

*Westside Haines City
Community Development District*

Meeting Agenda

October 19, 2023

AGENDA

Westside Haines City

Community Development District

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

October 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 **Thursday, October 19, 2023 at 9:30 AM at 346 E. Central Ave., Winter Haven, FL 33880.**

Zoom Video Link: <https://us06web.zoom.us/j/82351010618>

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

Meeting ID: 823 5101 0618

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. Review and Ranking of Proposals Received for Cascades Phase 3 RFP for Construction Services and Authorizing Staff to Send Notices of Intent to Award
4. Consideration of Audit Services Engagement Letter from McDirmit Davis for Fiscal Year 2023 Audit
5. Consideration of Arbitrage Rebate Report from AMTEC for Series 2021 Assessment Area One Project Bonds
 - A. Attorney
 - B. Engineer
 - C. Field Manager's Report
 - D. District Manager's Report
6. Other Business
7. Supervisors Requests and Audience Comments
8. Adjournment

¹ Comments will be limited to three (3) minutes

SECTION III

Cascades Phase 3
Bid Ranking Results
 BASE BID OPENING 10/06/2023

Cascades Phase 3 (344 Lots)															
						Maximum Points	40	25	10	10	10	5	100		
Bidder	Opening Price	Opening Price w/ Proper Comps (Doesn't Include Survey)	Substantial Completion Days	Final Completion Days	Price Rank (Based on Adjusted Price)	Schedule Rank (Based on Substantial Completion)	Price	Schedule	Financial Capability	Understanding of Work	Experience	Personnel	Total	Overall Rank	Cost/Lot
QGS	\$ 9,396,282.51	\$ 9,396,282.51	240	270	2	1	38.1	25.0	10	10	10	5	98.1	1	\$27,314.77
KEARNEY	\$ 10,987,654.32	\$ 10,987,654.32	330	366	4	4	31.0	15.6	10	10	10	5	81.7	4	\$31,940.86
TUCKER PAVING	\$ 8,980,878.62	\$ 8,976,908.34	284	312	1	2	40.0	20.4	10	10	10	5	95.4	2	\$26,095.66
JDC	\$ 9,689,689.68	\$ 9,689,689.68	320	350	3	3	36.8	16.7	10	10	10	5	88.5	3	\$28,167.70

Adjustments:
 QGS

Survey Alternate Cost - \$126,726.80
 (Tax Included)

KEARNEY

Survey Alternate Cost - \$229,770.00
 (Tax Included)

TUCKER Removed Flood Mitigation Pond 30 - same as Flood Mitigation Pond 20 - (-\$3,970.28)

Survey Alternate Cost - \$128,845.00
 (Tax Included)

JDC

Survey Alternate Cost - \$168,500.00
 (Tax Included)

Cascades Phase 3 Bid Ranking Results

ALTERNATE BID OPENING 10/06/2023

Cascades Phase 3 (344 Lots)															
						Maximum Points	40	25	10	10	10	5	100		
Bidder	Opening Price	Opening Price w/ Proper Comps (Doesn't Include Survey)	Substantial Completion Days	Final Completion Days	Price Rank (Based on Adjusted Price)	Schedule Rank (Based on Substantial Completion)	Price	Schedule	Financial Capability	Understanding of Work	Experience	Personnel	Total	Overall Rank	Cost/Lot
QGS	\$ 9,396,282.51	\$ 9,396,282.51	240	270	2	2	38.6	24.9	10	10	10	5	98.5	2	\$27,314.77
KEARNEY	\$ 10,987,654.32	\$ 11,345,678.91	239	270	4	1	30.0	25.0	10	10	10	5	90.0	4	\$32,981.62
TUCKER PAVING	\$ 8,980,878.62	\$ 9,076,908.34	240	270	1	2	40.0	24.9	10	10	10	5	99.9	1	\$26,386.36
JDC	\$ 9,689,689.68	\$ 10,179,689.68	240	270	3	2	35.1	24.9	10	10	10	5	95.0	3	\$29,592.12

Adjustments:
QGS

Survey Alternate Cost - \$126,726.80
(Tax Included)

KEARNEY

Survey Alternate Cost - \$229,770.00
(Tax Included)

TUCKER *Removed Flood Mitigation Pond 30 - same as Flood Mitigation Pond 20 - (-\$3,970.28)*

Survey Alternate Cost - \$128,845.00
(Tax Included)

JDC

Survey Alternate Cost - \$168,500.00
(Tax Included)

SECTION IV



September 21, 2023

Board of Supervisors
Westside Haines City Community Development District
219 East Livingston Street
Orlando, FL 32801

The following represents our understanding of the services we will provide *Westside Haines City Community Development District*.

You have requested that we audit the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of *Westside Haines City Community Development District*, as of September 30, 2023, and for the year then ended and the related notes to the financial statements, which collectively comprise *Westside Haines City Community Development District's* basic financial statements as listed in the table of contents. We are pleased to confirm our acceptance and our understanding of this audit engagement by means of this letter.

The objectives of our audit 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 opinion. 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 auditing standards generally accepted in the United States of America (GAAS) and in accordance with Government Auditing Standards, will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

Accounting principles generally accepted in the United States of America, (U.S. GAAP), as promulgated by the Governmental Accounting Standards Board (GASB) require that certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by GASB, 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. As part of our engagement, we will apply certain limited procedures to the required supplementary information (RSI) in accordance with auditing standards generally accepted in the United States of America, (U.S. GAAS). These limited procedures will consist primarily of inquiries of management regarding their methods of measurement and presentation, and comparing the information for consistency with management's responses to our inquiries. We will not express an opinion or provide any form of assurance on the RSI. The following RSI is required by U.S. GAAP. This RSI will be subjected to certain limited procedures but will not be audited:

1. Management's Discussion and Analysis

Auditor Responsibilities

We will conduct our audit in accordance with U.S. GAAS and the standards for 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*. As part of an audit in accordance with GAAS, Government Auditing Standards, and Chapter 10.550, *Rules of the Auditor General*, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or override of internal control.
- 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 entity's internal control. However, we will communicate to you in writing concerning any significant deficiencies or material weaknesses in internal control relevant to the audit of the financial statements that we have identified during the audit.
- 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 including disclosures and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

- Conclude based on the audit evidence obtained, 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 a reasonable period of time.

Because of the inherent limitations of an audit, together with the inherent limitations of internal control, an unavoidable risk that some material misstatements may not be detected exists, even though the audit is properly planned and performed in accordance with U.S. GAAS and Government Auditing Standards.

Our responsibility as auditors is limited to the period covered by our audit and does not extend to any other periods.

Compliance with Laws and Regulations

As previously discussed, as part of obtaining reasonable assurance about whether the basic financial statements are free of material misstatement, we will perform tests of *Westside Haines City Community Development District's* compliance with the provisions of applicable laws, regulations, contracts, and agreements. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion.

Management Responsibilities

Our audit will be conducted on the basis that management acknowledge and understand that they have responsibility:

- a. For the preparation and fair presentation of the basic financial statements in accordance with accounting principles generally accepted in the United States of America;
- b. 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 error, fraudulent financial reporting, misappropriation of assets, or violations of laws, governmental regulations, grant agreements, or contractual agreements; and
- c. To provide us with:
 - i. Access to all information of which management is aware that is relevant to the preparation and fair presentation of the basic financial statements such as records, documentation, and other matters;
 - ii. Additional information that we may request from management for the purpose of the audit; and
 - iii. Unrestricted access to persons within the entity from whom we determine it necessary to obtain audit evidence.
- d. For including the auditor's report in any document containing financial statements that indicates that such financial statements have been audited by us
- e. For identifying and ensuring that the entity complies with the laws and regulations applicable to its activities;
- f. For adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the current year period under audit are immaterial, both individually and in the aggregate, to the financial statements as a whole; and
- g. For acceptance of nonattest services, including identifying the proper party to oversee nonattest work;
- h. For maintaining adequate records, selecting and applying accounting principles, and safeguarding assets;
- i. For informing us of any known or suspected fraud affecting the entity involving management, employees with significant role in internal control and others where fraud could have a material effect on the financials; and
- j. For the accuracy and completeness of all information provided.

With regard to the supplementary information referred to above, you acknowledge and understand your responsibility: (a) for the preparation of the supplementary information in accordance with the applicable criteria; (b) to provide us with the appropriate written representations regarding supplementary information; (c) to include our report on the supplementary information in any document that contains the supplementary information and that indicates that we have reported on such supplementary information; and (d) to present the supplementary information with the audited financial statements, or if the supplementary information will not be presented with the audited financial statements, to make the audited financial statements readily available to the intended users of the supplementary information no later than the date of issuance by you of the supplementary information and our report thereon.

As part of the audit, we will assist with the preparation of your financial statements and related notes. You will be required to acknowledge in the written representation letter our assistance with preparation of the financial statements and that you have accepted responsibility for them.

Nonattest Services

With respect to any nonattest services we perform, such as drafting the financial statements and proposing adjusting or correcting journal entries to be reviewed and approved by management, we will not assume management responsibilities on behalf of the District. However, we will provide advice and recommendations to assist management of the District in performing its responsibilities.

The District's management is responsible for (a) making all management decisions and performing all management functions; (b) assigning a competent individual to oversee the services; (c) evaluating the adequacy of the services performed; (d) evaluating and accepting responsibility for the results of the services performed; and (e) establishing and maintaining internal controls, including monitoring ongoing activities.

Our responsibilities and limitations of the engagement are as follows:

- We will perform the services in accordance with applicable professional standards, including Government Auditing Standards
- The nonattest services are limited to the drafting of financial statements as previously outlined. Our firm, in its sole professional judgment, reserves the right to refuse to do any procedure or take any action that could be construed as making management decisions or assuming management responsibilities, including determining account codings and approving journal entries.

Government Auditing Standards require that we document an assessment of the skills, knowledge, and experience of management, should we participate in any form of the preparation of the basic financial statements and related schedules or disclosures as these actions are deemed a non-audit service.

Reporting

We will issue a written report upon completion of our audit of *Westside Haines City Community Development District's* basic financial statements. Our report will be addressed to the governing body of *Westside Haines City Community Development District*. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add an emphasis-of-matter or other-matter paragraph(s), or withdraw from the engagement. If our opinions on the basic financial statements are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or to issue a report as a result of this engagement.

In accordance with the requirements of *Government Auditing Standards*, we will also issue a written report describing the scope of our testing over internal control over financial reporting and over compliance with laws, regulations, and provisions of grants and contracts, including the results of that testing. However, providing an opinion on internal control and compliance will not be an objective of the audit and, therefore, no such opinion will be expressed.

We will also issue a written report on the District's compliance with the requirements of Section 218.415, Florida Statutes upon completion of our audit.

Other

We understand that your employees will prepare all confirmations we request and will locate any documents or invoices selected by us for testing.

Regarding the electronic dissemination of audited financial statements, including financial statements published electronically on your internet website, you understand that electronic sites are a means to distribute information and, therefore, we are not required to read the information contained in these sites or to consider the consistency of other information in the electronic site with the original document.

Professional standards prohibit us from being the sole host and/or the sole storage for your financial and non-financial data. As such, it is your responsibility to maintain your original data and records and we cannot be responsible to maintain such original information. By signing this engagement letter, you affirm that you have all the data and records required to make your books and records complete.

Provisions of Engagement Administration, Timing and Fees

During the course of the engagement, we may communicate with you or your personnel via fax or e-mail, and you should be aware that communication in those mediums contains a risk of misdirected or intercepted communications.

We expect to begin our audit in January 2024 and the audit reports and all corresponding reports will be issued no later than June 1, 2024.

Tamara Campbell is the engagement partner for the audit services specified in this letter. Her responsibilities include supervising McDimit Davis & Company, LLC's services performed as part of this engagement and signing or authorizing another qualified firm representative to sign the audit report.

Our fee for these services described in this letter will be \$4,000 for the year ended September 30, 2023 (\$4,000 for September 30, 2024, and \$4,000 for September 30, 2025), inclusive of all costs and out-of-pocket expenses, unless the scope of the engagement is changed; the assistance that *Westside Haines City Community Development District* has agreed to furnish is not provided, or unexpected conditions are encountered, in which case we will discuss the situation with you before proceeding.

Our invoices for fees shall be rendered upon completion of the work, shall provide sufficient detail to demonstrate that fees charged are solely for the specified services as actually rendered and shall demonstrate compliance with the terms of this agreement.

This Agreement provides for the agreement period of one (1) year, unless terminated earlier in accordance with this Agreement. This agreement may be renewed for two additional years subject to the mutual agreement by both parties to the terms and fees for such renewal. The District agrees that Auditor may terminate this Agreement with or without cause by providing sixty (60) days' written notice of termination to the District; provided, however, that the District shall be provided a reasonable opportunity to cure any failure under this Agreement. Auditor agrees that the District may terminate this Agreement immediately with cause. Auditor further agrees that the District may terminate this Agreement by providing thirty (30) days' written notice of termination to Auditor. Upon any termination of this Agreement, Auditor shall be entitled to payment for all work and/or services rendered up until the effective termination date, subject to whatever claims or off-sets the District may have against Auditor.

Whenever possible, we will attempt to use *Westside Haines City Community Development District's* personnel to assist in the preparation of schedules and analyses of accounts. This effort could substantially reduce our time requirements and facilitate the timely conclusion of the audit. Further, we will be available during the year to consult with you on financial management and accounting matters of a routine nature.

During the course of the audit we may observe opportunities for economy in, or improved controls over, your operations. We will bring such matters to the attention of the appropriate level of management, either orally or in writing.

You agree to inform us of facts that may affect the basic financial statements of which you may become aware during the period from the date of the auditor's report to the date the financial statements are issued.

We agree to retain our audit documentation or work papers for a period of at least five years from the date of our report.

This audit engagement letter with any addendum, if any, constitute the complete and exclusive statement of the agreement between the parties.

Public Records

Auditor understands and agrees that all documents of any kind provided to the District in connection with this Agreement may be public records, and. Accordingly, Auditor agrees to comply with all applicable provisions of Florida law in handling such records, including but not limited to Section 119.0701, *Florida Statutes*. Auditor acknowledges that the designated public records custodian for the District is Government Management Services ("Public Records Custodian"). Among other requirements and to the extent applicable by law, Auditor shall 1) Keep and maintain public records required by the District to perform the service; 2) upon request by the Public Records Custodian, provide the District with the requested public records or allow the records to be inspected or copied within a reasonable time at a cost that does not exceed the cost provided in Chapter 119, *Florida Statutes*; 3) ensure that public records which are exempt or confidential, and exempt from public records disclosure requirements, are not disclosed except as authorized by law for the duration of the contract term and following the contract term if Auditor does not transfer the records to the Public Records Custodian of the District; and 4) upon completion of the contract, transfer to the District, at no cost, all public records in Auditor's possession or, alternatively, keep, maintain and meet all applicable requirements for retaining public records pursuant to Florida laws. When such public records are transferred by Auditor, Auditor shall destroy any duplicate public records that are exempt or confidential and exempt from public records disclosure requirements. All records stored electronically must be provided to the District, in a format that is compatible with Microsoft Word or Adobe PDF formats.

IF THE AUDITOR HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, FLORIDA STATUTES, TO THE AUDITOR'S DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS AGREEMENT, CONTACT THE PUBLIC RECORDS CUSTODIAN AT 407-841-5524, JBURNS@GMSCFL.COM, OR AT 219 EAST LIVINGSTON ST., ORLANDO, FL 32801.

At the conclusion of our audit engagement, we will communicate to the Board of Supervisors the following significant findings from the audit:

- Our view about the qualitative aspects of the entity's significant accounting practices;
- Significant difficulties, if any, encountered during the audit;
- Uncorrected misstatements, other than those we believe are trivial, if any;
- Disagreements with management, if any;
- Other findings or issues, if any, arising from the audit that are, in our professional judgment, significant and relevant to those charged with governance regarding their oversight of the financial reporting process;
- Material, corrected misstatements that were brought to the attention of management as a result of our audit procedures;
- Representations we requested from management;
- Management's consultations with other accountants, if any; and
- Significant issues, if any, arising from the audit that were discussed, or the subject of correspondence, with management.

The audit documentation for this engagement is the property of McDirmit Davis, LLC and constitutes confidential information. However, we may be requested to make certain audit documentation available to a federal or state agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities, pursuant to authority given to it by law or regulation, or to peer reviewers. If requested, access to such audit documentation will be provided under the supervision of McDirmit Davis, LLC's personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies of information contained therein to others, including other governmental agencies.

In accordance with the requirements of *Government Auditing Standards*, we have attached a copy of our latest external peer review report of our firm for your consideration and files.

Please sign and return the attached copy of this letter to indicate your acknowledgment of, and agreement with, the arrangements for our audit of the financial statements including our respective responsibilities.

We appreciate the opportunity to be your financial statement auditors and look forward to working with you and your staff.

Respectfully,



McDirmit Davis, LLC
Orlando, FL

RESPONSE:

This letter correctly sets forth our understanding.

Acknowledged and agreed on behalf of Westside Haines City Community Development District by:

Title: _____

SECTION V

REBATE REPORT

\$19,810,000

Westside Haines City Community Development District

(Polk County, Florida)

Special Assessment Bonds, Series 2021

(Assessment Area One Project)

Dated: July 19, 2021

Delivered: July 19, 2021

Rebate Report to the Computation Date

July 19, 2024

Reflecting Activity To

August 31, 2023



AMTEC

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AMTEC

American Municipal Tax-Exempt Compliance

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

www.amteccorp.com

October 5, 2023

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

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

Dear Ms. Costa:

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

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

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

We have scheduled our next Report as of July 19, 2024. Thank you and should you have any questions, please do not hesitate to contact us.

Very truly yours,

Michael J. Scarfo
Senior Vice President

Trong M. Tran
Assistant Vice President

SUMMARY OF REBATE COMPUTATIONS

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

For the July 19, 2024 Computation Date
Reflecting Activity from July 19, 2021 through August 31, 2023

Fund Description	Taxable Inv Yield	Net Income	Rebatable Arbitrage
Acquisition & Construction Fund	0.069791%	4,709.89	(235,300.56)
Brentwood Escrow Fund	0.006037%	51.74	(30,752.93)
Cascades Escrow Fund	0.006034%	103.47	(61,522.23)
Reserve Fund	1.843999%	40,618.36	(33,911.69)
Capitalized Interest Fund	0.005499%	18.18	(11,782.03)
Cost of Issuance Fund	0.005987%	0.02	(12.04)
Totals	0.383146%	\$45,501.66	\$(373,281.48)
Bond Yield	3.299846%		
Rebate Computation Credits			(3,979.01)
Net Rebatable Arbitrage			\$(377,260.49)

Based upon our computations, no rebate liability exists.

SUMMARY OF COMPUTATIONAL INFORMATION AND DEFINITIONS

COMPUTATIONAL INFORMATION

1. For the purpose of computing Rebatable Arbitrage, investment activity is reflected from July 19, 2021, the delivery date of the Bonds, to August 31, 2023, the Computation Period. All nonpurpose payments and receipts are future valued to the Computation Date of July 19, 2024.
2. Computations of yield are based on a 360-day year and semiannual compounding on the last day of each compounding interval. Compounding intervals end on a day in the calendar year corresponding to Bond maturity dates or six months prior.
3. For investment cash flow, debt service and yield computation purposes, all payments and receipts are assumed to be paid or received respectively, as shown on the attached schedules.
4. Purchase prices on investments are assumed to be at fair market value, representing an arm's length transaction.
5. During the period between July 19, 2021 and August 31, 2023, the District made periodic payments into the Debt Service Fund that were used, along with the interest earned, to provide the required debt service payments.

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

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

DEFINITIONS

6. Computation Date

July 19, 2024.

7. Computation Period

The period beginning on July 19, 2021, the delivery date of the Bonds, and ending on August 31, 2023.

8. Bond Year

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

9. Bond Yield

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

10. Taxable Investment Yield

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

11. Issue Price

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

12. Rebateable Arbitrage

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

13. Funds and Accounts

The Funds and Accounts activity used in the compilation of this Report and identified in the Trust Indenture was received from records provided by U.S. Bank, Trustee, as follows:

Account Name	Account Number
Revenue	227649000
Interest	227649001
Sinking	227649002
Reserve	227649003
Prepayment	227649004
Acquisition & Construction	227649005
Cost of Issuance	227649006
Brentwood Escrow	227649007
Cascades Escrow	227649008

METHODOLOGY

Bond Yield

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

Investment Yield and Rebate Amount

The methodology used to calculate the Rebateable Arbitrage as of August 31, 2023, was to calculate the future value of the disbursements from all funds, subject to rebate, and the value of the remaining bond proceeds, at the yield on the Bonds, to July 19, 2024. This figure was then compared to the future value of the deposit of bond proceeds into the various investment accounts at the same yield. The difference between the future values of the two cash flows, on July 19, 2024, is the Rebateable Arbitrage.

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

Sources of Funds	
-------------------------	--

Par Amount	\$19,810,000.00
Original Issue Premium	441,577.50
Total	\$20,251,577.50

Uses of Funds	
----------------------	--

Acquisition and Construction Fund	\$ 8,673,773.02
Brentwood Escrow Fund	3,148,586.16
Cascades Escrow Fund	6,173,425.19
Reserve Fund	1,097,950.00
Capitalized Interest Fund	547,168.13
Cost of Issuance Fund	214,475.00
Underwriter's Discount	396,200.00
Total	\$20,251,577.50

PROOF OF ARBITRAGE YIELD

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

Date	Debt Service	Present Value to 07/19/2021 @ 3.2998455200%
11/01/2021	197,911.88	196,085.07
05/01/2022	349,256.25	340,415.87
11/01/2022	349,256.25	334,890.44
05/01/2023	749,256.25	706,776.15
11/01/2023	344,256.25	319,467.21
05/01/2024	754,256.25	688,583.04
11/01/2024	339,131.25	304,577.74
05/01/2025	764,131.25	675,135.99
11/01/2025	333,818.75	290,152.94
05/01/2026	768,818.75	657,405.24
11/01/2026	328,381.25	276,236.14
05/01/2027	773,381.25	640,012.90
11/01/2027	321,706.25	261,907.26
05/01/2028	781,706.25	626,072.41
11/01/2028	314,806.25	248,037.46
05/01/2029	789,806.25	612,191.71
11/01/2029	307,681.25	234,617.74
05/01/2030	792,681.25	594,636.21
11/01/2030	300,406.25	221,694.38
05/01/2031	10,550,406.25	7,659,630.97
11/01/2031	97,906.25	69,926.54
05/01/2032	617,906.25	434,157.34
11/01/2032	89,456.25	61,834.12
05/01/2033	624,456.25	424,631.75
11/01/2033	80,762.50	54,027.29
05/01/2034	635,762.50	418,399.59
11/01/2034	71,743.75	46,448.68
05/01/2035	641,743.75	408,736.94
11/01/2035	62,481.25	39,149.38
05/01/2036	652,481.25	402,194.54
11/01/2036	52,893.75	32,074.91
05/01/2037	662,893.75	395,455.80
11/01/2037	42,981.25	25,224.70
05/01/2038	672,981.25	388,546.40
11/01/2038	32,743.75	18,597.79
05/01/2039	682,743.75	381,490.34
11/01/2039	22,181.25	12,192.84
05/01/2040	692,181.25	374,310.10
11/01/2040	11,293.75	6,008.18
05/01/2041	706,293.75	369,643.41
	27,364,943.13	20,251,577.50

Proceeds Summary

Delivery date	07/19/2021
Par Value	19,810,000.00
Premium (Discount)	441,577.50
Target for yield calculation	20,251,577.50

PROOF OF ARBITRAGE YIELD

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

Assumed Call/Computation Dates for Premium Bonds

Bond Component	Maturity Date	Rate	Yield	Call Date	Call Price	Yield To Call/Maturity
TERM04	05/01/2042	4.000%	3.450%	05/01/2031	100.000	3.4510901%
TERM04	05/01/2043	4.000%	3.450%	05/01/2031	100.000	3.4510901%
TERM04	05/01/2044	4.000%	3.450%	05/01/2031	100.000	3.4510901%
TERM04	05/01/2045	4.000%	3.450%	05/01/2031	100.000	3.4510901%
TERM04	05/01/2046	4.000%	3.450%	05/01/2031	100.000	3.4510901%
TERM04	05/01/2047	4.000%	3.450%	05/01/2031	100.000	3.4510901%
TERM04	05/01/2048	4.000%	3.450%	05/01/2031	100.000	3.4510901%
TERM04	05/01/2049	4.000%	3.450%	05/01/2031	100.000	3.4510901%
TERM04	05/01/2050	4.000%	3.450%	05/01/2031	100.000	3.4510901%
TERM04	05/01/2051	4.000%	3.450%	05/01/2031	100.000	3.4510901%
TERM04	05/01/2052	4.000%	3.450%	05/01/2031	100.000	3.4510901%

Rejected Call/Computation Dates for Premium Bonds

Bond Component	Maturity Date	Rate	Yield	Call Date	Call Price	Yield To Call/Maturity	Increase to Yield
TERM04	05/01/2042	4.000%	3.450%			3.6864482%	0.2353580%
TERM04	05/01/2043	4.000%	3.450%			3.6957716%	0.2446814%
TERM04	05/01/2044	4.000%	3.450%			3.7042317%	0.2531415%
TERM04	05/01/2045	4.000%	3.450%			3.7119376%	0.2608474%
TERM04	05/01/2046	4.000%	3.450%			3.7189809%	0.2678908%
TERM04	05/01/2047	4.000%	3.450%			3.7254390%	0.2743488%
TERM04	05/01/2048	4.000%	3.450%			3.7313776%	0.2802875%
TERM04	05/01/2049	4.000%	3.450%			3.7368532%	0.2857631%
TERM04	05/01/2050	4.000%	3.450%			3.7419143%	0.2908241%
TERM04	05/01/2051	4.000%	3.450%			3.7466028%	0.2955127%
TERM04	05/01/2052	4.000%	3.450%			3.7509554%	0.2998653%

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

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
07/19/2021					
11/01/2021			197,911.88	197,911.88	
05/01/2022			349,256.25	349,256.25	547,168.13
11/01/2022			349,256.25	349,256.25	
05/01/2023	400,000	2.500%	349,256.25	749,256.25	1,098,512.50
11/01/2023			344,256.25	344,256.25	
05/01/2024	410,000	2.500%	344,256.25	754,256.25	1,098,512.50
11/01/2024			339,131.25	339,131.25	
05/01/2025	425,000	2.500%	339,131.25	764,131.25	1,103,262.50
11/01/2025			333,818.75	333,818.75	
05/01/2026	435,000	2.500%	333,818.75	768,818.75	1,102,637.50
11/01/2026			328,381.25	328,381.25	
05/01/2027	445,000	3.000%	328,381.25	773,381.25	1,101,762.50
11/01/2027			321,706.25	321,706.25	
05/01/2028	460,000	3.000%	321,706.25	781,706.25	1,103,412.50
11/01/2028			314,806.25	314,806.25	
05/01/2029	475,000	3.000%	314,806.25	789,806.25	1,104,612.50
11/01/2029			307,681.25	307,681.25	
05/01/2030	485,000	3.000%	307,681.25	792,681.25	1,100,362.50
11/01/2030			300,406.25	300,406.25	
05/01/2031	500,000	3.000%	300,406.25	800,406.25	1,100,812.50
11/01/2031			292,906.25	292,906.25	
05/01/2032	520,000	3.250%	292,906.25	812,906.25	1,105,812.50
11/01/2032			284,456.25	284,456.25	
05/01/2033	535,000	3.250%	284,456.25	819,456.25	1,103,912.50
11/01/2033			275,762.50	275,762.50	
05/01/2034	555,000	3.250%	275,762.50	830,762.50	1,106,525.00
11/01/2034			266,743.75	266,743.75	
05/01/2035	570,000	3.250%	266,743.75	836,743.75	1,103,487.50
11/01/2035			257,481.25	257,481.25	
05/01/2036	590,000	3.250%	257,481.25	847,481.25	1,104,962.50
11/01/2036			247,893.75	247,893.75	
05/01/2037	610,000	3.250%	247,893.75	857,893.75	1,105,787.50
11/01/2037			237,981.25	237,981.25	
05/01/2038	630,000	3.250%	237,981.25	867,981.25	1,105,962.50
11/01/2038			227,743.75	227,743.75	
05/01/2039	650,000	3.250%	227,743.75	877,743.75	1,105,487.50
11/01/2039			217,181.25	217,181.25	
05/01/2040	670,000	3.250%	217,181.25	887,181.25	1,104,362.50
11/01/2040			206,293.75	206,293.75	
05/01/2041	695,000	3.250%	206,293.75	901,293.75	1,107,587.50
11/01/2041			195,000.00	195,000.00	
05/01/2042	720,000	4.000%	195,000.00	915,000.00	1,110,000.00
11/01/2042			180,600.00	180,600.00	
05/01/2043	750,000	4.000%	180,600.00	930,600.00	1,111,200.00
11/01/2043			165,600.00	165,600.00	
05/01/2044	780,000	4.000%	165,600.00	945,600.00	1,111,200.00
11/01/2044			150,000.00	150,000.00	
05/01/2045	810,000	4.000%	150,000.00	960,000.00	1,110,000.00
11/01/2045			133,800.00	133,800.00	
05/01/2046	845,000	4.000%	133,800.00	978,800.00	1,112,600.00
11/01/2046			116,900.00	116,900.00	
05/01/2047	880,000	4.000%	116,900.00	996,900.00	1,113,800.00
11/01/2047			99,300.00	99,300.00	
05/01/2048	915,000	4.000%	99,300.00	1,014,300.00	1,113,600.00
11/01/2048			81,000.00	81,000.00	
05/01/2049	955,000	4.000%	81,000.00	1,036,000.00	1,117,000.00
11/01/2049			61,900.00	61,900.00	
05/01/2050	990,000	4.000%	61,900.00	1,051,900.00	1,113,800.00

BOND DEBT SERVICE

\$19,810,000

Westside Haines City Community Development District
(Polk County, Florida)
Special Assessment Bonds, Series 2021
(Assessment Area One Project)

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
11/01/2050			42,100.00	42,100.00	
05/01/2051	1,030,000	4.000%	42,100.00	1,072,100.00	1,114,200.00
11/01/2051			21,500.00	21,500.00	
05/01/2052	1,075,000	4.000%	21,500.00	1,096,500.00	1,118,000.00
	19,810,000		13,950,343.13	33,760,343.13	33,760,343.13

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

ARBITRAGE REBATE CALCULATION
 DETAIL REPORT

DATE	DESCRIPTION	RECEIPTS (PAYMENTS)	FUTURE VALUE @ BOND YIELD OF (3.299846%)
07/19/21	Beg Bal	-8,673,773.02	-9,568,643.43
07/20/21		761,374.20	839,848.58
07/20/21		170,507.49	188,081.59
08/11/21		3,368.00	3,708.05
08/11/21		8,308.84	9,147.75
08/11/21		16,327.46	17,975.97
08/11/21		794.50	874.72
08/11/21		1,665.68	1,833.86
08/11/21		655.50	721.68
08/11/21		1,750.00	1,926.69
08/11/21		3,000.00	3,302.90
08/16/21		2,820.00	3,103.31
08/16/21		3,275.50	3,604.57
08/16/21		14,320.00	15,758.66
08/16/21		7,546.77	8,304.96
08/16/21		7,159.00	7,878.23
08/16/21		18,313.75	20,153.64
08/16/21		6,500.00	7,153.02
08/18/21		141.65	155.85
08/19/21		-14,800.00	-16,282.44
09/01/21		3,000.00	3,296.90
09/01/21		6,098.92	6,702.50
09/01/21		51.00	56.05
09/07/21		4,520.00	4,964.61
09/09/21		1,304.50	1,432.56
09/14/21		12,177.31	13,366.63
09/14/21		1,835.00	2,014.22
09/14/21		3,000.00	3,293.00
09/14/21		670.67	736.17
09/14/21		2,503.48	2,747.99
09/14/21		2,212.50	2,428.59
09/14/21		2,750.00	3,018.59
09/23/21		153.00	167.81
09/23/21		268,342.65	294,310.03
09/27/21		765.00	838.72
09/27/21		3,000.00	3,289.11
10/12/21		17,506.64	19,167.61
10/12/21		350.00	383.21
10/12/21		1,867.50	2,044.68
10/12/21		29,250.00	32,025.14
10/15/21		44,362.16	48,557.85
10/15/21		9,964.00	10,906.38
10/25/21		255.00	278.86
10/25/21		23,852.00	26,084.15
10/25/21		161,554.33	176,673.13
10/25/21		97.90	107.06
10/25/21		421,731.18	461,198.20

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

ARBITRAGE REBATE CALCULATION
 DETAIL REPORT

DATE	DESCRIPTION	RECEIPTS (PAYMENTS)	FUTURE VALUE @ BOND YIELD OF (3.299846%)
10/25/21		378,102.36	413,486.45
10/28/21		3,000.00	3,279.86
11/05/21		44,843.00	48,994.99
11/05/21		53,625.60	58,590.77
11/05/21		25,763.08	28,148.47
11/05/21		179,812.89	196,461.69
11/09/21		-6,173,503.35	-6,742,652.95
11/09/21		-8.27	-9.03
11/10/21		62,156.00	67,880.13
11/10/21		48,003.72	52,424.53
11/10/21		50,682.08	55,349.55
11/10/21		278,405.79	304,045.02
11/10/21		18.50	20.20
11/18/21		76,497.15	83,481.27
11/18/21		8,137.00	8,879.90
11/18/21		25,042.80	27,329.18
11/18/21		74,952.68	81,795.79
11/18/21		3,000.00	3,273.90
11/18/21		25,000.00	27,282.48
11/19/21		3,000.00	3,273.60
12/02/21		10,441.00	11,379.76
12/02/21		84,751.16	92,371.21
12/02/21		41,517.32	45,250.18
12/02/21		535.00	583.10
12/03/21		8,459.00	9,218.72
12/03/21		48,825.00	53,210.06
12/03/21		54,112.50	58,972.44
12/03/21		17.50	19.07
12/03/21		55,337.52	60,307.48
12/03/21		53,584.50	58,397.02
12/07/21		3,825.00	4,167.01
12/21/21		3,000.00	3,264.09
01/04/22		-28.35	-30.81
01/11/22		74,729.36	81,160.07
01/11/22		4,368.33	4,744.24
01/11/22		60,606.00	65,821.35
01/11/22		51,453.00	55,880.70
01/11/22		29,479.60	32,016.42
01/11/22		34,387.09	37,346.21
01/11/22		415,507.97	451,263.80
01/11/22		3,420.00	3,714.30
01/11/22		46,863.21	50,895.94
01/11/22		136,045.81	147,753.00
01/11/22		330,671.74	359,127.13
01/14/22		18,586.32	20,180.23
01/14/22		10,462.00	11,359.19
01/14/22		3,000.00	3,257.27

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

ARBITRAGE REBATE CALCULATION
 DETAIL REPORT

DATE	DESCRIPTION	RECEIPTS (PAYMENTS)	FUTURE VALUE @ BOND YIELD OF (3.299846%)
01/14/22		348,324.66	378,195.98
01/14/22		146,509.91	159,074.18
01/21/22		65,700.79	71,289.72
01/24/22		4,962.50	5,383.17
01/24/22		146,793.94	159,237.73
01/24/22		3,000.00	3,254.31
02/08/22		15,097.00	16,355.95
02/08/22		108,965.76	118,052.48
02/08/22		1,020.00	1,105.06
02/08/22		7,127.12	7,721.46
02/08/22		2,884.34	3,124.87
02/08/22		6,000.00	6,500.34
02/08/22		3,365.00	3,645.61
02/22/22		6,536.03	7,072.07
02/22/22		16,430.00	17,777.47
02/22/22		2,423.00	2,621.72
02/22/22		6,201.23	6,709.81
02/22/22		104,566.15	113,141.89
02/22/22		173,974.14	188,242.21
02/22/22		4,790.00	5,182.84
02/22/22		7,500.00	8,115.09
02/22/22		268,024.21	290,005.56
02/22/22		569,860.15	616,595.84
03/02/22		18,444.00	19,938.50
03/02/22		56,561.30	61,144.42
03/02/22		6,000.00	6,486.18
03/07/22		31,590.00	34,134.20
03/07/22		11,932.67	12,893.70
03/07/22		11,001.66	11,887.71
03/07/22		553,377.34	597,945.25
03/16/22		1,530.00	1,651.87
03/16/22		17,710.00	19,120.68
03/16/22		10,926.80	11,797.17
03/24/22		66,876.75	72,151.27
03/24/22		14,363.15	15,495.96
03/30/22		31,824.00	34,315.21
03/30/22		7,345.00	7,919.97
03/30/22		17,333.76	18,690.66
03/30/22		6,000.00	6,469.69
03/30/22		829,313.39	894,232.82
04/13/22		3,402.00	3,663.98
04/13/22		1,860.00	2,003.23
04/13/22		4,003.23	4,311.51
04/13/22		34,618.00	37,283.84
04/18/22		1,773.53	1,909.24
04/18/22		5,548.93	5,973.52
04/18/22		3,000.00	3,229.55

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

ARBITRAGE REBATE CALCULATION
 DETAIL REPORT

DATE	DESCRIPTION	RECEIPTS (PAYMENTS)	FUTURE VALUE @ BOND YIELD OF (3.299846%)
04/18/22		219.00	235.76
04/18/22		465,946.94	501,600.18
04/21/22		37,832.81	40,716.59
04/21/22		1,658.00	1,784.38
04/21/22		6,221.00	6,695.19
04/21/22		50,000.08	53,811.30
04/21/22		12,951.36	13,938.57
04/25/22		2,312,129.00	2,487,464.53
04/29/22		3,000.00	3,226.33
04/29/22		418,650.98	450,234.75
05/09/22		92,597.69	99,492.93
05/09/22		779,921.15	837,997.58
05/17/22		56,138.06	60,274.50
05/17/22		8,054.00	8,647.45
05/17/22		10,794.88	11,590.28
05/17/22		3,000.00	3,221.05
05/17/22		949,228.54	1,019,170.83
05/17/22		183.59	197.12
05/24/22		3,270.00	3,508.71
05/24/22		271.90	291.75
05/24/22		79.95	85.79
05/27/22		5,113.00	5,484.75
05/27/22		19,998.24	21,452.26
06/01/22		5,000.00	5,361.59
06/01/22		101,509.20	108,850.10
06/01/22		1,660.00	1,780.05
06/01/22		3,000.00	3,216.95
06/08/22		626,941.52	671,852.71
06/22/22		1,000.00	1,070.27
06/23/22		10,097.50	10,806.09
06/28/22		3,815.00	4,080.86
06/28/22		22,901.82	24,497.82
06/28/22		510.00	545.54
06/28/22		3,000.00	3,209.07
07/14/22		104,750.19	111,887.21
09/20/22		-6,000.00	-6,370.46
09/20/22		845.18	897.36
10/12/22		1,168.00	1,237.64
11/02/22		510.00	539.43
11/02/22		962.50	1,018.03
11/17/22		718.25	758.66
12/14/22		755.32	795.86
12/23/22		255.00	268.47
12/23/22		600.00	631.68
12/23/22		133.50	140.55
06/02/23		-452,925.00	-469,998.13
06/14/23		1,750.00	1,813.99

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

ARBITRAGE REBATE CALCULATION
 DETAIL REPORT

DATE	DESCRIPTION	RECEIPTS (PAYMENTS)	FUTURE VALUE @ BOND YIELD OF (3.299846%)
06/14/23		58,955.00	61,110.62
06/22/23		78,172.75	80,972.13
06/28/23		10,000.00	10,352.45
06/29/23		6,175.56	6,392.64
06/29/23		3,152.50	3,263.31
07/11/23		445.00	460.14
07/17/23		1,937.50	2,002.33
07/18/23		8,813.00	9,107.04
07/27/23		4,459.72	4,604.75
07/27/23		30,160.85	31,141.66
07/27/23		6,721.59	6,940.17
08/09/23		3,617.00	3,730.55
08/09/23		86,339.34	89,049.84
08/09/23		5,287.50	5,453.49
08/31/23		619.96	638.20
08/31/23		765.00	787.51
08/31/23	MMkt Bal	148,411.27	152,778.47
08/31/23	MMkt Acc	1,148.09	1,181.87

07/19/24	TOTALS:	4,709.89	-235,300.56

ISSUE DATE: 07/19/21 REBATABLE ARBITRAGE: -235,300.56
 COMP DATE: 07/19/24 NET INCOME: 4,709.89
 BOND YIELD: 3.299846% TAX INV YIELD: 0.069791%

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

ARBITRAGE REBATE CALCULATION
 DETAIL REPORT

DATE	DESCRIPTION	RECEIPTS (PAYMENTS)	FUTURE VALUE @ BOND YIELD OF (3.299846%)
07/19/21	7/19/2021	-3,148,586.16	-3,473,424.79
10/27/21	10/29/2021	3,148,624.47	3,442,657.27
01/04/22	1/4/2022	13.43	14.59

07/19/24	TOTALS:	51.74	-30,752.93

ISSUE DATE:	07/19/21	REBATABLE ARBITRAGE:	-30,752.93
COMP DATE:	07/19/24	NET INCOME:	51.74
BOND YIELD:	3.299846%	TAX INV YIELD:	0.006037%

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

ARBITRAGE REBATE CALCULATION
 DETAIL REPORT

DATE	DESCRIPTION	RECEIPTS (PAYMENTS)	FUTURE VALUE @ BOND YIELD OF (3.299846%)
07/19/21	7/19/2021	-6,173,425.19	-6,810,335.50
10/29/21	10/29/2021	6,173,500.31	6,748,782.46
01/04/22	1/4/2022	28.35	30.81

07/19/24	TOTALS:	103.47	-61,522.23

ISSUE DATE:	07/19/21	REBATABLE ARBITRAGE:	-61,522.23
COMP DATE:	07/19/24	NET INCOME:	103.47
BOND YIELD:	3.299846%	TAX INV YIELD:	0.006034%

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

ARBITRAGE REBATE CALCULATION
 DETAIL REPORT

DATE	DESCRIPTION	RECEIPTS (PAYMENTS)	FUTURE VALUE @ BOND YIELD OF (3.299846%)
07/19/21	Beg Bal	-1,097,950.00	-1,211,225.15
08/03/21		2.34	2.58
09/02/21		5.65	6.21
10/04/21		5.40	5.92
11/02/21		5.58	6.10
12/02/21		5.43	5.92
12/29/21		-0.11	-0.12
12/30/21		0.11	0.12
01/04/22		5.58	6.06
02/02/22		5.58	6.05
03/02/22		5.04	5.45
04/04/22		5.64	6.08
05/03/22		5.40	5.81
06/02/22		276.77	296.76
07/05/22		632.02	675.63
08/02/22		1,103.43	1,176.68
09/02/22		1,662.19	1,767.71
10/04/22		1,898.80	2,013.47
11/02/22		2,486.99	2,630.48
12/02/22		3,030.84	3,196.98
01/04/23		3,424.19	3,601.40
02/02/23		3,645.91	3,824.84
03/02/23		3,494.57	3,656.09
04/04/23		3,950.22	4,120.80
05/02/23		3,989.01	4,150.68
06/02/23		4,339.60	4,503.18
06/02/23		452,925.00	469,998.13
06/02/23		96,050.00	99,670.63
07/05/23		2,194.34	2,270.23
08/02/23		2,218.92	2,290.04
08/31/23	MMkt Bal	548,975.00	565,129.33
08/31/23	MMkt Acc	2,218.92	2,284.21

07/19/24	TOTALS:	40,618.36	-33,911.69

ISSUE DATE: 07/19/21 REBATABLE ARBITRAGE: -33,911.69
 COMP DATE: 07/19/24 NET INCOME: 40,618.36
 BOND YIELD: 3.299846% TAX INV YIELD: 1.843999%

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

ARBITRAGE REBATE CALCULATION
 DETAIL REPORT

DATE	DESCRIPTION	RECEIPTS (PAYMENTS)	FUTURE VALUE @ BOND YIELD OF (3.299846%)
07/19/21	Beg Bal	-547,168.13	-603,619.29
08/03/21		1.17	1.29
09/02/21		2.80	3.08
10/04/21		2.69	2.95
11/01/21		197,911.88	216,315.11
11/02/21		2.78	3.04
12/02/21		1.73	1.89
12/29/21		0.03	0.03
12/30/21		-0.03	-0.03
01/04/22		1.78	1.93
02/02/22		1.78	1.93
03/02/22		1.60	1.73
04/04/22		1.79	1.93
04/12/22		-0.02	-0.02
05/02/22		349,256.25	375,502.33
06/02/22		0.06	0.06
11/01/22		-349,256.23	-369,440.96
11/01/22		349,256.25	369,440.98

07/19/24	TOTALS:	18.18	-11,782.03

ISSUE DATE:	07/19/21	REBATABLE ARBITRAGE:	-11,782.03
COMP DATE:	07/19/24	NET INCOME:	18.18
BOND YIELD:	3.299846%	TAX INV YIELD:	0.005499%

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

ARBITRAGE REBATE CALCULATION
 DETAIL REPORT

DATE	DESCRIPTION	RECEIPTS (PAYMENTS)	FUTURE VALUE @ BOND YIELD OF (3.299846%)
07/19/21	Beg Bal	-214,475.00	-236,602.32
07/19/21		63,000.00	69,499.69
07/19/21		30,000.00	33,095.09
07/19/21		1,750.00	1,930.55
07/19/21		6,000.00	6,619.02
07/19/21		54,000.00	59,571.16
07/20/21		45,000.00	49,638.12
07/21/21		9,000.00	9,926.72
07/29/21		5,725.00	6,309.91
04/12/22		0.02	0.02

07/19/24	TOTALS:	0.02	-12.04

ISSUE DATE:	07/19/21	REBATABL ARBITRAGE:	-12.04
COMP DATE:	07/19/24	NET INCOME:	0.02
BOND YIELD:	3.299846%	TAX INV YIELD:	0.005987%

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

ARBITRAGE REBATE CALCULATION
 DETAIL REPORT

DATE	DESCRIPTION	RECEIPTS (PAYMENTS)	FUTURE VALUE @ BOND YIELD OF (3.299846%)
07/19/22		-1,830.00	-1,953.80
07/19/23		-1,960.00	-2,025.21

07/19/24	TOTALS:	-3,790.00	-3,979.01

ISSUE DATE: 07/19/21 REBATABLE ARBITRAGE: -3,979.01
 COMP DATE: 07/19/24
 BOND YIELD: 3.299846%