

*Westside Haines City
Community Development District*

Meeting Agenda

July 19, 2023

AGENDA

Westside Haines City

Community Development District

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

July 12, 2023

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

Dear Board Members:

A meeting of the Board of Supervisors of the **Westside Haines City Community Development District** will be held on **Wednesday, July 19, 2023 at 1:15 PM at 346 East Central Ave., Winter Haven, FL 33880.**

Zoom Video Link: <https://us06web.zoom.us/j/81230624979>

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

Meeting ID: 812 3062 4979

Following is the advance agenda for the meeting:

Board of Supervisors Meeting

1. Roll Call
2. Public Comment Period (¹Speakers will fill out a card and submit it to the District Manager prior to the beginning of the meeting)
3. Approval of Minutes of the June 30, 2023 Board of Supervisors Meeting
4. Public Hearings
 - A. Public Hearing on the Adoption of the Fiscal Year 2024 Budget
 - i. Consideration of Resolution 2023-05 Adopting the District's Fiscal Year 2024 Budget and Appropriating Funds
 - B. Public Hearing on the Imposition of Operations and Maintenance Special Assessments
 - i. Consideration of Resolution 2023-06 Imposing Special Assessments and Certifying an Assessment Roll
5. Consideration of Resolution 2023-07 Designation of a Regular Monthly Meeting Date, Time, and Location for Fiscal Year 2024
6. Consideration of Resolution 2023-08 Designating a Date, Time, and Location for a Landowners' Meeting and Election
7. Acceptance of Fiscal Year 2022 Audit Report

¹ Comments will be limited to three (3) minutes

8. Consideration of Termination of RFP Notice for Cascades Phase 3 Project Construction Services
9. Consideration of Notice of Wynnstone RFP for Construction Services and Approval of Evaluation Criteria
10. Staff Reports
 - A. Attorney
 - i. Memo Regarding Ethics Training for Elected Officials
 - B. Engineer
 - i. Acceptance of Annual District Engineering Report
 - C. District Manager's Report
 - i. Approval of Check Register
 - ii. Balance Sheet & Income Statement
 - iii. Ratification of Summary of Series 2021 AA1 Requisitions #181 to #187
 - iv. Ratification of Summary of Series 2021 AA1 Brentwood Account Requisitions #83 to #89
11. Other Business
12. Supervisors Requests and Audience Comments
13. Adjournment

MINUTES

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

The Special meeting of the Board of Supervisors of the Westside Haines City Community Development District was held Wednesday, **June 30, 2023** at 10:30 a.m. at 346 E. Central Avenue, Winter Haven, Florida.

Present and constituting a quorum:

Lauren Schwenk	Vice Chairperson
Rob Bonin	Assistant Secretary
Bobbie Henley	Assistant Secretary
Eric Lavoie	Assistant Secretary

Also present were:

Jill Burns	District Manager, GMS
Roy Van Wyk	District Counsel, KVV Law
Rey Malave	District Engineer, Dewberry
Molly Banfield	District Engineer, Dewberry

FIRST ORDER OF BUSINESS

Roll Call

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

SECOND ORDER OF BUSINESS

Public Comment Period

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

THIRD ORDER OF BUSINESS

**Approval of Minutes of the May 17, 2023
Board of Supervisors Meeting**

Ms. Burns presented the May 17, 2023 Board of Supervisors meeting minutes. She asked if there were any questions, comments, or changes. Hearing no changes, she asked for a motion to approve.

On MOTION by Ms. Schwenk, seconded by Ms. Henley, with all in favor, the Minutes of the May 17, 2023 Board of Supervisors, were approved.

FOURTH ORDER OF BUSINESS

**Consideration of Resolution 2023-04
Directing Chairman and District Staff to
File a Petition Amending District
Boundaries**

Ms. Burns stated this will be a contraction parcel to remove 14.48 acres. Ms. Banfield stated she is double checking the exhibits today and the report but will get something over to the Board soon.

On MOTION by Ms. Henley, seconded by Ms. Schwenk, with all in favor, Resolution 2023-04 Directing Chairman and District Staff to File a Petition Amending District Boundaries removing 14.48 acres, was approved.

FIFTH ORDER OF BUSINESS

**Consideration of Boundary Amendment
Funding Agreement**

Ms. Burns stated next is the Boundary Amendment Funding Agreement with GLK and under the terms of that agreement, that entity will fund any of the expenses related to the boundary amendment.

On MOTION by Ms. Schwenk, seconded by Mr. Lavoie, with all in favor, the Boundary Amendment Funding Agreement, was approved.

SIXTH ORDER OF BUSINESS

**Consideration of Notice of Cascades Phase
3 RFP for Construction Services and
Approval of Evaluation Criteria**

Ms. Burns stated that was updated yesterday with a new date that was sent so the pickup date is July 12th at 8:00 a.m. at Heather's office. She stated the questions would be due by Friday July 28th and proposals would be due August 11th at their offices.

On MOTION by Ms. Schwenk, seconded by Mr. Lavoie, with all in favor, the Notice of Cascades Phase 3 RFP for Construction Services and Approval of Evaluation Criteria, was approved.

SEVENTH ORDER OF BUSINESS

**Consideration of Notice of Brentwood
Phases 2 and 3 RFP for Construction**

Services and Approval of Evaluation Criteria

Ms. Burns noted the timeline of July 12th pick up with a due date being August 11th. She asked for any questions. Mr. Bonin asked if this has a base bid and an alternate bid requirement. Ms. Burns stated yes. Mr. Bonin stated if Cascades and Brentwood bids are done together, the good thing is they can see who the lowest bidder is for both projects and if needed, could always negotiate.

On MOTION by Ms. Schwenk, seconded by Mr. Lavoie, with all in favor, the Notice of Brentwood Phases 2 and 3 RFP for Construction Services and Approval of Evaluation Criteria, was approved.

EIGHTH ORDER OF BUSINESS Staff Reports

A. Attorney

Mr. Van Wyk stated the RFP packages are ready. He stated they are working on the boundary amendment petition and the exhibits.

B. Engineer

Ms. Banfield stated they had nothing new, just getting the exhibits for the boundary amendment wrapped up but should be good to go after that.

C. District Manager’s Report

i. Presentation of Updated Number of Registered Voters – 0

Ms. Burns stated the last number received back from the property appraiser was over 1,000 residents which obviously was not correct. She stated they double checked it and there was an error so the updated number is zero which is correct. No registered voters so no action the Board needs to take on that.

NINTH ORDER OF BUSINESS Other Business

There being no comments, the next item followed.

TENTH ORDER OF BUSINESS Supervisors Requests and Audience Comments

There being no comments, the next item followed.

ELEVENTH ORDER OF BUSINESS

Adjournment

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

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

Secretary/Assistant Secretary

Chairman/Vice Chairman

SECTION IV

SECTION A

SECTION 1

RESOLUTION 2023-05

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, 2023, AND ENDING SEPTEMBER 30, 2024; AUTHORIZING BUDGET AMENDMENTS; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the District Manager has, prior to the fifteenth (15th) day in June, 2023, 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, 2023 and ending September 30, 2024 (“**Fiscal Year 2023/2024**”) along with an explanatory and complete financial plan for each fund of the District, pursuant to the provisions of Section 190.008(2)(a), *Florida Statutes*; and

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

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

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

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

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

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE 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, 2024.”

- 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 2023/2024, 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	\$ _____
CAPITAL RESERVE FUND	\$ _____
DEBT SERVICE FUND (SERIES 2021)	\$ _____
TOTAL ALL FUNDS	\$ _____

SECTION 3. BUDGET AMENDMENTS

Pursuant to Section 189.016, *Florida Statutes*, the District at any time within Fiscal Year 2023/2024 or within 60 days following the end of the Fiscal Year 2023/2024 may amend its Adopted Budget for that fiscal year as follows:

- a. A line-item appropriation for expenditures within a fund may be decreased or increased by motion of the Board recorded in the minutes, and approving the expenditure, if the total appropriations of the fund do not increase.
- b. The District Manager or Treasurer may approve an expenditure that would increase or decrease a line-item appropriation for expenditures within a fund if the total appropriations of the fund do not increase and if either (i) the aggregate change in the original appropriation item does not exceed the greater of \$15,000 or 15% of the original appropriation, or (ii) such expenditure is authorized by separate disbursement or spending resolution.
- c. Any other budget amendments shall be adopted by resolution and consistent with Florida law.

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

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

PASSED AND ADOPTED THIS 19TH DAY OF JULY 2023.

ATTEST:

**WESTSIDE HAINES CITY COMMUNITY
DEVELOPMENT DISTRICT**

Secretary/Assistant Secretary

By: _____

Its: _____

Exhibit A: Fiscal Year 2023/2024 Budget

Westside Haines City
Community Development District

Proposed Budget
FY2024



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Westside Haines City
Community Development District
Proposed Budget
General Fund

Description	Adopted Budget FY2023	Actuals Thru 5/31/23	Projected Next 4 Months	Projected Thru 9/30/23	Proposed Budget FY2024
Revenues					
Assessments	\$ 876,320	\$ 478,331	\$ 49,772	\$ 528,104	\$ 885,078
Assessments - Lot Closings	\$ -	\$ 348,216	\$ -	\$ 348,216	\$ -
Boundary Amendment Contributions	\$ -	\$ 9,478	\$ -	\$ 9,478	\$ -
Carryforward Surplus	\$ -	\$ -	\$ -	\$ -	\$ 108,208
Total Revenues	\$ 876,320	\$ 836,025	\$ 49,772	\$ 885,798	\$ 993,286
Expenditures					
<i>General & Administrative</i>					
Supervisor Fees	\$ 12,000	\$ 600	\$ 4,000	\$ 4,600	\$ 12,000
Engineering	\$ 15,000	\$ 530	\$ 2,000	\$ 2,530	\$ 15,000
Attorney	\$ 25,000	\$ 4,417	\$ 4,000	\$ 8,417	\$ 25,000
Annual Audit	\$ 5,500	\$ -	\$ 4,000	\$ 4,000	\$ 5,500
Assessment Administration	\$ 5,000	\$ 5,000	\$ -	\$ 5,000	\$ 5,000
Arbitrage	\$ 1,350	\$ -	\$ 450	\$ 450	\$ 1,350
Dissemination	\$ 7,000	\$ 3,333	\$ 1,667	\$ 5,000	\$ 7,000
Trustee Fees	\$ 12,000	\$ -	\$ 4,041	\$ 4,041	\$ 12,000
Management Fees	\$ 36,750	\$ 24,500	\$ 12,250	\$ 36,750	\$ 38,955
Information Technology	\$ 1,800	\$ 1,200	\$ 600	\$ 1,800	\$ 1,800
Website Maintenance	\$ 1,200	\$ 800	\$ 400	\$ 1,200	\$ 1,200
Telephone	\$ 300	\$ -	\$ -	\$ -	\$ -
Postage & Delivery	\$ 1,000	\$ 511	\$ 300	\$ 811	\$ 1,000
Insurance	\$ 5,625	\$ 5,375	\$ -	\$ 5,375	\$ 5,913
Copies	\$ 1,000	\$ 5	\$ 20	\$ 25	\$ 1,000
Legal Advertising	\$ 10,000	\$ -	\$ 7,500	\$ 7,500	\$ 10,000
Other Current Charges	\$ 5,000	\$ 25	\$ 152	\$ 177	\$ 5,268
Boundary Amendment Expenditures	\$ -	\$ 9,478	\$ -	\$ 9,478	\$ -
Office Supplies	\$ 625	\$ 2	\$ 20	\$ 22	\$ 625
Travel Per Diem	\$ 660	\$ -	\$ -	\$ -	\$ -
Dues, Licenses & Subscriptions	\$ 175	\$ 175	\$ -	\$ 175	\$ 175
Total General & Administrative	\$ 146,985	\$ 55,951	\$ 41,399	\$ 97,350	\$ 148,786
<i>Operations & Maintenance</i>					
Cascades Expenditures					
<i>Field Expenditures</i>					
Property Insurance	\$ 10,000	\$ -	\$ -	\$ -	\$ 10,000
Field Management	\$ 15,000	\$ -	\$ -	\$ -	\$ 10,000
Landscape Maintenance	\$ 175,000	\$ -	\$ -	\$ -	\$ 185,000
Landscape Replacement	\$ 35,000	\$ -	\$ -	\$ -	\$ 25,000
Lake Maintenance	\$ 20,000	\$ -	\$ -	\$ -	\$ 18,500
Streetlights	\$ 20,500	\$ 165	\$ 800	\$ 965	\$ 15,000
Electric	\$ 8,000	\$ 1,083	\$ 800	\$ 1,883	\$ 5,500
Water & Sewer	\$ 20,000	\$ -	\$ -	\$ -	\$ 8,000
Sidewalk & Asphalt Maintenance	\$ 2,500	\$ -	\$ -	\$ -	\$ 2,500
Irrigation Repairs	\$ 15,000	\$ -	\$ -	\$ -	\$ 10,000
General Repairs & Maintenance	\$ 17,000	\$ -	\$ -	\$ -	\$ 17,000
Field Contingency	\$ 15,000	\$ -	\$ -	\$ -	\$ 10,000
<i>Amenity Expenditures</i>					
Amenity Staff	\$ 75,000	\$ -	\$ -	\$ -	\$ 30,000
Amenity - Electric	\$ 30,000	\$ -	\$ -	\$ -	\$ 12,000
Amenity - Water	\$ 20,000	\$ -	\$ -	\$ -	\$ 10,000
Playground Lease	\$ 45,600	\$ -	\$ 200,000	\$ 200,000	\$ 35,000
Fitness Equipment Lease	\$ 50,000	\$ -	\$ 100,000	\$ 100,000	\$ 35,000
Internet	\$ 6,000	\$ -	\$ -	\$ -	\$ 3,000
Pest Control	\$ 1,440	\$ -	\$ -	\$ -	\$ 1,500
Janitorial Service	\$ 14,800	\$ -	\$ -	\$ -	\$ 20,500
Security Services	\$ 50,000	\$ -	\$ -	\$ -	\$ 25,000
Pool Maintenance	\$ 50,000	\$ -	\$ -	\$ -	\$ 36,000
Amenity Repairs & Maintenance	\$ 15,000	\$ -	\$ -	\$ -	\$ 15,000
Amenity Access Management	\$ 5,000	\$ -	\$ -	\$ -	\$ 2,500
Amenity Contingency	\$ 10,000	\$ -	\$ -	\$ -	\$ 12,000
Capital Reserve	\$ 3,495	\$ -	\$ -	\$ -	\$ 5,000
Subtotal Cascades Expenditures	\$ 729,335	\$ 1,249	\$ 301,600	\$ 302,849	\$ 559,000

Westside Haines City
Community Development District
Proposed Budget
General Fund

Description	Adopted Budget FY2023	Actuals Thru 5/31/23	Projected Next 4 Months	Projected Thru 9/30/23	Proposed Budget FY2024
Brentwood Expenditures					
<u>Field Expenditures</u>					
Property Insurance	\$ -	\$ -	\$ -	\$ -	\$ 8,000
Field Management	\$ -	\$ -	\$ -	\$ -	\$ 7,500
Landscape Replacement & Repair	\$ -	\$ -	\$ -	\$ -	\$ 7,500
Streetlights	\$ -	\$ -	\$ -	\$ -	\$ 10,000
Electric	\$ -	\$ -	\$ -	\$ -	\$ 2,000
Water & Sewer	\$ -	\$ -	\$ -	\$ -	\$ 5,000
Irrigation Repairs	\$ -	\$ -	\$ -	\$ -	\$ 3,000
General Repairs & Maintenance	\$ -	\$ -	\$ -	\$ -	\$ 7,500
Field Contingency	\$ -	\$ -	\$ -	\$ -	\$ 5,000
<u>Amenity Expenditures</u>					
Amenity Staff	\$ -	\$ -	\$ -	\$ -	\$ 30,000
Amenity - Electric	\$ -	\$ -	\$ -	\$ -	\$ 7,500
Amenity - Water	\$ -	\$ -	\$ -	\$ -	\$ 10,000
Playground Lease	\$ -	\$ -	\$ 100,000	\$ 100,000	\$ 35,000
Fitness Equipment Lease	\$ -	\$ -	\$ -	\$ -	\$ 35,000
Internet	\$ -	\$ -	\$ -	\$ -	\$ 3,000
Amenity Landscaping	\$ -	\$ -	\$ -	\$ -	\$ 12,000
Amenity Landscape Replacement	\$ -	\$ -	\$ -	\$ -	\$ 3,000
Amenity Irrigation Repairs	\$ -	\$ -	\$ -	\$ -	\$ 3,000
Pest Control	\$ -	\$ -	\$ -	\$ -	\$ 1,500
Janitorial Service	\$ -	\$ -	\$ -	\$ -	\$ 15,000
Security Services	\$ -	\$ -	\$ -	\$ -	\$ 25,000
Pool Maintenance	\$ -	\$ -	\$ -	\$ -	\$ 25,000
Amenity Repairs & Maintenance	\$ -	\$ -	\$ -	\$ -	\$ 10,000
Amenity Access Management	\$ -	\$ -	\$ -	\$ -	\$ 2,500
Amenity Contingency	\$ -	\$ -	\$ -	\$ -	\$ 7,500
Capital Reserve	\$ -	\$ -	\$ -	\$ -	\$ 5,000
Subtotal Brentwood Expenditures	\$ -	\$ -	\$ 100,000	\$ 100,000	\$ 285,500
Total Operations & Maintenance	\$ 729,335	\$ 1,249	\$ 401,600	\$ 402,849	\$ 844,500
Total Expenditures	\$ 876,320	\$ 57,200	\$ 442,999	\$ 500,199	\$ 993,286
Excess Revenues/(Expenditures)	\$ -	\$ 778,826	\$ (393,227)	\$ 385,598	\$ -

Gross Assessments	\$ 951,697
(Less: Discounts & Collections: 7%)	\$ (66,619)
Net Assessments	\$ 885,078

Project	Units	Net Assessment	FY2024 Net Per Unit	FY 2024 Gross Per Unit	FY2023 Gross Per Unit	Increase / (Decrease)
Cascades	671	\$530,428.30	\$790.50	\$850.00	\$850.00	\$0.00
Brentwood	226	\$265,285.35	\$1,173.83	\$1,262.18	\$637.50	\$624.68
Unplatted	1855	\$89,364.60	\$48.17	\$51.80	\$122.83	(\$71.03)
	2752	\$885,078.25				

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.

Expenditures:

General & Administrative:

Supervisor Fees

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

Engineering

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

Attorney

The District's legal counsel, Kilinski | Van Wyk, provides general legal services to the District, e.g. attendance and preparation for meetings, preparation and review of agreements, resolutions, etc. as directed by the Board of Supervisors and the District Manager.

Annual Audit

The District is required by Florida Statutes to arrange for an independent audit of its financial records on an annual basis. This service is provided by McDirmit Davis, LLC.

Assessment Administration

The District has contracted with Governmental Management Services-Central Florida, LLC to levy and administer the collection of non-ad valorem assessment on all assessable property within the District.

Arbitrage

The District has contracted with AMTEC to annually calculate the District's Arbitrage Rebate Liability on its Series 2021 bond issuance and anticipates this cost with future bond issuances.

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 service is contracted with Governmental Management Services – Central FL LLC for its current Series 2021 bond issuance and 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 Series 2021 bond and anticipated issuances 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 various cost of information technology with Governmental Management Services–Central Florida, LLC for the District such as video conferencing, cloud storage and servers, positive pay implementation and programming for fraud protection, accounting software, tablets for meetings, Adobe, Microsoft Office, etc.

Website Maintenance

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

Postage & Delivery

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

Insurance

The District’s general liability and public official’s liability insurance coverages with Florida Insurance Alliance.

Copies

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

Legal Advertising

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

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.

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 estimated 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 with Duke Energy.

Electric

Represents estimated electric charges of common areas throughout the District with Duke Energy.

Water & Sewer

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

Westside Haines City Community Development District General Fund Budget

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.

Janitorial Services

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

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

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.

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	Adopted Budget FY2023	Actual Thru 5/31/23	Projected Next 4 Months	Projected Thru 9/30/23	Proposed Budget FY2024
Revenues					
Transfer In - Cascades	\$ 3,495	\$ -	\$ -	\$ -	\$ 5,000
Transfer In - Brentwood	\$ -	\$ -	\$ -	\$ -	\$ 5,000
Total Revenues	\$ 3,495	\$ -	\$ -	\$ -	\$ 10,000
Expenditures					
Capital Expenditures - Cascades	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Expenditures - Brentwood	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -
Net Change in Fund Balance	\$ 3,495	\$ -	\$ -	\$ -	\$ 10,000

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

Description	Adopted Budget FY2023	Actual Thru 5/31/23	Projected Next 4 Months	Projected Thru 9/30/23	Proposed Budget FY2024
Revenues					
Assessments	\$ 1,097,950	\$ 540,000	\$ 31,850	\$ 571,850	\$ 1,097,950
Assessments - Lot Closings	\$ -	\$ 526,100	\$ -	\$ 526,100	\$ -
Interest Income	\$ -	\$ 42,952	\$ 16,295	\$ 59,247	\$ -
Carryforward Surplus	\$ 349,605	\$ 347,865	\$ -	\$ 347,865	\$ 406,549
Total Revenues	\$ 1,447,555	\$ 1,456,917	\$ 48,145	\$ 1,505,062	\$ 1,504,499
Expenditures					
Interest - 11/1	\$ 349,256	\$ 349,256	\$ -	\$ 349,256	\$ 344,256
Principal - 5/1	\$ 400,000	\$ 400,000	\$ -	\$ 400,000	\$ 410,000
Interest - 5/1	\$ 349,256	\$ 349,256	\$ -	\$ 349,256	\$ 344,256
Total Expenditures	\$ 1,098,513	\$ 1,098,513	\$ -	\$ 1,098,513	\$ 1,098,513
Net Change in Fund Balance	\$ 349,042	\$ 358,404	\$ 48,145	\$ 406,549	\$ 405,987

Interest Expense 11/1/24 \$ 339,131
Total \$ 339,131

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
11/01/23	\$ 19,410,000.00	\$ -	\$ 344,256.25	\$ 344,256.25
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
		\$ 19,410,000.00	\$ 12,704,662.50	\$ 32,114,662.50

SECTION B

SECTION 1

RESOLUTION 2023-06

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 2023/2024; PROVIDING FOR THE COLLECTION AND ENFORCEMENT OF SPECIAL ASSESSMENTS; 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, 2023 and ending September 30, 2024 (“**Fiscal Year 2023/2024**”), attached hereto as **Exhibit “A**” and incorporated by reference herein; and

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

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

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

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

WHEREAS, the District has previously levied an assessment for debt service, which the District desires to collect for Fiscal Year 2023/2024; and

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

WHEREAS, it is in the best interests of the District to adopt the Assessment Roll of the Westside Haines City Community Development District (“**Assessment Roll**”) attached to this Resolution as **Exhibit “B**” and incorporated as a material part of this Resolution by this reference, and to certify the Assessment

Roll to the County Tax Collector pursuant to the Uniform Method; and

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

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

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

SECTION 2. ASSESSMENT IMPOSITION. Pursuant to Chapters 190 and 197, *Florida Statutes*, and using the procedures authorized by Florida law for the levy and collection of special assessments, a special assessment for operation and maintenance is hereby imposed and levied on benefitted lands within the District, and in accordance with **Exhibits “A” and “B.”** The lien of the special assessments for operations and maintenance imposed and levied by this Resolution shall be effective upon passage of this Resolution. 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. The collection of the operation and maintenance special assessments and previously levied debt service assessments shall be at the same time and in the same manner as County taxes in accordance with the Uniform Method, as indicated on **Exhibits “A” and “B.”** The decision to collect special assessments by any particular method – e.g., on the tax roll or by direct bill – does not mean that such method will be used to collect special assessments in future years, and the District reserves the right in its sole discretion to select collection methods in any given year, regardless of past practices.

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

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

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

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

PASSED AND ADOPTED this 19th day of July 2023.

ATTEST:

**WESTSIDE HAINES CITY COMMUNITY
DEVELOPMENT DISTRICT**

Secretary / Assistant Secretary

By: _____

Its: _____

Exhibit A: Budget
Exhibit B: Assessment Roll

Westside Haines City
Community Development District

Proposed Budget
FY2024



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Westside Haines City
Community Development District
Proposed Budget
General Fund

Description	Adopted Budget FY2023	Actuals Thru 5/31/23	Projected Next 4 Months	Projected Thru 9/30/23	Proposed Budget FY2024
Revenues					
Assessments	\$ 876,320	\$ 478,331	\$ 49,772	\$ 528,104	\$ 885,078
Assessments - Lot Closings	\$ -	\$ 348,216	\$ -	\$ 348,216	\$ -
Boundary Amendment Contributions	\$ -	\$ 9,478	\$ -	\$ 9,478	\$ -
Carryforward Surplus	\$ -	\$ -	\$ -	\$ -	\$ 108,208
Total Revenues	\$ 876,320	\$ 836,025	\$ 49,772	\$ 885,798	\$ 993,286
Expenditures					
<i>General & Administrative</i>					
Supervisor Fees	\$ 12,000	\$ 600	\$ 4,000	\$ 4,600	\$ 12,000
Engineering	\$ 15,000	\$ 530	\$ 2,000	\$ 2,530	\$ 15,000
Attorney	\$ 25,000	\$ 4,417	\$ 4,000	\$ 8,417	\$ 25,000
Annual Audit	\$ 5,500	\$ -	\$ 4,000	\$ 4,000	\$ 5,500
Assessment Administration	\$ 5,000	\$ 5,000	\$ -	\$ 5,000	\$ 5,000
Arbitrage	\$ 1,350	\$ -	\$ 450	\$ 450	\$ 1,350
Dissemination	\$ 7,000	\$ 3,333	\$ 1,667	\$ 5,000	\$ 7,000
Trustee Fees	\$ 12,000	\$ -	\$ 4,041	\$ 4,041	\$ 12,000
Management Fees	\$ 36,750	\$ 24,500	\$ 12,250	\$ 36,750	\$ 38,955
Information Technology	\$ 1,800	\$ 1,200	\$ 600	\$ 1,800	\$ 1,800
Website Maintenance	\$ 1,200	\$ 800	\$ 400	\$ 1,200	\$ 1,200
Telephone	\$ 300	\$ -	\$ -	\$ -	\$ -
Postage & Delivery	\$ 1,000	\$ 511	\$ 300	\$ 811	\$ 1,000
Insurance	\$ 5,625	\$ 5,375	\$ -	\$ 5,375	\$ 5,913
Copies	\$ 1,000	\$ 5	\$ 20	\$ 25	\$ 1,000
Legal Advertising	\$ 10,000	\$ -	\$ 7,500	\$ 7,500	\$ 10,000
Other Current Charges	\$ 5,000	\$ 25	\$ 152	\$ 177	\$ 5,268
Boundary Amendment Expenditures	\$ -	\$ 9,478	\$ -	\$ 9,478	\$ -
Office Supplies	\$ 625	\$ 2	\$ 20	\$ 22	\$ 625
Travel Per Diem	\$ 660	\$ -	\$ -	\$ -	\$ -
Dues, Licenses & Subscriptions	\$ 175	\$ 175	\$ -	\$ 175	\$ 175
Total General & Administrative	\$ 146,985	\$ 55,951	\$ 41,399	\$ 97,350	\$ 148,786
<i>Operations & Maintenance</i>					
Cascades Expenditures					
<i>Field Expenditures</i>					
Property Insurance	\$ 10,000	\$ -	\$ -	\$ -	\$ 10,000
Field Management	\$ 15,000	\$ -	\$ -	\$ -	\$ 10,000
Landscape Maintenance	\$ 175,000	\$ -	\$ -	\$ -	\$ 185,000
Landscape Replacement	\$ 35,000	\$ -	\$ -	\$ -	\$ 25,000
Lake Maintenance	\$ 20,000	\$ -	\$ -	\$ -	\$ 18,500
Streetlights	\$ 20,500	\$ 165	\$ 800	\$ 965	\$ 15,000
Electric	\$ 8,000	\$ 1,083	\$ 800	\$ 1,883	\$ 5,500
Water & Sewer	\$ 20,000	\$ -	\$ -	\$ -	\$ 8,000
Sidewalk & Asphalt Maintenance	\$ 2,500	\$ -	\$ -	\$ -	\$ 2,500
Irrigation Repairs	\$ 15,000	\$ -	\$ -	\$ -	\$ 10,000
General Repairs & Maintenance	\$ 17,000	\$ -	\$ -	\$ -	\$ 17,000
Field Contingency	\$ 15,000	\$ -	\$ -	\$ -	\$ 10,000
<i>Amenity Expenditures</i>					
Amenity Staff	\$ 75,000	\$ -	\$ -	\$ -	\$ 30,000
Amenity - Electric	\$ 30,000	\$ -	\$ -	\$ -	\$ 12,000
Amenity - Water	\$ 20,000	\$ -	\$ -	\$ -	\$ 10,000
Playground Lease	\$ 45,600	\$ -	\$ 200,000	\$ 200,000	\$ 35,000
Fitness Equipment Lease	\$ 50,000	\$ -	\$ 100,000	\$ 100,000	\$ 35,000
Internet	\$ 6,000	\$ -	\$ -	\$ -	\$ 3,000
Pest Control	\$ 1,440	\$ -	\$ -	\$ -	\$ 1,500
Janitorial Service	\$ 14,800	\$ -	\$ -	\$ -	\$ 20,500
Security Services	\$ 50,000	\$ -	\$ -	\$ -	\$ 25,000
Pool Maintenance	\$ 50,000	\$ -	\$ -	\$ -	\$ 36,000
Amenity Repairs & Maintenance	\$ 15,000	\$ -	\$ -	\$ -	\$ 15,000
Amenity Access Management	\$ 5,000	\$ -	\$ -	\$ -	\$ 2,500
Amenity Contingency	\$ 10,000	\$ -	\$ -	\$ -	\$ 12,000
Capital Reserve	\$ 3,495	\$ -	\$ -	\$ -	\$ 5,000
Subtotal Cascades Expenditures	\$ 729,335	\$ 1,249	\$ 301,600	\$ 302,849	\$ 559,000

Westside Haines City
Community Development District
Proposed Budget
General Fund

Description	Adopted Budget FY2023	Actuals Thru 5/31/23	Projected Next 4 Months	Projected Thru 9/30/23	Proposed Budget FY2024
Brentwood Expenditures					
<u>Field Expenditures</u>					
Property Insurance	\$ -	\$ -	\$ -	\$ -	\$ 8,000
Field Management	\$ -	\$ -	\$ -	\$ -	\$ 7,500
Landscape Replacement & Repair	\$ -	\$ -	\$ -	\$ -	\$ 7,500
Streetlights	\$ -	\$ -	\$ -	\$ -	\$ 10,000
Electric	\$ -	\$ -	\$ -	\$ -	\$ 2,000
Water & Sewer	\$ -	\$ -	\$ -	\$ -	\$ 5,000
Irrigation Repairs	\$ -	\$ -	\$ -	\$ -	\$ 3,000
General Repairs & Maintenance	\$ -	\$ -	\$ -	\$ -	\$ 7,500
Field Contingency	\$ -	\$ -	\$ -	\$ -	\$ 5,000
<u>Amenity Expenditures</u>					
Amenity Staff	\$ -	\$ -	\$ -	\$ -	\$ 30,000
Amenity - Electric	\$ -	\$ -	\$ -	\$ -	\$ 7,500
Amenity - Water	\$ -	\$ -	\$ -	\$ -	\$ 10,000
Playground Lease	\$ -	\$ -	\$ 100,000	\$ 100,000	\$ 35,000
Fitness Equipment Lease	\$ -	\$ -	\$ -	\$ -	\$ 35,000
Internet	\$ -	\$ -	\$ -	\$ -	\$ 3,000
Amenity Landscaping	\$ -	\$ -	\$ -	\$ -	\$ 12,000
Amenity Landscape Replacement	\$ -	\$ -	\$ -	\$ -	\$ 3,000
Amenity Irrigation Repairs	\$ -	\$ -	\$ -	\$ -	\$ 3,000
Pest Control	\$ -	\$ -	\$ -	\$ -	\$ 1,500
Janitorial Service	\$ -	\$ -	\$ -	\$ -	\$ 15,000
Security Services	\$ -	\$ -	\$ -	\$ -	\$ 25,000
Pool Maintenance	\$ -	\$ -	\$ -	\$ -	\$ 25,000
Amenity Repairs & Maintenance	\$ -	\$ -	\$ -	\$ -	\$ 10,000
Amenity Access Management	\$ -	\$ -	\$ -	\$ -	\$ 2,500
Amenity Contingency	\$ -	\$ -	\$ -	\$ -	\$ 7,500
Capital Reserve	\$ -	\$ -	\$ -	\$ -	\$ 5,000
Subtotal Brentwood Expenditures	\$ -	\$ -	\$ 100,000	\$ 100,000	\$ 285,500
Total Operations & Maintenance	\$ 729,335	\$ 1,249	\$ 401,600	\$ 402,849	\$ 844,500
Total Expenditures	\$ 876,320	\$ 57,200	\$ 442,999	\$ 500,199	\$ 993,286
Excess Revenues/ (Expenditures)	\$ -	\$ 778,826	\$ (393,227)	\$ 385,598	\$ -

Gross Assessments	\$ 951,697
(Less: Discounts & Collections: 7%)	\$ (66,619)
Net Assessments	\$ 885,078

Project	Units	Net Assessment	FY2024 Net Per Unit	FY 2024 Gross Per Unit	FY2023 Gross Per Unit	Increase / (Decrease)
Cascades	671	\$530,428.30	\$790.50	\$850.00	\$850.00	\$0.00
Brentwood	226	\$265,285.35	\$1,173.83	\$1,262.18	\$637.50	\$624.68
Unplatted	1855	\$89,364.60	\$48.17	\$51.80	\$122.83	(\$71.03)
	2752	\$885,078.25				

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.

Expenditures:

General & Administrative:

Supervisor Fees

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

Engineering

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

Attorney

The District's legal counsel, Kilinski | Van Wyk, provides general legal services to the District, e.g. attendance and preparation for meetings, preparation and review of agreements, resolutions, etc. as directed by the Board of Supervisors and the District Manager.

Annual Audit

The District is required by Florida Statutes to arrange for an independent audit of its financial records on an annual basis. This service is provided by McDirmit Davis, LLC.

Assessment Administration

The District has contracted with Governmental Management Services-Central Florida, LLC to levy and administer the collection of non-ad valorem assessment on all assessable property within the District.

Arbitrage

The District has contracted with AMTEC to annually calculate the District's Arbitrage Rebate Liability on its Series 2021 bond issuance and anticipates this cost with future bond issuances.

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 service is contracted with Governmental Management Services – Central FL LLC for its current Series 2021 bond issuance and 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 Series 2021 bond and anticipated issuances 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 various cost of information technology with Governmental Management Services–Central Florida, LLC for the District such as video conferencing, cloud storage and servers, positive pay implementation and programming for fraud protection, accounting software, tablets for meetings, Adobe, Microsoft Office, etc.

Website Maintenance

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

Postage & Delivery

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

Insurance

The District’s general liability and public official’s liability insurance coverages with Florida Insurance Alliance.

Copies

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

Legal Advertising

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

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.

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 estimated 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 with Duke Energy.

Electric

Represents estimated electric charges of common areas throughout the District with Duke Energy.

Water & Sewer

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

Westside Haines City Community Development District General Fund Budget

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.

Janitorial Services

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

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

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.

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	Adopted Budget FY2023	Actual Thru 5/31/23	Projected Next 4 Months	Projected Thru 9/30/23	Proposed Budget FY2024
Revenues					
Transfer In - Cascades	\$ 3,495	\$ -	\$ -	\$ -	\$ 5,000
Transfer In - Brentwood	\$ -	\$ -	\$ -	\$ -	\$ 5,000
Total Revenues	\$ 3,495	\$ -	\$ -	\$ -	\$ 10,000
Expenditures					
Capital Expenditures - Cascades	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Expenditures - Brentwood	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -
Net Change in Fund Balance	\$ 3,495	\$ -	\$ -	\$ -	\$ 10,000

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

Description	Adopted Budget FY2023	Actual Thru 5/31/23	Projected Next 4 Months	Projected Thru 9/30/23	Proposed Budget FY2024
Revenues					
Assessments	\$ 1,097,950	\$ 540,000	\$ 31,850	\$ 571,850	\$ 1,097,950
Assessments - Lot Closings	\$ -	\$ 526,100	\$ -	\$ 526,100	\$ -
Interest Income	\$ -	\$ 42,952	\$ 16,295	\$ 59,247	\$ -
Carryforward Surplus	\$ 349,605	\$ 347,865	\$ -	\$ 347,865	\$ 406,549
Total Revenues	\$ 1,447,555	\$ 1,456,917	\$ 48,145	\$ 1,505,062	\$ 1,504,499
Expenditures					
Interest - 11/1	\$ 349,256	\$ 349,256	\$ -	\$ 349,256	\$ 344,256
Principal - 5/1	\$ 400,000	\$ 400,000	\$ -	\$ 400,000	\$ 410,000
Interest - 5/1	\$ 349,256	\$ 349,256	\$ -	\$ 349,256	\$ 344,256
Total Expenditures	\$ 1,098,513	\$ 1,098,513	\$ -	\$ 1,098,513	\$ 1,098,513
Net Change in Fund Balance	\$ 349,042	\$ 358,404	\$ 48,145	\$ 406,549	\$ 405,987

Interest Expense 11/1/24 \$ 339,131
Total \$ 339,131

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
11/01/23	\$ 19,410,000.00	\$ -	\$ 344,256.25	\$ 344,256.25
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
		\$ 19,410,000.00	\$ 12,704,662.50	\$ 32,114,662.50

PARCEL ID	Units	Type	FY 24 O&M Assessment	Series 2021 Debt Assessment	Total Assessment
272631709007053040	1.00	SF	\$953.92	\$1,452.00	\$2,405.92
272631709007053050	1.00	SF	\$953.92	\$1,452.00	\$2,405.92
Gross Onroll Assessments	897		\$960,207.06	\$1,180,856.00	\$2,141,063.06
Net Onroll Assessments			\$892,992.57	\$1,098,196.08	\$1,991,188.65

Direct Billing					
Parcel ID	Acreage	Product Type	FY 24 O&M	Series 2021 Debt	Total
272619704500040041	10.20	Unplatted	\$3,569.16	\$0.00	\$3,569.16
272619704500040141	16.53	Unplatted	\$5,786.12	\$0.00	\$5,786.12
272619705000020040	7.83	Unplatted	\$2,740.73	\$0.00	\$2,740.73
272619705000020110	4.95	Unplatted	\$1,733.44	\$0.00	\$1,733.44
272619705000020120	4.76	Unplatted	\$1,666.88	\$0.00	\$1,666.88
272619705000020130	3.13	Unplatted	\$1,093.73	\$0.00	\$1,093.73
272619705000020140	0.04	Unplatted	\$15.01	\$0.00	\$15.01
272619705000020171	2.69	Unplatted	\$942.80	\$0.00	\$942.80
272619705000020180	18.97	Unplatted	\$6,639.86	\$0.00	\$6,639.86
272619705000020210	9.59	Unplatted	\$3,357.72	\$0.00	\$3,357.72
272619705000020220	1.05	Unplatted	\$366.22	\$0.00	\$366.22
272619705000020230	12.62	Unplatted	\$4,416.35	\$0.00	\$4,416.35
272619705000020300	4.74	Unplatted	\$1,658.02	\$0.00	\$1,658.02
272619705000030201	12.52	Unplatted	\$4,380.97	\$0.00	\$4,380.97
272619705000030210	9.81	Unplatted	\$3,434.57	\$0.00	\$3,434.57
272619705000040050	9.51	Unplatted	\$3,328.82	\$0.00	\$3,328.82
272619705000040060	5.03	Unplatted	\$1,761.82	\$0.00	\$1,761.82
272619705000040090	4.43	Unplatted	\$1,551.81	\$0.00	\$1,551.81
272619705000040101	9.78	Unplatted	\$3,423.62	\$0.00	\$3,423.62
272619705000040170	22.91	Unplatted	\$8,018.03	\$0.00	\$8,018.03
272619705000040190	11.47	Unplatted	\$4,014.89	\$0.00	\$4,014.89
272619705000040220	5.16	Unplatted	\$1,805.04	\$0.00	\$1,805.04
272619705000040230	9.54	Unplatted	\$3,338.34	\$0.00	\$3,338.34
272619705000040280	4.82	Unplatted	\$1,685.67	\$0.00	\$1,685.67
272619705000040290	11.48	Unplatted	\$4,017.62	\$0.00	\$4,017.62
272630707500040051	8.74	Unplatted	\$3,058.62	\$0.00	\$3,058.62
272630708000030010	11.35	Unplatted	\$3,970.48	\$0.00	\$3,970.48
272630708000030030	11.55	Unplatted	\$4,043.17	\$0.00	\$4,043.17
272630708000030191	36.43	Unplatted	\$12,749.20	\$0.00	\$12,749.20
272630708000030250	6.14	Unplatted	\$2,150.30	\$0.00	\$2,150.30
272630708000030261	8.29	Unplatted	\$2,900.41	\$0.00	\$2,900.41
272630708000040097	12.06	Unplatted	\$4,219.44	\$0.00	\$4,219.44
Gross Offroll Assessments	308.16		\$107,838.87	\$0.00	\$107,838.87
Net Offroll Assessments			\$100,290.15	\$0.00	\$100,290.15
Total Gross Assessments			\$1,068,045.93	\$1,180,856.00	\$2,248,901.93
Total Net Assessments			\$993,282.72	\$1,098,196.08	\$2,091,478.80

SECTION V

RESOLUTION 2023-07

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE WESTSIDE HAINES CITY COMMUNITY DEVELOPMENT DISTRICT ADOPTING THE ANNUAL MEETING SCHEDULE FOR FISCAL YEAR 2024; 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 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 2023/2024 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 2023/2024 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 19th day of July 2023.

ATTEST:

**WESTSIDE HAINES CITY COMMUNITY
DEVELOPMENT DISTRICT**

Secretary / Assistant Secretary

Chairperson, Board of Supervisors

Exhibit A: Fiscal Year 2023/2024 Annual Meeting Schedule

Exhibit A: Fiscal Year 2023/2024 Annual Meeting Schedule

**BOARD OF SUPERVISORS MEETING DATES
WESTSIDE HAINES CITY COMMUNITY DEVELOPMENT DISTRICT
FISCAL YEAR 2023/2024**

The Board of Supervisors of the Westside Haines City Community Development District will hold their regular meetings for Fiscal Year 2023/2024 the Holiday Inn—Winter Haven, 200 Cypress Gardens Blvd., Winter Haven, Florida 33880, on the 1st Thursday of every month at 11:30 AM unless otherwise indicated as follows:

October 5, 2023

November 2, 2023

December 7, 2023

January 4, 2024

February 1, 2024

March 7, 2024

April 4, 2024

May 2, 2024

June 6, 2024

July 4, 2024 (Holiday—consider moving)

August 1, 2024

September 5, 2024

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 VI

RESOLUTION 2023-08

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE WESTSIDE HAINES CITY COMMUNITY DEVELOPMENT DISTRICT DESIGNATING A DATE, TIME AND LOCATION FOR A LANDOWNERS’ MEETING AND ELECTION; PROVIDING FOR PUBLICATION; ESTABLISHING FORMS FOR THE LANDOWNER ELECTION; AND PROVIDING FOR SEVERABILITY AND AN EFFECTIVE DATE.

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

WHEREAS, pursuant to Section 190.006(1), *Florida Statutes*, the District’s Board of Supervisors (“**Board**”) “shall exercise the powers granted to the district pursuant to [Chapter 190, *Florida Statutes*],” and the Board shall consist of five members; and

WHEREAS, the District is statutorily required to hold a meeting of the landowners of the District for the purpose of electing Board Supervisors for the District on the first Tuesday of the month in November, which shall be noticed pursuant to Section 190.006(2), *Florida Statutes*.

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

1. **EXISTING BOARD SUPERVISORS; SEATS SUBJECT TO ELECTIONS.** The Board is currently made up of the following individuals:

<u>Seat Number</u>	<u>Supervisor</u>	<u>Term Expiration Date</u>
1	Warren K (Rennie) Heath II	11/2025
2	Lauren Schwenk	11/2025
3	Eric Lavoie	11/2023
4	Bobbie Henley	11/2023
5	Rob Bonin	11/2023

This year, Seat 3, currently held by Eric Lavoie, Seat 4, currently held by Bobbie Henley, and Seat 5, currently held by Rob Bonin, are subject to election by landowners in November 2023. The two candidates receiving the highest number of votes shall be elected for a term of four (4) years. The candidate receiving the next highest number of votes shall be elected for a term of two (2) years. The term of office for each successful candidate shall commence upon election.

2. **LANDOWNER’S ELECTION.** In accordance with Section 190.006(2), *Florida Statutes*, the meeting of the landowners to elect Board Supervisor(s) of the District shall be held on the 7th day of November 2023, at **9:20 AM** and located at the **Holiday Inn—Winter Haven, 200 Cypress Gardens Blvd., Winter Haven, FL 33880**.

3. **PUBLICATION.** The District’s Secretary is hereby directed to publish notice of the landowners’ meeting and election in accordance with the requirements of Section 190.006(2), *Florida Statutes*.

4. **FORMS.** Pursuant to Section 190.006(2)(b), *Florida Statutes*, the landowners’ meeting and election have been announced by the Board at its **July 19, 2023** meeting. A sample notice of

landowners' meeting and election, proxy, ballot form and instructions were presented at such meeting and are attached hereto as **Exhibit A**. Such documents are available for review and copying during normal business hours at the office of the District Manager, Governmental Management Services – Central Florida LLC, located at 219 East Livingston Street, Orlando, Florida 32801.

5. **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.

6. **EFFECTIVE DATE.** This Resolution shall become effective upon its passage.

PASSED AND ADOPTED THIS 19TH DAY OF JULY 2023.

**WESTSIDE HAINES CITY COMMUNITY
DEVELOPMENT DISTRICT**

ATTEST:

CHAIRPERSON / VICE CHAIRPERSON

SECRETARY / ASST. SECRETARY

EXHIBIT A

NOTICE OF LANDOWNERS' MEETING AND ELECTION AND MEETING OF THE BOARD OF SUPERVISORS OF THE WESTSIDE HAINES CITY COMMUNITY DEVELOPMENT DISTRICT

Notice is hereby given to the public and all landowners within Westside Haines City Community Development District (“**District**”) the location of which is generally described as comprising a parcel or parcels of land containing approximately 609.58 acres, generally located west of US Highway 27, south of Minute Maid Ramp Road Two, and north of Masee Road in Polk County, Florida, advising that a meeting of landowners will be held for the purpose of electing three (3) people to the District’s Board of Supervisors (“**Board**”, and individually, “**Supervisor**”). Immediately following the landowners’ meeting there will be convened a meeting of the Board for the purpose of considering certain matters of the Board to include election of certain District officers, and other such business which may properly come before the Board.

DATE: November 7, 2023
HOUR: 9:20 AM
LOCATION: Holiday Inn Winter Haven
200 Cypress Gardens Blvd.
Winter Haven, FL 33880

Each landowner may vote in person or by written proxy. Proxy forms may be obtained upon request at the office of the District Manager, Governmental Management Services – Central Florida LLC, 219 East Livingston Street, Orlando, Florida 32801 Ph: (407) 841-5524 (“**District Manager’s Office**”). At said meeting each landowner or his or her proxy shall be entitled to nominate persons for the position of Supervisor and cast one vote per acre of land, or fractional portion thereof, owned by him or her and located within the District for each person to be elected to the position of Supervisor. A fraction of an acre shall be treated as one acre, entitling the landowner to one vote with respect thereto. Platted lots shall be counted individually and rounded up to the nearest whole acre. The acreage of platted lots shall not be aggregated for determining the number of voting units held by a landowner or a landowner’s proxy. At the landowners’ meeting the landowners shall select a person to serve as the meeting chair and who shall conduct the meeting.

The landowners’ meeting and the Board meeting are open to the public and will be conducted in accordance with the provisions of Florida law. One or both of the meetings may be continued to a date, time, and place to be specified on the record at such meeting. A copy of the agenda for these meetings may be obtained from the District Manager’s Office. There may be an occasion where one or more supervisors will participate by telephone.

Any person requiring special accommodations to participate in these meetings is asked to contact the District Manager’s Office, at least 48 hours before the hearing. 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 Manager’s Office.

A person who decides to appeal any decision made by the Board with respect to any matter considered at the meeting is advised that such 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 the appeal is to be based.

District Manager
Run Date(s): _____ & _____

PUBLISH: ONCE A WEEK FOR 2 CONSECUTIVE WEEKS, THE LAST DAY OF PUBLICATION TO BE NOT FEWER THAN 14 DAYS OR MORE THAN 28 DAYS BEFORE THE DATE OF ELECTION, IN A NEWSPAPER WHICH IS IN GENERAL CIRCULATION IN THE AREA OF THE DISTRICT

**INSTRUCTIONS RELATING TO LANDOWNERS' MEETING OF
WESTSIDE HAINES CITY COMMUNITY DEVELOPMENT DISTRICT
FOR THE ELECTION OF SUPERVISORS**

DATE OF LANDOWNERS' MEETING: **Tuesday, November 7, 2023**

TIME: **9:20 AM**

LOCATION: **Holiday Inn—Winter Haven, 200 Cypress Gardens Blvd., Winter Haven, FL 33880**

Pursuant to Chapter 190, *Florida Statutes*, and after a Community Development District (“**District**”) has been established and the landowners have held their initial election, there shall be a subsequent landowners’ meeting for the purpose of electing members of the Board of Supervisors (“**Board**”) every two years until the District qualifies to have its board members elected by the qualified electors of the District. The following instructions on how all landowners may participate in the election are intended to comply with Section 190.006(2)(b), *Florida Statutes*.

A landowner may vote in person at the landowners’ meeting, or the landowner may nominate a proxy holder to vote at the meeting in place of the landowner. Whether in person or by proxy, each landowner shall be entitled to cast one vote per acre of land owned by him or her and located within the District, for each position on the Board that is open for election for the upcoming term. A fraction of an acre shall be treated as one (1) acre, entitling the landowner to one vote with respect thereto. For purposes of determining voting interests, platted lots shall be counted individually and rounded up to the nearest whole acre. Moreover, please note that a particular parcel of real property is entitled to only one vote for each eligible acre of land or fraction thereof; therefore, two or more people who own real property in common, that is one acre or less, are together entitled to only one vote for that real property.

At the landowners’ meeting, the first step is to elect a chair for the meeting, who may be any person present at the meeting. The landowners shall also elect a secretary for the meeting who may be any person present at the meeting. The secretary shall be responsible for the minutes of the meeting. The chair shall conduct the nominations and the voting. If the chair is a landowner or proxy holder of a landowner, he or she may nominate candidates and make second motions. Candidates must be nominated and then shall be elected by a vote of the landowners. Nominees may be elected only to a position on the Board that is open for election for the upcoming term.

This year, three (3) seats on the Board will be up for election by landowners. The two candidates receiving the highest number of votes shall be elected for a term of four (4) years. The candidate receiving the next highest number of votes shall be elected for a term of two (2) years. The term of office for each successful candidate shall commence upon election.

A proxy is available upon request. To be valid, each proxy must be signed by one of the legal owners of the property for which the vote is cast and must contain the typed or printed name of the individual who signed the proxy; the street address, legal description of the property or tax parcel identification number; and the number of authorized votes. If the proxy authorizes more than one vote, each property must be listed and the number of acres of each property must be included. The signature on a proxy does not need to be notarized.

LANDOWNER PROXY

**WESTSIDE HAINES CITY COMMUNITY DEVELOPMENT DISTRICT
POLK COUNTY, FLORIDA
LANDOWNERS' MEETING – [NOVEMBER 7, 2023]**

KNOW ALL MEN BY THESE PRESENTS, that the undersigned, the fee simple owner of the lands described herein, hereby constitutes and appoints _____ (“Proxy Holder”) for and on behalf of the undersigned, to vote as proxy at the meeting of the landowners of the Westside Haines City Community Development District to be held at **the Holiday Inn—Winter Haven, 200 Cypress Gardens Blvd., Winter Haven, FL 33880, on Tuesday, November 7, 2023, at 9:20 AM** and at any adjournments thereof, according to the number of acres of unplatted land and/or platted lots owned by the undersigned landowner that the undersigned would be entitled to vote if then personally present, upon any question, proposition, or resolution or any other matter or thing that may be considered at said meeting including, but not limited to, the election of members of the Board of Supervisors. Said Proxy Holder may vote in accordance with his or her discretion on all matters not known or determined at the time of solicitation of this proxy, which may legally be considered at said meeting.

Any proxy heretofore given by the undersigned for said meeting is hereby revoked. This proxy is to continue in full force and effect from the date hereof until the conclusion of the landowners’ meeting and any adjournment or adjournments thereof, but may be revoked at any time by written notice of such revocation presented at the landowners’ meeting prior to the Proxy Holder’s exercising the voting rights conferred herein.

Printed Name of Legal Owner

Signature of Legal Owner

Date

<u>Parcel Description</u>	<u>Acreage</u>	<u>Authorized Votes</u>
_____	_____	_____
_____	_____	_____
_____	_____	_____

[Insert above the street address of each parcel, the legal description of each parcel, or the tax identification number of each parcel. If more space is needed, identification of parcels owned may be incorporated by reference to an attachment hereto.]

Total Number of Authorized Votes: _____

NOTES: Pursuant to Section 190.006(2)(b), *Florida Statutes* (2022), a fraction of an acre is treated as one (1) acre entitling the landowner to one vote with respect thereto. For purposes of determining voting interests, platted lots shall be counted individually and rounded up to the nearest whole acre. Moreover, two (2) or more persons who own real property in common that is one acre or less are together entitled to only one vote for that real property.

If the fee simple landowner is not an individual, and is instead a corporation, limited liability company, limited partnership or other entity, evidence that the individual signing on behalf of the entity has the authority to do so should be attached hereto (e.g., bylaws, corporate resolution, etc.).

OFFICIAL BALLOT
WESTSIDE HAINES CITY COMMUNITY DEVELOPMENT DISTRICT
POLK COUNTY, FLORIDA
LANDOWNERS' MEETING - NOVEMBER 7, 2023

For Election (3 Supervisors): The two (2) candidates receiving the highest number of votes will each receive a four (4) year term, and the one (1) candidate receiving the next highest number of votes will receive a two (2) year term, with the term of office for the successful candidates commencing upon election.

The undersigned certifies that he/she/it is the fee simple owner of land, or the proxy holder for the fee simple owner of land, located within the Westside Haines City Community Development District and described as follows:

<u>Description</u>	<u>Acreage</u>
_____	_____
_____	_____
_____	_____

[Insert above the street address of each parcel, the legal description of each parcel, or the tax identification number of each parcel.] [If more space is needed, identification of parcels owned may be incorporated by reference to an attachment hereto.]

or

Attach Proxy.

I, _____, as Landowner, or as the proxy holder of _____ (Landowner) pursuant to the Landowner's Proxy attached hereto, do cast my votes as follows:

SEAT #	NAME OF CANDIDATE	NUMBER OF VOTES
3		
4		
5		

Date: _____

Signed: _____

Printed Name: _____

SECTION VII

Financial Report

Year Ended September 30, 2022

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 Audit of the Financial Statements

Opinions

We have audited 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, 2022, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements present fairly, the respective financial position of the governmental activities, and each major fund of the District as of September 30, 2022, 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.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibility for the Audit of Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgement made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, no such opinion is expressed.

- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgement, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

Required Supplementary Information

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued a report dated June 22, 2023, on our consideration of the 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 effectiveness of 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.

McDermitt Davis

Orlando, Florida
June 22, 2023

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, 2022. 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 assets of the District exceeded its liabilities at September 30, 2022 by \$4,915,909, an increase in net position of \$5,664,753 in comparison with the prior year.
- At September 30, 2022, the District's governmental funds reported fund balances of \$810,916, a decrease in fund balance of \$14,726,653 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.

Westside Haines City Community Development District
Management's Discussion and Analysis

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 \$4,915,909 at September 30, 2022. The following analysis focuses on the net position of the District's governmental activities.

	<u>2022</u>	<u>2021</u>
Assets, excluding capital assets	\$ 4,774,653	\$ 18,326,107
Capital assets, net of depreciation	24,626,766	4,107,466
Total assets	<u>29,401,419</u>	<u>22,433,573</u>
Liabilities, excluding long-term liabilities	4,254,784	2,936,972
Long-term liabilities	20,230,726	20,245,445
Total liabilities	<u>24,485,510</u>	<u>23,182,417</u>
Net Position:		
Net investment in capital assets	574,568	(2,249,537)
Restricted for:		
Debt service	1,154,768	1,496,696
Unrestricted	3,186,573	3,997
Total net position	<u>\$ 4,915,909</u>	<u>\$ (748,844)</u>

Westside Haines City Community Development District
Management's Discussion and Analysis

Changes to Net Position

The following is a summary of the District's governmental activities for the year ended September 30, 2022.

	<u>2022</u>	<u>2021</u>
Revenues:		
Program revenues	\$ 6,442,159	\$ 70,135
Total revenues	<u>6,442,159</u>	<u>70,135</u>
Expenses:		
General government	102,123	670,545
Maintenance and operations	221	-
Interest on long-term debt	675,062	148,434
Total expenses	<u>777,406</u>	<u>818,979</u>
Change in net position	5,664,753	(748,844)
Net position, beginning of year	<u>(748,844)</u>	<u>-</u>
Net position, ending	<u>\$ 4,915,909</u>	<u>\$ (748,844)</u>

As noted above and in the statement of activities, the cost of all governmental activities during the year ended September 30, 2022 was \$777,406, the majority were interest on long-term debt.

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, 2022, the District's governmental funds reported a combined ending fund balance of \$810,916. Of this total, \$5,375 was nonspendable, \$1,445,815 is restricted for debt service, and the remainder is an unassigned fund balance of \$(640,274).

In the current year, the fund balance of the District's general fund increased by \$11,864 because of increased revenues. The fund balance of the debt service fund decreased by \$199,315 due to debt service expenditures exceeding revenues. The fund balance of the capital projects fund decreased by \$14,539,202 due to capital outlay.

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, 2022 the District had \$24,626,766 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, 2022, 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, 2022

	Governmental Activities
Assets	
Cash	\$ 11,561
Due from developer	3,178,353
Assessments receivable	344,115
Prepaid expenses	5,375
Restricted assets:	
Temporarily restricted investments	1,235,249
Capital Assets:	
Capital assets not being depreciated	24,626,766
Total assets	29,401,419
Liabilities	
Accounts payable and accrued expenses	3,342,190
Retainage payable	621,547
Accrued interest payable	291,047
Noncurrent liabilities:	
Due within one year	400,000
Due in more than one year	19,830,726
Total liabilities	24,485,510
Net Position	
Net investment in capital assets	574,568
Restricted for:	
Debt service	1,154,768
Unrestricted	3,186,573
Total net position	\$ 4,915,909

Westside Haines City Community Development District
Statement of Activities
Year Ended September 30, 2022

Functions/Programs	Expenses	Program Revenue		Governmental Activities	Net (Expense) Revenue and Changes in Net Position	
		Charges for Services	Operating Grants and Contributions			Capital Grants and Contributions
Governmental Activities:						
General government	\$ 102,123	\$ 2,395	\$ 111,813	\$ -	\$ 12,085	
Maintenance and operations	221	-	-	5,978,711	5,978,490	
Interest on long-term debt	675,062	344,115	3,738	1,387	(325,822)	
Total governmental activities	\$ 777,406	\$ 346,510	\$ 115,551	\$ 5,980,098	5,664,753	
Change in net position					5,664,753	
Net position, beginning					(748,844)	
Net position - ending					\$ 4,915,909	

Westside Haines City Community Development District
Balance Sheet - Governmental Funds
September 30, 2022

	<u>General</u>	<u>Debt Service</u>	<u>Capital Projects</u>	<u>Total Governmental Funds</u>
Assets				
Cash	\$ 11,561	\$ -	\$ -	\$ 11,561
Investments	-	1,101,700	133,549	1,235,249
Assessments receivable	-	344,115	-	344,115
Due from Developer	7,641	-	3,170,712	3,178,353
Prepays	5,375	-	-	5,375
Total assets	<u>\$ 24,577</u>	<u>\$ 1,445,815</u>	<u>\$ 3,304,261</u>	<u>\$ 4,774,653</u>
Liabilities and Fund Balances				
Liabilities:				
Accounts payable and accrued expenses	\$ 8,716	\$ -	\$ 3,333,474	\$ 3,342,190
Retainage payable	-	-	621,547	621,547
Total liabilities	<u>8,716</u>	<u>-</u>	<u>3,955,021</u>	<u>3,963,737</u>
Fund Balances:				
Nonspendable	5,375	-	-	5,375
Restricted for				
Debt service	-	1,445,815	-	1,445,815
Unassigned	10,486	-	(650,760)	(640,274)
Total fund balances	<u>15,861</u>	<u>1,445,815</u>	<u>(650,760)</u>	<u>810,916</u>
Total liabilities and fund balances	<u>\$ 24,577</u>	<u>\$ 1,445,815</u>	<u>\$ 3,304,261</u>	
Amounts reported for governmental activities in the statement of net position are different because:				
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.				24,626,766
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.				
			(291,047)	
			(20,230,726)	(20,521,773)
Net position of governmental activities				<u>\$ 4,915,909</u>

Westside Haines City Community Development District
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
Year Ended September 30, 2022

	<u>General</u>	<u>Debt Service</u>	<u>Capital Projects</u>	<u>Total Governmental Funds</u>
Revenues				
Developer contributions	\$ 111,813	\$ -	\$ 5,978,711	\$ 6,090,524
Special assessments	2,395	344,115	-	346,510
Investment income	-	3,738	1,387	5,125
Total revenues	<u>114,208</u>	<u>347,853</u>	<u>5,980,098</u>	<u>6,442,159</u>
Expenditures				
Current:				
General government	102,123	-	-	102,123
Maintenance and operations	221	-	-	221
Debt service:				
Interest	-	547,168	-	547,168
Capital Outlay	-	-	20,519,300	20,519,300
Total expenditures	<u>102,344</u>	<u>547,168</u>	<u>20,519,300</u>	<u>21,168,812</u>
Excess (Deficit) of Revenues Over Expenditures	<u>11,864</u>	<u>(199,315)</u>	<u>(14,539,202)</u>	<u>(14,726,653)</u>
Net change in fund balances	11,864	(199,315)	(14,539,202)	(14,726,653)
Fund balances, beginning of year	<u>3,997</u>	<u>1,645,130</u>	<u>13,888,442</u>	<u>15,537,569</u>
Fund balances, end of year	<u>\$ 15,861</u>	<u>\$ 1,445,815</u>	<u>\$ (650,760)</u>	<u>\$ 810,916</u>

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, 2022

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

Net change in fund balances - total governmental funds \$ (14,726,653)

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 20,519,300

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	(142,613)	
Amortization of bond premium	14,719	(127,894)
	14,719	(127,894)

Change in Net Position of Governmental Activities		\$ 5,664,753
		5,664,753

Westside Haines City Community Development District
**Statement of Revenues, Expenditures and Changes in
Fund Balance Budget and Actual - General Fund**
Year Ended September 30, 2022

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Developer contributions	\$ 131,810	\$ 131,810	\$ 111,813	\$ (19,997)
Special assessments	-	-	2,395	2,395
Total revenues	131,810	131,810	114,208	(17,602)
Expenditures				
Current:				
General government	131,810	131,810	102,123	29,687
Maintenance and operations	-	-	221	(221)
Total expenditures	131,810	131,810	102,344	29,466
Excess (Deficit) of Revenues Over Expenditures	-	-	11,864	11,864
Net change in fund balance	-	-	11,864	11,864
Fund balance, beginning	3,997	3,997	3,997	11,991
Fund balance, ending	\$ 3,997	\$ 3,997	\$ 15,861	\$ 23,855

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. In November 2022, Polk County passed Ordinance 22-071 which contracted the District boundaries by approximately 1.42 acres.

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, 2022, 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 1st and ends on September 30th. 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's investments consist of investments authorized in accordance with Section 218.415, Florida Statutes.

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, 2022.

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, 2022.

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, 2022.

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 limitations 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 2022, 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, 2022:

- Money market mutual funds of \$1,235,249 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, 2022 are summarized below:

Investment Type	Fair Value	Credit Rating	Weighted Average Maturity
First American Treasury Obligation Fund, Class Y	\$ 1,235,249	AAAm	9 Days
Total	\$ 1,235,249		

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, 2022, 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, 2022, 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 AND SIGNIFICANT LANDOWNER TRANSACTIONS

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, 2022, the Developer paid assessments of \$164,501 which was 47% of assessment revenue and contributed \$6,090,542 to the District. The District is economically dependent on the Developer.

Major Landowner Transactions

For the fiscal year ended September 30, 2022, a major landowner paid assessments of \$147,868 which was 43% of assessment revenue.

NOTE 5 CAPITAL ASSETS

Capital asset activity for the year ended September 30, 2022 was as follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Disposals</u>	<u>Ending Balance</u>
Governmental Activities				
Capital Assets, not being depreciated:				
Construction in progress	\$ 4,107,466	\$ 20,519,300	\$ -	\$ 24,626,766
Total capital assets, not being depreciated	<u>4,107,466</u>	<u>20,519,300</u>	<u>-</u>	<u>24,626,766</u>
Governmental activities capital assets, net	<u>\$ 4,107,466</u>	<u>\$ 20,519,300</u>	<u>\$ -</u>	<u>\$ 24,626,766</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, 2022.

The principal and interest remaining on the Series 2021 Bonds as of September 30, 2022 is \$33,213,175. For the year ended September 30, 2022, \$547,168 of interest was paid, and total special assessment revenue pledged was \$344,115.

Long-term debt activity for the year ended September 30, 2022 was as follows:

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>	<u>Due Within One Year</u>
Governmental activities:					
Bonds Payable:					
Series 2021	\$ 19,810,000		\$ -	\$ 19,810,000	\$ 400,000
Add: issue premium	435,445		(14,719)	420,726	-
Total	<u>\$ 20,245,445</u>	<u>\$ -</u>	<u>\$ (14,719)</u>	<u>\$ 20,230,726</u>	<u>\$ 400,000</u>

At September 30, 2022 the scheduled debt service requirements on the bonds payable were as follows:

<u>Year Ending September 30,</u>	<u>Governmental Activities</u>	
	<u>Principal</u>	<u>Interest</u>
2023	\$ 400,000	\$ 698,512
2024	410,000	688,512
2025	425,000	678,262
2026	435,000	667,638
2027	445,000	656,763
2028-2032	2,440,000	3,075,013
2033-2037	2,860,000	2,664,675
2038-2042	3,365,000	2,168,400
2043-2047	4,065,000	1,493,800
2048-2052	4,965,000	611,600
	<u>\$ 19,810,000</u>	<u>\$ 13,403,175</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, 2022 and the related notes to the financial statements, which collectively comprise the District’s financial statements and have issued our report thereon dated June 22, 2023.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District’s internal control over financial reporting (internal control) as a basis for designing 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 was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be a material weakness or significant deficiency. Given these limitations, during our audit, we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District’s financial statements are free 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 financial statements. 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*.

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 22, 2023

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, 2022, and have issued our report thereon dated June 22, 2023.

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 22, 2023, 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 were no such findings and recommendations made in the preceding 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 (Unaudited)

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 15. Independent contractors are identified as vendors who earned nonemployee compensation.
- 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 \$20,621,644.

- 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: Phase 1B- \$4,190,006
- 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: \$266.01 - \$47,196.63.
- b. The total amount of special assessments collected by or on behalf of the District as \$346,510.
- 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.

McDermitt Davis

Orlando, Florida
June 22, 2023



934 North Magnolia Avenue, Suite 100
Orlando, Florida 32803
407-843-5406
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, 2022. 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, 2022.

McDermitt Davis

Orlando, Florida
June 22, 2023

SECTION IX

**WESTSIDE HAINES CITY COMMUNITY DEVELOPMENT
DISTRICT
REQUEST FOR PROPOSALS
CONSTRUCTION SERVICES FOR PROJECT IMPROVEMENTS
(WYNNSTONE DEVELOPMENT PHASE)
POLK COUNTY, FLORIDA**

Notice is hereby given that the Westside Haines City Community Development District (“District”) will receive proposals for the following District project:

Project construction site work for Wynnstone Development Phase, including offsite improvements, stormwatermanagement, utilities, roadway, entry features, and parks and amenities.

The Project Manual will be available beginning **Monday, August 7, 2023 at 8:00 AM EST** at 8:00 AM EST at the offices of Absolute Engineering, Inc., located at 1000 N. Ashley Drive, Suite 925, Tampa, Florida 33602 or by calling (813) 221-1516, or emailing heatherw@absoluteng.com. Each Project Manual will include, but not be limited to, the Request for Proposals, proposal and contract documents, and construction plans and specifications.

The District reserves the right to reject any and all proposals, make modifications to the work, award the contract in whole or in part with or without cause, provide for the delivery of the project in phases, and waive minor or technical irregularities in any Proposal, as it deems appropriate, if it determines in its discretion that it is in the District’s best interests to do so. Each proposal shall be accompanied by a proposal guarantee in the form of a proposal bond or certified cashier’s check in an amount not less than five percent (5%) of the total bid to be retained in the event the successful proposer fails to execute a contract with the District and file the requisite Performance and Payment Bonds and insurance within fourteen (14) calendar days after the receipt of the Notice of Award.

Any person who wishes to protest the Project Manual, or any component thereof, shall file with the District a written notice of protest within seventy-two (72) calendar hours (excluding Saturdays, Sundays, and state holidays) after the Project Manual is made available, and shall file a formal written protest with the District within seven (7) calendar days (including Saturdays, Sundays, and state holidays) after the date of timely filing the initial notice of protest. Filing will be perfected and deemed to have occurred upon receipt by the District Engineer directed to Heather Wertz at heatherw@absoluteng.com. Failure to timely file a notice of protest or failure to timely file a formal written protest shall constitute a waiver of any right to object to or protest the contents of the District’s Project Manual. The formal written protest shall state with particularity the facts and law upon which the protest is based.

Ranking of proposals will be made on the basis of qualifications according to the evaluation criteria contained within the Project Manual; however, please note that proposals received from firms failing to meet the following minimum qualifications/requirements will not be considered or evaluated: (1) Proposer will have constructed three (3) improvements similar in quality and scope with a minimum of \$1,000,000 in total volume construction cost within the last five (5) years; (2) Proposer will have minimum bonding capacity of \$1,000,000 from a surety company acceptable to the District; (3) Proposer is authorized to do business in Florida; and (4) Proposer is registered with Polk County and is a licensed contractor in the State of Florida.

Any and all questions relative to this project shall be directed in email only to heatherw@absoluteng.com no later than **3:00 PM EST on Wednesday, August 23, 2023.**

Firms desiring to provide services for this project must submit one (1) original and (1) electronic copy in PDF included with the submittal package of the required proposal no later than **3:00 PM EST, on Wednesday, September 6, 2023**, at the offices of Absolute Engineering, Inc., located at 1000 N. Ashley Drive, Suite 925, Tampa, Florida 33602. Proposals shall be submitted in a sealed opaque package, shall bear the name of the proposer on the outside of the package and shall identify the name of the project. Proposals will be **opened at a public meeting to be held at 3:00 PM EST, Wednesday, September 6, 2023**, at the offices of Absolute Engineering, Inc., located at 1000 N. Ashley Drive, Suite 925, Tampa, Florida 33602. No official action will be taken at the meeting. Proposals received after the time and date stipulated above will be returned un-opened to the proposer. Any proposal not completed as specified or missing the required proposal documents as provided in the Project Manual may be disqualified.

The meeting is open to the public and will be conducted in accordance with the provisions of Florida law. If held in person, there may be occasions when one or more Board Supervisors or staff members will participate by telephone. At the above location will be present a speaker telephone so that any Board Supervisor or staff member can attend the meeting and be fully informed of the discussions taking place either in person or by telephone communication. The meeting may be continued in progress without additional notice to a time, date, and location stated on the record.

Any person requiring special accommodations to participate in this meeting is asked to advise the District Manager's Office at (407) 841-5524, at least 48 hours before the meetings. 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 Manager's Office.

Westside Haines City Community Development District

District Manager

WESTSIDE HAINES CITY COMMUNITY DEVELOPMENT DISTRICT
EVALUATION CRITERIA

CONSTRUCTION SERVICES FOR WYNNSTONE DEVELOPMENT PHASE
MASTER INFRASTRUCTURE IMPROVEMENTS POLK COUNTY, FLORIDA

PERSONNEL **(5 POINTS)**

E.g., geographic location of firm’s headquarters; adequacy and capabilities of key personnel, including the project manager and field supervisor; present ability to manage this project; evaluation of existing work load; proposed staffing levels, etc.

EXPERIENCE **(15 POINTS)**

E.g., past record and experience of the respondent in self performing similar projects; past performance for this District and other community development district's in other contracts; character, integrity, reputation of respondent, etc.;

UNDERSTANDING SCOPE OF WORK **(20 POINTS)**

Demonstration of the Proposer's understanding of the project requirements.

FINANCIAL CAPABILITY **(10 POINTS)**

Extent to which the proposal demonstrates the adequacy of the Proposer’s financial resources and stability as a business entity, necessary to complete the services required.

SCHEDULE **(25 POINTS)**

Demonstration of Proposer’s understanding (through presentation in the proposal of a milestone schedule) of how to meet the required substantial and final completion dates. Consideration will be given to proposers that indicate an ability to credibly complete the project in advance of the required substantial and final completion dates without a premium cost for accelerated work.

PRICE **(25 POINTS)**

Points available for price will be allocated as follows:

15 Points will be awarded to the Proposer submitting the lowest cost proposal for completing the work. All other Proposers will receive a percentage of this amount based upon the difference between the Proposer’s bid and the low proposer.

10 Points are allocated for the reasonableness of unit prices and balance of proposer.

TOTAL POINTS **(100 POINTS)**

SECTION X

SECTION A

SECTION 1



KILINSKI | VAN WYK

MEMORANDUM

To: Board of Supervisors
From: Kilinski | Van Wyk PLLC
Date: July 7, 2023
Re: Ethics Training for Special District Supervisors

The purpose of this memorandum is to provide you with information regarding new ethics training requirements applicable to Special District Supervisors. This requirement is the result of changes to Section 112.3142, Florida Statutes, which were passed during the recent legislative session. The new requirements will apply beginning with the 2024 calendar year.

Who is affected?

The new requirement applies to all elected officers of independent special districts as defined in Section 189.012, Florida Statutes, including those elected officers who are appointed to fill a vacancy for an unexpired term of office. This includes Supervisors of Community Development Districts and “Special Act” Districts, among others. It does not apply to non-elected officers of a special district, such as a secretary or treasurer, unless that person is also an elected officer. The training requirement previously applied only to specified constitutional officers, elected municipal officers, and commissioners of community redevelopment agencies.

What is required?

Supervisors will be required to complete four (4) hours of training each calendar year. The training must address, at a minimum, Article II of the State Constitution, the Code of Ethics for Public Officers and Employees, and Florida’s public records and open meetings laws. It may be completed by taking a continuing legal education class or other continuing professional education class, seminar, or presentation, if the required information is covered.

How do I report compliance?

The Commission on Ethics has not announced special procedures for special district supervisors. For other officers subject to the training requirement, compliance is self-reported by marking a check box on the annual financial disclosure form. Supervisors should keep detailed records on the name of each course, length of each course, and date completed in the event that verification is required.

When is the deadline?

This requirement will apply beginning in the 2024 calendar year. Training should be completed as close as possible to the date an officer assumes office. Officers who assume a new office or a new term of office before March 31 must complete the training on or before December 31 of the same year. Officers who assume a new office or a new term of office after March 31 are not required to complete the training until the following calendar year.

Where can I find training materials?

The Florida Commission on Ethics has provided links to approved courses on their Ethics Training web page: <https://ethics.state.fl.us/Training/Training.aspx>. There are also many courses – both free and for a charge – available online and in-person. Kilinski | Van Wyk will be offering customized training sessions at discounted rate for existing clients. If you have questions about whether a particular course meets the requirements, or if you would like to request a customized training session, please consult your Kilinski | Van Wyk attorney. There is also the ability to include training within your regular Board meeting schedule.

SECTION B

SECTION 1



Sent Via Email: jburns@gmscfl.com

June 30, 2023

Ms. Jillian Burns
District Manager
Westside Haines City Community Development District
c/o Governmental Management Services
219 East Livingston Street
Orlando, Florida 32801

Subject: **District Engineers Report - 2023
Westside Haines City Community Development District
Bond Series 2021
Section 9.21 of the Master Trust Indenture**

Dear Ms. Burns:

In accordance with Section 9.21 of the Master Trust Indenture for the Westside Haines City Community Development District (CDD), we have completed our annual review of the portions of the project within this CDD as constructed to date. We find, based on said inspection and our knowledge of the community, that those portions of the infrastructure are being maintained in reasonable good repair.

We have reviewed the Operation and Maintenance Budget for the Fiscal Year 2024 and believe that it is sufficient for the proper operation and maintenance of the Westside Haines City CDD.

In addition, and in accordance with this Section 9.21 of the Master Trust Indenture, we have reviewed the current limits of insurance coverage and we believe that this is adequate for the community.

Should you have any questions or require additional information, please contact me at (321) 354-9656.

Sincerely,

Reinardo Malavé, P.E.
District Engineer
Westside Haines City Community Development District

RM:ap
Q:\Westside Haines City CDD_50137547\Adm\Reports\Annual Engineer's Report\ Westside Haines City District Engineer's Report 2023 Bond Series 2021_06-30-2023

SECTION C

SECTION 1

Westside Haines City Community Development District

Summary of Check Register

April 1, 2023 to July 7, 2023

Bank	Date	Check No.'s	Amount
General Fund	4/10/23	239 - 241	\$ 63,832.78
	4/12/23	242 - 244	\$ 289,021.43
	5/1/23	245 - 249	\$ 142,325.64
	5/10/23	250 - 255	\$ 258,436.33
	5/19/23	256 - 259	\$ 178,980.00
	5/23/23	260 - 264	\$ 5,354.60
	5/30/23	265 - 266	\$ 53,714.21
	6/5/23	267	\$ 3,000.00
	6/8/23	268	\$ 165.00
	6/22/23	269 - 271	\$ 8,823.50
	6/23/23	272	\$ 28,851.34
	6/29/23	273	\$ 255.00
	7/5/23	274 - 275	\$ 5,952.50
	7/7/23	276 - 280	\$ 2,980.73
Total Amount			\$ 1,041,693.06

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO YRMO	DPT ACCT#	SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
4/10/23	00020	1/31/23	021499	202304	300-20700-10100			*	7,662.27		
			SER21 BW FR#25								
		1/31/23	021505	202304	300-20700-10100			*	8,533.24		
			SER21 BW FR#25								
ABSOLUTE ENGINEERING INC										16,195.51	000239
4/10/23	00025	2/28/23	PAYAPP#2	202304	300-20700-10100			*	46,677.27		
			SER21 CAS FR#27								
QGS DEVELOPMENT, INC.										46,677.27	000240
4/10/23	00045	3/22/23	1194	202304	300-20700-10100			*	680.00		
			SER21 CAS FR#27								
		3/22/23	1196	202304	300-20700-10100			*	280.00		
			SER21 BW FR#25								
WILDMON CONSTRUCTION LLC										960.00	000241
4/12/23	00046	3/31/23	00073743	202304	300-20700-10100			*	3,058.00		
			SER21 BW FR#26								
DANIELLE FENCE MFG CO., INC.										3,058.00	000242
4/12/23	00032	3/13/23	FES14821	202304	300-20700-10100			*	71,011.00		
			SER21 BW FR#26								
		3/13/23	FES14822	202304	300-20700-10100			*	5,990.00		
			SER21 BW FR#26								
FAULKNER ENGINEERING SERVICES, INC										77,001.00	000243
4/12/23	00025	3/31/23	PAYAPP#2	202304	300-20700-10100			*	208,962.43		
			SER21 BW FR#26								
QGS DEVELOPMENT, INC.										208,962.43	000244
5/01/23	00025	3/31/23	21724900	202304	300-20700-10100			*	104,838.11		
			SER21 CAS FR#29								
		3/31/23	21724900	202304	300-20700-10100			*	4,063.83		
			SER21 CAS FR#29								
QGS DEVELOPMENT, INC.										108,901.94	000245
5/01/23	00043	3/24/23	20925	202304	300-20700-10100			*	15,000.00		
			SER21 CAS FR#28								
QUALITY BY DESIGN, INC.										15,000.00	000246
5/01/23	00045	4/17/23	1199	202304	300-20700-10100			*	14,375.00		
			SER21 CAS FR#29								
WILDMON CONSTRUCTION LLC										14,375.00	000247
5/01/23	00007	4/01/23	32	202304	310-51300-34000			*	3,062.50		
			MANAGEMENT FEES-APR23								

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
4/01/23	32			202304 310-51300-35200		*	100.00		
					WEBSITE MANAGEMENT-APR23				
4/01/23	32			202304 310-51300-35100		*	150.00		
					INFORMATION TECH-APR23				
4/01/23	32			202304 310-51300-31300		*	416.67		
					DISSEMINATION SVCS-APR23				
4/01/23	32			202304 310-51300-51000		*	.18		
					OFFICE SUPPLIES				
4/01/23	32			202304 310-51300-42000		*	92.85		
					POSTAGE				
								3,822.20	000248

5/01/23	00017	4/11/23	6432	202303 310-51300-31500		*	226.50		
					CONFER/AGENDA ITEMS				
								226.50	000249

5/10/23	00020	3/31/23	021575	202305 300-20700-10100		*	12,950.00		
					SER21 BW FR#28				
		3/31/23	021581	202305 300-20700-10100		*	2,931.23		
					SER21 BW FR#27				
		3/31/23	021582	202305 300-20700-10100		*	1,866.60		
					SER21 CAS FR#30				
		3/31/23	021583	202305 300-20700-10100		*	6,293.07		
					SER21 CAS FR#30				
								24,040.90	000250

5/10/23	00032	4/14/23	FES14875	202305 300-20700-10100		*	7,665.00		
					SER21 CAS FR#31				
		4/14/23	FES14876	202305 300-20700-10100		*	7,665.00		
					SER21 CAS FR#31				
								15,330.00	000251

5/10/23	00030	3/28/23	2022566	202305 300-20700-10100		*	1,089.06		
					SER21 CAS FR#31				
		4/05/23	2023686	202305 300-20700-10100		*	855.69		
					SER21 CAS FR#31				
								1,944.75	000252

5/10/23	00025	4/20/23	21724700	202305 300-20700-10100		*	4,383.65		
					SER21 CAS FR#31				
		4/20/23	21724900	202305 300-20700-10100		*	62,995.53		
					SER21 CAS FR#31				
								67,379.18	000253

5/10/23	00043	4/28/23	22655	202305 300-20700-10100		*	44,000.00		
					SER21 BW FR#28				

WHCD WESTSIDE HAINES MBYINGTON

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO... YRMO	DPT ACCT#	SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
		4/28/23	22656	202305	300-20700-10100		SER21 CAS FR#31	*	86,566.50		
							QUALITY BY DESIGN, INC.			130,566.50	000254
5/10/23	00045	4/22/23	1200	202305	300-20700-10100		SER21 CAS FR#30	*	19,175.00		
							WILDMON CONSTRUCTION LLC			19,175.00	000255
5/19/23	00019	5/01/23	1453	202305	300-20700-10100		SER21 BW FR#29	*	3,000.00		
		5/18/23	05182023	202305	300-20700-10100		RETURN FDS DEV S21S FR#32	*	15,000.00		
							GLK REAL ESTATE LLC			18,000.00	000256
5/19/23	00043	2/24/23	19606	202305	300-20700-10100		SER21 CAS FR#32	*	20,000.00		
							QUALITY BY DESIGN, INC.			20,000.00	000257
5/19/23	00044	5/04/23	1509	202305	300-20700-10100		SER21 BW FR#29	*	107,500.00		
							SIGNATURE PRIVACY WALLS OF FLORIDA			107,500.00	000258
5/19/23	00045	4/29/23	1201	202305	300-20700-10100		SER21 CAS FR#32	*	33,480.00		
							WILDMON CONSTRUCTION LLC			33,480.00	000259
5/23/23	00023	5/17/23	BH051720	202305	310-51300-11000		SUPERVISOR FEES-05/17/23	*	200.00		
							BOBBIE HENLEY			200.00	000260
5/23/23	00034	5/17/23	EL051720	202305	310-51300-11000		SUPERVISOR FEES-05/17/23	*	200.00		
							ERIC LAVOIE			200.00	000261
5/23/23	00007	5/01/23	33	202305	310-51300-34000		MANAGEMENT FEES-MAY23	*	3,062.50		
		5/01/23	33	202305	310-51300-35200		WEBSITE MANAGEMENT-MAY23	*	100.00		
		5/01/23	33	202305	310-51300-35100		INFORMATION TECH-MAY23	*	150.00		
		5/01/23	33	202305	310-51300-31300		DISSEMINATION SVCS-MAY23	*	416.67		
		5/01/23	33	202305	310-51300-51000		OFFICE SUPPLIES	*	.15		
		5/01/23	33	202305	310-51300-42000		POSTAGE	*	75.78		
							GOVERNMENTAL MANAGEMENT SERVICES			3,805.10	000262

WHCD WESTSIDE HAINES MBYINGTON

CHECK DATE	VEND#INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNTCHECK..... AMOUNT #
5/23/23	00017	5/15/23 6673	202304 310-51300-31500	ATTORNEY SVCS-APR23	*	949.50	
				KILINSKI / VAN WYK, PLLC			949.50 000263
5/23/23	00016	5/17/23 RB051720	202305 310-51300-11000	SUPERVISOR FEES-05/17/23	*	200.00	
				PATRICK ROBERT BONIN			200.00 000264
5/30/23	00020	4/30/23 021615	202305 300-20700-10100	SER21 BW FR#30	*	15,891.60	
		4/30/23 021621	202305 300-20700-10100	SER21 BW FR#30	*	24,155.80	
		4/30/23 021622	202305 300-20700-10100	SER21 CAS FR#33	*	5,216.81	
		4/30/23 021623	202305 300-20700-10100	SER21 CAS FR#33	*	950.00	
				ABSOLUTE ENGINEERING INC			46,214.21 000265
5/30/23	00044	5/09/23 1513	202305 300-20700-10100	SER21 CAS FR#33	*	7,500.00	
				SIGNATURE PRIVACY WALLS OF FLORIDA			7,500.00 000266
6/05/23	00019	5/16/23 1457	202305 300-20700-10100	SER21 BW FR#31	*	3,000.00	
				GLK REAL ESTATE LLC			3,000.00 000267
6/08/23	00008	5/24/23 2281672	202304 310-51300-31100	ENGINEERING SVCS-APR23	*	165.00	
				DEWBERRY ENGINEERS, INC			165.00 000268
6/22/23	00007	6/01/23 35	202306 310-51300-34000	MANAGEMENT FEES-JUN23	*	3,062.50	
		6/01/23 35	202306 310-51300-35200	WEBSITE MANAGEMENT-JUN23	*	100.00	
		6/01/23 35	202306 310-51300-35100	INFORMATION TECH-JUN23	*	150.00	
		6/01/23 35	202306 310-51300-31300	DISSEMINATION SVCS-JUN23	*	416.67	
		6/01/23 35	202306 310-51300-51000	OFFICE SUPPLIES	*	3.01	
		6/01/23 35	202306 310-51300-42000	POSTAGE	*	52.42	
		6/01/23 35	202306 310-51300-42500	COPIES	*	6.90	
				GOVERNMENTAL MANAGEMENT SERVICES			3,791.50 000269

WHCD WESTSIDE HAINES MBYINGTON

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO YRMO	DPT ACCT#	SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
6/22/23	00017	6/13/23	6866	202305	310-51300	31500	ATTORNEY SVCS-MAY23 KILINSKI / VAN WYK, PLLC	*	1,032.00	1,032.00	000270
6/22/23	00026	6/16/23	55590	202306	310-51300	32200	AUDIT FEES-FY2022 MCDIRMIT DAVIS	*	4,000.00	4,000.00	000271
6/23/23	00025	4/20/23	PAYAPP#2	202306	300-20700	10100	SER21 BW FR#32 QGS DEVELOPMENT, INC.	*	28,851.34	28,851.34	000272
6/29/23	00008	6/21/23	2295240-	202305	310-51300	31100	ENGINEERING SVCS-MAY23 DEWBERRY ENGINEERS, INC	*	255.00	255.00	000273
7/05/23	00020	5/31/23	021653	202307	300-20700	10100	SER21 BW FR#33 5/31/23 021657 202307 300-20700-10100 SER21 BW FR#33 ABSOLUTE ENGINEERING INC	*	1,525.00	3,452.50	000274
7/05/23	00047	6/01/23	4-541020	202307	300-20700	10100	SER21 BW FR#33 RAYSOR TRANSPORTATION CONSULTING	*	2,500.00	2,500.00	000275
7/07/23	00023	6/30/23	BH063020	202306	310-51300	11000	SUPERVISOR FEES-06/30/23 BOBBIE HENLEY	*	200.00	200.00	000276
7/07/23	00014	6/30/23	00056761	202306	310-51300	48000	NOTICE FY24 6/28 6/30/23 00056761 202306 310-51300-48000 NOTICE MTG 6/23 CA FLORIDA HOLDINGS, LLC	*	1,840.64	2,180.73	000277
7/07/23	00034	6/30/23	EL063020	202306	310-51300	11000	SUPERVISOR FEES-06/30/23 ERIC LAVOIE	*	200.00	200.00	000278
7/07/23	00002	6/30/23	LS063020	202306	310-51300	11000	SUPERVISOR FEES-06/30/23 LAUREN SCHWENK	*	200.00	200.00	000279
7/07/23	00016	6/30/23	RB063020	202306	310-51300	11000	SUPERVISOR FEES-06/30/23 PATRICK ROBERT BONIN	*	200.00	200.00	000280
TOTAL FOR BANK A									1,041,693.06		

SECTION 2

Westside Haines City
Community Development District

Unaudited Financial Reporting
May 31, 2023



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8	<hr/>	<u>Long Term Debt Report</u>

Westside Haines City
Community Development District
Combined Balance Sheet
May 31, 2023

	<i>General Fund</i>	<i>Debt Service Fund</i>	<i>Capital Projects Fund</i>	<i>Totals Governmental Funds</i>
Assets:				
Cash:				
Operating Account	\$ 799,139	\$ -	\$ -	\$ 799,139
Investments:				
Series 2021				
Reserve	\$ -	\$ 1,097,950	\$ -	\$ 1,097,950
Revenue	\$ -	\$ 358,404	\$ -	\$ 358,404
Construction - Cascades Phase 1 & 2	\$ -	\$ -	\$ 245	\$ 245
Construction - Brentwood Phase 1	\$ -	\$ -	\$ 169	\$ 169
Total Assets	\$ 799,139	\$ 1,456,354	\$ 414	\$ 2,255,907
Liabilities:				
Accounts Payable	\$ 4,452	\$ -	\$ -	\$ 4,452
Retainage Payable	\$ -	\$ -	\$ 488,016	\$ 488,016
Total Liabilities	\$ 4,452	\$ -	\$ 488,016	\$ 492,468
Fund Balance:				
Restricted for:				
Debt Service - Series 2021	\$ -	\$ 1,456,354	\$ -	\$ 1,456,354
Capital Projects - Series 2021	\$ -	\$ -	\$ (487,602)	\$ (487,602)
Unassigned	\$ 794,687	\$ -	\$ -	\$ 794,687
Total Fund Balances	\$ 794,687	\$ 1,456,354	\$ (487,602)	\$ 1,763,439
Total Liabilities & Fund Balance	\$ 799,139	\$ 1,456,354	\$ 414	\$ 2,255,907

Westside Haines City
Community Development District
General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending May 31, 2023

	Adopted Budget	Prorated Budget Thru 05/31/23	Actual Thru 05/31/23	Variance
Revenues:				
Assessments - Direct	\$ 876,320	\$ 876,320	\$ 478,331	\$ (397,989)
Assessments - Lot Closings	\$ -	\$ -	\$ 348,216	\$ 348,216
Boundary Amendment Contributions	\$ -	\$ -	\$ 9,478	\$ 9,478
Total Revenues	\$ 876,320	\$ 876,320	\$ 836,025	\$ (40,295)
Expenditures:				
<i>General & Administrative:</i>				
Supervisor Fees	\$ 12,000	\$ 8,000	\$ 600	\$ 7,400
Engineering	\$ 15,000	\$ 10,000	\$ 530	\$ 9,470
Attorney	\$ 25,000	\$ 16,667	\$ 4,417	\$ 12,250
Annual Audit	\$ 5,500	\$ -	\$ -	\$ -
Assessment Administration	\$ 5,000	\$ 5,000	\$ 5,000	\$ -
Arbitrage	\$ 1,350	\$ -	\$ -	\$ -
Dissemination	\$ 7,000	\$ 4,667	\$ 3,333	\$ 1,333
Trustee Fees	\$ 12,000	\$ -	\$ -	\$ -
Management Fees	\$ 36,750	\$ 24,500	\$ 24,500	\$ -
Information Technology	\$ 1,800	\$ 1,200	\$ 1,200	\$ -
Website Maintenance	\$ 1,200	\$ 800	\$ 800	\$ -
Telephone	\$ 300	\$ 200	\$ -	\$ 200
Postage & Delivery	\$ 1,000	\$ 667	\$ 511	\$ 155
Insurance	\$ 5,625	\$ 5,625	\$ 5,375	\$ 250
Copies	\$ 1,000	\$ 667	\$ 5	\$ 662
Legal Advertising	\$ 10,000	\$ 6,667	\$ -	\$ 6,667
Other Current Charges	\$ 5,000	\$ 3,333	\$ 25	\$ 3,308
Boundary Amendment Expenditures	\$ -	\$ -	\$ 9,478	\$ (9,478)
Office Supplies	\$ 625	\$ 417	\$ 2	\$ 414
Travel Per Diem	\$ 660	\$ 440	\$ -	\$ 440
Dues, Licenses & Subscriptions	\$ 175	\$ 175	\$ 175	\$ -
Subtotal General & Administrative Expenditures	\$ 146,985	\$ 89,023	\$ 55,951	\$ 33,072

Westside Haines City
Community Development District
General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending May 31, 2023

	Adopted Budget	Prorated Budget Thru 05/31/23	Actual Thru 05/31/23	Variance
<i>Operations & Maintenance</i>				
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	\$ 165	\$ 165	-
Electric	\$ 8,000	\$ 1,083	\$ 1,083	-
Water & Sewer	\$ 20,000	\$ -	\$ -	-
Sidewalk & Asphalt Maintenance	\$ 2,500	\$ -	\$ -	-
Irrigation Repairs	\$ 15,000	\$ -	\$ -	-
General Repairs & Maintenance	\$ 17,000	\$ -	\$ -	-
Contingency	\$ 15,000	\$ -	\$ -	-
Subtotal Field Expenditures Expenditures	\$ 353,000	\$ 1,249	\$ 1,249	\$ -
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	\$ -	\$ -	-
Subtotal Amenity Expenditures	\$ 372,840	\$ -	\$ -	\$ -
Total Expenditures	\$ 872,825	\$ 90,272	\$ 57,200	\$ 33,072
Excess (Deficiency) of Revenues over Expenditures	\$ 3,495		\$ 778,826	
<i>Other Financing Uses:</i>				
Capital Reserve Transfer	\$ 3,495	\$ -	\$ -	-
Total Other Financing Uses	\$ 3,495	\$ -	\$ -	\$ -
Net Change in Fund Balance	\$ -		\$ 778,826	
Fund Balance - Beginning	\$ -		\$ 15,861	
Fund Balance - Ending	\$ -		\$ 794,687	

Westside Haines City

Community Development District

Debt Service Fund Series 2021

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending May 31, 2023

	Adopted	Prorated Budget	Actual	
	Budget	Thru 05/31/23	Thru 05/31/23	Variance
Revenues:				
Assessments - Direct Bills	\$ 1,097,950	\$ 1,097,950	\$ 540,000	\$ (557,950)
Assessments - Lot Closings	\$ -	\$ -	\$ 526,100	\$ 526,100
Interest	\$ -	\$ -	\$ 42,952	\$ 42,952
Total Revenues	\$ 1,097,950	\$ 1,097,950	\$ 1,109,052	\$ 11,102
Expenditures:				
Interest - 11/1	\$ 349,256	\$ 349,256	\$ 349,256	\$ -
Principal - 5/1	\$ 400,000	\$ 400,000	\$ 400,000	\$ -
Interest - 5/1	\$ 349,256	\$ 349,256	\$ 349,256	\$ -
Total Expenditures	\$ 1,098,513	\$ 1,098,513	\$ 1,098,513	\$ -
Excess (Deficiency) of Revenues over Expenditures	\$ (563)		\$ 10,539	
Fund Balance - Beginning	\$ 349,605		\$ 1,445,815	
Fund Balance - Ending	\$ 349,042		\$ 1,456,354	

Westside Haines City

Community Development District

Capital Projects Fund Series 2021

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending May 31, 2023

	Adopted	Prorated Budget	Actual	
	Budget	Thru 05/31/23	Thru 05/31/23	Variance
Revenues:				
Developer Contributions - Cascades	\$ -	\$ -	\$ 2,434,996	\$ 2,434,996
Developer Contributions - Brentwood	\$ -	\$ -	\$ 1,591,966	\$ 1,591,966
Interest	\$ -	\$ -	\$ 237	\$ 237
Total Revenues	\$ -	\$ -	\$ 4,027,198	\$ 4,027,198
Expenditures:				
Capital Outlay - Cascades	\$ -	\$ -	\$ 2,276,727	\$ (2,276,727)
Capital Outlay - Brentwood	\$ -	\$ -	\$ 1,587,313	\$ (1,587,313)
Total Expenditures	\$ -	\$ -	\$ 3,864,040	\$ (3,864,040)
Excess (Deficiency) of Revenues over Expenditures	\$ -		\$ 163,158	
Fund Balance - Beginning	\$ -		\$ (650,761)	
Fund Balance - Ending	\$ -		\$ (487,602)	

Westside Haines City
Community Development District
Month to Month

	Oct	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sept	Total
Revenues:													
Assessments - Direct	\$ -	\$ 373,721	\$ 57,521	\$ -	\$ 46,540	\$ 549	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 478,331
Assessments - Lot Closings	\$ -	\$ -	\$ 330,035	\$ -	\$ -	\$ -	\$ -	\$ 18,182	\$ -	\$ -	\$ -	\$ -	\$ 348,216
Boundary Amendment Contributions	\$ -	\$ 3,996	\$ 305	\$ -	\$ -	\$ 5,177	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,478
Total Revenues	\$ -	\$ 377,717	\$ 387,861	\$ -	\$ 46,540	\$ 5,726	\$ -	\$ 18,182	\$ -	\$ -	\$ -	\$ -	\$ 836,025
Expenditures:													
<i>General & Administrative:</i>													
Supervisor Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 600	\$ -	\$ -	\$ -	\$ -	\$ 600
Engineering	\$ 110	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 165	\$ 255	\$ -	\$ -	\$ -	\$ -	\$ 530
Attorney	\$ 1,168	\$ 307	\$ 207	\$ 298	\$ 229	\$ 227	\$ 950	\$ 1,032	\$ -	\$ -	\$ -	\$ -	\$ 4,417
Annual Audit	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Assessment Administration	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000
Arbitrage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Dissemination	\$ 417	\$ 417	\$ 417	\$ 417	\$ 417	\$ 417	\$ 417	\$ 417	\$ 417	\$ -	\$ -	\$ -	\$ 3,333
Trustee Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Management Fees	\$ 3,063	\$ 3,063	\$ 3,063	\$ 3,063	\$ 3,063	\$ 3,063	\$ 3,063	\$ 3,063	\$ 3,063	\$ -	\$ -	\$ -	\$ 24,500
Information Technology	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	\$ -	\$ -	\$ -	\$ 1,200
Website Maintenance	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ -	\$ -	\$ -	\$ 800
Telephone	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Postage & Delivery	\$ 29	\$ 6	\$ 55	\$ 79	\$ 118	\$ 55	\$ 93	\$ 76	\$ -	\$ -	\$ -	\$ -	\$ 511
Insurance	\$ 5,375	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,375
Printing & Binding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5
Legal Advertising	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Current Charges	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25	\$ -	\$ -	\$ -	\$ -	\$ 25
Boundary Amendment Expenditures	\$ 3,996	\$ 305	\$ 5,177	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,478
Office Supplies	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ -	\$ -	\$ -	\$ -	\$ 2
Travel Per Diem	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Dues, Licenses & Subscriptions	\$ 175	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 175
Subtotal General & Administrative Expenditures	\$ 19,583	\$ 4,347	\$ 9,168	\$ 4,106	\$ 4,077	\$ 4,016	\$ 4,937	\$ 5,717	\$ -	\$ -	\$ -	\$ -	\$ 55,951

Westside Haines City
Community Development District
Month to Month

	Oct	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sept	Total
<i>Operations & Maintenance</i>													
Field Expenditures													
Property Insurance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Field Management	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Landscape Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Landscape Replacement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Lake Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Streetlights	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Electric	\$ -	\$ 8	\$ -	\$ 36	\$ 153	\$ 262	\$ 374	\$ 250	\$ -	\$ -	\$ -	\$ -	\$ 1,083
Water & Sewer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sidewalk & Asphalt Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Irrigation Repairs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
General Repairs & Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal Field Expenditures Expenditures	\$ -	\$ 8	\$ -	\$ 36	\$ 153	\$ 262	\$ 374	\$ 416	\$ -	\$ -	\$ -	\$ -	\$ 1,249
Amenity Expenditures													
Amenity Staff	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Amenity - Electric	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Amenity - Water	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Playground Lease	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fitness Equipment Lease	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Internet	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Pest Control	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Janitorial Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Security Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Pool Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Amenity Repairs & Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Amenity Access Management	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal Amenity Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ 19,583	\$ 4,356	\$ 9,168	\$ 4,142	\$ 4,230	\$ 4,278	\$ 5,310	\$ 6,133	\$ -	\$ -	\$ -	\$ -	\$ 57,200
Excess Revenues (Expenditures)	\$ (19,583)	\$ 373,361	\$ 378,693	\$ (4,142)	\$ 42,310	\$ 1,448	\$ (5,310)	\$ 12,049	\$ -	\$ -	\$ -	\$ -	\$ 778,826
<i>Other Financing Uses:</i>													
Capital Reserve Transfer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Other Financing Uses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Net Change in Fund Balance	\$ (19,583)	\$ 373,361	\$ 378,693	\$ (4,142)	\$ 42,310	\$ 1,448	\$ (5,310)	\$ 12,049	\$ -	\$ -	\$ -	\$ -	\$ 778,826

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	
Optional Redemption Date:	5/1/2031	
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
(Less: Principal Payment - 5/1/23)		(\$400,000)
Current Bonds Outstanding		\$19,410,000

SECTION 3

Requisition	Payee/Vendor	Amount
181	Permacast	\$ 1,750.00
182	Quality By Designs, Inc.	\$ 58,955.00
183	QGS Development, Inc.	\$ 78,172.75
184	Tucker Paving, Inc.	\$ 10,000.00
185	Absolute Engineering, Inc.	\$ 6,175.56
186	Horner Environmental Professionals, Inc.	\$ 3,152.50
187	Kilinski Van Wyk, PLLC	\$ 445.00
	TOTAL	\$ 158,650.81

SECTION 4

Requisition	Payee/Vendor	Amount
83	Absolute Engineering, Inc.	\$ 17,885.59
84	QGS Development, Inc.	\$ 110,383.07
85	GLK Real Estate, LLC	\$ 3,000.00
86	Quality By Design, Inc.	\$ 15,577.00
87	QGS Development, Inc.	\$ 47,134.15
88	QGS Development, Inc.	\$ 26,678.21
89	GLK Real Estate, LLC	\$ 3,000.00
	TOTAL	\$ 223,658.02