well as other areas that they want us to focus on during our audit. We will also provide the District with a list of all schedules to be prepared by the District.

Phase 2: Evaluation and Testing of Internal Controls and Compliance

During Phase 2, we will evaluate your control policies and procedures to determine if they are functioning properly in significant transaction classes. To gain an understanding of the procedures in place, and current internal control structure, we typically conduct interviews with staff and management involved in the specific transaction class to be tested. We then perform tests of these controls to determine with reasonable assurance that control procedures are functioning as planned and whether further testing will be needed.

As part of our tests of controls, we will include tests of compliance with applicable ordinances, and state and federal laws and regulations. In order to determine which ordinances, laws and regulations to test for compliance, we start by reviewing the FICPA Practice Aid *Compliance Auditing in Florida*. We then evaluate which ordinances, laws and regulations have a direct and material effect on the determination of financial statement amounts. Sample sizes are determined based upon our assessment of control risk and may be judgmental, random, or stratified, depending on the attributes of the population being tested. We will select samples from the significant transaction classes and trace from original documents through the computer system to the general ledger through the use of Data Analysis Software.

Service Approach - Continued

Phase 2: Evaluation and Testing of Internal Controls and Compliance - Continued

Our control testing includes obtaining an understanding of the computer software used by the District, and tracing sample selections through the system to determine the desired outcomes are being achieved. Our testing of Information Technology includes inquiries of appropriate personnel regarding data backups and access to District files.

After controls have been documented, evaluated and tested, we will finalize the District's audit plan. Audit programs will be tailored to fit the specifics of the District's accounting systems.

Phase 3: Substantive Testing

Our year-end fieldwork will focus on verifying balances in accounts. For example, we will confirm cash balances, as well as debt balances with financial institutions. In addition to obtaining audit confirmations, representation letters and attorney letters, we will perform tests on account balances using analytical procedures, recalculation and verification.

Our firm uses ProSystem fx Engagement electronic audit software which may allow us to interface with your accounting system and reduce the time required to transfer your accounting data to a separate software package. We believe it is important to use analytical review procedures in this substantive phase of the audit. We compare analytical results to our expectation of what the results should be in order to determine if additional audit procedures are required. Typical analytical procedures include expense variances with previous years and budget amounts, revenue variances with previous years and budgeted amounts.

We will keep the District's management up to date on the progress of the audit and will discuss preliminary findings and potential problems or opportunities as we encounter them. Our approach to resolving problems encountered is to discuss with the District Manager to make sure our understanding is correct. Our process to produce a meaningful "management letter" is to review results of testing of internal controls, as well as year-end field work and draft recommendations for improvements to be discussed with management.

Phase 4: Reporting

The audit work is reviewed by the engagement partner throughout the engagement. Once the engagement partner review is complete, a second review of the financial statements is performed by the independent reviewer. This second review is required as part of McDermitt Davis's internal system of quality control and ensures the District receives the best service possible.

We will prepare a draft of the financial statements and then issue the following:

- Auditor's report on financial statements
- 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."
- Management Letter

We will provide technical assistance to the District to meet changes in required disclosures. Once reports have been reviewed by management and approved in final form, we will issue final reports and supply in electronic format.

Cost Proposal



Cost Proposal

We understand the requested services include audits of the District's financial statements for the year ended September 30, 2021, with the option of four additional annual renewals. The audit will be made in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

McDirmitt Davis, LLC is duly licensed under Chapter 473, Florida Statutes and is qualified to conduct audits in the State of Florida and audits in accordance with *Government Auditing Standards*.

We believe in continuing client contact throughout the year, not just during the audit. We encourage on-going client contact by not charging any fee for phone calls.

Fees include all services, including but not limited to, meals and lodging, transportation, printing and binding, telephone, fax and copies. Out of pocket expense (if any) related to charges for confirmations will be in addition to the audit fee. Invoices will be submitted as work progresses on each phase of the audit.

<u>Year Ended</u>	<u>Audit Fee</u>
September 30, 2021	\$4,000
September 30, 2022	\$4,000
September 30, 2023	\$4,000
September 30, 2024	\$4,000
September 30, 2025	\$4,000

Westside Haines City CDD Auditor Selection							
	Ability of Personnel (20 pts)	Proposer's Experience (20 pts)	Understanding of Scope of Work (20 pts)	Ability to Furnish the Required Services (20 pts)	Price (20 pts)	Total Points Earned	Ranking (1 being highest)
Grau & Associates					2021- \$4,000 2022- \$4,200 2023- \$4,400 2024- \$4,600 2025- \$4,800		
McDimit Davis					2021- \$4,000 2022- \$4,000 2023- \$4,000 2024- \$4,000 2025- \$4,000		

Board of Supervisors Meeting

MINUTES

**MINUTES OF MEETING
WESTSIDE HAINES CITY
COMMUNITY DEVELOPMENT DISTRICT**

The regular meeting of the Board of Supervisors of the Westside Haines City Community Development District was held Thursday, **October 20, 2021** at 1:00 p.m. at 346 E. Central Avenue, Winter Haven, Florida.

Present and constituting a quorum:

Rennie Heath	Chairman
Lauren Schwenk	Vice Chairman
Justin Frye	Assistant Secretary
Rob Bonin	Assistant Secretary
Christine Aviles	Assistant Secretary

Also present were:

Jill Burns	District Manager, GMS
Sarah Warren	KE Law Group
Rey Malave <i>via Zoom</i>	Dewberry
Margie Lloyd <i>via Zoom</i>	Dewberry

FIRST ORDER OF BUSINESS

Roll Call

Ms. Burns called the meeting to order and called the roll. Three Board members were present constituting a quorum.

SECOND ORDER OF BUSINESS

Public Comment Period

Ms. Burns noted no members of the public were present in person or via Zoom.

THIRD ORDER OF BUSINESS

Approval of Minutes of the August 19, 2021 Board of Supervisors Meeting

Ms. Burns presented the August 19, 2021 Board of Supervisors meeting minutes. She asked if there were any questions, comments, or changes, and hearing none asked for a motion to approve.

On MOTION by Mr. Heath, seconded by Ms. Schwenk, with all in favor, the Minutes of the August 19, 2021 Board of Supervisors Meeting, were approved.

FOURTH ORDER OF BUSINESS

**Consideration of Disclosure of Public
Financing**

Ms. Burns reviewed the disclosure and asked for authorization for counsel to record.

On MOTION by Mr. Heath, seconded by Mr. Frye, with all in favor, the Disclosure of Public Financing and Authorization for Counsel to Record, was approved.
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FIFTH ORDER OF BUSINESS

**Consideration of Resolution 2022-01
Waiving a Portion of the Rules of
Procedure Regarding Notice of Meetings**

Ms. Burns presented Resolution 2022-01 and noted that counsel reviewed the Rules of Procedure and concluded that the annual meeting notice is sufficient as opposed to monthly meeting notices.

On MOTION by Mr. Heath, seconded by Mr. Frye, with all in favor, Resolution 2022-01 Waiving a Portion of the Rules of Procedure Regarding Notice of Meetings, was approved.

SIXTH ORDER OF BUSINESS

Staff Reports

A. Attorney

**i. Memorandum Regarding Wastewater Services and Stormwater Management
Needs Analysis**

Ms. Warren had nothing further to report.

B. Engineer

Mr. Malave noted that they would be doing a site visit to confirm the materials that were bought and storage as confirmation.

C. District Manager's Report

Ms. Burns noted that they will be holding an Audit Committee meeting immediately following the Board of Supervisors meeting. She asked that the Board appoint themselves as the Audit Committee.

On MOTION by Ms. Schwenk, seconded by Mr. Heath, with all in favor, Appointment of the Board as the Audit Committee, was approved.

i. Approval of Check Register

Ms. Burns stated that the current check register was \$333,611.82.

On MOTION by Ms. Schwenk, seconded by Mr. Heath, with all in favor, the Check Register totaling \$333,611.82, was approved.

i. Balance Sheet & Income Statement

Ms. Burns had nothing new to report to the Board. She stated that Financial Statements were included in the Board's package through the month of July. There was no action needed.

ii. Ratification of Summary of Series 2021 AA1 Requisitions #9; #12 to #38

Ms. Burns stated that these had already been approved and just needed to be ratified by the Board.

On MOTION by Mr. Heath, seconded by Mr. Frye, with all in favor, Summary of Series 2021 AA1 Requisitions #9; #12 to #38, were ratified.

SEVENTH ORDER OF BUSINESS

Other Business

Ms. Burns stated there was no other business to discuss.

EIGHTH ORDER OF BUSINESS

Supervisors Requests and Audience Comments

There being none, the next item followed.

NINETH ORDER OF BUSINESS

Adjournment

Ms. Burns adjourned the meeting.

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

Secretary/Assistant Secretary

Chairman/Vice Chairman

**MINUTES OF MEETING
WESTSIDE HAINES CITY
COMMUNITY DEVELOPMENT DISTRICT**

The Audit Committee meeting of the Board of Supervisors of the Westside Haines City Community Development District was held Thursday, **October 20, 2021** at 1:00 p.m. at 346 E. Central Avenue, Winter Haven, Florida.

Present at the meeting were:

Rennie Heath
Lauren Schwenk
Justin Frye
Rob Bonin
Christine Aviles
Jill Burns
Sarah Warren

FIRST ORDER OF BUSINESS

Roll Call

Ms. Burns called the meeting to order and called the roll.

SECOND ORDER OF BUSINESS

Public Comment Period

Ms. Burns noted no members of the public were present in person or via Zoom.

THIRD ORDER OF BUSINESS

Audit Services

A. Approval of Request for Proposals and Selection Criteria

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

Ms. Burns reviewed the RFP and the selection criteria. The Board had no questions. Ms. Burns noted that the due date was November 9, 2021.

On MOTION by Mr. Heath, seconded by Ms. Schwenk, with all in favor, the Request for Proposals and Selection Criteria and Authorization for Staff to send out the RFP, was approved.

C. Public Announcement of Opportunity to Provide Audit Services

Ms. Burns publicly announced the opportunity to provide audit services.

FOURTH ORDER OF BUSINESS

Adjournment

Ms. Burns adjourned the meeting.

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

Secretary/Assistant Secretary

Chairman/Vice Chairman

SECTION IV



Marsha M. Faux, CFA, ASA
POLK COUNTY PROPERTY APPRAISER
2022 Data Sharing and Usage Agreement

WESTSIDE HAINES CITY CDD

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

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

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

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

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

The term of this Agreement shall commence on **January 1, 2022** and shall run until **December 31, 2022**, 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

WESTSIDE HAINES CITY CDD

Signature: 

Signature: _____

Print: Marsha M. Faux CFA, ASA

Print: _____

Title: Polk County Property Appraiser

Title: _____

Date: December 1, 2021

Date: _____

Please email the signed agreement to pataxroll@polk-county.net.

SECTION V

CONTRACT AGREEMENT

This Agreement made and entered into on Friday, December 03, 2021 by and between the Westside Haines City 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 2022 tax year assessment roll, the Property Appraiser will include on the assessment rolls such special assessments as are certified to her by the Westside Haines City Community Development District.
3. The term of this Agreement shall commence on January 1, 2022 or the date signed below, whichever is later, and shall run until December 31, 2022, 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 2022 TRIM Notice, the Special District shall provide **proposed assessments no later than Friday, July 15, 2022**. 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 Thursday, September 15, 2022**. 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 2022 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 2022 tax roll. For the TRIM Notice, the Property Appraiser will require **payment on or before Thursday, September 15, 2022** 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:

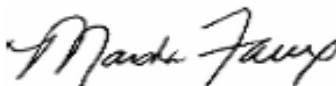
Special District Representative

Print name

Title

Date

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



Marsha M. Faux, Property Appraiser

SECTION VI

SECTION C

SECTION 1

Westside Haines City

Community Development District

Summary of Checks

October 13, 2021 to December 7, 2021

Bank	Date	Check No.'s	Amount
General Fund	10/29/21	41-45	\$ 1,000.00
	11/16/21	46-49	\$ 13,825.79
	11/30/21	50	\$ 438.50
			<hr/>
			\$ 15,264.29
			<hr/>
			\$ 15,264.29

CHECK DATE	VEND#	.....INVOICE..... DATE	INVOICE	YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK.... AMOUNT	#
10/29/21	00015	10/20/21	CA102020 SUPERVISOR FEES	202110 10/20/21	310-51300-11000				CHRISTINE AVILES	*	200.00	200.00	000041
10/29/21	00005	10/20/21	JF102020 SUPERVISOR FEES	202110 10/20/21	310-51300-11000				JUSTIN KEITH FRYE	*	200.00	200.00	000042
10/29/21	00002	10/20/21	LS102020 SUPERVISOR FEES	202110 10/20/21	310-51300-11000				LAUREN SCHWENK	*	200.00	200.00	000043
10/29/21	00016	10/20/21	RB102020 SUPERVISOR FEE	202110 10/20/21	310-51300-11000				PATRICK ROBERT BONIN	*	200.00	200.00	000044
10/29/21	00003	10/20/21	RH102020 SUPERVISOR FEES	202110 10/20/21	310-51300-11000				RENNIE HEATH	*	200.00	200.00	000045
11/16/21	00014	11/20/21	4157687 NOT OF MEETING	202110 10/21	310-51300-48000				CA FLORIDA HOLDINGS, LLC	*	1,001.11	1,001.11	000046
11/16/21	00007	10/01/21	9 MANAGEMENT FEES	202110 OCT21	310-51300-34000					*	2,916.67		
		10/01/21	9 WEBSITE ADMIN	202110 OCT21	310-51300-35200					*	100.00		
		10/01/21	9 INFORMATION TEC	202110 OCT21	310-51300-35100					*	150.00		
		10/01/21	9 OFFICE SUPPLIES	202110 OCT21	310-51300-51000					*	.09		
		10/01/21	9 POSTAGE	202110 OCT21	310-51300-42000					*	1.59		
		11/01/21	10 MANAGEMENT FEES	202111 NOV21	310-51300-34000					*	2,916.67		
		11/01/21	10 WEBSITE ADMIN	202111 NOV21	310-51300-35200					*	100.00		
		11/01/21	10 INFORMATION TEC	202111 NOV21	310-51300-35100					*	150.00		
		11/01/21	10 OFFICE SUPPLIES	202111 NOV21	310-51300-51000					*	2.50		
		11/01/21	10 COPIES	202111	310-51300-42000					*	3.30		
									GOVERNMENTAL MANAGEMENT SERVICES			6,340.82	000047

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
11/16/21	00017	10/05/21 426	202109 310-51300-31500		*	411.00	
		GENERAL COUNSEL SEP 21		KE LAW GROUP, PLLC			411.00 000048
11/16/21	00009	2/16/21 1044997	202102 310-51300-48000		*	1,097.20	
		NOT BOS MTG 2/16/21					
		2/16/21 1044997	202102 310-51300-48000		*	1,097.20	
		NOT BOS MTG 2/23/21					
		3/02/21 1045724	202103 310-51300-48000		*	1,097.20	
		NOT BOS MTG 03/02/21					
		3/02/21 1045724	202103 310-51300-48000		*	1,097.20	
		NOT BOS MTG 03/09/21					
		5/13/21 1047064	202105 310-51300-48000		*	842.03	
		NOT CDD MTG 5/13/21					
		5/13/21 1047064	202105 310-51300-48000		*	842.03	
		NOT CDD MTG 5/20/21					
				THE LEDGER/NEWS CHIEF			6,072.86 000049
11/30/21	00017	11/12/21 731	202110 310-51300-31500		*	438.50	
		GENERAL COUNSEL OCT21		KE LAW GROUP, PLLC			438.50 000050
TOTAL FOR BANK A						15,264.29	
TOTAL FOR REGISTER						15,264.29	

WHCD WESTSIDE HAINES KCOSTA

SECTION 2

Westside Haines City
Community Development District

Unaudited Financial Reporting
October 31, 2021



Table of Contents

1	Balance Sheet
2	General Fund
3	Series 2021 Debt Service Fund
4	Series 2021 Capital Projects Fund
5	Month to Month
6	Long Term Debt Report

Westside Haines City
Community Development District
Combined Balance Sheet
October 31, 2021

	<i>General Fund</i>	<i>Debt Service Fund</i>	<i>Capital Projects Fund</i>	<i>Totals Governmental Funds</i>
Assets:				
Cash:				
Operating Account	\$ 4,306	\$ -	\$ -	\$ 4,306
Investments:				
Series 2021				
Reserve	\$ -	\$ 1,097,950	\$ -	\$ 1,097,950
Revenue	\$ -	\$ 20	\$ -	\$ 20
Interest	\$ -	\$ 547,168	\$ -	\$ 547,168
Construction - Cascades Phase 1 & 2	\$ -	\$ -	\$ 12,430,061	\$ 12,430,061
Construction - Brentwood Phase 1	\$ -	\$ -	\$ 1,815,396	\$ 1,815,396
Cost of Issuance	\$ -	\$ -	\$ 0	\$ 0
Due From Developer	\$ 20,000	\$ -	\$ -	\$ 20,000
Total Assets	\$ 24,306	\$ 1,645,138	\$ 14,245,457	\$ 15,914,901
Liabilities:				
Accounts Payable	\$ 11,092	\$ -	\$ -	\$ 11,092
Contracts Payable	\$ -	\$ -	\$ 501,615	\$ 501,615
Total Liabilities	\$ 11,092	\$ -	\$ 501,615	\$ 512,707
Fund Balance:				
Restricted for:				
Debt Service - Series 2021	\$ -	\$ 1,645,138	\$ -	\$ 1,645,138
Capital Projects - Series 2021	\$ -	\$ -	\$ 13,743,842	\$ 13,743,842
Unassigned	\$ 13,214	\$ -	\$ -	\$ 13,214
Total Fund Balances	\$ 13,214	\$ 1,645,138	\$ 13,743,842	\$ 15,402,195
Total Liabilities & Fund Balance	\$ 24,306	\$ 1,645,138	\$ 14,245,457	\$ 15,914,901

Westside Haines City
Community Development District
General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending October 31, 2021

	Adopted	Prorated Budget	Actual	
	Budget	Thru 10/31/21	Thru 10/31/21	Variance
<u>Revenues:</u>				
Developer Contributions	\$ 131,810	\$ 20,000	\$ 20,000	\$ -
Total Revenues	\$ 131,810	\$ 20,000	\$ 20,000	\$ -
<u>Expenditures:</u>				
<u>General & Administrative:</u>				
Supervisor Fees	\$ 12,000	\$ 1,000	\$ 1,000	\$ -
Engineering	\$ 15,000	\$ 1,250	\$ -	\$ 1,250
Attorney	\$ 25,000	\$ 2,083	\$ 439	\$ 1,645
Annual Audit	\$ 4,000	\$ -	\$ -	\$ -
Assessment Administration	\$ 5,000	\$ -	\$ -	\$ -
Arbitrage	\$ 450	\$ -	\$ -	\$ -
Dissemination	\$ 5,000	\$ -	\$ -	\$ -
Trustee Fees	\$ 3,600	\$ -	\$ -	\$ -
Management Fees	\$ 35,000	\$ 2,917	\$ 2,917	\$ (0)
Information Technology	\$ 1,800	\$ 150	\$ 150	\$ -
Website Maintenance	\$ 1,200	\$ 100	\$ 100	\$ -
Telephone	\$ 300	\$ 25	\$ -	\$ 25
Postage & Delivery	\$ 1,000	\$ 83	\$ 2	\$ 82
Insurance	\$ 5,000	\$ 5,000	\$ 5,000	\$ -
Printing & Binding	\$ 1,000	\$ 83	\$ -	\$ 83
Legal Advertising	\$ 10,000	\$ 833	\$ 1,001	\$ (168)
Other Current Charges	\$ 5,000	\$ 417	\$ -	\$ 417
Office Supplies	\$ 625	\$ 52	\$ 0	\$ 52
Travel Per Diem	\$ 660	\$ 55	\$ -	\$ 55
Dues, Licenses & Subscriptions	\$ 175	\$ 175	\$ 175	\$ -
Total Expenditures	\$ 131,810	\$ 14,224	\$ 10,783	\$ 3,441
Excess (Deficiency) of Revenues over Expenditures	\$ -		\$ 9,217	
Fund Balance - Beginning	\$ -		\$ 3,997	
Fund Balance - Ending	\$ -		\$ 13,214	

Westside Haines City

Community Development District

Debt Service Fund Series 2021

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending October 31, 2021

	Adopted Budget	Prorated Budget Thru 10/31/21	Actual Thru 10/31/21	Variance
Revenues:				
Interest	\$ -	\$ -	\$ 8	\$ 8
Total Revenues	\$ -	\$ -	\$ 8	\$ 8
Expenditures:				
Interest - 11/1	\$ -	\$ -	\$ -	\$ -
Principal - 5/1	\$ -	\$ -	\$ -	\$ -
Interest - 5/1	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ -	\$ -	\$ -
Excess (Deficiency) of Revenues over Expenditures	\$ -		\$ 8	
Fund Balance - Beginning	\$ -		\$ 1,645,130	
Fund Balance - Ending	\$ -		\$ 1,645,138	

Westside Haines City

Community Development District

Debt Service Fund Series 2021

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending October 31, 2021

	Adopted	Prorated Budget	Actual	
	Budget	Thru 10/31/21	Thru 10/31/21	Variance
Revenues:				
Interest	\$ -	\$ -	\$ 83	\$ 83
Total Revenues	\$ -	\$ -	\$ 83	\$ 83
Expenditures:				
Capital Outlay - Cascades	\$ -	\$ -	\$ 3,098	\$ (3,098)
Capital Outlay - Brentwood	\$ -	\$ -	\$ 12,653	\$ (12,653)
Capital Outlay - Cost of Issuance	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ -	\$ 15,751	\$ (15,751)
Excess (Deficiency) of Revenues over Expenditures	\$ -		\$ (15,667)	
Fund Balance - Beginning	\$ -		\$ 13,759,509	
Fund Balance - Ending	\$ -		\$ 13,743,842	

Westside Haines City
Community Development District
Month to Month

	Oct	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sept	Total
Revenues:													
Developer Contributions	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	20,000
Total Revenues	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	20,000
Expenditures:													
General & Administrative:													
Supervisor Fees	\$ 1,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	1,000
Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Attorney	\$ 439	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	439
Annual Audit	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Assessment Administration	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Arbitrage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Dissemination	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Trustee Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Management Fees	\$ 2,917	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	2,917
Information Technology	\$ 150	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	150
Website Maintenance	\$ 100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	100
Telephone	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Postage & Delivery	\$ 2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	2
Insurance	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	5,000
Printing & Binding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Legal Advertising	\$ 1,001	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	1,001
Other Current Charges	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Office Supplies	\$ 0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0
Travel Per Diem	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Dues, Licenses & Subscriptions	\$ 175	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	175
Total Expenditures	\$ 10,783	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	10,783
Excess Revenues (Expenditures)	\$ 9,217	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	9,217

Westside Haines City

Community Development District

Long Term Debt Report

Series 2021, Special Assessment Revenue Bonds		
Interest Rate:	2.500%, 3.000%, 3.250%, 4.000%	
Maturity Date:	5/1/2052	
Reserve Fund Definition	Maximum Annual Debt Service	
Reserve Fund Requirement	\$1,097,950	
Reserve Fund Balance	\$1,097,950	
Bonds Outstanding - 7/19/21		\$19,810,000
Current Bonds Outstanding		\$19,810,000

SECTION 3

SECTION (a)

Requisition	Payee/Vendor	Amount
39	Absolute Engineering, Inc.	\$ 44,362.16
40	Atlantic TNG, LLC	\$ 9,964.00
41	Dewberry Engineering, Inc.	\$ 255.00
42	Stacy's Printing	\$ 97.90
43	Atlantic TNG, LLC	\$ 23,852.00
44	Ferguson Waterworks	\$ 378,102.36
45	QGS Development, Inc.	\$ 161,554.33
46	Tucker Paving, Inc.	\$ 421,731.18
47	GLK Real Estate, LLC	\$ 3,000.00
48	County Materials	\$ 53,625.60
49	Ferguson Waterworks	\$ 25,763.08
50	Tucker Paving, Inc.	\$ 179,812.89
51	Atlantic TNG, LLC	\$ 44,843.00
52	QGS Development, Inc.	\$ 278,405.79
53	Atlantic TNG, LLC	\$ 62,156.00
54	County Materials	\$ 48,003.72
55	Ferguson Waterworks	\$ 50,682.08
56	Stacy's Printing	\$ 18.50
57	Absolute Engineering, Inc.	\$ 76,497.15
58	GLK Real Estate, LLC	\$ 3,000.00
59	Greenland Services, LLC	\$ 25,000.00
60	Atlantic TNG, LLC	\$ 8,137.00
61	County Materials	\$ 25,042.80
62	Ferguson Waterworks	\$ 74,952.68
63	GLK Real Estate, LLC	\$ 3,000.00
64	KE Law Group	\$ 535.00
65	Ferguson Waterworks	\$ 41,517.32
66	County Materials	\$ 84,751.16
67	Atlantic TNG, LLC	\$ 10,441.00
68	QGS Development, Inc.	\$ 54,112.50
69	Stacy's Printing	\$ 17.50
70	Innovations Design Group	\$ 48,825.00
71	Atlantic TNG, LLC	\$ 8,459.00
72	County Materials	\$ 55,337.52
73	Ferguson Waterworks	\$ 53,584.50
74	QGS Development, Inc.	\$ 3,825.00
	TOTAL	\$ 2,363,264.72

SECTION (b)

Requisition	Payee/Vendor	Amount
1	Hopping, Green & Sams	\$ 3,100.80
2	Horner Environmental Professionals, Inc.	\$ 13,516.54
3	Absolute Engineering, Inc.	\$ 29,005.28
4	Raysor Transportation Consulting	\$ 2,750.00
5	Fortline Waterworks	\$ 433,374.20
6	GeoPoint Surveying, Inc.	\$ 3,500.00
7	Cassidy Holdings Group, Inc.	\$ 111,210.45
8	GLK Real Estate, LLC	\$ 668,947.65
9	Absolute Engineering, Inc.	\$ 22,653.84
10	Fortline Waterworks	\$ 7,555.60
11	KE Law Group	\$ 211.50
12	Innovations Design Group	\$ 9,325.00
13	Stacy's Printing	\$ 327.60
14	Fortline Waterworks	\$ 24,750.00
15	GLK Real Estate, LLC	\$ 3,000.00
16	Fortline Waterworks	\$ 78,940.60
17	Innovations Design Group	\$ 9,325.00
18	QGS Development, Inc.	\$ 36,281.88
19	Horner Environmental Professionals, Inc.	\$ 7,797.50
20	Absolute Engineering, Inc.	\$ 13,069.21
21	GLK Real Estate, LLC	\$ 3,000.00
22	Atlantic TNG, LLC	\$ 12,187.00
23	GLK Real Estate, LLC	\$ 3,000.00
24	KE Law Group	\$ 109.50
25	GLK Real Estate, LLC	\$ 3,000.00
26	Atlantic TNG, LLC	\$ 9,618.00
27	Atlantic TNG, LLC	\$ 6,442.00
28	Fortline Waterworks	\$ 24,828.00
TOTAL		\$ 1,540,827.15