

*Windsor at Westside
Community Development District*

Agenda

April 26, 2019

AGENDA

Windsor at Westside

Community Development District

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

April 19, 2019

**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, April 26, 2019 at 10:00 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. Organizational Matters
 - A. Acceptance of Resignation of Angel Alfonso and Appointment of Individual to Fulfill the Board Vacancy with a Term Ending November 2020
 - B. Administration of Oath of Office to Newly Appointed Board Member
 - C. Election of Officers
 - D. Consideration of Resolution 2019-03 Electing Officers
4. Approval of Minutes of February 8, 2019 Board of Supervisors Meeting and Acceptance of the Minutes of the February 8, 2019 Audit Committee Meeting
5. Ratification of Agreement with Grau & Associates to Provide Auditing Services for the Fiscal Year 2018
6. Consideration of Resolution 2019-04 Approving the Proposed Fiscal Year 2020 Budget and Setting a Public Hearing
7. Staff Reports
 - A. Attorney
 - B. Engineer
 - C. District Manager's Report
 - i. Approval of Check Register
 - ii. Balance Sheet and Income Statement
 - iii. Field Manager's Report
8. Supervisor's Requests
9. Adjournment

The second order of business is the Public Comment Period 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 Organizational Matters. Section A is the acceptance of resignation of Angel Alfonso and appointment of an individual to fulfill the Board Vacancy with a term ending November 2020. A copy of the letter is enclosed for your review. Section B is the administration of the Oath of Office to the newly appointed Board member and Section C

is the election of officers. Section D is the consideration of Resolution 2019-03 electing officers. A copy of the Resolution is enclosed for your review.

The fourth order of business is the approval of the minutes of the February 8, 2019 Board of Supervisors meeting and acceptance of the minutes of the February 8, 2019 Audit Committee meeting. The minutes are enclosed for your review.

The fifth order of business is the ratification of the agreement with Grau & Associates to provide auditing services for the Fiscal Year 2018. A copy of the agreement is enclosed for your review.

The sixth order of business is the consideration of Resolution 2019-04 approving the proposed Fiscal Year 2020 budget and setting a public hearing. Once approved, the proposed budget will be transmitted to the governing authorities at least 60 days prior to the final budget hearing. A copy of the Resolution and proposed budget are enclosed for your review.

The seventh order of business is Staff Reports. 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 presented at the meeting.

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

Sincerely,



George S. Flint
District Manager

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

Enclosures

SECTION III

SECTION A

From: Stacie Vanderbilt svanderbilt@gmscfl.com
Subject: Fwd: Resignation of position on the Windsor at Westside board
Date: April 8, 2019 at 2:05 PM
To:



On Apr 8, 2019, at 11:18 AM, Angel Alfonso <Angel.Alfonso@PulteGroup.com> wrote:

George,

I [Angel Alfonso](#) am resigning from my position on the Windsor at Westside CDD. I have submitted my notice to Pultegroup effective 4/19/19. Please let me know if you need a more formal resignation.

Wes Hunt will be stepping on to take my place. Please inform Wes on the steps he needs to take.

Thanks

Angel Alfonso

Pulte Group

Manager of DRE and HOA

North Florida Division

4901 Vineland Rd, Suite 500

Orlando, FL 32811

Office: [407-661-1454](tel:407-661-1454)

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SECTION D

RESOLUTION 2019-03

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE
WINDSOR AT WESTSIDE COMMUNITY DEVELOPMENT
DISTRICT ELECTING THE OFFICERS OF THE DISTRICT AND
PROVIDING FOR AN EFFECTIVE DATE**

WHEREAS, the Windsor at Westside Community Development District (the "District") is a local unit of special purpose government created and existing pursuant to Chapter 190, Florida Statutes; and

WHEREAS, the Board of Supervisors of the District ("Board") desires to elect the Officers of the District.

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

Section 1. _____ is elected Chairperson.

Section 2. _____ is elected Vice-Chairperson.

Section 3. _____ is elected Secretary.

Section 4. _____ is elected Assistant Secretary.
_____ is elected Assistant Secretary.
_____ is elected Assistant Secretary.
_____ is elected Assistant Secretary.

Section 5. _____ is elected Treasurer.

Section 6. _____ is elected Assistant Treasurer.

Section 7. This Resolution shall become effective immediately upon its adoption.

PASSED AND ADOPTED this 26th day of April, 2019.

ATTEST:

**WINDSOR AT WESTSIDE
COMMUNITY DEVELOPMENT
DISTRICT**

Secretary/Assistant Secretary

Chairperson/Vice-Chairperson

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, February 8, 2019 at 10:37 a.m. in the Club at Windsor at Westside, 2100 Tripoli Court, Kissimmee, Florida.

Present and constituting a quorum were:

Angel Alfonso	Chairman
William Tew	Assistant Secretary
Eric Baker	Assistant Secretary
Steven Norwood	Assistant Secretary

Also present were:

George Flint	District Manager
Sarah Sandy	District Counsel by phone
Broc Althafer	District Engineer by phone
William Viasalyers	Field Manager

FIRST ORDER OF BUSINESS

Roll Call

Mr. Flint 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 November 13, 2018 Board of Supervisors Meeting and Acceptance of the November 6, 2018 Landowners' Meeting

On MOTION by Mr. Alfonso seconded by Mr. Baker with all in favor the minutes of November 13, 2018 Board of Supervisors meeting were approved as presented and the minutes of the November 6, 2018 Landowners' meeting were accepted.
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FOURTH ORDER OF BUSINESS

**Acceptance of Audit Committee
Recommendation and Selection of No. 1
Ranked Firm to Provide Auditing Services for
Fiscal Year 2018**

Mr. Flint stated just prior to the Board meeting the Board Members sat as the Audit Committee and reviewed and ranked the responses to the request for audit proposals and ranked Grau & Associates no. 1.

On MOTION by Mr. Tew seconded by Mr. Alfonso with all in favor the recommendation of the Audit Committee of Grau & Associates being ranked no. 1 was accepted and the Chairman was authorized to execute an agreement with Grau & Associates.

FIFTH ORDER OF BUSINESS

Staff Reports

A. Attorney

There being none, the next item followed.

B. Engineer

There being none, the next item followed.

C. Manager

i. Approval of Check Register

Mr. Flint presented the check register from October 19, 2018 through January 16, 2019 in the amount of \$583,393.05.

On MOTION by Mr. Alfonso seconded by Mr. Baker with all in favor the check register was approved.

ii. Balance Sheet and Income Statement

A copy of the balance sheet and income statement were included in the agenda package. No Board action is required.

iii. Field Manager's Report

Mr. Viasalyers stated we have been working with Down to Earth on some landscape enhancements over the past couple of months, they braced up some of the leaning palms around

the pond, removed the dead palms and we are working together on the boulevard to make improvements there as well.

SIXTH ORDER OF BUSINESS

Supervisors Requests

There being none,

On MOTION by Mr. Alfonso seconded by Mr. Baker with all in favor the meeting adjourned at 10:44 a.m.

Secretary/Assistant Secretary

Chairman/Vice Chairman

MINUTES OF MEETING
WINDSOR AT WESTSIDE
COMMUNITY DEVELOPMENT DISTRICT

The Windsor at Westside Community Development District Audit Committee meeting was held Friday, February 8, 2019 at 10:30 a.m. in the Club at Windsor at Westside, 2100 Tripoli Court, Kissimmee, Florida.

Present were:

Angel Alfonso
William Tew
Eric Baker
Steven Norwood
George Flint
Sarah Sandy
Broc Althafer
William Viasalyers

FIRST ORDER OF BUSINESS

Roll Call

Mr. Flint called the Audit Committee 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 November 13,
2018 Audit Committee Meeting**

On MOTION by Mr. Alfonso seconded by Mr. Baker with all in favor the minutes of November 13, 2018 Audit Committee were approved as presented.

FOURTH ORDER OF BUSINESS

**Ranking of Audit Firm Proposals and
Recommendation of Selected Audit Firm**

Mr. Flint stated at the prior Audit Committee meeting you approved the form of the proposal and selection criteria and the form of the notice. We advertised that and we also mailed the bid document to about half a dozen firms that provided 90+% of these audits. As a result we received three responses. We asked them for five years of pricing and received a response from

Berger ,Toombs, Elam, Gaines & Frank; Carr Riggs & Ingram and Grau & Associates. I provided you with the scoring matrix and you can see ability of personnel, proposer's experience, understanding the scope, ability to provide the services and price are equally weighted at 20 points each. We are required to at least have consensus ranking if the individual committee members haven't had a chance to fill the scoring sheet out. Each of these firms is well known they do a lot of CDD audit work, they all have personnel that are capable of this and experience in this field and understand the scope of work necessary for CDD audits. It may come down to price as far as your ranking.

Mr. Tew asked do we enter into a five-year contract?

Mr. Flint stated we lock them into pricing for five years, but we enter into annual engagement letters. We budgeted \$4,500 for the Fiscal Year 2019 audit.

On MOTION by Mr. Tew seconded by Mr. Alfonso with all in favor Grau & Associates was ranked no. 1, Berger, Toombs, Elam, Gaines & Frank was ranked no. 2 and Carr Riggs & Ingram was ranked no. 3.

On MOTION by Mr. Alfonso seconded by Mr. Baker with all in favor the meeting adjourned at 10:37 a.m.

Secretary/Assistant Secretary

Chairman/Vice Chairman

SECTION V



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

951 Yamato Road • Suite 280
Boca Raton, Florida 33431
(561) 994-9299 • (800) 299-4728
Fax (561) 994-5823
www.graucpa.com

April 1, 2019

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 each of the fiscal years ended September 30, 2018, with the option of two (2) additional one-year renewals. 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 for each of the fiscal years ended September 30, 2018, with the option of two (2) additional one-year renewals. In addition, we will examine the District's compliance with the requirements of Section 218.415 Florida Statutes.

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 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.

This agreement provides for a contract period of one (1) year with the option of four (4) additional, one-year renewals upon the written consent of both parties. Our fee for these services will not exceed \$3,600 for the September 30, 2018 audit. The fees for fiscal years 2019, 2020, 2021, and 2022 will not exceed \$3,700, \$3,800, \$3,900, and \$4,000 respectively, unless there is a change in activity by the District which results in additional audit work or if Bonds are issued.

We will complete the audit within prescribed statutory deadlines, which requires the District to submit its annual audit to the Auditor General no later than nine (9) months after the end of the audited fiscal year, with the understanding that your employees will provide information needed to perform the audit on a timely basis.

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.

The District may terminate this agreement, with or without consent, upon thirty (30) days written notice of termination to Grau & Associates. Upon any termination of this agreement, Grau & Associates shall be entitled to payment of all work and/or services rendered up until the date of the notice of termination subject to any offsets the District may have against Grau & Associates.

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



Antonio J. Grau

RESPONSE:

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

By:  _____

Title: District Manager

Date: 4/18/19



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 FEBRUARY 14, 2019)**

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:

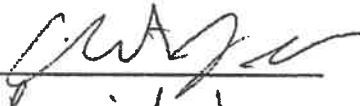
- a. Keep and maintain public records required by the District to perform the services or work set forth in this Agreement; and
- b. Upon the request of the District's custodian of public records, provide the District with a copy of the requested records or allow the records to be inspected or copied 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 WEST CENTRAL BLVD., SUITE 320
ORLANDO, FL 32801
TELEPHONE: 407-841-5524
EMAIL: GFLINT@GMSCFL.COM**

Auditor: 
Title: President
Date: 3/7/19

District: 
Title: District Manager
Date: 3/4/19

SECTION VI

RESOLUTION 2019-04

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE WINDSOR AT WESTSIDE COMMUNITY DEVELOPMENT DISTRICT APPROVING A PROPOSED BUDGET FOR FISCAL YEAR 2019/2020 AND SETTING A PUBLIC HEARING THEREON PURSUANT TO FLORIDA LAW; ADDRESSING TRANSMITTAL, POSTING AND PUBLICATION REQUIREMENTS; ADDRESSING SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the District Manager has heretofore prepared and submitted to the Board of Supervisors ("**Board**") of the Windsor at Westside Community Development District ("**District**") prior to June 15, 2019, a proposed budget ("**Proposed Budget**") for the fiscal year beginning October 1, 2019 and ending September 30, 2020 ("**Fiscal Year 2019/2020**"); and

WHEREAS, the Board has considered the Proposed Budget and desires to set the required public hearing thereon.

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

1. **PROPOSED BUDGET APPROVED.** The Proposed Budget prepared by the District Manager for Fiscal Year 2019/2020 attached hereto as **Exhibit A** is hereby approved as the basis for conducting a public hearing to adopt said Proposed Budget.

2. **SETTING A PUBLIC HEARING.** A public hearing on said approved Proposed Budget is hereby declared and set for the following date, hour and location:

DATE: July 26, 2019

HOUR: 10:00 a.m.

LOCATION: The Club at Windsor at Westside
2100 Tripoli Court
Kissimmee, Florida 34747

3. **TRANSMITTAL OF PROPOSED BUDGET TO LOCAL GENERAL PURPOSE GOVERNMENT.** The District Manager is hereby directed to submit a copy of the Proposed Budget to Osceola County at least 60 days prior to the hearing set above.

4. **POSTING OF PROPOSED BUDGET.** In accordance with Section 189.016, *Florida Statutes*, the District's Secretary is further directed to post the approved Proposed Budget on the District's website at least two days before the budget hearing date as set forth in Section 2, and shall remain on the website for at least 45 days.

5. **PUBLICATION OF NOTICE.** Notice of this public hearing shall be published in the manner prescribed in Florida law.

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

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

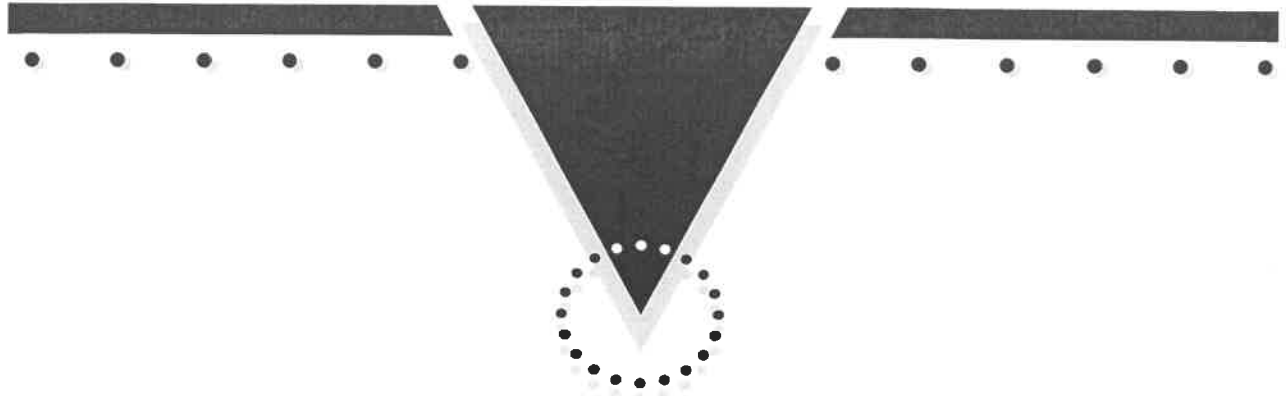
PASSED AND ADOPTED THIS 26th DAY OF April, 2019.

ATTEST:

**WINDSOR AT WESTSIDE
COMMUNITY DEVELOPMENT
DISTRICT**

Secretary

By: _____
Its: _____



**Windsor at Westside
Community Development District**

**Proposed Budget
FY 2020**



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Windsor at Westside

Community Development District

Fiscal Year 2020

Proposed Budget

General Fund

	Adopted Budget FY2019	Actual Thru 3/31/19	Next 6 Months	Projected Thru 9/30/19	Proposed Budget FY2020
Revenues					
O&M Assessments	\$198,963	\$182,632	\$16,331	\$198,963	\$198,963
Total Revenues	\$198,963	\$182,632	\$16,331	\$198,963	\$198,963
Expenditures					
Administrative					
Engineering	\$5,000	\$0	\$2,500	\$2,500	\$5,000
Attorney	\$15,000	\$2,471	\$5,029	\$7,500	\$15,000
Arbitrage	\$500	\$0	\$450	\$450	\$450
Dissemination	\$7,000	\$3,500	\$3,500	\$7,000	\$7,000
Annual Audit	\$4,500	\$0	\$4,600	\$4,600	\$4,700
Trustee Fees	\$7,000	\$0	\$7,000	\$7,000	\$7,000
Assessment Administration	\$5,000	\$5,000	\$0	\$5,000	\$5,000
Management Fees	\$37,132	\$18,566	\$18,566	\$37,132	\$37,132
Information Technology	\$600	\$2,000	\$300	\$2,300	\$600
Telephone	\$100	\$18	\$32	\$50	\$100
Postage	\$300	\$44	\$206	\$250	\$300
Insurance	\$5,950	\$5,398	\$0	\$5,398	\$5,950
Printing & Binding	\$1,500	\$135	\$615	\$750	\$1,500
Legal Advertising	\$3,000	\$2,349	\$651	\$3,000	\$3,000
Other Current Charges	\$700	\$149	\$151	\$300	\$700
Property Appraiser	\$500	\$232	\$0	\$232	\$500
Property Taxes	\$100	\$0	\$0	\$0	\$100
Office Supplies	\$200	\$41	\$59	\$100	\$200
Dues, Licenses & Subscriptions	\$175	\$175	\$0	\$175	\$175
Administrative Expenses	\$94,257	\$40,079	\$43,658	\$83,737	\$94,407
Operation & Maintenance					
Contract Services					
Field Services	\$9,548	\$4,774	\$4,774	\$9,548	\$9,834
Landscape Maintenance - Contract	\$63,900	\$26,002	\$26,002	\$52,003	\$60,000
Lake Maintenance	\$10,500	\$4,920	\$4,920	\$9,840	\$10,500
Wetland Monitoring & Maintenance	\$9,400	\$0	\$0	\$0	\$9,400
Property Insurance	\$2,250	\$1,980	\$0	\$1,980	\$2,250
Repairs & Maintenance					
Landscape Maintenance - Other	\$3,500	\$7,571	\$2,429	\$10,000	\$10,000
Repairs and Maintenance	\$2,500	\$174	\$326	\$500	\$2,500
Operating Supplies	\$2,000	\$18	\$232	\$250	\$2,000
Irrigation Repairs	\$3,000	\$1,809	\$1,191	\$3,000	\$3,000
Signage	\$1,500	\$0	\$250	\$250	\$1,500
Fountain Maintenance	\$2,400	\$900	\$955	\$1,855	\$2,400
Walls - Repair/Cleaning	\$0	\$0	\$0	\$0	\$0
Fencing	\$0	\$0	\$0	\$0	\$0
Subtotal Expenditures	\$110,498	\$48,148	\$41,079	\$89,226	\$113,384

Windsor at Westside

Community Development District

Fiscal Year 2020

Proposed Budget

General Fund

	Adopted Budget FY2019	Actual Thru 3/31/19	Next 6 Months	Projected Thru 9/30/19	Proposed Budget FY2020
Utility					
Electric	\$3,400	\$1,723	\$1,677	\$3,400	\$3,700
Irrigation Water	\$1,000	\$242	\$1,259	\$1,501	\$2,000
Other					
Contingency	\$215	\$0	\$100	\$100	\$215
Subtotal Expenditures	\$4,615	\$1,965	\$3,036	\$5,001	\$5,915
Total Expenditures	\$209,370	\$90,191	\$87,773	\$177,964	\$213,706
Excess Revenues/(Expenditures)	(\$10,407)	\$92,440	(\$71,442)	\$20,999	(\$14,743)
Beginning Fund Balance	\$10,407	\$35,193	\$0	\$35,193	\$14,743
Ending Fund Balance	\$0	\$127,634	(\$71,442)	\$56,192	(\$0)

	<u>FY2019</u>	<u>FY2020</u>
Net Assessments	\$198,963	\$198,963
Add: Discounts & Collection	\$12,700	\$12,700
Gross Assessments	<u>\$211,663</u>	<u>\$211,663</u>

FISCAL YEAR 2020

Product Type	Per Unit Net O&M Assessment	Per Unit Gross O&M Assessment
Townhome	\$283	\$301
Single Family 40'	\$302	\$321
Single Family 50'	\$377	\$401

GROSS PER UNIT ASSESSMENT COMPARISON CHART

Product Type	Units	FY2019 Gross Per Unit Assessments	FY2020 Gross Per Unit Assessments	Increase/ (Decrease)
Townhome	96	\$301	\$301	\$0
Single Family 40'	243	\$321	\$321	\$0
Single Family 50'	261	\$401	\$401	\$0

Windsor at Westside
Community Development District
GENERAL FUND BUDGET

REVENUES:

O&M Assessments

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

EXPENDITURES:

Administrative:

Engineering

The District's engineer, Osceola Engineering, Inc., will be providing general engineering services to the District, e.g. attendance and preparation for monthly board meetings, review invoices, etc.

Attorney

The District's legal counsel, Hopping, Green & Sams, will be providing general legal services to the District, e.g. attendance and preparation for monthly meetings, preparation and review of agreements, resolutions, etc.

Arbitrage

The District will contract with an independent certified public accountant to annually calculate the District's Arbitrage Rebate Liability on the Series 2016 Special Assessment Bonds.

Dissemination

The District is required by the Security and Exchange Commission to comply with Rule 15c2-12(b)(5) which relates to additional reporting requirements for unrated bond issues. The District has contracted with Governmental Management Services-Central Florida, LLC for this service.

Annual Audit

The District is required by Florida Statutes to arrange for an independent audit of its financial records by an Independent Certified Public Accounting Firm. The District has contracted with Grau & Associates for this service.

Trustee Fees

The District issued Series 2015 Special Assessment Bonds and the Series 2016 Special Assessment Bonds that are deposited with a Trustee at Regions Bank.

Assessment Administration

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

Windsor at Westside
Community Development District
GENERAL FUND BUDGET

Management Fees

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

Information Technology

Represents costs related to the District's accounting and information systems, District's website creation and maintenance, electronic compliance with Florida Statutes and other electronic data requirements.

Telephone

Telephone and fax machine.

Postage

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

Insurance

The District's general liability and public officials liability coverage is provided by Florida Insurance Alliance (FIA). FIA specializes in providing insurance coverage to governmental agencies.

Printing & Binding

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

Legal Advertising

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

Other Current Charges

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

Property Appraiser

Represents a fee charged by Osceola County Property Appraiser's office for assessment administration services.

Office Supplies

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

Windsor at Westside

Community Development District

GENERAL FUND BUDGET

Dues, Licenses & Subscriptions

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

Operation & Maintenance:

Field Services

Provide onsite field management of contracts for the Districts such as landscape and lake maintenance. Services to include onsite inspections, meetings with contractors, attend Board meetings and receive and respond to property owner phone calls and emails.

Landscape Maintenance - Contract

The District will maintain the landscaping within the Phase I common areas of the District. The amount is based upon contract with Down To Earth Lawn Care II, Inc. District anticipates Phase 2 ponds coming on board during fiscal year.

Description	Monthly	Annually
Monaco & Westside Boulevard	\$ 2,182	\$ 26,180
Monaco & Phase 2A Pond	\$ 1,667	\$ 20,000
Phase 2B Pond	\$ 485	\$ 5,823
Contingency		\$ 7,997
		\$ 60,000

Lake Maintenance - Contract

The District will provide lake maintenance for 3 lakes. The District has contracted with Applied Aquatic Management, Inc. for this service.

Description	Monthly	Annually
One Retention Pond	\$ 295	\$ 3,540
Pond 2A Phase 2	\$ 275	\$ 3,300
Pond 2B Phase 2	\$ 250	\$ 3,000
Contingency		\$ 660
		\$ 10,500

Wetland Monitoring & Maintenance

Represents estimated costs for the annual monitoring and maintenance of Phase 2 on-site wetlands and preservation areas within the District boundaries.

Description	Annually
Mitigation Monitoring	\$ 3,000
Mitigation Maintenance	\$ 6,400
	\$ 9,400

Windsor at Westside
Community Development District
GENERAL FUND BUDGET

Property Insurance

The District's property insurance coverage is provided by Florida Insurance Alliance (FIA) who specializes in providing insurance coverage to government agencies. FIA specializes in providing insurance coverage to governmental agencies.

Landscape Maintenance – Other

Represents estimated costs for any landscape repairs not included in landscape contract.

Repairs and Maintenance

Represents estimated costs for general repairs and maintenance to the common areas within Phase I of the District, including repairs and cleaning of walls and fencing maintained by the district.

Operating Supplies

Represents estimated cost of the purchase of operating supplies.

Irrigation Repairs

Represents estimated cost for any unforeseen repairs to the irrigation system such as replacing nozzles, rotors, line breaks, etc.

Signage

Represents estimated cost to maintain all District signs.

Fountain Maintenance

The District will provide maintenance to the fountain located within the District boundaries. Services include but are not limited to inspection reports, check and supply chemicals, clean area of debris and service three times per week. The District has contracted with Prestige Pool Care, Inc. for this service.

Description	Monthly	Annually
Fountain Maintenance	\$ 150	\$ 1,800
Contingency		\$ 600
		\$ 2,400

Windsor at Westside Community Development District

GENERAL FUND BUDGET

Electric

Represents estimated cost for electric to common areas and electric used to operate irrigation meters within the District. The District currently has one account with Duke Energy.

Account #	Description	Monthly	Annually
55906 38373	9000 W Irlo Bronson Memorial Hwy Sign	\$ 275	\$ 3,300
	Contingency		\$ 400
	TOTAL		\$ 3,700

Irrigation Water

Represents estimated cost for reclaimed water utilities of the common areas within the District. The District currently has one account with Toho Water Authority.

Account #	Description	Monthly	Annually
002592178-033016529	2100 E. Monaco Blvd Fountain	\$ 125	\$ 1,500
	Contingency		\$ 500
	TOTAL		\$ 2,000

Contingency

Represents estimated cost for any expense not budgeted in other line items.

Windsor at Westside

Community Development District

Fiscal Year 2020 Proposed Budget Debt Service Fund Series 2015

Adopted Budget FY2019	Actual Thru 3/31/19	Next 6 Months	Projected Thru 9/30/19	Proposed Budget FY2020
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Revenues

Special Assessments	\$276,388	\$254,543	\$21,845	\$276,388	\$276,388
Interest Income	\$0	\$3,300	\$1,200	\$4,500	\$500
Carry Forward Surplus	\$194,501	\$195,743	\$0	\$195,743	\$206,544
Total Revenues	\$470,889	\$453,586	\$23,045	\$476,631	\$483,432

Expenses

Interest - 11/1	\$100,744	\$100,744	\$0	\$100,744	\$99,344
Principal - 11/1	\$70,000	\$70,000	\$0	\$70,000	\$75,000
Interest - 5/1	\$99,344	\$0	\$99,344	\$99,344	\$97,844
Total Expenditures	\$270,088	\$170,744	\$99,344	\$270,088	\$272,188
Excess Revenues/(Expenditures)	\$200,801	\$282,843	(\$76,299)	\$206,544	\$211,244

Principal - 11/1/2020	\$80,000
Interest - 11/1/2020	\$97,844
Total	\$177,844

Product Type	No. of Units	Maximum Annual Debt Service	Per Unit Net Debt Assessment	Per Unit Gross Debt Assessment
Townhome	96	\$75,218	\$784	\$834
Single Family 40'	90	\$96,961	\$1,077	\$1,146
Single Family 50'	76	\$104,208	\$1,371	\$1,459
	262	\$276,388		

**Windsor at Westside
Community Development District
Series 2015, Special Assessment Bonds
Assessment Area One Project (Term Bonds Due 11/1/2045)**

Amortization Schedule

Date	Balance	Principal	Interest	Annual
11/1/19	\$3,985,000	\$ 75,000	\$ 99,344	\$ 174,344
5/1/20	\$3,910,000	\$ -	\$ 97,844	\$ -
11/1/20	\$3,910,000	\$ 80,000	\$ 97,844	\$ 275,688
5/1/21	\$3,830,000	\$ -	\$ 96,244	\$ -
11/1/21	\$3,830,000	\$ 80,000	\$ 96,244	\$ 272,488
5/1/22	\$3,750,000	\$ -	\$ 94,644	\$ -
11/1/22	\$3,750,000	\$ 85,000	\$ 94,644	\$ 274,288
5/1/23	\$3,665,000	\$ -	\$ 92,944	\$ -
11/1/23	\$3,665,000	\$ 90,000	\$ 92,944	\$ 275,888
5/1/24	\$3,575,000	\$ -	\$ 90,694	\$ -
11/1/24	\$3,575,000	\$ 90,000	\$ 90,694	\$ 271,388
5/1/25	\$3,485,000	\$ -	\$ 88,444	\$ -
11/1/25	\$3,485,000	\$ 95,000	\$ 88,444	\$ 271,888
5/1/26	\$3,390,000	\$ -	\$ 86,069	\$ -
11/1/26	\$3,390,000	\$ 100,000	\$ 86,069	\$ 272,138
5/1/27	\$3,290,000	\$ -	\$ 83,569	\$ -
11/1/27	\$3,290,000	\$ 105,000	\$ 83,569	\$ 272,138
5/1/28	\$3,185,000	\$ -	\$ 80,944	\$ -
11/1/28	\$3,185,000	\$ 110,000	\$ 80,944	\$ 271,888
5/1/29	\$3,075,000	\$ -	\$ 78,194	\$ -
11/1/29	\$3,075,000	\$ 120,000	\$ 78,194	\$ 276,388
5/1/30	\$2,955,000	\$ -	\$ 75,194	\$ -
11/1/30	\$2,955,000	\$ 125,000	\$ 75,194	\$ 275,388
5/1/31	\$2,830,000	\$ -	\$ 72,069	\$ -
11/1/31	\$2,830,000	\$ 130,000	\$ 72,069	\$ 274,138
5/1/32	\$2,700,000	\$ -	\$ 68,819	\$ -
11/1/32	\$2,700,000	\$ 135,000	\$ 68,819	\$ 272,638
5/1/33	\$2,565,000	\$ -	\$ 65,444	\$ -
11/1/33	\$2,565,000	\$ 145,000	\$ 65,444	\$ 275,888
5/1/34	\$2,420,000	\$ -	\$ 61,819	\$ -
11/1/34	\$2,420,000	\$ 150,000	\$ 61,819	\$ 273,638
5/1/35	\$2,270,000	\$ -	\$ 58,069	\$ -
11/1/35	\$2,270,000	\$ 160,000	\$ 58,069	\$ 276,138
5/1/36	\$2,110,000	\$ -	\$ 54,069	\$ -
11/1/36	\$2,110,000	\$ 165,000	\$ 54,069	\$ 273,138

**Windsor at Westside
Community Development District
Series 2015, Special Assessment Bonds
Assessment Area One Project (Term Bonds Due 11/1/2045)**

Amortization Schedule

Date	Balance	Principal	Interest	Annual
5/1/37	\$ 1,945,000	\$ -	\$ 49,841	\$ -
11/1/37	\$ 1,945,000	\$ 175,000	\$ 49,841	\$ 274,681
5/1/38	\$ 1,770,000	\$ -	\$ 45,356	\$ -
11/1/38	\$ 1,770,000	\$ 185,000	\$ 45,356	\$ 275,713
5/1/39	\$ 1,585,000	\$ -	\$ 40,616	\$ -
11/1/39	\$ 1,585,000	\$ 195,000	\$ 40,616	\$ 276,231
5/1/40	\$ 1,390,000	\$ -	\$ 35,619	\$ -
11/1/40	\$ 1,390,000	\$ 205,000	\$ 35,619	\$ 276,238
5/1/41	\$ 1,185,000	\$ -	\$ 30,366	\$ -
11/1/41	\$ 1,185,000	\$ 215,000	\$ 30,366	\$ 275,731
5/1/42	\$ 970,000	\$ -	\$ 24,856	\$ -
11/1/42	\$ 970,000	\$ 225,000	\$ 24,856	\$ 274,713
5/1/43	\$ 745,000	\$ -	\$ 19,091	\$ -
11/1/43	\$ 745,000	\$ 235,000	\$ 19,091	\$ 273,181
5/1/44	\$ 510,000	\$ -	\$ 13,069	\$ -
11/1/44	\$ 510,000	\$ 250,000	\$ 13,069	\$ 276,138
5/1/45	\$ 260,000	\$ -	\$ 6,663	\$ -
11/1/45	\$ 260,000	\$ 260,000	\$ 6,663	\$ 273,325
Totals		\$3,985,000	\$3,320,431	\$ 7,305,431

Windsor at Westside

Community Development District

Fiscal Year 2020 Proposed Budget Debt Service Fund Series 2016

Adopted Budget FY2019	Actual Thru 3/31/19	Next 6 Months	Projected Thru 9/30/19	Proposed Budget FY2020
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Revenues

Special Assessments	\$418,750	\$381,818	\$36,932	\$418,750	\$418,750
Interest Income	\$500	\$4,705	\$795	\$5,500	\$500
Carry Forward Surplus	\$282,112	\$282,455	\$0	\$282,455	\$290,178

Total Revenues	\$701,362	\$668,978	\$37,727	\$706,705	\$709,428
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Expenses

Interest - 11/1	\$150,897	\$150,897	\$0	\$150,897	\$148,884
Principal - 11/1	\$115,000	\$115,000	\$0	\$115,000	\$120,000
Interest - 5/1	\$148,884	\$0	\$148,884	\$148,884	\$146,784
Transfer Out	\$0	\$1,746	\$0	\$1,746	\$0

Total Expenditures	\$414,781	\$267,643	\$148,884	\$416,527	\$415,668
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Excess Revenues/(Expenditures)	\$286,581	\$401,335	(\$111,158)	\$290,178	\$293,760
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Principal - 11/1/2020	\$125,000
Interest - 11/1/2020	\$146,784
Total	\$271,784

Product Type	No. of Units	Maximum Annual Debt Service	Per Unit Net Debt Assessment	Per Unit Gross Debt Assessment
Single Family 40'	153	\$146,903	\$960	\$1,146
Single Family 50'	185	\$157,883	\$853	\$1,459
	338	\$418,750		

**Windsor at Westside
Community Development District
Series 2016, Special Assessment Bonds
Assessment Area Two Project (Term Bonds Due 11/1/2046)**

Amortization Schedule

Date	Balance	Principal	Interest	Annual
11/1/19	\$6,310,000	\$ 120,000	\$ 148,884	\$ 268,884
5/1/20	\$6,190,000	\$ -	\$ 146,784	\$ -
11/1/20	\$6,190,000	\$ 125,000	\$ 146,784	\$ 418,569
5/1/21	\$6,065,000	\$ -	\$ 144,597	\$ -
11/1/21	\$6,065,000	\$ 125,000	\$ 144,597	\$ 414,194
5/1/22	\$5,940,000	\$ -	\$ 142,019	\$ -
11/1/22	\$5,940,000	\$ 130,000	\$ 142,019	\$ 414,038
5/1/23	\$5,810,000	\$ -	\$ 139,338	\$ -
11/1/23	\$5,810,000	\$ 140,000	\$ 139,338	\$ 418,675
5/1/24	\$5,670,000	\$ -	\$ 136,450	\$ -
11/1/24	\$5,670,000	\$ 145,000	\$ 136,450	\$ 417,900
5/1/25	\$5,525,000	\$ -	\$ 133,459	\$ -
11/1/25	\$5,525,000	\$ 150,000	\$ 133,459	\$ 416,919
5/1/26	\$5,375,000	\$ -	\$ 130,366	\$ -
11/1/26	\$5,375,000	\$ 155,000	\$ 130,366	\$ 415,731
5/1/27	\$5,220,000	\$ -	\$ 127,169	\$ -
11/1/27	\$5,220,000	\$ 160,000	\$ 127,169	\$ 414,338
5/1/28	\$5,060,000	\$ -	\$ 123,869	\$ -
11/1/28	\$5,060,000	\$ 170,000	\$ 123,869	\$ 417,738
5/1/29	\$4,890,000	\$ -	\$ 119,831	\$ -
11/1/29	\$4,890,000	\$ 175,000	\$ 119,831	\$ 414,663
5/1/30	\$4,715,000	\$ -	\$ 115,675	\$ -
11/1/30	\$4,715,000	\$ 185,000	\$ 115,675	\$ 416,350
5/1/31	\$4,530,000	\$ -	\$ 111,281	\$ -
11/1/31	\$4,530,000	\$ 195,000	\$ 111,281	\$ 417,563
5/1/32	\$4,335,000	\$ -	\$ 106,650	\$ -
11/1/32	\$4,335,000	\$ 205,000	\$ 106,650	\$ 418,300
5/1/33	\$4,130,000	\$ -	\$ 101,781	\$ -
11/1/33	\$4,130,000	\$ 215,000	\$ 101,781	\$ 418,563
5/1/34	\$3,915,000	\$ -	\$ 96,675	\$ -
11/1/34	\$3,915,000	\$ 225,000	\$ 96,675	\$ 418,350
5/1/35	\$3,690,000	\$ -	\$ 91,331	\$ -
11/1/35	\$3,690,000	\$ 235,000	\$ 91,331	\$ 417,663
5/1/36	\$3,455,000	\$ -	\$ 85,750	\$ -
11/1/36	\$3,455,000	\$ 245,000	\$ 85,750	\$ 416,500
5/1/37	\$3,210,000	\$ -	\$ 79,931	\$ -
11/1/37	\$3,210,000	\$ 255,000	\$ 79,931	\$ 414,863

**Windsor at Westside
Community Development District
Series 2016, Special Assessment Bonds
Assessment Area Two Project (Term Bonds Due 11/1/2046)**

Amortization Schedule

Date	Balance	Principal	Interest	Annual
5/1/38	\$2,955,000	\$ -	\$ 73,875	\$ -
11/1/38	\$2,955,000	\$ 270,000	\$ 73,875	\$ 417,750
5/1/39	\$2,685,000	\$ -	\$ 67,125	\$ -
11/1/39	\$2,685,000	\$ 280,000	\$ 67,125	\$ 414,250
5/1/40	\$2,405,000	\$ -	\$ 60,125	\$ -
11/1/40	\$2,405,000	\$ 295,000	\$ 60,125	\$ 415,250
5/1/41	\$2,110,000	\$ -	\$ 52,750	\$ -
11/1/41	\$2,110,000	\$ 310,000	\$ 52,750	\$ 415,500
5/1/42	\$1,800,000	\$ -	\$ 45,000	\$ -
11/1/42	\$1,800,000	\$ 325,000	\$ 45,000	\$ 415,000
5/1/43	\$1,475,000	\$ -	\$ 36,875	\$ -
11/1/43	\$1,475,000	\$ 340,000	\$ 36,875	\$ 413,750
5/1/44	\$1,135,000	\$ -	\$ 28,375	\$ -
11/1/44	\$1,135,000	\$ 360,000	\$ 28,375	\$ 416,750
5/1/45	\$ 775,000	\$ -	\$ 19,375	\$ -
11/1/45	\$ 775,000	\$ 380,000	\$ 19,375	\$ 418,750
5/1/46	\$ 395,000	\$ -	\$ 9,875	\$ -
11/1/46	\$ 395,000	\$ 395,000	\$ 9,875	\$ 414,750
Totals		\$6,310,000	\$5,201,547	\$ 11,511,547

SECTION VII

SECTION C

SECTION 1

Windsor at Westside

Community Development District

Summary of Invoices

January 16, 2019 to April 18, 2019

Fund	Date	Check No.'s	Amount
General Fund	1/16/19	336-337	\$ 4,565.83
	1/23/19	338-339	\$ 33,450.65
	2/7/19	340	\$ 4,530.18
	2/13/19	341-342	\$ 5,601.59
	2/17/19	343-345	\$ 20,678.11
	2/26/19	346-347	\$ 408.50
	3/5/19	348-350	\$ 1,407.48
	3/7/19	351	\$ 4,605.56
	3/12/19	352	\$ 1,700.00
	3/19/19	353	\$ 4,333.59
	3/20/19	354-355	\$ 43,249.35
	3/26/19	356-357	\$ 855.30
	4/2/19	358-361	\$ 2,144.21
	4/11/19	362	\$ 4,593.37
	4/16/19	363-364	\$ 4,483.59
			<hr/>
			\$ 136,607.31
			<hr/>
			\$ 136,607.31

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	.....EXPENSED TO.... YRMO DPT ACCT#	SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK.... AMOUNT
1/16/19	00014	1/10/19 24867	201901 320-53800-46400		DOWN TO EARTH LAWN CARE II, INC.	*	4,333.59	4,333.59 000336
1/16/19	00012	1/09/19 2018298	201901 310-51300-49100		2018 TAX ROLL	*	232.24	232.24
1/23/19	00013	1/17/19 01172019	201901 300-20700-10000		OSCEOLA COUNTY PROPERTY APPRAISER	*	13,776.96	232.24 000337
1/23/19	00013	1/17/19 01172019	201901 300-20700-10100		FY19 OSCEOLA TAX DS 2015	*	19,673.69	13,776.96 000338
2/07/19	00001	2/01/19 98	201902 310-51300-34000		WINDSOR AT WESTSIDE CDD C/O REGIONS	*	3,094.33	19,673.69 000339
2/01/19	98	201902 310-51300-35100	MANAGEMENT FEES-FEB19			*	50.00	50.00
2/01/19	98	201902 310-51300-31300	INFORMATION TECH-FEB19			*	583.33	583.33
2/01/19	98	201902 310-51300-51000	DISSEMINATION-FEB19			*	.15	.15
2/01/19	98	201902 310-51300-42000	OFFICE SUPPLIES			*	2.35	2.35
2/01/19	98	201902 310-51300-42500	POSTAGE			*	4.35	4.35
2/01/19	99	201902 320-53800-12000	COPIES			*	795.67	795.67
2/13/19	00015	1/31/19 175150	201901 320-53800-46200		GOVERNMENTAL MANAGEMENT SERVICES	*	820.00	4,530.18 000340
2/13/19	00014	1/31/19 26693	201901 320-53800-46600		AQUATIC PLANT MGMT-JAN19	*	820.00	820.00 000341
2/10/19	27807	201902 320-53800-46400	IRRIG RPRS-01/22/19		APPLIED AQUATIC MANAGEMENT, INC	*	448.00	448.00
2/17/19	00013	2/17/19 02172019	201902 300-20700-10000		DOWN TO EARTH LAWN CARE II, INC.	*	4,333.59	4,333.59 000342
			FY19 DEBT SERV SER2015			*	5,999.64	5,999.64 000343
					WINDSOR AT WESTSIDE CDD C/O REGIONS			
					WIND WINDSOR AT WES TWISCARRA			

WINDSOR GENERAL FUND
 BANK A GENERAL FUND

CHECK DATE	VEND#	INVOICE DATE	YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	.....CHECK..... AMOUNT #
2/17/19	00013	2/17/19	0217	2019	300-20700-10100			WINDSOR AT WESTSIDE CDD C/O REGIONS	*	8,567.59	8,567.59 000344
					FY19 DEBT SERV SER2016						
2/17/19	00013	2/17/19	0217	2019	300-20700-10100			PULTE HOME CORP. SER2016	*	6,110.88	6,110.88 000345
2/26/19	00021	2/01/19	1119	2019	320-53800-46700			FOUNTAIN SERVICE-FEB19	*	150.00	150.00 000346
								MARA SOLUTION CORP			
2/26/19	00003	2/11/19	105623	2019	01 310-51300-31500			DRFT AGDA/MONIT LEGIS/ADA	*	258.50	258.50 000347
								HOPPING GREEN & SAMS			
3/05/19	00015	2/28/19	175760	2019	02 320-53800-46200			AQUATIC PLANT MGMT-FEB19	*	820.00	820.00 000348
								APPLIED AQUATIC MANAGEMENT, INC			
3/05/19	00014	2/25/19	28978	2019	02 320-53800-46600			IRRIGATION RPRS-02/13/19	*	437.48	437.48 000349
								DOWN TO EARTH LAWN CARE II, INC.			
3/05/19	00021	3/01/19	1135	2019	03 320-53800-46700			FOUNTAIN SERVICES-MAR19	*	150.00	150.00 000350
								MARA SOLUTION CORP			
3/07/19	00001	3/01/19	100	2019	03 310-51300-34000			MANAGEMENT FEES-MAR19	*	3,094.33	3,094.33 000351
								INFORMATION TECH-MAR19	*	50.00	50.00 000352
								DISSEMINATION-MAR19	*	583.33	583.33 000353
								OFFICE SUPPLIES	*	20.18	20.18 000354
								POSTAGE	*	3.00	3.00 000355
								COPIES	*	35.25	35.25 000356
								TELEPHONE	*	6.29	6.29 000357
								FIELD MANAGEMENT-MAR19	*	795.67	795.67 000358
								PHOTOCELL	*	17.51	17.51 000359
								GOVERNMENTAL MANAGEMENT SERVICES			
								WIND WINDSOR AT WES TVISCARRA			
										4,605.56	4,605.56 000351

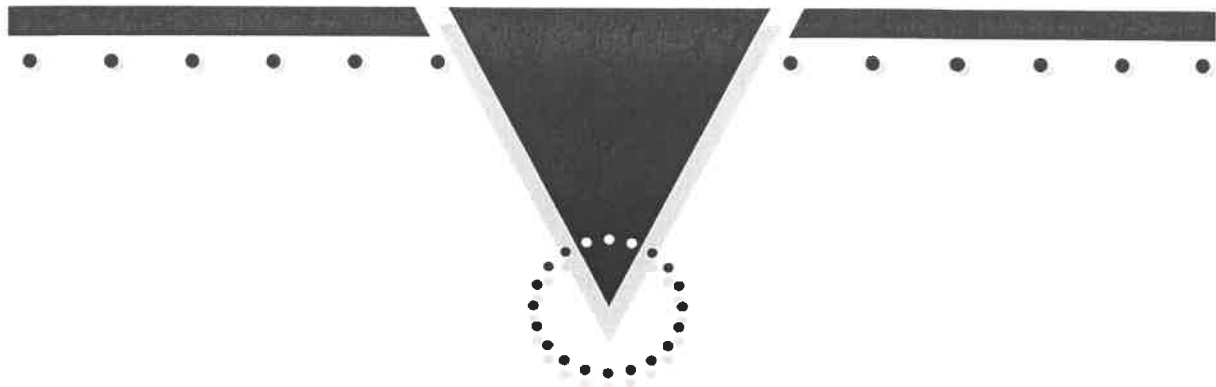
CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	....EXPENSED TO.... YRMO DPT ACCT# SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	.....CHECK..... AMOUNT #
3/12/19	00022	1/17/19	1181	201901 310-51300-35100	NEWAGETUTORS LLC DBA VGLOBALTECH	*	1,700.00	1,700.00 000352
3/19/19	00014	3/10/19	30637	201903 320-53800-46400	LANDSCAPE MAINT-MAR19	*	4,333.59	4,333.59 000353
3/20/19	00013	3/19/19	03192019	201903 300-20700-10000	DOWN TO EARTH LAWN CARE II, INC.	*	17,812.64	17,812.64 000354
3/20/19	00013	3/19/19	03192019	201903 300-20700-10100	WINDSOR AT WESTSIDE CDD C/O REGIONS	*	25,436.71	25,436.71 000355
3/26/19	00014	3/20/19	31488	201903 320-53800-46600	WINDSOR AT WESTSIDE CDD C/O REGIONS	*	477.80	477.80 000356
3/26/19	00004	1/16/19	39743350	201901 310-51300-48000	DOWN TO EARTH LAWN CARE II, INC.	*	158.75	158.75 000357
1/30/19	39743350	201901 310-51300-48000	NOT.OF MEETING 01/25/19			*	218.75	218.75 000358
4/02/19	00015	3/31/19	176405	201903 320-53800-46200	ORLANDO SENTINEL	*	820.00	820.00 000359
4/02/19	00014	3/26/19	31706	201903 320-53800-46600	APPLIED AQUATIC MANAGEMENT, INC	*	446.21	446.21 000360
4/02/19	00003	3/11/19	106359	201902 310-51300-31500	DOWN TO EARTH LAWN CARE II, INC.	*	704.00	704.00 000361
4/02/19	00023	3/11/19	248015	201903 320-53800-46800	HOPPING GREEN & SAMS	*	174.00	174.00 000362
4/11/19	00001	4/01/19	102	201904 310-51300-34000	DAVID PELLOT	*	3,094.33	3,094.33 000363
4/01/19	102	201904 310-51300-35100	MANAGEMENT FEES-APR19			*	50.00	50.00 000364
				INFORMATION TECH-APR19		*		

WIND WINDSOR AT WES TWISCARRA

CHECK DATE	VEND#	.....INVOICE.....	DATE	INVOICE	YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	.....CHECK..... AMOUNT #
4/01/19	102	201904 310-51300-31300	4/01/19	102	201904	310	51300-31300				*	583.33	
4/01/19	102	DISSEMINATION-APR19	4/01/19	102	201904	310	51300-51000				*	.18	
4/01/19	102	OFFICE SUPPLIES	4/01/19	102	201904	310	51300-42000				*	11.51	
4/01/19	102	POSTAGE	4/01/19	102	201904	310	51300-42500				*	3.15	
4/01/19	103	COPIES	4/01/19	103	201904	320	53800-12000				*	795.67	
4/01/19	103	FIELD MANAGEMENT-APR19	4/01/19	103	201904	320	53800-46700				*	55.20	
		LOWES/FOUNTAIN TIMER											
		GOVERNMENTAL MANAGEMENT SERVICES										4,593.37	000362
4/16/19	00014	33188	4/10/19	33188	201904	320	53800-46400				*	4,333.59	
		LANDSCAPE MAINT-APR19											
		DOWN TO EARTH LAWN CARE II, INC.											
4/16/19	00021	1151	4/01/19	1151	201904	320	53800-46700				*	150.00	
		FOUNTAIN SERVICE-APR19											
		MARA SOLUTION CORP										150.00	000364
		TOTAL FOR BANK A										136,607.31	
		TOTAL FOR REGISTER										136,607.31	

WIND WINDSOR AT WES TVISCARRA

SECTION 2



**Windsor at Westside
Community Development District**

Unaudited Financial Report

March 31, 2019



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WINDSOR AT WESTSIDE
COMMUNITY DEVELOPMENT DISTRICT
BALANCE SHEET
March 31, 2019

	GENERAL FUND	DEBT SERVICE FUND	CAPITAL PROJECTS FUND	TOTALS 2019
<u>ASSETS:</u>				
<u>CASH</u>				
OPERATING ACCOUNT	\$142,011	---	---	\$142,011
<u>INVESTMENTS</u>				
SERIES 2015				
RESERVE	---	\$139,656	---	\$139,656
REVENUE	---	\$282,465	---	\$282,465
INTEREST	---	\$40	---	\$40
SINKING FUND	---	\$28	---	\$28
CONSTRUCTION	---	---	\$33	\$33
SERIES 2016				
RESERVE	---	\$211,590	---	\$211,590
REVENUE	---	\$400,798	---	\$400,798
INTEREST	---	\$69	---	\$69
CONSTRUCTION	---	---	\$3,797	\$3,797
TOTAL ASSETS	\$142,011	\$1,034,645	\$3,830	\$1,180,486
<u>LIABILITIES:</u>				
ACCOUNTS PAYABLE	\$2,144	---	---	\$2,144
DUE TO DEVELOPER	\$12,233	---	---	\$12,233
<u>FUND EQUITY:</u>				
FUND BALANCES:				
RESTRICTED FOR DEBT SERVICE 2015	---	\$422,189	---	\$422,189
RESTRICTED FOR DEBT SERVICE 2016	---	\$612,456	---	\$612,456
RESTRICTED FOR CAPITAL PROJECTS 2015	---	---	\$33	\$33
RESTRICTED FOR CAPITAL PROJECTS 2016	---	---	\$3,797	\$3,797
UNASSIGNED	\$127,634	---	---	\$127,634
TOTAL LIABILITIES & FUND EQUITY	\$142,011	\$1,034,645	\$3,830	\$1,180,486

WINDSOR AT WESTSIDE

COMMUNITY DEVELOPMENT DISTRICT

GENERAL FUND

Statement of Revenues & Expenditures
For The Period Ending March 31, 2019

	ADOPTED BUDGET	PRORATED BUDGET Thru 03/31/19	ACTUAL Thru 03/31/19	VARIANCE
REVENUES:				
ASSESSMENTS - TAX ROLL	\$195,643	\$180,145	\$180,145	\$0
ASSESSMENTS - DIRECT	\$3,320	\$2,487	\$2,487	\$0
TOTAL REVENUES	\$198,963	\$182,632	\$182,632	\$0
EXPENDITURES:				
ADMINISTRATIVE:				
ENGINEERING	\$5,000	\$2,500	\$0	\$2,500
ATTORNEY	\$15,000	\$7,500	\$2,471	\$5,029
ARBITRAGE	\$500	\$0	\$0	\$0
DISSEMINATION	\$7,000	\$3,500	\$3,500	\$0
ANNUAL AUDIT	\$4,500	\$0	\$0	\$0
TRUSTEE FEES	\$7,000	\$0	\$0	\$0
ASSESSMENT ADMINISTRATION	\$5,000	\$5,000	\$5,000	\$0
MANAGEMENT FEES	\$37,132	\$18,566	\$18,566	\$0
INFORMATION TECHNOLOGY	\$600	\$300	\$2,000	(\$1,700)
TELEPHONE	\$100	\$50	\$18	\$32
POSTAGE	\$300	\$150	\$44	\$106
INSURANCE	\$5,950	\$5,950	\$5,398	\$552
PRINTING & BINDING	\$1,500	\$750	\$135	\$615
LEGAL ADVERTISING	\$3,000	\$1,500	\$2,349	(\$849)
OTHER CURRENT CHARGES	\$700	\$350	\$149	\$201
PROPERTY APPRAISER FEE	\$500	\$500	\$232	\$268
PROPERTY TAXES	\$100	\$100	\$0	\$100
OFFICE SUPPLIES	\$200	\$100	\$41	\$59
DUES, LICENSE & SUBSCRIPTIONS	\$175	\$175	\$175	\$0
OPERATION & MAINTENANCE:				
Contract Services				
FIELD SERVICES	\$9,548	\$4,774	\$4,774	(\$0)
LANDSCAPE MAINTENANCE - CONTRACT	\$63,900	\$31,950	\$26,002	\$5,948
LAKE MAINTENANCE	\$10,500	\$5,250	\$4,920	\$330
WETLAND MONITORING & MAINTENANCE	\$9,400	\$4,700	\$0	\$4,700
PROPERTY INSURANCE	\$2,250	\$2,250	\$1,980	\$270
Repairs & Maintenance				
LANDSCAPE MAINTENANCE - OTHER	\$3,500	\$1,750	\$7,571	(\$5,821)
REPAIRS - GENERAL	\$2,500	\$1,250	\$174	\$1,076
OPERATING SUPPLIES	\$2,000	\$1,000	\$18	\$982
IRRIGATION REPAIRS	\$3,000	\$1,500	\$1,809	(\$309)
SIGNAGE	\$1,500	\$750	\$0	\$750
FOUNTAIN MAINTENANCE	\$2,400	\$1,200	\$900	\$300
Utility				
ELECTRIC	\$3,400	\$1,700	\$1,723	(\$23)
IRRIGATION WATER	\$1,000	\$500	\$242	\$258
Other				
CONTINGENCY	\$215	\$108	\$0	\$108
TOTAL EXPENDITURES	\$209,370	\$105,673	\$90,191	\$15,481
EXCESS REVENUES (EXPENDITURES)	(\$10,407)		\$92,440	
FUND BALANCE - Beginning	\$10,407		\$35,193	
FUND BALANCE - Ending	\$0		\$127,634	

WINDSOR AT WESTSIDE

COMMUNITY DEVELOPMENT DISTRICT

DEBT SERVICE FUND SERIES 2015

Statement of Revenues & Expenditures

For The Period Ending March 31, 2019

REVENUES:

	ADOPTED BUDGET	PRORATED BUDGET Thru 03/31/19	ACTUAL Thru 03/31/19	VARIANCE
SPECIAL ASSESSMENTS	\$276,388	\$254,543	\$254,543	\$0
INTEREST	\$0	\$0	\$3,300	\$3,300
TOTAL REVENUES	\$276,388	\$254,543	\$257,843	\$3,300

EXPENDITURES:

INTEREST - 11/1	\$100,744	\$100,744	\$100,744	\$0
PRINCIPAL - 11/1	\$70,000	\$70,000	\$70,000	\$0
INTEREST - 5/1	\$99,344	\$0	\$0	\$0
TOTAL EXPENDITURES	\$270,088	\$170,744	\$170,744	\$0
EXCESS REVENUES (EXPENDITURES)	\$6,300		\$87,099	
FUND BALANCE - Beginning	\$194,501		\$335,090	
FUND BALANCE - Ending	\$200,801		\$422,189	

WINDSOR AT WESTSIDE
COMMUNITY DEVELOPMENT DISTRICT

DEBT SERVICE FUND SERIES 2016
Statement of Revenues & Expenditures
For The Period Ending March 31, 2019

	ADOPTED BUDGET	PRORATED BUDGET Thru 03/31/19	ACTUAL Thru 03/31/19	VARIANCE
<u>REVENUES:</u>				
ASSESSMENTS - TAX ROLL	\$394,318	\$363,491	\$363,491	\$0
ASSESSMENTS - DIRECT BILLED	\$24,432	\$18,327	\$18,327	\$0
INTEREST	\$500	\$500	\$4,705	\$4,205
TOTAL REVENUES	\$419,250	\$382,318	\$386,523	\$4,205
<u>EXPENDITURES:</u>				
INTEREST - 11/1	\$150,897	\$150,897	\$150,897	\$0
PRINCIPAL - 11/1	\$115,000	\$115,000	\$115,000	\$0
INTEREST - 5/1	\$148,884	\$0	\$0	\$0
TRANSFER OUT	\$0	\$0	\$1,746	(\$1,746)
TOTAL EXPENDITURES	\$414,781	\$265,897	\$267,643	(\$1,746)
EXCESS REVENUES (EXPENDITURES)	\$4,469		\$118,880	
FUND BALANCE - Beginning	\$282,112		\$493,576	
FUND BALANCE - Ending	\$286,581		\$612,456	

WINDSOR AT WESTSIDE

COMMUNITY DEVELOPMENT DISTRICT

CAPITAL PROJECTS FUND SERIES 2015

Statement of Revenues & Expenditures

For The Period Ending March 31, 2019

	ADOPTED BUDGET	PRORATED BUDGET Thru 03/31/19	ACTUAL Thru 03/31/19	VARIANCE
<u>REVENUES:</u>				
INTEREST	\$0	\$0	\$0	\$0
TOTAL REVENUES	\$0	\$0	\$0	\$0
<u>EXPENDITURES:</u>				
CAPITAL OUTLAY	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES	\$0	\$0	\$0	\$0
EXCESS REVENUES (EXPENDITURES)	\$0		\$0	
FUND BALANCE - Beginning	\$0		\$33	
FUND BALANCE - Ending	\$0		\$33	

WINDSOR AT WESTSIDE

COMMUNITY DEVELOPMENT DISTRICT

CAPITAL PROJECTS FUND SERIES 2016

Statement of Revenue & Expenditures

For The Period Ending March 31, 2019

	ADOPTED BUDGET	PRORATED BUDGET Through 03/31/19	ACTUAL Through 03/31/19	VARIANCE
<u>REVENUES:</u>				
INTEREST	\$0	\$0	\$35	\$35
TRANSFER IN - EXCESS RESERVE	\$0	\$0	\$1,746	\$1,746
TOTAL REVENUES	\$0	\$0	\$1,781	\$1,781
<u>EXPENDITURES:</u>				
CAPITAL OUTLAY	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES	\$0	\$0	\$0	\$0
EXCESS REVENUES (EXPENDITURES)	\$0		\$1,781	
FUND BALANCE - Beginning	\$0		\$2,016	
FUND BALANCE - Ending	\$0		\$3,797	

WINDSOR AT WESTSIDE

Community Development District

	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Total
REVENUES:													
ASSESSMENTS - TAX ROLL	\$0	\$21,885	\$138,093	\$3,314	\$4,246	\$12,606	\$0	\$0	\$0	\$0	\$0	\$0	\$180,145
ASSESSMENTS - DIRECT BILLED	\$0	\$1,660	\$0	\$827	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,487
TOTAL REVENUES	\$0	\$23,545	\$138,093	\$4,141	\$4,246	\$12,606	\$0	\$0	\$0	\$0	\$0	\$0	\$182,632

EXPENDITURES:													
ADMINISTRATIVE:													
ENGINEERING	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
ATTORNEY	\$270	\$1,238	\$0	\$259	\$704	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,471
ARBITRAGE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
DISSEMINATION	\$583	\$583	\$583	\$583	\$583	\$583	\$0	\$0	\$0	\$0	\$0	\$0	\$3,500
ANNUAL AUDIT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TRUSTEE FEES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
ASSESSMENT ADMINISTRATION	\$5,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,000
MANAGEMENT FEES	\$3,094	\$3,094	\$3,094	\$3,094	\$3,094	\$3,094	\$0	\$0	\$0	\$0	\$0	\$0	\$18,566
INFORMATION TECHNOLOGY	\$50	\$50	\$50	\$1,750	\$50	\$50	\$0	\$0	\$0	\$0	\$0	\$0	\$2,000
TELEPHONE	\$0	\$12	\$0	\$0	\$0	\$6	\$0	\$0	\$0	\$0	\$0	\$0	\$18
POSTAGE	\$6	\$20	\$2	\$11	\$2	\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$44
INSURANCE	\$5,398	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,398
PRINTING & BINDING	\$46	\$1	\$48	\$1	\$4	\$35	\$0	\$0	\$0	\$0	\$0	\$0	\$135
LEGAL ADVERTISING	\$1,519	\$453	\$0	\$378	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,349
OTHER CURRENT CHARGES	\$53	\$31	\$33	\$0	\$15	\$17	\$0	\$0	\$0	\$0	\$0	\$0	\$149
PROPERTY APPRAISER FEE	\$0	\$0	\$0	\$232	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$232
PROPERTY TAXES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
OFFICE SUPPLIES	\$0	\$0	\$20	\$0	\$0	\$20	\$0	\$0	\$0	\$0	\$0	\$0	\$41
DUES, LICENSE & SUBSCRIPTIONS	\$175	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$175

OPERATION & MAINTENANCE:													
Contract Services													
FIELD SERVICES	\$796	\$796	\$796	\$796	\$796	\$796	\$0	\$0	\$0	\$0	\$0	\$0	\$4,774
LANDSCAPE MAINTENANCE - CONTRACT	\$4,334	\$4,334	\$4,334	\$4,334	\$4,334	\$4,334	\$0	\$0	\$0	\$0	\$0	\$0	\$26,002
LAKE MAINTENANCE	\$820	\$820	\$820	\$820	\$820	\$820	\$0	\$0	\$0	\$0	\$0	\$0	\$4,920
WETLAND MONITORING & MAINTENANCE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PROPERTY INSURANCE	\$1,980	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,980
Repairs & Maintenance													
LANDSCAPE MAINTENANCE - OTHER	\$7,127	\$444	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7,571
REPAIRS - GENERAL	\$0	\$0	\$0	\$0	\$0	\$174	\$0	\$0	\$0	\$0	\$0	\$0	\$174
OPERATING SUPPLIES	\$0	\$0	\$0	\$0	\$0	\$18	\$0	\$0	\$0	\$0	\$0	\$0	\$18
IRRIGATION REPAIRS	\$0	\$0	\$0	\$448	\$437	\$924	\$0	\$0	\$0	\$0	\$0	\$0	\$1,809
SIGNAGE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
FOUNTAIN MAINTENANCE	\$150	\$150	\$150	\$150	\$150	\$150	\$0	\$0	\$0	\$0	\$0	\$0	\$900
Utility													
ELECTRIC	\$270	\$268	\$305	\$304	\$280	\$296	\$0	\$0	\$0	\$0	\$0	\$0	\$1,723
IRRIGATION WATER	\$43	\$40	\$43	\$41	\$40	\$34	\$0	\$0	\$0	\$0	\$0	\$0	\$242
Other													
CONTINGENCY	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES	\$31,713	\$12,334	\$10,279	\$13,201	\$11,310	\$11,354	\$0	\$0	\$0	\$0	\$0	\$0	\$90,191
Excess Revenues (Expenditures)	(\$31,713)	\$11,211	\$127,814	(\$9,059)	(\$7,064)	\$1,252	\$0	\$0	\$0	\$0	\$0	\$0	\$92,440

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

SERIES 2015, SPECIAL ASSESSMENT BONDS (ASSESSMENT AREA ONE PROJECT)		
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	\$139,656	
BONDS OUTSTANDING - 6/30/15		\$4,190,000
LESS: PRINCIPAL PAYMENT 11/1/16		(\$65,000)
LESS: PRINCIPAL PAYMENT 11/1/17		(\$70,000)
LESS: PRINCIPAL PAYMENT 11/1/18		(\$70,000)
CURRENT BONDS OUTSTANDING		\$3,985,000

SERIES 2016, SPECIAL ASSESSMENT BONDS (ASSESSMENT AREA TWO PROJECT)		
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	\$211,590	
BONDS OUTSTANDING - 5/31/16		\$6,535,000
LESS: PRINCIPAL PAYMENT 11/1/17		(\$110,000)
LESS: PRINCIPAL PAYMENT 11/1/18		(\$115,000)
CURRENT BONDS OUTSTANDING		\$6,310,000

**Windsor at Westside CDD
COMMUNITY DEVELOPMENT DISTRICT**

SPECIAL ASSESSMENT RECEIPTS - FY2019

TAX COLLECTOR

							GROSS ASSESSMENTS	\$	922,181	\$	208,131	\$	294,088	\$	419,962				
							NET ASSESSMENTS	\$	866,850	\$	195,643	\$	276,443	\$	394,764				
DATE RECEIVED	DIST.	GROSS ASSESSMENTS RECEIVED		DISCOUNTS/ PENALTIES	COMMISSIONS PAID	INTEREST INCOME	NET AMOUNT RECEIVED			GENERAL FUND 22.57%	2015		2016		TOTAL 100%				
											DEBT SERVICE 31.89%	DEBT SERVICE 45.54%							
11/7/18	ACH	\$	2,912.43	\$	152.90	\$	55.19	\$	-	\$	2,704.34	\$	610.35	\$	862.43	\$	1,231.56	\$	2,704.34
11/26/18	ACH	\$	100,195.84	\$	4,007.70	\$	1,923.76	\$	-	\$	94,264.38	\$	21,274.95	\$	30,061.36	\$	42,928.07	\$	94,264.38
12/10/18	ACH	\$	620,046.87	\$	24,801.02	\$	11,904.92	\$	-	\$	583,340.93	\$	131,656.86	\$	186,030.20	\$	265,653.87	\$	583,340.93
12/21/18	ACH	\$	30,146.58	\$	1,049.44	\$	581.94	\$	-	\$	28,515.20	\$	6,435.73	\$	9,093.63	\$	12,985.84	\$	28,515.20
1/11/19	ACH	\$	13,764.05	\$	412.92	\$	267.02	\$	-	\$	13,084.11	\$	2,953.01	\$	4,172.59	\$	5,958.51	\$	13,084.11
1/11/19	ACH	\$	1,508.53	\$	45.25	\$	29.27	\$	-	\$	1,434.01	\$	323.65	\$	457.31	\$	653.05	\$	1,434.01
1/11/19	ACH	\$	-	\$	-	\$	-	\$	167.53	\$	167.53	\$	37.81	\$	53.43	\$	76.29	\$	167.53
2/13/19	ACH	\$	19,603.96	\$	406.73	\$	383.95	\$	-	\$	18,813.28	\$	4,246.05	\$	5,999.64	\$	8,567.58	\$	18,813.28
3/11/19	ACH	\$	57,601.53	\$	605.95	\$	1,139.91	\$	-	\$	55,855.67	\$	12,606.32	\$	17,812.64	\$	25,436.71	\$	55,855.67
4/9/19	ACH	\$	25,655.81	\$	-	\$	513.11	\$	-	\$	25,142.70	\$	5,674.57	\$	8,018.13	\$	11,450.00	\$	25,142.70
4/9/19	ACH	\$	1,508.51	\$	-	\$	30.17	\$	-	\$	1,478.34	\$	333.65	\$	471.45	\$	673.24	\$	1,478.34
4/12/19	ACH	\$	-	\$	-	\$	-	\$	41.78	\$	41.78	\$	9.43	\$	13.32	\$	19.03	\$	41.78
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DIRECT BILLED ASSESSMENTS

PULTE HOME CORPORATION

\$27,751.38

\$3,319.84

\$24,431.54

DATE RECEIVED	DUE DATE	CHECK NO.	NET ASSESSED	AMOUNT RECEIVED	GENERAL FUND	SERIES 2016
11/1/18	11/1/18	91273182	\$ 13,875.69	\$ 13,875.69	\$ 1,659.92	\$ 12,215.77
1/9/19	2/1/19	91274562	\$ 6,937.84	\$ 6,937.84	\$ 826.96	\$ 6,110.88
4/8/19	5/1/19	91276499	\$ 6,937.84	\$ 6,937.84	\$ 829.96	\$ 6,107.88
			\$ 27,751.37	\$ 27,751.37	\$ 3,316.84	\$ 24,434.53

**Windsor at Westside
Community Development District**

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

Date	Requisition #	Contractor	Description	Requisition
Fiscal Year 2015				
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
TOTAL				\$ 3,518,873.67
Fiscal Year 2015				
7/1/15		Interest		\$ 3.12
8/1/15		Interest		\$ 12.97
9/1/15		Interest		\$ 11.20
TOTAL				\$ 27.29
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				\$ 171,998.37

Date	Requisition #	Contractor	Description	Requisition
Fiscal Year 2016				
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
TOTAL				\$ 172,162.69
Fiscal Year 2016				
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
TOTAL				\$ 196.55
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				\$ 32.23

**Windsor at Westside
Community Development District**

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

Date	Requisition #	Contractor	Description	Requisition
Fiscal Year 2017				
TOTAL				\$ -
Fiscal Year 2017				
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
TOTAL				\$ 0.17
Acquisition/Construction Fund at 9/30/16				\$ 32.23
Interest Earned thru 9/30/17				\$ 0.17
Requisitions Paid thru 9/30/17				\$ -
Remaining Acquisition/Construction Fund				\$ 32.40

Date	Requisition #	Contractor	Description	Requisition
Fiscal Year 2018				
TOTAL				\$ -
Fiscal Year 2018				
10/1/17		Interest		\$ 0.02
11/1/17		Interest		\$ 0.03
12/1/17		Interest		\$ 0.03
1/1/18		Interest		\$ 0.03
2/1/18		Interest		\$ 0.03
3/1/18		Interest		\$ 0.03
4/1/18		Interest		\$ 0.04
5/1/18		Interest		\$ 0.04
6/1/18		Interest		\$ 0.04
7/1/18		Interest		\$ 0.05
8/1/18		Interest		\$ 0.05
9/1/18		Interest		\$ 0.05
TOTAL				\$ 0.44
Acquisition/Construction Fund at 9/30/17				\$ 32.40
Interest Earned thru 09/30/18				\$ 0.44
Requisitions Paid thru 09/30/18				\$ -
Remaining Acquisition/Construction Fund				\$ 32.84

**Windsor at Westside
Community Development District**

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

Date	Requisition #	Contractor	Description	Requisition
Fiscal Year 2019				
TOTAL				\$ -
Fiscal Year 2019				
10/1/18		Interest		\$ 0.05
11/1/18		Interest		\$ 0.06
12/3/18		Interest		\$ 0.06
1/2/19		Interest		\$ 0.06
2/1/19		Interest		\$ 0.06
3/1/19		Interest		\$ 0.06
TOTAL				\$ 0.35
Acquisition/Construction Fund at 9/30/18				\$ 32.84
Interest Earned thru 3/31/19				\$ 0.35
Requisitions Paid thru 3/31/19				\$ -
Remaining Acquisition/Construction Fund				\$ 33.19

**Windsor at Westside
Community Development District
Special Assessment Bonds, Series 2016
(Assessment Area Two Project)**

Date	Requisition #	Contractor	Description	Requisition
Fiscal Year 2016				
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
TOTAL				\$ 4,058,035.01
Fiscal Year 2016				
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
TOTAL				\$ 2,782.13
Acquisition/Construction Fund at 5/31/16				\$ 5,871,815.24
Interest Earned thru 9/30/16				\$ 2,782.13
Requisitions Paid thru 9/30/16				\$ (4,058,035.01)
Remaining Acquisition/Construction Fund				\$ 1,816,562.36

**Windsor at Westside
Community Development District**

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

Date	Requisition #	Contractor	Description	Requisition
Fiscal Year 2017				
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
12/12/17	14	Hopping, Green & Sams	Inv#96147 - Fess for Services to Ph2B Acquisition Docs/Rel Retainage	\$ 1,319.51
12/13/17	15	Osceola Engineering Inc	Inv#7589 Services to Ph2B Acquisition Doc/Lift Station Acceptance	\$ 1,487.50
TOTAL				\$ 305,312.21

Fiscal Year 2017				
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
TOTAL				\$ 9,440.19

Acquisition/Construction Fund at 9/30/16	\$ 1,816,562.36
Interest Earned thru 9/30/17	\$ 9,440.19
Requisitions Paid thru 9/30/17	\$ (305,312.21)
Remaining Acquisition/Construction Fund	\$ 1,520,690.34

Date	Requisition #	Contractor	Description	Requisition
Fiscal Year 2018				
2/20/18	17	Hopping Green Sams		\$ 862.00
2/20/18	18	Hopping Green Sams		\$ 800.00
5/17/18	19	Hopping Green Sams		\$ 153.00
6/29/18	16	Pulte Homes		\$ 1,534,998.40
TOTAL				\$ 1,536,813.40

Fiscal Year 2018				
10/1/17		Interest		\$ 1,170.63
11/1/17		Interest		\$ 1,189.78
12/1/17		Interest		\$ 1,189.91
1/1/18		Interest		\$ 1,388.05
2/1/18		Interest		\$ 1,548.17
3/1/18		Interest		\$ 1,452.13
4/1/18		Interest		\$ 1,790.19
5/1/18		Interest		\$ 1,940.40
5/30/18		Transfer In		\$ 2,351.89
6/1/18		Interest		\$ 2,101.91
7/1/18		Interest		\$ 2,010.25
8/1/18		Interest		\$ 2.96
9/1/18		Interest		\$ 3.09
TOTAL				\$ 18,139.36

Acquisition/Construction Fund at 9/30/17	\$ 1,520,690.34
Interest Earned and Transfer In thru 09/30/18	\$ 18,139.36
Requisitions Paid thru 09/30/18	\$ (1,536,813.40)
Remaining Acquisition/Construction Fund	\$ 2,016.30

**Windsor at Westside
Community Development District
Special Assessment Bonds, Series 2016
(Assessment Area Two Project)**

Date	Requisition #	Contractor	Description	Requisition
Fiscal Year 2019				
TOTAL				\$ -
Fiscal Year 2019				
10/1/18		Interest		\$ 3.10
10/24/18		Transfer In		\$ 1,745.89
11/1/18		Interest		\$ 4.27
12/3/18		Interest		\$ 6.47
1/2/19		Interest		\$ 6.96
2/1/19		Interest		\$ 7.31
3/1/19		Interest		\$ 6.64
TOTAL				\$ 1,780.64
Acquisition/Construction Fund at 9/30/18				\$ 2,016.30
Interest Earned thru 3/31/19				\$ 1,780.64
Requisitions Paid thru 3/31/19				\$ -
Remaining Acquisition/Construction Fund				\$ 3,796.94