

*Windsor at Westside  
Community Development District*

*Agenda*

*October 27, 2017*

# AGENDA

# ***Windsor at Westside***

## ***Community Development District***

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135 W. Central Blvd., Suite 320, Orlando, Florida 32801  
Phone: 407-841-5524 – Fax: 407-839-1526

October 20, 2017

**Board of Supervisors  
Windsor at Westside Community  
Development District**

Dear Board Members:

The meeting of the Board of Supervisors of **Windsor at Westside Community Development District** will be held **Friday, October 27, 2017 at 9:00 AM at the Club at Windsor at Westside, 2100 Tripoli Court, Kissimmee, Florida**. Following is the advance agenda for the meeting:

1. Roll Call
2. Public Comment Period
3. Approval of Minutes of August 25, 2017 and August 15, 2017 Meetings
4. Consideration of Agreement with Grau & Associates for Auditing Services
5. Consideration of Requisition #14
6. Ratification of Change Order to the Down To Earth Contract for Reduction of Landscaping Maintenance Services on Westside Boulevard
7. Consideration of Proposal from Down To Earth for Plant Replacement
8. Ratification of Request for Transfer of Environmental Resource Permit to the Perpetual Operation Entity
9. Ratification of Agreement with Resort Pool Services for Fountain Maintenance
10. Discussion of Status of TOHO Reclaimed Water Rate Study
11. Staff Reports
  - A. Attorney
  - B. Engineer
    - i. Update on Status of Phase 2B Construction/ Acquisition Requisition
  - C. District Manager's Report
    - i. Approval of Check Register
    - ii. Balance Sheet and Income Statement
    - iii. Field Manager's Report
12. Supervisor's Requests
13. Adjournment

The second order of business is the Public Comment where the public has an opportunity to be heard on propositions coming before the Board as reflected on the agenda, and any other items.

The third order of business is the approval of the minutes of the August 25, 2017 and August 15, 2017 meetings. The minutes are enclosed for your review.

The fourth order of business is the consideration of agreement with Grau & Associates for Auditing Services. A copy of the agreement is enclosed for your review.

The fifth order of business is the consideration of requisition #14. A copy of the requisition is enclosed for your review.

The sixth order of business is the ratification of change order to the Down to Earth contract for reduction of landscaping maintenance services on Westside Boulevard. A copy of the order is enclosed for your review.

The seventh order of business is the consideration of proposal from Down to Earth for plant replacement. A copy of the proposal is enclosed for your review.

The eighth order of business is the ratification of request for transfer of environmental resource permit to the perpetual operation entity. A copy of the request is enclosed for your review.

The ninth order of business is the ratification of the agreement with Resort Pool Services for fountain maintenance. A copy of the agreement is enclosed for your review.

The tenth order of business is the discussion of the status of TOHO reclaimed water rate study. This is an open discussion and no back-up is provided.

Section B of the eleventh order of business is the Engineer's report. Section 1 is the update on status of the Phase 2B Construction/ Acquisition Requisition. This is an open discussion and no back-up is provided. Section C is the District Manager's Report. Section 1 includes the check register being submitted for approval and Section 2 includes the balance sheet and income statement for your review. Section 3 is the Field Manager's Report that will update you on the status of any field or maintenance issues around the community. The Field Manager's Report will be provided under separate cover.

The balance of the agenda will be discussed at the meeting. In the meantime, if you have any questions, please contact me.

Sincerely,

A handwritten signature in blue ink, appearing to read 'George S. Flint', with a stylized flourish at the end.

George S. Flint  
District Manager

CC: Tucker Mackie, District Counsel  
Jere Earlywine, District Counsel  
Broc Althafer, District Engineer

Enclosures

# MINUTES

MINUTES OF MEETING  
WINDSOR AT WESTSIDE  
COMMUNITY DEVELOPMENT DISTRICT

The regular meeting of the Board of Supervisors of the Windsor at Westside Community Development District was held Friday, August 25, 2017 at 9:00 a.m. in the Club at Windsor at Westside, 2100 Tripoli Court, Kissimmee, Florida.

Present and constituting a quorum were:

Carlos Gregory	Chairman
Angel Alfonso	Assistant Treasurer
Eric Baker	Assistant Secretary

Also present were:

Jason Showe	District Manager
George Flint	District Manager (by phone)
Tucker Mackie	District Counsel (by phone)
Broc Althafer	Engineer
Brian Smith	Field Manager

**FIRST ORDER OF BUSINESS**

**Roll Call**

Mr. Showe called the meeting to order and called the roll.

**SECOND ORDER OF BUSINESS**

**Public Comment Period**

There being none, the next item followed.

**THIRD ORDER OF BUSINESS**

**Approval of the Minutes of the July 28, 2017  
and August 15, 2017 Meetings**

On MOTION by Mr. Alfonso seconded by Mr. Baker with all in favor the minutes of the July 28, 2017 and August 15, 2017 meetings were approved as presented.
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**FOURTH ORDER OF BUSINESS**

**Consideration of Proposals for Water  
Fountain Maintenance**

This item deferred.

**FIFTH ORDER OF BUSINESS**

**Consideration of Proposals for Phase 2B  
Pond for Clean-up**

This item deferred.

**SIXTH ORDER OF BUSINESS**

**Discussion of Westside/Monaco Boulevards  
Landscape Maintenance and Cost Share**

Mr. Flint stated yesterday we reached out to Carlos and to Drew Abel, the Chairman of the Westside CDD and they have a meeting scheduled at Pulte's office next Tuesday at 1:00 p.m. to hopefully finalize that agreement. The attorney for the Westside CDD will be there and I will be there, Jason will be there and Tucker will be on the phone. We are hoping to put that to rest.

Ms. Mackie stated the only discussion we had following approval of the forms at the meeting prior to the last one was the discussion that there may be an entrance to the Mattamy Homes development off of Monaco so while I think we were all in agreement as to the Westside cost share an additional discussion relates to Monaco and how best to structure that and that is what we will be discussing on Tuesday.

Mr. Gregory asked Broc in anticipation of that can you get a second take-off of linear footage of Monaco and what is Windsor's and what is Mattamy's so we can have an idea for the discussion?

Mr. Althafer stated I can do that.

Ms. Mackie stated I will send you what my take-off was and what we were using.

Mr. Flint stated we are getting numbers from Down to Earth and from Yellowstone on the maintenance cost so we should have those Monday so they will be available for the meeting as well so we can talk numbers.

Mr. Gregory asked don't we have the maintenance costs already for Monaco?

Mr. Flint stated yes but right now the maintenance cost for Monaco includes the ponds so we are asking them to break Monaco out and then based on linear foot we can prorate what those costs are. Right now Monaco and the ponds are part of the same contract they are not separated out.

Mr. Gregory asked have they made any comments to some of the material that died when the irrigation got broken when they cut into the curb?

Mr. Flint stated I don't know if Brian has had conversations but we can deal with that also on Tuesday or in advance of that meeting.

Mr. Gregory stated maybe it is worth having Down to Earth go out there and take a look and give us a proposal.

Mr. Smith stated the amount that died from that is not a huge amount and I did have a conversation with the Solara Team and they understand they have some repairs and replacements to do because they just had them close that in since they cut that driveway in so they still have work to do.

Mr. Flint stated there is also some Jasmine in that area that was original and it has been struggling so we may want to look at that too.

## **SEVENTH ORDER OF BUSINESS**

### **Discussion of Phase 2B Acquisition Requisition**

Mr. Althafer stated I received the most current pay application from John Hall earlier this week and it was dated through July 24<sup>th</sup>. I took that pay application and went through and separated all the items that were related to Phase 2B CDD. I still have more work to do and I need to work with Cliff and find out the status of a couple of change orders, there is about \$500,000 in change orders on that pay application and I'm not sure if they benefit Phase 2B or 2A or where they go. As of right now the amount that benefits the CDD is \$1,494,000 so hopefully, in the next couple of weeks we will be able to finalize that and get everything smoothed out and where it needs to be. The improvements are not complete as of now. Before this meeting I drove out there and portions of the roadway are not complete. It appears that the water, sewer and reclaimed are complete but I'm not certain that stormwater is complete either. I have been working with Cliff and the engineer of record to try to understand where the development is and I have not gotten as-built files yet and I have asked for a timeline when I might get those files and they were not able to provide that to me. I don't know when everything is going to be ready and when everything is going to be complete at this point.

Mr. Gregory stated I think Cliff said September/October.

Mr. Althafer stated okay.

Mr. Gregory stated as far as your documentation and everything it sounds like you are there.

Mr. Althafer stated I'm as far along as I can be right now.



Mr. Gregory stated I know those guys are busy but stay on them, these are the things that I need. I have all of the documents ready as soon as that shoe drops we will be ready to process that requisition so we don't have any delays.

Mr. Flint asked Broc did you mention the retainage on the Phase 2A also?

Mr. Althafer stated I did not. When the CDD acquired Phase 2A the retainage portion that was held back and not paid to the general contractor was not included and it is my understanding based on this application that retainage has been released to the contractor and I believe that should no longer be held and the CDD should be able to collect that money now.

Mr. Flint stated we have about \$1.8 million in the construction account and based on discussions with Broc it looks like between the retainage on Phase 2A and the \$1.5 million that he is going to have in Phase 2B we should be able to draw down the remaining construction funds or we should be pretty close.

Mr. Gregory asked the retainage for Phase 2A is the \$321,000?

Mr. Althafer stated just under \$300,000.

Mr. Gregory stated we would still have to do those in two separate requisitions or can it be done at once with Phase 2B.

Mr. Flint stated if the retainage is ready we could do the retainage now it doesn't have to be all in one.

Ms. Mackie stated that would be a simple developer letter and we would requisition the funds because we documented it within a previous requisition when we initially acquired the improvements.

Mr. Althafer asked do you need anything from me to release that retainage or move the retainage forward?

Ms. Mackie stated no, similar to the procedure for the other ones rather than doing a certificate you are signing off on the requisition and that is all that is needed. I will prepare the requisition and circulate it to George, Carlos and Broc for review and signature.

## **EIGHTH ORDER OF BUSINESS**

### **Staff Reports**

#### **A. Attorney**

Mr. Gregory asked did we circulate the interlocal with Westside's Counsel?

Ms. Mackie responded yes, several times. I will send you in advance of the meeting the current draft of the interlocal and also provide you with the linear feet.

Mr. Gregory stated I'm assuming since they reviewed it they are comfortable with the language.

Ms. Mackie stated yes, you will see in the email that we have agreed to the form of the two interlocal agreements. When I circulated the revised version subsequent to our meeting preceding last was the current draft and suggestion that the Windsor Board would also be looking for a contribution for Monaco. I haven't updated it depending on the agreement of the two parties so that remains to be done subsequent to the meeting on Tuesday but fairly simple to do.

Mr. Gregory stated I keep asking about the linear footage. I think I have that because that is how we did the Westside interlocal. Is that right?

Ms. Mackie stated yes and I think it is about 20% of Monaco but I will get those numbers and get that to you in an email as well.

Mr. Gregory asked when you get those costs from Down to Earth for what they believe that is can you share that with me before we distribute it?

Mr. Smith stated yes.

Mr. Flint stated we haven't shared any numbers with anybody. We have the initial estimate from Down to Earth on Westside Boulevard and we have an estimate from Yellowstone on the shoulders of Westside Boulevard and Brian has reached out to Down to Earth on Monaco and we will keep pressing them.

## **B. Engineer**

Mr. Althafer stated one update from the previous meeting and we kind of touched on it with item five the proposals for the Phase 2B pond, once that pond is complete and the storm water system is complete the developer and engineer of record will need to sign off that it is constructed in compliance with the environmental resource permit conditions issued by the South Florida Water Management District, once that process is complete the CDD will have to sign the appropriate paperwork stating that they accept all the permit conditions and at that point the CDD will be fully responsible for maintenance of that storm water system. I don't know when

the storm water system is going to be complete but as soon as that is done I will bring the appropriate paperwork to the Board for execution.

**C. Manager**

**i. Approval of Check Register**

On MOTION by Mr. Gregory seconded by Mr. Alfonso with all in favor the check register was approved.
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**ii. Balance Sheet and Income Statement**

A copy of the balance sheet and income statement were included in the agenda package.

**iii. Field Manager's Report**

Mr. Smith stated Down to Earth is replacing the Juniper along Westside and they are in the process of replacing the palms. They had come in within the price the Chairman requested. They continue to perform well as well as our other contractors.

Mr. Gregory stated then the only one we are still sorting out is the fountain. Who is taking care of it right now?

Mr. Smith responded I have been out there and cleaned it. I had two contractors go out and take a look at it and I have had maintenance done to it and it is in good running condition. I'm just waiting on those two proposals and I will provide those to the Board.

**NINTH ORDER OF BUSINESS**

**Supervisors Requests**

Mr. Gregory stated I don't know if I mentioned this at the last meeting but a quick update from Toho regarding the water rates. At the last Toho Board meeting they approved the recommended rate structure change and they are supposed to be getting with all of the consumers that were impacted that have the large reclaimed meters and having a workshop to explain to them what the new rate structure is supposed to be. During that workshop they are supposed to let us know if there is some sort of credit due or not. I'm not sure exactly what it is we are waiting for them to set up these workshops, which is supposed to happen in the month of September.

On MOTION by Mr. Gregory seconded by Mr. Alfonso with all in favor the meeting adjourned at 9:19 a.m.

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Secretary/Assistant Secretary

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Chairman/Vice Chairman

MINUTES OF MEETING  
WINDSOR AT WESTSIDE  
COMMUNITY DEVELOPMENT DISTRICT

A special meeting of the Board of Supervisors of the Windsor at Westside Community Development District was held Tuesday, August 15, 2017 at 9:00 a.m. in the Club at Windsor at Westside, 2100 Tripoli Court, Kissimmee, Florida.

Present and constituting a quorum were:

Carlos Gregory  
Cliff Torres  
Eric Baker

Chairman  
Vice Chairman  
Assistant Secretary

Also present was:

Jason Showe

District Manager

**FIRST ORDER OF BUSINESS**

**Roll Call**

Mr. Showe called the meeting to order and called the roll.

**SECOND ORDER OF BUSINESS**

**Public Comment Period**

There being none, the next item followed.

**THIRD ORDER OF BUSINESS**

**Consideration of Resolution 2017-08  
Granting Authority to Execute Plat for Phase  
2B**

Mr. Showe stated the next item is consideration of Resolution 2017-08 granting authority to execute the plat for Phase 2B. It is a requirement of the county to have the chairman sign off on the plat so we can transition items as needed to the district.

On MOTION by Mr. Gregory seconded by Mr. Baker with all in favor Resolution 2017-08 was approved.
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**FOURTH ORDER OF BUSINESS**

**Supervisor's Requests**

There being none,

On MOTION by Mr. Gregory seconded by Mr. Torres with all in favor the meeting adjourned at 9:02 a.m.

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Secretary/Assistant Secretary

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Chairman/Vice Chairman

## **SECTION IV**



**Grau & Associates**  
CERTIFIED PUBLIC ACCOUNTANTS

2700 North Military Trail • Suite 350  
Boca Raton, Florida 33431  
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September 5, 2017

To Board of Supervisors  
Windsor at Westside Community Development District  
135 W Central Blvd., Suite 320  
Orlando, Florida 32801

We are pleased to confirm our understanding of the services we are to provide Windsor at Westside Community Development District, Osceola County, Florida ("the District") for the fiscal year ended September 30, 2017. We will audit the financial statements of the governmental activities and each major fund, including the related notes to the financial statements, which collectively comprise the basic financial statements of Windsor at Westside Community Development District as of and for the fiscal year ended September 30, 2017. In addition, we will examine the District's compliance with the requirements of Section 218.415 Florida Statutes. This letter serves to renew our agreement and establish the terms and fee for the 2017 audit.

Accounting standards generally accepted in the United States of America provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement the District's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the District's RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquiries of management regarding 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 will 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.

The following RSI is required by generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

- 1) Management's Discussion and Analysis.
- 2) Budgetary comparison schedule

**Audit Objectives**

The objective of our audit is the expression of opinions as to whether your financial statements are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles and to report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and will include tests of the accounting records of the District and other procedures we consider necessary to enable us to express such opinions. We will issue a written report upon completion of our audit of the District's financial statements. We cannot provide assurance that an unmodified opinion will be expressed. Circumstances may arise in which it is necessary for us to modify our opinion or add emphasis-of-matter or other-matter paragraphs. If our opinion on the financial statements is 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 an opinion, we may decline to express an opinion or issue a report, or may withdraw from this engagement.

We will also provide a report (that does not include an opinion) on internal control related to the financial statements and compliance with the provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements as required by *Government Auditing Standards*. The report on internal control and on compliance and other matters will include a paragraph that states (1) that the purpose of the report is solely to describe the scope of testing of internal control and compliance, and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control on compliance, and (2) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control and compliance. The paragraph will also state that the report is not suitable for any other purpose. If during our audit we become aware that the District is subject to an audit requirement that is not encompassed in the terms of this engagement, we will communicate to management and those charged with governance that an audit in accordance with U.S. generally accepted auditing standards and the standards for financial audits contained in *Government Auditing Standards* may not satisfy the relevant legal, regulatory, or contractual requirements.

**Examination Objective**

The objective of our examination is the expression of an opinion as to whether the District is in compliance with Florida Statute 218.415 in accordance with Rule 10.556(10) of the Auditor General of the State of Florida. Our examination will be conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and will include



tests of your records and other procedures we consider necessary to enable us to express such an opinion. We will issue a written report upon completion of our examination of the District's compliance. The report will include a statement that the report is intended solely for the information and use of management, those charged with governance, and the Florida Auditor General, and is not intended to be and should not be used by anyone other than these specified parties. We cannot provide assurance that an unmodified opinion will be expressed. Circumstances may arise in which it is necessary for us to modify our opinion or add emphasis-of-matter or other-matter paragraphs. If our opinion on the District's compliance is other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the examination or are unable to form or have not formed an opinion, we may decline to express an opinion or issue a report, or may withdraw from this engagement.

### **Other Services**

We will assist in preparing the financial statements and related notes of the District in conformity with U.S. generally accepted accounting principles based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. The other services are limited to the financial statement services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

### **Management Responsibilities**

Management is responsible for compliance with Florida Statute 218.415 and will provide us with the information required for the examination. The accuracy and completeness of such information is also management's responsibility. You agree to assume all management responsibilities relating to the financial statements and related notes and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements and related notes and that you have reviewed and approved the financial statements and related notes prior to their issuance and have accepted responsibility for them. In addition, you will be required to make certain representations regarding compliance with Florida Statute 218.415 in the management representation letter. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, who possesses suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Management is responsible for designing, implementing and maintaining effective internal controls, including evaluating and monitoring ongoing activities, to help ensure that appropriate goals and objectives are met; following laws and regulations; and ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles, for the preparation and fair presentation of the financial statements and all accompanying information in conformity with U.S. generally accepted accounting principles, and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements.

Management is also responsible for making all financial records and related information available to us and for the accuracy and completeness of that information. You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, (2) additional information that we may request for the purpose of the audit, and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence.

Your responsibilities include adjusting the financial statements to correct material misstatements and for confirming to us in the written representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants and for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts or grant agreements, or abuse that we report.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits or other studies related to the objectives discussed in the Audit Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or other studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

With regard to using the audit's report, you understand that you must obtain our prior written consent to reproduce or use our report in bond offering official statements or other documents.

With regard to the electronic dissemination of audited financial statements, including financial statements published electronically on your 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.

**Audit Procedures—General**

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We will plan and perform the audit to obtain reasonable rather than absolute assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government. Because the determination of abuse is subjective, *Government Auditing Standards* do not expect auditors to provide reasonable assurance of detecting abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is a risk that material misstatements may exist and not be detected by us, even though the audit is properly planned and performed in accordance with U.S. generally accepted auditing standards and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. Our responsibility as auditors is limited to the period covered by our audit and does not extend to later periods for which we are not engaged as auditors.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will require certain written representations from you about your responsibilities for the financial statements; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by generally accepted auditing standards.

**Audit Procedures—Internal Control**

Our audit will include obtaining an understanding of the government and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards and *Government Auditing Standards*.

**Audit Procedures—Compliance**

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the District's compliance with the provisions of applicable laws, regulations, contracts, agreements, and grants. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

**Engagement Administration, Fees, and Other**

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

The audit documentation for this engagement is the property of Grau & Associates and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to a cognizant or oversight agency or its designee, a federal 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. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Grau & Associates 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 or information contained therein to others, including other governmental agencies. Notwithstanding the foregoing, the parties acknowledge that various documents reviewed or produced during the conduct of the audit may be public records under Florida law. The District agrees to notify Grau & Associates of any public record request it receives that involves audit documentation.

Our fee for these services will not exceed \$4,400 for the September 30, 2017 audit respectively, unless there is a change in activity by the District which results in additional audit work or if Bonds are issued.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date. If we are aware that a federal awarding agency or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. Invoices will be submitted in sufficient detail to demonstrate compliance with the terms of this agreement. In accordance with our firm policies, work may be suspended if your account becomes 60 days or more overdue and may not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate.

This agreement is automatically renewed each year thereafter subject to the mutual agreement by both parties to all terms and fees. The fee for each annual renewal will be agreed upon separately.

We will provide you with a copy of our most recent external peer review report and any letter of comment, and any subsequent peer review reports and letters of comment received during the period of the contract. Our 2016 peer review report accompanies this letter.

We appreciate the opportunity to be of service to Windsor at Westside Community Development District and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Very truly yours,

Grau & Associates



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Antonio J. Grau

RESPONSE:

This letter correctly sets forth the understanding of Windsor at Westside Community Development District.

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

Title: \_\_\_\_\_

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



## PEER REVIEW PROGRAM

is proud to present this

### Certificate of Recognition

to

## Grau & Associates

For having a system of quality control for its accounting and auditing practice in effect for the year ended June 30, 2016 which has been designed to meet the requirements of the quality control standards for an accounting and auditing practice established by the AICPA and which was complied with during the year then ended to provide the firm with reasonable assurance of conforming with professional standards.

A handwritten signature in dark ink, appearing to read "Anita Ford", written over a horizontal line.

Anita Ford, Chair  
AICPA Peer Review Board  
2016

**ADDENDUM TO ENGAGEMENT LETTER BETWEEN GRAU AND  
ASSOCIATES AND Windsor at Westside Community Development District**  
**(DATED \_\_\_\_\_, 201\_\_)**

**Public Records.** Auditor shall, pursuant to and in accordance with Section 119.0701, Florida Statutes, comply with the public records laws of the State of Florida, and specifically shall:

- a. Keep and maintain public records required by the District to perform the services or work set forth in this Agreement; and
- b. Upon the request of the District's custodian of public records, provide the District with a copy of the requested 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, or as otherwise provided by law; and
- c. Ensure that public records that 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 completion of the Agreement if the Auditor does not transfer the records to the District; and
- d. Upon completion of the Agreement, transfer, at no cost to the District, all public records in possession of the Auditor or keep and maintain public records required by the District to perform the service or work provided for in this Agreement. If the Auditor transfers all public records to the District upon completion of the Agreement, the Auditor shall destroy any duplicate public records that are exempt or confidential and exempt from public disclosure requirements. If the Auditor keeps and maintains public records upon completion of the Agreement, the Auditor shall meet all applicable requirements for retaining public records. All records stored electronically must be provided to the District, upon request from the District's custodian of public records, in a format that is compatible with the information technology systems of the District.

Auditor acknowledges that any requests to inspect or copy public records relating to this Agreement must be made directly to the District pursuant to Section 119.0701(3), Florida Statutes. If notified by the District of a public records request for records not in the possession of the District but in possession of the Auditor, the Auditor shall provide such records to the District or allow the records to be inspected or copied within a reasonable time. Auditor acknowledges that should Auditor fail to provide the public records to the District within a reasonable time, Auditor may be subject to penalties pursuant to Section 119.10, Florida Statutes.

**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/CONTRACT, THE AUDITOR MAY CONTACT THE CUSTODIAN OF PUBLIC RECORDS FOR THE DISTRICT AT:**

**GMS-CF, LLC  
135 W. CENTRAL BLVD, SUITE 320  
ORLANDO, FL 32801  
TELEPHONE: 407-841-5524  
EMAIL: GFLINT@GMSCFL.COM**

**Auditor:** \_\_\_\_\_

**District:** \_\_\_\_\_

**Title:** \_\_\_\_\_ **President** \_\_\_\_\_

**Title:** \_\_\_\_\_

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

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

## SECTION V

**WINDSOR AT WESTSIDE COMMUNITY DEVELOPMENT DISTRICT  
SPECIAL ASSESSMENT BONDS, SERIES 2016  
(ASSESSMENT AREA TWO PROJECT)**

(Acquisition and Construction)

The undersigned, a Responsible Officer of the Windsor at Westside Community Development District (the "District") hereby submits the following requisition for disbursement under and pursuant to the terms of the Master Trust Indenture between the District and Regions Bank, as trustee (the "Trustee"), dated as of June 1, 2015, as supplemented by that certain Second Supplemental Trust Indenture dated as of April 1, 2016 (collectively, the "Indenture") (all capitalized terms used herein shall have the meaning ascribed to such term in the Indenture):

- (A) Requisition Number: **14**
- (B) Identify Acquisition Agreement, if applicable;
- (C) Name of Payee pursuant to Acquisition Agreement:

**Hopping, Green & Sams**

- (D) Amount Payable: **\$1,319.51**
- (E) Purpose for which paid or incurred (refer also to specific contract if amount is due and payable pursuant to a contract involving progress payments): **Invoice# 96147; Represents services for Phase 2B infrastructure acquisition documentation and release of retainage for Phase 2A work.**
- (F) Fund or Account and subaccount, if any, from which disbursement to be made: **Series 2016 Acquisition & Construction Account of the Acquisition and Construction Fund.**

The undersigned hereby certifies that:

1. obligations in the stated amount set forth above have been incurred by the District;
2. each disbursement set forth above is a proper charge against the Series 2016 Acquisition and Construction Account;
3. each disbursement set forth above was incurred in connection with the Cost of the Assessment Area Two Project; and
4. each disbursement represents a Cost of the Assessment Area Two Project which has not previously been paid.



The undersigned hereby further certifies that there has not been filed with or served upon the District notice of any lien, right to lien, or attachment upon, or claim affecting the right to receive payment of, any of the moneys payable to the Payee set forth above, which has not been released or will not be released simultaneously with the payment hereof.

The undersigned hereby further certifies that such requisition contains no item representing payment on account of any retained percentage which the District is at the date of such certificate entitled to retain.

Originals of the invoice(s) from the vendor of the property acquired or the services rendered with respect to which disbursement is hereby requested are on file with the District.

**WINDSOR AT WESTSIDE COMMUNITY  
DEVELOPMENT DISTRICT**

By: \_\_\_\_\_  
Responsible Officer

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

**CONSULTING ENGINEER'S APPROVAL**

The undersigned Consulting Engineer hereby certifies that this disbursement is for the Cost of the Assessment Area Two Project and is consistent with: (i) the Acquisition Agreement; and (ii) the report of the Consulting Engineer, as such report shall have been amended or modified.

\_\_\_\_\_  
Consulting Engineer

# Hopping Green & Sams

Attorneys and Counselors

119 S. Monroe Street, Ste. 300  
P.O. Box 6526  
Tallahassee, FL 32314  
850.222.7500

## STATEMENT

September 28, 2017

Windsor at Westside Community Development District  
c/o GMS - Central Florida  
1412 S. Narcoossee Road  
St. Cloud, FL 34771

Bill Number 96147  
Billed through 08/31/2017

### Phase 2 Project Construction WWSCDD 00105 TFM

#### FOR PROFESSIONAL SERVICES RENDERED

08/02/17	TFM	Confer with Torres; review draft plat and provide comments.	1.10 hrs
08/23/17	TFM	Confer with Althafer and Flint regarding acquisition of 2B infrastructure.	0.40 hrs
08/24/17	TFM	Confer with Althafer and Flint regarding acquisition of 2B infrastructure.	0.90 hrs
08/25/17	TFM	Prepare requisition for release of retainage associated with Phase 2A work.	0.50 hrs
08/25/17	DGW	Confer with Mackie regarding Phase 2B acquisition; draft Phase 2B acquisition documents.	2.00 hrs
08/28/17	DGW	Draft Phase 2B acquisition documents.	2.00 hrs
Total fees for this matter			\$1,319.50

#### MATTER SUMMARY

Wilbourn, David - Paralegal	4.00 hrs	145 /hr	\$580.00
Mackie, A.Tucker Frazee	2.90 hrs	255 /hr	\$739.50

TOTAL FEES	\$1,319.50
INTEREST CHARGE ON PAST DUE BALANCE	\$0.01

TOTAL CHARGES FOR THIS MATTER	<b>\$1,319.51</b>
-------------------------------	-------------------

#### BILLING SUMMARY

Wilbourn, David - Paralegal	4.00 hrs	145 /hr	\$580.00
Mackie, A.Tucker Frazee	2.90 hrs	255 /hr	\$739.50

TOTAL FEES	\$1,319.50
INTEREST CHARGE ON PAST DUE BALANCE	\$0.01

TOTAL CHARGES FOR THIS BILL	<b>\$1,319.51</b>
-----------------------------	-------------------

=====

**Please include the bill number on your check.**

## SECTION VI

*This item will be provided under  
separate cover*

## SECTION VII

DOWN • TO • EARTH



Landscape and  
Irrigation Contractors

Date:	10/17/17
-------	----------

**Brian Smith**  
Windsor CDD  
C/O GMS

Email:

## PLANT REPLACEMENT

AS REQUESTED, THIS PROPOSAL IS FOR COMMON BEDS ALONG FENCE AND SECTION OF MEDIAN

[illegible]

## SECTION VIII



# REQUEST FOR TRANSFER OF ENVIRONMENTAL RESOURCE PERMIT TO THE PERPETUAL OPERATION ENTITY

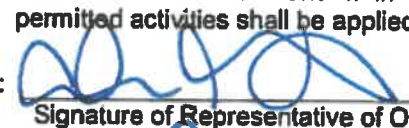
Instructions: Complete this form to transfer to the permit to the operation and maintenance entity. This form can be completed concurrently with, or within 30 days of approval of the As-Built Certification and Request for Conversion to Operation Phase (Form 62-330.310(1)). Please include all documentation required under Section 12.2.1(b) of Applicant's Handbook Volume 1. (see checklist below). Failure to submit the appropriate final documents will result in the permittee remaining liable for operation and maintenance of the permitted activities.

Permit No.: <b>49-02334-P</b>	Application No(s). <b>130807-8 and 150929-7</b>
Project Name: <b>Windsor at Westside Phase 2 (f.n.a. Sunterra West)</b>	Phase (if applicable):

**A. REQUEST TO TRANSFER:** The permittee requests that the permit be transferred to the legal entity responsible for operation and maintenance (O&M).

By: <u>N/A</u> Signature of Permittee <u>N/A</u> Company <u>N/A</u> Phone	<u>N/A</u> Name and Title <u>N/A</u> Company Address <u>N/A</u> City, State, Zip
--	---

**B. AGREEMENT FOR SYSTEM OPERATION AND MAINTENANCE RESPONSIBILITY:** The below-named legal entity agrees to operate and maintain the works or activities in compliance with all permit conditions and provisions of Chapter 62-330, Florida Administrative Code (F.A.C.) and Applicant's Handbook Volumes I and II in perpetuity. Authorization for any proposed modification to the permitted activities shall be applied for and obtained prior to conducting such modification.

By:  Signature of Representative of O&M Entity <u>CARLOS GREGORY, CHAIRMAN</u> Name and Title <u>CARLOS.GREGORY@PINEBLVD.COM</u> Email Address <u>407.661.2154</u> Phone	<u>Windsor at Westside Community Development District</u> Name of Entity for O&M <u>135 W Central Blvd., Suite 320</u> Address <u>Orlando, Florida 32801</u> City, State, Zip  Date
--	--

Enclosed are the following documents, as applicable:

- ☐ Copy of recorded transfer of title to the operating entity for the common areas on which the stormwater management system is located (unless dedicated by plat)
- ☐ Copy of all recorded plats
- ☐ Copy of recorded declaration of covenants and restrictions, amendments, and associated exhibits
- ☐ Copy of filed articles of incorporation and documentary evidence of active corporate status with the Department of State, Division of Corporations (for corporations)
- ☐ A completed, signed, and notarized affidavit attesting that the operating entity meets the requirements of Section 12.3 of Environmental Resource Permit Applicant's Handbook Volume I. (Note- this is optional, but aids in processing of this request)

**Reset Form    Save & Print**



## SECTION IX

**FOUNTAIN MAINTENANCE AGREEMENT BY AND BETWEEN WINDSOR AT  
WESTSIDE COMMUNITY DEVELOPMENT DISTRICT AND PRESTIGE POOL  
CARE, INC.**

**THIS AGREEMENT** is made and entered into as of this \_\_\_\_ day of \_\_\_\_\_, 2017,  
by and between:

**WINDSOR AT WESTSIDE COMMUNITY DEVELOPMENT DISTRICT**, a local unit of  
special purpose government established pursuant to Chapter 190, *Florida  
Statutes*, located in Osceola County, Florida (hereinafter "District"), and

**RESORT POOL SERVICES**, with a mailing address of 1171 Mesa Verde Court,  
Clermont, Florida 34711 (hereinafter "Contractor").

**RECITALS**

**WHEREAS**, the District was established by the Board of County Commissioners of  
Osceola County, Florida for the purpose of financing, funding, planning, establishing, acquiring,  
constructing or reconstructing, enlarging or extending, equipping, operating, and maintaining  
systems and facilities for certain infrastructure improvements; and

**WHEREAS**, the District has a need to retain an independent contractor to provide fountain  
maintenance services; and

**WHEREAS**, Contractor submitted a proposal attached hereto as **Exhibit A** and  
incorporated herein by reference and represents that it is qualified to serve as a fountain  
maintenance contractor and can provide such services to the District.

**NOW, THEREFORE**, in consideration of the mutual covenants contained in this  
Agreement, it is agreed that the Contractor is hereby retained, authorized, and instructed by the  
District to perform in accordance with the following covenants and conditions, which both the  
District and the Contractor have agreed upon:

**1. INCORPORATION OF RECITALS.** The recitals stated above are true and correct  
and by this reference are incorporated by reference as a material part of this Agreement.

**2. SCOPE OF SERVICES & COMPENSATION.** The duties, obligations, and  
responsibilities of the Contractor are those described in the Proposal attached hereto as **Exhibit  
A**. To the extent any of the terms and conditions set forth in this Agreement conflict with the  
terms set forth in **Exhibit A**, the terms of this Agreement shall control. Contractor shall solely  
be responsible for the means, manner and methods by which its duties, obligations and  
responsibilities are met to the satisfaction of the District. As compensation for services  
described in this Agreement, the District agrees to pay Contractor One Hundred Fifty Dollars  
(\$150.00) per month for fountain maintenance and inspection, as more fully set forth in **Exhibit  
A**, unless terminated earlier in accordance with Section 12 below or renewed in accordance with  
Section 5 below.

**3. PAYMENT TERMS.** Contractor agrees to render invoices to the District, in writing. Invoices are due and payable within thirty (30) days of receipt by the District. Each invoice will include such supporting information as the District may reasonably require the Contractor to provide.

**4. MANNER OF CONTRACTOR'S PERFORMANCE.** The Contractor agrees, as an independent contractor, to undertake work and/or perform such services as specified in this Agreement or any addendum executed by the Parties or in any authorized written work order by the District issued in connection with this Agreement and accepted by the Contractor. All work shall be performed in a neat and professional manner reasonably acceptable to the District and shall be in accordance with industry standards. The performance of all services by the Contractor under this Agreement and related to this Agreement shall conform to any written instructions issued by the District.

- A.** Should any work and/or services be required which are not specified in this Agreement or any addenda, but which are nevertheless necessary for the proper provision of services to the District, such work or services shall be fully performed by the Contractor as if described and delineated in this Agreement.
- B.** The Contractor agrees that the District shall not be liable for the payment of any work or services unless the District, through an authorized representative of the District, authorizes the Contractor, in writing, to perform such work.
- C.** The District Manager will initially act as the District's representative with respect to the services to be performed under this Agreement. The District's representative shall have complete authority to transmit instructions, receive information, interpret and define the District's policies and decisions with respect to materials, equipment, elements, and systems pertinent to the Contractor's services.
- D.** Contractor shall use all due care to protect the property of the District, its residents, and landowners from damage. Contractor agrees to repair any damage resulting from Contractor's activities and work within twenty-four (24) hours. If Contractor was not aware that it caused any such damage, the Contractor shall respond within 24 hours to any call by the District to repair such damage and repair the damage as promptly as possible. In any event Contractor agrees to repair such damage within five days of receiving notice from the District.

**5. TERM.** Subject to the requirements of this section, this Agreement shall automatically renew each year under the same terms as this Agreement. The Contractor acknowledges that the price contained within Section 2 is firm through the additional terms.

**6. INDEMNIFICATION.** Contractor agrees to indemnify and hold harmless the District and its officers, agents and employees from any and all liability, claims, actions, suits or demands by any person, corporation or other entity for injuries, death, or property damage to the extent caused by Contractor, including, but not limited to, litigation or any appellate proceedings, and the attorneys' fees and costs associated with such litigation and appellate proceedings, with respect thereto. Contractor further agrees that nothing herein shall constitute or be construed as a waiver of the District's limitations on liability contained in section 768.28, *Florida Statutes*, or other statute.

**7. COMPLIANCE WITH GOVERNMENTAL REGULATION.** The Contractor shall keep, observe, and perform all requirements of applicable local, State, and Federal laws, rules, regulations, or ordinances. If the Contractor fails to notify the District in writing within five (5) days of the receipt of any notice, order, required to comply notice, or a report of a violation or an alleged violation, made by any local, State, or Federal governmental body or agency or subdivision thereof with respect to the services being rendered under this Agreement or any action of the Contractor or any of its agents, servants, employees, or materialmen, or with respect to terms, wages, hours, conditions of employment, safety appliances, or any other requirements applicable to provision of services, or fails to comply with any requirement of such agency within five (5) days after receipt of any such notice, order, request to comply notice, or report of a violation or an alleged violation, the District may terminate this Agreement, such termination to be effective upon the giving of notice of termination.

**8. LIENS AND CLAIMS.** The Contractor shall promptly and properly pay for all labor employed, materials purchased, and equipment hired by it to perform under this Agreement. The Contractor shall keep the District's property free from any materialmen's or mechanic's liens and claims or notices in respect to such liens and claims, which arise by reason of the Contractor's performance under this Agreement, and the Contractor shall immediately discharge any such claim or lien. In the event that the Contractor does not pay or satisfy such claim or lien within three (3) business days after the filing of notice thereof, the District, in addition to any and all other remedies available under this Agreement, may terminate this Agreement to be effective immediately upon the giving notice of termination.

**9. DEFAULT AND PROTECTION AGAINST THIRD PARTY INTERFERENCE.** A default by either Party under this Agreement shall entitle the other to all remedies available at law or in equity, which may include, but not be limited to, the right of damages, injunctive relief, and/or specific performance. The District shall be solely responsible for enforcing its rights under this Agreement against any interfering third party. Nothing contained in this Agreement shall limit or impair the District's right to protect its rights from interference by a third party to this Agreement.

**10. CUSTOM AND USAGE.** It is hereby agreed, any law, custom, or usage to the contrary notwithstanding, that the District shall have the right at all times to enforce the conditions and agreements contained in this Agreement in strict accordance with the terms of this Agreement, notwithstanding any conduct or custom on the part of the District in refraining from so doing; and further, that the failure of the District at any time or times to strictly enforce its rights under this Agreement shall not be construed as having created a custom in any way or

manner contrary to the specific conditions and agreements of this Agreement, or as having in any way modified or waived the same.

**11. SUCCESSORS.** This Agreement shall inure to the benefit of and be binding upon the heirs, executors, administrators, successors, and assigns of the Parties to this Agreement, except as expressly limited in this Agreement.

**12. TERMINATION.** The District and Contractor agree that either party hereto may terminate this Agreement without cause by providing thirty (30) days written notice of termination to the other party. Upon any termination of this Agreement, the Contractor shall be entitled to payment for all work and/or services rendered up until the effective termination of this Agreement, subject to whatever claims or off-sets the District may have against the Contractor.

**13. PERMITS AND LICENSES.** All permits and licenses required by any governmental agency directly for the District shall be obtained and paid for by the District. All other permits or licenses necessary for the Contractor to perform under this Agreement shall be obtained and paid for by the Contractor.

**14. ASSIGNMENT.** Neither the District nor the Contractor may assign this Agreement without the prior written approval of the other. Any purported assignment without such approval shall be void.

**15. INDEPENDENT CONTRACTOR STATUS.** In all matters relating to this Agreement, the Contractor shall be acting as an independent contractor. Neither the Contractor nor employees of the Contractor, if there are any, are employees of the District under the meaning or application of any Federal or State Unemployment or Insurance Laws or Old Age Laws or otherwise. The Contractor agrees to assume all liabilities or obligations imposed by any one or more of such laws with respect to employees of the Contractor, if there are any, in the performance of this Agreement. The Contractor shall not have any authority to assume or create any obligation, express or implied, on behalf of the District and the Contractor shall have no authority to represent the District as an agent, employee, or in any other capacity, unless otherwise set forth in this Agreement.

**16. HEADINGS FOR CONVENIENCE ONLY.** The descriptive headings in this Agreement are for convenience only and shall neither control nor affect the meaning or construction of any of the provisions of this Agreement.

**17. ENFORCEMENT OF AGREEMENT.** In the event that either the District or the Contractor is required to enforce this Agreement by court proceedings or otherwise, then the prevailing party shall be entitled to recover all fees and costs incurred, including costs of collection, reasonable attorneys' fees and costs for trial, alternative dispute resolution, or appellate proceedings.

**18. AGREEMENT.** This instrument shall constitute the final and complete expression of this Agreement between the District and the Contractor relating to the subject matter of this Agreement.

**19. AMENDMENTS.** Amendments to and waivers of the provisions contained in this Agreement may be made only by an instrument in writing which is executed by both the District and the Contractor.

**20. AUTHORIZATION.** The execution of this Agreement has been duly authorized by the appropriate body or official of the District and the Contractor, both the District and the Contractor have complied with all the requirements of law, and both the District and the Contractor have full power and authority to comply with the terms and provisions of this instrument.

**21. THIRD PARTY BENEFICIARIES.** This Agreement is solely for the benefit of the District and the Contractor and no right or cause of action shall accrue upon or by reason, to or for the benefit of any third party not a formal party to this Agreement. Nothing in this Agreement expressed or implied is intended or shall be construed to confer upon any person or corporation other than the District and the Contractor any right, remedy, or claim under or by reason of this Agreement or any of the provisions or conditions of this Agreement; and all of the provisions, representations, covenants, and conditions contained in this Agreement shall inure to the sole benefit of and shall be binding upon the District and the Contractor and their respective representatives, successors, and assigns.

**22. CONTROLLING LAW.** This Agreement and the provisions contained in this Agreement shall be construed, interpreted, and controlled according to the laws of the State of Florida.

**23. EFFECTIVE DATE.** This Agreement shall be effective after execution by both the District and the Contractor, and shall remain in effect for a term of one (1) year unless terminated by either of the District or the Contractor or extended in accordance herewith.

**24. PUBLIC RECORDS.** The Contractor understands and agrees that all documents of any kind provided to the District in connection with this Agreement may be public records and shall be treated as such in accordance with the District's Records Retention Policy and Florida law. Pursuant to Section 119.07(1)(a), *Florida Statutes*, Contractor shall permit such records to be inspected and copied by any person desiring to do so. Failure of Contractor to comply with public records laws to the extent required by statute will result in immediate termination of the Agreement.

**25. SEVERABILITY.** The invalidity or unenforceability of any one or more provisions of this Agreement shall not affect the validity or enforceability of the remaining portions of this Agreement, or any part of this Agreement not held to be invalid or unenforceable.

**26. ARM'S LENGTH TRANSACTION.** This Agreement has been negotiated fully between the District and the Contractor as an arm's length transaction. The District and the Contractor participated fully in the preparation of this Agreement with the assistance of their respective counsel. In the case of a dispute concerning the interpretation of any provision of this

Agreement, the parties are each deemed to have drafted, chosen, and selected the language, and any doubtful language will not be interpreted or construed against any party.

**27. COUNTERPARTS.** This Agreement may be executed in any number of counterparts, each of which when executed and delivered shall be an original; however, all such counterparts together shall constitute, but one and the same instrument.

**IN WITNESS WHEREOF,** the parties execute this agreement as of the day and year first written above.

**Attest:**

**WINDSOR AT WESTSIDE COMMUNITY  
DEVELOPMENT DISTRICT**

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

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

**RESORT POOL SERVICES**

\_\_\_\_\_  
(Signature of Witness)

Print Name \_\_\_\_\_

\_\_\_\_\_  
Print Name

Title \_\_\_\_\_



Roger S. Dammal

PRESIDENT

**Exhibit A:**

Fountain Maintenance Proposal



**Exhibit A**  
**Fountain Maintenance Proposal**

# RESORT POOL SERVICES

1171 MESA VERDE COURT

CLERMONT

FL 34711

321 689 6210

08/30/2017

## PROPOSAL FOR 1 WATER FOUNTAIN ~~AT FOUR~~ WINDSOR AT WESTSIDE LANE

Thank for giving Resort Pool Services the opportunity to bid for servicing the two fountains at your property.

We will provide 3 day service including all chemicals need. This price will also include a visit every day for the first 3 weeks to sweep and balance the chemicals of the new surface.

Total cost \$150 per month

### CURRENT CLIENTS OF RESORT POOL SERVICES

Owned and Operated by Roger McDonnell for the past 11 years.

#### Current Clients.

##### Omni at Champions Gate.

We serviced the Omni pools from 2006 until 2009 when the Engineer in charge thought he could save money by going in house. In 2014 we were asked to return and have been on site since February 2014. 7 day a week service.

##### Titan Property Management

7 HOA Properties on a 3 day a week service.

Hara Management

2 HOA Properties on a 3 day a week service.

Leland Management

Stonefield on a 3 day a week service

Lakes of Windermere 3 day a week service and bathrooms

Lake Burden 3 day a week service and bathrooms

Lake sawyer south 3 day service and bathrooms

Saddlebrook 3 day a week service and bathrooms

Mable Bridge 3 day a week service and bathrooms

KPW Property Management.

Lakeside at Lakes of Windermere 3 day a week service.

Dockside 3 day a week service

Post Apartments

2 HOA Properties on a 3 day a week service

Madison at Metro west.

HOA Property on a 3 day a week service

Pioneer management

7 pools 3 days a week

We would be pleased to supply names of any of the Managers from the above list to supply you with a reference for our company.

Current staff of 5 Pool Technicians all licensed, insured and covered by Workers

Compensation.

All CPO licensed. We provide top quality service for top quality properties.

We look forward to working with you to provide a safe swimming experience for your residents.

Yours sincerely

Simon McDonnell  
Resort Pool Services

Simon McDonnell  
RESORT POOL SERVICES

## SECTION XI



1

1

# **Windsor at Westside**

## **Community Development District**

### Summary of Invoices

August 18, 2017 to October 20, 2017

<b>Fund</b>	<b>Date</b>	<b>Check No.'s</b>	<b>Amount</b>
General Fund	8/24/17	188	\$ 9,471.59
	8/31/17	189	\$ 1,560.12
	9/7/17	190-191	\$ 6,539.25
	9/14/17	192	\$ 4,437.41
	9/15/17	193	\$ 7,378.00
	9/21/17	194-195	\$ 204.42
	9/28/17	196	\$ 2,531.51
	10/5/17	197	\$ 6,594.17
	10/12/17	198-200	\$ 10,527.09
	10/20/17	201-202	\$ 2,501.12
			<hr/>
			\$ 51,744.68
			<hr/>
			<b>\$ 51,744.68</b>



\*\*\* CHECK DATES 08/18/2017 - 10/20/2017 \*\*\*      WINDSOR GENERAL FUND      BANK A GENERAL FUND

CHECK DATE	VEND#	INVOICE DATE	YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK.... AMOUNT
8/24/17	00014	8/15/17	55702		201708	320-53800-46400		LANDSCAPE MAINT-AUG17	*	3,116.67	
		8/15/17	55702		201708	320-53800-46400		ADDENDUM 1 PHASE 2-AUG17	*	1,666.67	
		8/15/17	55702		201708	320-53800-46400		ADDENDUM 2 PHASE 2B-AUG17	*	485.25	
		8/15/17	55736		201706	320-53800-46500		MOW/LINE TRIM POND	*	175.00	
		8/15/17	55737		201707	320-53800-46200		DEBRIS CLEAN UP PHASE 1	*	190.00	
		8/15/17	55738		201708	320-53800-46500		DISPOS/BCKFILL/INST.MULCH	*	1,068.00	
		8/15/17	55739		201708	320-53800-46500		JUNIPER RUG/MULCH/BED PRP	*	2,770.00	
DOWN TO EARTH LAWN CARE II, INC.											
8/31/17	00014	8/10/17	55935		201707	320-53800-46600		NOZZLES/SAM/FTT/COUPLING	*	1,560.12	9,471.59 000188
DOWN TO EARTH LAWN CARE II, INC.											
9/07/17	00015	8/31/17	164031		201708	320-53800-46200		AQUATIC MGMT SVCS-AUG17	*	820.00	1,560.12 000189
APPLIED AQUATIC MANAGEMENT, INC											
9/07/17	00003	6/19/17	94298		201705	310-51300-31500		CDD MTG/ANNUAL BDGT/AGRMNT	*	1,584.50	820.00 000190
		8/31/17	95653		201707	310-51300-31500		CDD MTG/REV ASSESS/MTHDGY	*	4,134.75	
HOPPING GREEN & SAMS											
9/14/17	00001	9/01/17	56		201709	310-51300-34000		MANAGEMENT FEE SEP17	*	2,916.67	5,719.25 000191
		9/01/17	56		201709	310-51300-35100		INFORMATION TECH SEP17	*	50.00	
		9/01/17	56		201709	310-51300-31300		DISSEMINATION FEE SEP17	*	583.33	
		9/01/17	56		201709	310-51300-51000		OFFICE SUPPLIES SEP17	*	40.96	
		9/01/17	56		201709	310-51300-42000		POSTAGE SEP17	*	9.96	
		9/01/17	56		201709	310-51300-42500		COPIES SEP17	*	64.95	
		9/01/17	56		201709	310-51300-41000		TELEPHONE SEP17	*	21.54	
		9/01/17	57		201709	320-53800-12000		FIELD MANAGEMENT SEP17	*	750.00	
GOVERNMENTAL MANAGEMENT SERVICES											
										4,437.41	000192

WIND WINDSOR AT WES TWISCARRA

CHECK DATE	VEND#	INVOICE DATE	YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT
9/15/17	00006	8/29/17	6063	201709	300-15500-10000			EGIS INSURANCE & RISK ADVISORS	*	1,980.00	
					PROPERTY INSURANCE-FY18						
8/29/17	6063	201709	300-15500-10000						*	5,398.00	
					GEN.LIAB/PUB.OFFICE-FY18						
9/19/17	00001	9/18/17	58	201709	300-15500-10000			EGIS INSURANCE & RISK ADVISORS	*	5,000.00	7,378.00 000193
					FY18 ASSESSMENT ROLL CERT						
9/18/17	58	201709	300-15500-10000						V	5,000.00-	
					FY18 ASSESSMENT ROLL CERT						
9/21/17	00004	8/08/17	3371796	201708	310-51300-48000			GOVERNMENTAL MANAGEMENT SERVICES	*	204.42	.00 000194
					NOT.OF MEETING-08/15/17						
9/28/17	00003	9/28/17	96146	201708	310-51300-31500			ORLANDO SENTINEL	*	2,531.51	204.42 000195
					PHONE MTG/ROW/MONACO MNT						
10/05/17	00014	9/05/17	55972	201708	320-53800-46600			HOPPING GREEN & SAMS	*	893.58	2,531.51 000196
					ROT.NOZZ/SPRAY/ROTOR/COUP						
9/15/17	56170	201709	320-53800-46400						*	3,116.67	
					LANDSCAPE MAINT-SEP17						
9/15/17	56170	201709	320-53800-46400						*	1,666.67	
					ADDENDUM 1 PHASE 2-SEP17						
9/15/17	56170	201709	320-53800-46400						*	485.25	
					ADDENDUM 2 PHASE 2B-SEP17						
9/15/17	56228	201709	320-53800-46500						*	432.00	
					4 SABAL PALM REPLACEMENT						
10/12/17	00015	9/30/17	164839	201709	320-53800-46200			DOWN TO EARTH LAWN CARE II, INC.	*	820.00	6,594.17 000197
					AQUATIC MGMT SVCS-SEP17						
10/12/17	00001	9/18/17	58	201710	310-51300-31700			APPLIED AQUATIC MANAGEMENT, INC	*	5,000.00	820.00 000198
					ASSESSMENT ROLL CERT.FY18						
10/02/17	59	201710	310-51300-34000						*	3,004.17	
					MANAGEMENT FEES OCT17						
10/02/17	59	201710	310-51300-35100						*	50.00	
					INFORMATION TECH OCT17						
10/02/17	59	201710	310-51300-31300						*	583.33	
					DISSEMINATION FEE OCT17						
10/02/17	59	201710	310-51300-51000						*	.39	
					OFFICE SUPPLIES OCT17						

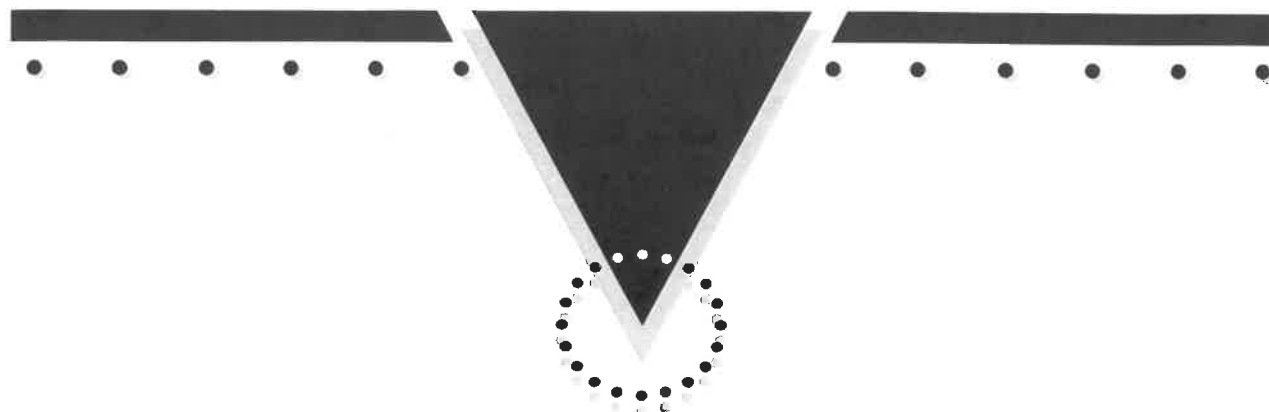
WIND WINDSOR AT WES TVISCARRA

CHECK DATE	VEND#	DATE	INVOICE	INVOICE	YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK.... AMOUNT
10/02/17	59	10/02/17	59	201710	310-51300-42000						*	6.88	
			POSTAGE	OCT17									
10/02/17	59	10/02/17	59	201710	310-51300-42500						*	19.20	
			COPIES	OCT17									
10/02/17	59	10/02/17	59	201710	310-51300-41000						*	6.20	
			TELEPHONE	OCT17									
10/02/17	60	10/02/17	60	201710	320-53800-12000						*	772.50	
			FIELD MANAGEMENT	OCT17									
										GOVERNMENTAL MANAGEMENT SERVICES			
10/12/17	00004	9/22/17	3398201	201709	310-51300-48000						*	264.42	9,442.67 000199
			NOT.OF FY18	MEETING DATES									
										ORLANDO SENTINEL			
10/20/17	00002	10/02/17	71131	201710	310-51300-54000						*	175.00	264.42 000200
			SPECIAL	DISTRICT FEE-FY18									
										DEPARTMENT OF ECONOMIC OPPORTUNITY			
10/20/17	00014	10/05/17	56419	201709	320-53800-46600						*	2,326.12	175.00 000201
			ROTATOR	NOZZ/SAM/PRS/NODE									
										DOWN TO EARTH LAWN CARE II, INC.			
													2,326.12 000202
										TOTAL FOR BANK A		51,744.68	
										TOTAL FOR REGISTER		51,744.68	

WIND WINDSOR AT WES TVISCARRA

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**Windsor at Westside  
Community Development District**

**Unaudited Financial Report**

**September 30, 2017**



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**WINDSOR AT WESTSIDE**  
**COMMUNITY DEVELOPMENT DISTRICT**  
**BALANCE SHEET**  
**September 30, 2017**

	GENERAL FUND	DEBT SERVICE FUND	CAPITAL PROJECTS FUND	TOTALS 2017
<b><u>ASSETS:</u></b>				
<b><u>CASH</u></b>				
OPERATING ACCOUNT	\$43,699	---	---	\$43,699
<b><u>INVESTMENTS</u></b>				
SERIES 2015				
RESERVE	---	\$139,084	---	\$139,084
REVENUE	---	\$80,500	---	\$80,500
CAPITALIZED INTEREST	---	\$0	---	\$0
INTEREST	---	\$102,396	---	\$102,396
SINKING FUND	---	\$0	---	\$0
CONSTRUCTION	---	---	\$32	\$32
SERIES 2016				
RESERVE	---	\$210,628	---	\$210,628
REVENUE	---	\$270,159	---	\$270,159
CAPITALIZED INTEREST	---	\$0	---	\$0
INTEREST	---	\$4	---	\$4
CONSTRUCTION	---	---	\$1,523,497	\$1,523,497
PREPAID EXPENSES	\$7,378	---	---	\$7,378
<b>TOTAL ASSETS</b>	<b>\$51,077</b>	<b>\$802,772</b>	<b>\$1,523,530</b>	<b>\$2,377,379</b>
<b><u>LIABILITIES:</u></b>				
ACCOUNTS PAYABLE	\$10,005	---	\$1,320	\$11,324
DUE TO DEVELOPER	\$12,233	---	---	\$12,233
<b><u>FUND EQUITY:</u></b>				
FUND BALANCES:				
RESTRICTED FOR DEBT SERVICE 2015	---	\$321,981	---	\$321,981
RESTRICTED FOR DEBT SERVICE 2016	---	\$480,791	---	\$480,791
RESTRICTED FOR CAPITAL PROJECTS 2015	---	---	\$32	\$32
RESTRICTED FOR CAPITAL PROJECTS 2016	---	---	\$1,522,178	\$1,522,178
UNASSIGNED	\$28,839	---	---	\$28,839
<b>TOTAL LIABILITIES &amp; FUND EQUITY</b>	<b>\$51,077</b>	<b>\$802,772</b>	<b>\$1,523,530</b>	<b>\$2,377,379</b>

# WINDSOR AT WESTSIDE

## COMMUNITY DEVELOPMENT DISTRICT

### GENERAL FUND

#### Statement of Revenues & Expenditures

For The Period Ending September 30, 2017

	ADOPTED BUDGET	PRORATED BUDGET THRU 9/30/17	ACTUAL THRU 9/30/17	VARIANCE
<b><u>REVENUES:</u></b>				
ASSESSMENTS - TAX ROLL	\$142,828	\$142,828	\$143,483	\$655
ASSESSMENTS - DIRECT BILLED	\$56,135	\$56,135	\$56,135	\$0
<b>TOTAL REVENUES</b>	<b>\$198,963</b>	<b>\$198,963</b>	<b>\$199,618</b>	<b>\$655</b>
<b><u>EXPENDITURES:</u></b>				
<b><u>ADMINISTRATIVE:</u></b>				
ENGINEERING	\$5,000	\$5,000	\$189	\$4,811
ATTORNEY	\$15,000	\$15,000	\$15,433	(\$433)
ARBITRAGE	\$600	\$600	\$0	\$600
DISSEMINATION	\$7,000	\$7,000	\$7,000	\$0
ANNUAL AUDIT	\$4,300	\$4,300	\$4,300	\$0
TRUSTEE FEES	\$7,550	\$7,550	\$7,000	\$550
ASSESSMENT ADMINISTRATION	\$5,000	\$5,000	\$5,000	\$0
MANAGEMENT FEES	\$35,000	\$35,000	\$35,000	(\$0)
INFORMATION TECHNOLOGY	\$600	\$600	\$600	\$0
TELEPHONE	\$150	\$150	\$47	\$103
POSTAGE	\$750	\$750	\$106	\$644
INSURANCE	\$8,500	\$8,500	\$5,253	\$3,247
PRINTING & BINDING	\$1,500	\$1,500	\$609	\$891
LEGAL ADVERTISING	\$5,000	\$5,000	\$1,104	\$3,896
OTHER CURRENT CHARGES	\$775	\$775	\$333	\$442
PROPERTY APPRAISER FEE	\$650	\$650	\$196	\$454
OFFICE SUPPLIES	\$200	\$200	\$149	\$51
DUES, LICENSE & SUBSCRIPTIONS	\$175	\$175	\$175	\$0
<b><u>OPERATION &amp; MAINTENANCE:</u></b>				
<b>Contract Services</b>				
FIELD SERVICES	\$9,000	\$9,000	\$9,000	\$0
LANDSCAPE MAINTENANCE - CONTRACT	\$51,313	\$51,313	\$49,864	\$1,449
LAKE MAINTENANCE	\$10,500	\$10,500	\$5,830	\$4,670
PROPERTY INSURANCE	\$0	\$0	\$1,980	(\$1,980)
<b>Repairs &amp; Maintenance</b>				
LANDSCAPE MAINTENANCE - OTHER	\$3,500	\$3,500	\$11,060	(\$7,560)
REPAIRS - GENERAL	\$1,500	\$1,500	\$0	\$1,500
OPERATING SUPPLIES	\$2,000	\$2,000	\$0	\$2,000
IRRIGATION REPAIRS	\$2,500	\$2,500	\$7,963	(\$5,463)
SIGNAGE	\$1,500	\$1,500	\$0	\$1,500
FOUNTAIN MAINTENANCE	\$2,400	\$2,400	\$1,200	\$1,200
FENCING	\$500	\$500	\$0	\$500
<b>Utility</b>				
ELECTRIC	\$5,000	\$5,000	\$1,491	\$3,509
IRRIGATION WATER	\$10,000	\$10,000	\$196	\$9,804
<b>Other</b>				
CONTINGENCY	\$1,500	\$1,500	\$0	\$1,500
<b>TOTAL EXPENDITURES</b>	<b>\$198,963</b>	<b>\$198,963</b>	<b>\$171,078</b>	<b>\$27,885</b>
<b>EXCESS REVENUES (EXPENDITURES)</b>	<b>\$0</b>		<b>\$28,540</b>	
<b>FUND BALANCE - Beginning</b>	<b>\$0</b>		<b>\$299</b>	
<b>FUND BALANCE - Ending</b>	<b>\$0</b>		<b>\$28,839</b>	



**WINDSOR AT WESTSIDE**  
**COMMUNITY DEVELOPMENT DISTRICT**

**DEBT SERVICE FUND SERIES 2015**  
**Statement of Revenues & Expenditures**  
For The Period Ending September 30, 2017

	ADOPTED BUDGET	PRORATED BUDGET THRU 9/30/17	ACTUAL THRU 9/30/17	VARIANCE
<b><u>REVENUES:</u></b>				
SPECIAL ASSESSMENTS	\$276,388	\$276,388	\$277,710	\$1,322
INTEREST	\$0	\$0	\$1,733	\$1,733
<b>TOTAL REVENUES</b>	<b>\$276,388</b>	<b>\$276,388</b>	<b>\$279,443</b>	<b>\$3,055</b>
<b><u>EXPENDITURES:</u></b>				
INTEREST - 11/1	\$103,444	\$103,444	\$103,444	\$0
PRINCIPAL - 05/01	\$65,000	\$65,000	\$65,000	\$0
INTEREST - 05/1	\$102,144	\$102,144	\$102,144	\$0
<b>TOTAL EXPENDITURES</b>	<b>\$270,588</b>	<b>\$270,588</b>	<b>\$270,588</b>	<b>\$0</b>
<b>EXCESS REVENUES (EXPENDITURES)</b>	<b>\$5,800</b>		<b>\$8,855</b>	
<b>FUND BALANCE - Beginning</b>	<b>\$174,870</b>		<b>\$313,126</b>	
<b>FUND BALANCE - Ending</b>	<b>\$180,670</b>		<b>\$321,981</b>	

# WINDSOR AT WESTSIDE

## COMMUNITY DEVELOPMENT DISTRICT

### DEBT SERVICE FUND SERIES 2016

#### Statement of Revenues & Expenditures

For The Period Ending September 30, 2017

#### REVENUES:

	ADOPTED BUDGET	PRORATED BUDGET THRU 9/30/17	ACTUAL THRU 9/30/17	VARIANCE
ASSESSMENTS - TAX ROLL	\$216,092	\$216,092	\$216,870	\$778
ASSESSMENTS - DIRECT BILLED	\$202,658	\$202,658	\$202,658	\$0
INTEREST	\$0	\$0	\$2,437	\$2,437
TRANSFER IN	\$0	\$0	\$2,000	\$2,000
<b>TOTAL REVENUES</b>	<b>\$418,750</b>	<b>\$418,750</b>	<b>\$423,965</b>	<b>\$5,215</b>

#### EXPENDITURES:

INTEREST - 11/1	\$143,483	\$143,483	\$143,483	\$0
INTEREST - 05/1	\$152,822	\$152,822	\$152,822	\$0
<b>TOTAL EXPENDITURES</b>	<b>\$296,305</b>	<b>\$296,305</b>	<b>\$296,305</b>	<b>\$0</b>
<b>EXCESS REVENUES (EXPENDITURES)</b>	<b>\$122,445</b>		<b>\$127,660</b>	
<b>FUND BALANCE - Beginning</b>	<b>\$143,483</b>		<b>\$353,131</b>	
<b>FUND BALANCE - Ending</b>	<b>\$265,928</b>		<b>\$480,791</b>	

**WINDSOR AT WESTSIDE**  
**COMMUNITY DEVELOPMENT DISTRICT**

**CAPITAL PROJECTS FUND SERIES 2015**

Statement of Revenues & Expenditures

For The Period Ending September 30, 2017

**REVENUES:**

	ADOPTED BUDGET	PRORATED BUDGET THRU 9/30/17	ACTUAL THRU 9/30/17	VARIANCE
INTEREST	\$0	\$0	\$0	\$0
<b>TOTAL REVENUES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

**EXPENDITURES:**

CAPITAL OUTLAY	\$0	\$0	\$0	\$0
<b>TOTAL EXPENDITURES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>EXCESS REVENUES (EXPENDITURES)</b>	<b>\$0</b>		<b>\$0</b>	
<b>FUND BALANCE - Beginning</b>	<b>\$0</b>		<b>\$32</b>	
<b>FUND BALANCE - Ending</b>	<b>\$0</b>		<b>\$32</b>	

# WINDSOR AT WESTSIDE

## COMMUNITY DEVELOPMENT DISTRICT

### CAPITAL PROJECTS FUND SERIES 2016

#### Statement of Revenues & Expenditures

For The Period Ending September 30, 2017

#### REVENUES:

	ADOPTED BUDGET	PRORATED BUDGET THRU 9/30/17	ACTUAL THRU 9/30/17	VARIANCE
INTEREST	\$0	\$0	\$9,440	\$9,440
<b>TOTAL REVENUES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$9,440</b>	<b>\$9,440</b>

#### EXPENDITURES:

CAPITAL OUTLAY	\$0	\$0	\$303,825	(\$303,825)
TRANSFER OUT	\$0	\$0	\$2,000	(\$2,000)
<b>TOTAL EXPENDITURES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$305,825</b>	<b>(\$305,825)</b>
<b>EXCESS REVENUES (EXPENDITURES)</b>	<b>\$0</b>		<b>(\$296,385)</b>	
<b>FUND BALANCE - Beginning</b>	<b>\$0</b>		<b>\$1,818,562</b>	
<b>FUND BALANCE - Ending</b>	<b>\$0</b>		<b>\$1,522,178</b>	

# WINDSOR AT WESTSIDE

## Community Development District

	Oct	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sept	Total
<b>REVENUES:</b>													
ASSESSMENTS - TAX ROLL	\$0	\$8,817	\$120,751	\$4,850	\$2,451	\$960	\$14,519	\$1,600	\$3,035	\$0	\$0	\$0	\$143,483
ASSESSMENTS - DIRECT BILLED	\$0	\$28,068	\$0	\$0	\$14,034	\$0	\$0	\$14,034	\$0	\$0	\$0	\$0	\$56,135
<b>TOTAL REVENUES</b>	<b>\$0</b>	<b>\$36,885</b>	<b>\$120,751</b>	<b>\$4,850</b>	<b>\$16,485</b>	<b>\$960</b>	<b>\$14,519</b>	<b>\$15,634</b>	<b>\$3,035</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$199,618</b>
<b>EXPENDITURES:</b>													
<b>ADMINISTRATIVE:</b>													
ENGINEERING	\$189	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$189
ATTORNEY	\$455	\$0	\$799	\$1,109	\$481	\$720	\$1,109	\$1,585	\$2,510	\$4,135	\$2,532	\$0	\$15,433
ARBITRAGE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
DISSEMINATION	\$583	\$583	\$583	\$583	\$583	\$583	\$583	\$583	\$583	\$583	\$583	\$583	\$7,000
ANNUAL AUDIT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,300	\$0	\$0	\$0	\$4,300
TRUSTEE FEES	\$0	\$0	\$0	\$0	\$0	\$3,500	\$0	\$0	\$0	\$0	\$0	\$0	\$7,000
ASSESSMENT ADMINISTRATION	\$5,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,000
ASSESSMENT FEES	\$2,917	\$2,917	\$2,917	\$2,917	\$2,917	\$2,917	\$2,917	\$2,917	\$2,917	\$2,917	\$2,917	\$2,917	\$35,000
INFORMATION TECHNOLOGY	\$50	\$50	\$50	\$50	\$50	\$50	\$50	\$50	\$50	\$50	\$50	\$50	\$600
TELEPHONE	\$0	\$0	\$6	\$0	\$0	\$0	\$9	\$10	\$15	\$5	\$0	\$22	\$47
POSTAGE	\$5	\$21	\$6	\$7	\$11	\$0	\$10	\$4	\$15	\$5	\$13	\$10	\$106
INSURANCE	\$5,253	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,253
PRINTING & BINDING	\$0	\$288	\$221	\$2	\$49	\$10	\$34	\$0	\$48	\$5	\$87	\$65	\$609
LEGAL ADVERTISING	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$635	\$204	\$264	\$1,104
OTHER CURRENT CHARGES	\$25	\$200	\$16	\$0	\$9	\$14	\$10	\$11	\$8	\$12	\$12	\$16	\$333
PROPERTY APPRAISER FEE	\$0	\$0	\$196	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$196
OFFICE SUPPLIES	\$0	\$20	\$0	\$0	\$21	\$1	\$20	\$0	\$21	\$0	\$23	\$41	\$149
DUES, LICENSE & SUBSCRIPTIONS	\$175	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$175
<b>OPERATION &amp; MAINTENANCE:</b>													
<b>Contract Services</b>													
FIELD SERVICES	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$9,000
LANDSCAPE MAINTENANCE - CONTRACT	\$3,117	\$3,117	\$3,117	\$3,117	\$3,117	\$3,950	\$4,783	\$4,783	\$4,958	\$5,269	\$5,269	\$5,269	\$49,864
LAKE MAINTENANCE	\$295	\$295	\$295	\$295	\$295	\$295	\$295	\$295	\$820	\$1,010	\$820	\$820	\$5,930
PROPERTY INSURANCE	\$1,980	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,980
<b>Repairs &amp; Maintenance</b>													
LANDSCAPE MAINTENANCE - OTHER	\$0	\$0	\$0	\$1,500	\$340	\$400	\$4,550	\$0	\$0	\$0	\$3,838	\$432	\$11,060
REPAIRS - GENERAL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
OPERATING SUPPLIES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
IRRIGATION REPAIRS	\$0	\$0	\$449	\$128	\$602	\$389	\$700	\$0	\$916	\$1,560	\$894	\$2,326	\$7,963
SIGNAGE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
FOUNTAIN MAINTENANCE	\$200	\$200	\$200	\$200	\$200	\$200	\$0	\$0	\$0	\$0	\$0	\$0	\$1,200
FENCING	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Utility</b>													
ELECTRIC	\$138	\$150	\$144	\$148	\$136	\$127	\$130	\$136	\$0	\$130	\$124	\$130	\$1,491
IRRIGATION WATER	\$5	\$11	\$17	\$43	\$33	\$14	\$0	\$50	\$7	\$7	\$7	\$0	\$196
<b>Other</b>													
CONTINGENCY	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>TOTAL EXPENDITURES</b>	<b>\$21,138</b>	<b>\$8,600</b>	<b>\$9,567</b>	<b>\$10,849</b>	<b>\$9,591</b>	<b>\$13,920</b>	<b>\$19,450</b>	<b>\$11,175</b>	<b>\$17,903</b>	<b>\$17,068</b>	<b>\$18,122</b>	<b>\$13,694</b>	<b>\$171,078</b>
<b>Excess Revenues (Expenditures)</b>	<b>(\$21,138)</b>	<b>\$28,284</b>	<b>\$110,684</b>	<b>(\$5,999)</b>	<b>\$6,893</b>	<b>(\$12,960)</b>	<b>(\$17,931)</b>	<b>\$4,458</b>	<b>(\$14,868)</b>	<b>(\$17,069)</b>	<b>(\$18,122)</b>	<b>(\$13,694)</b>	<b>\$28,540</b>

**WINDSOR AT WESTSIDE  
COMMUNITY DEVELOPMENT DISTRICT  
LONG TERM DEBT REPORT**

<b>SERIES 2015, SPECIAL ASSESSMENT BONDS (ASSESSMENT AREA ONE PROJECT)</b>		
INTEREST RATES:	4.000%, 5.000%, 5.125%	
MATURITY DATE:	11/1/2045	
RESERVE FUND DEFINITION	50% OF MAXIMUM ANNUAL DEBT SERVICE	
RESERVE FUND REQUIREMENT	\$138,194	
RESERVE FUND BALANCE	\$139,084	
BONDS OUTSTANDING - 6/30/15		\$4,190,000
LESS: PRINCIPAL PAYMENT 11/1/16		(\$65,000)
<b>CURRENT BONDS OUTSTANDING</b>		<b>\$4,125,000</b>

<b>SERIES 2016, SPECIAL ASSESSMENT BONDS (ASSESSMENT AREA TWO PROJECT)</b>		
INTEREST RATES:	3.500%, 4.125%, 4.750%, 5.000%	
MATURITY DATE:	11/1/2046	
RESERVE FUND DEFINITION	50% OF MAXIMUM ANNUAL DEBT SERVICE	
RESERVE FUND REQUIREMENT	\$209,375	
RESERVE FUND BALANCE	\$210,628	
BONDS OUTSTANDING - 5/31/16		\$6,535,000
<b>CURRENT BONDS OUTSTANDING</b>		<b>\$6,535,000</b>

**Windsor at Westside CDD  
COMMUNITY DEVELOPMENT DISTRICT**

**SPECIAL ASSESSMENT RECEIPTS - FY2017**

**TAX COLLECTOR**

GROSS ASSESSMENTS \$ 675,692 \$ 151,945 \$ 294,088 \$ 229,659  
NET ASSESSMENTS \$ 635,150 \$ 142,828 \$ 276,443 \$ 215,879

DATE RECEIVED	DIST.	GROSS ASSESSMENTS		DISCOUNTS/ PENALTIES	COMMISSIONS PAID	INTEREST INCOME	NET AMOUNT RECEIVED	2015		2016	TOTAL
		RECEIVED						GENERAL FUND 22.49%	DEBT SERVICE 43.52%	DEBT SERVICE 33.99%	
11/25/16	ACH	\$ 41,624.22	\$	1,664.91	\$ 799.18	\$ -	\$ 39,160.13	\$ 8,806.05	\$ 17,044.05	\$ 13,310.03	\$ 39,160.13
11/30/16	ACH	\$ 52.51	\$	2.76	\$ 1.00	\$ -	\$ 48.75	\$ 10.96	\$ 21.22	\$ 16.57	\$ 48.75
12/9/16	ACH	\$ 538,046.86	\$	21,521.10	\$ 10,330.52	\$ -	\$ 506,195.24	\$ 113,829.62	\$ 220,316.34	\$ 172,049.28	\$ 506,195.24
12/27/16	ACH	\$ 30,224.18	\$	1,085.64	\$ 582.77	\$ -	\$ 28,555.77	\$ 6,421.42	\$ 12,428.61	\$ 9,705.74	\$ 28,555.77
1/10/17	ACH	\$ 22,672.44	\$	680.17	\$ 439.84	\$ -	\$ 21,552.43	\$ 4,846.56	\$ 9,380.48	\$ 7,325.40	\$ 21,552.43
1/18/17	ACH	\$ -	\$	-	\$ -	\$ 13.20	\$ 13.20	\$ 2.97	\$ 5.75	\$ 4.49	\$ 13.20
2/8/17	ACH	\$ 10,453.06	\$	209.07	\$ 204.87	\$ -	\$ 10,039.12	\$ 2,257.53	\$ 4,369.43	\$ 3,412.17	\$ 10,039.12
2/8/17	ACH	\$ 903.91	\$	27.12	\$ 17.54	\$ -	\$ 859.25	\$ 193.22	\$ 373.98	\$ 292.05	\$ 859.25
3/9/17	ACH	\$ 4,401.21	\$	44.01	\$ 87.15	\$ -	\$ 4,270.05	\$ 960.22	\$ 1,858.50	\$ 1,451.34	\$ 4,270.05
4/11/17	ACH	\$ 903.91	\$	-	\$ 18.08	\$ -	\$ 885.83	\$ 199.20	\$ 385.55	\$ 301.08	\$ 885.83
4/11/17	ACH	\$ 5,990.66	\$	-	\$ 119.82	\$ -	\$ 5,870.84	\$ 1,320.19	\$ 2,555.22	\$ 1,995.42	\$ 5,870.84
5/9/17	ACH	\$ 7,259.50	\$	-	\$ 145.18	\$ -	\$ 7,114.32	\$ 1,599.82	\$ 3,096.44	\$ 2,418.07	\$ 7,114.32
6/9/17	ACH	\$ 5,748.42	\$	-	\$ 114.97	\$ -	\$ 5,633.45	\$ 1,266.81	\$ 2,451.90	\$ 1,914.74	\$ 5,633.45
6/23/17	ACH	\$ 8,023.49	\$	-	\$ 160.47	\$ -	\$ 7,863.02	\$ 1,768.18	\$ 3,422.30	\$ 2,672.54	\$ 7,863.02
<b>TOTALS</b>		\$ 676,304.37	\$	25,234.78	\$ 13,021.39	\$ 13.20	\$ 638,061.40	\$ 143,482.75	\$ 277,709.75	\$ 216,868.91	\$ 638,061.40

**DIRECT BILLED ASSESSMENTS**

PULTE HOME CORPORATION

\$258,793.60

\$56,135.24

\$202,658.36

DATE RECEIVED	DUE DATE	CHECK NO.	NET ASSESSED	AMOUNT RECEIVED	GENERAL FUND	SERIES 2016
11/2/16	11/1/16	91251547	\$ 129,396.80	\$ 129,396.80	\$ 28,067.62	\$ 101,329.18
2/4/17	2/1/17	91254238	\$ 64,698.40	\$ 64,698.40	\$ 14,033.81	\$ 50,664.59
5/4/17	5/1/17	91257098	\$ 64,698.40	\$ 64,698.40	\$ 14,033.81	\$ 50,664.59
			\$ 258,793.60	\$ 258,793.60	\$ 56,135.24	\$ 202,658.36

**Windsor at Westside  
Community Development District**

**Special Assessment Bonds, Series 2015  
(Assessment Area One Project)**

Date	Requisition #	Contractor	Description	Requisition
<b>Fiscal Year 2015</b>				
6/18/15	1	Pulte Home Corporation	Assessment Area One Project	\$ 3,494,616.92
8/28/15	2	Osceola Engineering Inc.	Series 2015 Bond Issuance Process	\$ 12,564.92
8/28/15	3	Hopping Green & Sams	Phase I Acquisition Process	\$ 7,675.64
9/25/15	4	Governmental Management Services-CF, LLC	FY2015 Construction Accounting	\$ 3,500.00
9/25/15	5	Hopping Green & Sams	Status of conveyance of TWA utilities	\$ 516.19
<b>TOTAL</b>				<b>\$ 3,518,873.67</b>
<b>Fiscal Year 2015</b>				
7/1/15		Interest		\$ 3.12
8/1/15		Interest		\$ 12.97
9/1/15		Interest		\$ 11.20
<b>TOTAL</b>				<b>\$ 27.29</b>
Acquisition/Construction Fund at 6/23/15				\$ 3,690,844.75
Interest Earned thru 9/30/15				\$ 27.29
Requisitions Paid thru 9/30/15				\$ (3,518,873.67)
Remaining Acquisition/Construction Fund				<b>\$ 171,998.37</b>

Date	Requisition #	Contractor	Description	Requisition
<b>Fiscal Year 2016</b>				
11/20/15	6	Osceola Engineering Inc.	Acceptance of TWA utilities	\$ 289.03
2/3/16	7	Hopping Green & Sams	Services of Bill of Sale from Toho - Oct.15	\$ 610.50
3/15/16	8	Hopping Green & Sams	Services of Bill of Sale from Toho - Dec.15	\$ 834.50
4/19/16	9	Hopping Green & Sams	Phase I Hardscape, Landscape & Irrigation	\$ 1,653.00
6/28/16	10	Pulte Home Corporation	Phase I Hardscape, Landscape & Irrigation	\$ 168,775.66
<b>TOTAL</b>				<b>\$ 172,162.69</b>
<b>Fiscal Year 2016</b>				
10/1/15		Interest		\$ 1.44
11/1/15		Interest		\$ 1.46
12/1/15		Interest		\$ 1.41
1/1/16		Interest		\$ 9.07
2/1/16		Interest		\$ 23.39
3/1/16		Interest		\$ 27.87
4/1/16		Interest		\$ 32.57
5/1/16		Interest		\$ 32.45
6/1/16		Interest		\$ 34.66
7/1/16		Interest		\$ 32.21
8/1/16		Interest		\$ 0.01
9/1/16		Interest		\$ 0.01
<b>TOTAL</b>				<b>\$ 196.55</b>
Acquisition/Construction Fund at 10/1/15				\$ 171,998.37
Interest Earned thru 9/30/16				\$ 196.55
Requisitions Paid thru 9/30/16				\$ (172,162.69)
Remaining Acquisition/Construction Fund				<b>\$ 32.23</b>



**Windsor at Westside  
Community Development District**

**Special Assessment Bonds, Series 2015  
(Assessment Area One Project)**

<b>Date</b>	<b>Requisition #</b>	<b>Contractor</b>	<b>Description</b>	<b>Requisition</b>
<b>Fiscal Year 2017</b>				
<b>TOTAL</b>				<b>\$ -</b>
<b>Fiscal Year 2017</b>				
10/1/16		Interest		\$ 0.01
11/1/16		Interest		\$ 0.01
12/1/16		Interest		\$ 0.01
1/1/17		Interest		\$ 0.01
2/1/17		Interest		\$ 0.01
3/1/17		Interest		\$ 0.01
4/1/17		Interest		\$ 0.01
5/1/17		Interest		\$ 0.02
6/1/17		Interest		\$ 0.02
7/1/17		Interest		\$ 0.02
8/1/17		Interest		\$ 0.02
9/1/17		Interest		\$ 0.02
<b>TOTAL</b>				<b>\$ 0.17</b>
<b>Acquisition/Construction Fund at 9/30/16</b>			<b>\$</b>	<b>32.23</b>
<b>Interest Earned thru 9/30/17</b>			<b>\$</b>	<b>0.17</b>
<b>Requisitions Paid thru 9/30/17</b>			<b>\$</b>	<b>-</b>
<b>Remaining Acquisition/Construction Fund</b>			<b>\$</b>	<b>32.40</b>

**Windsor at Westside  
Community Development District**

**Special Assessment Bonds, Series 2016  
(Assessment Area Two Project)**

<b>Date</b>	<b>Requisition #</b>	<b>Contractor</b>	<b>Description</b>	<b>Requisition</b>
<b>Fiscal Year 2016</b>				
6/28/16	1	Pulte Home Corporation	Phase 2A Infrastructure/Phase 2B Stormwater	\$ 744,253.00
6/28/16	2	Pulte Home Corporation	Phase 2 Share of Monaco Boulevard Costs	\$ 401,905.87
6/28/16	3	Pulte Home Corporation	Phase 2 Monaco Blvd. Landscape/Hardscape & Baker Barrios Soft Costs	\$ 200,557.24
6/28/16	4	Pulte Home Corporation	Phase 2A Improvements/2B Stormwater Pond less Lift Station	\$ 2,697,261.00
8/2/16	5	Hopping Green & Sams	Preparation of Phase 2 Improvements & Stormwater Acquisitions	\$ 6,338.50
9/20/16	6	Hopping Green & Sams	Preparation of Phase 2 Improvements & Stormwater Acquisitions	\$ 3,271.56
9/20/16	7	Osceola Engineering Inc.	Preparation of Phase 2 Improvements & Stormwater Acquisitions	\$ 2,231.25
9/20/16	8	Hopping Green & Sams	Phase 2 Improvements	\$ 160.34
10/18/16	9	Osceola Engineering Inc.	Revising Supplemental Engineer's Report	\$ 2,056.25
<b>TOTAL</b>				<b>\$ 4,058,035.01</b>
<b>Fiscal Year 2016</b>				
5/1/16		Interest		\$ -
6/1/16		Interest		\$ 783.79
7/1/16		Interest		\$ 1,214.26
8/1/16		Interest		\$ 385.57
9/1/16		Interest		\$ 398.51
<b>TOTAL</b>				<b>\$ 2,782.13</b>
<b>Acquisition/Construction Fund at 5/31/16</b>				<b>\$ 5,871,815.24</b>
<b>Interest Earned thru 9/30/16</b>				<b>\$ 2,782.13</b>
<b>Requisitions Paid thru 9/30/16</b>				<b>\$ (4,058,035.01)</b>
<b>Remaining Acquisition/Construction Fund</b>				<b>\$ 1,816,562.36</b>

**Windsor at Westside  
Community Development District**

**Special Assessment Bonds, Series 2016  
(Assessment Area Two Project)**

<b>Date</b>	<b>Requisition #</b>	<b>Contractor</b>	<b>Description</b>	<b>Requisition</b>
<b>Fiscal Year 2017</b>				
2/3/17	10	Hopping, Green & Sams	Review/Approve Requisitions & Preparation of Warranty Deed	\$ 407.70
6/27/17	11	GMS-CF, LLC	FY17 Construction Accounting Services - Invoice #45	\$ 3,500.00
8/23/17	12	Hopping, Green & Sams	Inv#89775, 92504 & 93305: Ph2 Acquisition Docs/Coneyance	\$ 281.50
8/30/17	13	Pulte Home Corporation	Phase 2 Improvement Retainage	\$ 298,316.00
<b>TOTAL</b>				<b>\$ 302,505.20</b>
<b>Fiscal Year 2017</b>				
10/1/16		Interest		\$ 402.83
11/1/16		Interest		\$ 412.24
12/1/16		Interest		\$ 411.22
1/1/17		Interest		\$ 522.51
2/1/17		Interest		\$ 651.13
3/1/17		Interest		\$ 622.32
4/1/17		Interest		\$ 779.86
5/1/17		Interest		\$ 891.11
6/1/17		Interest		\$ 973.00
7/1/17		Interest		\$ 1,109.49
8/1/17		Interest		\$ 1,314.19
9/1/17		Interest		\$ 1,350.29
<b>TOTAL</b>				<b>\$ 9,440.19</b>
<b>Acquisition/Construction Fund at 9/30/16</b>				<b>\$ 1,816,562.36</b>
<b>Interest Earned thru 9/30/17</b>				<b>\$ 9,440.19</b>
<b>Requisitions Paid thru 9/30/17</b>				<b>\$ (302,505.20)</b>
<b>Remaining Acquisition/Construction Fund</b>				<b>\$ 1,523,497.35</b>



*This item will be provided under  
separate cover*