

*Westside Haines City  
Community Development District*

*Meeting Agenda*

*August 17, 2022*

# AGENDA

# *Westside Haines City*

## *Community Development District*

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219 E. Livingston St., Orlando, Florida 32801

Phone: 407-841-5524 – Fax: 407-839-1526

August 9, 2022

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

Dear Board Members:

The regular meeting of the Board of Supervisors of the **Westside Haines City Community Development District** will be held on **Wednesday, August 17, 2022, at 1:00 PM** at **346 East Central Ave., Winter Haven, FL 33880.**

**Zoom Video Link:** <https://us06web.zoom.us/j/81866046597>

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

**Meeting ID:** 818 6604 6597

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. Organizational Matters
  - A. Acceptance of Resignation from Justin Frye
  - B. Appointment to Fill the Vacant Board Seat
  - C. Administration of Oath to Newly Appointed Supervisor
  - D. Consideration of Resolution 2022-08 Appointing Assistant Secretary
4. Approval of Minutes of the May 18, 2022 Board of Supervisors Meeting
5. Public Hearings
  - A. Public Hearing on the Adoption of the District's Fiscal Year 2023 Budget
    - i. Consideration of Resolution 2022-09 Adoption of the District's Fiscal Year 2023 Budget and Appropriating Funds
  - B. Public Hearing on the Imposition of Operations and Maintenance Special Assessments
    - i. Consideration of Resolution 2022-10 Imposing Special Assessments and Certifying an Assessment Roll

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

6. Consideration of Resolution 2022-11 Designation of Regular Monthly Meeting Date, Time, and Location for Fiscal Year 2023
7. Consideration of Uniform Collection Agreement with Polk County Tax Collector
8. Consideration of Proposal from AMTEC for Arbitrage Rebate Services for Series 2021 Assessment Area One Project
9. Presentation of Fiscal Year 2021 Audit Report
10. 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 Requisition #147 to #171
      - b) Summary of Series 2021 AA1 Brentwood Account Requisitions #68 to #78
11. Other Business
12. Supervisors Requests and Audience Comments
13. Adjournment

## SECTION III

# SECTION A

All,

Please consider this notice of my, Justin Frye, resignation from all CDD Boards in which I currently hold a position.

Thanks,  
Justin K. Frye

# SECTION D



**RESOLUTION 2022-08**

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE  
WESTSIDE HAINES CITY COMMUNITY DEVELOPMENT  
DISTRICT ELECTING THE OFFICERS OF THE DISTRICT, AND  
PROVIDING FOR AN EFFECTIVE DATE**

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

**WHEREAS**, pursuant to Chapter 190, *Florida Statutes*, the Board of Supervisors (“**Board**”), shall organize by electing one of its members as Chair and by electing an Assistant Secretary, and such other officers as the Board may deem necessary.

**NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF  
SUPERVISORS OF THE WESTSIDE HAINES CITY COMMUNITY  
DEVELOPMENT DISTRICT:**

**SECTION 1. DISTRICT OFFICERS.** The following persons are elected to the offices shown:

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

**SECTION 2. CONFLICTS.** All Resolutions or parts of Resolutions in conflict herewith are hereby repealed to the extent of such conflict.

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

**PASSED AND ADOPTED** this 17th day of August 2022

ATTEST:

**WESTSIDE HAINES CITY COMMUNITY  
DEVELOPMENT DISTRICT**

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

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

# 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 Wednesday, **May 18, 2022** at 1:07 p.m. at 346 E. Central Avenue, Winter Haven, Florida.

Present and constituting a quorum:

Rennie Heath  
Lauren Schwenk  
Justin Frye  
Rob Bonin *via Zoom*

Chairman  
Vice Chairman  
Assistant Secretary  
Assistant Secretary

Also present were:

Jill Burns  
Roy Van Wyk *via Zoom*  
Rey Malave *via Zoom*  
Lisa Kelley *via Zoom*  
Bobbie Henley

District Manager, GMS  
KE Law Group  
Dewberry  
Dewberry  
Newly Appointed Supervisor

**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. Mr. Bonin participated via Zoom.

**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**

**Organizational Matters**

**A. Acceptance of Resignation from Christine Aviles**

Ms. Burns stated that the Board received a resignation letter from Christine Aviles. Ms. Burns asked the Board for a motion to accept the letter.

On MOTION by Ms. Schwenk, seconded by Mr. Heath, with all in favor, Accepting the Resignation Letter from Christine Aviles, was approved.
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**B. Appointment to Fill the Vacant Board Seat**

Ms. Burns asked the Board for a nomination to fill the vacant seat. Ms. Schwenk nominated Bobbie Henley.

On MOTION by Ms. Schwenk, seconded by Mr. Heath, with all in favor, the Nomination of Bobbie Henley to Fill the Vacant Seat, were approved.

**C. Administration of Oath to Newly Appointed Supervisor**

Ms. Burns performed the oath of office to Bobbie Henley as a newly appointed Supervisor.

**D. Consideration of Resolution 2022-05 Appointing Assistant Secretary**

Ms. Burns suggested that Ms. Henley be appointed as an Assistant Secretary to the Board of Supervisors.

On MOTION by Mr. Frye, seconded by Ms. Schwenk, with all in favor, Resolution 2022-05, Appointing Bobbie Henley as Assistant Secretary, was approved.

**FOURTH ORDER OF BUSINESS**

**Approval of Minutes of the January 19, 2022 Board of Supervisors Meeting**

Ms. Burns presented the January 19, 2022 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. Frye, seconded by Mr. Heath, with all in favor, the Minutes of the January 19, 2022 Board of Supervisors, were approved.

**FIFTH ORDER OF BUSINESS**

**Consideration of Resolution 2022-06 Approving the Proposed Fiscal Year 2022/2023 Budget (Suggested Date: August 17, 2022), Declaring Special Assessments, and Setting the Public Hearings on the Fiscal Year 2022/2023**

**Budget and Imposition of Operations and Maintenance Assessments**

Ms. Burns reviewed the proposed budget noted that this would be a first time O&M assessment levy for most of the phases. She noted there were 671 single family lots and 226 townhome lots that will be receiving assessments. She noted that there is some additional unplatted land will be direct billed as a contribution.

Ms. Burns stated the admin portion of the budget is largely the same with added field expenses and amenity expense. Those costs are based on development timelines and estimates they got from Justin.

After Board review and discussion, Ms. Burns suggested approving the budget with an addition to the amount in the capital reserve transfer and send notices at \$850, then they will reallocate it to the amenity line items.

Ms. Burns noted that a budget deficit funding agreement will be done, and they will only levy on the 671 single family and the 226 townhomes. Further discussion ensued on developer funding and platting timeline. She concluded they will add a capital reserve transfer that is equal to the amount to get close or under \$850 per unit.

Ms. Burns suggested August 17, 2022 at 1:00 p.m. at the same location for the public hearing.

On MOTION by Mr. Frye, seconded by Mr. Heath, with all in favor, Resolution 2022-06 Approving the Proposed Fiscal Year 2022/2023 Budget and Declaring Special Assessments, and Setting the Public Hearing for August 17, 2022 at 1:00 p.m. at the same location on the Fiscal Year 2022/2023 Budget and Imposition of Operations and Maintenance Assessments, was approved as amended.
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**SIXTH ORDER OF BUSINESS****Consideration of Resolution 2022-07  
Authorizing the Use of Electronic  
Documents and Signatures**

Ms. Burns noted this resolution authorizes electronic documents and signatures.

On MOTION by Mr. Heath, seconded by Ms. Henley, with all in favor, Resolution 2022-07 Authorizing the Use of Electronic Documents and Signatures, was approved.
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**SEVENTH ORDER OF BUSINESS**

**Staff Reports**

**A. Attorney**

Mr. Van Wyk had nothing further to report.

**B. Engineer**

Mr. Malave noted he had nothing further to report. He asked for verification that September or October is when the construction will be completed. He added that transfers for utilities will be done in September.

**C. District Manager's Report**

**i. Approval of Check Register**

Ms. Burns stated that the current check register totaled \$115,607.50

On MOTION by Mr. Frye, seconded by Mr. Heath, with all in favor, the Check Register totaling \$115,607.50, was approved.

**ii. Balance Sheet & Income Statement**

Ms. Burns stated that financial statements were included in the Board's package. There was no action needed.

**iii. Ratification of:**

- a) **Summary of Series 2021 AA1 Requisitions #88 to #146**
- b) **Summary of Series 2021 AA1 Brentwood Account Requisitions #34 to #67**
- c) **QGS Direct Purchase Change Orders with Fortline Waterworks for Brentwood Townhomes**

Ms. Burns presented the summary of requisitions and stated 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, the Summary of Requisitions, were ratified.

**iv. Presentation of Number of Registered Voters – 0**

Ms. Burns stated it is required annually to announce the number of registered voters residing in the District. Westside Haines City has no registered voters as of April 15, 2022.

**EIGHTH ORDER OF BUSINESS**

**Other Business**

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

**NINTH ORDER OF BUSINESS**

**Supervisors Requests and Audience  
Comments**

There being none, the next item followed.

**TENTH ORDER OF BUSINESS**

**Adjournment**

Ms. Burns asked for a motion to adjourn the meeting.

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

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Chairman/Vice Chairman

## SECTION V



# SECTION A

# SECTION 1

## RESOLUTION 2022-09

### **THE ANNUAL APPROPRIATION RESOLUTION OF THE WESTSIDE HAINES CITY COMMUNITY DEVELOPMENT DISTRICT (“DISTRICT”) RELATING TO THE ANNUAL APPROPRIATIONS AND ADOPTING THE BUDGETS FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2022, AND ENDING SEPTEMBER 30, 2023; AUTHORIZING BUDGET AMENDMENTS; AND PROVIDING AN EFFECTIVE DATE.**

**WHEREAS**, the District Manager has, prior to the fifteenth (15<sup>th</sup>) day in June, 2022, submitted to the Board of Supervisors (“**Board**”) of the Westside Haines City Community Development District (“**District**”) proposed budgets (“**Proposed Budget**”) for the fiscal year beginning October 1, 2022 and ending September 30, 2023 (“**Fiscal Year 2022/2023**”) along with an explanatory and complete financial plan for each fund of the District, pursuant to the provisions of Section 190.008(2)(a), *Florida Statutes*; and

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

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

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

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

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

### **NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE WESTSIDE HAINES CITY COMMUNITY DEVELOPMENT DISTRICT:**

#### **SECTION 1. BUDGET**

- a. The Board has reviewed the Proposed Budget, a copy of which is on file with the office of the District Manager and at the District’s Local Records Office, and hereby approves certain amendments thereto, as shown in Section 2 below.

- b. The Proposed Budget, attached hereto as **Exhibit “A,”** as amended by the Board, is hereby adopted in accordance with the provisions of Section 190.008(2)(a), *Florida Statutes* (“**Adopted Budget**”), and incorporated herein by reference; provided, however, that the comparative figures contained in the Adopted Budget may be subsequently revised as deemed necessary by the District Manager to reflect actual revenues and expenditures.
- c. The Adopted Budget, as amended, shall be maintained in the office of the District Manager and at the District’s Local Records Office and identified as “The Budget for the Westside Haines City Community Development District for the Fiscal Year Ending September 30, 2023.”
- d. The Adopted Budget shall be posted by the District Manager on the District’s official website within thirty (30) days after adoption, and shall remain on the website for at least 2 years.

## **SECTION 2. APPROPRIATIONS**

There is hereby appropriated out of the revenues of the District, for Fiscal Year 2022/2023, the sum of \$ \_\_\_\_\_ to be raised by the levy of assessments and/or otherwise, which sum is deemed by the Board to be necessary to defray all expenditures of the District during said budget year, to be divided and appropriated in the following fashion:

TOTAL GENERAL FUND	\$ _____
SERIES 2021 DEBT SERVICE FUND	\$ _____
CAPITAL RESERVE FUND	\$ _____
TOTAL ALL FUNDS	\$ _____

## **SECTION 3. BUDGET AMENDMENTS**

Pursuant to Section 189.016, *Florida Statutes*, the District at any time within Fiscal Year 2022/2023 or within 60 days following the end of the Fiscal Year 2022/2023 may amend its Adopted Budget for that fiscal year as follows:

- a. A line-item appropriation for expenditures within a fund may be decreased or increased by motion of the Board recorded in the minutes, and approving the expenditure, if the total appropriations of the fund do not increase.
- b. The District Manager or Treasurer may approve an expenditure that would increase or decrease a line-item appropriation for expenditures within a fund if the total appropriations of the fund do not increase and if either (i) the aggregate change in the original appropriation item does not exceed the greater of \$15,000 or 15% of

the original appropriation, or (ii) such expenditure is authorized by separate disbursement or spending resolution.

- c. Any other budget amendments shall be adopted by resolution and consistent with Florida law.

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

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

**PASSED AND ADOPTED THIS 17TH DAY OF AUGUST 2022.**

ATTEST:

**WESTSIDE HAINES CITY  
COMMUNITY DEVELOPMENT  
DISTRICT**

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

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

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

***Westside Haines City***  
***Community Development District***

***Proposed Budget***  
***FY2023***



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**Westside Haines City**  
**Community Development District**  
**Proposed Budget**  
**General Fund**

Description	Adopted Budget FY2022	Actuals Thru 6/30/22	Projected Next 3 Months	Projected Thru 9/30/22	Proposed Budget FY2023
<b>Revenues</b>					
Assessments - Direct Bill (Platted)	\$ -	\$ -	\$ -	\$ -	\$ 664,417
Assessments - Direct Bill (Unplatted)	\$ -	\$ -	\$ -	\$ -	\$ 211,903
Developer Contributions	\$ 131,810	\$ 60,000	\$ 40,000	\$ 100,000	\$ -
Boundary Amendment Contributions	\$ -	\$ 5,201	\$ 2,335	\$ 7,536	\$ -
<b>Total Revenues</b>	<b>\$ 131,810</b>	<b>\$ 65,201</b>	<b>\$ 42,335</b>	<b>\$ 107,536</b>	<b>\$ 876,320</b>
<b>Expenditures</b>					
<i>General &amp; Administrative</i>					
Supervisor Fees	\$ 12,000	\$ 3,800	\$ 3,000	\$ 6,800	\$ 12,000
Engineering	\$ 15,000	\$ 4,935	\$ 3,750	\$ 8,685	\$ 15,000
Attorney	\$ 25,000	\$ 6,412	\$ 8,000	\$ 14,412	\$ 25,000
Annual Audit	\$ 4,000	\$ -	\$ 4,000	\$ 4,000	\$ 5,500
Assessment Administration	\$ 5,000	\$ -	\$ -	\$ -	\$ 5,000
Arbitrage	\$ 450	\$ -	\$ 450	\$ 450	\$ 1,350
Dissemination	\$ 5,000	\$ 3,750	\$ 1,333	\$ 5,083	\$ 7,000
Trustee Fees	\$ 3,600	\$ -	\$ 3,750	\$ 3,750	\$ 12,000
Management Fees	\$ 35,000	\$ 26,250	\$ 8,750	\$ 35,000	\$ 36,750
Information Technology	\$ 1,800	\$ 1,350	\$ 450	\$ 1,800	\$ 1,800
Website Maintenance	\$ 1,200	\$ 900	\$ 300	\$ 1,200	\$ 1,200
Telephone	\$ 300	\$ -	\$ 75	\$ 75	\$ 300
Postage & Delivery	\$ 1,000	\$ 28	\$ 250	\$ 278	\$ 1,000
Insurance	\$ 5,000	\$ 5,000	\$ -	\$ 5,000	\$ 5,625
Copies	\$ 1,000	\$ 62	\$ 250	\$ 312	\$ 1,000
Legal Advertising	\$ 10,000	\$ 1,624	\$ 2,500	\$ 4,124	\$ 10,000
Other Current Charges	\$ 5,000	\$ -	\$ 1,250	\$ 1,250	\$ 5,000
Boundary Amendment Expenditures	\$ -	\$ 5,201	\$ 2,335	\$ 7,536	\$ -
Office Supplies	\$ 625	\$ 12	\$ 15	\$ 27	\$ 625
Travel Per Diem	\$ 660	\$ -	\$ -	\$ -	\$ 660
Dues, Licenses & Subscriptions	\$ 175	\$ 175	\$ -	\$ 175	\$ 175
<b>Subtotal General &amp; Administrative</b>	<b>\$ 131,810</b>	<b>\$ 59,499</b>	<b>\$ 40,458</b>	<b>\$ 99,958</b>	<b>\$ 146,985</b>



**Westside Haines City**  
**Community Development District**  
**Proposed Budget**  
**General Fund**

Description	Adopted Budget FY2022	Actuals Thru 6/30/22	Projected Next 3 Months	Projected Thru 9/30/22	Proposed Budget FY2023
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Operations & Maintenance

**Field Expenditures**

Property Insurance	\$ -	\$ -	\$ -	\$ -	\$ 10,000
Field Management	\$ -	\$ -	\$ -	\$ -	\$ 15,000
Landscape Maintenance	\$ -	\$ -	\$ -	\$ -	\$ 175,000
Landscape Replacement	\$ -	\$ -	\$ -	\$ -	\$ 35,000
Lake Maintenance	\$ -	\$ -	\$ -	\$ -	\$ 20,000
Streetlights	\$ -	\$ -	\$ -	\$ -	\$ 20,500
Electric	\$ -	\$ -	\$ -	\$ -	\$ 8,000
Water & Sewer	\$ -	\$ -	\$ -	\$ -	\$ 20,000
Sidewalk & Asphalt Maintenance	\$ -	\$ -	\$ -	\$ -	\$ 2,500
Irrigation Repairs	\$ -	\$ -	\$ -	\$ -	\$ 15,000
General Repairs & Maintenance	\$ -	\$ -	\$ -	\$ -	\$ 17,000
Contingency	\$ -	\$ -	\$ -	\$ -	\$ 15,000

<b>Subtotal Field Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 353,000</b>
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**Amenity Expenditures**

Amenity Staff	\$ -	\$ -	\$ -	\$ -	\$ 75,000
Amenity - Electric	\$ -	\$ -	\$ -	\$ -	\$ 30,000
Amenity - Water	\$ -	\$ -	\$ -	\$ -	\$ 20,000
Playground Lease	\$ -	\$ -	\$ -	\$ -	\$ 45,600
Fitness Equipment Lease	\$ -	\$ -	\$ -	\$ -	\$ 50,000
Internet	\$ -	\$ -	\$ -	\$ -	\$ 6,000
Pest Control	\$ -	\$ -	\$ -	\$ -	\$ 1,440
Janitorial Service	\$ -	\$ -	\$ -	\$ -	\$ 14,800
Security Services	\$ -	\$ -	\$ -	\$ -	\$ 50,000
Pool Maintenance	\$ -	\$ -	\$ -	\$ -	\$ 50,000
Amenity Repairs & Maintenance	\$ -	\$ -	\$ -	\$ -	\$ 15,000
Amenity Access Management	\$ -	\$ -	\$ -	\$ -	\$ 5,000
Contingency	\$ -	\$ -	\$ -	\$ -	\$ 10,000

<b>Subtotal Amenity Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 372,840</b>
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<b>Total Expenditures</b>	<b>\$ 131,810</b>	<b>\$ 59,499</b>	<b>\$ 40,458</b>	<b>\$ 99,958</b>	<b>\$ 872,825</b>
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**Other Expenditures**

Capital Reserve	\$ -	\$ -	\$ -	\$ -	\$ 3,495
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<b>Total Other Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,495</b>
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<b>Total Expenditures</b>	<b>\$ 131,810</b>	<b>\$ 59,499</b>	<b>\$ 40,458</b>	<b>\$ 99,958</b>	<b>\$ 876,320</b>
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<b>Excess Revenues/ (Expenditures)</b>	<b>\$ -</b>	<b>\$ 5,702</b>	<b>\$ 1,877</b>	<b>\$ 7,578</b>	<b>\$ -</b>
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Product	ERU's	Units	ERU/Unit	Net Assessment	Net Per Unit	Gross Per Unit
Platted SF - Direct	671.00	671	1.00	\$530,426.64	\$790.50	\$850.00
Platted TH - Direct	169.50	226	0.75	\$133,990.04	\$592.88	\$637.50
Unplatted - Direct	268.06	1855	0.14	\$211,903.32	\$114.23	\$122.83
	<b>1108.56</b>	<b>2752</b>		<b>\$876,320.00</b>		

# Westside Haines City

## Community Development District

### General Fund Budget

#### **Revenues:**

##### **Assessments**

The District will levy a non-ad valorem assessment on all the assessable property within the District in order to pay for operating expenditures during the fiscal year.

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#### **Expenditures:**

##### **General & Administrative:**

###### **Supervisor Fees**

Chapter 190, Florida Statutes, allows for each Board member to receive \$200 per meeting, not to exceed \$4,800 per year paid to each Supervisor for the time devoted to District business and meetings.

###### **Engineering**

The District's engineer will be providing general engineering services to the District, e.g. attendance and preparation for monthly board meetings, review invoices and various projects as directed by the Board of Supervisors and the District Manager.

###### **Attorney**

The District's legal counsel will be providing general legal services to the District, e.g. attendance and preparation for meetings, preparation and review of agreements, resolutions, etc. as directed by the Board of Supervisors and the District Manager.

###### **Annual Audit**

The District is required by Florida Statutes to arrange for an independent audit of its financial records on an annual basis.

###### **Assessment Administration**

The District will contract to levy and administer the collection of non-ad valorem assessment on all assessable property within the District.

###### **Arbitrage**

The District will contract with an independent certified public accountant to annually calculate the District's Arbitrage Rebate Liability on an anticipated bond issuance.

###### **Dissemination**

The District is required by the Security and Exchange Commission to comply with Rule 15c2-12(b)(5) which relates to additional reporting requirements for unrated bond issues. This cost is based upon anticipated bond issuances.

# **Westside Haines City**

## **Community Development District**

### **General Fund Budget**

#### Trustee Fees

The District will incur trustee related costs with the issuance of its' issued bonds with US Bank.

#### Management Fees

The District receives Management, Accounting and Administrative services as part of a Management Agreement with Governmental Management Services-Central Florida, LLC. The services include but are not limited to, recording and transcription of board meetings, administrative services, budget preparation, all financial reports, annual audits, etc.

#### Information Technology

Represents costs with Governmental Management Services – Central Florida LLC related to the District's information systems, which include but are not limited to video conferencing services, cloud storage services and servers, security, accounting software, etc.

#### Website Maintenance

Represents the costs with Governmental Management Services – Central Florida LLC associated with monitoring and maintaining the District's website created in accordance with Chapter 189, Florida Statutes. These services include site performance assessments, security and firewall maintenance, updates, document uploads, hosting and domain renewals, website backups, etc.

#### Telephone

Telephone and fax machine.

#### Postage & Delivery

The District incurs charges for mailing of Board meeting agenda packages, overnight deliveries, correspondence, etc.

#### Insurance

The District's general liability and public official's liability insurance coverages.

#### Copies

Printing and binding agenda packages for board meetings, printing of computerized checks, stationary, envelopes, etc.

#### Legal Advertising

The District is required to advertise various notices for monthly Board meetings, public hearings, etc. in a newspaper of general circulation.

#### Other Current Charges

Bank charges and any other miscellaneous expenses incurred during the year.

# Westside Haines City

## Community Development District

### General Fund Budget

#### Office Supplies

Any supplies that may need to be purchased during the fiscal year, e.g., paper, minute books, file folders, labels, paper clips, etc.

#### Travel Per Diem

The Board of Supervisors can be reimbursed for travel expenditures related to the conducting of District business.

#### Dues, Licenses & Subscriptions

The District is required to pay an annual fee to the Florida Department of Economic Opportunity for \$175. This is the only expense under this category for the District.

#### **Operations & Maintenance:**

##### **Field Expenditures**

#### Property Insurance

The District's property insurance coverages.

#### Field Management

Represents the estimated costs of contracting services that provide onsite field management of contracts for the District such as landscape and lake maintenance. Services provided include onsite inspections, meetings with contractors, monitoring of utility accounts, attend Board meetings and receive and respond to property owner phone calls and emails.

#### Landscape Maintenance

Represents the estimated maintenance of the landscaping within the common areas of the District after the installation of landscape material has been completed.

#### Landscape Replacement

Represents the estimated cost of replacing landscaping within the common areas of the District.

#### Lake Maintenance

Represents the estimated costs to maintain the lakes within the District's boundaries.

#### Streetlights

Represents the cost to maintain street lights within the District Boundaries that are expected to be in place throughout the fiscal year.

#### Electric

Represents estimated electric charges of common areas throughout the District.

# **Westside Haines City**

## **Community Development District**

### **General Fund Budget**

#### Water & Sewer

Represents estimated costs for water and refuse services provided for common areas throughout the District.

#### Sidewalk & Asphalt Maintenance

Represents the estimated costs of maintaining the sidewalks and asphalt throughout the District's Boundary.

#### Irrigation Repairs

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

#### General Repairs & Maintenance

Represents estimated costs for general repairs and maintenance of the District's common areas.

#### Contingency

Represents funds allocated to expenditures that the District could incur throughout the fiscal year that do not fit into any field category.

### **Amenity Expenditures**

#### Amenity Staff

Represents estimated staffing expenditures for the District's amenity facilities.

#### Amenity - Electric

Represents estimated electric charges for the District's amenity facilities.

#### Amenity – Water

Represents estimated water charges for the District's amenity facilities.

#### Playground Lease

Represents the estimated expenditure of the District entering a playground lease agreement.

#### Fitness Equipment Lease

Represents the estimated expenditure of the District entering a fitness equipment lease agreement.

#### Internet

Internet service estimated to be added for use at the Amenity Center.

#### Pest Control

The District will incur costs for pest control treatments to its amenity facilities.

**Westside Haines City**  
**Community Development District**  
**General Fund Budget**

*Janitorial Services*

Represents the estimated costs to provide janitorial services and supplies for the District's amenity facilities.

*Security Services*

Represents the estimated cost of contracting a monthly security service for the District's amenity facilities.

*Pool Maintenance*

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

*Amenity Repairs & Maintenance*

Represents estimated costs for repairs and maintenance of the District's amenity facilities.

*Amenity Access Management*

Represents the estimated cost of managing and monitoring access to the District's amenity facilities

*Contingency*

Represents funds allocated to expenses that the District could incur throughout the fiscal year that do not fit into any amenity category.

***Other Expenditures:***

*Capital Reserves*

Funds collected and reserved for the replacement of and/or purchase of new capital improvements throughout the District.

**Westside Haines City**  
**Community Development District**  
**Proposed Budget**  
**Capital Reserve Fund**

Description	Proposed Budget FY2022	Actual Thru 6/30/22	Projected Next 3 Months	Projected Thru 9/30/22	Proposed Budget FY2023
<b><u>Revenues</u></b>					
Transfer In	\$ -	\$ -	\$ -	\$ -	\$ 3,495
<b>Total Revenues</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,495</b>
<b><u>Expenditures</u></b>					
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Net Change in Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,495</b>

**Westside Haines City**  
**Community Development District**  
**Proposed Budget**  
**Series 2021 Debt Service Fund**

Description	Proposed Budget FY2022	Actual Thru 6/30/22	Projected Next 3 Months	Projected Thru 9/30/22	Proposed Budget FY2023
<b>Revenues</b>					
Assessments	\$ -	\$ -	\$ 349,256	\$ 349,256	\$ 1,097,950
Interest Income	\$ -	\$ 337	\$ -	\$ 337	\$ -
Carry Forward Surplus	\$ -	\$ 547,180	\$ -	\$ 547,180	\$ 349,605
<b>Total Revenues</b>	<b>\$ -</b>	<b>\$ 547,517</b>	<b>\$ 349,256</b>	<b>\$ 896,773</b>	<b>\$ 1,447,555</b>
<b>Expenditures</b>					
Interest - 11/1	\$ -	\$ 197,912	\$ -	\$ 197,912	\$ 349,256
Principal - 5/1	\$ -	\$ -	\$ -	\$ -	\$ 400,000
Interest - 5/1	\$ -	\$ 349,256	\$ -	\$ 349,256	\$ 349,256
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ 547,168</b>	<b>\$ -</b>	<b>\$ 547,168</b>	<b>\$ 1,098,513</b>
<b>Net Change in Fund Balance</b>	<b>\$ -</b>	<b>\$ 348</b>	<b>\$ 349,256</b>	<b>\$ 349,605</b>	<b>\$ 349,042</b>

Interest Expense 11/1	\$ 344,256
<b>Total</b>	<b>\$ 344,256</b>

Product	Assessable Units	Maximum Annual Debt Service	Net Assessment Per Unit	Gross Assessment Per Unit
Townhome	226	\$ 192,100	\$ 850	\$ 914
Single Family 40'	434	\$ 585,900	\$ 1,350	\$ 1,452
Single Family 50'	237	\$ 319,950	\$ 1,350	\$ 1,452
	897	\$ 1,097,950		



**Westside Haines City**  
**Community Development District**  
**Series 2021 Special Assessment Bonds**  
**Amortization Schedule**

Date		Balance		Principal		Interest		Total
11/01/22	\$	19,810,000.00	\$	-	\$	349,256.25	\$	349,256.25
05/01/23	\$	19,810,000.00	\$	400,000.00	\$	349,256.25		
11/01/23	\$	19,410,000.00	\$	-	\$	344,256.25	\$	1,093,512.50
05/01/24	\$	19,410,000.00	\$	410,000.00	\$	344,256.25		
11/01/24	\$	19,000,000.00	\$	-	\$	339,131.25	\$	1,093,387.50
05/01/25	\$	19,000,000.00	\$	425,000.00	\$	339,131.25		
11/01/25	\$	18,575,000.00	\$	-	\$	333,818.75	\$	1,097,950.00
05/01/26	\$	18,575,000.00	\$	435,000.00	\$	333,818.75		
11/01/26	\$	18,140,000.00	\$	-	\$	328,381.25	\$	1,097,200.00
05/01/27	\$	18,140,000.00	\$	445,000.00	\$	328,381.25		
11/01/27	\$	15,775,000.00	\$	-	\$	321,706.25	\$	1,095,087.50
05/01/28	\$	17,695,000.00	\$	460,000.00	\$	321,706.25		
11/01/28	\$	17,235,000.00	\$	-	\$	314,806.25	\$	1,096,512.50
05/01/29	\$	17,235,000.00	\$	475,000.00	\$	314,806.25		
11/01/29	\$	16,760,000.00	\$	-	\$	307,681.25	\$	1,097,487.50
05/01/30	\$	16,760,000.00	\$	485,000.00	\$	307,681.25		
11/01/30	\$	16,275,000.00	\$	-	\$	300,406.25	\$	1,093,087.50
05/01/31	\$	16,275,000.00	\$	500,000.00	\$	300,406.25		
11/01/31	\$	15,775,000.00	\$	-	\$	292,906.25	\$	1,093,312.50
05/01/32	\$	15,775,000.00	\$	520,000.00	\$	292,906.25		
11/01/32	\$	15,255,000.00	\$	-	\$	284,456.25	\$	1,097,362.50
05/01/33	\$	15,255,000.00	\$	535,000.00	\$	284,456.25		
11/01/33	\$	14,720,000.00	\$	-	\$	275,762.50	\$	1,095,218.75
05/01/34	\$	14,720,000.00	\$	555,000.00	\$	275,762.50		
11/01/34	\$	14,165,000.00	\$	-	\$	266,743.75	\$	1,097,506.25
05/01/35	\$	14,165,000.00	\$	570,000.00	\$	266,743.75		
11/01/35	\$	13,595,000.00	\$	-	\$	257,481.25	\$	1,094,225.00
05/01/36	\$	13,595,000.00	\$	590,000.00	\$	257,481.25		
11/01/36	\$	13,005,000.00	\$	-	\$	247,893.75	\$	1,095,375.00
05/01/37	\$	13,005,000.00	\$	610,000.00	\$	247,893.75		
11/01/37	\$	12,395,000.00	\$	-	\$	237,981.25	\$	1,095,875.00
05/01/38	\$	12,395,000.00	\$	630,000.00	\$	237,981.25		
11/01/38	\$	11,765,000.00	\$	-	\$	227,743.75	\$	1,095,725.00
05/01/39	\$	11,765,000.00	\$	650,000.00	\$	227,743.75		
11/01/39	\$	11,115,000.00	\$	-	\$	217,181.25	\$	1,094,925.00
05/01/40	\$	11,115,000.00	\$	670,000.00	\$	217,181.25		
11/01/40	\$	10,445,000.00	\$	-	\$	206,293.75	\$	1,093,475.00
05/01/41	\$	10,445,000.00	\$	695,000.00	\$	206,293.75		
11/01/41	\$	9,750,000.00	\$	-	\$	195,000.00	\$	1,096,293.75
05/01/42	\$	9,750,000.00	\$	720,000.00	\$	195,000.00		
11/01/42	\$	9,030,000.00	\$	-	\$	180,600.00	\$	1,095,600.00
05/01/43	\$	9,030,000.00	\$	750,000.00	\$	180,600.00		
11/01/43	\$	8,280,000.00	\$	-	\$	165,600.00	\$	1,096,200.00
05/01/44	\$	8,280,000.00	\$	780,000.00	\$	165,600.00		
11/01/44	\$	7,500,000.00	\$	-	\$	150,000.00	\$	1,095,600.00
05/01/45	\$	7,500,000.00	\$	810,000.00	\$	150,000.00		
11/01/45	\$	6,690,000.00	\$	-	\$	133,800.00	\$	1,093,800.00
05/01/46	\$	6,690,000.00	\$	845,000.00	\$	133,800.00		
11/01/46	\$	5,845,000.00	\$	-	\$	116,900.00	\$	1,095,700.00
05/01/47	\$	5,845,000.00	\$	880,000.00	\$	116,900.00		
11/01/47	\$	4,965,000.00	\$	-	\$	99,300.00	\$	1,096,200.00
05/01/48	\$	4,965,000.00	\$	915,000.00	\$	99,300.00		
11/01/48	\$	4,050,000.00	\$	-	\$	81,000.00	\$	1,095,300.00
05/01/49	\$	4,050,000.00	\$	955,000.00	\$	81,000.00		
11/01/49	\$	3,095,000.00	\$	-	\$	61,900.00	\$	1,097,900.00
05/01/50	\$	3,095,000.00	\$	990,000.00	\$	61,900.00		
11/01/50	\$	2,105,000.00	\$	-	\$	42,100.00	\$	1,094,000.00
05/01/51	\$	2,105,000.00	\$	1,030,000.00	\$	42,100.00		
11/01/51	\$	1,075,000.00	\$	-	\$	21,500.00	\$	1,093,600.00
05/01/52	\$	1,075,000.00	\$	1,075,000.00	\$	21,500.00	\$	1,096,500.00
		\$	19,810,000.00	\$	13,403,175.00	\$	33,213,175.00	

## SECTION B

# SECTION 1

## RESOLUTION 2022-10

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE WESTSIDE HAINES CITY COMMUNITY DEVELOPMENT DISTRICT MAKING A DETERMINATION OF BENEFIT AND IMPOSING SPECIAL ASSESSMENTS FOR FISCAL YEAR 2022/2023; PROVIDING FOR THE COLLECTION AND ENFORCEMENT OF SPECIAL ASSESSMENTS, INCLUDING BUT NOT LIMITED TO PENALTIES AND INTEREST THEREON; CERTIFYING AN ASSESSMENT ROLL; PROVIDING FOR AMENDMENTS TO THE ASSESSMENT ROLL; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE.**

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

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

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

**WHEREAS**, the Board of Supervisors (“**Board**”) of the District hereby determines to undertake various operations and maintenance and other activities described in the District’s budget (“**Adopted Budget**”) for the fiscal year beginning October 1, 2022 and ending September 30, 2023 (“**Fiscal Year 2022/2023**”), attached hereto as **Exhibit “A,”** and

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

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

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

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

**WHEREAS**, the District has previously levied an assessment for debt service, which the District desires to collect for Fiscal Year 2022/2023; and

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

**WHEREAS**, it is in the best interests of the District to adopt the assessment roll (“**Assessment Roll**”) attached to this Resolution as **Exhibit “B,”** and to certify the portion of the Assessment Roll related to certain developed property (“**Tax Roll Property**”) to the County Tax Collector pursuant to the Uniform Method and to directly collect the portion of the Assessment Roll relating to the remaining property (“**Direct Collect Property**”), all as set forth in **Exhibit “B;”** and

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

**NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE WESTSIDE HAINES CITY COMMUNITY DEVELOPMENT DISTRICT:**

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

**SECTION 2. ASSESSMENT IMPOSITION.** Pursuant to Chapters 170, 190 and 197, *Florida Statutes*, and using the procedures authorized by Florida law for the levy and collection of special assessments, a special assessment for operation and maintenance is hereby imposed and levied on benefitted lands within the District and in accordance with **Exhibits “A” and “B.”** The lien of the special assessments for operations and maintenance imposed and levied by this Resolution shall be effective upon passage of this Resolution. Moreover, pursuant to Section 197.3632(4), *Florida Statutes*, the lien amount shall serve as the “maximum rate” authorized by law for operation and maintenance assessments.

**SECTION 3. COLLECTION AND ENFORCEMENT; PENALTIES; INTEREST.**

**A. Tax Roll Assessments.** The operations and maintenance special assessments and previously levied debt service special assessments imposed on the Tax Roll Property shall be collected at the same time and in the same manner as County taxes in accordance with the Uniform Method, as set forth in **Exhibits “A” and “B.”**

**B. Direct Bill Assessments.** The operations and maintenance special assessments and previously levied debt service special assessments imposed on the Direct Collect

Property shall be collected directly by the District in accordance with Florida law, as set forth in **Exhibits “A” and “B.”** Assessments directly collected by the District are due in full on December 1, 2022; provided, however, that, to the extent permitted by law, the assessments due may be paid in several partial, deferred payments and according to the following schedule: 25% due no later than October 1, 2022, 25% due no later than December 1, 2022, 25% due no later than February 1, 2023 and 25% due no later than May 1, 2023. In the event that an assessment payment is not made in accordance with the schedule stated above, the whole assessment – including any remaining partial, deferred payments for Fiscal Year 2022/2023, shall immediately become due and payable; shall accrue interest, penalties in the amount of one percent (1%) per month, and all costs of collection and enforcement; and shall either be enforced pursuant to a foreclosure action, or, at the District’s sole discretion, collected pursuant to the Uniform Method on a future tax bill, which amount may include penalties, interest, and costs of collection and enforcement. Any prejudgment interest on delinquent assessments shall accrue at the rate of any bonds secured by the assessments, or at the statutory prejudgment interest rate, as applicable. In the event an assessment subject to direct collection by the District shall be delinquent, the District Manager and District Counsel, without further authorization by the Board, may initiate foreclosure proceedings pursuant to Chapter 170, *Florida Statutes*, or other applicable law to collect and enforce the whole assessment, as set forth herein.

- C. **Future Collection Methods.** The decision to collect special assessments by any particular method – e.g., on the tax roll or by direct bill – does not mean that such method will be used to collect special assessments in future years, and the District reserves the right in its sole discretion to select collection methods in any given year, regardless of past practices.

**SECTION 4. ASSESSMENT ROLL.** The Assessment Roll, attached to this Resolution as **Exhibit “B,”** is hereby certified for collection. That portion of the Assessment Roll which includes the Tax Roll Property is hereby certified to the County Tax Collector and shall be collected by the County Tax Collector in the same manner and time as County taxes. The proceeds therefrom shall be paid to the District.

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

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

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

**PASSED AND ADOPTED** this 17<sup>th</sup> day of August 2022.

ATTEST:

**WESTSIDE HAINES CITY  
COMMUNITY DEVELOPMENT  
DISTRICT**

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

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

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

**Exhibit A:** Budget

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

***Westside Haines City***  
***Community Development District***

***Proposed Budget***  
***FY2023***





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**Westside Haines City**  
**Community Development District**  
**Proposed Budget**  
**General Fund**

Description	Adopted Budget FY2022	Actuals Thru 6/30/22	Projected Next 3 Months	Projected Thru 9/30/22	Proposed Budget FY2023
<b>Revenues</b>					
Assessments - Direct Bill (Platted)	\$ -	\$ -	\$ -	\$ -	\$ 664,417
Assessments - Direct Bill (Unplatted)	\$ -	\$ -	\$ -	\$ -	\$ 211,903
Developer Contributions	\$ 131,810	\$ 60,000	\$ 40,000	\$ 100,000	\$ -
Boundary Amendment Contributions	\$ -	\$ 5,201	\$ 2,335	\$ 7,536	\$ -
<b>Total Revenues</b>	<b>\$ 131,810</b>	<b>\$ 65,201</b>	<b>\$ 42,335</b>	<b>\$ 107,536</b>	<b>\$ 876,320</b>
<b>Expenditures</b>					
<i>General &amp; Administrative</i>					
Supervisor Fees	\$ 12,000	\$ 3,800	\$ 3,000	\$ 6,800	\$ 12,000
Engineering	\$ 15,000	\$ 4,935	\$ 3,750	\$ 8,685	\$ 15,000
Attorney	\$ 25,000	\$ 6,412	\$ 8,000	\$ 14,412	\$ 25,000
Annual Audit	\$ 4,000	\$ -	\$ 4,000	\$ 4,000	\$ 5,500
Assessment Administration	\$ 5,000	\$ -	\$ -	\$ -	\$ 5,000
Arbitrage	\$ 450	\$ -	\$ 450	\$ 450	\$ 1,350
Dissemination	\$ 5,000	\$ 3,750	\$ 1,333	\$ 5,083	\$ 7,000
Trustee Fees	\$ 3,600	\$ -	\$ 3,750	\$ 3,750	\$ 12,000
Management Fees	\$ 35,000	\$ 26,250	\$ 8,750	\$ 35,000	\$ 36,750
Information Technology	\$ 1,800	\$ 1,350	\$ 450	\$ 1,800	\$ 1,800
Website Maintenance	\$ 1,200	\$ 900	\$ 300	\$ 1,200	\$ 1,200
Telephone	\$ 300	\$ -	\$ 75	\$ 75	\$ 300
Postage & Delivery	\$ 1,000	\$ 28	\$ 250	\$ 278	\$ 1,000
Insurance	\$ 5,000	\$ 5,000	\$ -	\$ 5,000	\$ 5,625
Copies	\$ 1,000	\$ 62	\$ 250	\$ 312	\$ 1,000
Legal Advertising	\$ 10,000	\$ 1,624	\$ 2,500	\$ 4,124	\$ 10,000
Other Current Charges	\$ 5,000	\$ -	\$ 1,250	\$ 1,250	\$ 5,000
Boundary Amendment Expenditures	\$ -	\$ 5,201	\$ 2,335	\$ 7,536	\$ -
Office Supplies	\$ 625	\$ 12	\$ 15	\$ 27	\$ 625
Travel Per Diem	\$ 660	\$ -	\$ -	\$ -	\$ 660
Dues, Licenses & Subscriptions	\$ 175	\$ 175	\$ -	\$ 175	\$ 175
<b>Subtotal General &amp; Administrative</b>	<b>\$ 131,810</b>	<b>\$ 59,499</b>	<b>\$ 40,458</b>	<b>\$ 99,958</b>	<b>\$ 146,985</b>

**Westside Haines City**  
**Community Development District**  
**Proposed Budget**  
**General Fund**

Description	Adopted Budget FY2022	Actuals Thru 6/30/22	Projected Next 3 Months	Projected Thru 9/30/22	Proposed Budget FY2023
<i>Operations &amp; Maintenance</i>					
<b>Field Expenditures</b>					
Property Insurance	\$ -	\$ -	\$ -	\$ -	\$ 10,000
Field Management	\$ -	\$ -	\$ -	\$ -	\$ 15,000
Landscape Maintenance	\$ -	\$ -	\$ -	\$ -	\$ 175,000
Landscape Replacement	\$ -	\$ -	\$ -	\$ -	\$ 35,000
Lake Maintenance	\$ -	\$ -	\$ -	\$ -	\$ 20,000
Streetlights	\$ -	\$ -	\$ -	\$ -	\$ 20,500
Electric	\$ -	\$ -	\$ -	\$ -	\$ 8,000
Water & Sewer	\$ -	\$ -	\$ -	\$ -	\$ 20,000
Sidewalk & Asphalt Maintenance	\$ -	\$ -	\$ -	\$ -	\$ 2,500
Irrigation Repairs	\$ -	\$ -	\$ -	\$ -	\$ 15,000
General Repairs & Maintenance	\$ -	\$ -	\$ -	\$ -	\$ 17,000
Contingency	\$ -	\$ -	\$ -	\$ -	\$ 15,000
<b>Subtotal Field Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 353,000</b>
<b>Amenity Expenditures</b>					
Amenity Staff	\$ -	\$ -	\$ -	\$ -	\$ 75,000
Amenity - Electric	\$ -	\$ -	\$ -	\$ -	\$ 30,000
Amenity - Water	\$ -	\$ -	\$ -	\$ -	\$ 20,000
Playground Lease	\$ -	\$ -	\$ -	\$ -	\$ 45,600
Fitness Equipment Lease	\$ -	\$ -	\$ -	\$ -	\$ 50,000
Internet	\$ -	\$ -	\$ -	\$ -	\$ 6,000
Pest Control	\$ -	\$ -	\$ -	\$ -	\$ 1,440
Janitorial Service	\$ -	\$ -	\$ -	\$ -	\$ 14,800
Security Services	\$ -	\$ -	\$ -	\$ -	\$ 50,000
Pool Maintenance	\$ -	\$ -	\$ -	\$ -	\$ 50,000
Amenity Repairs & Maintenance	\$ -	\$ -	\$ -	\$ -	\$ 15,000
Amenity Access Management	\$ -	\$ -	\$ -	\$ -	\$ 5,000
Contingency	\$ -	\$ -	\$ -	\$ -	\$ 10,000
<b>Subtotal Amenity Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 372,840</b>
<b>Total Expenditures</b>	<b>\$ 131,810</b>	<b>\$ 59,499</b>	<b>\$ 40,458</b>	<b>\$ 99,958</b>	<b>\$ 872,825</b>
<b>Other Expenditures</b>					
Capital Reserve	\$ -	\$ -	\$ -	\$ -	\$ 3,495
<b>Total Other Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,495</b>
<b>Total Expenditures</b>	<b>\$ 131,810</b>	<b>\$ 59,499</b>	<b>\$ 40,458</b>	<b>\$ 99,958</b>	<b>\$ 876,320</b>
<b>Excess Revenues/ (Expenditures)</b>	<b>\$ -</b>	<b>\$ 5,702</b>	<b>\$ 1,877</b>	<b>\$ 7,578</b>	<b>\$ -</b>

Product	ERU's	Units	ERU/Unit	Net Assessment	Net Per Unit	Gross Per Unit
Platted SF - Direct	671.00	671	1.00	\$530,426.64	\$790.50	\$850.00
Platted TH - Direct	169.50	226	0.75	\$133,990.04	\$592.88	\$637.50
Unplatted - Direct	268.06	1855	0.14	\$211,903.32	\$114.23	\$122.83
	<b>1108.56</b>	<b>2752</b>		<b>\$876,320.00</b>		

# Westside Haines City

## Community Development District

### General Fund Budget

#### **Revenues:**

##### **Assessments**

The District will levy a non-ad valorem assessment on all the assessable property within the District in order to pay for operating expenditures during the fiscal year.

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#### **Expenditures:**

##### **General & Administrative:**

###### **Supervisor Fees**

Chapter 190, Florida Statutes, allows for each Board member to receive \$200 per meeting, not to exceed \$4,800 per year paid to each Supervisor for the time devoted to District business and meetings.

###### **Engineering**

The District's engineer will be providing general engineering services to the District, e.g. attendance and preparation for monthly board meetings, review invoices and various projects as directed by the Board of Supervisors and the District Manager.

###### **Attorney**

The District's legal counsel will be providing general legal services to the District, e.g. attendance and preparation for meetings, preparation and review of agreements, resolutions, etc. as directed by the Board of Supervisors and the District Manager.

###### **Annual Audit**

The District is required by Florida Statutes to arrange for an independent audit of its financial records on an annual basis.

###### **Assessment Administration**

The District will contract to levy and administer the collection of non-ad valorem assessment on all assessable property within the District.

###### **Arbitrage**

The District will contract with an independent certified public accountant to annually calculate the District's Arbitrage Rebate Liability on an anticipated bond issuance.

###### **Dissemination**

The District is required by the Security and Exchange Commission to comply with Rule 15c2-12(b)(5) which relates to additional reporting requirements for unrated bond issues. This cost is based upon anticipated bond issuances.

# **Westside Haines City**

## **Community Development District**

### **General Fund Budget**

#### Trustee Fees

The District will incur trustee related costs with the issuance of its' issued bonds with US Bank.

#### Management Fees

The District receives Management, Accounting and Administrative services as part of a Management Agreement with Governmental Management Services-Central Florida, LLC. The services include but are not limited to, recording and transcription of board meetings, administrative services, budget preparation, all financial reports, annual audits, etc.

#### Information Technology

Represents costs with Governmental Management Services – Central Florida LLC related to the District's information systems, which include but are not limited to video conferencing services, cloud storage services and servers, security, accounting software, etc.

#### Website Maintenance

Represents the costs with Governmental Management Services – Central Florida LLC associated with monitoring and maintaining the District's website created in accordance with Chapter 189, Florida Statutes. These services include site performance assessments, security and firewall maintenance, updates, document uploads, hosting and domain renewals, website backups, etc.

#### Telephone

Telephone and fax machine.

#### Postage & Delivery

The District incurs charges for mailing of Board meeting agenda packages, overnight deliveries, correspondence, etc.

#### Insurance

The District's general liability and public official's liability insurance coverages.

#### Copies

Printing and binding agenda packages for board meetings, printing of computerized checks, stationary, envelopes, etc.

#### Legal Advertising

The District is required to advertise various notices for monthly Board meetings, public hearings, etc. in a newspaper of general circulation.

#### Other Current Charges

Bank charges and any other miscellaneous expenses incurred during the year.

# Westside Haines City

## Community Development District

### General Fund Budget

#### Office Supplies

Any supplies that may need to be purchased during the fiscal year, e.g., paper, minute books, file folders, labels, paper clips, etc.

#### Travel Per Diem

The Board of Supervisors can be reimbursed for travel expenditures related to the conducting of District business.

#### Dues, Licenses & Subscriptions

The District is required to pay an annual fee to the Florida Department of Economic Opportunity for \$175. This is the only expense under this category for the District.

#### **Operations & Maintenance:**

##### **Field Expenditures**

#### Property Insurance

The District's property insurance coverages.

#### Field Management

Represents the estimated costs of contracting services that provide onsite field management of contracts for the District such as landscape and lake maintenance. Services provided include onsite inspections, meetings with contractors, monitoring of utility accounts, attend Board meetings and receive and respond to property owner phone calls and emails.

#### Landscape Maintenance

Represents the estimated maintenance of the landscaping within the common areas of the District after the installation of landscape material has been completed.

#### Landscape Replacement

Represents the estimated cost of replacing landscaping within the common areas of the District.

#### Lake Maintenance

Represents the estimated costs to maintain the lakes within the District's boundaries.

#### Streetlights

Represents the cost to maintain street lights within the District Boundaries that are expected to be in place throughout the fiscal year.

#### Electric

Represents estimated electric charges of common areas throughout the District.

# **Westside Haines City**

## **Community Development District**

### **General Fund Budget**

#### Water & Sewer

Represents estimated costs for water and refuse services provided for common areas throughout the District.

#### Sidewalk & Asphalt Maintenance

Represents the estimated costs of maintaining the sidewalks and asphalt throughout the District's Boundary.

#### Irrigation Repairs

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

#### General Repairs & Maintenance

Represents estimated costs for general repairs and maintenance of the District's common areas.

#### Contingency

Represents funds allocated to expenditures that the District could incur throughout the fiscal year that do not fit into any field category.

### **Amenity Expenditures**

#### Amenity Staff

Represents estimated staffing expenditures for the District's amenity facilities.

#### Amenity - Electric

Represents estimated electric charges for the District's amenity facilities.

#### Amenity - Water

Represents estimated water charges for the District's amenity facilities.

#### Playground Lease

Represents the estimated expenditure of the District entering a playground lease agreement.

#### Fitness Equipment Lease

Represents the estimated expenditure of the District entering a fitness equipment lease agreement.

#### Internet

Internet service estimated to be added for use at the Amenity Center.

#### Pest Control

The District will incur costs for pest control treatments to its amenity facilities.

**Westside Haines City**  
**Community Development District**  
**General Fund Budget**

*Janitorial Services*

Represents the estimated costs to provide janitorial services and supplies for the District's amenity facilities.

*Security Services*

Represents the estimated cost of contracting a monthly security service for the District's amenity facilities.

*Pool Maintenance*

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

*Amenity Repairs & Maintenance*

Represents estimated costs for repairs and maintenance of the District's amenity facilities.

*Amenity Access Management*

Represents the estimated cost of managing and monitoring access to the District's amenity facilities

*Contingency*

Represents funds allocated to expenses that the District could incur throughout the fiscal year that do not fit into any amenity category.

***Other Expenditures:***

*Capital Reserves*

Funds collected and reserved for the replacement of and/or purchase of new capital improvements throughout the District.



**Westside Haines City**  
**Community Development District**  
**Proposed Budget**  
**Capital Reserve Fund**

Description	Proposed Budget FY2022	Actual Thru 6/30/22	Projected Next 3 Months	Projected Thru 9/30/22	Proposed Budget FY2023
<b><u>Revenues</u></b>					
Transfer In	\$ -	\$ -	\$ -	\$ -	\$ 3,495
<b>Total Revenues</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,495</b>
<b><u>Expenditures</u></b>					
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Net Change in Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,495</b>

**Westside Haines City**  
**Community Development District**  
**Proposed Budget**  
**Series 2021 Debt Service Fund**

Description	Proposed Budget FY2022	Actual Thru 6/30/22	Projected Next 3 Months	Projected Thru 9/30/22	Proposed Budget FY2023
<b>Revenues</b>					
Assessments	\$ -	\$ -	\$ 349,256	\$ 349,256	\$ 1,097,950
Interest Income	\$ -	\$ 337	\$ -	\$ 337	\$ -
Carry Forward Surplus	\$ -	\$ 547,180	\$ -	\$ 547,180	\$ 349,605
<b>Total Revenues</b>	<b>\$ -</b>	<b>\$ 547,517</b>	<b>\$ 349,256</b>	<b>\$ 896,773</b>	<b>\$ 1,447,555</b>
<b>Expenditures</b>					
Interest - 11/1	\$ -	\$ 197,912	\$ -	\$ 197,912	\$ 349,256
Principal - 5/1	\$ -	\$ -	\$ -	\$ -	\$ 400,000
Interest - 5/1	\$ -	\$ 349,256	\$ -	\$ 349,256	\$ 349,256
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ 547,168</b>	<b>\$ -</b>	<b>\$ 547,168</b>	<b>\$ 1,098,513</b>
<b>Net Change in Fund Balance</b>	<b>\$ -</b>	<b>\$ 348</b>	<b>\$ 349,256</b>	<b>\$ 349,605</b>	<b>\$ 349,042</b>

Interest Expense 11/1	\$ 344,256
<b>Total</b>	<b>\$ 344,256</b>

Product	Assessable Units	Maximum Annual Debt Service	Net Assessment Per Unit	Gross Assessment Per Unit
Townhome	226	\$ 192,100	\$ 850	\$ 914
Single Family 40'	434	\$ 585,900	\$ 1,350	\$ 1,452
Single Family 50'	237	\$ 319,950	\$ 1,350	\$ 1,452
	897	\$ 1,097,950		

**Westside Haines City**  
**Community Development District**  
**Series 2021 Special Assessment Bonds**  
**Amortization Schedule**

Date		Balance		Principal		Interest		Total
11/01/22	\$	19,810,000.00	\$	-	\$	349,256.25	\$	349,256.25
05/01/23	\$	19,810,000.00	\$	400,000.00	\$	349,256.25		
11/01/23	\$	19,410,000.00	\$	-	\$	344,256.25	\$	1,093,512.50
05/01/24	\$	19,410,000.00	\$	410,000.00	\$	344,256.25		
11/01/24	\$	19,000,000.00	\$	-	\$	339,131.25	\$	1,093,387.50
05/01/25	\$	19,000,000.00	\$	425,000.00	\$	339,131.25		
11/01/25	\$	18,575,000.00	\$	-	\$	333,818.75	\$	1,097,950.00
05/01/26	\$	18,575,000.00	\$	435,000.00	\$	333,818.75		
11/01/26	\$	18,140,000.00	\$	-	\$	328,381.25	\$	1,097,200.00
05/01/27	\$	18,140,000.00	\$	445,000.00	\$	328,381.25		
11/01/27	\$	15,775,000.00	\$	-	\$	321,706.25	\$	1,095,087.50
05/01/28	\$	17,695,000.00	\$	460,000.00	\$	321,706.25		
11/01/28	\$	17,235,000.00	\$	-	\$	314,806.25	\$	1,096,512.50
05/01/29	\$	17,235,000.00	\$	475,000.00	\$	314,806.25		
11/01/29	\$	16,760,000.00	\$	-	\$	307,681.25	\$	1,097,487.50
05/01/30	\$	16,760,000.00	\$	485,000.00	\$	307,681.25		
11/01/30	\$	16,275,000.00	\$	-	\$	300,406.25	\$	1,093,087.50
05/01/31	\$	16,275,000.00	\$	500,000.00	\$	300,406.25		
11/01/31	\$	15,775,000.00	\$	-	\$	292,906.25	\$	1,093,312.50
05/01/32	\$	15,775,000.00	\$	520,000.00	\$	292,906.25		
11/01/32	\$	15,255,000.00	\$	-	\$	284,456.25	\$	1,097,362.50
05/01/33	\$	15,255,000.00	\$	535,000.00	\$	284,456.25		
11/01/33	\$	14,720,000.00	\$	-	\$	275,762.50	\$	1,095,218.75
05/01/34	\$	14,720,000.00	\$	555,000.00	\$	275,762.50		
11/01/34	\$	14,165,000.00	\$	-	\$	266,743.75	\$	1,097,506.25
05/01/35	\$	14,165,000.00	\$	570,000.00	\$	266,743.75		
11/01/35	\$	13,595,000.00	\$	-	\$	257,481.25	\$	1,094,225.00
05/01/36	\$	13,595,000.00	\$	590,000.00	\$	257,481.25		
11/01/36	\$	13,005,000.00	\$	-	\$	247,893.75	\$	1,095,375.00
05/01/37	\$	13,005,000.00	\$	610,000.00	\$	247,893.75		
11/01/37	\$	12,395,000.00	\$	-	\$	237,981.25	\$	1,095,875.00
05/01/38	\$	12,395,000.00	\$	630,000.00	\$	237,981.25		
11/01/38	\$	11,765,000.00	\$	-	\$	227,743.75	\$	1,095,725.00
05/01/39	\$	11,765,000.00	\$	650,000.00	\$	227,743.75		
11/01/39	\$	11,115,000.00	\$	-	\$	217,181.25	\$	1,094,925.00
05/01/40	\$	11,115,000.00	\$	670,000.00	\$	217,181.25		
11/01/40	\$	10,445,000.00	\$	-	\$	206,293.75	\$	1,093,475.00
05/01/41	\$	10,445,000.00	\$	695,000.00	\$	206,293.75		
11/01/41	\$	9,750,000.00	\$	-	\$	195,000.00	\$	1,096,293.75
05/01/42	\$	9,750,000.00	\$	720,000.00	\$	195,000.00		
11/01/42	\$	9,030,000.00	\$	-	\$	180,600.00	\$	1,095,600.00
05/01/43	\$	9,030,000.00	\$	750,000.00	\$	180,600.00		
11/01/43	\$	8,280,000.00	\$	-	\$	165,600.00	\$	1,096,200.00
05/01/44	\$	8,280,000.00	\$	780,000.00	\$	165,600.00		
11/01/44	\$	7,500,000.00	\$	-	\$	150,000.00	\$	1,095,600.00
05/01/45	\$	7,500,000.00	\$	810,000.00	\$	150,000.00		
11/01/45	\$	6,690,000.00	\$	-	\$	133,800.00	\$	1,093,800.00
05/01/46	\$	6,690,000.00	\$	845,000.00	\$	133,800.00		
11/01/46	\$	5,845,000.00	\$	-	\$	116,900.00	\$	1,095,700.00
05/01/47	\$	5,845,000.00	\$	880,000.00	\$	116,900.00		
11/01/47	\$	4,965,000.00	\$	-	\$	99,300.00	\$	1,096,200.00
05/01/48	\$	4,965,000.00	\$	915,000.00	\$	99,300.00		
11/01/48	\$	4,050,000.00	\$	-	\$	81,000.00	\$	1,095,300.00
05/01/49	\$	4,050,000.00	\$	955,000.00	\$	81,000.00		
11/01/49	\$	3,095,000.00	\$	-	\$	61,900.00	\$	1,097,900.00
05/01/50	\$	3,095,000.00	\$	990,000.00	\$	61,900.00		
11/01/50	\$	2,105,000.00	\$	-	\$	42,100.00	\$	1,094,000.00
05/01/51	\$	2,105,000.00	\$	1,030,000.00	\$	42,100.00		
11/01/51	\$	1,075,000.00	\$	-	\$	21,500.00	\$	1,093,600.00
05/01/52	\$	1,075,000.00	\$	1,075,000.00	\$	21,500.00	\$	1,096,500.00
			\$	19,810,000.00	\$	13,403,175.00	\$	33,213,175.00

**Westside Haines City CDD**  
**FY 23 Assessment Roll**

PARCEL ID	NAME	Legal	TYPE	ACRES	O&M	2021 Debt	Total
27-26-30-708000-010320	GLK REAL ESTATE LLC	CASCADE P2	Platted SF & TH	4.50	\$19,042.31	\$31,474.57	\$50,516.88
27-26-30-708000-010311	GLK REAL ESTATE LLC	CASCADE P2	Platted SF & TH	0.86	\$3,639.20	\$6,015.14	\$9,654.34
27-26-30-708000-010310	AG ESSENTIAL HOUSING MULTI STATE 2 LLC	CASCADE P2	Platted SF & TH	4.02	\$17,011.13	\$28,117.28	\$45,128.41
27-26-30-708000-010300	AG ESSENTIAL HOUSING MULTI STATE 2 LLC	CASCADE P2	Platted SF & TH	4.87	\$20,608.01	\$34,062.48	\$54,670.49
27-26-30-708000-040190	GLK REAL ESTATE LLC	CASCADE P1	Platted SF & TH	23.00	\$97,327.34	\$160,870.03	\$258,197.38
27-26-31-708500-030020	GLK REAL ESTATE LLC	CASCADE P1	Platted SF & TH	33.22	\$140,574.53	\$232,352.29	\$372,926.82
27-26-31-708500-030041	AG ESSENTIAL HOUSING MULTI STATE 2 LLC	CASCADE P1	Platted SF & TH	0.12	\$507.79	\$839.32	\$1,347.12
27-26-31-708500-030042	AG ESSENTIAL HOUSING MULTI STATE 2 LLC	CASCADE P1	Platted SF & TH	2.11	\$8,928.73	\$14,758.08	\$23,686.80
27-26-31-708500-030011	AG ESSENTIAL HOUSING MULTI STATE 2 LLC	CASCADE P1	Platted SF & TH	6.36	\$26,913.13	\$44,484.06	\$71,397.19
27-26-31-708500-030121	AG ESSENTIAL HOUSING MULTI STATE 2 LLC	CASCADE P1	Platted SF & TH	4.90	\$20,734.96	\$34,272.31	\$55,007.27
27-26-31-708500-030060	AG ESSENTIAL HOUSING MULTI STATE 2 LLC	CASCADE P1	Platted SF & TH	4.92	\$20,819.59	\$34,412.20	\$55,231.79
27-26-31-708500-030070	AG ESSENTIAL HOUSING MULTI STATE 2 LLC	CASCADE P1	Platted SF & TH	4.93	\$20,861.90	\$34,482.14	\$55,344.05
27-26-31-708500-030101	AG ESSENTIAL HOUSING MULTI STATE 2 LLC	CASCADE P1	Platted SF & TH	6.90	\$29,198.20	\$48,261.01	\$77,459.21
27-26-31-708500-030102	AG ESSENTIAL HOUSING MULTI STATE 2 LLC	CASCADE P1	Platted SF & TH	4.93	\$20,861.90	\$34,482.14	\$55,344.05
27-26-31-708500-030080	AG ESSENTIAL HOUSING MULTI STATE 2 LLC	CASCADE P1	Platted SF & TH	12.21	\$51,668.12	\$85,401.01	\$137,069.13
27-26-31-708500-010170	AG ESSENTIAL HOUSING MULTI STATE 2 LLC	CASCADE P1	Platted SF & TH	9.23	\$39,057.89	\$64,557.84	\$103,615.73
27-26-31-708500-030190	GLK REAL ESTATE LLC	CASCADE P1	Platted SF & TH	5.70	\$24,120.25	\$39,867.79	\$63,988.05
27-26-31-708500-030200	GLK REAL ESTATE LLC	CASCADE P1	Platted SF & TH	5.69	\$24,077.94	\$39,797.85	\$63,875.79
27-26-31-708500-030300	GLK REAL ESTATE LLC	CASCADE P1	Platted SF & TH	5.69	\$24,077.94	\$39,797.85	\$63,875.79
27-26-31-708500-030292	GLK REAL ESTATE LLC	CASCADE P1	Platted SF & TH	2.85	\$12,060.13	\$19,933.90	\$31,994.02
27-26-31-708500-030291	GLK REAL ESTATE LLC	CASCADE P1	Platted SF & TH	2.85	\$12,060.13	\$19,933.90	\$31,994.02
27-26-19-705000-020150	GLK REAL ESTATE LLC	BRENTWOOD P1	Platted SF & TH	9.31	\$39,396.42	\$65,117.39	\$104,513.81
27-26-19-705000-020140	GLK REAL ESTATE LLC	BRENTWOOD P1	Platted SF & TH	4.78	\$20,227.16	\$33,432.99	\$53,660.15
27-26-19-705000-020030	GLK REAL ESTATE LLC	BRENTWOOD P1	Platted SF & TH	4.88	\$20,650.32	\$34,132.42	\$54,782.75
27-26-19-705000-020040	GLK REAL ESTATE LLC	UNPLATTED	Unplatted	9.76	\$4,766.10		\$4,766.10
27-26-19-705000-020130	GLK REAL ESTATE LLC	UNPLATTED	Unplatted	4.82	\$2,353.75		\$2,353.75
27-26-19-705000-020120	GLK REAL ESTATE LLC	UNPLATTED	Unplatted	4.75	\$2,319.57		\$2,319.57
27-26-19-705000-020110	GLK REAL ESTATE LLC	UNPLATTED	Unplatted	4.95	\$2,417.23		\$2,417.23
27-26-19-705000-030012	WYNNSTONE INVESTORS LLC	UNPLATTED	Unplatted	7.14	\$3,486.67		\$3,486.67
27-26-19-705000-030171	WYNNSTONE INVESTORS LLC	UNPLATTED	Unplatted	81.07	\$39,588.87		\$39,588.87
27-26-19-705000-030201	WYNNSTONE INVESTORS LLC	UNPLATTED	Unplatted	12.52	\$6,113.89		\$6,113.89
27-26-19-705000-030210	WYNNSTONE INVESTORS LLC	UNPLATTED	Unplatted	9.81	\$4,790.51		\$4,790.51
27-26-19-704500-040011	WYNNSTONE INVESTORS LLC	UNPLATTED	Unplatted	1.69	\$825.28		\$825.28
27-26-19-704500-040141	WYNNSTONE INVESTORS LLC	UNPLATTED	Unplatted	16.53	\$8,072.09		\$8,072.09
27-26-19-704500-040041	WYNNSTONE INVESTORS LLC	UNPLATTED	Unplatted	10.2	\$4,980.96		\$4,980.96
27-26-19-705000-040050	WYNNSTONE INVESTORS LLC	UNPLATTED	Unplatted	9.51	\$4,644.01		\$4,644.01

PARCEL ID	NAME	Legal	TYPE	ACRES	O&M	2021 Debt	Total
27-26-19-705000-040060	NORTHEAST POLK LAND INVESTMENTS LLC	UNPLATTED	Unplatted	5.03	\$2,456.30		\$2,456.30
27-26-19-705000-040101	CASSIDY HOLDINGS GROUP INC	UNPLATTED	Unplatted	9.78	\$4,775.86		\$4,775.86
27-26-19-705000-040090	NORTHEAST POLK LAND INVESTMENTS LLC	UNPLATTED	Unplatted	4.43	\$2,163.30		\$2,163.30
27-26-19-705000-020130	GLK REAL ESTATE LLC	UNPLATTED	Unplatted	4.82	\$2,353.75		\$2,353.75
27-26-19-705000-020120	GLK REAL ESTATE LLC	UNPLATTED	Unplatted	4.75	\$2,319.57		\$2,319.57
27-26-19-705000-020110	GLK REAL ESTATE LLC	UNPLATTED	Unplatted	4.95	\$2,417.23		\$2,417.23
27-26-19-705000-040170	WYNNSTONE INVESTORS LLC	UNPLATTED	Unplatted	22.91	\$11,187.63		\$11,187.63
27-26-19-705000-040190	WYNNSTONE INVESTORS LLC	UNPLATTED	Unplatted	11.47	\$5,601.14		\$5,601.14
27-26-19-705000-030210	CASSIDY HOLDINGS GROUP INC	UNPLATTED	Unplatted	4.83	\$2,358.63		\$2,358.63
27-26-19-705000-040220	NORTHEAST POLK LAND INVESTMENTS LLC	UNPLATTED	Unplatted	5.16	\$2,519.78		\$2,519.78
27-26-19-705000-040230	CASSIDY HOLDINGS GROUP INC	UNPLATTED	Unplatted	9.54	\$4,658.66		\$4,658.66
27-26-19-705000-020171	THORNHILL EAST LLC	UNPLATTED	Unplatted	4.4	\$2,148.65		\$2,148.65
27-26-19-705000-020180	NORTHEAST POLK LAND INVESTMENTS LLC	UNPLATTED	Unplatted	19.9	\$9,717.76		\$9,717.76
27-26-19-705000-020210	NORTHEAST POLK LAND INVESTMENTS LLC	UNPLATTED	Unplatted	9.59	\$4,683.08		\$4,683.08
27-26-19-705000-020220	NORTHEAST POLK LAND INVESTMENTS LLC	UNPLATTED	Unplatted	13.67	\$6,675.46		\$6,675.46
27-26-19-705000-040290	WYNNSTONE INVESTORS LLC	UNPLATTED	Unplatted	11.48	\$5,606.02		\$5,606.02
27-26-19-705000-040280	WYNNSTONE INVESTORS LLC	UNPLATTED	Unplatted	4.82	\$2,353.75		\$2,353.75
27-26-19-705000-020300	CASSIDY HOLDINGS GROUP INC	UNPLATTED	Unplatted	4.74	\$2,314.68		\$2,314.68
27-26-30-708000-030010	CASSIDY HOLDINGS GROUP INC	UNPLATTED	Unplatted	11.35	\$5,542.54		\$5,542.54
27-26-30-708000-030030	WYNNSTONE INVESTORS LLC	UNPLATTED	Unplatted	11.55	\$5,640.21		\$5,640.21
27-26-30-708000-030132	CASSIDY HOLDINGS GROUP INC	UNPLATTED	Unplatted	0.43	\$209.98		\$209.98
27-26-30-708000-030202	CASSIDY HOLDINGS GROUP INC	UNPLATTED	Unplatted	0.22	\$107.43		\$107.43
27-26-30-708000-030191	CASSIDY HOLDINGS GROUP INC	UNPLATTED	Unplatted	36.43	\$17,789.84		\$17,789.84
27-26-30-708000-030261	GLK REAL ESTATE LLC	UNPLATTED	Unplatted	8.29	\$4,048.25		\$4,048.25
27-26-30-708000-030250	CASSIDY PROPERTY INVESTMENTS LLC	UNPLATTED	Unplatted	6.14	\$2,998.34		\$2,998.34
27-26-30-707500-040053	STEVEN CHARLES AND KAREN TRUST	UNPLATTED	Unplatted	1.42	\$693.43		\$693.43
27-26-30-707500-040051	CASSIDY HOLDINGS LLC	UNPLATTED	Unplatted	8.74	\$4,268.00		\$4,268.00
27-26-30-708000-040097	CASSIDY HOLDINGS LLC	UNPLATTED	Unplatted	12.06	\$5,889.25		\$5,889.25
27-26-30-708000-040131	CASSIDY HOLDINGS LLC	UNPLATTED	Unplatted	0.18	\$87.90		\$87.90
27-26-30-708000-040170	GLK REAL ESTATE LLC	UNPLATTED	Unplatted	16.79	\$8,199.05		\$8,199.05
27-26-31-708500-030151	GLK REAL ESTATE LLC	UNPLATTED	Unplatted	23.97	\$11,705.26		\$11,705.26
Total Gross Assessments				635.42	\$942,274.65	\$1,180,856.00	\$2,123,130.65
Total Net Assessments					\$876,315.42	\$1,098,196.08	\$1,974,511.50

## SECTION VI

**RESOLUTION 2022-11**

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE  
WESTSIDE HAINES CITY COMMUNITY DEVELOPMENT DISTRICT  
ADOPTING THE ANNUAL MEETING SCHEDULE FOR FISCAL YEAR  
2022-2023; AND PROVIDING FOR AN EFFECTIVE DATE**

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

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

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

**WHEREAS**, the Board desires to adopt the Fiscal Year 2022-2023 annual meeting schedule attached as **Exhibit A**.

**NOW THEREFORE BE IT RESOLVED BY THE BOARD OF  
SUPERVISORS OF THE WESTSIDE HAINES CITY COMMUNITY  
DEVELOPMENT DISTRICT:**

**SECTION 1.** The Fiscal Year 2022-2023 annual meeting schedule attached hereto and incorporated by reference herein as **Exhibit A** is hereby approved and shall be published in accordance with the requirements of Florida law and also provided to applicable governing authorities.

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

**PASSED AND ADOPTED** this 17th day of August 2022.

ATTEST:

**WESTSIDE HAINES CITY  
COMMUNITY DEVELOPMENT  
DISTRICT**

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

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

**Exhibit A:** Fiscal Year 2022-2023 Annual Meeting Schedule

**Exhibit A**

**BOARD OF SUPERVISORS MEETING DATES  
WESTSIDE HAINES CITY COMMUNITY DEVELOPMENT DISTRICT  
FISCAL YEAR 2022-2023**

The Board of Supervisors of the Westside Haines City Community Development District will hold their regular meetings for Fiscal Year 2022-2023 on the 3<sup>rd</sup> Wednesday of each month, at 346 E. Central Ave., Winter Haven, Florida 33880, at 1:15 PM, unless otherwise indicated as follows:

**October 19, 2022  
November 16, 2022  
December 21, 2022  
January 18, 2023  
February 15, 2023  
March 15, 2023  
April 19, 2023  
May 17, 2023  
June 21, 2023  
July 19, 2023  
August 16, 2023  
September 20, 2023**

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

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

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

District Manager



## SECTION VII

UNIFORM COLLECTION  
AGREEMENT  
DISTRICT

THIS AGREEMENT made and entered into this 18<sup>th</sup> day of, May 2022  
by and between Westside Haines City Community Development District (“District”),  
whose address is 219 East 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 Westside Haines City Community Development District 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 Westside Haines City Community Development District Improvements and related systems, facilities and services pursuant to Ordinance 21-017 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 Westside Haines City Community Development District 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 Westside Haines City Community Development District 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 Westside Haines City 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 2022 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 actual collection costs incurred pursuant to section 197.3632(8)(c), Florida Statutes and 12D-18.004(2), Florida Administrative Code.
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 September 15<sup>th</sup> of each calendar year, the Chair of the Westside Haines City Community Development 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 Westside Haines City Community Development District or his 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      Westside Haines City Community Development District  
219 East 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:

**POLK COUNTY TAX COLLECTOR**

\_\_\_\_\_  
Joe G. Tedder, Tax Collector      By:      Joe G. Tedder  
Printed Name

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

ATTEST:

\_\_\_\_\_  
By:      Rennie Heath  
Printed Name

ATTEST:

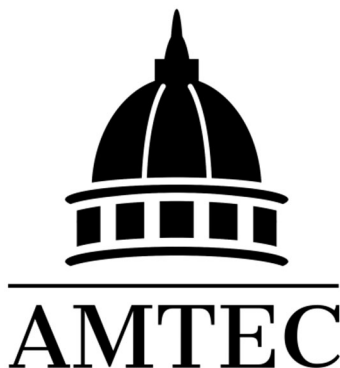
\_\_\_\_\_  
By: \_\_\_\_\_  
Printed Name

As authorized for execution by the District \_\_\_\_\_ Chair \_\_\_\_\_ of \_\_\_\_\_ CDD  
at its      June 15, 2022      regular meeting.

## SECTION VIII



**Arbitrage Rebate Computation  
Proposal For  
Westside Haines City  
Community Development District  
(Polk County, Florida)  
\$19,810,000 Special Assessment Bonds  
(Assessment Area One Project)  
Series 2021**





# 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)

May 10, 2022

Westside Haines City Community Development District  
Board of Supervisors  
c/o Ms. Megan Byington  
Governmental Management Services-CF, LLC  
6200 Lee Vista Boulevard, Suite 300  
Orlando, FL 32822

Re: \$19,810,000 Westside Haines City Community Development District (Polk County, Florida),  
Special Assessment Bonds (Assessment Area One Project), Series 2021

To Whom It May Concern:

AMTEC is an independent consulting firm that specializes in arbitrage rebate calculations. We have the ability to complete rebate computations for the above-referenced Westside Haines City Community Development District (the "District") Series 2021 bond issue (the "Bonds"). We do not sell investments or seek an underwriting role. As a result of our specialization, we offer very competitive pricing for rebate computations. Our typical fee averages less than \$1,000 per year, per issue and includes up to five years of annual rebate liability reporting.

### **Firm History**

AMTEC was incorporated in 1990 and maintains a prominent client base of colleges and universities, school districts, hospitals, cities, state agencies and small-town bond issuers throughout the United States. We currently compute rebate for more than 6,900 bond issues and have delivered thousands of rebate reports. The IRS has never challenged our findings.

### **Southeast Client Base**

We provide arbitrage rebate services to over 350 bond issues aggregating more than \$9.1 billion of tax-exempt debt in the southeastern United States. We have recently performed computations for the Magnolia West, East Park, Palm Coast Park, and Town Center at Palm Coast Park Community Development Districts. Additionally, we are exclusive rebate consultant to the Town of Palm Beach and Broward County in Florida. Nationally, we are rebate consultants for the City of Lubbock (TX), the City of Tulsa (OK) and the States of Connecticut, New Jersey, Montana, West Virginia, Vermont, Mississippi and Alaska.

We have prepared a Proposal for the computation of arbitrage for the District's Bonds. We have established a "bond year end" of July 19<sup>th</sup>, based upon the anniversary date of the Bonds in July 2021.

## Proposal

We are proposing rebate computation services based on the following:

- \$19,810,000 Series 2021 Bonds;
- Fixed Rate Debt; and
- Acquisition & Construction, Capitalized Interest, Cost of Issuance, Reserve and Debt Service Accounts.

Should the Tax Agreement require rebate computations for any other accounts, computations will be extended to include those accounts at no additional cost to the District.

Our guaranteed fee for rebate computations for the Series 2021 Bonds is \$450 per year and will encompass all activity from July 19, 2021, the date of the closing, through July 19, 2026, the end of the 5<sup>th</sup> Bond Year. The fee is based upon the size as well as the complexity. Our fee is payable upon your acceptance of our rebate reports, which will be delivered shortly after the report dates specified in the following table.

### AMTEC's Professional Fee – Series 2021 Bonds

Report Date	Type of Report	Period Covered	Fee
July 31, 2022	Rebate and Opinion	Closing – July 31, 2022	\$450
July 31, 2023	Rebate and Opinion	Closing – July 31, 2023	\$450
July 31, 2024	Rebate and Opinion	Closing – July 31, 2024	\$450
July 31, 2025	Rebate and Opinion	Closing – July 31, 2025	\$450
July 19, 2026	Rebate and Opinion	Closing – July 19, 2026	\$450

**In order to begin, we are requesting copies of the following documentation:**

1. Arbitrage Certificate or Tax Regulatory Agreement
2. IRS Form 8038-G
3. Closing Memorandum
4. US Bank statements for all accounts from July 19, 2021, the date of the closing, through each report date

### AMTEC's Scope of Services

Our standard engagement includes the following services:

- Review of all bond documents and account statements for possible rebate exceptions;
- Computation of the rebate liability and/or the yield restricted amount, in accordance with Section 148 of the Internal Revenue Code, commencing with the date of the closing through required reporting date of the Bonds;
- Independent calculation of the yield on the Bonds to ensure the correct basis for any rebate liability. This effort provides the basis for our unqualified opinion;
- Reconciliation of the sources and uses of funds from the bond documentation;

- Calculation and analysis of the yield on all investments, subject to the Regulations, for each computation period;
- Production of rebate reports, indicating the above stated information, and the issuance of the AMTEC Opinion;
- Recommendations for proactive rebate management;
- Commingled funds, transferred proceeds and yield restriction analyses, if necessary;
- Preparation of IRS Form 8038-T and any accompanying documentation, should a rebate payment be required;
- We will discuss the results of our Reports with you, your auditors, and our continued support in the event of an IRS inquiry; and
- We guarantee the completeness and accuracy of our work.

The District agrees to furnish AMTEC with the required documentation necessary to fulfill its obligation under the scope of services. The District will make available staff knowledgeable about the bond transactions, investments and disbursements of bond proceeds.

The District agrees to pay AMTEC its fee after it has been satisfied that the scope of services, as outlined under the Proposal, has been fulfilled. AMTEC agrees that its fee is all-inclusive and that it will not charge the District for any expenses connected with this engagement.

The parties have executed this Agreement on \_\_\_\_\_, 2022.

Westside Haines City Community  
Development District

Consultant: American Municipal Tax-Exempt  
Compliance Corporation



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

By: Michael J. Scarfo  
Senior Vice President

## SECTION IX

# **Financial Report**

**Year Ended September 30, 2021**

**Westside Haines City Community  
Development District**

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## INDEPENDENT AUDITOR'S REPORT

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

### Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities and each major fund of the *Westside Haines City Community Development District* (the "District"), as of and for the fiscal year ended September 30, 2021, and the related notes to the financial statements which collectively comprise the District's basic financial statements as listed in the table of contents.

### Management's Responsibility for the Financial Statements

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

### Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting principles used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

### Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, and each major fund of the *Westside Haines City Community Development District* as of September 30, 2021, and the respective changes in financial position thereof, and the respective budgetary comparison for the General Fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### Other Matters

#### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis starting on page 3, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.



**Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued a report dated June 27, 2022, on our consideration of the *Westside Haines City Community Development District's*, internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

A handwritten signature in black ink that reads "McDiarmid Davis". The script is cursive and fluid.

Orlando, Florida  
June 27, 2022

Our discussion and analysis of the *Westside Haines City Community Development District* (the "District") financial accomplishments provide an overview of the District's financial activities for the year ended September 30, 2021. Please read it in conjunction with the District's Independent Auditor's Report, financial statements and accompanying notes.

This information is being presented to provide additional information regarding the activities of the District and to meet the disclosure requirements of Government Accounting Standards Board Statement (GASB) No. 34, *Basic Financial Statements - and Management's Discussion and Analysis - for State and Local Governments* issued June 1999.

### **Financial Highlights**

- The liabilities of the District exceeded its assets at September 30, 2021 by \$748,844, a decrease in net position of \$748,844 in comparison with the prior year.
- At September 30, 2021, the District's governmental funds reported fund balances of \$15,537,569, an increase in fund balance of \$15,537,569 in comparison with the prior year.

### **Overview of the Financial Statements**

This discussion and analysis is intended to serve as an introduction to the *Westside Haines City Community Development District's* financial statements. The District's financial statements comprise three components: 1) government-wide financial statements, 2) fund financial statements and 3) notes to financial statements.

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

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

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

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

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

### **Fund Financial Statements**

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

#### *Governmental Funds*

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

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The District maintains three individual governmental funds. Information is presented separately in the governmental fund balance sheet and the governmental fund statement of revenues, expenditures and changes in fund balances for the general fund, debt service fund and capital projects fund, which are considered to be major funds.

The District adopts an annual appropriated budget for its general fund. A budgetary comparison schedule has been provided for the general fund to demonstrate compliance with the budget.

### Notes to Financial Statements

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

### Government-Wide Financial Analysis

#### Statement of Net Position

The District's net position was \$(748,844) at September 30, 2021. The following analysis focuses on the net position of the District's governmental activities.

	2021	2020
Assets, excluding capital assets	\$ 18,326,107	\$ -
Capital assets, net of depreciation	4,107,466	-
<b>Total assets</b>	<b>22,433,573</b>	<b>-</b>
Liabilities, excluding long-term liabilities	2,936,972	-
Long-term liabilities	20,245,445	-
<b>Total liabilities</b>	<b>23,182,417</b>	<b>-</b>
Net Position:		
Net investment in capital assets	(2,249,537)	-
Restricted for:		
Debt service	1,496,696	-
Unrestricted	3,997	-
<b>Total net position</b>	<b>\$ (748,844)</b>	<b>\$ -</b>

#### Changes to Net Position

The following is a summary of the District's governmental activities for the year ended September 30, 2021.

	2021	2020
Revenues:		
Program revenues	\$ 70,135	\$ -
<b>Total revenues</b>	<b>70,135</b>	<b>-</b>
Expenses:		
General government	670,545	-
Interest on long-term debt	148,434	-
<b>Total expenses</b>	<b>818,979</b>	<b>-</b>
Change in net position	(748,844)	-
Net position, beginning of year	-	-
<b>Net position, ending</b>	<b>\$ (748,844)</b>	<b>\$ -</b>

As noted above and in the statement of activities, the cost of all governmental activities during the year ended September 30, 2021 was \$818,979, the majority were general government expenses.

#### **Financial Analysis of the Government's Funds**

The District uses fund accounting to ensure and demonstrate compliance with finance related legal requirements. The focus of the District's governmental funds is to provide information on near-term inflows, outflows and balances of spendable resources. Such information is useful in assessing the District's financing requirements. In particular, unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year. At September 30, 2021, the District's governmental funds reported a combined ending fund balance of \$15,537,569. Of this total, \$1,645,130 is restricted for debt service, \$13,888,442 is restricted for capital projects, and the remainder is an unassigned fund balance of \$3,997.

In the current year, the fund balance of the District's general fund increased by \$3,997 because of developer contributions in excess of expenses. The fund balance of the debt service fund increased by \$1,645,130 due to proceeds from bond issuance. The fund balance of the capital projects fund increased by \$113,888,442 due to proceeds from bond issuance.

#### **General Fund Budgetary Highlights**

An operating budget was adopted and maintained by the governing board for the District pursuant to the requirements of Florida Statutes. The budget is adopted using the same basis of accounting that is used in preparation of the fund financial statements. There were no budget amendments during the year. The legal level of budgetary control is at the fund level.

#### **Capital Asset and Debt Administration**

##### *Capital Assets*

At September 30, 2021 the District had \$4,107,466 invested in infrastructure under construction. More detailed information about the District's capital assets is presented in the notes to financial statements.

##### *Capital Debt*

At September 30, 2021, the District had \$19,810,000 in bonds outstanding. More detailed information about the District's capital debt is presented in the notes to financial statements.

#### **Requests for Information**

If you have questions about this report or need additional financial information, contact the *Westside Haines City Community Development District's* Finance Department at 219 E. Livingston Street, Orlando, Florida 32801.

## FINANCIAL STATEMENTS

Westside Haines City Community Development District  
**Statement of Net Position**  
September 30, 2021

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	<b>Governmental Activities</b>
<b>Assets</b>	
Cash	\$ 10,481
Restricted assets:	
Temporarily restricted investments	18,315,626
Capital Assets:	
Capital assets not being depreciated	4,107,466
<b>Total assets</b>	<u>22,433,573</u>
<b>Liabilities</b>	
Accounts payable and accrued expenses	2,473,107
Due to developer	315,431
Accrued interest payable	148,434
Noncurrent liabilities:	
Due in more than one year	20,245,445
<b>Total liabilities</b>	<u>23,182,417</u>
<b>Net Position</b>	
Net investment in capital assets	(2,249,537)
Restricted for:	
Debt service	1,496,696
Capital projects	-
Unrestricted	3,997
<b>Total net position</b>	<u><u>\$ (748,844)</u></u>

Westside Haines City Community Development District

**Statement of Activities**

Year Ended September 30, 2021

Functions/Programs	Expenses	Program Revenue			Net (Expense) Revenue and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities
Governmental Activities:					
General government	\$ 670,545	\$ -	\$ 70,000	\$ -	\$ (600,545)
Physical environment	-	-	-	-	-
Interest on long-term debt	148,434	-	12	123	(148,299)
<b>Total governmental activities</b>	<b>\$ 818,979</b>	<b>\$ -</b>	<b>\$ 70,012</b>	<b>\$ 123</b>	<b>(748,844)</b>
<b>Change in net position</b>					(748,844)
Net position, beginning					-
<b>Net position, ending</b>					<b>\$ (748,844)</b>

Westside Haines City Community Development District  
**Balance Sheet**  
**Governmental Funds**  
September 30, 2021

	<b>General</b>	<b>Debt Service</b>	<b>Capital Projects</b>	<b>Total Governmental Funds</b>
<b>Assets</b>				
Cash	\$ 10,481	\$ -	\$ -	\$ 10,481
Investments	-	1,645,130	16,670,496	18,315,626
<b>Total assets</b>	<b>\$ 10,481</b>	<b>\$ 1,645,130</b>	<b>\$ 16,670,496</b>	<b>\$ 18,326,107</b>
<b>Liabilities and Fund Balances</b>				
Liabilities:				
Accounts payable and accrued expenses	\$ 6,484	\$ -	\$ 2,466,623	\$ 2,473,107
Due to developer	-	-	315,431	315,431
<b>Total liabilities</b>	<b>6,484</b>	<b>-</b>	<b>2,782,054</b>	<b>2,788,538</b>
Fund Balances:				
Restricted for				
Debt service	-	1,645,130	-	1,645,130
Capital projects	-	-	13,888,442	13,888,442
Unassigned	3,997	-	-	3,997
<b>Total fund balances</b>	<b>3,997</b>	<b>1,645,130</b>	<b>13,888,442</b>	<b>15,537,569</b>
<b>Total liabilities and fund balances</b>	<b>\$ 10,481</b>	<b>\$ 1,645,130</b>	<b>\$ 16,670,496</b>	
<b>Amounts reported for governmental activities in the statement of net position are different because:</b>				
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.				4,107,466
Liabilities not due and payable from current available resources are not reported in governmental fund statements. All liabilities, both current and long-term, are reported in the government-wide statements.				
	Accrued interest payable	(148,434)		
	Bonds payable	(20,245,445)		(20,393,879)
<b>Net position of governmental activities</b>				<b>\$ (748,844)</b>



Westside Haines City Community Development District  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
**Governmental Funds**  
Year Ended September 30, 2021

	<b>General</b>	<b>Debt Service</b>	<b>Capital Projects</b>	<b>Total Governmental Funds</b>
<b>Revenues</b>				
Developer contributions	\$ 70,000	\$ -	\$ -	\$ 70,000
Investment income	-	12	123	135
<b>Total revenues</b>	<b>70,000</b>	<b>12</b>	<b>123</b>	<b>70,135</b>
<b>Expenditures</b>				
Current:				
General government	66,003	-	610,675	676,678
Capital Outlay	-	-	4,107,466	4,107,466
<b>Total expenditures</b>	<b>66,003</b>	<b>-</b>	<b>4,718,141</b>	<b>4,784,144</b>
<b>Excess (Deficit) of Revenues Over Expenditures</b>	<b>3,997</b>	<b>12</b>	<b>(4,718,018)</b>	<b>(4,714,009)</b>
<b>Other Financing Sources (Uses):</b>				
Bonds issued	-	1,645,118	18,164,882	19,810,000
Premium on bonds issued	-	-	441,578	441,578
Total other financing sources (uses)	-	1,645,118	18,606,460	20,251,578
Net change in fund balances	3,997	1,645,130	13,888,442	15,537,569
Fund balances, beginning of year	-	-	-	-
<b>Fund balances, end of year</b>	<b>\$ 3,997</b>	<b>\$ 1,645,130</b>	<b>\$ 13,888,442</b>	<b>\$ 15,537,569</b>

Westside Haines City Community Development District  
**Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances**  
**Governmental Funds to the Statement of Activities**  
Year Ended September 30, 2021

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Amounts reported for Governmental Activities in the Statement of Activities are different because:

Net change in fund balances - total governmental funds	\$	15,537,569
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Governmental funds report outlays for capital assets as expenditures because such outlays use current financial resources; however, in the statement of net position the cost of those assets is recorded as capital assets. Depreciation on capital assets is not recognized in the governmental fund statement; however, it is reported as an expense in the statement of activities.

Capital outlay	4,107,466
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Proceeds from issuance of bonds are reported as fund sources in governmental funds and an increase to long-term liabilities in the statement of net position.

Bonds issued	(19,810,000)
Premium on bonds issued	(441,578)

Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.

Change in accrued interest	(148,434)	
Amortization of bond premium	6,133	(142,301)
	<u>6,133</u>	<u>(142,301)</u>
<b>Change in Net Position of Governmental Activities</b>	<b>\$</b>	<b><u>(748,844)</u></b>

Westside Haines City Community Development District  
**Statement of Revenues, Expenditures and Changes in**  
**Fund Balance Budget and Actual - General Fund**  
Year Ended September 30, 2021

	<b>Budgeted Amounts</b>		<b>Actual Amounts</b>	<b>Variance with Final Budget Positive (Negative)</b>
	<b>Original</b>	<b>Final</b>		
<b>Revenues</b>				
Developer contributions	\$ 69,933	\$ 69,933	\$ 70,000	\$ 67
<b>Total revenues</b>	<b>69,933</b>	<b>69,933</b>	<b>70,000</b>	<b>67</b>
<b>Expenditures</b>				
Current:				
General government	69,933	69,933	66,003	3,930
<b>Total expenditures</b>	<b>69,933</b>	<b>69,933</b>	<b>66,003</b>	<b>3,930</b>
<b>Excess (Deficit) of Revenues Over Expenditures</b>	<b>-</b>	<b>-</b>	<b>3,997</b>	<b>3,997</b>
Fund balance, beginning	-	-	-	-
<b>Fund balance, ending</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,997</b>	<b>\$ 3,997</b>

## **NOTES TO FINANCIAL STATEMENTS**

## **NOTE 1                      SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

### **Reporting Entity**

The *Westside Haines City Community Development District*, (the “District”) was established on March 16, 2021 by the Polk County Ordinance No. 21-017, pursuant to the Uniform Community Development District Act of 1980, otherwise known as Chapter 190, Florida Statutes. The Act provides, among other things, the power to manage basic services for community development, the power to borrow money and issue bonds, and the power to levy and collect non-ad valorem assessments for the financing and delivery of capital infrastructure. The District was established for the purpose of financing and managing the acquisition, construction, maintenance and operation of a portion of the infrastructure necessary for community development within the District.

The District is governed by the Board of Supervisors (the “Board”), which is composed of five members. All Supervisors are elected by landowners within the District. The Board of Supervisors of the District exercises all powers granted to the District pursuant to Chapter 190, Florida Statutes. At September 30, 2021, all board members were affiliated with the Developer.

The Board has the final responsibility for, among other things:

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

The financial statements were prepared in accordance with Governmental Accounting Standards Board (“GASB”) Statements 14, 39 and 61. Under the provisions of those standards, the financial reporting entity consists of the primary government, organizations for which the District Board of Supervisors is considered to be financially accountable, and other organizations for which the nature and significance of their relationship with the District are such that, if excluded, the financial statements of the District would be considered incomplete or misleading. There are no entities considered to be component units of the District; therefore, the financial statements include only the operations of the District.

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

The financial statements include both government-wide and fund financial statements.

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

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. *Program revenues* include 1) charges to customers who purchase, use, or directly benefit from goods, services or privileges provided by a given function or segment and 2) grants, contributions and investment income that are restricted to meeting the operational or capital requirements of a particular function or segment and 3) operating-type special assessments that are treated as charges for services (including assessments for maintenance and debt service). Other items not included among program revenues are reported instead as *general revenues*.

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

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

## **NOTE 1            SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the modified *accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be *available* when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the District considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures are recorded when a liability is incurred, as under accrual accounting; however, debt service expenditures are recorded only when payment is due.

Assessments, including debt service assessments and operation and maintenance assessments, are non-ad valorem assessments imposed on all lands located within the District and benefited by the District's activities. Operation and maintenance assessments are levied by the District prior to the start of the fiscal year which begins October 1<sup>st</sup> and ends on September 30<sup>th</sup>. These assessments are imposed upon all benefited lands located in the District. Debt service special assessments are imposed upon certain lots and lands as described in each resolution imposing the special assessment for each series of bonds issued by the District.

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

The District reports the following major governmental funds:

*General Fund* - Is the District's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

*Debt Service Fund* – Accounts for the accumulation of resources for the annual payment of principal and interest on long-term debt.

*Capital Projects Fund* - Accounts for the financial resources to be used for the acquisition or construction of major infrastructure within the District.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. When both restricted and unrestricted resources are available for use, it is the District's policy to use restricted resources first, then unrestricted resources as they are needed.

### **Assets, Liabilities, Deferred Outflows/Inflows of Resources and Net Position/Fund Balance**

#### *Restricted Assets*

These assets represent cash and investments set aside pursuant to bond covenants.

#### *Accounts Receivable*

Accounts receivable are reported net of an allowance for doubtful accounts.

#### *Deposits and Investments*

The District's cash and cash equivalents are considered to be cash on hand and demand deposits.

Investments of the District are reported at fair value and are categorized within the fair value hierarchy established in accordance with GASB Statement No. 72, *Fair Value Measurement and Application*. The District did not have any investments for the year ended September 30, 2021.

#### *Prepaid Items*

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

**NOTE 1                      SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

*Capital Assets*

Capital assets, which include property, plant, equipment and infrastructure assets (e.g., utilities system, stormwater system, landscaping and similar items), are reported in the applicable governmental activities column in the government-wide financial statements. Capital assets are defined by the government as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of two years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed. All capital asset acquisition and construction is considered infrastructure under construction at September 30, 2021.

*Long Term Obligations*

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the statement of net position. Bond premiums and discounts are deferred and amortized over the life of the bonds using the straight-line method. Bonds payable are reported net of premiums or discounts.

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

*Deferred Outflows/Inflows of Resources*

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The District does not have any item that qualifies for reporting in this category for the year ended September 30, 2021.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The District does not have any item that qualifies for reporting in this category for the year ended September 30, 2021.

*Net Position Flow Assumption*

Sometimes the District will fund outlays for a particular purpose from both restricted and unrestricted resources. In order to calculate the amounts to report as restricted net position and unrestricted net position in the government-wide financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the District's policy to consider restricted net position to have been depleted before unrestricted net position is applied.

*Fund Balance Flow Assumption*

Sometimes the District will fund outlays for a particular purpose from both restricted and unrestricted resources (total of committed, assigned, and unassigned fund balance). In order to calculate the amounts to report as restricted, committed, assigned and unassigned fund balance in the governmental fund financial statements a flow assumption must be made about the order in which the resources are considered to be applied. It is the District's policy to consider restricted fund balance to have been depleted before using any of the components of unrestricted fund balance. Further, when the components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first, followed by assigned fund balance. Unassigned fund balance is applied last.

*Fund Balance Policies*

Fund balance of governmental funds is reported in various categories based on the nature of any imitations requiring the use of resources for specific purposes. The District itself can establish limitations on the use of resources through either commitment (committed fund balance) or an assignment (assigned fund balance).

**NOTE 1                      SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

The committed fund balance classification includes fund balance amounts that can be used only for the specific purposes determined by a formal action of the government's highest level of decision-making authority. The Board of Supervisors is the highest level of decision-making authority for the government that can, by adoption of an ordinance or resolution prior to the end of the fiscal year, commit fund balance. Once adopted, the limitation imposed by the ordinance or resolution remains in place until a similar action is taken to remove or revise the limitation.

Amounts in the assigned fund balance classification are intended to be used by the government for specific purposes but do not meet the criteria to be classified as committed. The Board of Supervisors has authorized the District Manager to assign amounts for specific purposes. The Board of Supervisors may also assign fund balance as it does when appropriating fund balance to cover a gap between estimated revenue and appropriations in the subsequent year's appropriated budget. Unlike commitments, assignments generally only exist temporarily. In other words, an additional action does not normally have to be taken for the removal of an assignment. Conversely, as discussed above an additional action is essential to either remove or revise a commitment.

**Other Disclosures**

*Use of Estimates*

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

*New Accounting Standards*

In fiscal year 2021, the District has not implemented any new accounting standards with a material effect on the District's financial statements.

**NOTE 2                      STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY**

**Budgetary Information**

The District is required to establish a budgetary system and an approved annual budget for the General Fund. Annual budgets are adopted on a basis consistent with accounting principles generally accepted in the United States of America. All annual appropriations lapse at the fiscal year end. The legal level of budgetary control is at the fund level. Any budget amendments that increase the aggregate budgeted appropriations, at the fund level, must be approved by the Board of Supervisors.

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

1. Each year the District Manager submits to the District Board proposed budgets for the fiscal year commencing the following October 1.
2. A public hearing is conducted to obtain public comments.
3. Prior to October 1, the budget is legally adopted by the District Board.
4. Subject to certain limited exceptions set forth in the District's appropriation resolutions adopted each year, all budget changes must be approved by the District Board.
5. The budgets are adopted on a basis consistent with accounting principles generally accepted in the United States of America.
6. The appropriation resolution authorizes District staff to initiate budget reclassifications.



## NOTE 3 DEPOSITS AND INVESTMENTS

### Deposits

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

### Investments

The District categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The fair value is the price that would be received to sell an asset, or paid to transfer a liability, in an orderly transaction between market participants at the measurement date. The hierarchy is based on the valuation inputs used to measure the fair value of the asset.

Under GASB 72, assets or liabilities are classified into one of three levels. Level 1 is the most reliable and is based on quoted price for identical assets, or liabilities, in an active market. Level 2 uses significant other observable inputs when obtaining quoted prices for identical or similar assets, or liabilities, in markets that are not active. Level 3 is the least reliable, and uses significant unobservable inputs that uses the best information available under the circumstances, which includes the District's own data in measuring unobservable inputs.

The District has the following recurring fair value measurements as of September 30, 2021:

- Money market mutual funds of \$18,315,626 are valued using Level 2 inputs.

Instead of establishing a written investment policy, the District elected to limit investments to those approved by Florida Statutes and the District Trust Indenture. Authorized District investments include, but are not limited to:

1. The State Board of Administration Local Government Investment Pool (SBA);
2. Securities and Exchange Commission Registered Money Market Funds with the highest credit quality rating from a nationally recognized rating agency;
3. Interest-bearing savings accounts and certificates of deposit in state-certified qualified public depositories;
4. Direct obligations of the U.S. Treasury.

Investments made by the District at September 30, 2021 are summarized below:

Investment Type	Fair Value	Credit Rating	Weighted Average Maturity
First American Treasury Obligation Fund, Class Y	\$ 18,315,626	AAAm	13 Days
<b>Total</b>	<b>\$ 18,315,626</b>		

### Credit Risk

For investments, credit risk is generally the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. Investments in U.S. Government securities and agencies must be backed by the full faith and credit of the United States Government. Short term bond funds shall be rated by a nationally recognized ratings agency and shall maintain the highest credit quality rating. Investment ratings by investment type are included in the preceding summary of investments.

### NOTE 3 DEPOSITS AND INVESTMENTS (CONTINUED)

#### *Custodial Credit Risk*

In the case of deposits, this is the risk that, in the event of a bank failure, the District's deposits may not be returned to it. The District's investment policy requires that bank deposits be secured as provided by Chapter 280, Florida Statutes. This law requires local governments to deposit funds only in financial institutions designated as qualified public depositories by the Chief Financial Officer of the State of Florida, and creates the Public Deposits Trust Fund, a multiple financial institution pool with the ability to assess its member financial institutions for collateral shortfalls if a default or insolvency has occurred. At September 30, 2021, all of the District's bank deposits were in qualified public depositories.

For an investment, this is the risk that, in the event of the failure of the counterparty, the government will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. At September 30, 2021, none of the investments listed are exposed to custodial credit risk because their existence is not evidenced by securities that exist in physical or book entry form.

#### *Concentration of Credit Risk*

The District's investment policy does not specify limits on the amount the District may invest in any one issuer.

#### *Interest Rate Risk*

The District's investment policy does not specifically address interest rate risk; however, the general investment policy is to apply the prudent-person rule: Investments are made as a prudent person would be expected to act, with discretion and intelligence, to seek reasonable income, preserve capital, and in general, avoid speculative investments. The District manages its exposure to declines in fair values by investing primarily in pooled investments that have a weighted average maturity of less than three months.

### NOTE 4 DEVELOPER TRANSACTIONS

The Developer owns a portion of land within the District; therefore, assessment revenue in the general fund includes assessments levied on land owned by the Developer. For the fiscal year ended September 30, 2021, the Developer contributed 100% of District revenue. The District is economically dependent on the Developer.

### NOTE 5 CAPITAL ASSETS

Capital asset activity for the year ended September 30, 2021 was as follows:

	<b>Beginning Balance</b>	<b>Additions</b>	<b>Disposals</b>	<b>Ending Balance</b>
<b>Governmental Activities</b>				
Capital Assets, not being depreciated:				
Construction in progress	\$ -	\$ 4,107,466	\$ -	\$ 4,107,466
<b>Total capital assets, not being depreciated</b>	-	4,107,466	-	4,107,466
<b>Governmental activities capital assets, net</b>	<u>\$ -</u>	<u>\$ 4,107,466</u>	<u>\$ -</u>	<u>\$ 4,107,466</u>

## NOTE 6 LONG-TERM LIABILITIES

### Special Assessment Bonds Series 2021 - Public Offering

In May 2021, the District issued \$19,810,000 of Special Assessment Revenue Bonds Series 2021, consisting of \$1,670,000 due on May 1, 2026 with interest rates of 2.5%, \$2,365,000 due on May 1, 2031 with interest rates of 3.0%, \$6,025,000 due on May 1, 2041 with interest rates of 3.25%, and \$9,750,000 due on May 1, 2052 with interest rates of 4.0%. The Bonds were issued to finance the acquisition and construction of certain improvements for the benefit of the District. Interest is to be paid semiannually on each May 1 and November 1. Principal on the Series 2021 Bonds is to be paid annually commencing May 1, 2023 through May 1, 2052.

The Series 2021 Bonds are subject to redemption at the option of the District, in whole or in part at any time on or after May 1, 2031 at a redemption price as set forth in the Bond Indenture. The Series 2021 Bonds are subject to extraordinary mandatory redemption prior to maturity in the manner determined by the Bond Registrar if certain events occur as outlined in the Bond Indenture.

The Bond Indenture established a debt service reserve requirement as well as other restrictions and requirements relating principally to the use of proceeds to pay for the infrastructure improvements and the procedures to be followed by the District on assessments to property owners. The District agrees to levy special assessments in annual amounts adequate to provide payment of debt service and to meet the reserve requirements. The District is in compliance with those requirements of the Bond Indenture at September 30, 2021.

The principal and interest remaining on the Series 2021 Bonds as of September 30, 2021 is \$33,760,343. For the year ended September 30, 2021, no principal and interest was due, and no assessment revenue was pledged.

Long-term debt activity for the year ended September 30, 2021 was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance	Due Within One Year
<b>Governmental activities:</b>					
Bonds Payable:					
Series 2021	\$ -	\$ 19,810,000	\$ -	\$ 19,810,000	\$ -
Add: issue premium	-	441,578	(6,133)	435,445	-
Total	\$ -	\$ 20,251,578	\$ (6,133)	\$ 20,245,445	\$ -

At September 30, 2021 the scheduled debt service requirements on the bonds payable were as follows:

	Governmental Activities	
Year Ending September 30,	Principal	Interest
2022	\$ -	\$ 547,168
2023	400,000	698,512
2024	410,000	688,512
2025	425,000	678,262
2026	435,000	667,638
2027-2031	2,365,000	3,145,963
2032-2036	2,770,000	2,754,700
2037-2041	3,255,000	2,274,188
2042-2046	3,905,000	1,650,000
2047-2051	4,770,000	802,400
2052	1,075,000	43,000
	<u>\$ 19,810,000</u>	<u>\$ 13,950,343</u>

**NOTE 7                    MANAGEMENT COMPANY**

The District has contracted with a management company to perform management services, which include financial and accounting services. Certain employees of the management company also serve as officers (Board appointed non-voting positions) of the District. Under the agreements, the District compensates the management company for management, accounting, financial reporting and other administrative costs.

**NOTE 8                    RISK MANAGEMENT**

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters. These risks are covered by commercial insurance from independent third parties. The District did not file any claims under this commercial coverage during the last three years.

## COMPLIANCE SECTION

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

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

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities and each major fund of the *Westside Haines City Community Development District* (the "District") as of and for the year ended September 30, 2021 and the related notes to the financial statements, which collectively comprise the District's financial statements and have issued our report thereon dated June 27, 2022.

**Internal Control Over Financial Reporting**

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

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

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

**Compliance and Other Matters**

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

**Purpose of this Report**

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

*McDermitt Davis*

Orlando, Florida  
June 27, 2022

## MANAGEMENT LETTER

Board of Supervisors  
*Westside Haines City Community Development District*

### Report on the Financial Statements

We have audited the financial statements of *Westside Haines City Community Development District*, (the "District") as of and for the fiscal year ended September 30, 2021, and have issued our report thereon dated June 27, 2022.

### Auditor's Responsibility

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

### Other Reporting Requirements

We have issued our Independent Auditor's Report on Internal Control over Financial Reporting and Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards* and Independent Auditor's Report on an examination conducted in accordance with *AICPA Professional Standards*, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures in those reports, which are dated June 27, 2022, should be considered in conjunction with this management letter.

### Prior Audit Findings

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

### Official Title and Legal Authority

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

### Financial Condition and Management

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

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

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

### Specific Information

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

- a. The total number of District employees compensated in the last pay period of the District's fiscal year as 0.
- b. The total number of independent contractors to whom nonemployee compensation was paid in the last month of the District's fiscal year as 13.
- c. All compensation earned by or awarded to employees, whether paid or accrued, regardless of contingency as 0.
- d. All compensation earned by or awarded to nonemployee independent contractors, whether paid or accrued, regardless of contingency as \$4,784,144.

- e. Each construction project with a total cost of at least \$65,000 approved by the District that is scheduled to begin on or after October 1 of the fiscal year being reported, together with the total expenditures for such project as:
  - Series 2021 Cascades \$4,797,157
  - Series 2021 Brentwood \$5,868,862
- f. A budget variance based on the budget adopted under Section 189.016(4), Florida Statutes, before the beginning of the fiscal year being reported if the District amends a final budget under Section 189.016(6), Florida Statutes, as included in the general fund budget statement.

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

- a. The rate or rates of non-ad valorem special assessments imposed by the District as 0.
- b. The total amount of special assessments collected by or on behalf of the District as 0.
- c. The total amount of outstanding bonds issued by the district and the terms of such bonds as disclosed in the notes.

**Additional Matters**

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

**Purpose of this Letter**

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

*McDiarmid Davis*

Orlando, Florida  
June 27, 2022





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Orlando, Florida 32803  
407-843-5406  
[www.mcdermittdavis.com](http://www.mcdermittdavis.com)

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH  
THE REQUIREMENTS OF SECTION 218.415, FLORIDA STATUTES**

Board of Supervisors  
*Westside Haines City Community Development District*

We have examined *Westside Haines City Community Development District's* (the "District") compliance with the requirements of Section 218.415, Florida Statutes, during the year ended September 30, 2021. Management is responsible for the District's compliance with those requirements. Our responsibility is to express an opinion on the District's compliance based on our examination.

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

In our opinion, the District complied, in all material respects, with the aforementioned requirements for the year ended September 30, 2021.

*McDermitt Davis*

Orlando, Florida  
June 27, 2022

# SECTION X

# SECTION C

# SECTION 1

# Westside Haines City

## Community Development District

### Summary of Checks

June 4, 2022 to August 5, 2022

Bank	Date	Check No.'s		Amount
General Fund	6/15/22	91 - 92	\$	3,547.95
	6/22/22	93	\$	400.00
	6/29/22	94	\$	844.00
	7/6/22	95	\$	4,000.00
	7/7/22	96 - 97	\$	91,477.09
	7/14/22	98 - 99	\$	56,589.08
	7/15/22	100	\$	3,170.29
	7/20/22	101 - 105	\$	147,626.17
	7/26/22	106	\$	3,202.50
	7/27/22	107 - 109	\$	535,740.26
	8/2/22	110 - 112	\$	130,048.55
	8/4/22	113 - 114	\$	4,299.70
			\$	<b>980,945.59</b>

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	.....CHECK..... AMOUNT #
6/15/22	00007	6/01/22 17	202206 310-51300-34000		*	2,916.67	
			MANAGEMENT FEES - JUN 22				
		6/01/22 17	202206 310-51300-35200		*	100.00	
			WEBSITE MANAGEMENT-JUN 22				
		6/01/22 17	202206 310-51300-35100		*	150.00	
			INFORMATION TECH - JUN 22				
		6/01/22 17	202206 310-51300-51000		*	2.77	
			OFFICE SUPPLIES				
		6/01/22 17	202206 310-51300-42000		*	4.51	
			POSTAGE				
GOVERNMENTAL MANAGEMENT SERVICES						3,173.95	000091
6/15/22	00017	4/12/22 1993	202203 310-51300-49100		*	57.00	
			BOUNDARY AMENDMENT MAR 22				
		5/17/22 2419	202204 310-51300-49100		*	317.00	
			BOUNDARY AMENDMENT APR 22				
KE LAW GROUP, PLLC						374.00	000092
6/22/22	00008	6/15/22 2133620-	202205 310-51300-31100		*	400.00	
			GENERAL ENG SERVICE-MAY22				
DEWBERRY ENGINEERS, INC						400.00	000093
6/29/22	00017	6/08/22 2778	202205 310-51300-31500		*	844.00	
			GEN.COUNSEL/MTHLY MEETING				
KE LAW GROUP, PLLC						844.00	000094
7/06/22	00026	7/05/22 52596	202207 310-51300-32200		*	4,000.00	
			AUDIT FY 2021				
MCDIRMIT DAVIS						4,000.00	000095
7/07/22	00020	5/31/22 021175	202207 300-20700-10100		*	22,380.41	
			FY22 SER21CAS FR#1				
ABSOLUTE ENGINEERING INC						22,380.41	000096
7/07/22	00025	5/31/22 PAYAPP#2	202207 300-20700-10100		*	69,096.68	
			FY22 SER21BW FR#3				
QGS DEVELOPMENT, INC.						69,096.68	000097
7/14/22	00019	6/16/22 1187	202207 300-20700-10100		*	3,000.00	
			FY22 SER21CAS FR#2				
		6/16/22 1188	202207 300-20700-10100		*	3,000.00	
			FY22 SER21BW FR#4				
GLK REAL ESTATE LLC						6,000.00	000098
7/14/22	00027	6/08/22 19133	202207 300-20700-10100		*	5,750.00	
			FY22 SER21CAS FR#2				

WHCD WESTSIDE HAINES MBYINGTON

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	.....CHECK..... AMOUNT #
		6/27/22 19157	202207 300-20700-10100		*	22,950.00	
		FY22 SER21CAS FR#2					
		6/27/22 19158	202207 300-20700-10100		*	21,889.08	
		FY22 SER21BW FR#4					
				INNOVATIONS DESIGN GROUP			50,589.08 000099
7/15/22 00007		7/01/22 18	202207 310-51300-34000		*	2,916.67	
		MANAGEMENT FEES - JUL 22					
		7/01/22 18	202207 310-51300-35200		*	100.00	
		WEBSITE MANAGEMENT-JUL 22					
		7/01/22 18	202207 310-51300-35100		*	150.00	
		INFORMATION TECH - JUL 22					
		7/01/22 18	202207 310-51300-51000		*	2.56	
		OFFICE SUPPLIES					
		7/01/22 18	202207 310-51300-42000		*	1.06	
		POSTAGE					
				GOVERNMENTAL MANAGEMENT SERVICES			3,170.29 000100
7/20/22 00020		5/31/22 021174	202207 300-20700-10100		*	32,679.55	
		FY22 SER21BW FR#5					
		5/31/22 021206	202207 300-20700-10100		*	23,225.00	
		FY22 SER21BW FR#5					
				ABSOLUTE ENGINEERING INC			55,904.55 000101
7/20/22 00021		6/23/22 DEDUCTMA	202207 300-20700-10100		*	3,495.00	
		FY22 SER21BW FR#5					
		6/23/22 DEDUCTMA	202207 300-20700-10100		*	2,480.00	
		FY22 SER21CAS FR#3					
				ATLANTIC TNG, LLC			5,975.00 000102
7/20/22 00022		6/23/22 DEDUCTMA	202207 300-20700-10100		*	35,349.12	
		FY22 SER21CAS FR#3					
				COUNTY MATERIALS CORP			35,349.12 000103
7/20/22 00018		6/23/22 DEDUCTMA	202207 300-20700-10100		*	28,397.50	
		FY22 SER21BW FR#5					
				FORTILINE WATERWORKS INC			28,397.50 000104
7/20/22 00024		6/14/22 0116064	202207 300-20700-10100		*	22,000.00	
		FY22 SER21CAS FR#3					
				ULLRICH'S PITCHER PUMP			22,000.00 000105
7/26/22 00008		7/15/22 2147512-	202206 310-51300-31100		*	3,202.50	
		GENERAL ENG SERVICE-JUN22					
				DEWBERRY ENGINEERS, INC			3,202.50 000106
				WHCD WESTSIDE HAINES MBYINGTON			





CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
TOTAL FOR REGISTER						980,945.59	

## SECTION 2

***Westside Haines City***  
***Community Development District***

***Unaudited Financial Reporting***  
***June 30, 2022***



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**Westside Haines City**  
**Community Development District**  
**Combined Balance Sheet**  
**June 30, 2022**

	<i>General Fund</i>	<i>Debt Service Fund</i>	<i>Capital Projects Fund</i>	<i>Totals Governmental Funds</i>
<b>Assets:</b>				
<b>Cash:</b>				
Operating Account	\$ 16,652	\$ -	\$ -	\$ 16,652
<b>Investments:</b>				
<b>Series 2021</b>				
Reserve	\$ -	\$ 1,097,950	\$ -	\$ 1,097,950
Revenue	\$ -	\$ 348	\$ -	\$ 348
Interest	\$ -	\$ 0	\$ -	\$ 0
Construction - Cascades Phase 1 & 2	\$ -	\$ -	\$ 104,750	\$ 104,750
Construction - Brentwood Phase 1	\$ -	\$ -	\$ 920,393	\$ 920,393
Due From Developer	\$ 133	\$ -	\$ 148,066	\$ 148,199
<b>Total Assets</b>	<b>\$ 16,785</b>	<b>\$ 1,098,298</b>	<b>\$ 1,173,210</b>	<b>\$ 2,288,293</b>
<b>Liabilities:</b>				
Accounts Payable	\$ 7,086	\$ -	\$ -	\$ 7,086
Contracts Payable	\$ -	\$ -	\$ 148,066	\$ 148,066
<b>Total Liabilities</b>	<b>\$ 7,086</b>	<b>\$ -</b>	<b>\$ 148,066</b>	<b>\$ 155,152</b>
<b>Fund Balance:</b>				
Restricted for:				
Debt Service - Series 2021	\$ -	\$ 1,098,298	\$ -	\$ 1,098,298
Capital Projects - Series 2021	\$ -	\$ -	\$ 1,025,143	\$ 1,025,143
Unassigned	\$ 9,699	\$ -	\$ -	\$ 9,699
<b>Total Fund Balances</b>	<b>\$ 9,699</b>	<b>\$ 1,098,298</b>	<b>\$ 1,025,143</b>	<b>\$ 2,133,141</b>
<b>Total Liabilities &amp; Fund Balance</b>	<b>\$ 16,785</b>	<b>\$ 1,098,298</b>	<b>\$ 1,173,210</b>	<b>\$ 2,288,293</b>

**Westside Haines City**  
**Community Development District**  
**General Fund**

**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**For The Period Ending June 30, 2022**

	Adopted	Prorated Budget	Actual	
	Budget	Thru 06/30/22	Thru 06/30/22	Variance
<b><u>Revenues:</u></b>				
Developer Contributions	\$ 131,810	\$ 60,000	\$ 60,000	\$ -
Boundary Amendment Contributions	\$ -	\$ -	\$ 5,201	\$ 5,201
<b>Total Revenues</b>	<b>\$ 131,810</b>	<b>\$ 60,000</b>	<b>\$ 65,201</b>	<b>\$ 5,201</b>
<b><u>Expenditures:</u></b>				
<b><u>General &amp; Administrative:</u></b>				
Supervisor Fees	\$ 12,000	\$ 9,000	\$ 3,800	\$ 5,200
Engineering	\$ 15,000	\$ 11,250	\$ 4,935	\$ 6,315
Attorney	\$ 25,000	\$ 18,750	\$ 6,412	\$ 12,338
Annual Audit	\$ 4,000	\$ -	\$ -	\$ -
Assessment Administration	\$ 5,000	\$ -	\$ -	\$ -
Arbitrage	\$ 450	\$ -	\$ -	\$ -
Dissemination	\$ 5,000	\$ 3,750	\$ 3,750	\$ (0)
Trustee Fees	\$ 3,600	\$ -	\$ -	\$ -
Management Fees	\$ 35,000	\$ 26,250	\$ 26,250	\$ (0)
Information Technology	\$ 1,800	\$ 1,350	\$ 1,350	\$ -
Website Maintenance	\$ 1,200	\$ 900	\$ 900	\$ -
Telephone	\$ 300	\$ 225	\$ -	\$ 225
Postage & Delivery	\$ 1,000	\$ 750	\$ 28	\$ 722
Insurance	\$ 5,000	\$ 5,000	\$ 5,000	\$ -
Printing & Binding	\$ 1,000	\$ 750	\$ 62	\$ 688
Legal Advertising	\$ 10,000	\$ 7,500	\$ 1,624	\$ 5,876
Other Current Charges	\$ 5,000	\$ 3,750	\$ -	\$ 3,750
Boundary Amendment Expenditures	\$ -	\$ -	\$ 5,201	\$ (5,201)
Office Supplies	\$ 625	\$ 469	\$ 12	\$ 457
Travel Per Diem	\$ 660	\$ 495	\$ -	\$ 495
Dues, Licenses & Subscriptions	\$ 175	\$ 175	\$ 175	\$ -
<b>Total Expenditures</b>	<b>\$ 131,810</b>	<b>\$ 90,364</b>	<b>\$ 59,499</b>	<b>\$ 30,865</b>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<b>\$ -</b>		<b>\$ 5,702</b>	
<b>Fund Balance - Beginning</b>	<b>\$ -</b>		<b>\$ 3,997</b>	
<b>Fund Balance - Ending</b>	<b>\$ -</b>		<b>\$ 9,699</b>	

# Westside Haines City

## Community Development District

### Debt Service Fund Series 2021

#### Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending June 30, 2022

	Adopted Budget	Prorated Budget Thru 06/30/22	Actual Thru 06/30/22	Variance
<b>Revenues:</b>				
Interest	\$ -	\$ -	\$ 337	\$ 337
<b>Total Revenues</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 337</b>	<b>\$ 337</b>
<b>Expenditures:</b>				
Interest - 11/1	\$ -	\$ -	\$ 197,912	\$ (197,912)
Interest - 5/1	\$ -	\$ -	\$ 349,256	\$ (349,256)
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 547,168</b>	<b>\$ (547,168)</b>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<b>\$ -</b>		<b>\$ (546,832)</b>	
<b>Other Financing Sources/(Uses):</b>				
Transfer In/(Out)	\$ -	\$ -	\$ 0	\$ 0
<b>Total Other Financing Sources/(Uses)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>Net Change in Fund Balance</b>	<b>\$ -</b>		<b>\$ (546,832)</b>	
<b>Fund Balance - Beginning</b>	<b>\$ -</b>		<b>\$ 1,645,130</b>	
<b>Fund Balance - Ending</b>	<b>\$ -</b>		<b>\$ 1,098,298</b>	

# Westside Haines City

## Community Development District

### Capital Projects Fund Series 2021

#### Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending June 30, 2022

	Adopted	Prorated Budget	Actual	
	Budget	Thru 06/30/22	Thru 06/30/22	Variance
<b>Revenues:</b>				
Developer Contributions - Cascades	\$ -	\$ -	\$ 54,080	\$ 54,080
Developer Contributions - Brentwood	\$ -	\$ -	\$ 185,166	\$ 185,166
Interest	\$ -	\$ -	\$ 827	\$ 827
<b>Total Revenues</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 240,074</b>	<b>\$ 240,074</b>
<b>Expenditures:</b>				
Capital Outlay - Cascades	\$ -	\$ -	\$ 9,744,127	\$ (9,744,127)
Capital Outlay - Brentwood	\$ -	\$ -	\$ 3,359,245	\$ (3,359,245)
Capital Outlay - Cost of Issuance	\$ -	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 13,103,372</b>	<b>\$ (13,103,372)</b>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (12,863,298)</b>	
<b>Other Financing Sources/(Uses)</b>				
Transfer In/(Out)	\$ -	\$ -	\$ (0)	\$ (0)
<b>Total Other Financing Sources (Uses)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (0)</b>	<b>\$ (0)</b>
<b>Net Change in Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (12,863,298)</b>	
<b>Fund Balance - Beginning</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 13,888,442</b>	
<b>Fund Balance - Ending</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,025,143</b>	



**Westside Haines City**  
**Community Development District**  
**Month to Month**

	Oct	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sept	Total
<b>Revenues:</b>													
Developer Contributions	\$ 20,000	\$ -	\$ -	\$ 20,000	\$ -	\$ -	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 60,000
Boundary Amendment Contributions	\$ -	\$ -	\$ -	\$ -	\$ 977	\$ 3,717	\$ 57	\$ 317	\$ 133	\$ -	\$ -	\$ -	\$ 5,201
<b>Total Revenues</b>	<b>\$ 20,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 20,000</b>	<b>\$ 977</b>	<b>\$ 3,717</b>	<b>\$ 20,057</b>	<b>\$ 317</b>	<b>\$ 133</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 65,201</b>
<b>Expenditures:</b>													
<b><i>General &amp; Administrative:</i></b>													
Supervisor Fees	\$ 1,000	\$ -	\$ 800	\$ 1,000	\$ -	\$ -	\$ -	\$ 1,000	\$ -	\$ -	\$ -	\$ -	\$ 3,800
Engineering	\$ -	\$ -	\$ -	\$ 788	\$ 545	\$ -	\$ -	\$ 400	\$ 3,203	\$ -	\$ -	\$ -	\$ 4,935
Attorney	\$ 439	\$ 253	\$ 2,396	\$ 1,448	\$ 504	\$ 416	\$ 114	\$ 844	\$ -	\$ -	\$ -	\$ -	\$ 6,412
Annual Audit	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Assessment Administration	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Arbitrage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Dissemination	\$ 417	\$ 417	\$ 417	\$ 417	\$ 417	\$ 417	\$ 417	\$ 417	\$ 417	\$ -	\$ -	\$ -	\$ 3,750
Trustee Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Management Fees	\$ 2,917	\$ 2,917	\$ 2,917	\$ 2,917	\$ 2,917	\$ 2,917	\$ 2,917	\$ 2,917	\$ 2,917	\$ -	\$ -	\$ -	\$ 26,250
Information Technology	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	\$ -	\$ -	\$ -	\$ 1,350
Website Maintenance	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ -	\$ -	\$ -	\$ 900
Telephone	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Postage & Delivery	\$ 2	\$ 3	\$ 5	\$ -	\$ 4	\$ 4	\$ -	\$ 6	\$ 5	\$ -	\$ -	\$ -	\$ 28
Insurance	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000
Printing & Binding	\$ -	\$ -	\$ -	\$ 2	\$ 59	\$ -	\$ 2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 62
Legal Advertising	\$ 1,001	\$ 311	\$ 311	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,624
Other Current Charges	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Boundary Amendment Expenditures	\$ -	\$ -	\$ 3,222	\$ 977	\$ 495	\$ 57	\$ 317	\$ 133	\$ -	\$ -	\$ -	\$ -	\$ 5,201
Office Supplies	\$ 0	\$ 3	\$ 0	\$ 3	\$ 3	\$ 0	\$ 0	\$ 0	\$ 3	\$ -	\$ -	\$ -	\$ 12
Travel Per Diem	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Dues, Licenses & Subscriptions	\$ 175	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 175
<b>Total Expenditures</b>	<b>\$ 11,200</b>	<b>\$ 4,154</b>	<b>\$ 10,318</b>	<b>\$ 7,800</b>	<b>\$ 5,193</b>	<b>\$ 4,060</b>	<b>\$ 4,016</b>	<b>\$ 5,966</b>	<b>\$ 6,793</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 59,499</b>
<b>Excess Revenues (Expenditures)</b>	<b>\$ 8,800</b>	<b>\$ (4,154)</b>	<b>\$ (10,318)</b>	<b>\$ 12,200</b>	<b>\$ (4,216)</b>	<b>\$ (343)</b>	<b>\$ 16,041</b>	<b>\$ (5,649)</b>	<b>\$ (6,660)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 5,702</b>

# 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
<b>Current Bonds Outstanding</b>		<b>\$19,810,000</b>

## SECTION 3

## SECTION (a)

Requisition	Payee/Vendor	Amount
147	Duke Energy	\$ 92,597.69
148	QGS Development, Inc.	\$ 779,921.15
149	County Materials	\$ 10,794.88
150	Atlantic TNG, LLC	\$ 8,054.00
151	GLK Real Estate, LLC	\$ 3,000.00
152	Absolute Engineering, Inc.	\$ 56,138.06
153	Tucker Paving, Inc.	\$ 949,228.54
154	Ferguson Waterworks	\$ 183.59
155	Ferguson Waterworks	\$ 271.90
156	Stacy's Printing	\$ 79.95
157	Atlantic TNG, LLC	\$ 3,270.00
158	County Materials	\$ 19,998.24
159	Atlantic TNG, LLC	\$ 5,113.00
160	Greenland Services, LLC	\$ 5,000.00
161	Permacast, LLC	\$ 101,509.20
162	GLK Real Estate, LLC	\$ 3,000.00
163	Dewberry Engineers, Inc.	\$ 1,660.00
164	QGS Development, Inc.	\$ 626,941.52
165	Innovations Design Group	\$ 1,000.00
166	Horner Environmental Professionals	\$ 10,097.50
167	Tucker Paving, Inc.	\$ 104,750.19
168	GLK Real Estate, LLC	\$ 3,000.00
169	Absolute Engineering, Inc.	\$ 3,815.00
170	Dewberry Engineers, Inc.	\$ 510.00
171	Absolute Engineering, Inc.	\$ 22,901.82
	TOTAL	\$ 2,812,836.23

SECTION (b)

Requisition	Payee/Vendor	Amount
68	Innovations Design Group	\$ 8,550.00
69	QGS Development, Inc.	\$ 380,042.68
70	Absolute Engineering, Inc.	\$ 17,852.05
71	County Materials	\$ 2,541.44
72	GLK Real Estate, LLC	\$ 3,000.00
73	GLK Real Estate, LLC	\$ 3,000.00
74	Dewberry Engineers, Inc.	\$ 1,020.00
75	Raysor Transportation Consulting	\$ 1,500.00
76	Dewberry Engineers, Inc.	\$ 510.00
77	GLK Real Estate, LLC	\$ 3,000.00
78	QGS Development, Inc.	\$ 499,522.34
TOTAL		\$ 920,538.51